COURT FILE NUMBER	QBG 1076 of 2021
COURT	COURT OF QUEEN'S BENCH OF SASKATCHEWAN IN BANKRUPTCY AND INSOLVENCY
JUDICIAL CENTRE	SASKATOON
IN THE MATTER OF THE DIVISION I PROPOSAL OF	CANADIAN DEVELOPMENT STRATEGIES INC., 1143402 ALBERTA LTD., CROSSROADS ONE INC., 1216699 ALBERTA LTD., OAK AND ASH FARM LTD., 2061778 ALBERTA LTD., LORI RUNZER AND DEAN RUNZER
DOCUMENT	**NINTH REPORT OF THE PROPOSAL TRUSTEE, MNP LTD., DATED MARCH APRIL 18, 2023**
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	W Law LLP Attention: Mike Russell Suite 300, 110 21St St. E Saskatoon, SK S7K 0B6 Phone: 306.244.2242 Counsel to the Proposal Trustee, MNP Ltd.

Introduction and Purpose of the Report

1. Canadian Development Strategies Inc. ("**CDSI**"), 1143402 Alberta Ltd. ("**114**"), Crossroads One Inc. ("**Crossroads**"), 1216699 Alberta Ltd. ("**121**"), Oak and Ash Farm Ltd. ("**Oak and Ash**") and 2061778 Alberta Ltd. ("**206**") (collectively referred to as the "**FireSong Group**") each filed a Notice of Intention to Make a Proposal ("**NOI**") on September 29, 2021, and MNP Ltd. consented to act as proposal Trustee. The Trustee issued a copy of the NOI to all known creditors on October 1, 2021.

2. Lori Runzer and Dean Runzer (the "**Runzers**"), both of whom are directors and shareholders of the FireSong Group (hereinafter referred to in this capacity as "**Management**"), also filed NOIs in their personal capacities on September 30, 2021, and MNP Ltd. consented to act as proposal Trustee for each. The Trustee issued a copy of the NOI to all known creditors on October 1, 2021.

3. The Trustee has prepared the Trustee's Ninth Report to Court (the "**Ninth Report**") for the purpose of seeking an order of the Court confirming the deemed bankruptcy date of each of Lori Runzer, Dean Runzer, 114 and CDSI.

4. The Ninth Report should be read in conjunction with the Trustee's First Report to Court dated October 21, 2021, the Trustee's Second Report to Court dated December 6, 2021, the Trustee's Third Report to Court dated December 17, 2021, the Trustee's Fourth Report to Court dated January 20, 2022, the Trustee's Fifth Report to Court dated June 30, 2022, the Trustee's Sixth Report to Court dated October 24, 2022, the Trustee's Seventh Report dated February 27, 2023, and the Trustee's Eighth Report to Court dated March 29, 2023 (the "**Eighth Report**").

5. The Trustee has also filed the following Material Adverse Change Reports in respect of 114 and the FireSong Group (collectively, the "**MAC Reports**") in these proceedings

    a. MAC Report dated December 1, 2021;

b. MAC Report dated January 17, 2022;
c. MAC Report dated June 8, 2022; and,
d. MAC Report dated December 21, 2022.

6. The reports referenced in paragraphs 4 and 5 above are hereinafter collectively referred to as the "**Reports**".

Deemed Bankruptcy Date

7. Section 57 of the Bankruptcy and Insolvency Act ("**BIA**") states, in part, that where the creditors refuse the proposal in resect of an insolvent person:

> (a) the insolvent person is deemed to have thereupon made an assignment;
> (b) the trustee shall, without delay, file with the official receiver, in the prescribed form, report of the deemed assignment; and,
> (b.1) the official receiver shall issue a certificate of assignment, in the prescribed form, which has the same effect for the purposes of this Act as an assignment filed under section 49.

8. As set out previously in the Reports, at the reconvened first meeting of creditors for 114 held on September 15, 2022 (the "**114 FMOC**"), the Trustee issued a decision of the chair which had the effect of disallowing certain creditors' claims for voting purposes at the meeting (the "**Decision**"). The effect of the Decision was that the Proposal of 114 did not obtain the requisite quantum of votes, resulting in the rejection of the Proposal of 114 by the 114 creditors.

9. In accordance with Section 105(1) of the BIA, the creditors whose claims were rejected (the "**Affected Creditors**") at the meeting were entitled to appeal the Decision. Notice that the Decision was being appealed by the Affected Creditors was given to the Trustee on November 23, 2022. The appeal of the Decision in respect of the Affected Creditors had been ongoing since that time.

10. An appeal of the claims of the Affected Creditors for voting purposes, if successful, would have the effect of causing the Proposal of 114 to be accepted by the requisite creditors at the 114 FMOC.

11. On April 14, 2023, the Trustee received notice from counsel to the Affected Creditors that the appeal of the Decision was being withdrawn. The effect of the withdrawal of the appeal is that 114 is deemed to have made an assignment into bankruptcy for failure to obtain the requisite votes at the 114 FMOC.

12. The joint Division I Proposal of the Runzers contained a condition under Article 2.4 stating the following:

> a. This proposal is subject to the condition that CDSI/114 Proposals shall be approved by the creditors of CDSI, 114, and the Court (which condition may be waived by the Debtors in their sole discretion). In the event that either or both of CDSI/114 proposals are rejected by the creditors of CDSI, 114, or the court, then this proposal shall automatically be deemed to be rejected by the creditors of the Debtors (**unless this condition is waived in writing by the Debtors**) [emphasis added].

13. The Runzer Proposal was approved by the creditors at its first meeting of creditors but has not been approved by the Court.

14. As set out in prior Reports and confirmed by Lori Runzer at paragraph 4 of her Affidavit sworn March 20, 2023, the Runzers have chosen not to waive the condition set out in Article 2.4 of their joint proposal, with the effect that they are deemed bankrupt as a result of the bankruptcy of 114.

15. Similarly, the CDSI Proposal contained a condition under Article 2.3 stating the following

    a. This Proposal is subject to the condition that both the Runzer Proposal and the 114 Proposal shall be approved by the creditors of the Runzers 114, and the Court (which condition may be waived by the Companies in their sole discretion). In the event that either of the Runzer Proposal or the 114 Proposal are rejected by the creditors of the Runzers, 114 or by the Court, then this Proposal shall automatically be deemed to be rejected by the Creditors of the Companies (**unless this condition is waived in writing by the Companies**) [emphasis added].

16. The CDSI Proposal was approved by the creditors at its first meeting of creditors but has not been approved by the Court. The Trustee has sought clarification from the CDSI on whether it would like to exercise a waiver of the condition set out above, and Management has confirmed that they do not waive the condition set forth above, resulting in the deemed bankruptcy of CDSI.

17. Following the 114 FMOC, the business operations of 114 and CDSI have remained ongoing and in the control of Management (pending the outcome of the appeal of the Decision).

18. Given that the events that transpired have delayed the filing of the paperwork to automatically deem 114 to be bankrupt, the Trustee believes it would be appropriate in the circumstances to deem the date of bankruptcy to be the date on which notice of the withdrawal of the appeal was confirmed by the Court, being April 19, 2023 (the "**Proposed Bankruptcy Date**").

19. The purpose of utilizing the Proposed Bankruptcy Date (rather than the date of the 114 FMOC) is to capture the claims of creditors that may have accrued in the period between the 114 FMOC and the Proposed Bankruptcy Date, and to allow the Trustee to review events and transactions that may have taken place after the 114 FMOC and prior to the Proposed Bankruptcy Date.

20. The BIA is not clear as to the appropriate deemed date of bankruptcy in these unique circumstances; however, in order to avoid ambiguity, the Trustee is seeking a Fiat of the Court affirming the Proposed Bankruptcy Date, which would apply to the bankruptcies of 114, CDSI and the Runzers.

Approval of Fees and Increase to Administrative Charge

21. Counsel for the Trustee has not been able to identify any case authorities directly on point regarding the issue of approval of fees and increase to the administrative charge in the context of a BIA Division I proposal. However, the decision of Rothery J. in Royal Bank of Canada v Paulson & Son Excavating Ltd. (2012 SKQB 8), attached hereto as **Schedule "A**" is generally analogous and may assist the Court.

All of which is respectfully submitted on this 18th day of April 2023.

MNP Ltd.
In its capacity as Trustee in the Division I Proposal of
Canadian Development Strategies Inc., 1143402 Alberta Ltd., Oak and Ash Farms Ltd., 2061778 Alberta Ltd., Lori Runzer and Dean Runzer
and not in its personal capacity

Per: Karen Aylward, CIRP, Licensed Insolvency Trustee
Vice President

SCHEDULE “A”

QUEEN'S BENCH FOR SASKATCHEWAN

Citation: **2012 SKQB 267**

Date: **2012 07 04**
Docket: Q.B. No. 1105 of 2011
Judicial Centre: Saskatoon

IN THE MATTER OF SERVICE OF A NOTICE UNDER SECTION 244(1) OF THE *BANKRUPTCY & INSOLVENCY ACT,* R.S.C. 1985 c.B-3

AND IN THE MATTER OF THE APPOINTMENT OF A RECEIVER UNDER SECTION 243 OF THE *BANKRUPTCY & INSOLVENCY ACT,* R.S.C. 1985 c.B-3

BETWEEN:

ROYAL BANK OF CANADA

APPLICANT

- and -

PAULSEN & SON EXCAVATING LTD.

RESPONDENT

Counsel:

J. M. Lee — for the receiver, MNP Ltd.
P. V. Abrametz — for Paulsen & Son Excavating Ltd.

JUDGMENT
July 4, 2012

ROTHERY J.

BACKGROUND

[1] By order of December 9, 2011, Paulsen & Son Excavating Ltd. (the "Debtor"), was entitled to apply for taxation of the accounts of MNP Ltd. (the "Receiver") and of McPherson Leslie Tyerman ("MLT"), the Receiver's solicitors. By the same order, the

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Receiver was discharged. The judgment pursuant to that order dated January 6, 2012 providing reasons for discharging the Receiver is cited as 2012 SKQB 08. It chronicles the events that led to the Receiver's application to be discharged. That judgment provides the factual background for my determination in taxing the Receiver's fees and disbursements and MLT's fees and disbursements.

[2] At the hearing, counsel for the Debtor argued that the Receiver's accounts ought to be reduced because some services were duplicated by various professional staff of MNP Ltd. Furthermore, the Receiver billed for work prior to its appointment and for work after the date that the Debtor filed its notice of appeal. Counsel for the Debtor argues that the fees are not fair and reasonable and ought to be reduced by the court.

[3] As outlined in my decision cited as 2012 SKQB 08, at the request of the secured party, Royal Bank of Canada ("RBC"), I appointed MNP Ltd. as receiver of the Debtor's assets, with the restriction that the Receiver could only sell the Debtor's assets out of the ordinary course of business with approval of the court. On August 15, 2011, by consent of the Debtor and RBC, the receivership order was amended to permit the Receiver to manage the Debtor's business of general construction, excavating, and supplying concrete in the area of Prince Albert, Saskatchewan.

[4] The Receiver operated the Debtor's business from August 12, 2011, until August 19, 2011 when the Debtor filed a notice of appeal, creating a stay of the receivership order. Counsel for RBC and the Debtor then advised the Receiver that a consent order lifting the stay had been granted by the Saskatchewan Court of Appeal, but that the order lifting the stay would not be issued until settlement negotiations had been

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concluded between RBC and the Debtor. That order is dated August 24, 2011, but not issued until December 1, 2011, over three months later.

[5] Because of the situation between RBC and the Debtor, the Receiver was unable to carry out its duties under the receivership order. The Receiver finally applied for directions and for an order to be discharged. That motion led to the December 9, 2011, order discharging the Receiver, but permitting the taxation of accounts.

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THE DEBTOR'S SPECIFIC ALLEGATIONS AGAINST THE RECEIVER

A. The Aggregate Hourly Rate:

[6] At the taxation hearing, Verne Wood, senior vice-president of MNP Ltd. and lead professional on the receivership, testified about the hourly rates of various professionals assigned to the receivership, and the method of billing. An administration charge of 5% of the fees covered office costs of telephone, photocopying, and other incidentals. Disbursements for travel were charged between Saskatoon, Saskatchewan and Prince Albert, Saskatchewan as Saskatoon was the closest office of MNP Ltd. with a trustee in bankruptcy on its professional staff. Mileage from Calgary to Saskatoon was not charged.

[7] The only evidence called confirms that the hourly rates charged for various levels of professionals at MNP Ltd. completing this receivership are normal rates charged in the profession. The times billed are accurate. However, counsel for the Debtor argues that the Receiver charged an aggregate hourly rate between $800 - $1180 on certain days

of the receivership. Counsel for the Debtor argues that this aggregate hourly rate ought to be reduced considerably. Counsel relies on the decision of the Registrar in Bankruptcy Herauf (as he then was) in *Canadian Imperial Bank of Commerce v. 620357 Saskatchewan Ltd.,* 2006 SKQB 458, 26 C.B.R. (5th) 94, where the combined hourly billing of $1010 was reduced to $500.

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[8] This case is distinguishable from the *620357 Saskatchewan Ltd., supra,* case. While several professionals at MNP Ltd. may have been working on this receivership on the same day, the evidence from the hearing is that each professional was handling a different task from the other. There was no duplication of professional services and no basis to consider the hour billed as an aggregate hourly rate. Thus, the times billed by the professionals at MNP Ltd. need not be reduced on this basis.

B. Billing For Time Prior to the Appointment:

[9] There is evidence from the hearing that the Receiver billed for professional work undertaken between August 5, 2011 and the date of the receivership appointment, being August 12, 2011. This included Mr. Wood meeting with counsel for RBC and with RBC's officers, and discussing a plan of action with his staff and with the Receiver's own counsel. Mr. Wood explained that planning must be done prior to the actual appointment to ensure that the assets subject to the receivership can be secured promptly and properly.

[10] Counsel for the Debtor objects to any fees being billed for the time prior to the order appointing MNP Ltd. as receiver. However, such an objection is unreasonable.

The Receiver must be ready to act on its court appointment immediately upon the order being made. The order of August 12, 2011 contemplated such fees to be billed. Paragraph 16 of the order grants a receiver's charge on the property as security for fees and disbursements both before and after the making of the order. Therefore, the Receiver is entitled to its fees and disbursements for the period from August 5, 2011 to August 12, 2011.

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C. Billing for Time After the Notice of Appeal:

[11] Counsel for the Debtor objects to the Receiver being entitled to its fees and disbursements for the time period from the filing of the notice of appeal on August 19, 2011 to the issuances of the consent order lifting the stay on December 1, 2011. The Receiver charged fees and incurred legal fees for its response to and Mr. Wood's attendance at the application at the Court of Appeal to lift the stay on August 24, 2011. Counsel for the Debtor argues that the Receiver was not served with the notice of appeal and it was not a party at the application in the Court of Appeal.

[12] I find that the Receiver is entitled to be apprised of matters involved in the appeal of its receivership order. The Receiver is also entitled to receive legal advice on the consequences of the filing of the notice of appeal. Furthermore, the Receiver was of assistance to the court in RBC's application for the preservation order of August 19, 2011 to protect the Debtor's assets pending the hearing of the application to lift the stay on August 24, 2011. The Receiver ought to be reimbursed for its efforts in carrying out its duties and responsibilities.

D. Billing for Complying with the *Bankruptcy and Insolvency Act:*

[13] Counsel for the Debtor objects to the Receiver's fees for the preparation and distribution of the notices required pursuant to s. 245 and s. 246 of the *Bankruptcy and Insolvency Act,* R.S.C. 1985, c.B-3 (the "BIA"). However, as I stated in the decision to discharge the Receiver (cited at 2012 SKQB 08), the Receiver was required by law to comply with the statutory obligations to prepare and distribute the notices. Thus, the Receiver is entitled to its fees for these activities.

E. Billing for Conserving Assets:

[14] Counsel for the Receiver submits that the additional Receiver's fees between August 19, 2011 and December 1, 2011 are the result of the Receiver's complying with its duty to conserve the assets. Counsel for the Receiver argues that the Receiver's activities during this time frame are analogous to duties permitted of a trustee in bankruptcy while the bankrupt has appealed a receiving order which is stayed pending the appeal. The Receiver, like the trustee in bankruptcy, has the duty and power to take conservatory measures over the property in spite of the stay of proceedings being in effect pursuant to Rule 15 of the Court of Appeal Rules.

[15] In *Royal Bank v. Saskatoon Sound City Ltd.* (1989), 80 Sask. R. 226, 77 C.B.R. (N.S.) 127 (C.A.), Bayda C.J.S. stated at para. 14 - 15:

> What is the scope of the stay imposed by Appeal Rule 15(1) in relation to a receiving order? It is, of course, only the execution of the receiving order which is stayed. The adjudication of bankruptcy inherent in the making of a receiving order is not affected. The status of bankruptcy prevails. It follows from that that the vesting in the

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> trustee of title to the bankrupt's property is not affected. The corollary of that is that the bankrupt has no right to deal with the property in any way except perhaps for the purpose of preserving or conserving it.
>
> The execution of a receiving order contemplates the exercise by the trustee of the duties and powers vested in him under the Act. If the execution of the receiving order is stayed, it is logical that the exercise of those duties and powers is stayed. (In this I include the power to require the bankrupt to appear for an examination--a matter specifically raised in argument.) If before the notice of appeal is served the trustee has exercised certain powers and duties, he need not undo what he has already done. He cannot, however, take any further steps in carrying out the duties he has commenced. Nor can he commence carrying out any other duties. There is one exception: the trustee has the duty and power to take conservatory measures in relation to the property in his possession irrespective of the stay. [emphasis added]

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[16] I agree with the submissions of counsel for the Receiver. The evidence is that the activities performed during the time frame of the stay of proceedings are merely associated with conserving the property subject to the receivership. As such, the Receiver is entitled to its professional fees and disbursements for doing so.

WHETHER THE RECEIVER'S FEES ARE FAIR AND REASONABLE

[17] Having dealt with the specific objections of counsel for the Debtor as to the Receiver's accounts, I now turn to the issue as to whether the Receiver's fees, overall, are fair and reasonable. This is a receivership where the Receiver was permitted to actively carry on the Debtor's business for seven days. During that time frame the Receiver provided the concrete for the building of the St. Louis Bridge. It completed the first of two pours, but the filing of the notice of appeal stayed the Receiver's work before the second pour. As a result, in this short time frame, the Receiver's statement of receipts

and disbursements total $70,844. Obviously, the use of a percentage to set the Receiver's fees is inappropriate. This is a receivership that requires the court to evaluate its remuneration on a *quantum meruit* basis.

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[18] The leading case in addressing the factors to be applied when using the *quantum meruit* basis is *Belyea v. Federal Business Development Bank* (1983), 44 N.B.R. (2d) 248, 46 N.B.R. (2d) 248, 46 C.B.R. (N.S.) 244 (N.B.C.A.) where Stratton J.A. stated at para. 9:

> The considerations applicable in determining the reasonable remuneration to be paid to a receiver should, in my opinion, include the nature, extent and value of the assets handled, the complications and difficulties encountered, the degree of assistance provided by the company, its officers or its employees, the time spent, the receiver's knowledge, experience and skill, the diligence and thoroughness displayed, the responsibilities assumed, the results of the receiver's efforts, and the cost of comparable services when performed in a prudent and economical manner.

[19] The principles articulated in *Belyea, supra,* have been applied in various jurisdictions, including Saskatchewan. Registrar Herauf (as he then was) referred to the factors to be considered in a taxation of a receiver's account in *Canadian Imperial Bank of Commerce v. 620357 Saskatchewan Ltd., supra*, at para. 16.

[20] The relevant criteria applicable to this situation are as follows:

1. The nature, extent and value of the assets: The affidavit filed on behalf of RBC on the application for the court-appointed receiver outlines the Debtor's business of providing excavation, concrete and concrete

pumping services for both commercial and residential construction. The assets consisted primarily of accounts receivables and equipment. RBC held a general security interest and several purchase-money security interests over numerous pieces of major equipment to secure a total indebtedness of over $1.3 million. Thus the assets are of such a nature that the Receiver would be required to complete a number of duties with respect to dealing properly with them, and expending considerable professional time on them.

2. The complications and difficulties encountered by the Receiver: As chronicled in my decision of January 6, 2012 and cited at 2012 SKQB 08, the actions of the Debtor and its guarantor, Margaret Paulsen, were not only unco-operative but obstructive from the Receiver's first contact with the Debtor. All this put the Receiver and its legal counsel to extra time, resources and cost.

3. The time spent by the Receiver: The evidence at the hearing is that the staff at MNP Ltd. expended considerable time on this receivership.

4. The Receiver's knowledge, experience and skill: The evidence at the hearing is that Mr. Wood exercised considerable expertise in handling this receivership, as did his staff working at the premises of the Debtor and during the first pouring of concrete.

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5. The diligence and thoroughness displayed by the Receiver: Even though the filing of the notice of appeal stayed the Receiver's operation of the Debtor's business, the Receiver continued to complete the requisite duties and obligations under the court appointment. The Receiver ensured that it had complied with all its obligations and was required to seek the court's directions in completing its receivership.

6. The responsibilities assumed: While the initial court appointment was simply for a receiver, within days RBC and the Debtor filed a consent order converting the Receiver's duties to that of a receiver-manager. The Receiver immediately commenced operating the Debtor's business until the notice of appeal stayed the Receiver's duties.

7. The results of the Receiver's efforts: All indications are that the business operated by the Receiver, although of short duration, brought positive commercial results.

8. The costs of comparable services: The evidence at the hearing is that what MNP Ltd. charges for its services is comparable to other receivers in the profession.

[21] In short, considering all the relevant factors, I find that the Receiver's accounts are fair and reasonable. They are therefore passed without any adjustment being necessary.

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THE ACCOUNTS OF THE RECEIVER'S SOLICITORS

[22] The fees and disbursements of the Receiver's counsel are acknowledged by the Debtor's counsel and accepted as accurate. The Debtor's counsel also agrees that MLT's hourly rates reflect the standard legal rates for Saskatchewan. The Debtor's counsel submits that if the Receiver ought not to charge for pre-appointment fees or for the appeal, its solicitor should not be entitled to charge for his time spent on those aspects of the receivership either. Because I have decided that the Receiver's fees charged are appropriate, it follows that its counsel's fees are also appropriate. Therefore, MLT's fees and disbursements are passed without any adjustment required.

SPECIAL COSTS OF THE TAXATION

[23] The final matter is the issue of the special costs incurred by the Receiver upon the Debtor requesting a taxation of its and its solicitor's accounts. The law is set out in *Canadian Imperial Bank of Commerce v. Barley Mow Inn Inc.,* [1996] 7 W.W.R. 296, 41 C.B.R. (3d) 251 (B.C.C.A.) where the court ruled that a receiver was entitled to special costs of the taxation unless it was guilty of scandalous, outrageous or reprehensible conduct. The British Columbia Court of Appeal decided that by passing its accounts, the receiver was completing "the administration of its trust-like office". At para. 25 - 27, the court explained:

> [25] In this respect, receivers act under trust obligations and should be treated the same way as executors and trustees of an estate. They have all the characteristics of a classic fiduciary: see *Lac Minerals Ltd. v. International Corona Resources Ltd.*, [1989] 2 S.C.R. 574 per La Forest J. at 646-7 and *Hodgkinson v. Simms*, [1994] 3 S.C.R. 377 at 408-9.

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> [26] I am in agreement with Mr. Turriff's submission on behalf of Coopers as he put it in his factum:
>
> > 60. No good reason can be given for distinguishing receivers and managers, as fiduciaries, from executors and trustees.
> >
> > 61. There are good reasons for treating receivers and managers like other fiduciaries. Receivers and managers bear the same burden of administering estates; in many cases, they must often do exactly the same kind of work; they have the same responsibility to submit their accounts -- including items for their remuneration claims -- for scrutiny by a Court officer; the same Court officer scrutinises all fiduciaries' accounts; and the procedure followed by the Court officer in passing accounts is the same for all fiduciaries.
>
> [27] The proceeding before the Registrar was not ordinary litigation to which the above quoted remarks in *Carr v. Gladman Estate* would apply. By passing its accounts, Coopers was completing the administration of its trust-like office.

[24] Such is the situation here. As required by the *Queen's Bench Rules* in setting solicitor-client costs, the Debtor applied to the court for the Receiver's and its solicitors accounts to be passed. Not only were the accounts accurate and appropriate, the Receiver's conduct throughout was exemplary and professional. Therefore, the Receiver is entitled to its special costs of the taxation hearing.

[25] After the Debtor brought its application for taxation, the Receiver was required to bring preliminary motions. First, the Receiver sought security for costs of $5,000. That order was granted on January 26, 2012. The Debtor was also directed to provide

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particulars by February 17, 2012. The only particulars provided was a seven-page document signed by Margaret Paulsen that I described as "no more than a tirade of the Debtor's objections to the court-appointed Receiver." On April 20, 2012, a further application for providing particulars was brought, and an order made.

[26] The Receiver is entitled to the costs of those two applications, as well as the taxation hearing, on a solicitor-client basis. Those costs have not been submitted to the court. To save the parties time and expense, it is ordered that counsel for the Receiver submit the bill of costs for taxation and provide a copy to the Debtor's counsel. Within twenty days of the Debtor's counsel receiving the bill of costs, counsel may file a brief outlining any objections with the court and serve a copy on the Receiver's counsel. Within ten days thereafter, the Receiver's counsel may serve and filed a reply brief.

[27] Upon the conclusion of these time frames, the local registrar is directed to submit all documents for my adjudication.

J.
A. R. ROTHERY

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