

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

WEIWEI GAO

Applicants

– and –

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

MOTION RECORD
(returnable May 25, 2022 as a hold date)

DATE: February 8, 2019

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Niagara Inc. and WG Domaine Niagara Inc.

TO: THE SERVICE LIST

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Tab 1

**ONTARIO
SUPERIOR COURT OF JUSTICE**

WEIWEI GAO

Applicants

– and –

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

**NOTICE OF MOTION
(returnable May 25, 2022 as a hold date)**

MNP Ltd. in its capacity as the Court-appointed liquidator (the “**Liquidator**”) of the undertaking, property and assets of WG Vineyard Niagara Inc. (“**WG Vineyard**”) and WG Domaine Niagara Inc. (“**WG Domaine**” and together with WG Vineyard, the “**Companies**” or the “**Respondents**”), will make a motion to a judge at 85 Frederick St. Kitchener, Ontario, on **Wednesday May 25, 2022 at 10:00 a.m.** as a hold date or as soon as after that time as the motion can be heard.

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

in writing under subrule 37.12.1(1) because it is made without notice;

in writing as an opposed motion under subrule 37.12.1(4); or

orally via videoconference.

THE MOTION IS FOR ORDERS:

- (a) approving the Third Report of the Liquidator dated April 12, 2022 (the “**Second Report**”) and the activities of the Liquidator set out therein;
- (b) approving the Liquidator’s fees and disbursements, including the fees and disbursements of its legal counsel, Goldman Sloan Nash & Haber LLP (“**GSNH**”) as set out in the fee affidavits appended to the Third Report;
- (c) advice and directions in connection with the Liquidator’s review of the claims by the shareholders of WG Vineyard and WG Domaine (the “**Shareholder Loans Claim**”);
- (d) approving the claims process set out in the Third Report for claims by creditors other than the Shareholder Loans Claim;
- (e) approving a further distribution of \$353,355 to Sunnyways Investment Inc (“**Sunnyways**”) in order to repay the loan and mortgage granted in favour of Sunnyways over the properties formerly owned by WG Vineyard and WG Domaine; and
- (f) such further and other relief as counsel may request and this Honourable Court deem just;

THE GROUNDS FOR THE MOTION ARE:**Background**

- (a) on April 5, 2018, MNP was appointed pursuant to the Appointment Order as Liquidator of all the assets, undertakings and properties of WG Vineyard and WG Domaine, carrying on business at the Four Mile Creek Property and the property located at 1100 Progressive Avenue, Niagara-on-the-Lake, Ontario (collectively the “**Properties**”);
- (b) the Liquidator has sold the two real estate holdings formerly owned by WG Vineyard and WG Domaine and is now in possession of net sale proceeds for

distribution to creditors of the Companies and thereafter to the shareholders of the Companies;

Approval of the Third Report

- (c) the Third Report sets out the Liquidator's activities since its Second Report and the Liquidator seeks approval of the Third Report and the actions described in it;

Approval of fees

- (b) the Third Report attaches as appendices the fee affidavits of the Liquidator and of GSNH as its counsel;
- (c) the fees of the Liquidator and of its counsel require approval by the Court pursuant to the order appointing the Liquidator;
- (d) the Liquidator requests approval of its fees and those of GSNH as set out in the fee affidavits appended to the Third Report;

Advice and direction re: review of the Shareholder Loans Claim

- (e) the Liquidator has attempted to review the Shareholder Loans Claim for matters arising after the 2016 and 2017 financial years of the Companies, which had been earlier reviewed by an accounting firm;
- (f) before starting that review, the Liquidator proposed a protocol to the Applicant and to the estate of Zhendong Wang, being the shareholders of the Companies, regarding the steps that the Liquidator would take, including requesting information from the Applicant, which the shareholders accepted by their respective counsel;
- (g) the Liquidator then requested information and documentation from the Applicant, which has only been partially answered as set out in the Third Report despite further requests;
- (h) the Liquidator seeks advice and direction on its next steps in connection with its review of the Shareholder Loans Claim, and proposes that:

- i) the Applicant provide within 30 days of the date of the Order such further support for its claim, and that thereafter the Applicant be forever barred from submitting any further evidence or support for its claims,
- ii) the Liquidator will then review the information that has been provided by the Applicant and any further information provided as set out above and provide its observations and recommendations as to the extent to which the Shareholder Loans Claim is valid, and
- iii) the Liquidator may then recommend a proposed distribution for the net assets of the Companies (after the payment of all claims by creditors pursuant to the claims procedure discussed below) based on the information in the Liquidator's possession, or the Liquidator may seek a further order permitting it to pay the funds representing those net assets into Court;

Claims procedure

- (i) while the Liquidator has some knowledge of the creditors of the Companies, it is uncertain that all proper creditors of the respective Companies have been identified;
- (j) the Liquidator is obliged pursuant to the terms of its appointment to pay all creditors of the Companies and only then to distribute funds as may be appropriate to the shareholders of the Companies;
- (k) the Liquidator therefore proposes a form of claims procedure in the Third Report for all claims (other than the Shareholder Loans Claim, which is being separately considered as noted above) in order to identify and provide a streamlined process for review and determination of creditor claims;

Distribution to Sunnyways

- (a) the prior interim distributions authorized by this Court to be made to Sunnyways did not include amounts claimed for interest and costs;

- (b) the Liquidator has reviewed the amounts claimed by Sunnyways for interest and costs and has discussed the appropriate basis for such claims with counsel for Sunnyways with the result that an amended payout statement has now been presented by Sunnyways to the Liquidator;
- (c) the Liquidator recommends that the amounts claimed in the latest payout statement of Sunnyways be authorized for payment from the funds in the possession of the Liquidator; and

General

- (d) Rules 3 and 37 of the *Rules of Civil Procedure*; and
- (e) such further and other grounds as counsel may advise and this Honourable Court permit.

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

- (a) the Third Report of the Liquidator; and

such further and other evidence as counsel may advise and this Honourable Court may permit.

May 11, 2022

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TO: The Attached Service List

WEIWEI GAO
Applicant

- and -

WG VINEYARD NIAGARA INC. et al
Respondents

Court File No. C-100/18

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Kitchener

NOTICE OF MOTION
(returnable MAY 25, 2022 as a hold date)

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WG Domaine Niagara Inc.

Tab 2

ONTARIO
SUPERIOR COURT OF JUSTICE

BETWEEN:

WEIWEI GAO

Applicants

– and –

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

THIRD REPORT OF THE LIQUIDATOR
April 12, 2022

INTRODUCTION AND PURPOSE

1. On April 5, 2018, MNP Ltd. (the “**Liquidator**”) was appointed, pursuant to an order made by the Ontario Superior Court of Justice (the “**Appointment Order**”), as Liquidator of all of the assets, undertakings and properties of WG Vineyard Niagara Inc. (“**WG Vineyard**”) and WG Domaine Niagara Inc. (“**WG Domaine**” and together with WG Vineyard, collectively the “**Companies**”), carrying on business at 1123 Four Mile Creek Road, Niagara-on-the-Lake, Ontario (the “**Four Mile Creek Property**”) and 1100 Progressive Avenue, Niagara-on-the-Lake, Ontario. (the “**Progressive Property**”, and together with the Four Mile Creek Property, collectively the “**Properties**”). A copy of the Appointment Order, and related endorsement, dated March 27, 2018 (the “**Endorsement**”), are collectively attached as **Appendix “A”**.

2. The Appointment Order is dated March 27, 2018 and is effective from March 26, 2018 (the “**Effective Date**”). The Endorsement states “Therefore, an independent liquidator shall be appointed to wind up the two subject corporations. I am therefore prepared to sign the draft order attached to this endorsement as Schedule “A”. Before doing so, I would request that both parties confer with each other and email to the Court at Kitchener.Superior.Court@ontario.ca to confirm whether or not the order requires any minor amendments.”
3. After the issuance of the Endorsement, the parties made minor revisions to the draft Appointment Order, which order was entered and issued on April 5, 2018. Notwithstanding the Effective Date, the Liquidator commenced its activities on April 5, 2018 after receiving the signed Appointment Order.
4. The Liquidator filed two reports in this matter, summarized as follows:
 - a. a first report, dated June 15, 2018 (the “**First Report**”) in support of its motion that culminated in the Court issuing two (2) orders (the “**June 27th Orders**”) *inter alia*: (i) approving the sale transaction contemplated by an agreement of purchase and sale between the Liquidator and 1074127 Ontario Limited in respect of the Progressive Property; and (ii) authorizing the Liquidator entering into a listing agreement with Colliers International Niagara Ltd.; and
 - b. a second report, dated February 7, 2019 (the “**Second Report**”), as part of the Liquidator’s motion that culminated in the Court issuing an approval and vesting Order (the “**Approval and Vesting Order**”), *inter alia*, approving the sale transaction contemplated by an agreement of purchase and sale between the Liquidator and Jenkins Vineyards Niagara Inc. (the “**Four Mile Creek Purchaser**”) made as of October 31, 2018 (the “**Four Mile Creek APS**”); and (ii) vesting WG Vineyard’s right, title and interest in and to the Four Mile Creek Property sold pursuant to the Four Mile Creek APS in the Four Mile Creek Purchaser, subject to the delivery of a Liquidator’s certificate (the “**Liquidator’s Certificate**”). This motion also resulted in the Court issuing an interim distribution order (the “**Interim Distribution Order**”) that authorized, *inter alia*: the

Liquidator distributing \$750,000 to Sunnyways Investment Inc. (“**Sunnyways**”) as payment of the principal amounts secured by the mortgage granted by WG Domaine associated with the Progressive Property, payable forthwith; and \$1,500,000 to Sunnyways as payment of the principal amounts secured by the mortgage granted by WG Vineyard upon the closing of the sale of the Four Mile Creek Property;

A copy of the June 27th Orders, Approval and Vesting Order and the Interim Distribution Order are collectively attached as **Appendices “B”, “C” and “D”**.

5. Orders issued by the Court as well as statutory reports have been posted to the Liquidator’s website, which can be found at: <https://mnpdebt.ca/en/corporate/corporate-engagements/wg-vineyard-niagara-inc-and-wg-domaine-niagara-inc>.
6. The purpose of this Report is to provide the Court with information in respect of:
 - a. the Liquidator’s activities since the date of the Second Report and the Supplemental Report to the Second Report;
 - b. the Liquidator’s efforts aimed at conducting a review of all claims by the shareholders of WG Vineyard and WG Domaine, including the shareholder’s loans (the “**Shareholder Loans Claim**”);
 - c. seek the Court’s advice and direction with regards to the Liquidator furthering its review of the Shareholder Loans Claim or in relation to the disposition of any funds remaining after paying the following: (i) the Remaining Sunnyways Claim (as such term is later defined); (ii) the claims of the Companies’ creditors as determined by the Proposed Claims Procedure (as such term is later defined); and iii) amounts owing pursuant to the Liquidator’s Charge (as such term is later defined);
 - d. summarize the proposed claims process for the solicitation, quantification, determination and barring of certain claims against the Companies (the “**Proposed Claims Procedure**”); and
 - e. the Liquidator’s request that this Court issue the following order:

- i. approving and authorizing the Liquidator to conduct the Proposed Claims Procedure on the basis set out in the proposed order (the “**Claims Procedure Order**”);
- ii. approving the Liquidator’s interim fees and disbursements since the Second Report, including the fees and disbursements of Goldman, Sloan, Nash and Haber, LLP, the Liquidator’s legal counsel (“**GSNH**”);
- iii. approving the conduct and activities of the Liquidator as described herein;
- iv. authorizing the payment of \$353,355 (the “**Remaining Sunnyways Claim**”), representing the balance owing to Sunnyways for interest and other charges beyond the principal amounts previously paid; and
- v. such other relief as the Court deems just.

TERMS OF REFERENCE

7. In preparing this third report (the “**Third Report**”), the Liquidator has relied on information (the “**Information**”):
 - a. contained in the Application Record in this proceeding, dated January 24, 2018;
 - b. contained in the Responding Application Record in this proceeding, dated March 6, 2018;
 - c. provided by the Companies, the shareholders of the Companies and their counsel, including BDO Canada LLP’s Forensic Investigation Report, dated February 22, 2018 (the “**BDO Report**”);
 - d. provided by Di Mu, the son of the Applicant, who previously had been involved in the day-to-day management of the Companies;
 - e. provided by Grape Growers of Ontario;
 - f. provided by counsel for Sunnyways; and

- g. information otherwise made available or provided to the Liquidator and/or its counsel.
8. Except as described in this Third Report, the Liquidator 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 of the Chartered Professional Accountants of Canada.

BACKGROUND

9. WG Vineyard and WG Domaine were each incorporated pursuant to the laws of the Province of Ontario on January 20, 2015.
10. WG Vineyard and WG Domaine acquired the Properties on March 9, 2015. The Properties are adjacent to each other and separated by a road allowance.
11. The Applicant owns 51% of the shares of the Companies. The other 49% is held by the Estate of Zhendong Wang (“**Wang**”, and collectively with the Applicant, the “**Shareholders**”).

ACTIVITIES OF THE LIQUIDATOR

12. As described in more detail below, since the Second Report and the Supplemental Report to the Second Report, the Liquidator has, *inter alia*:
- a. coordinated with external consultants with respect to repairing and maintaining the Four Mile Creek Property;
 - b. closed the transaction contemplated by the Four Mile Creek APS on March 4, 2019 (“**Date of Closing**”);
 - c. attended to cancelling the supply of goods and services to the Four Mile Creek Property, including insurance;
 - d. collected ongoing rent cheques payable to WG Vineyards;

- e. distributed funds to Sunnyways in accordance with the Interim Distribution Order; and
- f. as detailed in greater detail herein, communicated with counsel for the Applicant and Wang in order to propose a cost-effective approach to streamline or limit the extent of the Liquidator's review contemplated by paragraph 2(h) of the Appointment Order, of the claims being asserted by the Shareholders (the "**Streamlined Review Process**").

CLOSING OF THE FOUR MILE CREEK APS

- 13. As noted earlier in this Report, on February 14, 2019 the Court issued the Approval and Vesting Order that approved the Four Mile Creek APS between the Liquidator and the Four Mile Creek Purchaser. The Approval and Vesting Order vested the Liquidator's right title and interest in and to the Four Mile Creek Property pursuant to the Four Mile Creek APS in the Four Mile Creek Purchaser, subject to the delivery of the Liquidator's Certificate.
- 14. Under the terms of the Four Mile Creek APS, the Liquidator was to retain the services of a third-party service provider to confirm the three (3) wind machines are in good working condition and operational and was to carry out any repair to the wind machines identified by the third-party service provider as being critical to their being in good working order.
- 15. The Liquidator identified Lakeview Vineyard Equipment Inc. ("**Lakeview**") as the third-party service provider that would be suitable to repairing the wind machines identified as being critical by the Four Mile Creek Purchaser. Lakeview provided an estimate of \$48,262 to repair the wind machines at the Four Mile Creek Property (the "**Lakeview Estimate**"). Due to Lakeview's busy schedule at that time, the Liquidator was unable to arrange for Lakeview to attend to the critical repairs ahead of the Date of Closing. Instead, the Four Mile Creek Purchaser agreed to accept a closing price adjustment for the amount of the Lakeview Estimate and to therefore waive the requirement for the Liquidator to ensure that the wind machines were repaired prior to the Date of Closing.
- 16. The Liquidator, upon its satisfaction of receipt by its counsel of the Purchase Price (as defined in the Four Mile Creek APS) as adjusted for by the Lakeview Estimate and certain

outstanding realty taxes owing on the Four Mile Creek Property, and having all conditions of the Four Mile Creek APS either satisfied or waived, issued the Liquidator’s Certificate on March 1, 2019.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

- 17. The Interim Statement of Receipts and Disbursements as at March 31, 2022, attached as **Appendix “E”**, reflects receipts over disbursements of \$913,283 (the **“Excess Funds”**).

CREDITORS

Mortgage

- 18. As noted in the Supplemental Report to the Second Report, Sunnyways, a private lender, and the Companies entered into a loan agreement (the **“Sunnyways Agreement”**), whereby Sunnyways lent the sum of \$2,250,000 (of which \$1,500,000 was advanced against the Four Mile Creek Property and \$750,000 against the Progressive Property) to the Companies. The Sunnyways loan was secured by a first mortgage against each of the Properties. The original loan agreement was for a two-year term. On September 21, 2017, the parties entered into a Loan Extension Agreement by which the term was extended by three months.
- 19. On March 8, 2018, Sunnyways issued a notice of power of sale (**“Notice of Sale”**) under its mortgage and loan. After the Liquidator’s appointment, counsel for the Liquidator communicated with counsel for Sunnyways and obtained confirmation that this sale proceeding is stayed by the terms of the Appointment Order.
- 20. The Notice of Sale included the following amounts:

Description	Amount Claimed
Principal	\$2,250,000.00
Interest (November 17, 2017 to February 16, 2018)	\$56,250.00
NSF Cheques (for 3 cheques)	\$450.00
Interest (February 17, 2017 to April 23, 2018)	\$40,685.04

Three months interest (compensation for non-payment on maturity)	\$56,250.00
Notice of Default Letter	\$250.00
Default proceeding fee	\$1,500.00
Legal fees (disbursement and HST)	\$3,390.00
Total	\$2,408,775.04

21. The Liquidator's counsel reviewed Sunnyways' claim and identified the following issues:
- a. Three Months Interest – notwithstanding that the Loan Agreement provided for collection of such an amount, case law and various statutes (Section 17 of the *Mortgages Act* (Ontario) and Section 8 of the *Interest Act* (Canada)) do not permit such a three-month interest penalty following maturity over and above the interest that would accrue;
 - b. Interest Rate - The Loan Agreement provides for a higher interest rate after default and a higher rate cannot be charged after default because it would constitute a penalty under the *Interest Act*;
 - c. Default Fee/Notice of Default Letter and NSF Charges – are not permitted under the *Mortgages Act*.
22. On February 11, 2019, Sunnyways' counsel delivered a revised payout statement eliminating its claim for payment of NSF and late payment charges, interest bonus and accelerated interest charges. The revised payout reflected the following balances:

Description	Amount
Principal of mortgage as of June 8, 2018	\$2,250,000.00
Interest Payment (Nov. 17, 2017 to Feb. 15, 2018 @10% per annum)	\$56,096.04
Interest Payment (Feb. 16, 2018 to Feb. 14, 2019 @11% per annum)	\$246,821.12
Extension Fee (as per clause 7 of the Loan Extension Agreement)	\$22,500.00

Legal Expenses (Including HST and Disbursements)	\$1,130.00
TOTAL AMOUNT DUE:	\$2,576,547.16

23. After consulting with counsel for the stakeholders concerning a distribution to Sunnyways and receiving no objections, the Liquidator was satisfied that Sunnyways be paid the principal balances totaling \$2,250,000 owing on the Sunnyways' mortgage loans (the "**Undisputed Balance**").
24. Pursuant to the Sale and Interim Distribution Orders, the Liquidator has distributed to Sunnyways the Undisputed Balance; \$750,000 on February 21, 2019 and \$1,500,000 on March 8, 2019.
25. The Liquidator proposes to pay Sunnyways the Remaining Sunnyways Claim, representing payment of the interest arrears, extension fees and legal fees from the Excess Funds. As at the date of this report, the Remaining Sunnyways Claim is \$353,355.

Shareholders

26. Based on the Companies' financial statements, as at December 31, 2017, the Shareholder Loans Claim is reflected as follows:

Name/Description	Estimated Claim Against WG Domaine	Estimated Claim Against WG Vineyard	Comments
Applicant - Shareholder Advances	\$395,315	\$1,332,816	The Estate of Zhendong Wang appears to object to the quantum of these claims

27. The Appointment Order provides that the Liquidator, is empowered and authorized, if it considers necessary or desirable to, *inter alia*, "conduct a review of all claims by Shareholders of WG Vineyard and WG Domaine, including those Shareholders asserting Shareholder Loans and report to the Court for a final determination".

28. Prior to the Appointment Order, counsel for Wang retained BDO Canada LLP to conduct a forensic analysis of the Companies' 2015 and 2016 financial statements (the "**Financial Statements**"). The findings in the BDO Report include:
- a. the Financial Statements are potentially misstated due to lack of supporting documentation for recorded transactions; transactions related to the shareholder account balance for the Applicant and the Companies' operating expenses;
 - b. as the Applicant was in charge of operations, the failure to support operating expenses is treated as an offset to the Applicant's shareholder loan account;
 - c. the offset or adjustments to the Applicant's shareholder loan arising to the shareholder loan account arising from BDO's review are as follows:
 - i. WG Domaine - \$61,264
 - ii. WG Vineyard - \$794,509

These proposed adjustments have not been accepted by the Companies, and accordingly, are not reflected in the Companies' financial statements or the balances reflected above.

29. The BDO Report was completed on February 22, 2018; the Companies' 2017 financial statements were dated January 31, 2018 and were not factored into BDO's analysis.
30. The Liquidator recognizing: (i) the findings in the BDO Report; and (ii) the provision in the Appointment Order contemplating a review of shareholder claims, had its counsel send an email on March 8, 2019 to counsel to each of the Applicant and Wang recommending the Streamlined Review Process.
31. The Streamlined Review Process contemplated the following:
- a. Since details or support for the amounts sought or claims made by the Applicant were not replicated in the BDO Report, the Applicant will provide those to the Liquidator, as well as any further claims since the date range of 2015-2016 noted in that report;

- b. the Liquidator will be at liberty to contact BDO to obtain information or documentation in connection with what steps BDO took to do the review culminating in the BDO Report;
 - c. counsel for the Applicant will provide the position of its client on the BDO Report, including any facts or interpretive issues;
 - d. counsel for Wang will provide the position of its client on both the BDO Report and the comments or position that counsel for the Applicant provides in item (c) above, including any facts or interpretive issues;
 - e. thereafter, the Liquidator will attempt to identify the issue(s) that remain in dispute and will determine what further steps it proposes to take to complete the review contemplated in paragraph 2(h) of the Appointment Order, inclusive of an estimate of cost (because the parties may want to consider at that point the quantum of the issues in dispute in comparison with the cost of a further report from the Liquidator), which will be provided to the parties for comment and, if appropriate, the subject of a motion for direction from the Court.
32. Counsel for Wang and the Applicant confirmed their acceptance of the Streamlined Review Process on April 3, 2019 and April 8, 2019, respectively.
33. On April 12, 2019, the Liquidator's counsel requested the Applicant's counsel provide items a. and c. of the Streamlined Claims Process.
34. On April 17, 2019, counsel for the Applicant sent an email to the Liquidator's counsel enclosing support for a payment of \$60,000 made by the Applicant to Sunnyways, with an indication that further documentation would be forthcoming.
35. On June 6, 2019, the Liquidator's counsel sent a follow up email message to the Applicant's counsel requesting the balance of the information they have to provide in connection with the Streamlined Claims Process.
36. On July 12, 2019, the Liquidator's counsel received a series of seven emails with enclosures (the "**July 12th Submission**"). After carrying out a review of this information,

the Liquidator determined that it did not include all of the information contemplated by paragraphs (a) and (c) above of the Streamlined Claims Process and was insufficient for the purpose of completing the review.

37. On August 14, 2019, the Liquidator, the Liquidator's counsel and counsel for the Applicant participated in a conference call (the "**August 14th Call**") to discuss the Liquidator's findings following its review of the limited information it received as part of the July 12th Submission, and where the Liquidator requested additional information.

38. On September 4, 2019, the Liquidator's counsel followed up the August 14th Call by sending the following email message to the Applicant's counsel:

"Greg: I'm writing further to our telephone call with Sheldon Title on August 14. During that call, we discussed the materials that you had provided on behalf of your clients as to the claims for repayment of expenses by the companies, and the Liquidator's request that your client please provide (a) a summary or schedule of the claims being made, including in the case of the legal fee invoices why the amounts invoiced were for company affairs, and (b) proof of payment of the various invoices submitted.

Could you please let us know if that cannot be provided by Friday September 27, 2019?"

39. On October 2, 2019, the Liquidator's counsel followed up on the September 4, 2019 email message to which it has received no response.

40. In addition, on August 30, 2019, the Liquidator received an email from Di Mu, the son of the Applicant, asking about the status of the Liquidation. In response, on September 5, 2019, the Liquidator made Di Mu aware of the Streamlined Review Process and the deadline of September 27, 2019 for the Applicant to submit additional information. The Liquidator did not receive a response to this email.

41. Based on the foregoing, the Liquidator was unable to complete the Streamlined Review Process as a way of determining the Shareholder Loans Claim.

42. Subject to the Court's advice and direction, the Liquidator seeks a Court Order directing that the Applicant to provide within 30 days such further support for its claim to the Liquidator, as detailed in paragraph 31(a) above, otherwise it will be forever barred from

submitting further evidence or support for its claim. The Liquidator will then review the supplemental information provided and provide its observations and recommendations as to the extent to which the Shareholder Loans Claim is valid. If the Applicant fails to provide additional information or the additional information is unsatisfactory, the Liquidator may recommend a proposed distribution as between the Shareholders based on the information in its possession, or may seek a Court order permitting it to pay the remaining funds into Court.

43. In order to carry out its review in a cost-effective manner, the Liquidator proposes to accept the findings contained in the BDO Report, and accordingly, proposes to limit its review for any changes in the Shareholder Loans Claim that occurred subsequent to December 31, 2016.

Other Creditors

44. As noted in the First Report, the Liquidator has been made aware of the following creditors other than the shareholders (each a “**WG Creditor**” and together the “**WG Creditors**):

Name/Description	Estimated Claim Against WG Domaine	Estimated Claim Against WG Vineyard	Comments
Canada Revenue Agency	\$0	\$0	Canada Revenue Agency has not conducted an audit/trust examination
Town of Niagara-on-the-Lake	\$0	\$0	Property taxes were paid from the proceeds of sale on the Progressive Property and the Four Mile Creek Property, respectively
WalterFedy	\$0	\$86,288	
Woerthle Vineyard	\$0	\$20,022	
Kestenberg Rabinowicz Partners LLP (“ KRP ”)	\$1,130	\$4,294	Since the filing of the Liquidation, KRP has submitted additional invoices in the amount of \$904.00 and \$3,249.80 against WG Vineyard and WG Domaine, respectively

Name/Description	Estimated Claim Against WG Domaine	Estimated Claim Against WG Vineyard	Comments
1340210 Ontario Ltd. (the “ Farm Tenant ”)	Unknown	Unknown	At the date of appointment, the Four Mile Creek Property was subject to a lease, dated March 9, 2018. After its appointment, the Liquidator negotiated the terms of an amended farm lease (the “ Amended Farm Lease ”) with the Farm Tenant, dated June 6, 2018. The Farm Tenant advised the Liquidator that prior to the Appointment Order, the Farm Tenant carried out some maintenance work on the Properties for which it may have a claim. The Farm Tenant, in turn, had an obligation to pay the final rent under the terms of the Amended Farm Lease. The Farm Tenant asserts a right of set-off against the Final Rent.

PROPOSED CLAIMS PROCEDURE

45. Based on the information provided to date and the inability to determine the Shareholder Loans Claim using the Streamlined Claims Process, the Liquidator is unable to quantify and determine the amounts, to a sufficient certainty for the purposes of distribution of the Excess Funds, that may be owing by the Companies to the WG Creditors.
46. Pursuant to the Interim Distribution Order, the Liquidator shall not distribute funds, with the exception of the distribution specifically authorized by the Interim Distribution Order, without either consent of the Shareholders or further order of the Court. Accordingly, the Liquidator is seeking approval of the Proposed Claims Procedure as a mechanism to provide a fair and equitable way to determine the methodology by which the Excess Funds may be distributed in a manner that is authorized by the Court.

47. The Proposed Claims Procedure would provide the Liquidator with a Court-approved mechanism to collect information and evaluate the merit and basis for claims of WG Creditors' as against the Excess Funds (each a "**Claim**"). The Liquidator views the Proposed Claims Procedure as being a precondition before any distribution of the Excess Funds can commence. The Liquidator does not intend to include the Shareholder Loans Claim in the Proposed Claims Procedure, because it is being dealt with specifically as noted above.
48. Accordingly, the Liquidator proposes the following timeline with respect to the Proposed Claims Procedure:
- a. within five business following the issuance of the Court Order (the "**Claims Procedure Order**") authorizing the Liquidator to proceed with the Proposed Claims Procedure, the Liquidator will provide notice (the "**Claims Procedure Notice**") of the Proposed Claims Procedure, together with a claim form (the "**Claim Form**") to each of the WG Creditors;
 - b. as part of the Proposed Claims Procedure, the Liquidator would within two (2) business days of the Claims Procedure Order cause notice of the Proposed Claims Procedure to be published on the Liquidator's website, and for one (1) day and no later than five (5) Business Days following the Claims Procedure Order, publish the Claims Procedure Notice, a copy of which is attached as **Appendix "F"**, or shortened versions thereof in the form and substance satisfactory to the Liquidator in the National Post.
 - c. Claim Forms must be provided to the Liquidator no later than thirty-five (35) days after the sending of the Claims Procedure Notice (the "**Claims Bar Date**"). If a WG Creditor does not provide a Claim Form by the Claims Bar Date, the WG Creditor will be barred from asserting a Claim.
 - d. the Liquidator will review each Claim Form, and within 15 days of the Claims Bar Date will communicate its determination of each Claim by issuing a Notice of Allowance, Revision of Disallowance (as defined in the Proposed Claims

Procedure Order) to each person(s) that submits a Claim Form (each a “**Claimant**” and together the “**Claimants**”) by no later than the Claims Bar Date. If necessary, the Liquidator may request that the Claimant provide additional information or support in respect of its Claim before making a determination.

- e. any WG Creditor who disputes any part of the Liquidator’s determination of the Claim shall provide a notice setting out the full particulars of the dispute (the “**Notice of Dispute**”) to the Liquidator within a thirty (30) day period after the sending of the Notice of Allowance, Revision or Disallowance (the “**Dispute Bar Date**”). If a Claimant does not provide a Notice of Dispute by the Dispute Bar Date, then the Claimant shall be barred from disputing the recommendations of the Liquidator in its Final Claims Report (defined below);
- f. the Liquidator will review all Notices of Dispute and shall deliver a report (the “**Final Claims Report**”) evaluating the Notices of Dispute and making recommendations to the Court;
- g. a hearing will be scheduled following the delivery of the Final Claims Report for the determination of any Proofs of Claim and Notices of Dispute that cannot be resolved on consent; and
- h. after completing the foregoing, the Liquidator will reattend to Court for a motion of an order for a final distribution of funds.

PROFESSIONAL FEES AND DISBURSEMENTS

Liquidator’s Fees and Disbursements

- 49. The fees and disbursements for the Liquidator during the period from June 13, 2018 to January 31, 2019, were approved as part of the Interim Distribution Order.
- 50. Attached as **Appendix “G”** is the Affidavit of Sheldon Title of MNP Ltd. in connection with the Liquidator’s fees and disbursements that includes the Liquidator’s statements of account for the period February 1, 2019 to January 30, 2022 in the amount of \$37,675.73 inclusive of HST.

Legal Fees and Disbursements


51. The fees and disbursements for GSNH covering its fees and disbursements for the period June 12, 2018 to January 31, 2019 were approved as part of the Interim Distribution Order.
52. GSNH has issued two invoices covering its fees and disbursements for the period February 1, 2019 to April 19, 2021 totalling \$17,779.24, inclusive of disbursements and HST. Attached as **Appendix “H”** is the affidavit of Joel Turgeon sworn March 25, 2022, describing the fees and disbursements of GSNH.
53. It is the Liquidator’s opinion that the fees and disbursements of GSNH as described in the affidavit of Mr. Bissell are fair and reasonable and justified in the circumstances, and accurately reflect the work done on behalf of the Liquidator by GSNH.

CONCLUSION AND RECOMMENDATION

54. Based on the foregoing, the Liquidator respectfully recommends that the Court make an order granting the relief detailed in paragraph 6 of this Report.

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

MNP LTD.,
in its capacity as the
Liquidator of WG Vineyard Niagara Inc. and WG Domaine Niagara Inc.

Per: 
Sheldon Title
Senior Vice President

Tab A

Appendix "A"

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE)
)
JUSTICE Mr. Justice J. Sloan)

**TUESDAY, THE 27th DAY
OF MARCH 2018**

BETWEEN:

WEIWEI GAO

Applicants

– and –

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

APPLICATION UNDER sections 207 of the *Business Corporations Act*, R.S.O. 1990, c. B.16.

ORDER

(Winding-up WG Vineyard Niagara Inc. and WG Domaine Niagara Inc.)

THIS MOTION made by the Applicants for an Order pursuant to section 207 of the *Business Corporations Act*, R.S.O. 1990, c. B.16 (the “**OBCA**”) winding-up WG Vineyard Niagara Inc. (“**Vineyard**”) and WG Domaine Niagara Inc. (“**Domaine**”) was heard this day at 85 Frederick Street, Kitchener, Ontario.

ON READING the Affidavits of Di Mu sworn 26 January 2018 and 19 March 2018, Yan Wang sworn 6 March 2018, Anthony Guidoccio and Judy Guidoccio sworn 20 March 2018 and Xiaoxiong (Frank) Liu sworn 22 March 2018, and on hearing the submissions of counsel for the Applicant and the minority shareholder of Vineyard and Domaine, Yuzhi Shi, as Trustee of the Estate of Zhendong Wang, no one appearing for Vineyard or Domaine,

WINDING-UP OF VINEYARD AND DOMAINE

1. **THIS COURT ORDERS** that Vineyard and Domaine be wound-up and for that purpose MNP Ltd. (“**MNP**”) be and is hereby appointed as liquidator of the effects and estate of Vineyard and Domaine effective from 26 March 2018 with the powers obligations set forth in Part XVI of the OBCA and this Order. Where there is any inconsistency between the powers provided to MNP under the OBCA and this Order, the terms of this Order shall govern to the extent that they restrict or limit the powers of MNP.

MNP’S POWERS

2. **THIS COURT ORDERS** that MNP is hereby empowered and authorized, but not obligated, to act at once in respect of the assets property and undertaking of Vineyard and Domaine (the “**Property**”) and, without in any way limiting the generality of the foregoing, MNP is hereby expressly empowered and authorized to do any of the following where MNP considers it necessary or desirable:
 - (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
 - (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
 - (c) to manage, operate, and carry on the business of Vineyard and Domaine, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of Vineyard and Domaine;
 - (d) to engage consultants, appraisers, agents, experts, auditors, accountants, forensic experts, managers, counsel and such other persons from time to time and on

whatever basis, including on a temporary basis, to assist with the exercise of MNP's powers and duties, including without limitation those conferred by this Order;

- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of Vineyard and Domaine or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to Vineyard and Domaine and to exercise all remedies of Vineyard and Domaine in collecting such monies, including, without limitation, to enforce any security held by Vineyard and Domaine;
- (g) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in MNP's name or in the name and on behalf of Vineyard and Domaine, for any purpose pursuant to this Order;
- (h) conduct a review of all claims by shareholders of Vineyard and Domaine, including those shareholders asserting shareholder loans and report to the Court for a final determination;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to Vineyard and Domaine, the Property or MNP and the authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding and subject to consent of the shareholders of Vineyard and Domaine or an Order of the Court to settle or compromise any such proceeding;
- (j) to market the Property for sale and, subject to approval of the Court, negotiate such terms and conditions of sale as MNP in its discretion may deem appropriate;
- (k) to apply to the Court for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;

- (l) to report to, meet with and discuss with such affected Persons (as defined below) as MNP deems appropriate on all matters relating to the Property and to share information, subject to such terms as to confidentiality as MNP deems advisable;
- (m) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and in the name of Vineyard and Domaine;
- (n) to exercise any shareholder, partnership, joint venture or other rights which Vineyard and Domaine may have;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property; and
- (p) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where MNP takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including Vineyard and Domaine, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO MNP

3. **THIS COURT ORDERS** that (i) Vineyard and Domaine, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise MNP of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to MNP, and shall deliver all such Property to MNP upon MNP's request.
4. **THIS COURT ORDERS** that all Persons shall forthwith advise MNP of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and

any other papers, records and information of any kind related to the business or affairs of Vineyard and Domaine, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to MNP or permit MNP to make, retain and take away copies thereof and grant to MNP unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 4 or in paragraph 5 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to MNP due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

5. **THIS COURT ORDERS** that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to MNP for the purpose of allowing MNP to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as MNP in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of MNP. Further, for the purposes of this paragraph, all Persons shall provide MNP with all such assistance in gaining immediate access to the information in the Records as MNP may in its discretion require including providing MNP with instructions on the use of any computer or other system and providing MNP with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST MNP

6. **THIS COURT ORDERS** that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against MNP except with the written consent of MNP or with leave of this Court.

NO PROCEEDINGS AGAINST VINEYARD AND DOMAINE OR THE PROPERTY

7. **THIS COURT ORDERS** that no Proceeding against or in respect of Vineyard and Domaine or the Property shall be commenced or continued except with the written consent of MNP or with leave of this Court and any and all Proceedings currently under way against or in respect of Vineyard and Domaine or the Property are hereby stayed and suspended pending further Order of this Court.

NO INTERFERENCE WITH MNP

8. **THIS COURT ORDERS** that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by Vineyard and Domaine, without written consent of MNP or leave of this Court.

CONTINUATION OF SERVICES

9. **THIS COURT ORDERS** that all Persons having oral or written agreements with Vineyard and Domaine or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to Vineyard and Domaine are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by MNP, and that MNP shall be entitled to the continued use of Vineyard and Domaine's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by MNP in accordance with normal payment practices of Vineyard and Domaine or such other practices as may be agreed upon by the supplier or service provider and MNP, or as may be ordered by this Court.

MNP TO HOLD FUNDS

10. **THIS COURT ORDERS** that all funds, monies, cheques, instruments, and other forms of payments received or collected by MNP from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by MNP (the "**Liquidator's Accounts**") as required by section 227 of the OBCA and the monies standing to the credit of the Liquidator's Accounts from time to time, net of any disbursements provided for herein, shall be held by MNP to be paid in accordance with the terms of this Order and subject to the final approval of this Court.

EMPLOYEES

11. **THIS COURT ORDERS** that all employees of Vineyard and Domaine shall remain the employees of Vineyard and Domaine until such time as MNP, on Vineyard and Domaine's behalf, may terminate the employment of such employees. MNP shall not be liable for any employee-related liabilities, including any successor employer liabilities other than such amounts as MNP may specifically agree in writing to pay. Vineyard and Domaine shall make all employee-related remittance from and after the date of this Order.

PIPEDA

12. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, MNP shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to MNP, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to

continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by Vineyard and Domaine, and shall return all other personal information to MNP, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

13. **THIS COURT ORDERS** that nothing herein contained shall require MNP to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "**Environmental Legislation**"), provided however that nothing herein shall exempt MNP from any duty to report or make disclosure imposed by applicable Environmental Legislation. MNP shall not, as a result of this Order or anything done in pursuance of MNP's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE MNP'S LIABILITY

14. **THIS COURT ORDERS** that MNP shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on the part of MNP.

LIQUIDATOR'S ACCOUNTS

15. **THIS COURT ORDERS** that MNP and counsel to MNP shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise

ordered by the Court on the passing of accounts, and that MNP and counsel to MNP shall be entitled to and are hereby granted a charge (the "**Liquidator's Charge**") on the Property as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Liquidator's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to any valid and enforceable security interests registered against the Property in favour of Persons not related to, or not dealing at arm's length with, Vineyard and Domaine as of the date of this Order.

16. **THIS COURT ORDERS** that MNP and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of MNP and its legal counsel are hereby referred to a judge of this Court.
17. **THIS COURT ORDERS** that prior to the passing of its accounts MNP shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of MNP or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF MNP

18. **THIS COURT ORDERS** that MNP be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon MNP by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority

to: (i) any valid and enforceable security interests registered against the Property in favour of Persons not related to, or not dealing at arm's length with, Vineyard and Domaine as of the date of this Order; and (ii) the Liquidator's Charge.

19. **THIS COURT ORDERS** that neither the Borrowings Charge nor any other security granted by MNP in connection with its borrowings under this Order shall be enforced without leave of this Court.

SERVICE AND NOTICE

20. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the *Rules of Civil Procedure*. Subject to Rule 3.01(d) of the *Rules of Civil Procedure* and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol.
21. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, MNP is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to interested parties and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

22. **THIS COURT ORDERS** that MNP may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
23. **THIS COURT ORDERS** that the Applicants shall have its costs as either agreed upon by the parties or ordered by the Court.
24. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to MNP and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

J. Sloan per

Mr. Justice J. Sloan

ENTERED AT KITCHENER	
in Book No.	30
As Document No.	638
on	APR 05 2019
by	Ingrid Peters

BETWEEN:

WEIWEI GAO
– Applicant –

AND

WG VINEYARD NIAGARA INC. *et al*
– Respondents –

ONTARIO
SUPERIOR COURT OF JUSTICE

(PROCEEDING COMMENCED AT KITCHENER)

ORDER

GOWLING WLG (CANADA) LLP
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LAWYERS FOR YUZHONG SHI, TRUSTEE OF THE
ESTATE OF ZHENGDONG WANG

SUPERIOR COURT OF JUSTICE – ONTARIO

RE: Weiwei Gao - Applicant

AND:

WG Vineyard Niagara Inc. and WG Domaine Niagara Inc. - Respondents

COUNSEL: Greg Murdoch - Counsel for the Applicant

Christopher Stanek - Counsel for the Respondent

BEFORE: James W. Sloan

HEARD: March 27, 2018

ENDORSEMENT

[1] The parties agree on most of the facts that pertain to this case.

[2] The applicant and one Zhendong Wang (now deceased) purchased two vineyards on the Niagara Peninsula where grapes were grown and sold to wineries.

[3] The parties had the two respondent companies incorporated and pursuant to their September 15, 2015 agreement, the applicant owns 51% of the shares, while 49% of the shares are now owned by the Wang estate. The only assets of the two corporations are the two farms upon which grapes are grown.

[4] Pursuant to the parties' agreement, the applicant was to be solely responsible for all of the necessary costs and expenses for the operation of the two farms and Wang was specifically not required to invest any money towards the said purchase or any cost for operating the two farms after the purchase.

[5] After Wang's death in December 2015, the applicant took several unilateral steps, including, claiming to be the sole director of both corporations, refusing to talk to Wang's estate trustee and refusing to attend at a special shareholders meeting.

[6] In March 2016, the applicant purported to install her son as a second director and issued him 100 shares, so that between them they would then have 75.5% of the voting shares. Enough to give them absolute control.

[7] In addition, the applicant purported to pass a resolution purchasing all of the shares from the Wang estate in both corporations for one dollar each.

[8] In response, the Wang estate brought an oppression remedy before Justice Hainey, who on November 29, 2016, made an order that the shareholders' register should be revised to show Wang's share of the corporation at 49% and cancelling the newly issued shares given to the applicant's son.

[9] In addition, he ordered the applicant to pay the Wang estate \$40,000 in costs, which for some unexplained reason as of today's date have not been paid, essentially leaving the applicant in contempt of the 2016 Superior Court Order.

[10] On April 21, 2017, the applicant called a shareholders meeting to discuss the dissolution of the parties relationship. The Wang estate questioned the veracity of the financial statements and also the amount claimed by the applicant for her shareholder loan, which they felt was not documented.

[11] Unfortunately, the meeting failed to resolve anything and without further notice to the Wang estate, the applicant listed the properties for sale.

[12] The applicant received offers on November 3, 2017, and gave notice of a special meeting of shareholders for December 10, 2017. The issues before the meeting were to approve the sales, amalgamate the two corporations and to discuss options for one shareholder to buy out the other.

[13] The Wang estate was interested in buying out the applicant, until she insisted that she be paid her alleged shareholder's loan. Therefore, the Wang estate voted against the sale and the amalgamation.

[14] On February 4, 2018, the applicant, without advising the Wang estate, entered into an agreement of purchase and sale.

[15] The applicant brings this motion seeking to have the court order the corporations to accept the current offers and essentially to direct a reference of what should be done with the net proceeds, after the payment of the mortgage and real estate and legal fees.

[16] The two offers currently on the table are for the gross purchase price of \$3,830,000, and in general terms after deducting the mortgage of \$2,408,775, real estate fees of \$191,500 and legal fees of \$6,000 there would be approximately \$1,223,725 left to be paid into court.

[17] The applicant's claim for her shareholder's loan is well in excess of the above amount.

[18] She states that the farms have always operated at a loss and that the cumulative amount since inception has been \$962,000. In addition, she states that she paid \$827,000 to purchase the properties in the first place, and she is therefore claiming a shareholder's loan in the neighbourhood of \$1,789,000.

[19] The plaintiff obtained two appraisals in February 2017, (over one year ago) valuing both farms together at \$3.2 million, making the current offers \$630,000 greater than the appraised value. No evidence by either party was presented to the court to show what the current market value of the properties might be.

[20] The plaintiff submits:

- (a) The properties were marketed on the MLS system by an experienced RE/MAX agent and a letter setting out her experience and how the properties were marketed is attached to the affidavit of Di Mu dated March 19, 2018, as exhibit B.

- (b) The Wang estate has not produced any appraisals of the properties contrary to hers or the current offers.
- (c) The properties operate at a loss which she alone is funding and the Wang estate has not paid any expenses towards the purchase or running of the farms.
- (d) The mortgage is currently in arrears and the mortgagee has been willing not to proceed with a Power of Sale or Foreclosure while the offers to purchase are still valid.
- (e) Based on the current mortgage principal of \$2,408,775, simple interest at 10% per annum would require monthly mortgage payments of \$20,073.
- (f) She has produced affidavits from both of the purchasers, who have sworn that the transactions are at arm's-length and the Wang estate has not produced any evidence to the contrary.
- (g) Although the Wang estate wants to have a liquidator appointed, they have not advised the court what the probable expense of hiring a liquidator would be.
- (h) By selling the property now there will be a maximum recovery and by paying the net proceeds into court the Wang estate's interest will be protected.

[21] The plaintiff submits that this court has jurisdiction to wind up the corporations and order the corporations to accept the agreements of purchase and sale, pursuant to ss. 207 & 209 of the BCA. In particular, the plaintiff points to s. 207(2) which authorizes the court to make such order under this section or the oppression section, s. 248 of the BCA.

Position of the Wang Estate

[22] The plaintiff wants to have control of winding up of the corporations and the sale of the properties.

[23] While the Wang estate consents to the winding up, it would be totally inappropriate to have the applicant in control of that process. A "liquidator" should be

completely independent of either of the parties and should be in control of the marketing and sale of the farms in question.

[24] The applicant is not such a person because:

- (a) She is one of the parties.
- (b) The parties do not get along in the extreme, and only communicate with each other through legal counsel.
- (c) There has been a complete breakdown of trust between the parties.
- (d) She has not paid court costs to the Wang estate which were ordered over a year ago.
- (e) She used the corporations to pay her legal fees incurred in the Oppression Application.
- (f) Her material does not say why the subject offers were selected or what other offers may have been made.

[25] The applicant had not provided any cases as a guide to the court for when it should override a minority shareholder's right to force a liquidation. In essence, the plaintiff is asking the court to give her something indirectly that she cannot get directly, i.e. for the court to approve the sale, as if the plaintiff has already been approved as a liquidator.

[26] With respect to what a court should consider when choosing a liquidator, the Wang estate relies on the cases of *Royal Bank of Canada v. Soundair Corp.* [1991] O.J. No. 1137, *Re The Central Bank of Canada* [Chancery Division] *The Ontario Reports*, 1888, *Re Men's Wear Limited* 1915 *CarswellQue* 437 and *Smith v. Hillier* 2016 *CarswellNfld* 192.

[27] In the *Royal Bank* case the court stated At paragraph 16:

As did Rosenberg J., I adopt as correct the statement made by Anderson J. in *Crown Trust Co. v. Rosenberg* (1986), 60 O.R. 87 ... at pp. 92–94 O.R. ... of the duties which a court must perform when deciding whether a receiver who has sold property acted properly. When he set out the

court's duties, he did not put them in any order of priority, nor do I. I summarize those duties as follows:

1. It should consider whether the receiver has made a sufficient effort to get the best price and has not acted improvidently.
2. It should consider the interests of all parties.
3. It should consider the efficacy and integrity of the process by which the offers are obtained.
4. It should consider whether there has been unfairness in the working out of the process.

[28] In the Central Bank case the court stated:

... That it is desirable that liquidators should all be disinterested persons, and for this reason neither creditors nor shareholders should be appointed. Where several are to be appointed, and opposition is being made, as here, the court will endeavor to secure an independent majority and in this case ...

[29] The Wang estate submits that the applicant's claim to recover all of her money paid to the corporations are clearly a conflict of interest.

[30] In the *Smith* case, which was decided under Québec law which has different wording the court stated:

69 The evidence, however, revealed that the individual in question was by reason of her status as beneficiary and executor of her father's estate, in a potential conflict of interest. This is because there was an issue as to whether the company should have paid rent to her father for having a company warehouse on his land and the fact that the estate and the company were competing judgment creditors in relation to a third party judgment debtor.

70 Boudreault, J. accordingly determined that it was preferable to appoint a liquidator who would operate at "arm's length". The applicant provided the court with the name of an experienced liquidator who was prepared to act. The court appointed the liquidator and gave him time to study the situation and determine the steps necessary to dissolve the corporation.

71 ... The company was in a deadlock due to the dysfunctional relationship between the shareholders. One of the shareholders asked the court to wind up the Company, appoint him as liquidator of assets and liabilities and then distribute the net proceeds to the shareholders. This appointment was contested by the other shareholder.

73 The court was not prepared to appoint the shareholder as liquidator. His independence was compromised by his personal interest in rental payments to the company and the fact that he had invoiced company for various personal expenses that could be disputed.

76 The law requires independence and impartiality in the carrying out of these duties which a liquidator fulfils as an officer of the court. The parties are engaged in litigation relating to corporate bonuses, and Mr. Hillier will be leaving SMART! to establish his own storage solutions business. I am satisfied that this disqualifies Mr. Hillier from assuming the role of liquidator given the potential for his interests and duties to conflict.

[31] With respect to the applicant's claim that she has lost and continues to lose money that is exactly what she signed on for in the September 15, 2015 agreement at paragraph 3. Now she claims all money she has put into the corporation is a shareholder's loan.

[32] The Wang estate submits that the plaintiff contributed money for which she got shares, i.e. equity.

[33] The estate further submits that there is nothing in the application that corresponds with the orders that the applicant has requested at paragraphs 48 (e) and (f) of the applicant's Factum.

[34] The estate submits that the corporations should be wound up by liquidation in this proceeding, which will alleviate any need for a reference.

[35] Mr. Stanek has produced a consent from the national accounting firm of MNP Ltd. that they are prepared to act as liquidators and he has filed a draft order with the court for its consideration.

[36] The draft order is comprehensive and deals with the potential of any court action being taken by the current mortgagee.

Findings

[37] The inability of the parties in this case to discuss resolving their differences in a mature fashion is akin to unfortunate situations more often seen in extremely emotionally charged matrimonial litigation.

[38] Notwithstanding the able arguments of Mr. Murdoch, the applicant is, to put it mildly, the author of her own misfortune.

[39] In light of the unfortunate and acrimonious impasse between the shareholders, the estate seeks to have an independent liquidator market the properties, so it can be sure that the process has been fair.

[40] The applicant has a track record for oppressive dealings against the minority shareholder. In addition, for some reason, she does not feel that she has to follow the court order of Justice Hainey with respect to the payment of costs, which have now been overdue for more than a year.

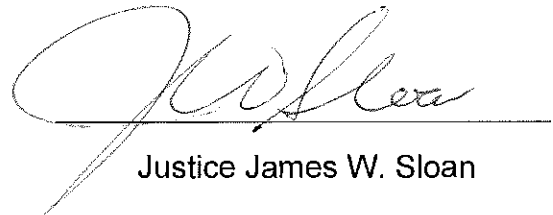
[41] After Justice Hainey's order of November 29, 2016, the applicant appears to have continued with her oppressive "my way or the highway" tactics by listing and accepting offers to sell the property, without so much as advising the estate, or more appropriately bringing a court application to deal with the impasse.

[42] The estate has every reason to be suspicious of what has essentially gone on behind its back.

[43] Therefore, an independent liquidator shall be appointed to wind up the two subject corporations.

[44] I am therefore prepared to sign the draft order attached to this endorsement as Schedule "A". Before doing so, I would request that both parties confer with each other and email the court at Kitchener.Superior.Court@ontario.ca to confirm whether or not the order requires any minor amendments.

[45] If the parties are unable to agree on costs, Mr. Stanek shall forward his **brief** submissions on costs to me by April 5, 2018. Mr. Murdock shall forward his **brief** response to me by April 10, 2018. Mr. Stanek shall then forward his reply, if any, to me by April 13, 2018. Cost submissions may be sent to my attention by email, care of Kitchener.Superior.Court@ontario.ca.



Justice James W. Sloan

Date: March 27, 2018

Schedule "A"

To the endorsement of Justice Sloan dated March 27, 2018

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE)
)
JUSTICE) **TUESDAY, THE 27th DAY**
OF MARCH 2018

BETWEEN:

WEIWEI GAO

Applicants

– and –

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

APPLICATION UNDER sections 207 of the *Business Corporations Act*, R.S.O. 1990, c. B.16.

ORDER

(Winding-up WG Vineyard Niagara Inc. and WG Domaine Niagara Inc.)

THIS MOTION made by the Applicants for an Order pursuant to section 207 of the *Business Corporations Act*, R.S.O. 1990, c. B.16 (the “**OBCA**”) winding-up WG Vineyard Niagara Inc. (“**Vineyard**”) and WG Domaine Niagara Inc. (“**Domaine**”) was heard this day at 85 Frederick Street, Kitchener, Ontario.

ON READING the Affidavits of Di Mu sworn 26 January 2018 and 19 March 2018, Yan Wang sworn 6 March 2018, Anthony Guidoccio and Judy Guidoccio sworn 20 March 2018 and Xiaoxiong (Frank) Liu sworn 22 March 2018, and on hearing the submissions of counsel for the Applicant and the minority shareholder of Vineyard and Domaine, Yuzhi Shi, as Trustee of the Estate of Zhendong Wang, no one appearing for Vineyard or Domaine,

WINDING-UP OF VINEYARD AND DOMAINE

1. **THIS COURT ORDERS** that Vineyard and Domaine be wound-up and for that purpose MNP Ltd. (“**MNP**”) be and is hereby appointed as liquidator of the effects and estate of Vineyard and Domaine effective from 26 March 2018 with the powers obligations set forth in Part XVI of the OBCA and this Order. Where there is any inconsistency between the powers provided to MNP under the OBCA and this Order, the terms of this Order shall govern to the extent that they restrict or limit the powers of MNP.

MNP’S POWERS

2. **THIS COURT ORDERS** that MNP is hereby empowered and authorized, but not obligated, to act at once in respect of the assets property and undertaking of Vineyard and Domaine (the “**Property**”) and, without in any way limiting the generality of the foregoing, MNP is hereby expressly empowered and authorized to do any of the following where MNP considers it necessary or desirable:
 - (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
 - (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
 - (c) to manage, operate, and carry on the business of Vineyard and Domaine, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of Vineyard and Domaine;
 - (d) to engage consultants, appraisers, agents, experts, auditors, accountants, forensic experts, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of

MNP's powers and duties, including without limitation those conferred by this Order;

- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of Vineyard and Domaine or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to Vineyard and Domaine and to exercise all remedies of Vineyard and Domaine in collecting such monies, including, without limitation, to enforce any security held by Vineyard and Domaine;
- (g) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in MNP's name or in the name and on behalf of Vineyard and Domaine, for any purpose pursuant to this Order;
- (h) conduct a review of the validity of any claims by shareholders of Vineyard and Domaine, including any alleged shareholder loans;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to Vineyard and Domaine, the Property or MNP and the authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding and subject to consent of the shareholders of Vineyard and Domaine or an Order of the Court to settle or compromise any such proceeding;
- (j) to market the Property for sale and, subject to approval of the Court, negotiate such terms and conditions of sale as MNP in its discretion may deem appropriate;
- (k) to apply to the Court for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;

- (l) to report to, meet with and discuss with such affected Persons (as defined below) as MNP deems appropriate on all matters relating to the Property and to share information, subject to such terms as to confidentiality as MNP deems advisable;
- (m) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and in the name of Vineyard and Domaine;
- (n) to exercise any shareholder, partnership, joint venture or other rights which Vineyard and Domaine may have;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property; and
- (p) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where MNP takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including Vineyard and Domaine, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO MNP

3. **THIS COURT ORDERS** that (i) Vineyard and Domaine, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise MNP of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to MNP, and shall deliver all such Property to MNP upon MNP's request.
4. **THIS COURT ORDERS** that all Persons shall forthwith advise MNP of the existence of any books, documents, securities, contracts, orders, corporate and accounting records,

and any other papers, records and information of any kind related to the business or affairs of Vineyard and Domaine, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to MNP or permit MNP to make, retain and take away copies thereof and grant to MNP unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 4 or in paragraph 5 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to MNP due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

5. **THIS COURT ORDERS** that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to MNP for the purpose of allowing MNP to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as MNP in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of MNP. Further, for the purposes of this paragraph, all Persons shall provide MNP with all such assistance in gaining immediate access to the information in the Records as MNP may in its discretion require including providing MNP with instructions on the use of any computer or other system and providing MNP with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST MNP

6. **THIS COURT ORDERS** that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against MNP except with the written consent of MNP or with leave of this Court.

NO PROCEEDINGS AGAINST VINEYARD AND DOMAINE OR THE PROPERTY

7. **THIS COURT ORDERS** that no Proceeding against or in respect of Vineyard and Domaine or the Property shall be commenced or continued except with the written consent of MNP or with leave of this Court and any and all Proceedings currently under way against or in respect of Vineyard and Domaine or the Property are hereby stayed and suspended pending further Order of this Court.

NO INTERFERENCE WITH MNP

8. **THIS COURT ORDERS** that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by Vineyard and Domaine, without written consent of MNP or leave of this Court.

CONTINUATION OF SERVICES

9. **THIS COURT ORDERS** that all Persons having oral or written agreements with Vineyard and Domaine or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to Vineyard and Domaine are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by MNP, and that MNP shall be entitled to the continued use of Vineyard and Domaine's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by MNP in accordance with normal payment practices of Vineyard and Domaine or such other practices as may be agreed upon by the supplier or service provider and MNP, or as may be ordered by this Court.

MNP TO HOLD FUNDS

10. **THIS COURT ORDERS** that all funds, monies, cheques, instruments, and other forms of payments received or collected by MNP from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by MNP (the "**Liquidator's Accounts**") as required by section 227 of the OBCA and the monies standing to the credit of the Liquidator's Accounts from time to time, net of any disbursements provided for herein, shall be held by MNP to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

11. **THIS COURT ORDERS** that all employees of Vineyard and Domaine shall remain the employees of Vineyard and Domaine until such time as MNP, on Vineyard and Domaine's behalf, may terminate the employment of such employees. MNP shall not be liable for any employee-related liabilities, including any successor employer liabilities other than such amounts as MNP may specifically agree in writing to pay. Vineyard and Domaine shall make all employee-related remittance from and after the date of this Order.

PIPEDA

12. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, MNP shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information

to MNP, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by Vineyard and Domaine, and shall return all other personal information to MNP, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

13. **THIS COURT ORDERS** that nothing herein contained shall require MNP to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "**Environmental Legislation**"), provided however that nothing herein shall exempt MNP from any duty to report or make disclosure imposed by applicable Environmental Legislation. MNP shall not, as a result of this Order or anything done in pursuance of MNP's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE MNP'S LIABILITY

14. **THIS COURT ORDERS** that MNP shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on the part of MNP.

LIQUIDATOR'S ACCOUNTS

15. **THIS COURT ORDERS** that MNP and counsel to MNP shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that MNP and counsel to MNP shall be entitled to and are hereby granted a charge (the "**Liquidator's Charge**") on the Property as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Liquidator's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to any valid and enforceable security interests registered against the Property in favour of Persons not related to, or not dealing at arm's length with, Vineyard and Domaine as of the date of this Order.
16. **THIS COURT ORDERS** that MNP and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of MNP and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.
17. **THIS COURT ORDERS** that prior to the passing of its accounts MNP shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of MNP or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF MNP

18. **THIS COURT ORDERS** that MNP be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon MNP by this Order, including interim expenditures. The whole of the

Property shall be and is hereby charged by way of a fixed and specific charge (the " Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to: (i) any valid and enforceable security interests registered against the Property in favour of Persons not related to, or not dealing at arm's length with, Vineyard and Domaine as of the date of this Order; and (ii) the Liquidator's Charge.

19. **THIS COURT ORDERS** that neither the Borrowings Charge nor any other security granted by MNP in connection with its borrowings under this Order shall be enforced without leave of this Court.

SERVICE AND NOTICE

20. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the "Protocol") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the *Rules of Civil Procedure*. Subject to Rule 3.01(d) of the *Rules of Civil Procedure* and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol.
21. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, MNP is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to interested parties and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

22. **THIS COURT ORDERS** that MNP may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
 23. **THIS COURT ORDERS** that the Applicants shall have its costs as either agreed upon by the parties or ordered by the Court.
 24. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to MNP and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.
-

BETWEEN:

WEIWEI GAO
– Applicant –

AND

WG VINEYARD NIAGARA INC. *et al*
– Respondents –

ONTARIO
SUPERIOR COURT OF JUSTICE

(PROCEEDING COMMENCED AT KITCHENER)

ORDER

GOWLING WLG (CANADA) LLP

Barristers and Solicitors
1 First Canadian Place
100 King Street West, Suite 1600
Toronto, Ontario M5X 1G5

Christopher Stanek (LSUC No. 45127K)

Telephone: (416) 862-4369
Facsimile: (416) 862-7661

LAWYERS FOR YUZHUI SHI, TRUSTEE OF THE
ESTATE OF ZHENDONG WANG

Tab B

Appendix "B"

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE *MR.*) WEDNESDAY, THE 27th DAY
JUSTICE *TAYLOR.*) OF JUNE, 2018

BETWEEN:

WEIWEI GAO

Applicants

– and –

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

ORDER

THIS MOTION, made by MNP Ltd. in its capacity as the Court-appointed liquidator (the “Liquidator”) of the undertaking, property and assets of WG Vineyard Niagara Inc. (“WG Vineyard”) and WG Domaine Niagara Inc. (“WG Domaine” and together with WG Vineyard, the “Companies” or the “Respondents”) for an order, *inter alia*, authorizing the Liquidator to enter into a listing agreement with Colliers International Niagara Ltd. with respect to the Four Mile Creek Property (as defined below) and approving the Liquidator’s activities, fees and disbursements was heard this day at 85 Frederick Street, Kitchener, Ontario.

ON READING the Notice of Motion of the Liquidator, the First Report of the Liquidator dated June 15, 2018 (the “First Report”), including the Affidavit of Matthew Lem, sworn June 14, 2018 and R. Brendan Bissell, sworn June 14, 2018 (collectively, the “Fee Affidavits”), filed, and on hearing the submissions of counsel for the Liquidator, no one else appearing although duly served as appears from the Affidavit of Service of R. Brendan Bissell sworn June 19, 2018, filed:

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion, the Motion Record and the First Report is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

FOUR MILE CREEK PROPERTY

2. **THIS COURT ORDERS** that the Liquidator is authorized to enter into a listing agreement with Colliers International Niagara Ltd. in respect of the property located at 1123 Four Mile Creek Road, Niagara-on-the-Lake, Ontario (the “**Four Mile Creek Property**”).

3. **THIS COURT ORDERS** that the Liquidator’s proposed realization strategy for the Four Mile Creek Property as set out in the First Report and more particularly described in Schedule “A” be and is hereby approved.

APPROVAL OF LIQUIDATOR’S REPORTS, ACTIVITIES AND FEES

4. **THIS COURT ORDERS** that the First Report and the activities described in such report be and are hereby approved.

5. **THIS COURT ORDERS** that the professional fees and disbursements of the Liquidator in the amount of \$68,827.37 as set out in the Fee Affidavits be and are hereby approved.

6. **THIS COURT ORDERS** that the professional fees and disbursements of Goldman Sloan Nash & Haber LLP, legal counsel of the Liquidator, in the amount of \$16,341.95 as set out in the Fee Affidavits be and are hereby approved.

7. **THIS COURT ORDERS** that paragraph 15 of Order of the Honourable Justice Sloan, dated March 27, 2018, be amended to provide that the Liquidator’s Charge shall:

- (a) For the first \$100,000, rank in priority to all security interests, trusts, liens, charges encumbrances, statutory or otherwise, in favour of any person; and
- (b) For amounts greater than \$100,000, the Liquidator’s Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in

priority to any valid and enforceable security interests registered against the Property in favour of Persons not related to, or not dealing at arm's length with, Vineyard and Domaine as of the date of this Order.

SEALING

8. **THIS COURT ORDERS** that Confidential Appendices A and B to the First Report be and hereby are sealed pending the closing of a transaction to sell the Four Mile Creek Property and the filing of a Liquidator's Certificate.


SERVICE AND NOTICE

9. **THIS COURT ORDERS** that the E-Service Protocol of the Superior Court of Justice Commercial List (the "**Protocol**") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL <https://mnpdebt.ca/en/corporate/engagements/wg-vineyard-niagara-inc-and-wg-domaine-niagara-inc>.

10. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Liquidator is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Respondents creditors or other interested parties at their respective addresses as last shown on the records of the Respondents and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

11. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, or any other jurisdiction, to give effect to this Order and to assist the Applicant, the Liquidator and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicant and to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Liquidator in any foreign proceeding, or to assist the Applicant and the Liquidator and their respective agents in carrying out the terms of this Order.



Mr. Justice G. Taylor

ENTERED AT KITCHENER
in Book No. 50
As Document No. 1074
on JUN 27 2013
by Ingrid Peters

[6]

3. At Colliers' recommendation, it is contemplated that the Liquidator would offer the Four Mile Creek Property for sale with a suggested asking price range of \$2,500,000 to \$2,750,000, utilizing the Multiple Listing Service.
4. The Liquidator, with Colliers' assistance, will review and assess the bids received during the Marketing Process.
5. The Liquidator will then look to enter into a binding agreement of purchase and sale for the Four Mile Creek Property, which it will present to this Court for approval, along with a reporting of the results of the Marketing Process.

WEIWEI GAO
Applicant

- and -

WG VINEYARD NIAGARA INC. et al
Respondents

Court File No. C-100/18

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Kitchener

ORDER

GOLDMAN SLOAN NASH & HABER LLP
Barristers and Solicitors
Suite 1600, 480 University Avenue
Toronto, Ontario, M5G 1V2
Fax: 416-597-3370

R. Brendan Bissell [LSUC No.: 40354V]

Email: bissell@gsnh.com

Tel: (416) 597-6489

Fax: (416) 597-3370

Lawyers for MNP Ltd. in its capacity as the court appointed liquidator of WG Vineyard Niagara Inc. and WG Domain Niagara Inc.

WEIWEI GAO
Applicant

- and -

WG VINEYARD NIAGARA INC. et al
Respondents

Court File No. C-100/18

MOTION NOT CONFIRMED	
<i>Late</i>	
STRUCK FROM LIST	
<i>June 27/18</i>	<i>W. Gao</i>
DATE	JUSTICE/REGISTRAR

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Kitchener

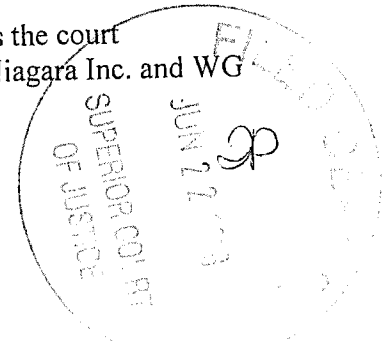
MOTION RECORD
(returnable June 27, 2018)

GOLDMAN SLOAN NASH & HABER LLP
Barristers and Solicitors
Suite 1600, 480 University Avenue
Toronto, Ontario, M5G 1V2
Fax: 416-597-3370

R. Brendan Bissell [LSUC No.: 40354V]
Email: bissell@gsnh.com
Tel: (416) 597-6489
Fax: (416) 597-3370

Lawyers for MNP Ltd. in its capacity as the court
appointed liquidator of WG Vineyard Niagara Inc. and WG
Domain Niagara Inc.

June 27, 2018
Order to issue for approval of sale of the Progressive Property & for a vesting order
Order to issue for listing of the Four Mile Creek Property approval of liquidator's activities & fees & a seating order
2 orders signed



Tab C

Appendix "C"

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE *MR.*) THURSDAY, THE 14TH DAY
JUSTICE *TAYLOR*) OF FEBRUARY, 2019

BETWEEN;

WEIWEI GAO

Applicant

- and -

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

APPLICATION UNDER Section 207 of the *Business Corporations Act*. R.S.O. 1990, c B. 16

APPROVAL AND VESTING ORDER

THIS MOTION, made by MNP Ltd. in its capacity as the court-appointed liquidator (the “**Liquidator**”) of all of the assets, undertakings and properties of WG Vineyard Niagara Inc. (the “**Debtor**”), for an order approving the sale transaction (the “**Transaction**”) contemplated by an agreement of purchase and sale (the “**Sale Agreement**”) between the Liquidator and Jenkins Vineyards Niagara Inc. (the “**Purchaser**”) made as of October 31, 2018, as amended, and attached as a confidential appendix to the Report of the Liquidator dated February 7, 2019 (the “**Report**”), and vesting in the Purchaser the Debtor’s right, title and interest in and to the assets described in the Sale Agreement (the “**Purchased Assets**”), was heard this day at 85 Frederick St., Kitchener, Ontario.

ON READING the Report and on hearing the submissions of counsel for the Liquidator, no one appearing for any other person on the service list, although properly served as appears from the affidavit of R. Brendan Bissell sworn February 8, 2019, filed:

1. **THIS COURT ORDERS AND DECLARES** that the Transaction is hereby approved, and the execution of the Sale Agreement by the Liquidator is hereby authorized and approved, with such minor amendments as the Liquidator may deem necessary. The Liquidator is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.

2. **THIS COURT ORDERS AND DECLARES** that upon the delivery of a Liquidator's certificate to the Purchaser substantially in the form attached as **Schedule "A" hereto** (the "**Liquidator's Certificate**"), all of the Debtor's right, title and interest in and to the Purchased Assets described in the Sale Agreement shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, 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 (collectively, the "**Claims**") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice Sloan dated March 27, 2018; (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system; and (iii) those Claims listed on **Schedule B** hereto (all of which are collectively referred to as the "Encumbrances", which term shall not include the permitted encumbrances, easements and restrictive covenants listed on **Schedule C**) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

3. **THIS COURT ORDERS** that upon the registration in the Land Registry Office for the Land Titles Division of Niagara North of an Application for Vesting Order in the form prescribed by the *Land Titles Act* and/or the *Land Registration Reform Act*, the Land Registrar is hereby directed to enter the Purchaser as the owner of the subject real property identified in **Schedule D** hereto (the "**Real Property**") in fee simple, and is hereby directed to delete and expunge from title to the Real Property all of the Claims listed in Schedule B hereto.

4. **THIS COURT ORDERS** that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the Liquidator's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

5. **THIS COURT ORDERS AND DIRECTS** the Liquidator to file with the Court a copy of the Liquidator's Certificate, forthwith after delivery thereof.

6. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, the Liquidator is authorized and permitted to disclose and transfer to the Purchaser all human resources and payroll information in the Company's records pertaining to the Debtor's past and current employees. The Purchaser shall maintain and protect the privacy of such information and shall be entitled to use the personal information provided to it in a manner which is in all material respects identical to the prior use of such information by the Debtor.

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

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtor and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Debtor;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or

provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

8. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Liquidator and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Liquidator and its agents in carrying out the terms of this Order.



Mr. Justice G. Taylor

ENTERED AT KITCHENER
in Book No. 12
as Document No. 301
on FEB 14 2019
by Lori Kowalski

Schedule A – Form of Liquidator’s Certificate

Court File No. C-100/18

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

WEIWEI GAO

Applicant

- and -

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

APPLICATION UNDER Section 207 of the *Business Corporations Act*, R.S.O. 1990, c B. 16

LIQUIDATOR’S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice Sloan dated March 27, 2018, MNP Ltd. was appointed as the liquidator (the “**Liquidator**”) of all of the assets, undertakings and properties of WG Vineyard Niagara Inc. (the “**Debtor**”), including all proceeds therefrom.

B. Pursuant to an Order of the Court dated [DATE], the Court approved the agreement of purchase and sale made as of October 31, 2018 (the “**Sale Agreement**”) between the Liquidator and Jenkins Vineyards Niagara Inc. (the “**Purchaser**”) and provided for the vesting in the Purchaser of the Debtor’s right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Liquidator to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Liquidator and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Liquidator.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in

the Sale Agreement.

THE LIQUIDATOR CERTIFIES the following:

1. The Purchaser has paid and the Liquidator has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
1. The conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Liquidator and the Purchaser;
2. The Transaction has been completed to the satisfaction of the Liquidator; and
3. This Certificate was delivered by the Liquidator at [TIME] on ► [DATE].

MNP Ltd., solely in its capacity as court-appointed Liquidator of the assets, undertakings and properties of WG Vineyard Niagara Inc., and not in its personal or corporate capacity and without personal or corporate liability

Per: _____
Name:
Title:

I have authority to bind the corporation.

Schedule B – Claims to be deleted and expunged from title to Real Property

1. The charge registered on November 16, 2015 as Instrument No. NR397931 in favour of Sunnyways Investment Inc.

**Schedule C – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Real Property**

(unaffected by the Vesting Order)

1. The transfer easement registered on February 20, 2015 as Instrument No. NR375211 in favour of 1019468 Ontario Inc.
2. Verbal tenancy arrangements, which the Liquidator understands to be on a month-to-month basis, as follows:
 - a) with Anita Karpinski for \$650 per month for the First Floor Unit A of 1123 Four Mile Creek Road, Niagara-on-the Lake, Ontario;
 - b) with Jilian Lowel for \$650 per month for the First Floor Unit B of 1123 Four Mile Creek Road, Niagara-on-the Lake, Ontario;
 - c) with Garrett Harte for \$800 per month for the Second Floor Unit of 1123 Four Mile Creek Road, Niagara-on-the Lake, Ontario; and
 - d) with Peter Blakeman for 1125 Four Mile Creek Road, Niagara-on-the Lake, Ontario.

Schedule D – Legal Description

PIN: 46381-0008 (LT)

Description:

PT TWP LTS 78 NIAGARA; PT TWP LT 79 NIAGARA PT 2 30R1551 EXCEPT PT 1, 2, 3 30R8538; SUBJECT TO AN EASEMENT OVER PT 2, 30R14479 IN FAVOUR OF PT TWP LT 78 NIAGARA PT 1, 2, 3 30R8538 AS IN NR375211; TOGETHER WITH AN EASEMENT OVER PT TWP LT 78 NIAGARA PT 1, 30R14479 AS IN NR375212; TOWN OF NIAGARA-ONTHE-LAKE

WEIWEI GAO
Applicant

- and -

WG VINEYARD NIAGARA INC. et al
Respondents

Court File No. C-100/18

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Kitchener

APPROVAL AND VESTING ORDER

GOLDMAN SLOAN NASH & HABER LLP
Barristers and Solicitors
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Toronto, Ontario, M5G 1V2
Fax: 416-597-3370

R. Brendan Bissell [LSUC No.: 40354V]

Email: bissell@gsnh.com

Tel: (416) 597-6489

Fax: (416) 597-3370

Lawyers for MNP Ltd. in its capacity as the court appointed liquidator of WG Vineyard Niagara Inc. and WG Domaine Niagara Inc.

Tab D

Appendix "D"

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE)
JUSTICE *Ms. C. Taylor*)

THURSDAY, THE 14TH DAY
OF FEBRUARY, 2019

BETWEEN:

WEIWEI GAO

Applicants

- and -

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

ORDER

THIS MOTION, made by MNP Ltd. in its capacity as the Court-appointed liquidator (the "**Liquidator**") of the undertaking, property and assets of WG Vineyard Niagara Inc. ("**WG Vineyard**") and WG Domaine Niagara Inc. ("**WG Domaine**" and together with WG Vineyard, the "**Companies**" or the "**Respondents**") for an order, *inter alia*, approving the Liquidator's activities, fees and disbursements was heard this day at 85 Frederick Street, Kitchener, Ontario.

ON READING the Notice of Motion of the Liquidator, the Second Report of the Liquidator dated February 7, 2019 (the "**Second Report**"), including the Affidavit of Sheldon Title, sworn February 7, 2018 and R. Brendan Bissell, sworn February 7, 2019 (collectively, the "**Fee Affidavits**"), and the Supplemental Report to the Second Report dated February 13, 2019 (the "**Supplemental Report**", collectively with the Second Report the "**Reports**"), filed, and on hearing the submissions of counsel for the Liquidator, no one else appearing although duly served as appears from the Affidavits of Service of R. Brendan Bissell, sworn February 8, 2019 and Katie Parent sworn February 13, 2019, filed:

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion, the Motion Record, the Second Report and the Supplemental Report is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

APPROVAL OF LIQUIDATOR'S REPORTS, ACTIVITIES AND FEES

2. **THIS COURT ORDERS** that the Reports and the activities described in such Reports be and are hereby approved.

3. **THIS COURT ORDERS** that the professional fees and disbursements of the Liquidator in the amount of \$74,716.82 as set out in the Fee Affidavits be and are hereby approved.

4. **THIS COURT ORDERS** that the professional fees and disbursements of Goldman Sloan Nash & Haber LLP, legal counsel of the Liquidator, in the amount of \$42,660.19 as set out in the Fee Affidavits be and are hereby approved.

SEALING

5. **THIS COURT ORDERS** that Confidential Appendices A, B, C, D, E and F to the Second Report be and hereby are sealed pending the closing of the transaction to sell the property located at 1123 Four Mile Creek Road, Niagara-on-the-Lake, Ontario and the filing of a Liquidator's Certificate.

INTERIM DISTRIBUTION


6. **THIS COURT ORDERS** that the Liquidator be and hereby is authorized to distribute the following funds:

- a) \$750,000.00 to Sunnyways Investment Inc. ("**Sunnyways**") as payment of the principal amounts secured by the mortgage granted by WG Domaine Niagara Inc. to Sunnyways payable forthwith; and
- b) \$1,500,000 to Sunnyways as payment of the principal amounts secured by the mortgage granted by WG Vineyard Niagara Inc. to Sunnyways payable upon the closing of the sale of the property located at 1123 Four Mile Creek Road.

7. **THIS COURT ORDERS** that the Liquidator shall not distribute further funds to creditors or stakeholders without either further court order or the consent of the shareholders of the Respondents.

GENERAL

8. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, or any other jurisdiction, to give effect to this Order and to assist the Applicant, the Liquidator and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicant and to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Liquidator in any foreign proceeding, or to assist the Applicant and the Liquidator and their respective agents in carrying out the terms of this Order.



Mr. Justice G. Taylor

ENTERED AT KITCHENER
in Book No. 12
as Document No. 300
on FEB 14 2019
by Lori Kowalski

WEIWEI GAO
Applicant

- and -

WG VINEYARD NIAGARA INC. et al
Respondents

Court File No. C-100/18

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Kitchener

ORDER

GOLDMAN SLOAN NASH & HABER LLP
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R. Brendan Bissell [LSUC No.: 40354V]
Email: bissell@gsnh.com
Tel: (416) 597-6489
Fax: (416) 597-3370

Lawyers for MNP Ltd. in its capacity as the court appointed liquidator of WG Vineyard Niagara Inc. and WG Domaine Niagara Inc.

Tab E

Appendix "E"

**MNP LTD.
COURT APPOINTED LIQUIDATOR OF
WG VINEYARD NIAGARA INC. AND WG DOMAINE NIAGARA INC.**

**INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS
AS AT MARCH 31, 2022**

Note

Receipts

Sale of the Progressive Property	\$	1,370,000
Four Mile Creek Property	\$	2,300,000
Rental Income		18,338
Cash in bank		257
Interest		15,880
		<u>3,704,475</u>

Disbursements

Property taxes		36,412
Commissions on sale of Progressive/Four Mile Creek		160,500
Liquidator's Legal fees		70,155
Liquidator's fees		144,566
Insurance		19,564
Utilities		6,126
Repairs and maintenance		46,084
Postage		20
Software Fee		150
Travel		1,847
HST paid		55,466
Notice of Liquidation - Ontario Gazette		75
Bank charges		228
		<u>541,192</u>

Excess of receipts over disbursements, before distributions \$ 3,163,283

Sunnyways Investment Inc. \$ 2,250,000

Excess of Receipts and Disbursements \$ 913,283

Tab F

Appendix “F”

SCHEDULE "A"

**IN THE MATTER OF THE COURT-APPOINTED LIQUIDATION OF WG DOMAINE
NIAGARA INC. AND WG VINEYARD NIAGARA INC.**

NOTICE TO POTENTIAL CLAIMANTS OF CLAIMS BAR PROCEDURE

TAKE NOTE THAT pursuant to an Order of the Ontario Superior Court of Justice made [DATE], 2022 (the "**Claims Bar Order**"), made on motion by MNP Ltd., in its capacity as the Court-appointed liquidator (the "**Liquidator**") of the undertaking, property and assets of WG Vineyard Niagara Inc. ("**WG Vineyard**") and WG Domaine Niagara Inc. (together with WG Vineyard, the "**Companies**") a procedure was established for the determination of all claims against the Companies or their property and the proceeds thereof.

THIS CLAIM PROCEDURE APPLIES TO:

Any indebtedness, liability or obligation of any kind of the Companies known, or unknown, with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, that is a claim provable against the Companies.

THE CLAIMS BAR DATE is 5:00 p. m. (Toronto time) on [DATE], 2022. Any Claimant who has not received a Claim Form in the mail or otherwise may obtain a copy at the Liquidator's website (<https://mnpdebt.ca/en/corporate/corporate-engagements/wg-vineyard-niagara-inc-and-wg-domaine-niagara-inc>) or by contacting the Liquidator at:

MNP LTD.
Court-appointed Liquidator of WG Domaine Niagara Inc. and
WG Vineyards Niagara Inc.
111 Richmond Street West, Suite 300
Toronto, ON M5H 2G4 Canada

Attention: Fatemah Khalfan
Facsimile: (416) 323-5242
E-mail: fatemah.khalfan@mnp.ca

Any and all holders of Claims who do not deliver a Claim Form to the Liquidator by the Claims Bar Date will not be entitled to or participate in any distribution(s) by the Liquidator or the recovery of any property or the proceeds thereof in the Liquidator's possession and their Claim shall be barred and extinguished forever.

Potential Claimants are referred to the Claims Bar Order, including the Claims Procedure attached thereto (found at the Liquidator's website) for the complete terms that govern the Claims Procedure.

Dated at Toronto this _____ day of _____, 2022

Tab G

Appendix "G"

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

WEIWEI GAO

Applicants

– and –

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

**AFFIDAVIT OF SHELDON TITLE
(Sworn February 1, 2022)**

I, Sheldon Title, of the City of Richmond Hill, in the Province of Ontario, make oath and say as follows:

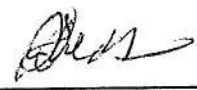
1. I am a Senior Vice President of MNP LTD., court-appointed liquidator (the "**Liquidator**") of WG Vineyard Niagara Inc. ("**Vineyard**") and WG Domaine Niagara Inc. ("**Domaine**") and as such I have knowledge of the matters deposed.
2. The Liquidator has prepared the following Statements of Account in connection with its appointment as Liquidator detailing its services rendered and disbursements incurred for the period February 1, 2019 to January 30, 2022:

Invoice #	Date of Invoice	Period Covered	HOURS	Fees	Disbursements	HST	Total
8847884	May 10, 2019	Feb 1, 2019 to April 29, 2019	49.7	\$18,599.10	\$684.75	\$2,506.90	\$21,790.75
10171990	February 1, 2022	May 13, 2019 to January 30, 2022	39.0	\$14,057.50	\$0	\$1,827.48	\$15,884.98
Total			88.7	\$32,656.60	\$684.75	\$4,334.38	\$37,675.73

3. Attached hereto and marked as **Exhibit "A"** to this my Affidavit is a copy of each Statement of Account.
4. The hourly billing rates applied to the Statements of Account are the Liquidator's current hourly rates. The average hourly rate in respect of the invoices is \$368.17.
5. The particulars of the professionals who performed the work, the time spent and fees associated with such work are contained in the attached Statements of Account.
6. I hereby confirm that the information detailed herein and attached accurately reflects the the services provided by the Liquidator in this proceeding and the fees and disbursements claimed by it.
7. This affidavit is sworn in support of a motion to, *inter alia*, approve the costs of administration, and taxation of the Liquidator's accounts and for no other or improper purpose..

SWORN before me at the City of)
 Toronto, in the Province of Ontario)
 this 1st day of February, 2022.)


 _____)
 A Commissioner, etc.)



 Sheldon Title

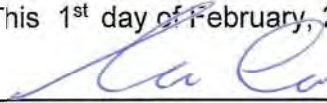
Matthew Eric Lem, a Commissioner, etc.,
 Province of Ontario, for MNP Ltd. and MNP LLP.
 Expires February 21, 2023.

Attached is Exhibit "A"

Referred to in the
AFFIDAVIT OF SHELDON TITLE

Sworn before me

This 1st day of February, 2022



Commissioner for taking Affidavits, etc

Invoice



Invoice Number : 8847884 Client Number : 0710217
Invoice Date : May 10 2019 Invoice Terms : Due Upon Receipt

WG Vineyard Niagara Inc. and WG Domaine Niagara Inc.
c/o MNP Ltd
300-111 Richmond Street West
Toronto, ON M5H 2G4

For Professional Services Rendered :

MNP Ltd. 18,599.10
Solely in its capacity as Court Appointed Liquidator of WG Vineyards
Niagara Inc. & WG Domaine Inc.
For the Professional Services Rendered to May 7, 2019

Disbursement: Travel and Mileage	684.75
	<hr/>
Sub Total :	19,283.85
	<hr/>
Harmonized Sales Tax :	2,506.90
	<hr/>
Total (CAD) :	21,790.75
	<hr/>

HST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We
sincerely appreciate your trust in us.

Licensed Insolvency Trustees
111 RICHMOND STREET WEST, SUITE 300;
TORONTO ON; M5H 2G4
P: (416) 596-1711 F: (416) 596-7894 www.MNPDebt.ca

DETAILED TIME CHARGES

DATE	PROFESSIONAL	HOURS	DETAILED TIME DESCRIPTIONS
01-Feb-2019	Jessie Hue	0.50	Posting rental income in Ascend and cheque req for insurance.
01-Feb-2019	John Athanasiou	1.00	Meeting with tenant re vacating property.
04-Feb-2019	Sheldon Title	1.30	Review Matt's comments on report and revise accordingly and emails to Chew and Athanasiou on report and D'Antini status, respectively and SRD updated
04-Feb-2019	John Athanasiou	1.00	Review update email from property manger re cold spell and monitoring at site. Call and speak to him re same. Update ST.
04-Feb-2019	Matthew Lem	1.00	Review draft Second Report.
05-Feb-2019	Sheldon Title	0.40	Review of Chew report and comments on same; email exchange with Brendan on his fee affidavit
05-Feb-2019	Jessie Hue	0.50	Prepare cheque requisitions.
06-Feb-2019	Sheldon Title	1.50	continued work on preparing report, etc.; call with Chew, calls with Bissell on fees affidavit; revisions to report.
06-Feb-2019	Angela Liu	0.40	Prepare invoice through Jan 31, 2019 per S. Title's request
07-Feb-2019	Sheldon Title	1.70	Finalization of report; review of Colliers report, reconciliation of fees affidavits; etc. exchange of emails with John Athanasiou on Lakeview estimate particularly as it relates to identifying what is critical repairs necessary to operate the wind machines
07-Feb-2019	Jessie Hue	3.30	Prepare the affidavit of fees for Sheldon, revisions to the second report and prepare the appendices to the report. Prepare the Confidential appendices to the Second Report and email the report and both appendices to B. Bissell.
07-Feb-2019	John Athanasiou	1.80	Calls and correspondence with property manager and vineyard equipment repair co. Update correspondence with ST and RW. Call with ST re same and court report.
08-Feb-2019	Sheldon Title	0.30	Emails exchanges with Bissell based on Greg Murdoch's email.
08-Feb-2019	Sheldon Title	0.10	Receipt of motion record and email to Angela to post to websites.
11-Feb-2019	Sheldon Title	0.80	Revisions to supplementary report after receiving comments and additional information from Matt and Brendan.
11-Feb-2019	Matthew Lem	0.70	Review of draft Supplemental report to Court; discussion with S. Title re same.

DATE	PROFESSIONAL	HOURS	DETAILED TIME DESCRIPTIONS
12-Feb-2019	Sheldon Title	1.40	Email to Brendan re: supp report; email to Brendan re: Stanek's position; prepare supplementary report
13-Feb-2019	Sheldon Title	1.10	Finalize supp report; review revised order; call with Bissell on clarification of certain aspects on the Sunnyways claim; consideration of email from D'Antini's counsel sent to Bissell; forward to John A; review of further email from Murdoch; email to John A on status of septic pump; email from Wismer on Lakeview estimate
13-Feb-2019	Jessie Hue	0.80	Prepare appendices, scan executed report to B. Bissell and courier supplementary report, second report and S. Title affidavit.
13-Feb-2019	Angela Liu	0.20	Save motion record to k drive and post to website; email to S. Title to update
14-Feb-2019	Sheldon Title	0.50	Email to John Athanasiou re: paying D'Antini bills; email to Angela to post order on website; email to Greg Chew a copy of the order; call from Chew; email to Rick/John a copy of the A&V Order and to asking how much Lakeview can realistically complete of the repairs before closing;
15-Feb-2019	Sheldon Title	0.30	Email instructions to Angela to pay GS's legal fees and to issue distribution to Sunnyways after cashing in term deposit
15-Feb-2019	Angela Liu	0.40	Save and post docs to website; prepare cheque for receiver's fees
19-Feb-2019	Sheldon Title	0.10	Review of property tax bill for Four Mile Creek
19-Feb-2019	John Athanasiou	2.00	Call and correspondence with property manager re property clean up. Correspondence with ST re status of same. Attend on site to collect rents and walk through property.
20-Feb-2019	Sheldon Title	0.50	Email to John Athanasiou re: septic tank issue; email response from John and to raise issue concerning tenants; discussion with Bissell re: requisition letter and communications with tenants; email instructions to Athanasiou
20-Feb-2019	Angela Liu	0.40	Redeem term deposit and register in Ascend; prepare cheque and cover letter to secured creditor
21-Feb-2019	Angela Liu	0.30	Prepare cheque and cover letter to secured creditor
22-Feb-2019	Sheldon Title	0.20	Emails to/from John A re: vehicle
22-Feb-2019	John Athanasiou	1.20	Call and correspondence with property manager re finalization of services.
22-Feb-2019	Angela Liu	0.20	Prepare courier for cheque to secured creditor
23-Feb-2019	Sheldon Title	0.20	email to Bissell re: need to produce draft closing docs within 3 days of closing and to his response
25-Feb-2019	Patricia Ball	0.10	Jan bank rec

DATE	PROFESSIONAL	HOURS	DETAILED TIME DESCRIPTIONS
25-Feb-2019	Jessie Hue	1.70	Banking, prepare various cheque reqs and post rental income for February. Call the utilities advising of closing and requesting final meter reading.
25-Feb-2019	John Athanasiou	0.60	Correspondence with admin re closing of accounts. Call with insurance re final billing and discontinuation. Correspondence with ST re final matters.
25-Feb-2019	Matthew Lem	0.10	Attend to sign cheques and approve disbursements.
27-Feb-2019	Sheldon Title	0.40	Conference call with Bissell and Athanasiou: email to Chew
27-Feb-2019	Sheldon Title	0.80	Review of closing docs; provide comments to Goldman Sloan; call to Brendan; email and left msg for Greg Chew; emails from John Athanasiou on Lakeview/Claus
27-Feb-2019	John Athanasiou	1.60	Call with counsel re final matters. Follow up calls and correspondence with service providers re closing of accounts and transition to purchaser. Correspondence with former owner re removal of personal vehicle.
28-Feb-2019	Jerry Henechowicz	0.30	Execution of sale closing documents
28-Feb-2019	Sheldon Title	1.50	4 emails to Hui of Goldman Sloan on closing docs/keys; email forwarding closing docs to Jerry H; review of revised SOA; emails to Brendan/John on vehicle/Peter's tenancy; emails to/from Greg Chew on closing issues/Lakeview; call Chew on Peter
28-Feb-2019	John Athanasiou	1.60	Attend on site. calls with realtor re closing. Correspondence with counsel and ST re same.
01-Mar-2019	Sheldon Title	0.30	Monitoring closing; email to Jerry re: liquidator's Certificate
01-Mar-2019	Jessie Hue	0.20	Prepare courier.
01-Mar-2019	John Athanasiou	1.40	Correspondence with legal counsel regarding closing and existing tenants. Calls with tenants regarding final walkthrough and payment of rents. Correspondence with Blakeman regarding removal of personal belongings.
04-Mar-2019	Sheldon Title	0.40	email to Bissell on status of closing; email from Hui on need for his having signatures on further documents and arrange for same; email to Chew to advise of closing; email to Liu to ask her to provide wire instructions to Bissell; email to/from Colley and Chew;
04-Mar-2019	Jessie Hue	0.20	Rental income posting for February and email J. Athanasiou.
04-Mar-2019	John Athanasiou	1.40	Attend to closing matters. insurance, keys etc. Related correspondence

DATE	PROFESSIONAL	HOURS	DETAILED TIME DESCRIPTIONS
04-Mar-2019	Matthew Lem	0.30	Attend to correspondence from GSNH re closing documents; execute notice of direction;
05-Mar-2019	Sheldon Title	0.50	follow up with John Athanasiou re: septic tank invoice/payment; email to Brendan re: wire instructions; email to Brendan re: claims process/distribution to Sunnyways; email from/to Brendan re: payout of property taxes/commissions; Tony Guidoccio re: 1123 Four Mile Creek; cheque signing
05-Mar-2019	Jessie Hue	0.60	Prepare courier to GSNB Attention: Brendan re: signed notice and direction to tenants. Prepare cheque requisition Provide S. Title with wire instructions.
06-Mar-2019	Sheldon Title	0.10	email to Brendan to ask him to alert Chris Stanek and Greg Murdoch on closing of sale and payout of Sunnyways
07-Mar-2019	Sheldon Title	1.20	Meeting with Brendan Bissell re: claims process, Sunnyways and Shareholder claim with view of arriving at strategy for dealing with each
07-Mar-2019	Sheldon Title	0.70	Review of Sunnyways interest calculation and payout statement; review of BDO report and determine whether we have Shareholder claim; emails and call to Bissell on same
08-Mar-2019	Sheldon Title	0.30	review of Bissell's draft email to Murdoch/Stanek on claims process re: SH claim; email to/from Athanasiou on cancellation of insurance; review of cheque re: Enbridge final bill
08-Mar-2019	Jessie Hue	0.90	Banking. Cheque requisitions.
14-Mar-2019	Jessie Hue	0.40	Revisions to the cover letter and prepare courier to Wu Law.
15-Mar-2019	Angela Liu	0.20	Scan and save docs from GSNH to K drive re sales process
18-Mar-2019	Patricia Ball	0.10	Feb Bank Reconciliation
19-Mar-2019	Jessie Hue	0.30	Posting of rental income for J. Athanasiou and email the GL.
19-Mar-2019	John Athanasiou	2.00	Review of GL and receipts and disbursements. Calls and correspondence with tenants re tax info and rents paid. General file admin.
20-Mar-2019	Jessie Hue	0.10	Scan T5 to the directory, file admin.
21-Mar-2019	Jessie Hue	0.40	Correction to cheque/void, prepare cheque requisition.
25-Mar-2019	Angela Liu	0.30	Prepare cover letter and payment to GSNH
26-Mar-2019	Angela Liu	0.10	Prepare mailing of cheque to GSNH LLP
29-Mar-2019	Jessie Hue	0.70	Dealing with Enbridge and refund cheque and issue payment and deposit.

DATE	PROFESSIONAL	HOURS	DETAILED TIME DESCRIPTIONS
01-Apr-2019	Sheldon Title	0.10	Email to Brendan re: follow up with Stanek and Murdoch on shareholder claim review issue
01-Apr-2019	Jessie Hue	0.20	Cheque requisition and mailing.
02-Apr-2019	Sheldon Title	0.10	Instruct Angela to invest excess funds in interest bearing certificate
02-Apr-2019	Angela Liu	0.20	Call TD to purchase term GIC
03-Apr-2019	Jessie Hue	0.10	Post new term deposit in Ascend.
21-Apr-2019	Patricia Ball	0.10	March bank Rec
23-Apr-2019	Jessie Hue	0.10	Term deposit confirmation of investment scanned to directory.
25-Apr-2019	Sheldon Title	0.30	Call with Bissell on next steps with claims process
26-Apr-2019	Jessie Hue	0.20	Banking, pull last invoice to confirm period of payment for closing on Hydro.
29-Apr-2019	Jessie Hue	0.40	Cheque requisition

SUMMARY OF TIME CHARGES

PROFESSIONAL	AVERAGE HOURLY RATE (\$)	HOURS	AMOUNT
Sheldon Title	525.00	17.10	\$8,977.50
Jerry Henechowicz	525.00	0.30	\$257.50
Matthew Lem	455.00	2.10	\$955.50
John Athanasiou	391.00	15.60	\$6,099.60
Angela Liu	165.00	2.70	\$455.50
Jessie Hue	165.00	11.60	\$1,914.00
Patricia Ball	165.00	0.30	\$49.50
TOTAL		49.70	\$18,599.10

Invoice



Invoice Number : 10171990 Client Number : 0710217
Invoice Date : Feb 1 2022 Invoice Terms : Due Upon Receipt

WG Vineyard Niagara Inc. and WG Domaine Niagara Inc.
c/o MNP Ltd
300-111 Richmond Street West
Toronto, ON M5H 2G4

For Professional Services Rendered :

For Professional Services Rendered as Court Appointed Liquidator of WG Vineyard Niagara Inc. and WG Domaine Niagara Inc. for the period through to January 30, 2022 14,057.50

OUR FEES IN TOTAL

Sub Total :	<u>14,057.50</u>
Harmonized Sales Tax :	<u>1,827.48</u>
Total (CAD) :	<u>15,884.98</u>

HST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees
111 RICHMOND STREET WEST, SUITE 300;
TORONTO ON; M5H 2G4
P: (416) 596-1711 F: (416) 596-7894 www.MNPDebt.ca

DETAILED TIME CHARGES

DATE	PROFESSIONAL	HOURS	DETAILED TIME DESCRIPTIONS
13-May-2019	Jessie Hue	.10	Bank rec.
18-Jun-2019	Patricia Ball	.10	May bank rec
18-Jun-2019	Sheldon Title	.10	email from Bissell re: Murdoch's request for extension to July 5th to deliver info on shareholder claim and confirming to Bissell that this is acceptable
02-Jul-2019	Jessie Hue	.10	Post term deposit interest earned in Ascend, save to directory TD confirmation of tern reinvestment.
05-Jul-2019	Sheldon Title	.10	email to/from Brendan re: extension of time to Murdoch to compile materials on BDO report
12-Jul-2019	Sheldon Title	.20	call with Bissell re: receipt of information
13-Jul-2019	Sheldon Title	.20	preliminary review of info from Murdoch; forward to Angela for processing
17-Jul-2019	Patricia Ball	.10	June bank rec
03-Sep-2019	Sheldon Title	.20	email to Brendan Bissell re: Ben's message
04-Sep-2019	Sheldon Title	.20	receipt of email from John Athanasiou and forward same to Brendan
05-Sep-2019	Sheldon Title	.70	prepare response to Ben on status of liquidation
05-Sep-2019	Sheldon Title	.40	email to Ben
12-Sep-2019	Patricia Ball	.10	Aug bank rec
30-Sep-2019	Jessie Hue	.10	Email J. Athanasiou regarding inquiry of claim received for updating mailing address.
01-Oct-2019	Sheldon Title	.10	exchange of emails with John A
01-Oct-2019	Jessie Hue	.20	T/c and email with J. Athanasiou regarding request for claim and may log in Ascend accordingly.
16-Oct-2019	Patricia Ball	.10	Sept 2019 Bank Rec
17-Oct-2019	Angela Liu	.30	Receive term deposit statement from TD; scan and save in k drive; register the same to Ascend
21-Oct-2019	Sheldon Title	.10	exchange of emails with John Athanasiou
30-Oct-2019	Sheldon Title	2.30	commence work on third report, review of documentation in support thereof, discussion with Bissell on same
12-Dec-2019	Patricia Ball	.10	Nov Bank Rec
18-Dec-2019	Jessie Hue	.20	Banking, scan the confirmation of reinvestment on term, posting of interesting in Ascend.
13-Jan-2020	Jessie Hue	.20	Bank rec.
20-Jan-2020	Michael Litwack	1.80	Review of file materials including court reports and orders; Discussion w/ S. Title; Preparing of third report of liquidator.
21-Jan-2020	Michael Litwack	3.70	Review of forensic report; Drafting of Third Report; Review of file information; Finding precedent for

DATE	PROFESSIONAL	HOURS	DETAILED TIME DESCRIPTIONS
			claims procedure and supporting documents; Review of affidavits and motion materials previously filed.
22-Jan-2020	Michael Litwack	2.50	Drafting of Third Report; Review of records and precedent for drafting.
23-Jan-2020	Michael Litwack	3.80	Drafting of Third Report; Drafting of materials for claims process including draft order and supporting schedules.
24-Jan-2020	Michael Litwack	2.10	Completion of draft of claims procedure order.
29-Jan-2020	Sheldon Title	1.00	work on report and review of documents
30-Jan-2020	Sheldon Title	.40	Further review of report and discussion with Michael on same
30-Jan-2020	Michael Litwack	.30	Discussion w/ S. Title re form of claims procedure.
31-Jan-2020	Sheldon Title	.80	mtg Bissell to discuss claims process/Sunnyways/etc.
31-Jan-2020	Michael Litwack	2.20	Revised sales process procedure documents.
12-Feb-2020	Jessie Hue	.10	Bank rec.
11-Mar-2020	Sheldon Title	2.00	drafting third report
12-Mar-2020	Sheldon Title	1.00	completion of draft report and consideration of distribution of funds
15-Mar-2020	Sheldon Title	.40	amend report and forward email to Bissell to review report, providing guidance on available funds, etc.
20-Mar-2020	Sheldon Title	.30	email to Brendan on court suspension of WG; subsequent email from Ben asking status of liquidation and providing additional information re: shareholder loan (initial deposit on property)
23-Mar-2020	Jessie Hue	.10	Bank rec.
27-Mar-2020	Sheldon Title	.40	discussion with Brendan Bissell on way forward and calculate estimate of net available funds
27-Apr-2020	Sheldon Title	.40	update SRD and forward same to Brendan Bissell, email to Bissell with commentary on remaining funds
29-Apr-2020	Sheldon Title	.30	call to Bissell
04-May-2020	Jessie Hue	.10	Bank rec.
13-May-2020	Sheldon Title	.10	call with Bissell
04-Jun-2020	Sheldon Title	.10	call with Brendan Bissell re: exchange of emails with Murdoch and strategy for moving forward
15-Jun-2020	Patricia Ball	.10	May 2020 Bank Rec
03-Jul-2020	Sheldon Title	.10	follow up email to Bissell
06-Jul-2020	Jessie Hue	.20	Posting interest earned in Ascend and save the confirmation of investment in the directory and email S. Title same.
17-Jul-2020	Sheldon Title	.20	exchange with Bissell and email to John A
20-Jul-2020	Sheldon Title	.30	discussion with Bissell on court application/advice directions
21-Jul-2020	Patricia Ball	.10	June bank rec

DATE	PROFESSIONAL	HOURS	DETAILED TIME DESCRIPTIONS
23-Jul-2020	Sheldon Title	1.50	completion of draft of third report/SRD; forward same to Bissell
31-Jul-2020	Sheldon Title	.20	review of Bissell's comments on report, exchange of emails
04-Aug-2020	Matthew Lem	1.30	Review of draft report to court
17-Aug-2020	Sheldon Title	.20	follow up with Bissell on reporting
01-Sep-2020	Sheldon Title	.10	Email exchange with John Athanasiou on Walter Fedy
02-Sep-2020	Sheldon Title	.50	Call with Bissell and call with Paul from Walter Fedy on status
08-Sep-2020	Jessie Hue	.30	Review of the website and correction to Sitecore.
21-Sep-2020	Patricia Ball	.10	Aug Bank Rec
01-Oct-2020	Sheldon Title	.20	call with Bissell on claims process/Kitchener court protocol
22-Oct-2020	Patricia Ball	.10	Sept Bank Rec
29-Oct-2020	Sheldon Title	.50	completion of report; email to Brendan to arrange court time, if possible
05-Nov-2020	Jessie Hue	.80	Update the website with the reports. Review of the term deposits and post the interest earned on GIC and redeemed terms.
20-Nov-2020	Patricia Ball	.10	Oct Bank Rec
22-Dec-2020	Patricia Ball	.10	Nov Bank Rec
19-Jan-2021	Patricia Ball	.10	Dec Bank Rec
22-Jan-2021	Jessie Hue	.20	Posting interest earned on term and reinvestment of investment updated.
25-Feb-2021	Patricia Ball	.10	Jan bank rec
16-Mar-2021	Patricia Ball	.10	Feb bank rec
28-Apr-2021	Sheldon Title	.10	call with Galbraith of CRA
18-May-2021	Patricia Ball	.10	April Bank Rec
21-Jun-2021	Patricia Ball	.10	May Bank Rec
26-Jul-2021	Patricia Ball	.10	June Bank Rec
24-Aug-2021	Patricia Ball	.10	July Bank Rec
29-Sep-2021	Sheldon Title	.10	call with Fedy (Reitzel)
20-Oct-2021	Patricia Ball	.10	Sept Bank Rec
14-Dec-2021	Patricia Ball	.10	Nov Bank Rec
13-Jan-2022	Sheldon Title	.10	call with Bissell
19-Jan-2022	Patricia Ball	.10	Dec Bank Rec
25-Jan-2022	Sheldon Title	.10	email to Bissell
28-Jan-2022	Sheldon Title	.20	call with Bissell

SUMMARY OF TIME CHARGES

PROFESSIONAL	AVERAGE HOURLY RATE (\$)	HOURS	AMOUNT
Sheldon Title – Partner (Corporate Insolvency)	580.00	16.20	\$9,396.00
Matthew Lem – Partner (Corporate Insolvency)	505.00	1.30	\$656.50
Angela Liu – Estate Administrator (Corporate Insolvency)	217.00	0.30	\$65.10
Jessie Hue – Estate Administrator (Corporate Insolvency)	217.00	2.70	\$585.90
Michael Litwack – Estate Administrator (Corporate Insolvency)	183.00	16.40	\$3,001.20
Patricia Ball – Estate Administrator (Corporate Insolvency)	168.00	2.10	\$352.80
TOTAL		39.0	\$ 14,057.50

Tab H

Appendix “H”

**ONTARIO
SUPERIOR COURT OF JUSTICE**

WEIWEI GAO

Applicants

– and –

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

AFFIDAVIT OF JOËL TURGEON

(sworn March 25, 2022)

I, Joël Turgeon, of the City of Toronto, hereby MAKE OATH AND SAY:

1. I am a barrister and solicitor qualified to practice in the Province of Ontario and am an associate at the law firm of Goldman Sloan Nash & Haber LLP (“**GSNH**”) and therefore have knowledge of the matters in this affidavit. Where this affidavit is based on information and belief, I have stated the source of that information and believe it to be true.
2. GSNH are lawyers of record for MNP Ltd. (“**MNP**”) in its capacity as the Court appointed liquidator (the “**Liquidator**”) of the assets and estate of WG Vineyard Niagara Inc. and WG Domaine Niagara Inc.
3. Attached as **Exhibit “A”** to this affidavit are copies of the invoices rendered by GSNH to the Liquidator for fees and disbursements incurred by GSNH in this proceeding for the period from May 2, 2019 to April 19, 2021.

4. The accounts attached at Exhibit “A” are comprised of hours docketed by the following timekeepers at GSNH with the corresponding hourly rates:

R. Brendan Bissell	\$550.00
Katie Parent	\$250.00

5. The average hourly rate charged for the invoices set out in Exhibit “A” is \$479.52.


6. Attached as **Exhibit “B”** to this Affidavit is a schedule summarizing each entry in Exhibit “A”, the total billable hours charged and the total fees charged.

7. I am advised by Brendan Bissell and to the best of my knowledge the rates charged by GSNH throughout the course of this proceeding are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services.

8. I am advised by Brendan Bissell that the hourly billing rates outlined above are comparable to the hourly rates charged by GSNH for services rendered in relation to similar proceedings.

9. I make this affidavit in support of a motion by the Liquidator for, among other things, approval of the fees and disbursements of GSNH as its counsel for the period from May 2, 2019 to April 19, 2021.

SWORN before me at the Town of Parry,)
Sound in the Province of Ontario)
this 25th day of March, 2022 in accordance with)
with O. Reg. 431/20, Administering Oath or)
Declaration Remotely.)


_____)
A Commissioner, etc.)

R. Brendan Bissell)


_____)
JOËL TURGEON
(present at Toronto)

This is **Exhibit "A"** to the
Affidavit of Joël Turgeon sworn
before me this 25th day of
March, 2022

A handwritten signature in blue ink, consisting of stylized initials and a surname, positioned above a horizontal line.

A Commissioner, etc.



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

MNP LTD.
111 Richmond Street West
Suite 300
Toronto, ON M5H 2G4
Canada

Billing Lawyer Michael Rotsztain
Invoice No. 174123
HST # 12233 6290 RT0001
Invoice Date May 2, 2019

Attention: Sheldon Title

Client ID: 008012 Matter ID: 0007

RE: WG Vineyard Niagara Inc and WG Domaine Niagara Inc.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Narrative	Hours	Rate	Amount
02/01/19	BB	Email from and telephone call with S. Title re: issues for response in email from G. Murdoch, timing of same, and timing for motion for approval of the sale of 1123 Four Mile Creek.;	0.20	550.00	110.00
02/05/19	KP	Revising fee affidavit to include additional invoices; circulating to B. Bissell; instructions from B. Bissell regarding preparation of motion materials for sale approval;	0.60	250.00	150.00
02/06/19	BB	Email to and telephone call with S. Title re: fee affidavit and finalizing the report and motion materials.;	0.40	550.00	220.00
02/06/19	KP	Revising and circulating fee affidavit of B. Bissell; drafting notice of motion, draft order and draft approval and vesting order; reporting to B. Bissell;	2.20	250.00	550.00
02/07/19	BB	Swearing revised fee affidavit. Emails and call with S. Title re: finalizing motion materials.;	0.20	550.00	110.00
02/07/19	BB	Emails and call with S. Title re: finalizing the Second Report and appendices, including the confidential	2.80	550.00	1,540.00



ACCOUNTS ARE DUE WHEN RENDERED

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Narrative	Hours	Rate	Amount
		appendices. Revisions to draft notice of motion, draft approval and vesting order and draft administration order. Emails with S. Title re: same. Finalized and served the Motion Record. Conference with and email to R. Ikeda re: closing arrangements for the 1123 Four Mile Creek property.;			
02/07/19	KP	Reviewing and revising draft motion materials; revising same as per B. Bissell's comments; receipt and review of confidential appendices; preparing motion record and confidential appendices briefs;	3.50	250.00	875.00
02/08/19	BB	Email from G. Murdoch re: absence of partial distributions to Sunnyways and email to S. Title re: same. Revisions to Motion Record for confidential appendices. Several further emails with G. Murdoch and telephone call with S. Title re: same. Telephone call with the Kitchener Court re: confidential appendices.;	1.10	550.00	605.00
02/10/19	BB	Email from G. Murdoch re: distributions to Sunnyways. Draft reply and emails with S. Title re: same.;	0.90	550.00	495.00
02/11/19	BB	Review of new payout statement from G. Wu on behalf of Sunnyways. Telephone call with C. Stanek re: motion. Review of draft Supplemental Report.;	0.60	550.00	330.00
02/12/19	BB	Emails and telephone call with S. Title re: revisions to draft Supplemental Report.;	0.50	550.00	275.00
02/13/19	BB	Emails with G. Murdoch re: interim distributions. Emails with D. Willer and S. Title re: claimed amounts by the farm tenant. Revisions to draft order and emails with S. Title re: same.;	0.80	550.00	440.00
02/13/19	KP	Updating service list; preparing supplemental motion record; serving same; preparing and swearing affidavit of service;	0.70	250.00	175.00
02/14/19	BB	Return travel to Kitchener (split with another file with a motion also argued in Kitchener today). Attendance at motion. Issued and entered orders. Email to the Service List enclosing orders. Email to R. Ikeda re: closing arrangements.;	3.70	550.00	2,035.00
02/15/19	BB	Letter from counsel for the purchaser re: closing arrangements and email to R. Ikeda re: same.;	0.10	550.00	55.00
02/20/19	BB	Emails and telephone call with S. Title re: concerns raised by the purchaser in the requisition letter, dealing with the repair of the wind machines, and partial payout to Sunnyways.;	0.40	550.00	220.00
02/24/19	BB	Email to G. Murdoch re: vehicle stored on the premises.;	0.20	550.00	110.00
02/26/19	BB	Several conferences with H. Hui re: closing issues	0.80	550.00	440.00

Date	Professional	Narrative	Hours	Rate	Amount
		and adjustments for the sale of 1123 Four Mile Creek Road. Emails with S. Title re: septic system pumping and wind turbine issues.;			
02/27/19	BB	Teleconference with S. Title and J. Athanasiou re: issues for closing, including wind turbine repair issues, security deposits for tenants, and septic bed pumping and documentation. Further emails re: removal of the vehicle, including with G. Murdoch. Emails with client re: tenant issues.;	1.10	550.00	605.00
03/01/19	BB	Discussions with real estate clerk re: closing issues, and revisions to Liquidator's Certificate. Emails with S. Title re: tenancy issues and position to take.;	1.10	550.00	605.00
03/04/19	BB	Receipt of report from process server re: refusal to stamp the Liquidator's Certificate as filed. Emails with H. Hui and R. Ikeda re: same.;	0.20	550.00	110.00
03/06/19	BB	Emails with S. Title re: report to shareholders and email to G. Murdoch and C. Stanek re: same.;	0.20	550.00	110.00
03/07/19	BB	Review of new Sunnyways payout statement, and of terms of the original loan and the loan extension. Meeting with S. Title re: issues with payout statement, and next steps for a claims process and for review of shareholder loan issues.;	1.90	550.00	1,045.00
03/08/19	BB	Preparation of draft email to G. Murdoch and C. Stanek re: review of shareholder loans and emails with S. Title re: same.;	0.30	550.00	165.00
03/11/19	BB	Emails with G. Murdoch re: review of shareholder claims.;	0.10	550.00	55.00
04/01/19	BB	Email to G. Murdoch re: review of shareholder advances.;	0.10	550.00	55.00
04/02/19	BB	Emails with G. Murdoch and C. Stanek re: proposed review of shareholder loans.;	0.20	550.00	110.00
04/02/19	BB	Emails with G. Murdoch and C. Stanek re: procedure for review of shareholder advances.;	0.10	550.00	55.00
04/12/19	BB	Emails with G. Murdoch re: procedure for reviewing the shareholder loan issue.;	0.20	550.00	110.00
04/17/19	BB	Email from G. Murdoch enclosing part of the documentation requested. Reply email re: timing of complete response.;	0.20	550.00	110.00
04/25/19	BB	Telephone call with S. Title re: claims process, review of shareholder claims, and outstanding amounts claimed by Sunnyways.	0.20	550.00	110.00

Sub-Total Fees: 11,980.00

HST on Fees: 1,557.40

DISBURSEMENTS

02/07/2019	Laser Copies	211.25
	Minister of Finance - Court filing fee *	160.00
02/15/2019	Borg Process Servers Inc. - Invoice #300497 - Motion Record at Kitchener	276.00

Sub-Total Disbursements: 647.25
Disbursements marked with * indicate exempt

HST on Disbursements: 63.34

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$1,620.74 HST): \$ **14,247.99**

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP


Per: Michael Rotsztain

E. & O. E.



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

Remittance Advice

MNP LTD.
111 Richmond Street West
Suite 300
Toronto, ON M5H 2G4
Canada

Attention: Sheldon Title

Invoice No. 174123
Invoice Date: May 2, 2019

Client ID: 008012
Matter ID: 0007
Billing Attorney: MBR

Current Billing:	14,247.99
Previous Balance:	0.00
Total Amount:	14,247.99
Amount Remitted:	\$ _____



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

MNP Ltd.
111 Richmond Street West
Suite 300
Toronto, ON M5H 2G4
Canada

Billing Lawyer Brendan Bissell
Invoice No. 186785
HST # 12233 6290 RT0001
Invoice Date August 17, 2021

Attention: Sheldon Title

Client ID: 008012 Matter ID: 0007

RE: WG Vineyard Niagara Inc and WG Domaine Niagara Inc.

FOR PROFESSIONAL SERVICES RENDERED

Date	Professional	Narrative	Hours	Rate	Amount
06/06/19	BB	Email to G. Murdoch re: timing for delivery of further materials to the liquidator for review of the shareholder loans issues.;	0.30	550.00	165.00
06/18/19	BB	Email from G. Murdoch re: timing of provision of further information. Emails with S. Title re: same and reply email to G. Murdoch.;	0.20	550.00	110.00
08/14/19	BB	Telephone call with S. Title re: issues in documents provided by G. Murdoch. Telephone call with S. Title and G. Murdoch re: same.;	0.30	550.00	165.00
09/04/19	BB	Telephone call with S. Title re: requirements from the shareholder claimant. Email to G. Murdoch re: same.;	0.40	550.00	220.00
09/27/19	BB	Telephone call with S. Title re: lack of response from G. Murdoch and next steps.;	0.10	550.00	55.00
10/30/19	BB	Telephone call with S. Title re: how to proceed in the absence of further submissions from G. Murdoch or his client.;	0.20	550.00	110.00



ACCOUNTS ARE DUE WHEN RENDERED

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Narrative	Hours	Rate	Amount
01/31/20	BB	Meeting with S. Title re: issues for upcoming motion on claims process, review of claimed shareholder loans, and payment of interest claimed under the first mortgage.;	0.60	550.00	330.00
04/26/20	BB	Email from G. Murdoch re: claims by other parties. Emails with S. Title re: same and re: issues for response. Email to G. Murdoch re: inability to list creditors and lack of documentation on shareholder loan claims.;	0.40	550.00	220.00
05/14/20	BB	Email to G. Murdoch and C. Stanek re: status of realizations, further issues in the estate, and opportunity for the parties to settle the shareholder loan issues.;	0.50	550.00	275.00
05/24/20	BB	Emails with G. Murdoch re: alleged acceptance of certain claims by his client.;	0.30	550.00	165.00
06/04/20	BB	Email to and telephone call with C. Stanek re: position on claimed shareholder loans by Ms. Gao. Email to G. Murdoch re: same and re: difficulties with review of the shareholder loan claims.;	0.40	550.00	220.00
06/23/20	KP	Instructions from B. Bissell; review of Notice to Profession for Kitchener Court to determine process for court hearing; correspondence with Court regarding same; reporting to B. Bissell;	0.40	250.00	100.00
08/05/20	BB	Telephone call with S. Title re: peer review comments on the draft report and issues with same.;	0.20	550.00	110.00
08/06/20	BB	Emails from and to G. Wu re: payout and next steps.;	0.30	550.00	165.00
09/03/20	BB	Email to G. Wu re: payout statement.;	0.10	550.00	55.00
09/11/20	BB	Emails with Evonne Van Schyndel re: amounts owing to Woerthles Vineyard.;	0.30	550.00	165.00
09/30/20	BB	Review of and comments on and suggested revisions to the draft claims procedure order and attachments. Email to S. Title re: same.;	0.50	550.00	275.00
10/01/20	BB	MS Teams meeting with S. Title re: proposed claims process and finalizing same.;	0.20	550.00	110.00
04/19/21	BB	Telephone call with S. Title re: finalizing the report and corresponding with stakeholders re: possible opposition to the motion or parts of it.	0.20	550.00	110.00

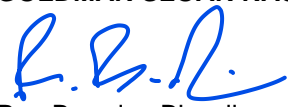
Sub-Total Fees: 3,125.00

HST on Fees: 406.25

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$406.25 HST): \$ **3,531.25**

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP



Per: Brendan Bissell

E. & O. E.



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

Remittance Advice

MNP Ltd.
111 Richmond Street West
Suite 300
Toronto, ON M5H 2G4
Canada

Attention: Sheldon Title

Invoice No. 186785
Invoice Date: August 17, 2021

Client ID: 008012
Matter ID: 0007
Billing Attorney: BB

Current Billing:	3,531.25
Previous Balance:	0.00
Total Amount:	3,531.25
Amount Remitted:	\$ _____

This is **Exhibit “B”** to the
Affidavit of Joël Turgeon sworn
before me this 25th day of
March, 2022



A Commissioner, etc.

**ONTARIO
SUPERIOR COURT OF JUSTICE**

WEIWEI GAO

Applicants

– and –

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

**Summary of Accounts of Goldman Sloan Nash & Haber LLP
(From May 2, 2019 to April 19, 2021)**

Invoice No.	Date	Period Ending	Hours	Fees	Disbursements	HST	Total
174123	May 2, 2019	May 25, 2019	25.60	\$11,980.00	\$647.25	\$1,620.74	\$14,247.99
186785	August 17, 2021	April 19, 2021	5.9	\$3,125.00	-	\$406.25	\$3,531.25

Timekeeper	Title	Hours	Amount
R. Brendan Bissell	Counsel	24.1	\$13,255.00
Katie Parent	Law Clerk	7.4	\$1,850.00
TOTAL		31.5	\$15,105.00

Blended Hourly Rate (\$/hour) \$479.52

WEIWEI GAO
Applicant

- and -

WG VINEYARD NIAGARA INC. et al
Respondents

Court File No. C-100/18

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Kitchener

AFFIDAVIT OF JOËL TURGEON
(sworn March 25, 2022)

GOLDMAN SLOAN NASH & HABER LLP

Barristers and Solicitors
Suite 1600, 480 University Avenue
Toronto, Ontario, M5G 1V2
Fax: 416-597-3370

R. Brendan Bissell [LSUC No.: 40354V]

Email: bissell@gsnh.com
Tel: (416) 597-6489
Fax: (416) 597-3370

Lawyers for MNP Ltd. in its capacity as the court
appointed liquidator of WG Vineyard Niagara Inc. and
WG Domain Niagara Inc.

Tab 3

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE
JUSTICE

)
)
)

WEDNESDAY, THE 25TH DAY
OF MAY, 2022

B E T W E E N:

WEIWEI GAO

Applicant

- and -

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondent

ORDER
(Claims Procedure)

THIS MOTION made by MNP Ltd, in its capacity as the Court-appointed liquidator (the “**Liquidator**”) of the undertaking, property and assets of WG Vineyard Niagara Inc. (“**WG Vineyard**”) and WG Domaine Niagara Inc. (“**WG Domaine**” and together with WG Vineyard, the “**Companies**” or the “**Respondents**”) for an order approving a procedure for the solicitation, quantification, determination and barring of certain claims against the Companies and monies

received from debtors of the Companies and from the realization of the assets of the Companies was heard this day at 85 Frederick Street, Kitchener, Ontario.

ON READING the Notice of Motion of the Liquidator, the Third Report of the Liquidator dated April 12, 2022, filed, and on hearing the submissions of counsel for the Liquidator, and other such counsel as were present:

SERVICE

1. **THIS COURT ORDERS** that the time for serving and filing of Notice of Motion and Motion Record herein be and is hereby abridged and validated so that the motion is properly returnable today, and hereby dispenses with further service thereof.

CLAIMS PROCESS AUTHORIZATION

2. **THIS COURT ORDERS** that the Claims Procedure set forth on the attached **Appendix “A”**, including the Schedules thereto, and such Schedules (the **“Claims Procedure”**) be and are hereby approved, and the Liquidator is hereby authorized and directed to implement the Claims Procedure.

3. **THIS COURT ORDERS** that the Liquidator may, as the Liquidator considers necessary or desirable, from time to time, make incidental minor changes to the Claims Procedure and to such forms that are Schedules “A”, “B”, “C”, “D”, and “E” to the Claims Procedure.

4. **THIS COURT ORDERS** that the terms of the Claims Procedure shall be fully enforceable and effective as if fully set out in this Order and are hereby incorporated by reference herein.

APPENDIX “A”

CLAIMS PROCEDURE

A. DEFINITIONS

The following terms shall have the meanings ascribed:

1. **“Admitted Claim”** means a Claimant’s Claim, as set out in such Claimant’s Claim Form which was received on or before the Claims Bar Date, that the Liquidator has agreed is a valid Claim against either WG Domaine or WG Vineyard;
2. **“Address”** means mailing address or email address or facsimile number;
3. **“Appeal Deadline”** means the deadline to deliver to the Liquidator a Notice of Dispute, which shall be thirty (30) days from the date of the Liquidator’s sending of the Notice of Revision or Disallowance;
4. **“Appeal Motion Deadline”** means the deadline to submit a request to the Court to schedule a motion with the Court to have the Claim resolved, which shall be thirty (30) days from the date of the delivery of the Notice of Dispute.
5. **“Business Day”** means a day, other than a Saturday or Sunday or a statutory holiday, on which banks are generally open for business in Toronto, Ontario.
6. **“Case Website”** means the Liquidator’s dedicated website for the matter of the Companies, which can be found at <https://mnpdebt.ca/en/corporate/engagements/wg-vineyard-niagara-inc-and-wg-domaine-niagara-inc>
7. **“Claim”** means any right or claim of any Person against WG Domaine or WG Vineyard, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind of WG Domaine or WG Vineyard whether or not reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, or any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, that is a claim provable against WG Domaine or WG Vineyard pursuant to the *Bankruptcy and Insolvency Act*, but does not include a Shareholder Loans Claim;
8. **“Claimant”** means any Person having a Claim and, if the context requires, an assignee or transferee of a Claim;

9. **“Claim Form”** means a Person’s written notice of a Claim, which notice shall be substantially in the form attached hereto as **Schedule “C”**;
10. **“Claims Bar Date”** means 5:00 p.m. (Toronto, Ontario time) on the 35th day following after the sending of the Claims Package. Claims which are not received by the Liquidator by the Claims Bar Date will be barred and extinguished forever;
11. **“Claims Bar Order”** means the Order of the Court, authorizing and directing the implementation of the Claims Procedure by the Liquidator.
12. **“Claims Package”** means a copy of the Letter to Potential Claimants and Claim Form;
13. **“Claims Procedure”** means these procedures for the solicitation, quantification, determination and barring of certain claims against the Companies and from the realization of the Property, as approved by the Claims Bar Order;
14. **“Companies”** means WG Domaine. together with WG Vineyard.
15. **“Court”** means the Ontario Superior Court of Justice;
16. **“Disallowed Claim”** means a Claimant’s Claim, as set out in such Claimant’s Claim Form which was received on or before the Claims Bar Date, that the Liquidator has determined is not a valid Claim against either WG Domaine or WG Vineyard;
17. **“Dollars”** or **“\$”** means lawful money of Canada unless otherwise indicated;
18. **“Letter to Potential Claimants”** means the letter to be provided by the Liquidator to Persons identified as having a potential Claim or who have notified the Liquidator that they have a potential Claim, which shall be substantially in the form attached hereto as **Schedule “B”**;
19. **“Liquidator”** means MNP Ltd. appointed pursuant to Order of the Court, dated March 27, 2018.
20. **“Newspaper Notice”** means the notice, “Notice to Potential Claimants of Claims Bar Process”, to be published in The National Post newspaper, which notice shall be substantially in the form attached hereto as **Schedule “A”**;
21. **“Notice of Dispute”** means the notice, “Notice of Dispute”, that may be delivered by a Claimant who has received a Notice of Revision or Disallowance, disputing such Notice of Revision or Disallowance which notice shall be substantially in the form attached hereto as **Schedule “E”**;
22. **“Notice of Revision or Disallowance”** means the notice, “Notice of Revision or Disallowance”, that may be delivered by the Liquidator to a Person or Claimant who has filed a Claim Form with the Liquidator, revising, rejecting, or valuing such Claim Form,

in whole or in part, which notice shall be substantially in the form attached hereto as **Schedule “D”**;

23. **“Person”** means any individual, general or limited partnership, joint venture, trust, corporation, limited or unlimited liability company, unincorporated organization, government or any agency or instrumentality thereof, or any other juridical entity howsoever designated or constituted;
24. **“Property”** means any or all of the assets, undertakings and properties of the Companies acquired for, or used in relation to a business carried on by the Companies, including all proceeds thereof;
25. **“Revised Claim”** means a Claimant’s Claim, as set out in such Claimant’s Claim Form which was received on or before the Claims Bar Date, that the Liquidator has revised to an amount and/or type that the Liquidator would agree is a valid claim against either WG Domaine or WG Vineyard;
26. **“Shareholder Loans Claim”**) means any claim by Weiwei Gao or the estate of Zhendong Wang for amounts alleged to be owing to them by WG Vineyard and/or WG Domaine;
27. **“Valued Claim”** means an Admitted Claim that is contingent or unliquidated that has been valued by the Liquidator in an amount greater than zero.
28. **“WG Domaine”** means WG Domaine Niagara Inc.
29. **“WG Vineyard”** means WG Vineyard Niagara Inc.

B. GENERAL PROVISIONS

1. Copies of all Claim Forms and Notices of Revision or Disallowance, and determinations of Claims by the Court shall be maintained by the Liquidator and, subject to further Order of the Court, all Claimants will be entitled to have access thereto by appointment during normal business hours on written request to the Liquidator.
2. The Liquidator is authorized to use reasonable discretion as to the adequacy of completion and execution of any documents completed or executed pursuant to the Claims Procedure, and, where the Liquidator is satisfied that any matter to be proven under the Claims Procedure has been adequately proven, the Liquidator may waive strict compliance with the requirements of this Claims Procedure as to completion and execution of documents.

3. The Liquidator may apply to the Court for advice and direction in connection with its carrying out of the Claims Procedure and the determination of those Persons properly entitled to participate in the distribution of monies and Property by the Liquidator.
4. All references to time herein shall mean local time in Toronto, Ontario, Canada and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein.
5. References to the singular herein include the plural, the plural includes the singular and any gender includes the other gender.

C. SCHEDULES

The following Schedules form part of this Claims Procedure:

Schedule “A” – Newspaper Notice

Schedule “B” - Letter to Potential Claimants

Schedule “C” – Claim Form for Claims Bar Process

Schedule “D” - Notice of Revision or Disallowance

Schedule “E” - Notice of Dispute

D. CLAIMS PROCEDURE

Notice of Claims Procedure

1. The Liquidator shall, as soon as practicable and no later than five (5) Business Days following the issuance of the Claims Bar Order, cause the Newspaper Notice to be published in The National Post newspaper.
2. The Liquidator shall, as soon as practicable and no later than two (2) Business Days following the issuance of the Claims Bar Order, post a copy of the Claims Package on the Case Website.
3. The Liquidator shall, as soon as practicable and no later than five (5) Business Days following the issuance of the Claims Bar Order, send to all known Claimants, as set out in the Companies’ books and records in the Liquidator’s possession or other information obtained by the Liquidator a copy of the Claims Package by regular mail or electronic

mail, or by facsimile to the last Address listed in the books and records of the Companies' or such other Address provided directly to the Liquidator.

4. The Liquidator shall as soon as practicable following receipt of a request by any Person for the Claims Package and provided that such request is received by the Liquidator no later than one (1) Business Day prior to the Claims Bar Date, send by regular mail or electronic mail, or by facsimile, a copy of the Claims Package to the requesting Person at the Address provided by such Person.

Deadline for Filing a Claim Form and Implications of Not Filing

5. Any Person wishing to assert a Claim must deliver to the Liquidator, on or before the Claims Bar Date, a Claim Form, together with all necessary supporting documentation associated with the Claim, including the amount or type of Claim, and including details of any receipts from the Companies or related parties.
6. The Claims of all Persons who do not deliver to the Liquidator a Claim Form on or before the Claims Bar Date shall be forever extinguished and barred after the Claims Bar Date and all such Persons shall be deemed to have fully and finally and forever released and discharged the Companies and those Persons who may be indebted to the Companies.

Adjudication of Claims

7. The Liquidator shall review all of the Claim Forms received on or before the Claims Bar Date and shall accept, revise or reject each Claim. In connection with the Liquidator's examination and determination of each Claim Form, the Liquidator is empowered and authorized to:
 - a. Investigate, review and verify the quantum and validity of any Claims; and
 - b. Do such acts as the Liquidator, in its sole discretion, deems appropriate to facilitate the Claims Procedure.
8. Where the Liquidator intends to revise or reject a Claim, the Liquidator shall notify the Claimant who has delivered such Claim Form that such Claim as set out therein has been revised or rejected and the reasons therefore, by sending a Notice of Revision or Disallowance to the Claimant within fifteen (15) following the Claims Bar Date. Where the Liquidator does not send a Notice of Revision or Disallowance to a Claimant by such date, the Liquidator shall be deemed to have accepted such Claimant's Claim in the amount set out in that Claimant's Claim Form.
9. Notwithstanding the paragraph above, if the Liquidator requires, in writing, that the Claimant who has submitted a Claim Form by the Claims Bar Date is to provide additional documentation or information to the Liquidator with respect to such Claim Form, the time by which the Liquidator is required to deliver a Notice of Revision or

Disallowance to such Claimant shall be the later of: (a) thirty (30) days following the Claims Bar Date; and (b) fifteen (15) days from the date on the written request for further information from the Claimant.

10. Any Claimant who wishes to dispute the Notice of Revision or Disallowance received and the Liquidator's determinations as outlined therein, shall be required to deliver a Notice of Dispute to the Liquidator by the Appeal Deadline, being thirty (30) days from the date of the Liquidator's sending of the Notice of Revision or Disallowance. The Liquidator may consensually settle with the Claimant on the amount or type of the disputed Claim, failing which the Claimant shall be required to schedule a motion with the Court to have the Claim resolved by the Appeal Motion Deadline, being within thirty (30) days from the date of the Claimant's delivery of the Notice of Dispute. Failure to deliver a Notice of Dispute by the Appeal Deadline or scheduling a motion by the Appeal Motion Deadline would result in the deemed acceptance by the Claimant of the Liquidator's previously issued Notice of Revision or Disallowance and the determinations contained therein.
11. Where a Claimant that receives a Notice of Revision or Disallowance does not file a completed Notice of Dispute and file and serve the Notice of Application and supporting affidavit(s) by the time set out herein, such Claimant's Claim shall be deemed to be as set out in the Notice of Revision and Disallowance.

Notices and Communications

12. Any notices or other communications, including, without limitation, Claim Forms and Notices of Dispute, to be given under the Claims Procedure by a Person to the Liquidator shall be in writing in substantially the form, if any, provided herein and will be sufficiently given only if delivered by personal delivery, prepaid registered mail, courier, electronic mail, or facsimile addressed to:

MNP Ltd.
Court-appointed Liquidator of WG Domaine Niagara Inc. and
WG Vineyards Niagara Inc.
111 Richmond Street West, Suite 300
Toronto, ON M5H 2G4
Attention: Fatemah Khalfan
Facsimile: (416) 323-5242
E-mail: Fatemah.Khalfan@mnp.ca

13. Any document to be sent by the Liquidator pursuant to this Claims Procedure may be sent by regular mail, electronic mail, or facsimile transmission. A Person shall be deemed to have received any document sent pursuant to this Claims Procedure: (a) five (5) Business Days after such document is sent by ordinary mail; and (b) one (1) Business Day after such document is sent by electronic mail or facsimile transmission.

Notice of Transferees

14. Neither the Companies nor the Liquidator shall be obligated to give notice to or to otherwise deal with a transferee or assignee of a Claim as the Claimant in respect thereof unless and until (i) actual written notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, shall have been received by the Liquidator, and (ii) the Liquidator shall have acknowledged in writing such transfer or assignment, and thereafter such transferee or assignee shall for the purposes hereof constitute the "Claimant" in respect of such Claim. Any such transferee or assignee of a Claim, and such Claim, shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Claims Procedure prior to the written acknowledgment by the Liquidator of such transfer or assignment.
15. If the holder of a Claim has transferred or assigned the whole of such Claim to more than one Person or part of such Claim to another Person or Persons, such transfer or assignment shall not create a separate Claim and such Claim shall continue to constitute and be dealt with as a single Claim notwithstanding such transfer or assignment, and the Liquidator shall in each such case not be bound to acknowledge or recognize any such transfer or assignment and shall be entitled to give notices to and to otherwise deal with such Claim only as a whole and then only to and with the Person last holding such Claim in whole as the Claimant in respect of such Claim. Provided that a transfer or assignment of the Claim has taken place in accordance with this Claims Procedure and the Liquidator has acknowledged in writing such transfer or assignment, the Person last holding such Claim in whole as the Claimant in respect of such Claim may by notice in writing to the Liquidator direct that subsequent dealings in respect of such Claim, but only as a whole, shall be with a specified Person and in such event, such Claimant, such transferee or assignee of the Claim and the whole of such Claim shall be bound by any notices given or steps taken in respect of such Claim by or with respect to such Person in accordance with this Claims Procedure.
16. The transferee or assignee of any Claim (i) shall take the Claim subject to the rights and obligations of the transferor/assignor of the Claim, and subject to the rights of the Companies against any such transferor or assignor, including any rights of set-off which the Companies had against such transferor or assignor, and (ii) cannot use any transferred or assigned Claim to reduce any amount owing by the transferee or assignee to the Companies, whether by way of set off, application, merger, consolidation or otherwise.
17. Nothing in this Claims Procedure is intended to or shall be deemed to permit, enable or authorize the transfer or assignment of a Claim or to in any way affect the validity or invalidity of any such transfer or assignment.

SCHEDULE “A”

**IN THE MATTER OF THE COURT-APPOINTED LIQUIDATION OF WG DOMAINE
NIAGARA INC. AND WG VINEYARD NIAGARA INC.**

NOTICE TO POTENTIAL CLAIMANTS OF CLAIMS BAR PROCEDURE

TAKE NOTE THAT pursuant to an Order of the Ontario Superior Court of Justice made **[DATE]**, 2022 (the “**Claims Bar Order**”), made on motion by MNP Ltd., in its capacity as the Court-appointed liquidator (the “**Liquidator**”) of the undertaking, property and assets of WG Vineyard Niagara Inc. (“**WG Vineyard**”) and WG Domaine Niagara Inc. (together with WG Vineyard, the “**Companies**”) a procedure was established for the determination of all claims against the Companies or their property and the proceeds thereof.

THIS CLAIM PROCEDURE APPLIES TO:

Any indebtedness, liability or obligation of any kind of the Companies known, or unknown, with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, that is a claim provable against the Companies.

THE CLAIMS BAR DATE is 5:00 p. m. (Toronto time) on [DATE], 2022. Any Claimant who has not received a Claim Form in the mail or otherwise may obtain a copy at the Liquidator’s website (<https://mnpdebt.ca/en/corporate/engagements/wg-vineyard-niagara-inc-and-wg-domaine-niagara-inc>) or by contacting the Liquidator at:

MNP LTD.
Court-appointed Liquidator of WG Domaine Niagara Inc. and
WG Vineyards Niagara Inc.
111 Richmond Street West, Suite 300
Toronto, ON M5H 2G4 Canada

Attention: Fatemah Khalfan
Facsimile: (416) 323-5242
E-mail: fatemah.khalfan@mnp.ca

Any and all holders of Claims who do not deliver a Claim Form to the Liquidator by the Claims Bar Date will not be entitled to or participate in any distribution(s) by the Liquidator or the recovery of any property or the proceeds thereof in the Liquidator’s possession and their Claim shall be barred and extinguished forever.

Potential Claimants are referred to the Claims Bar Order, including the Claims Procedure attached thereto (found at the Liquidator's website) for the complete terms that govern the Claims Procedure.

Dated at Toronto this _____ day of _____, 2022

LETTER TO POTENTIAL CLAIMANTS

VIA ORDINARY MAIL

[Date]

TO: THE POTENTIAL CLAIMANTS OF WG DOMAINE NIAGARA INC AND WG VINEYARD NIAGARA INC.

Dear Sirs/Madam:

PLEASE TAKE NOTICE that, pursuant to an Order of the Ontario Superior Court of Justice (the "**Court**") made on [DATE], 2022 (the "**Claims Bar Order**"), a claims bar process for monetary Claims has been established, and the Liquidator has been authorized to call for and receive Claims as set forth below. Terms not otherwise defined herein shall have the meaning given to them in the Claims Bar Order. A copy of the Claims Bar Order, including the Claims Procedure attached thereto (which contains the complete terms that govern the claims bar process), can be accessed from the Liquidator's website, located at: <https://mnpdebt.ca/en/corporate/engagements/wg-vineyard-niagara-inc-and-wg-domaine-niagara-inc>

The Liquidator advises that all claimants of WG Domaine Niagara Inc. ("**WG Domaine**") and WG Vineyard Niagara Inc ("**WG Vineyard**" and together with WG Domaine the "**Companies**") must prove their claims against the Companies in order to share in any distribution of the proceeds realized by the Liquidator from the property of the Companies.

To facilitate the filing of claims, we attach hereto a blank copy of the prescribed claim form (the "**Claim Form**"). To be accepted by the Liquidator, the Claim Form **MUST** be fully completed and executed in accordance with the Claim Form by the Claimant or an authorized signing officer, then **DELIVERED** to the Liquidator, together with **ALL** necessary supporting documentation attached, **PRIOR TO 5:00 p.m. (Toronto time) on [DATE], 2022** (the "**Claims Bar Date**"). **Any and all holders of Claims who do not deliver a Claim Form to the Liquidator by the Claims Bar Date shall not be entitled to share in any distribution of the proceeds realized by the Liquidator from the assets of the Companies and their claim shall be barred and extinguished forever.**

Additional Claim Forms can be found at the Liquidator's website noted above or by contacting the Liquidator at the address noted below. All inquiries with respect to this claim bar process, should be directed to:

MNP LTD.
Court-appointed Liquidator of WG Domaine Niagara Inc. and
WG Vineyards Niagara Inc.
111 Richmond Street West, Suite 300
Toronto, ON M5H 2G4 Canada

Attention: Fatemah Khalfan
Facsimile: (416) 323-5242
E-mail: fatemah.khalfan@mnp.ca

Yours truly,

MNP LTD.,

in its capacity as Court-appointed
Liquidator of WG Domaine Niagara Inc. and
WG Vineyards Niagara Inc., and
not in its personal or corporate capacity

SCHEDULE “C”

**IN THE MATTER OF THE COURT-APPOINTED LIQUIDATION OF WG DOMAINE
NIAGARA INC. AND WG VINEYARD NIAGARA INC.**

CLAIM FORM FOR CLAIMS BAR PROCESS

A. PARTICULARS OF CLAIMANT:

a) Full Legal Name of Claimant: _____

b) Mailing Address of Claimant: _____

c) Other Contact Information of Claimant:

(i) Telephone Number: _____

(ii) Facsimile Number: _____

(iii) E-mail Address: _____

(iv) Attention (Contact Person): _____

B. CLAIM AMOUNT:

I, _____ [*Name of Claimant, if an individual or authorized representative of the Claimant, if a business*], of _____ [*Name of Business*] do hereby certify that:

(i) I am the Claimant or an authorized representative of the Claimant, holding the position of _____ [*Position or Title*] of the Claimant and have knowledge of all the circumstances connected with the Claim described herein; and

(ii) WG Domaine Niagara Inc. (“**WG Domaine**”) was at its date of the appointment of the Liquidator, March 27, 2018, and is still indebted to the Claimant, less amounts collected or received to date, if any, on account of such indebtedness in the total amount of \$ _____ (in Canadian dollars).

(iii) WG Vineyard Niagara Inc. (“**WG Vineyard**”) was at its date of the appointment of the Liquidator, March 27, 2018, and is still indebted to the Claimant, less amounts collected or received to date, if any, on account of such indebtedness in the total amount of \$ _____ (in Canadian dollars).

C. PARTICULARS OF CLAIM:

You are required to provide full particulars of the Claim and copies of supporting documentation, including but not limited to the amount, description of the transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, and amount of Claim allocated thereto, date and number of all invoices, statements of account, particulars of all credits and discounts claimed, particulars of all payments received both pre and post the date of the appointment of the Liquidator associated with the indebtedness and counterclaims and set-offs by the Companies, description of the security, if any, granted by the Companies or title retention arrangement with the Companies and estimated value of such security or title retention arrangement, as applicable.

A description of the basis on which the Claim arose is as follows:

I attach the following documents which support the Claim and any claim for contract interest or other charges:

- (a)
- (b)
- (c)
- (d)

D. FILING OF THE CLAIM:

This Claim Form must be received by the Liquidator by 5:00 p.m. (Toronto time) on the Claims Bar Date ([DATE], 2022) at the following address:

MNP LTD.
Court-appointed Liquidator of WG Domaine Niagara Inc. and
WG Vineyards Niagara Inc.
111 Richmond Street West, Suite 300
Toronto, ON M5H 2G4 Canada

Attention: Fatemah Khalfan
Facsimile: (416) 323-5242
E-mail: fatemah.khalfan@mnp.ca

Failure to file a Claim and any required supporting documentation, as outlined herein, by 5:00 p.m. (Toronto time) on the Claims Bar Date ([DATE], 2022) will result in such Claim being forever barred and you will be prohibited from making or enforcing any Claim against either WG Domaine or WG Vineyard or any person who owes monies to WG Domaine or WG Vineyard in respect of which the Claimants claim as a beneficiary of a trust, actual or deemed or pursuant to a contract or agreement with WG Domaine or WG Vineyard or pursuant to statute (federal or provincial).

DATED at _____ this _____ day of _____, 2022.

Witness

Per: _____
Signature of Authorized Signing Officer

INSTRUCTIONS FOR COMPLETING THE CLAIM FORM FOR CLAIMS BAR PROCESS

This letter provides general instructions for completing the Claim Form.

- Ensure that you complete the full name and delivery address, including fax number and/or email address of the creditor making the claim.
- The Claim Form is incomplete unless you include a statement and description of the Claim and attach all supporting documents including statements of accounts and/or invoices in support. The supporting documents must show the date, number and value of all invoices or charges and must conform to the amount of the Claim.
- The Claim Form is incomplete unless it is signed and dated by you.
- The signed and completed Claim Form, together with all supporting documents, must be returned to the Liquidator, MNP Ltd., at the following address by 5:00 p.m. (Toronto time) on **[DATE]**:

MNP LTD.
Court-appointed Liquidator of WG Domaine Niagara Inc. and
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Attention: Fatemah Khalfan
Facsimile: (416) 323-5242
E-mail: fatemah.khalfan@mnp.ca

- Pursuant to the order of the Honorable _____ Justice _____, pronounces in the above noted proceedings on _____, 2022 (the “**Claims Procedure Order**”), the Liquidator is entitled to disallow your Claim Form in whole or in part. If your Claim Form is disallowed in whole or in part, the Liquidator will send you a Notice of Revision or Disallowance along with the particulars as to how you may dispute the Notice of Revision or Disallowance. If you do not receive a Notice of Revision or Disallowance in accordance with the timelines set out in the Claims Procedure Order, the Liquidator has accepted your Claim Form.
- **Please contact the Liquidator at the address and email set out above if you have any questions about completing your Claim Form. Any failure to properly complete or return your Claim Form to the Liquidator at the above address by 5:00 pm. (Toronto Time) on [DATE] will result in your Claim being extinguished without further entitlement to recover your Claim from the Companies.**

SCHEDULE “D”

**IN THE MATTER OF THE COURT-APPOINTED LIQUIDATION OF WG DOMAINE
NIAGARA INC. AND WG VINEYARD NIAGARA INC.**

NOTICE OF REVISION OR DISALLOWANCE

TO: *[insert name and address of Claimant]*

Pursuant to the Claims Bar Order, dated [DATE], 2022, MNP Ltd. (the “**Liquidator**”), in its capacity as the Court-appointed Liquidator of WG Domaine Niagara Inc. (“**WG Domaine**”) and WG Vineyard Niagara Inc. (“**WG Vineyard**” and together with WG Domaine the “**Companies**”), hereby gives you notice that it has reviewed your Claim Form dated the ____ day of _____, 2022, and has revised your claim as follows and for the following reasons, or has rejected your claim for the following reasons:

If you do not agree with this Notice of Revision or Disallowance, please take notice of the following dispute provisions:

1. If you intend to dispute this Notice of Revision or Disallowance, you must, within thirty (30) days of the date of this Notice, deliver a Notice of Dispute by regular or electronic mail, or by facsimile, to the Liquidator at the address indicated herein. The form of Notice of Dispute is attached to this Notice.
2. The address for service of a Notice of Dispute is as follows:

MNP LTD.
Court-appointed Liquidator of WG Domaine Niagara Inc. and
WG Vineyards Niagara Inc.
111 Richmond Street West, Suite 300
Toronto, ON M5H 2G4 Canada

Attention: Fatemah Khalfan
Facsimile: (416) 323-5242
E-mail: fatemah.khalfan@mnp.ca

3. If you fail to deliver a Notice of Dispute within the prescribed period as outlined above, the value of your Claim shall be deemed to be as set out in this Notice and be binding upon you.
4. Further, you shall be required to schedule a motion with the Court to have the Claim resolved by the Appeal Motion Deadline, being within thirty (30) days from the date of the Claimant's delivery of the Notice of Dispute. Failure to schedule a motion by the Appeal Motion Deadline will result in the deemed acceptance by you of the Liquidator's previously issued Notice of Revision or Disallowance and the determinations contained therein.

DATED at Toronto, this ____ day of _____, 2022.

MNP LTD.
in its capacity as Court-appointed Liquidator of
WG Domaine Niagara Inc. and WG Vineyard
Niagara Inc.

Per: _____
Authorized Signing Officer

SCHEDULE “E”

**IN THE MATTER OF THE COURT-APPOINTED LIQUIDATION OF WG DOMAINE
NIAGARA INC. AND WG VINEYARD NIAGARA INC.**

NOTICE OF DISPUTE

TO: MNP LTD.

Name of Claimant: _____

Pursuant to the Claims Bar Order, dated [DATE], 2022, I/we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance dated the ____ day of _____, 2020, issued by MNP Ltd. (the “Liquidator”), in its capacity as the Court-appointed Liquidator of WG Domaine Niagara Inc. and WG Vineyard Niagara Inc.

The Reasons for dispute are as follows:

Attach additional sheets as necessary, together with all necessary supporting documentation.

I/we acknowledge the following provisions and conditions associated with lodging this Notice of Dispute:

1. Within thirty (30) days of the date of the Notice of Revision or Disallowance issued by the Liquidator, I/we must deliver this Notice of Dispute by regular or electronic mail, or by facsimile, to the Liquidator at the address indicated herein.
2. Within thirty (30) days of the date of this Notice, I/we must submit a request to the Court to schedule a hearing with the Court to have the disputed claim determined.

3. The address for service of a Notice of Dispute and the subsequent Notice of Motion to appeal the Liquidator determination is as follows:

MNP LTD.
Court-appointed Liquidator of WG Domaine Niagara Inc. and
WG Vineyards Niagara Inc.
111 Richmond Street West, Suite 300
Toronto, ON M5H 2G4 Canada

Attention: Fatemah Khalfan
Facsimile: (416) 323-5242
E-mail: fatemah.khalfan@mnp.ca

4. If I/we fail to take the required actions within the prescribed time periods, as outlined above, the value of my/our Claim shall be deemed to be as set out in the Notice of Revision or Disallowance issued by the Liquidator and be binding upon me/us.

DATED at _____, this _____ day of _____, 2022.

Claimant's Name (Please Print)

Signature
(if a corporation - I have the authority to bind the Corporation)

Telephone Number

Facsimile Number

Email Address

Tab 4

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE) WEDNESDAY, THE 25TH DAY
JUSTICE) OF MAY, 2022

B E T W E E N:

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Applicants

– and –

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

ORDER

THIS MOTION, made by MNP Ltd. in its capacity as the Court-appointed liquidator (the “**Liquidator**”) of the undertaking, property and assets of WG Vineyard Niagara Inc. (“**WG Vineyard**”) and WG Domaine Niagara Inc. (“**WG Domaine**” and together with WG Vineyard, the “**Companies**” or the “**Respondents**”) for an order, *inter alia*, approving the Liquidator’s activities, fees and disbursements was heard this day at 85 Frederick Street, Kitchener, Ontario via videoconference..

ON READING the Notice of Motion of the Liquidator, the Third Report of the Liquidator dated April 12, 2022 (the “**Third Report**”), including the Affidavit of Sheldon Title, sworn February 1, 2022 and Joel Turgeon, sworn March 25, 2022 (collectively, the “**Fee Affidavits**” and on hearing the submissions of counsel for the Liquidator and those other persons appearing on the counsel slip:

APPROVAL OF LIQUIDATOR'S REPORTS, ACTIVITIES AND FEES

1. **THIS COURT ORDERS** that the Third Report and the activities described in be and are hereby approved.
2. **THIS COURT ORDERS** that the professional fees and disbursements of the Liquidator in the amount of \$37,675.73 as set out in the Fee Affidavits be and are hereby approved.
3. **THIS COURT ORDERS** that the professional fees and disbursements of Goldman Sloan Nash & Haber LLP, legal counsel of the Liquidator, in the amount of \$17,779.24 as set out in the Fee Affidavits be and are hereby approved.

DISTRIBUTION

4. **THIS COURT ORDERS** that the Liquidator be and hereby is authorized to distribute \$353,355 to Sunnyways Investment Inc. ("**Sunnyways**") as payment of all remaining amounts owing by the Companies to Sunnyways.
5. **THIS COURT ORDERS** that the Liquidator shall not distribute further funds to creditors or stakeholders without either further court order or the consent of the shareholders of the Respondents.

ADVICE AND DIRECTION RE: SHAREHOLDER LOANS CLAIM

6. **THIS COURT ORDERS** that:
 - a) the Applicant provide within 30 days of the date of the Order such further support for its claim for amounts owing by the Companies (the "**Shareholder Loans Claim**"), and that thereafter the Applicant be forever barred from submitting any further evidence or support for the Shareholder Loans Claim;
 - b) following the 30 day period referred to in paragraph (a), above, the Liquidator shall then review the Shareholder Loans Claim, including information already provided by the Applicant and any further information provided pursuant to paragraph (a), above, and shall provide its observations and recommendations as to the extent to which the Shareholder Loans Claim is valid; and

- c) the Liquidator may then either (i) recommend based on the information in its possession a proposed distribution of the net assets of the Companies to the Applicant and to the estate of Zhendong Wang as the shareholders of the Companies after payment of all amounts owing to creditors other than the shareholders, or (ii) seek a further order permitting the Liquidator to pay the funds representing those net assets into Court

GENERAL

7. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, or any other jurisdiction, to give effect to this Order and to assist the Applicant, the Liquidator and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicant and to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Liquidator in any foreign proceeding, or to assist the Applicant and the Liquidator and their respective agents in carrying out the terms of this Order.

WEIWEI GAO
Applicant

- and -

WG VINEYARD NIAGARA INC. et al
Respondents

Court File No. C-100/18

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceedings commenced at Kitchener

ORDER

GOLDMAN SLOAN NASH & HABER LLP

Barristers and Solicitors
Suite 1600, 480 University Avenue
Toronto, Ontario, M5G 1V2
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R. Brendan Bissell [LSUC No.: 40354V]

Email: bissell@gsnh.com
Tel: (416) 597-6489
Fax: (416) 597-3370

Lawyers for MNP Ltd. in its capacity as the court appointed liquidator of WG Vineyard Niagara Inc. and WG Domaine Niagara Inc.

Tab 5

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

WEIWEI GAO

Applicants

– and –

WG VINEYARD NIAGARA INC. and WG DOMAINE NIAGARA INC.

Respondents

SERVICE LIST

GOLDMAN SLOAN NASH & HABER LLP
Barristers and Solicitors
Suite 1600, 480 University Avenue
Toronto, Ontario, M5G 1V2

R. Brendan Bissell (LSUC #: 40354V)
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TO: MNP LTD.
111 Richmond Street West
Suite 300
Toronto, ON M5H 2G4

Sheldon Title, Senior Vice President
Tel: 416-263-6945
Fax: 416-323-5240
Email: Sheldon.title@mnp.ca

Liquidator

AND TO: SORBARA, SCHUMACHER, MCCANN LLP
31 Union Street East
Waterloo ON N2J 1B8

Greg Murdoch (LSUC# 33399D)
Tel: 519-741-8010 ext. 223
Fax: 519-576-1184
Email: gmurdoch@sorbaralaw.com

Lawyers for the Applicant

AND TO: GOWLING WLG (CANADA) LLP
Barristers and Solicitors
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Toronto, ON M5X 1G5

Christopher Stanek (LSUC# 45127K)
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Fax: 416-862-7661
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Lawyers for the Estate of Zhendong Wang

AND TO: WU LAW PROFESSIONAL CORPORATION

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Markham, ON L3R 9X8

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Lawyers for Sunnyways Investments Inc.

AND TO: TOWN OF NIAGARA-ON-THE-LAKE

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Virgil, ON L0S 1T0

Peter Todd, Clerk
Tel: 905-468-3266
Fax: 905-468-2959
Email: ptodd@notl.org

AND TO: WALTERFEDY

675 Queen Street South, Suite 111
Kitchener, ON N2M 1A1

Fei Wei, Architect
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AND TO: KESTENBERG RABINOWICZ PARTNERS LLP

2797 John Street
Markham, ON L3R 2Y8

Jie (Jenny) Lian
Tel: 905-946-1300
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AND TO: 1340210 ONTARIO LTD.

3 Part Ct.
Niagara-on-the-Lake, ON L0S 1J0

Mike D'Antini
Email: mdantini@cogeco.ca

AND TO: AMALGAMATED COLLECTION SERVICES INC.

202-71 King Street
St. Catharines, ON L2R 3H7

Evonne Van Schyndel
Tel: 905.401.3633
Email: dcosby@cogeco.ca

Agents for Woerthle Vineyard

AND TO: SULLIVAN MAHONEY LLP

40 Queen Street, P.O. Box 1360
St. Catharines, ON L2R 6Z2

David Willer
Tel: 905.688.8030
Fax: 905.688.5814
Email: dwiller@sullivan-mahoney.com

Lawyer for 1340210 Ontario Ltd.

EMAIL SERVICE LIST

Sheldon.title@mnp.ca; gmurdoch@sorbaralaw.com, Christopher.stanek@gowlingwlg.com;
gregwu@wylaw.com; ptodd@notl.org; fwei@walterfedy.com; jlian@krp.ca;
mdantini@cogeco.ca; dcosby@cogeco.ca; dwiller@sullivan-mahoney.com; KatieL@chownlaw.com

WEIWEI GAO
al
Applicant

- and -

WG VINEYARD NIAGARA INC. et
Respondents

Court File No. C-100/18

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

Proceedings commenced at Kitchener

MOTION RECORD
(returnable May 25, 2022 as a hold date)

GOLDMAN SLOAN NASH & HABER LLP

Barristers and Solicitors
Suite 1600, 480 University Avenue
Toronto, Ontario, M5G 1V2
Fax: 416-597-3370

R. Brendan Bissell [LSUC No.: 40354V]

Email: bissell@gsnh.com
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Lawyers for MNP Ltd. in its capacity as the court
appointed liquidator of WG Vineyard Niagara Inc. and
WG Domaine Niagara Inc.