

Court File No. CV-19-622048-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

**APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended**

Estate No. 31-458733

**AND IN THE MATTER OF THE RECEIVERSHIP OF PRODTOR INC. (FORMERLY
KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED), OF THE CITY OF
TORONTO, IN THE PROVINCE OF ONTARIO**

**MOTION RECORD
(Approval of Distribution, Receiver's Activities and Fees and Discharge of Receiver)
(returnable October 3, 2019)**

September 26, 2019

GOLDMAN SLOAN NASH & HABER LLP
Suite 1600, 480 University Avenue
Toronto (ON) M5G 1V2
Fax: 416-597-3370

Michael Rotsztain (LSO# 17086M)
Tel: 416-597-7870
Email: rotsztain@gsnh.com

Lawyers for the Receiver, MNP Ltd.

INDEX

INDEX

| Tab No. | Document | Page No. |
|----------------|--|-----------------|
| 1. | Notice of Motion returnable October 3, 2019 | 001 |
| 2. | First Report of the Receiver dated September 26, 2019 | 015 |
| A. | Appendix "A" – Pre-Appointment Report dated June 17, 2019 | 033 |
| B. | Appendix "B" – Appointment Order dated June 17, 2019 | 047 |
| C. | Appendix "C" – Approval and Vesting Order dated June 17, 2019 | 057 |
| D. | Appendix "D" – Articles of Amendment | 063 |
| E. | Appendix "E" – Receiver's Certificate, filed June 19, 2019 | 065 |
| F. | Appendix "F" – Claims Notice Package and Affidavit of Mailing | 068 |
| G. | Appendix "G" – Termination Pay Claims | 089 |
| H. | Appendix "H" – Notices of Disallowance | 103 |
| I. | Appendix "I" – Original HWB Fund Claim and Original HWB Fund Claim Affidavit | 108 |
| J. | Appendix "J" – Second HWB Fund Claim and Second HWB Fund Claim Affidavit | 175 |
| K. | Appendix "K" – Notice of Disallowance regarding HWB Fund Claim | 245 |
| L. | Appendix "L" – Lease Agreement | 248 |
| M. | Appendix "M" – PPSA Search | 260 |
| N. | Appendix "N" – Letter dated August 28, 2019, without enclosures | 274 |
| O. | Appendix "O" – Letter dated September 12, 2019, with first enclosure | 276 |
| P. | Appendix "P" – Interim Statement of Receipts and | 278 |

| | Disbursements | |
|----|---|-----|
| Q. | Appendix "Q" – Project Final Statement of Receipts and Disbursements | 279 |
| R. | Appendix "R" – Affidavit of Sheldon Title sworn September 26, 2019 | 280 |
| S. | Appendix "S" – Affidavit of Robert J. Drake affirmed September 25, 2019 | 296 |
| 3. | Draft Order | 319 |

TAB 1

1

Court File No. CV-19-622048-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended

Estate No. 31-458733

AND IN THE MATTER OF THE RECEIVERSHIP OF PRODTOR INC. (FORMERLY
KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED), OF THE CITY OF
TORONTO, IN THE PROVINCE OF ONTARIO

NOTICE OF MOTION
(Approval of Distribution, Receiver's Activities and Fees and Discharge of Receiver)
(returnable October 3, 2019)

MNP Ltd. ("MNP"), in its capacity as Court-appointed receiver (in such capacity, the "Receiver") of the assets and property of Satin Finish Hardwood Flooring, Limited, now known as Prodtor Inc. (the "Debtor"), and the Debtor for limited purposes, including administering the Employee Trust Fund (as referred to below), will make a motion to a Judge of the Commercial List at 330 University Avenue, Toronto, Ontario, on **Thursday, October 3, 2019 at 10:00 a.m.**, or as soon thereafter as the motion can be heard,.

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

- 2 -

___ 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

X orally.

THE MOTION IS FOR AN ORDER:

- a) Abridging, to the extent required, the time for service of the Notice of Motion, Motion Record and First Report (as defined below) in respect of this motion , validating service and dispensing with further service thereof;
- b) Approving the first report of the Receiver dated September 26, 2019 (the “**First Report**”) and the activities of the Receiver set out therein;
- c) Declaring that the Receiver has complied with the provisions of the Employee Claims Process (as defined below) relating to the Employee Trust Fund (as defined below) established in the Appointment Order of the Honourable Justice Conway dated June 17, 2019;
- d) Approving an extension of time for the filing of the amended proof of claim of Teamsters Local Union 847 Health & Welfare Benefits Trust Fund (the “**HWB Fund**”) dated August 29, 2019 (the “**HWB Fund Claim**”) *nunc pro tunc* to August 30, 2019 and the Receiver’s partial allowance of the claim made in the HWB Fund Claim by the HWB Fund, in full and final satisfaction of the HWB Fund Claim;
- e) Approving the fees and disbursements (inclusive of HST) of the Receiver in the amount of \$49,341.79, including the estimate of additional fees and disbursements of the Receiver to complete the receivership proceeding;
- f) Approving the fees and disbursements (inclusive HST) of Goldman Sloan Nash & Haber LLP (“**GSNH**”), legal counsel to the Receiver, in the amount of \$72,051.01, including the estimate of additional fees and disbursements of GSNH to complete the receivership proceeding;
- g) Authorizing and directing the Receiver to make the following payments out of the Employee Trust Fund:

- a. \$32,533.00 to the HWB Fund in full and final satisfaction of the HWB Fund Claim;
- b. \$49,341.79 to the Receiver and \$72,051.01 to GSNH in respect of payment of their accounts as approved herein; and
- c. \$183,947.60 as at September 23, 2019, plus interest earned after that date, to Satin Finish Hardwood Flooring Limited, the residual beneficiary of the Employee Trust Fund, which payment shall be made to the account of Satin Finish Hardwood Flooring Limited with Canadian Imperial Bank of Commerce specified in a written direction provided by Satin Finish Hardwood Flooring Limited to the Receiver; and
- h) Directions regarding an order that the Purchaser (as defined below) has requested be issued with respect to a certain motor vehicle, discussed below;
- i) Discharging MNP Ltd. as Receiver upon the filing of a certificate with the Court, in the form attached to the draft order contained in the Motion Record of the Receiver.

THE GROUNDS FOR THE MOTION ARE:

Background

- a) on January 2, 2019 the Debtor filed a Notice of Intention to Make a Proposal (the “NOI”) pursuant to Section 50.4(1) of the *Bankruptcy Insolvency Act* (the “BIA”) wherein MNP Ltd. was named as the Proposal Trustee;
- b) during the course of the NOI, the Debtor, among other things, received from the Ontario Superior Court of Justice (in Bankruptcy and Insolvency) [Commercial List] a series of extensions of time within which to file a proposal and the final extension having a deadline of June 14, 2019;
- c) the Debtor also, with Court approval and together with MNP Ltd. as Proposal Trustee, conducted a sale process which culminated in an agreement of purchase and sale between the Debtor and 2340125 Ontario Inc. (the “Purchaser”) dated May 28, 2019 for the purchase of substantially all of the assets of the Debtor for the purchase price

- equal to the Debtor's indebtedness to its senior lender, Canadian Imperial Bank of Commerce ("CIBC"), as at the closing date, by way of an assumption by the Purchaser of such indebtedness (the "**Transaction**");
- d) the Court approved the Transaction by way of an Approval and Vesting Order dated June 7, 2019 (the "**Initial Approval Order**")
 - e) on June 15, 2019, the Debtor was deemed to have filed an assignment in bankruptcy as a result of its failure to file a proposal by June 14, 2019 wherein MNP Ltd. was named as Licensed Insolvency Trustee;
 - f) by application returnable on June 17, 2019, CIBC sought an order (the "**Appointment Order**"), among other things, appointing MNP Ltd. as Receiver, primarily for the purpose of completing the Transaction, and an order (the "**Approval and Vesting Order**"), among other things, approving the Transaction;
 - g) the Transaction was not completed prior to the Debtor's assignment in bankruptcy because the loan and security documents relating to the assumption by the Purchaser of the obligations owing to CIBC by the Debtor were not settled and signed by June 14, 2019, but the Purchaser was still prepared to complete the Transaction;
 - h) on June 17, 2019 the Court granted the Appointment Order which, *inter alia*, appointed MNP Ltd. as Receiver of the property of the Debtor for the sole purpose of completing the Transaction, administering the Employee Trust Fund (defined below) and administering and conducting a claims bar process (the "**Employee Claims Process**");

Completion of the Transaction

- i) on June 18, 2019, the Transaction was completed, and the Receiver's Certificate under the Approval and Vesting Order was delivered;
- j) the Receiver's Certificate was filed with the Court on June 19, 2019;

Employee Trust Fund and Employee Claims Process

- k) since payment of certain priority obligations to employees of the Debtor was effectively a condition of the Initial Approval Order, pursuant to the Appointment Order, it was ordered, among other things, that the Debtor pay to the Receiver \$337,087.43 (the “**Employee Trust Fund**”) for the sole purpose of paying:
- a. the claims, as proved or admitted, described in s. 81.4(1) and 81.6(1) of the BIA; and
 - b. the wages, salaries, commissions or compensation, as proved or admitted, for services rendered by employees and former employees of the Debtor after January 2, 2019 to and including June 14, 2019 (the “**NOI Period**”), along with disbursements of travelling salespersons properly incurred by them during the NOI Period (such purposes collectively, the “**Purpose**”);
- l) the Appointment Order also set out that the \$337,087.43 and any future amounts in excess thereof paid to the Receiver, shall be held in trust by the Receiver for the benefit of:
- a. persons with valid claims, as proved or admitted, pursuant to ss.81.4(1), 81.6(1) and 60(1.3)(a) of the BIA; and
 - b. the Purchaser (subject to the interest of the Purchaser’s secured creditors) and any other person who pays monies to the Receiver for the Purpose, to the extent the monies are in the Employee Trust Fund are not required for the Purpose;
- m) the Appointment Order also authorized and directed the Receiver to administer the Employee Claims Process in respect of the Employee Trust Fund with a Claims Bar Date of 5:00 p.m. (Toronto Time) on August 2, 2019;
- n) pursuant to the Employee Claims Process, on July 5, 2019 the Receiver mailed the Claims Notices to the Teamsters Local Union 847 (the “**Local**”) and to the former employees of the Debtor who were not or are not members of the Local;

- o) as at the Claims Bar Date, the Receiver received three claims as against the Employee Trust Fund:
- a. claims on account of termination and severance pay filed by two former employees who were not members of the Local, which the Receiver determined to not be eligible and Notices of Disallowances were sent to each employee; and
 - b. a claim by the HWB Fund for unpaid monthly contributions by the Debtor to the HWB Fund during the periods of October 1, 2018 and December 31, 2018 (the “**Original HWB Fund Claim**”);
- p) the Original HWB Fund Claim was received by the Receiver prior to the Claims Bar Date and upon review of the Original HWB Fund Claim counsel to the Receiver and counsel to the HWB Fund engaged in a series of discussions with respect to the eligibility of the Original HWB Fund Claim;
- q) on August 30, 2019, subsequent to the Claims Bar Date, the Receiver received the HWB Fund Claim;
- r) upon receipt of the HWB Fund Claim, settlement discussions between the Receiver and the HWB Fund, through their respective counsel, continued culminating in the Receiver and the HWB Fund entering into Minutes of Settlement as of August 30, 2019 in which the parties agreed, subject to certain conditions, to the partial allowance of the HWB Fund Claim in the amount of \$32,533.00 in full and final satisfaction of the HWB Fund Claim;
- s) the Receiver has complied with the provisions of the Employee Claims Process relating to the Employee Trust Fund established in the Appointment Order;

Approval of the Receiver’s Activities and Fees

- t) the Receiver has reported to the stakeholders and to this Court in the First Report on its activities since appointment, and seeks approval for the First Report and its actions as described in it;

- u) the activities of the Receiver have been in accordance with the Appointment Order and have provided assistance to the Court and interested stakeholders;
- v) pursuant to the Appointment Order, the Receiver and its counsel are to be paid their reasonable fees and disbursements at their standard rates and charges;
- w) the fees and disbursements (inclusive of HST) of the Receiver from June 14, 2019, 2019 to September 20, 2019 total \$49,341.79, including the estimate of additional fees and disbursements of the Receiver to complete the receivership proceeding;
- x) the fees of the Receiver are fair and reasonable and justified in the circumstances, and accurately reflect the work completed by the Receiver;
- y) the fees and disbursements of GSNH (inclusive of HST), legal counsel to the Receiver, from June 14, 2019 to September 20, 2019 total \$72,051.01, including the estimate of additional fees and disbursements of GSNH to complete the receivership proceeding;
- z) the fees of GSNH are fair and reasonable and justified in the circumstances, and accurately reflect the work completed and to be completed on behalf of the Receiver by GSNH;
- aa) as discussed in the First Report, the Purchaser has taken the position that it owns a certain Toyota vehicle outright, and the Receiver is seeking the Court's directions therein;

Discharge

- bb) upon making the authorized payments contemplated out of the Employee Trust Fund, and completing certain administrative tasks, the administration of this estate will be completed;

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

- (a) The First Report of the Receiver;

- (b) The Affidavit of Sheldon Title, sworn September 26, 2019;
- (c) The Affidavit of Robert J. Drake, affirmed September 25, 2019; and
- (d) Such further and other evidence as counsel may advise and this Honourable Court may permit.

DATE: September 26, 2019

GOLDMAN SLOAN NASH & HABER LLP
Suite 1600, 480 University Avenue
Toronto (ON) M5G 1V2
Fax: 416-597-3370

Michael Rotsztain (LSO# 17086M)
Tel: 416-597-7870
Email: rotsztain@gsnh.com

Lawyers for the Receiver, MNP Ltd.

TO: THE SERVICE LIST

9

Court File No. CV-19-622048-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

**APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended**

Estate No. 31-458733

**AND IN THE MATTER OF THE RECEIVERSHIP OF PRODTOR INC. (FORMERLY
KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED), OF THE CITY OF
TORONTO, IN THE PROVINCE OF ONTARIO**

SERVICE LIST

| | TO: | SERVICE BY EMAIL/DELIVERY |
|----|--|----------------------------------|
| 1. | MNP Ltd. 300 – 111 Richmond Street West Toronto, ON M5H 2G4 Alan Shiner Tel: 416-515-3942 Fax: 416-323-5242 Email: Alan.Shiner@mnp.ca Sheldon Title Tel: 416.263.6945 Fax: 416.323.5242 Email: sheldon.title@mnp.ca Court-appointed Receiver | |

| | | |
|----|---|--|
| 2. | <p>Goldman Sloan Nash and Haber LLP 1600 – 480 University Avenue Toronto, ON M5G 1V2</p> <p>Michael Rotsztain Tel: 416-597-7870 Fax: 416-597-3370 Email: rotsztain@gsnh.com</p> <p>Counsel for MNP Ltd., as court-appointed Receiver</p> | |
| 3. | <p>Minden Gross 145 King St. West, Suite 2200 Toronto, ON M5H 4G2</p> <p>Catherine Francis Tel: 416.369.4137 Fax: 416.864.9223 Email: cfrancis@mindengross.com</p> <p>Counsel for Satin Finish Hardwood Flooring Limited</p> | |
| 4. | <p>Gowling WLG 1600 – 100 King Street West Toronto, ON M5X 1G5</p> <p>Patrick Shea Tel: 416-369-7399 Email: patrick.shea@gowlingwlg.com</p> <p>Thomas Gertner Tel: 416 369 4618 Email: thomas.gertner@gowlingwlg.com</p> <p>Counsel for Canadian Imperial Bank of Commerce</p> | |

| | | |
|----|---|--|
| 5. | <p>Canada Revenue Agency c/o Department of Justice Ontario Regional Office The Exchange Tower, Box 36 130 King Street West, Suite 3400 Toronto, ON M5X 1K6</p> <p>Diane Winters Tel: 416-952-8563 Fax: 416-973-0809 Email: diane.winters@justice.gc.ca</p> | |
| 6. | <p>Ministry of Finance Legal Services Branch College Park, 777 Bay Street, 11th Floor Toronto, ON M5G 2C8</p> <p>Kevin J. O'Hara, Counsel Tel: 416-327-8436 Fax: 416-325-1460 Email: kevin.ohara@ontario.ca</p> | |
| 7. | <p>Teamsters, Local Union 847 216 Matheson Boulevard East Mississauga, Ontario L4Z 1X1</p> <p>Fernanda Santos Tel: 905-502-8895 ext. 221 Fax: 905-501-9251 Email: fsantos@teamsters847.ca</p> <p>The Union</p> | |
| 8. | <p>Triano Law 108-4100 Victoria Avenue Vineland, Ontario L0R 2C0</p> <p>Lisa Triano Tel: 905-562-3111 Fax: 905-562-7771 Email: ltriano@trianolaw.ca</p> <p>Labour Counsel for the Union</p> | |

| | | |
|-----|--|--|
| 9. | <p>Teamsters, Local Union 847 Health & Welfare Benefits Trust Fund</p> <p>Ross & McBride LLP 1 King St W., 10th Floor Hamilton ON L8P 1A4</p> <p>Shene Harris Tel: 905-667-6403 Fax: 905-526-0732 Email: sharris@rossmcbride.com</p> | |
| 10. | <p>Tatiana Konovalova 97 Josephine Rd. Woodbridge, ON L4H 0M2 Email: tatiana_konovalova@hotmail.com</p> | |
| 11. | <p>Ingrid Mancini 162 Gayla Street Thornhill, ON L4J 6E3 Email: ingrid.mancini@rogers.com</p> | |
| 12. | <p>Toyota Credit Canada Inc. 80 Micro Court Suite 200 Markham, ON L3R 9Z5</p> <p>Attn: Heidi Chan Fax: 1.800.665.4948</p> | |

Alan.Shiner@mdp.ca; sheldon.title@mdp.ca; rosztain@gsnh.com;
cfrancis@mindengross.com; patrick.shea@gowlingwlq.com;
thomas.gertner@gowlingwlq.com; diane.winters@justice.gc.ca;
kevin.ohara@ontario.ca; fsantos@teamsters847.ca; ltriano@trianolaw.ca;
sharris@rossmcbride.com; tatiana.konovalova@hotmail.com;
ingrid.mancini@rogers.com

CANADIAN IMPERIAL BANK OF COMMERCE and SATIN FINISH
HARDWOOD FLOORING, LIMITED

Court File No.: CV-19-622048-00CL

IN THE MATTER OF THE RECEIVERSHIP OF PRODDTOR INC.
(FORMERLY KNOWN AS SATIN FINISH HARDWOOD FLOORING,
LIMITED), OF THE CITY OF TORONTO, IN THE PROVINCE OF
ONTARIO

Estate No. 31-458733

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced TORONTO

NOTICE OF MOTION

(Approval of Distribution, Receiver's Activities
and Fees and Discharge of Receiver)
(returnable October 3, 2019)

GOLDMAN SLOAN NASH & HABER LLP

480 University Avenue, Suite 1600
Toronto ON M5G 1V2
Fax: 416-597-3370

Michael Rotsztain (LSO #17086M)

Tel: 416-597-7870

Email: rotsztain@gsnh.com

Lawyers for the Receiver, MNP Ltd.

4

TAB 2

Court File No.: CV-19-622048-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended

Estate No. 310458733

AND IN THE MATTER OF THE RECEIVERSHIP OF PRODTOR INC. (FORMERLY
KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED), OF THE CITY OF
TORONTO, IN THE PROVINCE OF ONTARIO

FIRST REPORT OF THE RECEIVER

SEPTEMBER 26, 2019

INTRODUCTION AND BACKGROUND

1. This report (the “**Report**”) is submitted by MNP Ltd. in its capacity as Court-appointed receiver (“**MNP**” or the “**Receiver**”) of the assets and property of Satin Finish Hardwood Flooring, Limited, now known as Prodtor Inc. (the “**Debtor**”).
2. On January 2, 2019, the Debtor filed a Notice of Intention to Make a Proposal (the “**NOI**”) pursuant to Section 50.4 (1) of the *Bankruptcy and Insolvency Act* (the “**BIA**”) wherein MNP Ltd. was named as the Proposal Trustee.
3. During the course of the NOI, the Debtor, among other things:

- a. Received from the Ontario Superior Court of Justice (in Bankruptcy and Insolvency) [Commercial List] (the “**Court**”) a series of extensions of time within which to file a proposal (the final extension having a deadline of June 14, 2019) and authorization to conduct the sale process discussed below;
- b. With the approval of the Court and together with MNP as Proposal Trustee, conducted a sale process to find a buyer of its assets and operations, preferably on a going-concern basis, that culminated in an agreement of purchase and sale between the Debtor and 2340125 Ontario Inc. (whose name has since been changed to Satin Finish Hardwood Flooring Limited), a related party to the Debtor (the “**Purchaser**”), dated May 28, 2019 (the “**APA**”) pursuant to which the Purchaser agreed to purchase substantially all the assets of the Debtor for a purchase price equal to the Debtor’s indebtedness to its senior secured lender, Canadian Imperial Bank of Commerce (“**CIBC**”), as at the closing date, by way of an assumption by the Purchaser of such indebtedness; and
- c. Entered into the APA and received approval to complete the transaction contemplated by the APA (the “**Transaction**”) pursuant to the Approval and Vesting Order of the Court dated June 7, 2019 (the “**Initial Approval Order**”), which in part authorized a change of the Debtor’s name to 21091 Ontario Limited or another name which does not include "Satin Finish" or any derivation thereof (the “**Name Change**”). To give effect to the requirements of section 65.13(8) of the BIA regarding authorization by the Court of a sale out of the ordinary course of business by a debtor who has filed an NOI, the form of Proposal Trustee’s certificate attached to the Initial Approval Order (the “**Proposal Trustee’s Certificate**”) required to be delivered by the Proposal Trustee in order for the vesting of the assets in the Purchaser to occur contained a recital stating that the Debtor “has paid or has made satisfactory arrangements to make the payments required under sections 60(1.3)(a) [requiring the payment of certain wages, salaries, commissions or compensation for services rendered and certain travelling salespersons’ disbursements] and 60(1.5)(a) of the BIA [requiring the payment of certain amounts in respect of a prescribed pension plan].” At the time the Proposal

Trustee filed its Fourth Report, dated June 5, 2019 (the “**Fourth Report**”) in respect of the Debtor’s motion for the Initial Approval Order, the Proposal Trustee was aware of potential employee-related liabilities pursuant to sections 60(1.3)(a) and 60(1.5)(a) in the total amount of \$183,106, subject to verification and review of claims.

4. On June 15, 2019, the Debtor was deemed to have filed an assignment in bankruptcy as a result of its failure to file a proposal by June 14, 2019 wherein MNP was named as Licensed Insolvency Trustee (“**LIT**”). The Transaction and Name Change were not completed prior to the date of bankruptcy.
5. By application returnable on June 17, 2019, CIBC sought an order (the “**Appointment Order**”), among other things, appointing MNP as Receiver, primarily for the purpose of completing the Transaction, and an order (the “**Approval and Vesting Order**”), among other things, approving the Transaction.
6. MNP, as Proposed Receiver of the Debtor, prepared a Pre-Appointment Report dated June 17, 2019 (the “**Pre-Appointment Report**”), a copy of which is attached hereto (without appendices) as **Appendix “A”**, in which it recommended that that the Court grant the orders sought by CIBC in its application. As set out in the Pre-Appointment Report, the Transaction was not completed prior to the Debtor’s assignment in bankruptcy because the loan and security documents relating to the assumption by the Purchaser of the obligations owing to CIBC by the Debtor were not settled and signed by June 14, 2019, but the Purchaser was still prepared to complete the Transaction and requested that CIBC apply to the Court to have MNP appointed as Receiver to do so as vendor.
7. On June 17, 2019, the Court granted
 - a. the Appointment Order which, *inter alia*:
 - i. Appointed MNP as Receiver of the property of the Debtor for the sole purpose of completing the Transaction and administering the Employee Trust Fund (defined below);

- ii. Ordered that the \$337,087.43 paid by the Debtor to the Receiver (the “**Employee Trust Fund**”) for the sole and express purpose of paying (a) the claims, as proved or admitted, described in subsections 81.4(1) and 81.6(1) of the BIA, and (b) the wages, salaries, commissions or compensation, as proved or admitted, for services rendered by employees and former employees of the Debtor after January 2, 2019 and to and including June 14, 2019 (the “**NOI Period**”) and disbursements of travelling salespersons properly incurred by them in and about the Debtor’s business during the NOI Period (such purposes collectively, the “**Purpose**”), and any future amounts in excess of \$337,087.43 paid to the Receiver, shall be held in trust by the Receiver for the benefit of persons with valid claims, as proved or admitted, pursuant to subsections 81.4(1), 81.6(1) and 60(1.3)(a) of the BIA (collectively, the “**Employee Beneficiaries**”) and, to the extent that monies in the Employee Trust Fund are not required for the Purpose, the Purchaser (subject to the interest of the Purchaser’s secured creditors) and any other person who pays monies to the Receiver for the Purpose; and
 - iii. Ordered the Receiver to administer and conduct a claims bar process (the “**Employee Claims Process**”) for the Employee Trust Fund; and
- b. the Approval and Vesting Order which, *inter alia*:
- i. Approved the Transaction, as previously approved by the Court in the Initial Approval Order, and authorized the Receiver to execute on behalf of the Debtor all necessary closing documents relating to the Transaction and to take all necessary steps to complete the Transaction;
 - ii. Upon delivery of a Receiver’s certificate (the “**Receiver’s Certificate**”), vested the Debtor’s and the Receiver’s interest in and to the Purchased Assets described in the APA in the Purchaser or as it

may direct, free and clear of any encumbrances, save and except as otherwise provided in the Approval and Vesting Order; and

- iii. Authorized the Receiver to effect the Name Change.

Copies of the Appointment Order and Approval and Vesting Order are attached hereto as **Appendix “B”** and **Appendix “C”**, respectively.

TERMS OF REFERENCE

- 8. Except as described in this Report, the Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards of the Chartered Professional Accountants of Canada. Accordingly, the Receiver expresses no opinion or other form of assurance with respect to such information.
- 9. All references to currency in this Report are in Canadian Dollars unless noted otherwise.

PURPOSE OF REPORT

- 10. The purpose of this Report is to:
 - a. Update the Court on the Receiver’s activities following its appointment including the Name Change and completion of the Transaction;
 - b. Update the Court on the administration and status of the Employee Trust Fund and the Employee Claims Process;
 - c. Provide support for the Receiver’s motion for an order, among other things:
 - i. Approving this Report and the activities and actions of the Receiver described herein;
 - ii. Declaring the Receiver has complied with the provisions of the Employee Claims Process;

- iii. Approving an extension to the time for the filing of an amended proof of claim dated August 29, 2019 (the “**Second HWB Fund Claim**”) of Teamsters Local Union 847 Health & Welfare Benefits Trust Fund (the “**HWB Fund**”) *nunc pro tunc* to August 30, 2019 and the Receiver’s partial allowance of the claim made in the Second HWB Fund Claim by the HWB Fund;
- iv. Approving the fees and disbursements of the Receiver and its counsel Goldman Sloan Nash & Haber LLP (“**GSNH**”), including approval of their estimates of additional fees and disbursements required in connection with the completion of the receivership proceeding (collectively, the “**Professional Fees**”);
- v. Authorizing and directing the Receiver to distribute the Employee Trust Fund, firstly, to the HWB Fund for the amount set out below in paragraph 31, secondly, to the Receiver and GSNH in respect of payment of the Professional Fees; and the balance to the Purchaser, being the residual beneficiary of the Employee Trust Fund;
- vi. Directions regarding an order that the Purchaser has requested be issued with respect to a certain motor vehicle, discussed below;
- vii. Discharging MNP as Receiver upon the filing of a certificate with the Court, in the form attached to the Receiver’s draft order herein, confirming that the distributions described below, the administration by the Receiver of the receivership, including the Employee Trust Fund, and the remaining receivership activities as described below, have been completed; and
- viii. Such other relief as the Court deems just.

RECEIVER’S ACTIVITIES

11. Following its appointment, the Receiver’s activities consisted primarily of:

- a. Through GSNH, effecting the Name Change by filing articles of amendment (the “**Articles of Amendment**”) changing the name of the Debtor to Prodtor Inc. (“**Prodtor**”). The Articles of Amendment were effective on July 2, 2019, as certified by the Ontario Ministry of Government and Consumer Services on the Articles of Amendment attached hereto as **Appendix “D”**.
- b. Completing the Transaction, as described in further detail below;
- c. Administering the Employee Trust Fund and Employee Claims Process, as described in further detail below;
- d. Preparing and on June 26, 2019 sending to the LIT in the matter of the bankruptcy of the Debtor and to the Office of the Superintendent of Bankruptcy, the Receiver’s statutory notice pursuant to sections 245 and 246 of the BIA; and
- e. Posting the Appointment Order, together with other court and statutory reports, to the Receiver’s website, which can be found at:

<https://mnpdebt.ca/en/corporate/Engagements/satin-finish-receivership>

COMPLETION OF THE TRANSACTION

12. Details relating to the Transaction and the Approval and Vesting Order are provided above.
13. On June 18, 2019, the Transaction was completed and the Receiver delivered the Receiver’s Certificate noting that (i) the conditions to closing the Transaction (as set out in the APA) had been satisfied or waived, and (ii) the Transaction had been completed to the satisfaction of the Receiver. A copy of the Receiver’s Certificate, filed with the Court on June 19, 2019, is attached hereto as **Appendix “E”**.

EMPLOYEE TRUST FUND

14. As discussed above and in the Pre-Appointment Report, the Debtor paid to MNP the Employee Trust Fund to satisfy potential employee claims having:
 - a. Priority pursuant to subsections 81.4(1) and 81.6(1) of the BIA; and

- b. Effective priority pursuant to subsections 60(1.3)(a), 60(1.5)(a) and 65.13(8) of the BIA, which had applied to the APA when approved by the Initial Approval Order in the Debtor's NOI proceeding.
15. As set out in the Pre-Appointment Report, subsequent to its filing of its Fourth Report as Proposal Trustee, wherein it recommended that the Court approve the Transaction, the Proposal Trustee was advised by counsel for the HWB Fund of the HWB Fund's claim of approximately \$154,000 asserted in both the Original HWB Fund Claim (defined below) and the Second HWB Fund Claim. As a result, prior to its appointment as Receiver and in order to permit the Proposal Trustee's Certificate to be delivered, the Proposal Trustee required that \$337,087.43 for potential priority employee-related claims be paid to it in escrow pursuant to the provisions of a proposed escrow agreement. The latter was the total of the \$183,106 referred to in paragraph 3(c) above plus the claim of the HWB Fund, then thought to be \$153,998.
 16. As a result of the deemed assignment in bankruptcy and receivership of the Debtor, the proposed escrow agreement was no longer an appropriate mechanism for payment of the potential priority employee-related claims and so under the Appointment Order the Employee Trust Fund mechanism replaced the escrow agreement.
 17. The Appointment Order authorized and directed the Receiver to administer the Employee Claims Process in respect of the Employee Trust Fund subject to, *inter alia*, the following requirements:
 - a. The Receiver provide no later than 5:00 p.m. (Toronto Time) on July 5, 2019 written notice of the Employee Trust Fund and the procedures with respect to proving claims thereto (the "**Claims Notice**") to (i) in the case of Employee Beneficiaries who are or were members of Teamsters Local Union 847 (the "**Local**") to the Local only, (ii) in the case of Employee Beneficiaries who are or were not members of the Local, to the Employee Beneficiaries at their last known addresses appearing in the records of the Debtor; and (iii) such other persons who the Receiver considers ought to receive notice;

- b. Any Employee Beneficiaries or other persons with authority under the BIA who wished to assert claims as against the Employee Trust Fund must have done so by no later than 5:00 p.m. (Toronto Time) on August 2, 2019 (the “**Claims Bar Date**”), failing which their claim(s) against the Employee Trust Fund would be forever barred and extinguished; and
 - c. The Receiver consult with the Purchaser and its secured creditors in connection with its consideration of and determination of all claims filed against the Employee Trust Fund, provided that the Receiver make the final determinations on the treatment of all claims filed, subject to review by the Court.
18. On July 5, 2019, the Receiver mailed the Claims Notice (consisting of a Notice to Potential Claimants, proof of claim in prescribed Form 31 and cover letter) by prepaid ordinary mail to the former employees of the Debtor who were not or are not members of the Local and by electronic mail to: (i) the Local and counsel for the Local; and (ii) the service list. Copies of the Claims Notice package and of the Affidavit of Mailing are attached hereto as **Appendix F**”.
19. As at the Claims Bar Date, the Receiver received the following three claims as against the Employee Trust Fund (each an “**Employee Claim**” and together the “**Employee Claims**”):
 - a. Claims on account of termination and severance pay filed by two former employees who were not members of the Local (the “**Termination Pay Claims**”), copies of which are attached hereto as **Appendix “G**”; and
 - b. A claim filed by the HWB Fund for unpaid monthly contributions by the Debtor to the HWB Fund during the periods of October 1, 2018 to December 31, 2018 (the “**Original HWB Fund Claim**”), as further discussed below.
20. On August 8, 2019 the Receiver provided copies of the Employee Claims and its comments thereon to the Purchaser, its counsel and counsel for CIBC to give them the opportunity to provide their input and position on the admissibility of the Employee Claims.

Termination Pay Claims

21. With respect to the Termination Pay Claims, the Receiver notes that because termination and severance pay are not amounts owing in respect of wages, salaries, commissions or compensation for services rendered as described in subsection 81.4(1) of the BIA, but claims arising from the termination of employment, the Termination Pay Claims are not eligible to share in any distribution from the Employee Trust Fund.
22. Accordingly, on August 16, 2019, the Receiver sent a Notice of Disallowance of Claim to each of the employees who had filed the Termination Pay Claims, copies of which are attached hereto as **Appendix "H"**. The 30-day period within which the claimants may appeal to the Court from the decision to disallow their claim expired on September 23, 2019. As of the date of this Report, the Receiver has not been served with a notice of appeal or received any communications from either of the employees respecting an appeal.

Union Health and Welfare Fund Claim

23. The Original HWB Fund Claim totalled \$153,316.80 and was received by the Receiver prior to 5:00 p.m. on August 2, 2019, the Claims Bar Date. In support of the Original HWB Fund Claim, the HWB Fund filed an affidavit of Gregory Manion sworn August 2, 2019 (the "**Original HWB Fund Claim Affidavit**"), an administrator of the HWB Fund. Attached hereto as **Appendix "I"** are copies of the Original HWB Fund Claim and Original HWB Fund Claim Affidavit.
24. The Original HWB Fund Claim Affidavit explained that the Original HWB Fund Claim related to amounts owing for the HWB Fund contributions outstanding by the Company for the period of October 1, 2018 to December 31, 2018. Under the applicable collective agreement, the Debtor had agreed to make contributions to the HWB Fund in accordance with the relevant provisions of such collective agreement.
25. With respect to the Original HWB Fund Claim, the Receiver notes that the amounts claimed were pursuant to section 81.4 of the BIA. Pursuant to section 81.4 of the BIA, a claim can only be validly made for wages, salaries, commissions or compensation owed by a person who is subject to a receivership for services rendered during the 6 months

before the first day on which there was a receiver in relation to the person, to the extent of \$2,000 per employee (less any amount paid for those services by a receiver). In this case, the 6-month period commenced on December 18, 2018 and ran to June 17, 2019 and therefore the only eligible priority amounts claimed in the Original HWB Fund Claim were in respect of the period December 18, 2018 to December 31, 2018 (the “**Eligible Claim Period**”) to a maximum of \$2,000 per employee. The Receiver calculated the amount owing for the Eligible Claim Period to be \$22,533.

26. On August 13, 2019, the Receiver’s counsel, GSNH, wrote to Ross & McBride LLP (“**Ross & McBride**”), counsel to the HWB Fund, on a without prejudice basis and set out the Receiver’s position regarding the Original HWB Fund Claim and the terms of a possible settlement.
27. On August 14, 2019, Ross & McBride informed the Receiver of information indicating that the HWB Fund had an additional priority claim for \$10,000 pursuant to subsection 81.4(1) of the BIA, not included in the Original HWB Fund Claim, for unpaid Debtor contributions to the HWB Fund for June, 2019. Both the Proposal Trustee and the Receiver had included an allowance for this amount in calculating potential priority employee-related claims.
28. On August 30, 2019, subsequent to the Claims Bar Date, the Second HWB Fund Claim for \$163,316.80 was filed by the HWB Fund together with an additional affidavit of Gregory Manion sworn August 29, 2019 (the “**Second HWB Fund Claim Affidavit**”). The amount claimed therein is made up of the total of the amount of \$153,316.80 claimed in the Original HWB Fund Claim plus the \$10,000 discussed in the previous paragraph of this Report. Attached hereto as **Appendix “J”** are copies of the Second HWB Fund Claim and Second HWB Fund Claim Affidavit.
29. For the reasons set out in paragraph 31 below, settlement discussions between the Receiver and the HWB Fund, through their respective legal counsel, continued culminating in the Receiver and the HWB Fund entering into Minutes of Settlement executed as of August 30, 2019 (the “**Minutes**”) in which the parties agreed, subject to certain conditions, to the partial allowance of the Second HWB Fund Claim in the amount of \$32,533 (the total of

the \$22,533 discussed in paragraph 25 above and the \$10,000 discussed in paragraph 27) above if the conditions are satisfied or, where applicable, waived. One of the conditions is that the Court no later than October 11, 2019, pursuant to an order or orders made on terms satisfactory to both the Receiver and the HWB Fund (the “**HWB Fund Order**”), shall have (i) extended to August 30, 2019 the time for the HWB Fund to file the Second HWB Fund Claim, and (ii) approved of the partial allowance of the Second HWB Fund Claim as a proven and admitted claim against the Employee Trust Fund in the amount of \$32,533.00 and of the distribution to the HWB Fund of such amount out of the Employee Trust Fund in full and final satisfaction of the Second HWB Fund Claim.

30. Pursuant to the Minutes, on September 16, 2019 the Receiver sent the HWB Fund a Notice of Disallowance of Claim (Form 77) notifying the HWB Fund that its claim as against the Employee Trust Fund had been partially disallowed, but allowed in the amount of \$32,533, subject to the satisfaction or, where applicable, waiver of the conditions in the Minutes. A copy of such Notice of Disallowance is attached hereto as **Appendix “K”**
31. The Receiver recommends that the Court grant the HWB Fund Order, the terms of which are included in the order being sought by the Receiver on its motion herein, since (a) the amount of \$32,533 that would be partially allowed is a valid and eligible claim by the HWB Fund against the Employee Trust Fund pursuant to the applicable terms of the Appointment Order and is significantly less than the total amount claimed in the Second HWB Fund Claim, and (b) regarding the requested extension of time for filing the Second HWB Fund Claim, (i) the Proposal Trustee and the Receiver were aware prior to the Claims Bar Date of the potential claim for \$10,000 the HWB Fund added to its Second HWB Fund Claim and the Receiver allowed for it in calculating the amount of the Employee Trust Fund, and (ii) the Receiver is not aware of any party who would be prejudiced by the extension of time, except the Purchaser, to whom it is proposed be paid the balance remaining in the Employee Trust Fund after payment of the \$32,533 to the HWB Fund and the Professional Fees. Counsel for both the Purchaser and CIBC, its senior secured lender, have informed the Receiver that their clients do not oppose the order being sought by the Receiver, including the HWB Fund Order.

TOYOTA MOTOR VEHICLE

32. On July 8, 2015, the Debtor entered into a Lease Agreement (the “**Lease**”) with 1076634 Ontario Inc. dba Yorkdale Toyota Scion, therein assigned to Toyota Credit Canada Inc. (“**Toyota**”) respecting a new 2015 Toyota Camry LE (VIN 4T1BF1F1FK6FU001236) (the “**Vehicle**”). A copy of the Lease is attached hereto as **Appendix “L”**.
33. The Purchaser has taken the position that in order to perfect a purchase money security interest (“**PMSI**”) in the Vehicle, it was necessary for the original lessor or Toyota to register a financing statement under the *Personal Property Security Act* (Ontario) (“**PPSA**”) within 15 days from the date that the Debtor took possession of the Vehicle as a debtor – which delivery the Purchaser indicates occurred in July of 2015.
34. As shown in paragraph 29 of the Pre-Appointment Report, the Proposal Trustee was not aware of any interest in the Vehicle of Toyota or another party as a chattel lessor as at the date of the Pre-Appointment Report, June 17, 2019. The Purchaser’s counsel, Minden Gross LLP, advises that Toyota failed to register a financing statement pursuant to the PPSA against the Debtor until August 30, 2019, which has been confirmed by an uncertified PPSA search conducted by GSNH, current as of September 24, 2019. A copy of the PPSA search is attached hereto as **Appendix “M”**.
35. As a consequence, the Purchaser has taken the position that Toyota failed to perfect a PMSI in the Vehicle and any interest it may have had in the Vehicle was vested out by the Approval and Vesting Order, issued on June 17, 2019, pursuant to which order the Debtor’s and the Receiver’s interest in the Vehicle was transferred to the Purchaser.
36. Minden Gross advises that by a letter dated August 28, 2019, they wrote to Toyota Financial Services and informed it of the foregoing and that they have not received a response. A copy of the August 28, 2019 letter, without enclosures, is attached hereto as **Appendix “N”**.
37. The Receiver has received from Toyota a letter dated September 12, 2019 advising of the Lease and requesting the return of the Vehicle, which is not in the Receiver’s possession.

A copy of the September 12, 2019 letter, with the first enclosure, is attached hereto as **Appendix “O”**.

38. The Purchaser has taken the position that the Vehicle is the property of the Purchaser and has requested that the order sought by the Receiver include a provision:

- a. directing the Ministry of Transportation of Ontario (the “**Ministry**”) to take such steps as may be necessary to transfer title to the Vehicle from the registered owner currently reflected in the records of the Ministry to the Purchaser and to issue to the Purchaser a certificate of ownership for the Vehicle; and
- b. if necessary, upon first receiving payment from the Purchaser of the reasonable costs for so doing, the Receiver alone shall be empowered to sign any transfer or other documentation required by the Ministry for and on behalf of the current registered owner to effect the ordered transfer of ownership to the Purchaser.

39. The Receiver therefore seeks the Court’s directions on the order that the Purchaser has requested be issued.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

40. Attached hereto as **Appendix “P”** is the Receiver’s interim statement of receipts and disbursements as at September 23, 2019 (the “**R&D**”). The R&D reflects net receipts over disbursements of \$337,873.40.

41. Attached hereto as **Appendix “Q”** is the Receiver’s projected final statement of receipts and disbursements.

42. The only asset currently held or administered by the Receiver is the Employee Trust Fund.

PROFESSIONAL FEES AND DISBURSEMENTS

Receiver's Fees and Disbursements

43. Pursuant to paragraph 17 of the Appointment Order, the Receiver and its counsel are to be paid their reasonable fees and disbursements at their standard rates and charges unless otherwise ordered by the Court on the required passing of accounts.
44. The Receiver has issued 2 invoices for the period from June 14, 2019 to September 20, 2019 totalling \$49,341.79, comprising fees of \$43,592.10, disbursements of \$82.72 and HST of \$5,666.97. Included in the second invoice is an estimate of \$2,800 plus HST, representing the Receiver's additional fees and disbursements from the date of the second invoice until the Receiver's discharge, should the Court approve the relief sought by the Receiver. Attached hereto as **Appendix "R"** is the Affidavit of Sheldon Title sworn September 26, 2019 as to the fees and disbursements of the Receiver. Attached thereto are the 2 invoices of the Receiver, together details of the time spent on this matter by the Receiver's personnel.

Legal Fees and Disbursements of GSNH

45. The Receiver's legal counsel, GSNH, has issued 2 invoices for the period from June 14, 2019 to September 20, 2019 totalling \$72,051.01, comprising fees of \$62,971.00, disbursements of \$853.11 and HST of \$8,226.90. Included in the second invoice is an estimate of \$3,230 plus HST, representing GSNH's additional fees and disbursements from the date of the second invoice until the Receiver's discharge, should the Court approve the relief sought by the Receiver. Attached as **Appendix "S"** is the affidavit of Robert J. Drake affirmed September 25, 2019 as to the fees and disbursements of GSNH. Attached thereto are the 2 invoices of GSNH, together details of the time spent on this matter by GSNH's personnel.
46. It is the Receiver's opinion that the fees and disbursements of GSNH are fair, reasonable and justified in the circumstances and accurately reflect the work done on behalf of the Receiver by legal counsel in connection with the receivership.

PROPOSED DISTRIBUTION

47. Subject to the approval of the Court of the extension to the time for the HWB Fund filing the Second HWB Fund Claim and of the Receiver’s partial allowance of that claim, the Receiver respectfully requests the Court’s approval to distribute the funds relating to the Employee Trust Fund in the following manner:

- a. Firstly, \$32,533.00 to the HWB Fund in full and final satisfaction of the HWB Fund Claim and in accordance with the contemplated HWB Fund Order;
- b. Secondly, \$121,392.80 to the payment of the Professional Fees as approved by the Court; and
- c. Lastly, the remaining balance of \$183,947.60 as at September 23, 2019, plus interest earned after that date, to the Purchaser, as a residual beneficiary of the Employee Trust Fund pursuant to the terms of the Appointment Order, for deposit by the Purchaser in its operating account with CIBC, the other residual beneficiary.

REMAINING DUTIES OF THE RECEIVER

48. Should the Court approve the Receiver’s activities and issue the Orders requested herein, the Receiver’s remaining duties would comprise:

- a. Completing the distribution described in paragraph 47 of this Report; and
- b. Various minor administrative matters, including the filing of the section 246(3) report pursuant to the BIA and complying with any order the Court makes in respect of the Vehicle.

CONCLUSION AND RECOMMENDATIONS

49. Based on the foregoing as outlined in the body of this Report, the Receiver respectfully requests that this Court issue an Order:

- a. Approving this Report and the activities and actions of the Receiver described herein;

- b. Declaring the Receiver has complied with the provisions of the Employee Claims Process;
- c. Approving an extension to the time for the filing of the Second HWB Fund Claim, *nunc pro tunc* to August 30, 2019 and the Receiver's partial allowance of such claim in the amount of \$32,533 in full satisfaction of the Second HWB Fund Claim;
- d. Approving the Professional Fees;
- e. Authorizing and directing the Receiver to distribute the Employee Trust Fund, in the manner described in paragraph 47;
- f. Directions regarding an order that the Purchaser has requested be issued with respect to the Vehicle;
- g. Discharging MNP as Receiver upon the filing of a certificate with the Court, in the form attached to the Receiver's draft order herein, confirming that the distributions described above, the administration by the Receiver of the receivership, including the Employee Trust Fund, and the remaining receivership activities as described above, have been completed; and
- h. Such other relief as the Court deems just.

All of which is respectfully submitted this 26th day of September, 2019.

[Signature Page Follows]

MNP LTD., in its capacity as the Receiver
of the assets and property of Satin Finish
Hardwood Flooring, Limited, now known
as Prodtor Inc., and not in its personal capacity

Per:



Sheldon Title

TAB A

Court File No.:

**ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)**

B E T W E E N

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

**APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended**

**PRE-APPOINTMENT REPORT OF THE PROPOSED RECEIVER
SUBMITTED BY MNP LTD.**

JUNE 17, 2019

I. INTRODUCTION AND PURPOSE

1. The Canadian Imperial Bank of Commerce (“CIBC”) has brought a motion (the “**Motion**”) seeking, *inter alia*, (i) an Order pursuant to section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C-43 (“CJA”) appointing MNP Ltd. (“MNP”) as receiver (the “**Receiver**”) without security of the assets and property (the “**Property**”) of Satin Finish Hardwood Flooring, Limited (“**Satin**” or the “**Company**”) for the primary purpose of completing the sale transaction (the “**Transaction**”) contemplated by an agreement of purchase and sale between Satin and 2340125 Ontario Inc. (the “**Purchaser**”) dated May 28, 2019 (the “**APA**”) previously approved by the Ontario Superior Court of Justice [Commercial List] pursuant to an Approval and Vesting Order dated 7 June 2019; and to administer the Employee Trust Fund (as such term is later defined below); and (ii) an Order vesting the Purchased Assets (as defined in the APA) in the Purchaser. CIBC has filed with the Motion the affidavit of Paul Montgomery sworn June 17, 2019 (the “**Montgomery Affidavit**”).

2. MNP is a licensed trustee under the *Bankruptcy and Insolvency Act* (the “**BIA**”) and has consented to act as Receiver. Satin has also consented to MNP’s appointment as Receiver. In the context of this pre-appointment report (the “**Pre-Appointment Report**”), MNP is referred to as the “**Proposed Receiver**”.
3. On January 2, 2019 (the “**Filing Date**”), Satin filed a Notice of Intention to Make a Proposal (the “**NOI**”) pursuant to Section 50.4 (1) of the BIA wherein MNP was named as Trustee (the “**Proposal Trustee**”).
4. On January 23, 2019, the Court issued an Order (the “**First Extension Order**”) and Endorsement that, *inter alia*:
 - a. extended the time for filing a proposal to and including March 18, 2019; and
 - b. approved the marketing and sale process as more particularly described in the Proposal Trustee’s First Report, dated January 18, 2019 (the “**Trustee’s First Report**”) and Exhibit “E” attached thereto (the “**Sale Process**”).

A copy of the Trustee’s First Report and the First Extension Order issued on January 23, 2019 are attached as **Appendix “A”**.

5. On March 15, 2019, the Court issued an Order (the “**Second Extension Order**”) that, *inter alia*:
 - a. Extended the time for filing a proposal to and including May 2, 2019;
 - b. Extended the timeline for the Sale Process by two (2) weeks; and
 - c. Authorized the Proposal Trustee and its counsel to receive, subject to certain limitations, interim draws toward payment of their professional fees and disbursements out of monies received from the Company.

Copies of the Proposal Trustee’s Second Report dated March 13, 2019 (the “**Trustee’s Second Report**”), without appendices, and the Second Extension Order are attached as **Appendix “B”** and “**C**” respectively.

6. On May 1, 2019 the Court issued an Order (the “**Third Extension Order**”) that, *inter alia*:
 - a. Extended the time for filing a proposal to and including June 14, 2019;
 - b. Further extended the Sale Process, limited to only parties referred to in the Confidential Appendix “F” of the Proposal Trustee’s Third Report, dated May 1, 2019 (the “**Trustee’s Third Report**”) (attached without appendices as **Appendix “D”** hereto), such that offers were due by May 15, 2019;
 - c. Authorized the Company to sell certain materials, products and inventory out of the ordinary course of business, limited to \$710,000 (before HST) in the aggregate;
 - d. Sealed the confidential appendices to the Trustee’s Third Report.
7. On June 3, 2019, Satin brought a motion returnable on June 7, 2019 in support of a Court Order seeking, *inter alia*, approval of the transaction contemplated by the APA and vesting in the Purchaser, Satin’s right, title and interest, if any, in and to the Purchased Assets described in the APA. A copy of Satin’s Motion Record and the Proposal Trustee’s Fourth Report, dated June 5, 2019 (the “**Trustee’s Fourth Report**”), without appendices, are attached hereto as **Appendix “E” and “F”**, respectively.
8. On June 7, 2019, the Court issued an Order (the “**June 7th Order**”), *inter alia*:
 - a. Approving the Transaction contemplated by the APA;
 - b. Vesting in the Purchaser Satin’s right, title and interest, if any, in and to the assets described in the APA;
 - c. Approving the changing of Satin’s name to 21091 Ontario Limited;
 - d. Ordering that the sale of the Purchased Assets to the Purchaser be subject to the security of CIBC and that the security of CIBC is enforceable against the Purchased Assets without the requirement for CIBC to issue further Notices of Intention to Enforce Security under s.244 of the BIA;

- e. Ordering that, notwithstanding the bankruptcy of Satin, the vesting of the Purchased Assets in the Purchaser pursuant to the Order shall be binding on the Proposal Trustee and Satin's trustee in bankruptcy and shall not be void or voidable by creditors of Satin, nor shall it constitute or deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the BIA or any other applicable federal or provincial legislation.

Copies of the June 7th Order and the related Endorsement are enclosed as **Appendix "G"**.

9. On June 15, 2019, Satin was deemed to have filed an assignment in bankruptcy as a result of its failure to file a proposal by June 14, 2019.
10. This report is filed by MNP in its capacity as the Proposed Receiver under section 101 of the CJA.
11. The purpose of this Pre-Appointment Report is to:
 - a. Provide the Court with relevant information pertaining to Satin in addition to that provided in the Montgomery Affidavit, including the urgency of the relief sought;
 - b. Provide the Court with the Proposed Receiver's recommendations that the Court make an order, as requested by the CIBC, *inter alia*, if the Court appoints MNP as Receiver:
 - i. Approving the sale of substantially all the assets and undertakings of Satin to the Purchaser, pursuant to the APA and authorizing the Receiver to take all steps necessary to complete the transaction contemplated under the APA;
 - ii. Vesting title in and to the Purchased Assets in the APA in the Purchaser or as it may direct, free and clear of any encumbrances, save and except as otherwise contemplated by the APA ;
 - iii. Approving the Receiver to administer the Employee Trust Fund (as later defined below) and administering the Employee Claims Process (defined below); and

- iv. Authorizing the Proposed Receiver to change Satin's name to 21091 Ontario Limited or another name which does not include "Satin Finish" or any derivation thereof.

II. RESTRICTIONS

12. In preparing this Report and making the comments herein, the Proposed Receiver has been provided with, and has relied upon, certain unaudited, draft and/or internal financial information, the Affidavits of David A. Zimmerman, sworn on January 17, 2019, March 13, 2019, April 30, 2019 and June 3, 2019 (the "**Fourth Zimmerman Affidavit**"), the Company's books and records, discussions with employees and management of the Company and information from other third-party sources (collectively, the "**Information**") and the Montgomery Affidavit. Except as described in this Report, the Proposed Receiver 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.
13. This Report has been prepared for the use of this Court and Satin's stakeholders as general information relating to Satin and to assist the Court in making a determination of whether to approve the relief sought. Accordingly, the reader is cautioned that this Report may not be appropriate for any other purpose. The Proposed Receiver will not assume responsibility or liability for losses incurred by the reader as a result of the circulation, publication, reproduction or use of this Report contrary to the provisions of this paragraph.
14. All references to currency in this Report are in Canadian Dollars.

III. BACKGROUND

15. Satin manufactured and distributed a complete line of solid, engineered, laminate and LVT (luxury vinyl tile) flooring. Satin was established in 1922 and has been manufacturing in Toronto since then. The Company manufactured their vast collection of Solid and Engineered hardwood flooring with 100% North American lumber exclusively.
16. Satin operated out of leased premises in Toronto and at the Filing Date employed approximately 120 employees, of whom more than 90 were members of the Teamsters,

Local Union 847 (the “**Union**”). In the weeks leading up to the Filing Date, the Company and the Union were engaged in negotiations respecting the renewal of the Collective Bargaining Agreement. These negotiations broke down resulting in the employees being locked out on December 7, 2018. Negotiations continued after the Filing Date resulting in a new Collective Bargaining Agreement being ratified on January 18, 2019 and the resumption of Satin’s manufacturing operations.

17. Satin attributes its financial difficulties to its not investing enough in new production technology, resulting in declining profit margins and the incurring of a large sum of aggregate losses.

IV. SALE PROCESS

Activity During the Extended Sale Process

18. Details of the previous steps taken by Satin and the Proposal Trustee regarding the Sale Process are summarized in the Trustee’s Second Report, Trustee’s Third Report and Trustee’s Fourth Report (collectively, the “**Trustee’s Reports**”).
19. Despite diligent efforts by Satin to find a buyer of its assets and operations on a going-concern basis, no offers were received from the Interested Parties (as such term is defined in the Trustee’s Reports) by the bid deadline of May 15, 2019, or thereafter.

Asset Purchase Agreement

20. As detailed in Confidential Appendix “F” to the Trustee’s Third Report, all offers received for the Company’s assets during the Sale Process, received prior to a previous bid deadline of April 8, 2019, were liquidation proposals for the assets of the Company. Such liquidation offers would not have provided for close to sufficient realizations to satisfy the debt owed to CIBC, such that a viable proposal could not be made to its creditors. Additionally, the liquidation offers did not provide for the continuing employment of any Satin employees.
21. As further detailed in the Fourth Zimmerman Affidavit, the Purchaser, a related party to Satin, had agreed to purchase substantially all of the assets of the Company for a purchase price equal to the Company’s indebtedness to CIBC as at the closing date, by way of an

assumption by the Purchaser of such indebtedness. The Transaction would permit an orderly sale of Satin's assets on a going concern basis in order to maximize the realization for the benefit of the CIBC, and, as per the Fourth Zimmerman Affidavit, allow for the continued employment of all or substantially all of the existing employees.

22. Satin and the Purchaser have executed the APA, which was conditional on approval by this Court and the issuance of a vesting order in favour of the Purchaser. A copy of the executed APA is attached as Exhibit "G" to the Fourth Zimmerman Affidavit.
23. Pursuant to the APA, the closing date was to be two (2) business days after the satisfaction or waiver of conditions and was not to occur later than June 13, 2019. Further details of the APA are provided in the Fourth Zimmerman Affidavit.
24. Based on information in the Montgomery Affidavit:
 - a. The loan and security documents relating to the assumption by the Purchaser of the obligations owing to CIBC by Satin were not settled and signed by June 14, 2019;
 - b. As a result of its failure to file a proposal, Satin was deemed to have filed an assignment in bankruptcy effective 12:01 a.m. on June 15, 2019 thereby making it impossible for Satin to close the Transaction; and
 - c. The Purchaser is, however, still prepared to complete the Transaction and acquire the Purchased Assets and CIBC is, at the request of the Purchaser, applying to the Court to have MNP appointed as receiver of the assets and property of Satin Finish to, *inter alia*, complete the Transaction.

Recommendation

25. In the Trustee's Fourth Report, the Proposal Trustee, having regard to Section 65.13 of the BIA, recommended that the Court order the approval of the Transaction contemplated by the APA for the following reasons:

- a. Satin and the Proposal Trustee carried out the court-approved Sale Process in accordance with this Court's orders and made reasonable and good faith efforts to sell the Company on a going-concern basis to persons not related to the Company;
- b. CIBC, the Company's senior secured creditor, was consulted throughout the Sale Process and did not oppose the Transaction provided that the order approving the Transaction, any vesting order, and closing documents were satisfactory to CIBC and its counsel;
- c. The APA would result in a better realization for the benefit of CIBC as compared with a liquidation through a bankruptcy;
- d. The consideration offered by the APA greatly exceeds the fair market value of the Company's assets, as determined by the offers received as a result of the Sale Process;
- e. The sale contemplated by the APA is reasonable in the circumstances and may result in significant continuing employment; and
- f. There was provision made for the payment of the Employee Obligations.

26. Unfortunately, the Sale Process has determined that there is insufficient value in the Company's assets to allow for any distribution to Satin's unsecured creditors.

27. The CIBC has commenced this proceeding primarily to seek the appointment of MNP as Receiver to complete the Transaction contemplated by the APA. The Proposed Receiver recommends the Court approve the Transaction on similar grounds as the Proposal Trustee.

28. With the occurrence of Satin's bankruptcy, Satin's business operations are not being carried on by the bankruptcy trustee, and accordingly, there is urgency to completing the Transaction in order to preserve the goodwill and value for the Purchaser.

V. SECURED CREDITORS

29. On the basis of a search of the *Personal Property Security Act* registry, with a file currency of January 2, 2019, and Satin's records, the following parties are reflected as having a secured interest in Satin's property:

| Secured Creditor | Collateral Description | Amount |
|---|---|--------------|
| CIBC | <ul style="list-style-type: none"> General Security | \$13,500,000 |
| Taurus Craco Machinery Inc. ("Taurus") | <ul style="list-style-type: none"> Boss Storm 2 Head Wide Belt Sander Serial Number 18050 | \$1,800 US |
| Meridian Onecap Credit Corp. | <ul style="list-style-type: none"> Photocopiers | Unknown |
| Taurus | <ul style="list-style-type: none"> Weinig Powermat 2400 Automatic Planer and Moulder Serial Number? W125185 | \$0 |
| National Leasing Group Inc. | <ul style="list-style-type: none"> Motor Vehicle: 2000 Hyster, H100XL Lift, VIN #G005D14533W 2014 Yale, GLP050VXNVLE086 FOR, VIN #C875V01689M | Unknown |
| Ford Credit Canada Leasing, A Division of Canadian Road Leasing Company | <ul style="list-style-type: none"> Motor Vehicle: 2017 Ford, F150, VIN #1FTEW1EP0HFC63792 | Unknown |
| RCAP Leasing Inc. | <ul style="list-style-type: none"> Telephone system | Unknown |

CIBC

30. CIBC has a first secured charge against the assets of the Company. On December 13, 2018 CIBC issued Demand Letters and Notices of Intention to Enforce Security (the “NITES”) and thereafter entered into a forbearance agreement. Satin provided CIBC a Waiver and Consent to the NITES. MNP in its capacity as Satin’s Proposal Trustee received a positive independent legal opinion confirming the validity, enforceability and registration of the security agreements of CIBC, subject to the usual assumptions and qualifications. A copy of the legal opinion was attached as Exhibit “C” to the Proposal Trustee’s First Report.

Employee Liabilities and the Employee Trust Fund

31. Satin pays its employee liabilities through a payroll processing company, Ceridian Canada Ltd. (“**Ceridian**”). Ceridian remits all employee source deductions to Canada Revenue Agency (“**CRA**”). Subject to CRA conducting an audit of the Company’s payroll account(s), the Company does not currently owe any additional amounts for payroll source deductions.
32. In addition to the normally paid salaries and wages there are certain employee liabilities that may, subject to verification and review of claims filed against the Employee Trust Fund, be outstanding (the “**Employee Obligations**”):

| Nature of Obligation | Amount |
|---|------------------|
| Vacation Pay to June 14/19 | \$105,483 |
| Union Dues to December 31/19 | \$18,000 |
| Union dues – May/19 and part of June/19 | \$4,582 |
| Defined Contribution Pension (Teamsters)- June/19 | \$1,236 |
| Defined Contribution Pension – October to December/18 | \$43,419 |
| Health & Welfare Trust -October to December/18 | \$153,998 |
| Health & Welfare Trust – June | \$10,368 |
| Total | \$337,086 |

33. Subsequent to the filing of the Trustee's Fourth Report, the Proposal Trustee was contacted by counsel representing the beneficiaries of the Health and Welfare Trust, citing the \$153,998 in arrears and asserting a potential priority claim against Satin. Satin's arrears to the Health and Welfare Trust were not included in the Employee Obligations, as noted in the Trustee's Fourth Report.
34. The June 7th Order provided that the Purchased Assets would vest in the Purchaser upon the delivery of a Proposal Trustee's Certificate (the "**Certificate**") by the Proposal Trustee which recites that Satin has paid or made satisfactory arrangements to pay the payments required under s.60(1.3)(a) and 60(1.5)(a) of the BIA (the "**Required Payments**"). To permit the Certificate to be delivered and the Transaction being completed, Satin and the Purchaser proposed payment of \$337,087.43 to MNP, as proposed Escrow Agent, to be held and disbursed in accordance with the terms of an Escrow Agreement to have been entered into by the parties.
35. On the afternoon of June 14, 2019 and in connection with the Required Payments, Satin wired \$337,087.43 (the "**Employee Trust Fund**") to MNP. The funds were not received by MNP prior to the close of business on June 14, 2019. These funds have since been deposited to MNP's bank account.
36. With the occurrence of the bankruptcy, the proposed escrow agreement is no longer an appropriate mechanism for payment of the Required Payments. This Motion contemplates the Receiver holding the Employee Trust Fund and running a claims bar process (the "**Employee Claims Process**") to give consideration to and determination of all claims filed against the Employee Trust Fund, provided that the Receiver itself shall make the final determinations on the treatment of all claims filed, subject to review by the Court pursuant to the provisions of the order appointing the Receiver or under the applicable provisions of the BIA.
37. Since a claims process has yet to be administered to confirm the extent of the Employee Obligations, the Proposed Receiver is uncertain whether the Employee Trust is sufficiently funded to satisfy all of the priority claims. Accordingly, the Proposed Receiver has entered

into an indemnity with 15 Fenmar Investments Limited to indemnify the Receiver if the proven claims exceed the funds available in the Employee Trust Fund.

38. In quantifying the amount required to be paid to the Employee Trust Fund, which amount was determined before Satin’s bankruptcy, the Proposal Trustee and Satin had regard to satisfying the obligations pursuant to s.65(1.3) of the BIA, which requires that Satin satisfy the claims, as proved or admitted, described in subsection 81.4(1) and 81.6 (1) of the BIA and (b) the wages, salaries, commissions or compensation, as proved or admitted, for services rendered by employees and former employees of the Satin after January 2, 2019 and to and including June 14, 2019 (the “NOI Period”) and disbursements of travelling salespersons properly incurred by them in and about Satin’s business during the NOI Period. With the occurrence of the bankruptcy, it is possible that these claims will now be determined solely on the basis of subsections 81.4(1) and 81.6 (1) of the BIA, without distinction as to whether these claims arose before the NOI or during the NOI Period. Without having this issue resolved, the Proposed Receiver recommends that the Employee Trust Fund initially remain at \$337,087.43.

Employee Claims Process

39. The Motion contemplates a claims bar process to be administered to identify and confirm the extent of the Employee Obligations. The Employee Claims Process is summarized as follows:

- a. the Receiver shall provide written notice of the Employee Trust Fund and the procedures with respect to proving claims, together with a notice to prove claims against the Employee Trust Fund by no later than July 5, 2019 to (a) in the case of Employee Beneficiaries (as defined in the proposed Order) who are or were members of the Union, to the Union only and notice to the members themselves of the Union or any other Persons is hereby dispensed with, (b) in the case of Employee Beneficiaries who are not or were not members of the Union, to the Persons who are the Employee Beneficiaries at their last known addresses

appearing in Satin's records, and (c) to such other Persons who the Receiver considers ought to receive notice;

- b. Employee Beneficiaries, or other persons with authority under section 126(2) of the BIA, who wish to assert claims against the Employee Trust Fund, shall do so no later than August 2, 2019 (the "**Claims Bar Date**") and in accordance with such section 126(2) and other applicable provisions of the BIA and use such forms and procedures as are prescribed by the BIA, failing which the claims against the Employee Trust Fund of the non-complying Employee Beneficiaries shall be forever barred and extinguished; and
- c. the Receiver shall consult with the Purchaser and any Person who after the date of the order appointing the Receiver pays monies or is responsible to contribute payment to the Employee Trust Fund in connection with its consideration of and determination of all claims filed against the Employee Trust Fund, provided that the Receiver itself shall make the final determinations on the treatment of all claims filed, subject to review by this Court.

Unsecured Liabilities

- 40. Satin's NOI lists creditors with claims (claims greater than \$250) of approximately whose claims approximate \$23.3 million, including an amount of \$18 million due to Satin's shareholders.

Vesting Order

- 41. The APA is conditional on the issuance of an order approving the Transaction and a vesting order vesting title in and to the purchased assets of Satin in and to the Purchaser upon the closing of the Transaction.
- 42. The Proposal Trustee's counsel is of the opinion that subject to customary assumptions and qualifications, CIBC has a valid first secured charge against the assets of the Company.

43. It has further been noted that per the Fourth Zimmerman Affidavit, none of the registered interests of creditors with interests pursuant to the *Personal Property Security Act* are being vested out by the Transaction.

VI. CHANGE OF SATIN'S NAME

44. Under the APA, Satin is required to change its name to a name which does not include "Satin Finish" or any derivation thereof forthwith on closing of the transaction contemplated by the APA.

45. Satin did not change its name prior to its bankruptcy. In order to promptly comply with the terms of the APA, the Receiver will need to effect the change of name prior to the first meeting of Satin's creditors. The Receiver will require the Court's authorization to change Satin's name forthwith on closing of the transaction contemplated by the APA.

VII. CONCLUSION AND RECOMMENDATION

46. Should the Court be inclined to appoint MNP as the Receiver in respect of the Property, given the foregoing, the Proposed Receiver recommends and respectfully requests that the Court grant an order for the relief requested in Paragraph 11(b) of this Report

All of which is respectfully submitted on this 17th day of June 2019.

MNP LTD.

In its capacity Proposed Court-appointed Receiver of
Satin Finish Hardwood Flooring, Limited

Per:



Sheldon Title
Licensed Insolvency Trustee

TAB B

47

Court File No.: CV-19-622044-0001

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

THE HONOURABLE)
JUSTICE CONWAY)

MONDAY, THE 17TH
DAY OF JUNE, 2019

BETWEEN

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -



SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended

APPOINTMENT ORDER

THIS APPLICATION made by the Canadian Imperial Bank of Commerce ("CIBC") for (i) an Order pursuant to section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C-43 (the "CJA") appointing MNP Ltd. ("MNP") as receiver (in such capacity, the "Receiver") without security of the assets and property (the "Property") of Satin Finish Hardwood Flooring, Limited (the "Debtor") for the sole purpose of completing the sale transaction contemplated by an agreement of purchase and sale between the Debtor and 2340125 Ontario Inc. (the "Purchaser") dated May 28, 2019 (the "Transaction") previously approved by the Ontario Superior Court of Justice (in Bankruptcy and Insolvency) [Commercial List] pursuant to an Approval and Vesting Order dated 7 June 2019 and administering the Employee Trust Fund (defined below); and (ii) an Order vesting the Purchased Assets (as defined in the Sale Agreement) in the Purchaser was heard this day at 330 University Ave., Toronto, Ontario.

ON READING the Affidavit of Paul Montgomery sworn 17 June 2019 and the Pre-Appointment Report dated June 17, 2019 of MNP, the proposed Receiver (the “**Pre-Appointment Report**”), and on hearing the submissions of counsel for CIBC and MNP, and such other persons listed on the counsel slip,

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application Record be and is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. THIS COURT ORDERS that pursuant to section 101 of the CJA, MNP is hereby appointed as receiver of the Property and the Debtor, without security, for the sole purpose of completing the Transaction and administering the Employee Trust Fund pursuant to the applicable provisions of this Order.

RECEIVER'S POWERS

3. THIS COURT ORDERS that the Receiver is hereby empowered, authorized and directed to:

- a. complete the Transaction;
- b. execute, sign, issue and endorse documents of whatever nature and take such other actions as are necessary for the purposes of completing the Transaction;
- c. administer the Employee Trust Fund in accordance with the applicable provisions of this Order;
- d. execute, sign, issue and endorse documents of whatever nature and take such other actions as are necessary for the purposes of administering the Employee Trust Fund and disbursing all the funds therein pursuant to the applicable provisions of this Order;

- e. engage consultants, appraisers, agents, experts, auditors, accountants, 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 the Receiver's powers and duties, including without limitation those conferred by this Order;
- f. report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to its powers and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- g. enter into agreements with the trustee in bankruptcy appointed in respect of the Debtor; and
- h. take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver 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 the Debtor, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. **THIS COURT ORDERS** that (i) the Debtor, (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 the Receiver 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 Employee Trust Fund and the obligations of the Debtor for which the Employee Trust Fund has been established, 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 the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver 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 the Receiver 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 the Receiver for the purpose of allowing the Receiver 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 the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

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

NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY

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

NO EXERCISE OF RIGHTS OR REMEDIES

8. **THIS COURT ORDERS** that all rights and remedies against the Debtor, the Receiver, or affecting the Property or the Employee Trust Fund are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court.

RECEIVER TO HOLD AND ADMINISTER EMPLOYEE TRUST FUND

9. **THIS COURT ORDERS** that the amount of \$337,087.43 paid to the Receiver, as described in the Pre-Appointment Report, for the sole and express purposes of paying (a) the claims, as proved or admitted, described in section 81.4(1) and 81.6(1) of the BIA and (b) the wages, salaries, commissions or compensation, as proved or admitted, for services rendered by employees and former employees of the Debtor after January 2, 2019 and to and including June 14, 2019 (the "NOI Period") and disbursements of travelling salespersons properly incurred by them in and about the Debtor's business during the NOI Period (collectively, the "Purpose"), and any future amounts in excess of \$337,087.43 paid to the Receiver for the Purpose, shall be held in trust by the Receiver separate and apart from other funds held by the Receiver, and the beneficiaries of such trust shall be (A) in the case of Purpose (a), the Persons with valid claims, as proved or admitted, who are entitled to security against the Debtor's current assets pursuant to section 81.4(1) of the BIA or against all the Debtor's assets pursuant to section 81.6(1) of the BIA and, in the case of Purpose (b), the Persons entitled to receive the payments, as proved or admitted, described in section 60(1.3)(a) of the BIA for services rendered and disbursements of travelling salespersons properly incurred during the NOI Period had the court approved a BIA Part III, Division I proposal in respect of the Debtor (the beneficiaries under (A) collectively, the "Employee Beneficiaries"), and (B) to the extent that monies in the Employee Trust Fund are not required for the Purpose, the Purchaser (subject to the interest of the Purchaser's secured creditors) and any other Person who after the date hereof pays monies to the Receiver for the Purpose (collectively, the "Contributing Parties"), *pro rata* based on the respective payments of such Persons (such trust, the "Employee Trust Fund"). The payment by the Contributing Parties of the amount of \$337,087.43 or any future amounts into the Employee Benefit Trust shall be on a "without prejudice" basis and shall not be or deemed to be an admission by any of them of the validity of any of the claims of the Employee Beneficiaries.

(Such purposes collectively, the "Purposes")
"NOI Period Claims"
Be
Nothing in this Order nor shall prejudice the rights of the Employee Beneficiaries to assert that the priority pursuant to section 60(1.3)(a) for NOI Period Claims continues to apply against the Employee Trust Fund.
the amount of a receiv

Be

10. **THIS COURT ORDERS** that the Receiver shall no later than 5:00 p.m. (Toronto time) on July 5, 2019 provide written notice of the Employee Trust Fund and the procedures with respect to proving claims thereto established under this Order and as provided in the BIA, together with a notice to prove claims against the Trust Fund to (a) in the case of Employee Beneficiaries who are or were members of Teamsters Local Union 847 (the "Local"), to the Local only and notice to the members themselves of the Local or any other Persons is hereby dispensed with, (b) in the case of Employee Beneficiaries who are not or were not members of the Local, to the Persons who are the Employee Beneficiaries at their last known addresses appearing in the records of the Debtor, and (b) to such other Persons who the Receiver considers ought to receive notice.

11. **THIS COURT ORDERS** that Employee Beneficiaries, or other persons with authority under section 126(2) of the BIA, who wish to assert claims against the Employee Trust Fund, shall do so no later than 5:00 p.m. (Toronto time) on August 2, 2019 and in accordance with such section 126(2) and other applicable provisions of the BIA and use such forms and procedures as are prescribed by the BIA, failing which the claims against the Employee Trust Fund of the non-complying Employee Beneficiaries shall be forever barred and extinguished.

12. **THIS COURT ORDERS** that the Receiver shall consult with the Contributing Parties and the Purchaser's secured creditors in connection with its consideration of and determination of all claims filed against the Employee Trust Fund, provided that the Receiver itself shall make the final determinations on the treatment of all claims filed, subject to review by this Court pursuant to the provisions of this Order or under the applicable provisions of the BIA.

13. **THIS COURT ORDERS** that the Contributing Parties and the Purchaser's secured creditors shall have standing to participate by their counsel in any and all proceedings taken pursuant to the provisions of this Order or the applicable provisions of the BIA in respect of the Employee Trust Fund or the claims filed against the Employee Trust Fund.

EMPLOYEES

14. **THIS COURT ORDERS** that the Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of

the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

LIMITATION ON ENVIRONMENTAL LIABILITIES

15. **THIS COURT ORDERS** that the Receiver shall not occupy or take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property, and the Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any 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.

LIMITATION ON THE RECEIVER'S LIABILITY

16. **THIS COURT ORDERS** that the Receiver 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 its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*, and nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

17. **THIS COURT ORDERS** that the Receiver and counsel to the Receiver 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.

18. **THIS COURT ORDERS** that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice in Toronto.

SERVICE AND NOTICE

19. **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 with the following URL <<https://mnpdebt.ca/en/corporate/engagements/satin-finish-flooring-limited>>

20. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver 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 Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the Debtor 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.

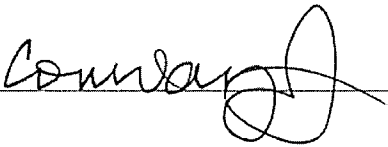
GENERAL

21. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder, including those in respect of the Employee Trust Fund.

22. **THIS COURT ORDERS** that the Contributing Parties may from time to time apply to this Court for a determination of any matter relating to the Employee Trust Fund on not less than seven (7) days' notice to the Receiver 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.

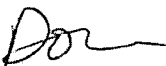
23. **THIS COURT ORDERS** that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.

24. **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 Receiver 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 Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

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ON / BOOK NO:
LE / DANS LE REGISTRE NO:

JUN 17 2019

PER / PAR: 

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| Court File No.: CV-19-62048-0004 | |
| BETWEEN: Canadian Imperial Bank of Commerce Applicant | - and - Satin Finish Hardwood Flooring, Limited Respondent |
| ONTARIO SUPERIOR COURT OF JUSTICE (Commercial List) (PROCEEDING COMMENCED AT TORONTO) | |
| APPOINTMENT ORDER | |
| GOWLING WLG (CANADA) LLP Barristers and Solicitors 1 First Canadian Place 100 King Street West, Suite 1600 Toronto ON M5X 1G5 E. Patrick Shea (LSUC No.: 39655K) Telephone: (416) 369-7399 Facsimile: (416) 862-7661 SOLICITORS FOR THE APPLICANT | |

56

TAB C

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

THE HONOURABLE) MONDAY, THE 17TH
JUSTICE)
CONWAY) DAY OF JUNE, 2019

BETWEEN

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent



APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended

APPROVAL AND VESTING ORDER

THIS APPLICATION made by the Canadian Imperial Bank of Commerce ("CIBC") for (i) an Order pursuant to section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C-43 appointing MNP Ltd. ("MNP") as receiver and manager (in such capacity, the "Receiver") without security of the assets and property (the "Property") of Satin Finish Hardwood Flooring, Limited (the "Debtor") for the primary purpose of completing the sale transaction contemplated by an agreement of purchase and sale (the "Sale Agreement") between the Debtor and 2340125 Ontario Inc. (the "Purchaser") dated May 28, 2019 (the "Transaction") previously approved by the Ontario Superior Court of Justice [Commercial List] pursuant to an Approval and Vesting Order dated 7 June 2019 ^{the "NOI Approval Order"} and administering the Employee Trust Fund, as described and defined in such Order; and (ii) an Order vesting the Purchased Assets (as defined in the Sale Agreement) in the Purchaser; was heard this day at 330 University Ave., Toronto, Ontario.

ON READING the Affidavit of Paul Montgomery sworn 17 June 2019 ~~and~~ the Pre-Appointment Report of MNP in its capacity as proposed Receiver, ^{and the NOI Approval Order} and on hearing the submissions of counsel for CIBC, MNP and those other parties listed on the counsel slip,

1. **THIS COURT ORDERS AND DECLARES** ^{in furtherance of the NOI Approval Order} that the Transaction is hereby ratified and approved.

2. **THIS COURT ORDERS** that the Receiver be and is hereby authorized and directed to execute on behalf of the Debtor all necessary closing documents relating to the Transaction and to take all necessary steps to complete the Transaction.

3. **THIS COURT ORDERS** that the Receiver be and is hereby authorized to change the Debtor's name to 21091 Ontario Limited or another name which does not include "Satin Finish" or any derivation thereof forthwith on closing of the transaction contemplated by the Sale Agreement.

4. **THIS COURT ORDERS AND DECLARES** that, upon the delivery by the Receiver of a Receiver's Certificate to the Purchaser substantially in the form attached as Schedule "A" hereto (the "Receiver's Certificate"), all of the right, title and interest of the Debtor and MNP in its capacity as Receiver 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 save and except for the liabilities and obligations and the security interests, charges, leases and other instruments relating thereto which the Purchaser has expressly agreed to assume under the Sale Agreement.

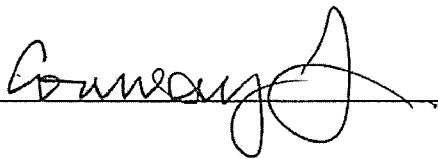
5. **THIS COURT ORDERS** that the sale of the Purchased Assets to the Purchaser is subject to the security of CIBC including the security identified on the attached Schedule "B" and that the security of CIBC is enforceable against the Purchased Assets without the requirement for CIBC to issue further Notices of Intention to Enforce Security under s. 244 of the *Bankruptcy and Insolvency Act* (the "BIA").

6. **THIS COURT ORDERS** that: (a) notwithstanding the Transaction, the Debtor remains liable for the obligations owing to CIBC; and (b) the Excluded Assets, as defined by the Sale Agreement, remain subject to the security of CIBC.

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

8. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, the Receiver is authorized and permitted to disclose and transfer to the Purchaser all human resources and payroll information in its records pertaining to Satin Finish'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.

9. **THIS COURT ORDERS** that notwithstanding the bankruptcy of the Debtor, the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on MNP in its capacity as trustee-in-bankruptcy and shall not be void or voidable by creditors of the Debtor and shall not constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the BIA 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.



#3699998 v2 | 4112265

ENREGISTRÉ / INSCRIT A TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

JUN 17 2019

PER / PAR:



60

SCHEDULE "A"

Court File No.:

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

BETWEEN

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an Order dated 17 June 2019, MNP Ltd. ("MNP") was appointed receiver (in such capacity, the "Receiver") of the assets and property of Satin Finish Hardwood Flooring, Limited ("Satin Finish") for the sole purpose of completing the sale transaction contemplated by an agreement of purchase and sale (the "Sale Agreement") between Satin Finish and 2340125 Ontario Inc. (the "Purchaser") dated May 28, 2019 (the "Transaction") previously approved by the Ontario Superior Court of Justice [Commercial List] pursuant to an Approval and Vesting Order dated 7 June 2019 and administering the Employee Trust Fund.

B. Pursuant to a second Order dated 17 June 2019, the Court affirmed and approved the Sale Agreement and provided for the vesting in the Purchaser of the right, title and interest of Satin Finish and MNP in its capacity as Receiver in and to the Purchased Assets, which vesting is to be effective upon the delivery by the Receiver to the Purchaser of a Certificate confirming that the conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived; and (ii) the Transaction has been completed to the satisfaction of the Receiver.

C. The Receiver has received the amount of 337,087.43 by way of contribution to the Employee Trust Fund.

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

THE RECEIVER CERTIFIES the following:

1. The conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser.
2. The Transaction has been completed to the satisfaction of the Receiver; and
3. This Certificate was delivered by the Receiver at _____ [TIME] on _____ [DATE].

**MNP LTD., in its capacity as
Receiver of the property and
assets of Satin Finish Hardwood
Flooring, Limited, and not in its
personal capacity**

Name:

Title:

#3699998 | 4112265

| | |
|---|--|
| Court File No.: CV-19-622648-00CL | |
| BETWEEN: | |
| Canadian Imperial Bank of Commerce | Satin Finish Hardwood Flooring, Limited |
| Applicant | Respondent |
| - and - | |
| ONTARIO SUPERIOR COURT OF JUSTICE (Commercial List) (PROCEEDING COMMENCED AT TORONTO) | |
| APPROVAL AND VESTING ORDER | |
| GOWLING WLG (CANADA) LLP Barristers and Solicitors 1 First Canadian Place 100 King Street West, Suite 1600 Toronto ON M5X 1G5 E. Patrick Shea (LSUC No.: 39655K) Telephone: (416) 369-7399 Facsimile: (416) 862-7661 SOLICITORS FOR THE APPLICANT | |

TAB D

63

For Ministry Use Only
À l'usage exclusif du Ministère
Ontario
Ministry of Government
and Consumer Services

Ministère des Services
gouvernementaux et des
Services aux consommateurs

Ontario Corporation Number
Numéro de la société en Ontario

000021019

CERTIFICATE
This is to certify that these
articles are effective on

CERTIFICAT
Ceci certifie que les présents
statuts entrent en vigueur le

JULY 02 JUILLET, 2019

Sarabca Ansell

17

Director / Directrice
Business Corporations Act / Loi sur les sociétés par actions

**ARTICLES OF AMENDMENT
STATUTS DE MODIFICATION**

Form 3
Business
Corporations
Act

Formule 3
Loi sur les
sociétés par
actions

1. The name of the corporation is: (Set out in BLOCK CAPITAL LETTERS)
Dénomination sociale actuelle de la société (écrire en LETTRES MAJUSCULES SEULEMENT):

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|--|---|---|---|---|---|---|---|---|--|---|---|---|---|---|---|---|---|
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| , | L | I | M | I | T | E | D | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

2. The name of the corporation is changed to (if applicable): (Set out in BLOCK CAPITAL LETTERS)
Nouvelle dénomination sociale de la société (s'il y a lieu) (écrire en LETTRES MAJUSCULES SEULEMENT):

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|--|---|---|---|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| P | R | O | D | T | O | R | | I | N | C | . | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

3. Date of incorporation/amalgamation:
Date de la constitution ou de la fusion:

1922 06 27

(Year, Month, Day)
(année, mois, jour)

4. Complete only if there is a change in the number of directors or the minimum / maximum number of directors.
Il faut remplir cette partie seulement si le nombre d'administrateurs ou si le nombre minimal ou maximal d'administrateurs a changé.

Number of directors is/are: minimum and maximum number of directors is/are:
Nombre d'administrateurs: nombres minimum et maximum d'administrateurs:

Number minimum and maximum
Nombre minimum et maximum

or
ou

5. The articles of the corporation are amended as follows:
Les statuts de la société sont modifiés de la façon suivante:

THE NAME OF THE CORPORATION IS CHANGED TO PRODTOR INC.

64

- 6. The amendment has been duly authorized as required by sections 168 and 170 (as applicable) of the *Business Corporations Act*.
La modification a été dûment autorisée conformément aux articles 168 et 170 (selon le cas) de la *Loi sur les sociétés par actions*.
- 7. The resolution authorizing the amendment was approved by the shareholders/directors (as applicable) of the corporation on
Les actionnaires ou les administrateurs (selon le cas) de la société ont approuvé la résolution autorisant la modification le

2019 06 17

(Year, Month, Day)
(année, mois, jour)

These articles are signed in duplicate.
Les présents statuts sont signés en double exemplaire.

SATIN FINISH HARDWOOD FLOORING, LIMITED

(Print name of corporation from Article 1 on page 1)
(Veuillez écrire le nom de la société de l'article un à la page une).

MNP LTD., in its capacity as Court-Appointed Receiver of Satin Finish Hardwood Flooring, Limited and not in its personal capacity

By/
Par :



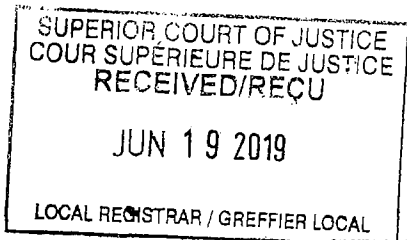
(Signature) **SHELDON TITLE**
(Signature)

Senior Vice-President

(Description of Office)
(Fonction)
MNP LTD.

TAB E

65



Court File No.: CV-19-622048-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

BETWEEN

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an Order dated 17 June 2019, MNP Ltd. ("MNP") was appointed receiver (in such capacity, the "Receiver") of the assets and property of Satin Finish Hardwood Flooring, Limited ("Satin Finish") for the sole purpose of completing the sale transaction contemplated by an agreement of purchase and sale (the "Sale Agreement") between Satin Finish and 2340125 Ontario Inc. (the "Purchaser") dated May 28, 2019 (the "Transaction") previously approved by the Ontario Superior Court of Justice [Commercial List] pursuant to an Approval and Vesting Order dated 7 June 2019 and administering the Employee Trust Fund.

B. Pursuant to a second Order dated 17 June 2019, the Court affirmed and approved the Sale Agreement and provided for the vesting in the Purchaser of the right, title and interest of Satin Finish and MNP in its capacity as Receiver in and to the Purchased Assets, which vesting is to be effective upon the delivery by the Receiver to the Purchaser of a Certificate confirming that the conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived; and (ii) the Transaction has been completed to the satisfaction of the Receiver.

C. The Receiver has received the amount of \$337,087.43 by way of contribution to the Employee Trust Fund.

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

THE RECEIVER CERTIFIES the following:

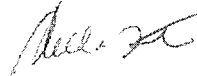
1. The conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser.

66

- 2. The Transaction has been completed to the satisfaction of the Receiver; and
- 3. This Certificate was delivered by the Receiver at ^{5 pm} 5 p.m. on June 18, 2019.

~~2:24 pm.~~ ¹⁸ ~~19~~ AE
AE

MNP LTD., in its capacity as Receiver of the property and assets of Satin Finish Hardwood Flooring, Limited, and not in its personal capacity



Name: Sheldon Title
Title: Senior Vice-President

Court File No.: CV-19-622048-00CL

BETWEEN:

Canadian Imperial Bank of Commerce

Applicant

- and -

Satin Finish Hardwood Flooring, Limited

Respondent

**ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)**

(PROCEEDING COMMENCED AT TORONTO)

RECEIVER'S CERTIFICATE

GOLDMAN SLOAN NASH AND HABER LLP
1600 – 480 University Avenue
Toronto ON M5G 1V2

Michael Rotsztain (LSUC No.: 17086M)
Telephone: (416) 597-7870
Facsimile: (416) 597-3370

Lawyers for MNP, the Receiver

67

TAB F

July 5, 2019

TO: THE POTENTIAL CLAIMANTS OF PRODTOR INC. (FORMERLY SATIN FINISH HARDWOOD FLOORING, LIMITED)

Dear Sirs/Madam:

RE: CLAIMS PROCESS

On June 17, 2019, MNP Ltd was appointed as the receiver (the “**Receiver**”) of the assets and property of Prodtor Inc. (formerly Satin Finish Hardwood Flooring, Limited) (“**Prodtor**”). The business of Prodtor was sold and is continuing under new corporate ownership.

In connection with the appointment of the Receiver, certain funds were paid to the Receiver for the sole and express purpose of paying eligible claims for wages, salaries, commissions or compensation and pension obligations, as proved or admitted, for services rendered by employees and former employees of Prodtor to and including June 14, 2019 (the “**Employee Trust Fund**”). Prodtor has identified you as being a person with a possible claim against the Employee Trust Fund.

PLEASE NOTE THAT RECEIPT OF THIS NOTICE DOES NOT MEAN YOU HAVE AN ELIGIBLE CLAIM. ENTITLEMENT IS DETERMINED BY APPLICABLE LAW AND, IN THE CASE OF UNION EMPLOYEES, THE COLLECTIVE BARGAINING AGREEMENT IN EFFECT DURING THE ABOVE-REFERENCED TIME PERIOD.

By Order of the Ontario Superior Court of Justice made June 17, 2019 (the “**Appointment Order**”), a claims bar process for the Employee Trust Fund has been established as set out in the Appointment Order and the Receiver has been authorized to call for and receive Claims as set forth below and as described in greater detail in the attached Notice to Potential Claimants Against Employee Trust Fund (the “**Claims Process**”).

The Notice to Potential Claimants Against Employee Trust Fund, this letter, together with the attached checklist, provide general instructions for completing a Proof of Claim form in connection with the Claims Process. A copy of a blank Proof of Claim form is attached to this letter.

All notices and enquiries with respect to the Claims Process should be addressed to the Receiver by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission addressed at:

MNP LTD.
Court-Appointed Receiver of Prodtor Inc. (formerly Satin Finish
Hardwood Flooring, Limited)
111 Richmond Street West, Suite 300
Toronto, ON M5H 2G4 Canada

69

Attention: Angela Liu
Telephone: (647) 775-1777
Facsimile: (416) 323-5242
E-mail: prodtorinc@mnp.ca

A. FOR CREDITORS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim against the Employee Trust Fund, you must file a Proof of Claim with the Receiver in accordance with the instructions in the Proofs of Claim, checklist and Notice to Potential Claimants Against Employee Trust Fund. Please refer to the enclosed checklist to ensure that your Proof of Claim is completed properly. The Proof of Claim must be received by the Receiver **by 5:00 p.m. (Toronto Time) on August 2, 2019, the Claims Bar Date**. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

IF YOU DO NOT FILE A PROOF OF CLAIM IN RESPECT OF ANY SUCH CLAIMS BY THE CLAIMS BAR DATE, YOUR CLAIMS AGAINST THE EMPLOYEE TRUST FUND SHALL BE FOREVER EXTINGUISHED AND BARRED.

B. ADDITIONAL PROOF OF CLAIM FORMS

Additional Proof of Claim forms and other related information, including the Appointment Order establishing the Claims Process, can be obtained from the Receiver's website at: <https://mnpdebt.ca/en/corporate/Engagements/satin-finish-receivership>.

The Claims Process affects your entitlement to share in the Employee Trust Fund and you should consider consulting legal counsel, the Ontario Ministry of Labour (Employment Standards Branch), or if applicable, your Union representative, as soon as possible to assist you regarding the Claims Process.

Should you have any questions or concerns, please call.

**MNP LTD., solely in its capacity as
Court-appointed Receiver of Prodtor Inc.
(formerlySatin Finish Hardwood Flooring, Limited)**

Per:



Sheldon Title

70

Court No. 31-458733
Commercial List No. CV-19-622048-00CL

**In the matter of the Receivership of Prodtor Inc.
(formerly Satin Finish Hardwood Flooring, Limited)
of the City of Toronto
in the Province of Ontario**

NOTICE TO POTENTIAL CLAIMANTS AGAINST EMPLOYEE TRUST FUND

TAKE NOTICE that, pursuant to an Order of the Ontario Superior Court of Justice (the “**Court**”) made on June 17, 2019 (the “**Appointment Order**”), MNP Ltd was appointed as the receiver (the “**Receiver**”) of the assets and property of Prodtor Inc. (formerly Satin Finish Hardwood Flooring, Limited) (the “**Debtor**”) for the sole purpose of, in part, administering the Employee Trust Fund. In connection with the appointment of the Receiver, funds in the amount of \$337,087.43 were paid to the Receiver (such funds, together with any future contributions collectively, the “**Employee Trust Fund**”) to be held in trust separate and apart from other funds held by the Receiver, for the sole and express purpose of paying (a) the claims, as proved or admitted, described in sections 81.4(1) and 81.6(1) of the *Bankruptcy and Insolvency Act* (Canada) (the “**BIA**”) and (b) the wages, salaries, commissions or compensation, as proved or admitted, for services rendered by employees and former employees of the Debtor after January 2, 2019 and to and including June 14, 2019 and disbursements of travelling salespersons properly incurred by them in and about the Debtor’s business during such period (such claims and amounts described in the foregoing clauses (a) and (b) collectively, the “**Claims**”).

Pursuant to the Appointment Order, (a) the funds contributed to the Employee Trust Fund were paid on a “without prejudice” basis, (b) any funds in the Employee Trust Fund not required to pay Claims are held for the benefit of the Persons contributing the funds (in one case subject to the interest of the Person’s secured creditors) (collectively, the “**Contributing Parties**”) and (c) nothing in the Appointment Order or the appointment of a receiver shall prejudice the rights of holders of Claims to assert that the priority pursuant to section 60(1.3)(a) of the BIA for Claims described in clause (b) above continues to apply against the Employee Trust Fund.

PLEASE NOTE THAT RECEIPT OF THIS NOTICE DOES NOT MEAN YOU HAVE AN ELIGIBLE CLAIM. ENTITLEMENT IS DETERMINED BY APPLICABLE LAW AND, IN THE CASE OF UNION EMPLOYEES, THE COLLECTIVE BARGAINING AGREEMENT IN EFFECT DURING THE ABOVE-REFERENCED TIME PERIOD.

A claims bar process for the Employee Trust Fund has been established in the Appointment Order and the Receiver has been authorized to call for and receive Claims as set forth therein and summarized below. Terms not otherwise defined herein shall have the meaning given to them in the Appointment Order. A copy of the Appointment Order can be accessed from the Receiver’s website, located at: <https://mnpdebt.ca/en/corporate/Engagements/satin-finish-receivership>.

The Receiver advises that all Persons asserting Claims to the Employee Trust Fund must prove their Claims pursuant to the procedures established under the Appointment Order and as provided in the BIA in order to share in any distribution of funds from the Employee Trust Fund.

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 Receiver, the Claim Form **MUST** be fully completed and executed, in accordance with the Claim Form instructions and the applicable provisions of the BIA, by the Claimant or an authorized signing officer, or other Persons with authority under section 126(2) of the BIA, then **DELIVERED** to the Receiver, together with **ALL** necessary supporting documentation attached, by personal delivery, courier, registered mail, facsimile or email, using the co-ordinates provided below, so as to be received by the Receiver

71

NO LATER THAN 5:00 p.m. (Toronto time) on August 2, 2019 (the “Claims Bar Date”). Any and all holders of Claims who do not deliver a properly completed and executed Claim Form with the necessary supporting documentation to the Receiver so as to be received by the Receiver no later than the Claims Bar Date shall not be entitled to share in any distribution of the Employee Trust Fund, and their Claims shall be barred and extinguished forever as against the Employee Trust Fund.

After examining the properly completed and executed Claims Forms received no later than the Claims Bar Date, and any additional evidence required by it, the Receiver may admit or disallow Claims, in each case in whole or in part. Any disallowances by the Receiver shall be provided to the Persons filing the applicable Claims Forms in the manner provided by section 135(3) of the BIA, and any appeals from any such allowances shall be governed by section 135(4) of the BIA. The Appointment Order directs the Receiver to consult with the Contributing Parties (and in one case the secured creditors thereof) in connection with its consideration of and determination of all Claims filed, provided that the Receiver itself shall make the final determination of the treatment of all Claims filed, subject to review by the Court pursuant to the provisions of the Appointment Order or under the applicable provisions of the BIA.

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

MNP LTD.
Court-Appointed Receiver of Prodtor Inc. (formerly Satin Finish
Hardwood Flooring, Limited)
111 Richmond Street West, Suite 300
Toronto, ON M5H 2G4 Canada
Attention: Angela Liu
Telephone: (647) 775-1777
Facsimile: (416) 323-5242
E-mail: prodtorinc@mnp.ca

The Claims procedure referred to in the Appointment Order and this Notice is separate from the claims procedure applicable in the matter of the bankruptcy of Prodtor Inc. (formerly Satin Finish Hardwood Flooring, Limited) (in which MNP Ltd. is trustee of the bankrupt estate). A proof of claim filed in the bankrupt estate is not a valid Claims Form against the Employee Trust Fund and will not be considered by the Receiver in its determination of valid Claims against the Employee Trust Fund.

DATED AT TORONTO this 5th day of July, 2019

MNP LTD.
Court-Appointed Receiver of Prodtor Inc. (formerly Satin Finish Hardwood
Flooring, Limited), and not in its personal capacity

Per:



Sheldon Title

District of: Ontario
Division No. 09 - Toronto
Court No. 31-458733
Estate No.

FORM 31
Proof of Claim
(Sections 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1),
and Paragraphs 51(1)(e) and 66.14(b) of the Act)
(Appointment Order dated June 17, 2019)

In the matter of the receivership of Prodtor Inc. (formerly known as
Satin Finish Hardwood Flooring, Limited) (the "debtor")
of the City of Toronto
in the Province of Ontario

All notices or correspondence regarding this claim must be forwarded to the following address:

In the matter of the receivership of Prodtor Inc. (formerly known as Satin Finish Hardwood Flooring, Limited) of the City of Toronto in the Province of Ontario and the claim of _____, creditor.

I, _____ (name of creditor or representative of the creditor), of the city of _____ in the province of _____, do hereby certify:

1. That I am a creditor of the above named debtor (or I am _____ (position/title) of _____, creditor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of receivership, namely the 17th day of June 2019, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)

4. (Check and complete appropriate category – only amounts specified in section 3, with the necessary supporting material, and asserted as claims under sections 4E and 4F, will be considered as Claims against the Employee Trust Fund.)

A. UNSECURED CLAIM OF \$ _____

(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and
(Check appropriate description.)

Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ _____, I do not claim a right to a priority.
(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____
(Attach a copy of sales agreement and delivery receipts.)

73

- E. CLAIM BY WAGE EARNER OF \$ _____
- That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____,
- That I hereby make a claim under subsection 81.4(8) of the Act and/or under the Appointment Order in the amount of \$ _____,

- F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____
- That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ _____,
- That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ _____,

G. CLAIM AGAINST DIRECTOR \$ _____

(To be completed when a proposal provides for the compromise of claims against directors.)
That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

5. That, to the best of my knowledge, I _____ (am/am not) (or the above-named creditor _____ (is/is not)) related to the debtor within the meaning of section 4 of the Act, and _____ (have/has/have not/has not) dealt with the debtor in a non-arm's-length manner. I have never been an officer or director of the debtor

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act: (Provide details of payments, credits and transfers at undervalue.)

Dated at _____, this _____ day of _____, 2019

Witness

Creditor

Phone Number: _____
Fax Number : _____
E-mail Address : _____

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.
WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.
Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

71

CHECKLIST FOR PROOFS OF CLAIM

This checklist is provided to assist you in preparing the accompanying proof of claim form and, where required, proxy form in a complete and accurate manner. Please specifically check each requirement.

Under Section 109 of the Bankruptcy and Insolvency Act only those creditors who have filed their claims in the proper form with the trustee, before the time appointed for the meeting, are entitled to vote at the meeting.

Section 124 states that every creditor shall prove his claim and the creditor who does not prove his claim is not entitled to share in any distribution that may be made.

General

- ◆ The signature of a witness is required;
- ◆ The claim must be signed personally by the individual completing this declaration;
- ◆ Give the complete address where all notices or correspondence is to be forwarded
- ◆ The amount of the statement of account must correspond to the amount indicated on the proof of claim.
- ◆ It is permissible to file a proof of claim by fax or by email.

Paragraph 1

- ◆ Creditor must state full and complete legal name of company or firm;
- ◆ If the individual completing the proof of claim is not the creditor himself, he/she must state his/her position or title.

Paragraph 3

- ◆ The statement of account must be complete;
- ◆ A detailed statement of account must be attached to the proof of claim and must show the date, the number and the amount of all the invoices or charges, together with the date, the number and the amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward.

Paragraph 4

- ◆ Subparagraph 4.A must be completed by an unsecured creditor and must indicate if priority is claimed pursuant to Section 136.
- ◆ Subparagraph 4.B must be completed by a landlord only in a Proposal, for any claim related to disclaimer of lease. The amount of the claim is to be calculated according to the terms of the proposal. Provide details of calculation.
- ◆ Subparagraph 4.C must be completed by a secured creditor. A certified true copy of the security instrument as registered must be provided.
- ◆ Subparagraph 4.D must be completed a farmer, fisherman or aquaculturist creditor. A copy of the sales agreement and delivery documents must be provided.
- ◆ Subparagraph 4.E applies if you are a wage earner (ie, a clerk, servant, travelling salesperson, labourer or worker who is owed wages, salaries, commissions or compensation by a bankrupt (subsection 81.3) or by a "person" that is subject to a receivership (subsection 81.4) for services rendered during the six months immediately before the date of bankruptcy or receivership).
- ◆ Subparagraph 4.F applies to claims by employees for unpaid amounts regarding pension plans. Please note that such claims apply only to unremitted pension contributions outstanding when the sponsoring employer becomes bankrupt or is subject to a receivership.
- ◆ Subparagraph 4.G is to be completed only in a Proposal, and only if the proposal provides for the compromise of claims against Directors. Provide full details including calculations.
- ◆ Subparagraph 4.H applies if you are a "customer" of a bankrupt securities firm (as contemplated by Section 262 of the Bankruptcy and Insolvency Act).

75

Paragraph 5

- ◆ All claimants must indicate if he or she is related or not to the debtor, as defined in Section 4 of the Bankruptcy and Insolvency Act, by striking out "AM" or "IS" or "AM NOT" or "IS NOT".

Paragraph 6

- ◆ All claimants must attach a detailed list of all payments or credits received or granted, as follows:
 - a) Within the three (3) months preceding the bankruptcy or the proposal, in the case where the claimant and the debtor are not related;
 - b) Within the twelve (12) months preceding the bankruptcy or proposal, in the case where the claimant and the debtor are related.

77

CANADA
District of ONTARIO
Division of 09-Toronto
Court No.: 31-458733
Estate No.: 31-458733

AFFIDAVIT OF MAILING

**IN THE MATTER OF THE RECEIVERSHIP OF
PRODTOR INC.
(FORMERLY KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED)
OF THE CITY OF TORONTO
IN THE PROVINCE OF ONTARIO**

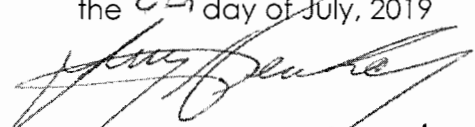
I, Angela Liu, of the office of MNP Ltd., hereby make oath and say:


That on the 5th day of July, 2019, I did cause to be mailed by prepaid ordinary mail to the non-unionized employees of the above-named bankrupt corporation (the "**Debtor**") whose names and addresses appear on the paper-writing marked as Exhibit "A", attached hereto, a copy each of the cover letter to the Potential Claimants of the Debtor (the "**Cover Letter**"), marked as Exhibit "B", attached hereto, a copy each of the Notice to the Potential Claimants against Employee Trust Fund (the "**Notice**"), marked as Exhibit "C", attached hereto, a copy of each of the Proof of Claim in blank (the "**POC**"), and Checklist for Proof of Claim (the "**Checklist**"), marked as Exhibit "D", attached hereto.

That on the same date, I did cause to email/mail to the related parties of the Debtor, whose names and addresses appear on the paper-writing marked as Exhibit "E", attached hereto, a copy of each of the Cover Letter, the Notice, the POC and the Checklist.

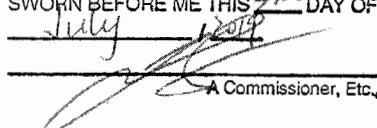
And that on the same date, I did cause to fax the Cover Letter, the Notice, the POC and the Checklist with the Office of the Superintendent of Bankruptcy. A copy of confirmation of the filing is marked as Exhibit "F" attached hereto.

SWORN BEFORE ME in)
the City of Toronto, in the)
Province of Ontario)
the 05 day of July, 2019)
)
)
)
)
)
)


Jerry Henechowicz, a Commissioner, etc.,
Province of Ontario, for MNP Ltd.
Expires September 27, 2020.


Angela Liu

**Mailing List of
Non-unionized Employees**

THIS IS EXHIBIT "A" REFERRED TO IN
THE AFFIDAVIT OF
Angela Liu 78
SWORN BEFORE ME THIS 9th DAY OF
July 2019

A Commissioner, Etc.,

COLLIA, NADIA CRISTINA
261 WESTRIDGE DR. P. O. BOX 613
KLEINBURG L0J 1C0

CRAIG, ROBERT DAVID
1121 SCOLLARD DRIVE
PETERBOROUGH K9J 0A7

De SOUSA, MANUEL
2 RONDEEN ROAD
VAUGHAN L4K 5S4

DHILLON, PARAMJIT
33 CROCKER DRIVE
BRAMPTON L6P 8M1

FAJARDO, JOSEPHINE C
740 KENNEDY ROAD, UNIT 15
SCARBOROUGH M1K 2C5

HO, LI-WEI
33 AVA CRESCENT
RICHMOND HILL L4B 2X3

KENNEDY, STEPHEN
435 ENGLISH ROSE LANE, # 14
OAKVILLE L6H 7S9

KHULLAR, RAHUL
10 CHICHESTER PLACE, Apt # 1003
SCARBOROUGH M1T 1G5

KONOVALOVA, TATIANA
97 JOSEPHINE ROAD
WOODBIDGE L4H 0M2

LABOVITI, VIKTOR
43 BLAIR STREET
EAST YORK M4B 3N5

MACAULAY, CAROL ANN
36 GAS LIGHT CR.
WOODBIDGE L4L 8E8

MANCINI, INGRIDngrid
162 GAYLA ST.
THORNHILL L4J 6E3

Mohamed Ismail, Azeeza Ghani
2634 Roblo Rd, Apt-B
MISSISSAUGA L5L 1V9

MOREIRA, VITOR
87 LINKDALE ROAD
BRAMPTON L6V 3H5

MUTHIAH, ANGELO
277 CHATFIELD DRIVE
WOODBIDGE L4H 3R8

OLAH, BARRY
2431 FINCH AVENUE WEST, #616
WESTON, M9M 2E4

OPREA, DAN
98 CLARENCE STREET
WOODBIDGE L4L 1L3

TANE, PAUL L
29 JAMES RATCLIFF AVENUE
STOUFFVILLE L4A 1P3

TODD JASON E
7 COLETTE DRIVE
WHITBY L1N 6G6

VALEIJE, JULIAN
25 ALTERRA COURT
WOODBIDGE L4L 9E2

VERBEEK, PAUL
3 ROWNTREE DRIVE, APT # 1707
ETOBICOKE M9V 5G8

WONG, BETTY
43 LEACOCK CRESCENT
NORTH YORK M3B 1N8

WOOLLEY, ROBERT G.
174 ADLER DR.
CAMBRIDGE N3C 4J5

BERMAN, SANTINA
310 ELWOOD DRIVE WEST
BOLTON L7E 2G9

MOHN, DENNIS
5001, P. O BOX 1432, CEDER CREST
NM 87008, U S A

BEGLEY, SANDRA L
2 PARK VISTA DRIVE, APT . 911
TORONTO M4B 1A1

79

THIS IS EXHIBIT "B" REFERRED TO IN
THE AFFIDAVIT OF
Angella Lou
SWORN BEFORE ME THIS 5th DAY OF
July
A Commissioner, Etc.,



July 5, 2019

TO: THE POTENTIAL CLAIMANTS OF PRODTOR INC. (FORMERLY SATIN FINISH HARDWOOD FLOORING, LIMITED)

Dear Sirs/Madam:

RE: CLAIMS PROCESS

On June 17, 2019, MNP Ltd was appointed as the receiver (the "Receiver") of the assets and property of Prodtor Inc. (formerly Satin Finish Hardwood Flooring, Limited) ("Prodtor"). The business of Prodtor was sold and is continuing under new corporate ownership.

In connection with the appointment of the Receiver, certain funds were paid to the Receiver for the sole and express purpose of paying eligible claims for wages, salaries, commissions or compensation and pension obligations, as proved or admitted, for services rendered by employees and former employees of Prodtor to and including June 14, 2019 (the "Employee Trust Fund"). Prodtor has identified you as being a person with a possible claim against the Employee Trust Fund.

PLEASE NOTE THAT RECEIPT OF THIS NOTICE DOES NOT MEAN YOU HAVE AN ELIGIBLE CLAIM. ENTITLEMENT IS DETERMINED BY APPLICABLE LAW AND, IN THE CASE OF UNION EMPLOYEES, THE COLLECTIVE BARGAINING AGREEMENT IN EFFECT DURING THE ABOVE-REFERENCED TIME PERIOD.

By Order of the Ontario Superior Court of Justice made June 17, 2019 (the "Appointment Order"), a claims bar process for the Employee Trust Fund has been established as set out in the Appointment Order and the Receiver has been authorized to call for and receive Claims as set forth below and as described in greater detail in the attached Notice to Potential Claimants Against Employee Trust Fund (the "Claims Process").

The Notice to Potential Claimants Against Employee Trust Fund, this letter, together with the attached checklist, provide general instructions for completing a Proof of Claim form in connection with the Claims Process. A copy of a blank Proof of Claim form is attached to this letter.

All notices and enquiries with respect to the Claims Process should be addressed to the Receiver by prepaid ordinary mail, courier, personal delivery or electronic or digital transmission addressed at:

MNP LTD.
Court-Appointed Receiver of Prodtor Inc. (formerly Satin Finish
Hardwood Flooring, Limited)
111 Richmond Street West, Suite 300
Toronto, ON M5H 2G4 Canada



Attention: Angela Liu
Telephone: (647) 775-1777
Facsimile: (416) 323-5242
E-mail: prodtorinc@mnp.ca

A. FOR CREDITORS SUBMITTING A PROOF OF CLAIM

If you believe that you have a Claim against the Employee Trust Fund, you must file a Proof of Claim with the Receiver in accordance with the instructions in the Proofs of Claim, checklist and Notice to Potential Claimants Against Employee Trust Fund. Please refer to the enclosed checklist to ensure that your Proof of Claim is completed properly. The Proof of Claim must be received by the Receiver **by 5:00 p.m. (Toronto Time) on August 2, 2019, the Claims Bar Date**. It is your responsibility to ensure that the Receiver receives your Proof of Claim by the above-noted time and date.

IF YOU DO NOT FILE A PROOF OF CLAIM IN RESPECT OF ANY SUCH CLAIMS BY THE CLAIMS BAR DATE, YOUR CLAIMS AGAINST THE EMPLOYEE TRUST FUND SHALL BE FOREVER EXTINGUISHED AND BARRED.

B. ADDITIONAL PROOF OF CLAIM FORMS

Additional Proof of Claim forms and other related information, including the Appointment Order establishing the Claims Process, can be obtained from the Receiver's website at: <https://mnpdebt.ca/en/corporate/Engagements/satin-finish-receivership>.

The Claims Process affects your entitlement to share in the Employee Trust Fund and you should consider consulting legal counsel, the Ontario Ministry of Labour (Employment Standards Branch), or if applicable, your Union representative, as soon as possible to assist you regarding the Claims Process.

Should you have any questions or concerns, please call.

**MNP LTD., solely in its capacity as
Court-appointed Receiver of Prodtor Inc.
(formerly Satin Finish Hardwood Flooring, Limited)**

Per: 

Sheldon Title

THIS IS EXHIBIT "C" REFERRED TO IN
THE AFFIDAVIT OF

SWORN BEFORE ME THIS 27th DAY OF

July 2019
A Commissioner, Etc.,

Court No. 31-458733
Commercial List No. CV-19-622048-00CL

In the matter of the Receivership of Prodtor Inc.
(formerly Satin Finish Hardwood Flooring, Limited)
of the City of Toronto
in the Province of Ontario

NOTICE TO POTENTIAL CLAIMANTS AGAINST EMPLOYEE TRUST FUND

TAKE NOTICE that, pursuant to an Order of the Ontario Superior Court of Justice (the "Court") made on June 17, 2019 (the "Appointment Order"), MNP Ltd was appointed as the receiver (the "Receiver") of the assets and property of Prodtor Inc. (formerly Satin Finish Hardwood Flooring, Limited) (the "Debtor") for the sole purpose of, in part, administering the Employee Trust Fund. In connection with the appointment of the Receiver, funds in the amount of \$337,087.43 were paid to the Receiver (such funds, together with any future contributions collectively, the "Employee Trust Fund") to be held in trust separate and apart from other funds held by the Receiver, for the sole and express purpose of paying (a) the claims, as proved or admitted, described in sections 81.4(1) and 81.6(1) of the *Bankruptcy and Insolvency Act* (Canada) (the "BIA") and (b) the wages, salaries, commissions or compensation, as proved or admitted, for services rendered by employees and former employees of the Debtor after January 2, 2019 and to and including June 14, 2019 and disbursements of travelling salespersons properly incurred by them in and about the Debtor's business during such period (such claims and amounts described in the foregoing clauses (a) and (b) collectively, the "Claims").

Pursuant to the Appointment Order, (a) the funds contributed to the Employee Trust Fund were paid on a "without prejudice" basis, (b) any funds in the Employee Trust Fund not required to pay Claims are held for the benefit of the Persons contributing the funds (in one case subject to the interest of the Person's secured creditors) (collectively, the "Contributing Parties") and (c) nothing in the Appointment Order or the appointment of a receiver shall prejudice the rights of holders of Claims to assert that the priority pursuant to section 60(1.3)(a) of the BIA for Claims described in clause (b) above continues to apply against the Employee Trust Fund.

PLEASE NOTE THAT RECEIPT OF THIS NOTICE DOES NOT MEAN YOU HAVE AN ELIGIBLE CLAIM. ENTITLEMENT IS DETERMINED BY APPLICABLE LAW AND, IN THE CASE OF UNION EMPLOYEES, THE COLLECTIVE BARGAINING AGREEMENT IN EFFECT DURING THE ABOVE-REFERENCED TIME PERIOD.

A claims bar process for the Employee Trust Fund has been established in the Appointment Order and the Receiver has been authorized to call for and receive Claims as set forth therein and summarized below. Terms not otherwise defined herein shall have the meaning given to them in the Appointment Order. A copy of the Appointment Order can be accessed from the Receiver's website, located at: <https://mnpdebt.ca/en/corporate/Engagements/satin-finish-receivership>.

The Receiver advises that all Persons asserting Claims to the Employee Trust Fund must prove their Claims pursuant to the procedures established under the Appointment Order and as provided in the BIA in order to share in any distribution of funds from the Employee Trust Fund.

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 Receiver, the Claim Form **MUST** be fully completed and executed, in accordance with the Claim Form instructions and the applicable provisions of the BIA, by the Claimant or an authorized signing officer, or other Persons with authority under section 126(2) of the BIA, then **DELIVERED** to the Receiver, together with **ALL** necessary supporting documentation attached, by personal delivery, courier, registered mail, facsimile or email, using the co-ordinates provided below, so as to be received by the Receiver

NO LATER THAN 5:00 p.m. (Toronto time) on August 2, 2019 (the "Claims Bar Date"). Any and all holders of Claims who do not deliver a properly completed and executed Claim Form with the necessary supporting documentation to the Receiver so as to be received by the Receiver no later than the Claims Bar Date shall not be entitled to share in any distribution of the Employee Trust Fund, and their Claims shall be barred and extinguished forever as against the Employee Trust Fund.

After examining the properly completed and executed Claims Forms received no later than the Claims Bar Date, and any additional evidence required by it, the Receiver may admit or disallow Claims, in each case in whole or in part. Any disallowances by the Receiver shall be provided to the Persons filing the applicable Claims Forms in the manner provided by section 135(3) of the BIA, and any appeals from any such allowances shall be governed by section 135(4) of the BIA. The Appointment Order directs the Receiver to consult with the Contributing Parties (and in one case the secured creditors thereof) in connection with its consideration of and determination of all Claims filed, provided that the Receiver itself shall make the final determination of the treatment of all Claims filed, subject to review by the Court pursuant to the provisions of the Appointment Order or under the applicable provisions of the BIA.

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

MNP LTD.
Court-Appointed Receiver of Prodtor Inc. (formerly Satin Finish
Hardwood Flooring, Limited)
111 Richmond Street West, Suite 300
Toronto, ON M5H 2G4 Canada
Attention: Angela Liu
Telephone: (647) 775-1777
Facsimile: (416) 323-5242
E-mail: prodtorinc@mnp.ca

The Claims procedure referred to in the Appointment Order and this Notice is separate from the claims procedure applicable in the matter of the bankruptcy of Prodtor Inc. (formerly Satin Finish Hardwood Flooring, Limited) (in which MNP Ltd. is trustee of the bankrupt estate). A proof of claim filed in the bankrupt estate is not a valid Claims Form against the Employee Trust Fund and will not be considered by the Receiver in its determination of valid Claims against the Employee Trust Fund.

DATED AT TORONTO this 5th day of July, 2019

MNP LTD.
Court-Appointed Receiver of Prodtor Inc. (formerly Satin Finish Hardwood
Flooring, Limited), and not in its personal capacity

Per:



Sheldon Title

83

MNP LTD.
300 - 111 Richmond Street West
Toronto ON M5H 2G4
Phone: (416) 596-1711 Fax: (416) 323-5242

THIS IS EXHIBIT "D" REFERRED TO IN
THE AFFIDAVIT OF

Angela Liu
SWORN BEFORE ME THIS 9th DAY OF

July
A Commissioner, Etc.,

District of: Ontario
Division No. 09 - Toronto
Court No. 31-458733
Estate No.

FORM 31
Proof of Claim
(Sections 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1),
and Paragraphs 51(1)(e) and 66.14(b) of the Act)
(Appointment Order dated June 17, 2019)

In the matter of the receivership of Prodtor Inc. (formerly known as
Satin Finish Hardwood Flooring, Limited) (the "debtor")
of the City of Toronto
in the Province of Ontario

All notices or correspondence regarding this claim must be forwarded to the following address:

In the matter of the receivership of Prodtor Inc. (formerly known as Satin Finish Hardwood Flooring, Limited) of the City of Toronto in the Province of Ontario and the claim of _____, creditor.

I, _____ (name of creditor or representative of the creditor), of the city of _____ in the province of _____, do hereby certify:

- 1. That I am a creditor of the above named debtor (or I am _____ (position/title) of _____, creditor).
- 2. That I have knowledge of all the circumstances connected with the claim referred to below.
- 3. That the debtor was, at the date of receivership, namely the 17th day of June 2019, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)
- 4. (Check and complete appropriate category - only amounts specified in section 3, with the necessary supporting material, and asserted as claims under sections 4E and 4F, will be considered as Claims against the Employee Trust Fund.)

A. UNSECURED CLAIM OF \$ _____
(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and
(Check appropriate description.)

Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ _____, I do not claim a right to a priority.
(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____
(Attach a copy of sales agreement and delivery receipts.)

84

- E. CLAIM BY WAGE EARNER OF \$ _____
- That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____.
- That I hereby make a claim under subsection 81.4(8) of the Act and/or under the Appointment Order in the amount of \$ _____.

- F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____
- That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ _____.
- That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ _____.

- G. CLAIM AGAINST DIRECTOR \$ _____

(To be completed when a proposal provides for the compromise of claims against directors.)
 That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

- H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

5. That, to the best of my knowledge, I _____ (am/am not) (or the above-named creditor _____ (is/is not)) related to the debtor within the meaning of section 4 of the Act, and _____ (have/has/have not/has not) dealt with the debtor in a non-arm's-length manner. I have never been an officer or director of the debtor

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act: (Provide details of payments, credits and transfers at undervalue.)

Dated at _____, this _____ day of _____, 2019

 Witness

 Creditor

Phone Number: _____
 Fax Number : _____
 E-mail Address : _____

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 126(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.

Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

CHECKLIST FOR PROOFS OF CLAIM

This checklist is provided to assist you in preparing the accompanying proof of claim form and, where required, proxy form in a complete and accurate manner. Please specifically check each requirement.

Under Section 109 of the Bankruptcy and Insolvency Act only those creditors who have filed their claims in the proper form with the trustee, before the time appointed for the meeting, are entitled to vote at the meeting.

Section 124 states that every creditor shall prove his claim and the creditor who does not prove his claim is not entitled to share in any distribution that may be made.

General

- ◆ The signature of a witness is required;
- ◆ The claim must be signed personally by the individual completing this declaration;
- ◆ Give the complete address where all notices or correspondence is to be forwarded
- ◆ The amount of the statement of account must correspond to the amount indicated on the proof of claim.
- ◆ It is permissible to file a proof of claim by fax or by email.

Paragraph 1

- ◆ Creditor must state full and complete legal name of company or firm;
- ◆ If the individual completing the proof of claim is not the creditor himself, he/she must state his/her position or title.

Paragraph 3

- ◆ The statement of account must be complete;
- ◆ A detailed statement of account must be attached to the proof of claim and must show the date, the number and the amount of all the invoices or charges, together with the date, the number and the amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward.

Paragraph 4

- ◆ Subparagraph 4.A must be completed by an unsecured creditor and must indicate if priority is claimed pursuant to Section 136.
- ◆ Subparagraph 4.B must be completed by a landlord only in a Proposal, for any claim related to disclaimer of lease. The amount of the claim is to be calculated according to the terms of the proposal. Provide details of calculation.
- ◆ Subparagraph 4.0 must be completed by a secured creditor. A certified true copy of the security instrument as registered must be provided.
- ◆ Subparagraph 4.D must be completed a farmer, fisherman or aquaculturist creditor. A copy of the sales agreement and delivery documents must be provided.
- ◆ Subparagraph 4.E applies if you are a wage earner (ie, a clerk, servant, travelling salesperson, labourer or worker who is owed wages, salaries, commissions or compensation by a bankrupt (subsection 81.3) or by a "person" that is subject to a receivership (subsection 81.4) for services rendered during the six months immediately before the date of bankruptcy or receivership).
- ◆ Subparagraph 4.F applies to claims by employees for unpaid amounts regarding pension plans. Please note that such claims apply only to unremitted pension contributions outstanding when the sponsoring employer becomes bankrupt or is subject to a receivership.
- ◆ Subparagraph 4.G is to be completed only in a Proposal, and only if the proposal provides for the compromise of claims against Directors. Provide full details including calculations.
- ◆ Subparagraph 4.H applies if you are a "customer" of a bankrupt securities firm (as contemplated by Section 262 of the Bankruptcy and Insolvency Act).

84

Paragraph 5

- ◆ All claimants must indicate if he or she is related or not to the debtor, as defined in Section 4 of the Bankruptcy and Insolvency Act, by striking out "AM" or "IS" or "AM NOT" or "IS NOT".

Paragraph 6

- ◆ All claimants must attach a detailed list of all payments or credits received or granted, as follows:
 - a) Within the three (3) months preceding the bankruptcy or the proposal, in the case where the claimant and the debtor are not related;
 - b) Within the twelve (12) months preceding the bankruptcy or proposal, in the case where the claimant and the debtor are related.

THIS IS EXHIBIT "E" REFERRED TO IN
THE AFFIDAVIT OF
Angela Lopez 87
SWORN BEFORE ME THIS July DAY OF
[Signature]
A Commissioner, Etc.,

Mailing List of Related Parties

| Name | Email/Mailing Address |
|---|--|
| Minden Gross | Catherine Francis (cfrancis@mindengross.com) |
| Gowling WLG | Patrick Shea (patrick.shea@gowlingwlg.com) |
| Canada Revenue Agency | Diane Winters (diane.winters@justice.gc.ca) |
| CRA Toronto Insolvency Unit | 1 Front St. W., Toronto, ON M5J 2X6 |
| Ministry of Finance | Kevin J. O'Hara (kevin.ohara@ontario.ca) |
| Teamsters, Local Union 847 | Fernanda Santos (fsantos@teamsters847.ca) |
| Teamsters, Local Union 847 c/o Manion Wilkins | Avena Apoon (aapoon@manionwilkins.com) Greg Manion (gimmanion@manionwilkins.com) tommyteamsters@gmail.com |
| Ross & McBride LLP | Shene Harris (sharris@rossmcbride.com) |
| Triano Law | Lisa Triano (ltriano@trianolaw.ca) |
| Manulife | Dilip Jobanputra (Dilip_Jobanputra@manulife.com) Joe Demedeiros (Joe_demedeiros@manulife.ca) retirement_solutions@manulife.ca |

* * * Communication Result Report (Jul. 5. 2019 11:15AM) * * *

1)
2)

Date/Time: Jul. 5. 2019 11:13AM

| File No. | Mode | Destination | Pg(s) | Result | Page Not Sent |
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THIS IS EXHIBIT "F" REFERRED TO IN THE AFFIDAVIT OF Angela Liu SWORN BEFORE ME THIS July DAY OF 2019

 A Commissioner, Etc.,

- Reason for error
- E. 1) Hang up or line fail
 - E. 2) Busy
 - E. 3) No answer
 - E. 4) No facsimile connection
 - E. 5) Exceeded max. E-mail size
 - E. 6) Destination does not support IP-Fax

MNP
LTD

INSOLVENCY & RESTRUCTURING PROFESSIONALS

Attention _____

Company Office of the Superintendent of Bankruptcy

Date July 5, 2019

Fax (416) 973-7440

From Angela Liu (direct line: 647.775.1777; email: angela.liu@mnp.ca)

Re Receivership of Proctor Inc.
(formerly Satin Finish Hardwood Flooring, Limited)
Estate # 31-458733

No. of Pages 9 (including cover)

Address 111 KINGSDOM STREET #L BAYVIEW, TORONTO, ON M2N 3C9 TEL: (416) 463-9211 FAX: (416) 922-6340

Please find the attached for the above named.

Regards,
Angela

CONFIDENTIAL
 THIS MESSAGE IS CONFIDENTIAL AND CONTAINS INFORMATION INTENDED FOR THE ADDRESSEE ONLY. IF THE RECIPIENT IS NOT THE INTENDED RECIPIENT OR THE ADDRESSEE THEREOF, YOU ARE NOTIFIED THAT ANY DISTRIBUTION, DISSEMINATION OR COPIES OF THIS FAX IS STRICTLY PROHIBITED. IF YOU HAVE RECEIVED THIS FAX IN ERROR, PLEASE NOTIFY US IMMEDIATELY AND RETURN THE ORIGINAL TO OUR OFFICE BY MAIL AT OUR OFFICE. THANK YOU.

FAX

TAB G

89

MNP LTD.
300 - 111 Richmond Street West
Toronto ON M5H 2G4
Phone: (416) 596-1711 Fax: (416) 323-8242

District of: Ontario
Division No. 09 - Toronto
Court No. 31-458733
Estate No.

FORM 3
Proof of Claim
(Sections 50.1, 61.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(3), 102(2), 124(2), 126(1),
and Paragraphs 51(1)(e) and 65.14(b) of the Act)
(Appointment Order dated June 17, 2019)

In the matter of the receivership of Prodlor Inc. (formerly known as
Satin Finish Hardwood Flooring, Limited) (the "debtor")
of the City of Toronto
in the Province of Ontario

All notices of correspondence regarding this claim must be forwarded to the following address:

Tatiana Konovalova ("Konovalova") 97 Josephine Rd, Woodbridge, ON, L4H 0M2

In the matter of the receivership of Prodlor Inc. (formerly known as Satin Finish Hardwood Flooring, Limited) of the City of Toronto in the Province
of Ontario and the claim of Tatiana Konovalova, creditor,

I, Tatiana Konovalova (name of creditor or representative of the creditor), of the city of Vaughan in the province of
Ontario, do hereby certify:

1. That I am a creditor of the above named debtor (or I am _____ (position/title) of _____
creditor);

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of receivership, namely the 17th day of June 2019, and still is, indebted to the creditor in the sum of
\$ 14,617.89, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any
counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of
the claim.)

4. (Check and complete appropriate category – only amounts specified in section 3, with the necessary supporting material, and asserted as
claims under sections 46 and 47, will be considered as Claims against the Employee Trust Fund.)

A. UNSECURED CLAIM OF \$ 7,469.84
(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and
(Check appropriate description.)

Regarding the amount of \$ _____ I claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ _____ I do not claim a right to a priority.
(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and
attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____
(Attach a copy of sales agreement and delivery receipts.)

- E. CLAIM BY WAGE EARNER OF \$ 7,148.05
- That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____.
- That I hereby make a claim under subsection 81.4(8) of the Act and/or under the Appointment Order in the amount of \$ _____.
- F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____
- That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ _____.
- That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ _____.
- G. CLAIM AGAINST DIRECTOR \$ _____

(To be completed when a proposal provides for the compromise of claims against directors.)
 That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

- H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

5. That, to the best of my knowledge, I _____ (am/am not) or the above named creditor _____ (is/is not) related to the debtor within the meaning of section 4 of the Act, and _____ (have/has/have not/has not) dealt with the debtor in a non-arm's-length manner. I have never been an officer or director of the debtor.

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act: (Provide details of payments, credits and transfers at undervalue.)

Dated at Vaughan this 22nd day of July, 2019


 Witness

VIATCHESLAV KONONOV


 Creditor

Tatiana Kononova

Phone Number: (905) 417-8504
 Fax Number: _____
 E-mail Address: _____

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNING: A fraudulent payment to subsection 128(3) of the Act, unless a security interest is paid to the secured creditor of the debtor or the value of the security is assessed in a pool of security by the secured creditor.

Section 26(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

92

District of: Ontario
Division No. 09 - Toronto
Court No. 31-458733
Estate No.

FORM 31
Proof of Claim
(Sections 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1),
and Paragraphs 51(1)(e) and 66.14(b) of the Act)
(Appointment Order dated June 17, 2019)

In the matter of the receivership of Prodtor Inc. (formerly known as
Satin Finish Hardwood Flooring, Limited) (the "debtor")
of the City of Toronto
in the Province of Ontario

All notices or correspondence regarding this claim must be forwarded to the following address:

162 Gayla Street, Thornhill, ON, L4J 6E3

In the matter of the receivership of Prodtor Inc. (formerly known as Satin Finish Hardwood Flooring, Limited) of the City of Toronto in the Province of Ontario and the claim of Ingrid Mancini, creditor.

I, Ingrid Mancini (name of creditor or representative of the creditor), of the city of Thornhill in the province of Ontario, do hereby certify:

1. That I am a creditor of the above named debtor (or I am _____ (position/title) of _____, creditor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of receivership, namely the 17th day of June 2019, and still is, indebted to the creditor in the sum of \$ 17,437.50, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)

4. (Check and complete appropriate category – only amounts specified in section 3, with the necessary supporting material, and asserted as claims under sections 4E and 4F, will be considered as Claims against the Employee Trust Fund.)

A. UNSECURED CLAIM OF \$ 17,437.50

(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and
(Check appropriate description.)

Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ 17,437.50, I do not claim a right to a priority.
(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____
(Attach a copy of sales agreement and delivery receipts.)

93

- E. CLAIM BY WAGE EARNER OF \$ _____
- That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____.
- That I hereby make a claim under subsection 81.4(8) of the Act and/or under the Appointment Order in the amount of \$ _____.

- F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____
- That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ _____.
- That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ _____.

G. CLAIM AGAINST DIRECTOR \$ _____

(To be completed when a proposal provides for the compromise of claims against directors.)
That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

5. That, to the best of my knowledge, I _____ (am/am not) (or the above-named creditor _____ (is/is not)) related to the debtor within the meaning of section 4 of the Act, and _____ (have/have not) dealt with the debtor in a non-arm's-length manner. I have never been an officer or director of the debtor

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act: (Provide details of payments, credits and transfers at undervalue.)

Dated at 162 Gayle St. Toronto, this 23rd day of July, 2019

Valerie Samson

Witness

Ingrid Mancini

Creditor

Phone Number: (416) 931-3142
Fax Number: N/A
E-mail Address: ingrid.mancini@rogers.com

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.

Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

December 22, 2015

**Ingrid Mancini
162 Gayla Street
Thornhill, Ontario
L4J 6E3**

Dear Ingrid,

Re: Offer of Employment by Satin Finish Hardwood Flooring Limited (SATIN FINISH)

We are pleased to offer you employment with SATIN FINISH as **Senior Marketing Manager** reporting to Steve Kennedy, Chief Executive Officer. The terms and conditions of this offer of employment are outlined below and in our policies and procedures handbook. You acknowledge and agree that SATIN FINISH has the right to amend existing policies and to establish new policies from time to time regarding its employees. You further acknowledge and agree that you shall be bound by such policies and rules as they may be amended from time to time. Your signature in the space provided indicates your acceptance of our offer on the following terms and conditions.

1. COMMENCEMENT OF EMPLOYMENT

Your new position shall commence on January 4, 2016 or such other date mutually agreed.

2. REMUNERATION

Your starting salary shall be equivalent to \$93,000 per annum ("Base Salary") during active service payable bi-weekly, in arrears, by direct deposit. Your salary, duties and performance will be reviewed annually thereafter during the month of December. Overall performance of your duties and responsibilities as well as the health of the business, from year to year, will determine and govern your salary adjustments, if any.

You will be entitled to a discretionary annual bonus of up to \$20,000, based on goals and objectives set out jointly from time to time with the Chief Executive Officer (the "Performance Bonus"). Assessing your success and entitlement to bonus will be undertaken by the CEO twice in a calendar year. If earned, any such Performance Bonus will be paid at the end of each calendar year or as decided by the CEO.



3. DUTIES AND SERVICES

You agree to provide and perform your duties and services to SATIN FINISH in a faithful and diligent manner, to the best of your ability and on a full time basis. Your duties and services shall be performed and provided at such times and for such length of time as prudent management would require. You shall devote all of your attention, skill and effort exclusively to SATIN FINISH's business and in compliance with the policies, directions and instructions given to you by SATIN FINISH. Since we believe that the continued success of SATIN FINISH depends upon the outstanding performance of its employees, we regard acceptable performance to our standards as a minimum criterion for employment with SATIN FINISH.

Similar work of any nature elsewhere, participation in any business similar to that carried on by SATIN FINISH or providing any services (paid or volunteer) in the industry is not allowed unless previously approved in writing SATIN FINISH. Exception to this policy will not be made if SATIN FINISH believes such outside work could, in any way, interfere with your performance or responsibilities or such participation could constitute a conflict of interest. Use of company time or resources for other matters or conflicts of interest is prohibited and grounds for immediate dismissal for cause.

Further, it is expressly agreed and understood that SATIN FINISH may alter your duties and responsibilities from time to time as well as the location at which you are to provide them and such addition, reduction, alteration or geographical change shall not constitute constructive dismissal.

While we try to avoid interruption in our employment relationship, from time to time economic or other business conditions may require that we place you on a temporary layoff. You acknowledge and agree that so long as such temporary layoffs are in accordance with the Employment Standards Act of Ontario (the "Act"), it shall not constitute a termination or constructive termination of your employment.

4. PROBATIONARY PERIOD

Your employment includes a six (6) month probationary period which may be extended in writing at the discretion of SATIN FINISH during the first six (6) months of your employment. This period will provide an opportunity for both you and SATIN FINISH to decide if the relationship is mutually agreeable. If during the first three (3) months of employment, SATIN FINISH concludes that you are not fully suitable for the position, or are unwilling or unable to properly carry out your duties, we may terminate your employment without cause or notice or money in lieu of such notice. If such termination occurs in the remainder of the probationary period, SATIN FINISH will provide you with one (1) week of notice or pay in lieu of notice at SATIN FINISH's option along with benefit coverage during the one week period.

HEAD OFFICE
8 Oak Street, Toronto, Ontario, Canada M9N 1R8
T: 416.241.8631 1.800.607.2846 F: 416.241.8636



SALES & MARKETING OFFICE
15 Fenmar Drive, Toronto, Ontario, Canada M9L 1L4
T: 416.747.9924 1.888.797.2846 F: 416.747.5670

5. VACATION AND STATUTORY HOLIDAYS

You will be entitled to **fifteen (15)** vacation days per year. After two years of employment this will be increased to **twenty (20)** vacation days per year. This entitlement will be accrued on a monthly basis at a rate of **1.25** days for each full month worked in the first two years and then **1.67** days for each full month worked in year three and beyond. At any time, you may carry up to ten (10) days of vacation time from a prior period. We encourage you to use your vacation entitlement. There is no cash surrender value for vacation not taken. Vacation time must be requested at least four (4) weeks prior to the requested time off.

It is agreed that you will never take more than two (2) weeks of vacation off at any one time unless otherwise approved or agreed by management.

You are also eligible to all statutory holidays as established by the Act.

6. EXPENSES

You may incur reasonable business related expenses. You shall submit an itemized account of expenditures and receipts on a monthly basis for approval and reimbursement in accordance with our policies and practices. This includes business related costs for gas. SATIN FINISH will provide you with a company phone.

7. BENEFITS

Upon commencement of employment (effective January 4th, 2016), you will be entitled to all benefits that are generally available to others in a similar position. All such plans are governed and shall be interpreted by their written terms and may be altered from time to time without notice.

8. SICK LEAVE

If you are absent in excess of one (1) day, SATIN FINISH has the right to require you to supply proof of illness in the form of a doctor's certificate, or other form satisfactory to SATIN FINISH. Excessive unexcused absenteeism may be cause for dismissal.

In that regard, you should be aware that after your probationary period, SATIN FINISH provides you with five (5) paid sick days per annum. Sick pay entitlements may not be accumulated from year to year. Further, there is no cash surrender value for sick leave benefits not taken by the end of the year.

This payment, and the time off associated therewith is inclusive of, and not in addition to any leaves provided under the Act.

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T: 416.747.9924 1.888.797.2846 F: 416.747.5670

9. **TERMINATION OF EMPLOYMENT**

SATIN FINISH may terminate this Agreement at any time, without notice or further obligation to you, for just cause.

After the probationary period, this Agreement may be terminated by SATIN FINISH for any reason without cause upon giving you one (1) week of notice or pay in lieu plus an additional two (2) weeks' notice for each completed year of service with SATIN FINISH to a maximum of fifty-two (52) weeks service (the "Termination Period") or by paying you, in lieu of the required notice, a salary continuation equal to your Base Salary for the Termination Period.

In addition to the pay in lieu of notice, if your employment is terminated without cause after the probationary period, you will be entitled to the continuation of the benefit coverage (to the extent that was in place on your last day of work with SATIN FINISH) for a maximum period of one week for each year of service with SATIN FINISH to a maximum of eight (8) weeks, so long as permissible under SATIN FINISH's benefit plans.

Any payment made under this section is inclusive of all statutory or common law payments you are entitled to under any statute in Ontario or any other province where you work for SATIN FINISH. You acknowledge that by signing below, you are accepting these terms and that you are not entitled to and in fact waive any further notice or pay in lieu of notice other than as provided herein. The notice of termination and severance pay provisions of the Act, as they may from time to time be amended, are deemed to be incorporated herein and shall prevail if greater.

In the event a court of competent jurisdiction determines you have been constructively dismissed, you agree that your entitlement to notice or pay in lieu of notice shall be limited to the amount outlined herein for a termination without cause.

Should you decide to resign from your position with SATIN FINISH, you will provide two (2) weeks' notice of your resignation. This two week notice period may be waived by SATIN FINISH at any time provided that it pays you your Base Salary and benefit coverage during any such waived period.

Upon termination of employment for any reason, you shall immediately return to SATIN FINISH all of its property, including without limitation, all keys, security cards, products, drawings, plans, confidential information as defined in paragraph 11, and all files, computer diskettes, lists, records, and any other data used by you or SATIN FINISH in rendering services under this Agreement or otherwise, which may be in your possession or under your control, or to which you had access.

You acknowledge and agree that should you be indebted to SATIN FINISH on the termination of your employment, howsoever caused, or at any other time, SATIN FINISH shall be entitled to deduct such debt from any outstanding pay, bonus, vacation, severance or termination pay or any other sum which is then due and payable or may subsequently become due and payable to you.

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T: 416.747.9924 1.888.797.2846 F: 416.747.5670

10. NO CONFLICTING OBLIGATION

You confirm that the performance of your duties under this Agreement does not and will not breach any previous agreement which may still be in effect regarding:

- (a) Confidential information you have acquired with a previous employer or company; or
- (b) An agreement precluding you from engaging in competitive employment or conduct.

11. CONFIDENTIAL INFORMATION

You acknowledge that in the course of carrying out, performing and fulfilling your duties under this Agreement, you will have access to and will be entrusted with detailed confidential information and trade secrets of SATIN FINISH. You further acknowledge that the disclosure of such detailed confidential information and trade secrets to competitors of SATIN FINISH, or to the general public, will be highly detrimental to the interests of SATIN FINISH. You further acknowledge that all such confidential information is the exclusive property of SATIN FINISH, and that such property is held by you in trust for SATIN FINISH and for the sole and exclusive benefit of SATIN FINISH.

You shall not disclose any secret or confidential information, or information which in good faith and good conscience ought to be treated as confidential, of which you have become aware in the course of your employment relating to SATIN FINISH at any time during the continuation of your employment, or at any time thereafter except as specifically authorized by SATIN FINISH. Violation of this term shall result in immediate dismissal for cause.

For the purposes of this Agreement, trade secrets and confidential information shall include all proprietary information which relates to SATIN FINISH's past, present and future business activities, and which is information either identified to you by SATIN FINISH as being such information or that a reasonable person would understand to be such information. Such information includes, but is not limited to, customer lists, prospective customer lists or customer preferences, supplier lists and pricing, trade or business secrets, plans, records, pricing policies, consulting, training and sales methods, operating and marketing systems, tenant and leasing information, financial information, bids, tenders, negotiation details, planning strategies, human resource management systems and computer, network or software systems.

You acknowledge that you have not obtained and shall not obtain any personal property rights in any property, works or inventions (the "Works") which you may have previously conceived or made or may conceive or make, either alone or in conjunction with others, related to the business of SATIN FINISH. If you have acquired or do acquire any right, title or interest in the Works, you irrevocably assign all such right, title or interest to SATIN FINISH including all patent, copyright (including moral rights) and other intellectual property and will execute all documents and do all acts necessary in order to protect SATIN FINISH's interests in the Works. You waive your moral rights to any such Works.

HEAD OFFICE

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SALES & MARKETING OFFICE

15 Fenmar Drive, Toronto, Ontario, Canada M9L 1L4
T: 416.747.9924 1.888.797.2846 F: 416.747.5670

12. GENERAL

(a) **Severability:** If any covenant or provision contained herein is determined to be void or unenforceable in whole or in part, such covenant or provision shall be deemed not to affect or impair the validity of any other covenant or provision contained herein.

(b) **Proper Law:** This Agreement is made and shall be performed, construed and enforced exclusively in accordance with, and the rights of the parties hereto shall be governed by, the laws of the Province of Ontario.

(c) **No Waiver of Breach:** No failure of any party to this Agreement to pursue any remedy resulting from a breach of this Agreement by another party shall be construed as a waiver of that breach by that party or as a waiver of any subsequent or other breach.

(d) **Entire Agreement:** This Agreement supersedes and replaces all prior negotiations and/or agreements made between the parties hereto, whether oral or written, relating to the subject matter hereof, and contained the entire understanding and agreement among the parties with respect thereto and there are no other collateral agreements between the parties, whether written or oral.

(e) **Successor and Assigns:** The provisions of this Agreement, where the context permits, shall ensure to the benefit of and be binding upon the heirs, executors, administrators, successors, assigns or other legal representative of the parties. You may not assign the performance required by you in this contract to another party.

(f) **Employment Standards:** This Agreement shall be subject to the *Employment Standards Act* as it may from time to time be amended which is deemed to be incorporated herein and shall prevail if greater.

If the described terms and conditions are acceptable to you, please sign the form of acknowledgment in the designated space on the copy provided, and return it to us at your earliest opportunity.

HEAD OFFICE

8 Oak Street, Toronto, Ontario, Canada M9N 1R8
T: 416.241.8631 1.800.607.2846 F: 416.241.8636



SALES & MARKETING OFFICE

15 Fenmar Drive, Toronto, Ontario, Canada M9L 1L4
T: 416.747.9924 1.888.797.2846 F: 416.747.5670

You are joining a dynamic and exciting organization. We welcome you to the employment of SATIN FINISH and look forward to a rewarding and mutually beneficial relationship.

Yours truly,

SATIN FINISH HARDWOOD FLOORING, LIMITED

Per: **Steve Kennedy**
Chief Executive Officer

One to be checked by Employee at the time of signing:

- I have obtained independent legal advice regarding the terms and conditions of this Agreement.
- I acknowledge having been given an opportunity to obtain independent legal advice regarding the terms and conditions of this Agreement, but I have chosen not to do so.

Employee Acknowledgement

I have received a copy of this letter. I have read, considered and understood and hereby accept the employment offer on the terms and conditions contained in this letter and the company's policies. In particular, I understand that in the event of the termination of my employment, my entitlements will be limited to those specified in this Agreement and that my obligations regarding confidential information and intellectual property are reasonable and survive the termination of my employment. I am executing this Agreement freely and voluntarily with full understanding of its contents.

DATE:

SIGNATURE:

WITNESS:



RECORD OF EMPLOYMENT (ROE)

UNIQUE IDENTIFIER

| | | |
|--|---|---|
| 1 SERIAL NO. S20564513 | 2 SERIAL NO. OF ROE AMENDED OR REPLACED | 3 EMPLOYER'S PAYROLL REFERENCE NUMBER E1084 1041 |
| 4 EMPLOYER'S NAME AND ADDRESS Satin Finish Hardwood Flooring 15 Fenmar Drive Toronto ON, CAN | | 5 CRA BUSINESS NUMBER (BN) 104728142RP0001 |
| 7 POSTAL CODE M9L 1L4 | | 8 SOCIAL INSURANCE NUMBER 469364624 |
| | | 10 FIRST DAY WORKED 04/01/2016 |
| | | 11 LAST DAY FOR WHICH PAID 03/01/2019 |
| | | 12 FINAL PAY PERIOD ENDING DATE 15/01/2019 |
| 9 EMPLOYEE'S NAME AND ADDRESS MANCINI, INGRID 162 GAYLA ST. THORNHILL ON, CAN L4J 6E3 | | 14 EXPECTED DATE OF RECALL U - Unknown |
| | | 13 OCCUPATION SENIOR MARKETING MANAGER |
| | | 15a TOTAL INSURABLE HOURS ACCORDING TO CHART 1973 |
| | | 15b TOTAL INSURABLE EARNINGS ACCORDING TO CHART \$47,573.07 |

16 REASON FOR ISSUING THIS ROE K00 - Other
FOR FURTHER INFORMATION, CONTACT
Nadia Collia
TELEPHONE NO. 416 7479924 x:301

17 SEPARATION PAYMENTS

A - VACATION PAY
Start Date (D/M/Y): End Date (D/M/Y):

B - STATUTORY HOLIDAY PAY
D M Y O M Y

C - OTHER MONIES (SPECIFY)
Start Date (D/M/Y): End Date (D/M/Y):
Start Date (D/M/Y): End Date (D/M/Y):
Start Date (D/M/Y): End Date (D/M/Y):

18 COMMENTS
Filed NOE on January 3, 2019.

19 PAID SICK/MATERNITY/PARENTAL/COMPASSIONATE CARE LEAVE OR GROUP WAGE LOSS INDEMNITY PAYMENT

| START DATE (D/M/Y) | END DATE (D/M/Y) | AMOUNT | PER DAY | PER WEEK |
|--------------------|------------------|--------|--------------------------|--------------------------|
| PSL | | | <input type="checkbox"/> | <input type="checkbox"/> |
| WLI - Not Ins. | | | <input type="checkbox"/> | <input type="checkbox"/> |
| WLI - Ins | | | <input type="checkbox"/> | <input type="checkbox"/> |
| MAT/PAR/CC | | | <input type="checkbox"/> | <input type="checkbox"/> |

20 COMMUNICATION PREFERRED IN
 ENGLISH FRENCH

21 TELEPHONE NO. 416 7479924 x: 319

22 NAME OF ISSUER
Angelo Muthiah
DATE ISSUED (D/M/Y) 09/01/2019

| 15c PP | PAY PERIOD ENDING DATE | INSURABLE EARNINGS | INSURABLE HOURS | PP | PAY PERIOD ENDING DATE | INSURABLE EARNINGS | INSURABLE HOURS |
|--------|------------------------|--------------------|-----------------|----|------------------------|--------------------|-----------------|
| 1 | 15/01/2019 | \$1,073.07 | 22.5 | 2 | 31/12/2018 | \$3,875.00 | 81.25 |
| 3 | 15/12/2018 | \$3,875.00 | 81.25 | 4 | 30/11/2018 | \$3,875.00 | 81.25 |
| 5 | 15/11/2018 | \$3,875.00 | 81.25 | 6 | 31/10/2018 | \$3,875.00 | 81.25 |
| 7 | 15/10/2018 | \$3,875.00 | 81.25 | 8 | 30/09/2018 | \$3,875.00 | 81.25 |
| 9 | 15/09/2018 | \$3,875.00 | 81.25 | 10 | 31/08/2018 | \$3,875.00 | 81.25 |
| 11 | 15/08/2018 | \$3,875.00 | 81.25 | 12 | 31/07/2018 | \$3,875.00 | 81.25 |
| 13 | 15/07/2018 | \$3,875.00 | 81.25 | 14 | 30/06/2018 | \$3,875.00 | 81.25 |
| 15 | 15/06/2018 | \$3,875.00 | 81.25 | 16 | 31/05/2018 | \$3,875.00 | 81.25 |
| 17 | 15/05/2018 | \$3,875.00 | 81.25 | 18 | 30/04/2018 | \$3,875.00 | 81.25 |
| 19 | 15/04/2018 | \$3,875.01 | 81.25 | 20 | 31/03/2018 | \$3,875.00 | 81.25 |
| 21 | 15/03/2018 | \$3,875.00 | 81.25 | 22 | 28/02/2018 | \$3,875.00 | 81.25 |
| 23 | 15/02/2018 | \$3,875.00 | 81.25 | 24 | 31/01/2018 | \$3,875.00 | 81.25 |
| 25 | 15/01/2018 | \$3,875.00 | 81.25 | 26 | | | |
| 27 | | | | 28 | | | |
| 29 | | | | 30 | | | |
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| 51 | | | | 52 | | | |
| 53 | | | | | | | |

THIS RECORD OF EMPLOYMENT IS SUBMITTED BY CERIDIAN CANADA, PAYROLL SERVICE PROVIDER, ON BEHALF OF THE EMPLOYER NAMED IN [BOX4], AS AUTHORIZED BY A LETTER OF AGREEMENT BETWEEN THE PAYROLL SERVICE PROVIDER AND THE EMPLOYER.

Important Information and Instructions for Employees

102

What is a Record of Employment?

The Record of Employment (ROE) is a form your employer must complete when you stop working. Your employer has to issue the ROE to you, even if you do not intend to apply for EI benefits. On the ROE, you will find details about your work history with your employer.

How do I apply for EI benefits?

You can apply for EI benefits online at www.servicecanada.gc.ca or by visiting your nearest Service Canada Centre (see "Find a Service Canada Centre Near You" on the Web site or call us at 1 800 OCanada). You do not need your ROEs to apply for EI benefits. If you delay filing your EI claim for more than four weeks after you stop working, you may lose benefits.

What do I do with my ROEs?

After you submit your EI application online, you will need to provide us with any paper ROEs issued to you during the last 52 weeks. We cannot process your application until we receive them. For this reason, you must submit your paper ROEs as soon as possible after you submit your EI application. You can either mail us your paper ROEs (the address is provided when you apply for EI online - if you need the address, call us at 1800-2067218 (TTY: 1800-5293742)) or drop them off in person at a Service Canada Centre.

This ROE was submitted electronically by your employer to Service Canada. For this reason, you do not need to provide us with a copy of it. For copies of all ROEs in your name that have been submitted electronically, visit My Service Canada Account on the Service Canada Web site at www.servicecanada.gc.ca.

What if I'm not planning to apply for EI benefits?

If you are not applying for EI benefits, keep this and all other ROEs in a safe place for two years after the date shown in Block 11.

What do I do if the information on the ROE is incorrect?

If any information on this form appears to be incorrect, talk with your employer right away to correct or clarify it. Do not make any changes yourself.

What does the information in Blocks 15A, 15B, and 15C mean?

- Block 15A, Total insurable hours:** The number in Block 15A represents the total insurable hours you worked in a certain number of pay periods. See the chart below for the number of pay periods your employer has included, based on your pay period type.
- Block 15B, Total insurable earnings:** The amount in Block 15B represents the total insurable earnings you received over a certain number of pay periods. See the chart below for the number of pay periods your employer has included, based on your pay period type.
- Block 15C, Breakdown of insurable earnings by pay period:** Your employer only has to complete Block 15C if you received no insurable earnings in one or more pay periods. In this block, your employer has broken down your insurable earnings by pay period. Line PP1 in Block 15C shows the insurable earnings for your final (most recent) pay period. For pay periods with no insurable earnings, your employer will have entered "0" (zero).

Information included in Blocks 15A, 15B, and 15C

| Pay period type (Block 6) | Number of consecutive pay periods to report for total insurable hours (Block 15A) | Number of consecutive pay periods to report for insurable earnings (Block 15B) | Number of consecutive pay periods to report for insurable earnings (Block 15C) |
|---------------------------|---|--|--|
| Weekly | Last 53 pay periods* | Last 27 pay periods* | Last 53 pay periods* |
| Biweekly | Last 27 pay periods* | Last 14 pay periods* | Last 27 pay periods* |
| Semimonthly | Last 25 pay periods* | Last 13 pay periods* | Last 25 pay periods* |
| Monthly | Last 13 pay periods* | Last 7 pay periods* | Last 13 pay periods* |
| 13 pay periods per year | Last 14 pay periods* | Last 7 pay periods* | Last 14 pay periods* |

*Or fewer, if the period of employment was shorter.

What does the code in Block 16 mean?

The following chart explains the codes that may appear in Block 16:

| | | |
|--|------------------------------------|-------------------------|
| A – Shortage of Work / End of Contract or Season | B – Strike or Lockout | |
| D – Illness or Injury | E – Quit | F – Maternity |
| G – Mandatory Retirement | H – Work Sharing | J – Apprentice Training |
| M – Dismissal | N – Leave of Absence | P – Parental |
| Z – Compassionate Care | K – Other (see Block 18, Comments) | |

What happens if I receive benefits to which I am not entitled?

If for any reason you receive EI benefits to which you are not entitled, you will have to repay those benefits. Knowingly making false or misleading statements is an offence under the law that can result in an administrative penalty or prosecution.

Note
Service Canada collects the information on this form for the purposes of administering and enforcing the *Employment Insurance Act*. The information is kept in Personal Information Banks HRSDC PPU 150, 160, and 395, and will be used and disclosed in accordance with the conditions that apply to the Personal Information Banks. Service Canada may also use the information for policy analysis, research, and/or evaluation purposes. To conduct these activities, Service Canada may link information under its custody and control. Any information Service Canada collects will be administered in accordance with the *Privacy Act*. Under the provisions of the *Privacy Act*, individuals have the right to have their personal information protected, and to have full access to it. For instructions on how to obtain your personal information, as well as a detailed description of the Personal Information Banks, see InfoSource, a publication available at Service Canada Centres or online at <http://infosource.gc.ca>.

TAB H

CANADA
District of ONTARIO
Division of 09-Toronto
Court No.: 31-458733
Estate No.: 31-458733

AFFIDAVIT OF MAILING

**In the matter of the receivership of
Satin Finish Hardwood Flooring, Limited
of the City of Toronto
in the Province of Ontario**

I, Angela Liu, of the Trustee's office of MNP Ltd., hereby make oath and say:

That on the 16th day of August, 2019, I did cause to be mailed by registered mail to the creditors of the above-named debtor whose names and addresses appear on the paper-writing marked as Exhibit "A", attached hereto, a copy of each of the Notice of Disallowance of Claim, Right to Priority or Security or Notice of Valuation of Claim, marked as Exhibit "B", attached hereto.

SWORN BEFORE ME in)
the City of Toronto, in the)
Province of Ontario)
the 16th day of August, 2019)
)
)
)
)
)
)



A Commissioner, etc.

Angela Liu
Angela Liu

Province of Ontario, for MNP Ltd.

Expires September 27, 2020.

104

THIS IS EXHIBIT A REFERRED TO IN

THE AFFIDAVIT OF

Angela L...

SWORN BEFORE ME THIS DAY OF

August 12, 2019

A Commissioner, Etc.,

Creditor Mailing List

In the matter of the receivership of
Satin Finish Hardwood Flooring, Limited
of the City of Toronto
in the Province of Ontario

| Name | Attention | Address |
|---------------------|-----------|--|
| Konovalova, Tatiana | | 97 Josephine Rd Woodbridge ON L4H 0M2 |
| Mancini, Ingrid | | 162 Gayla St. Thornhill ON L4S 6E3 |

105

THIS IS EXHIBIT B REFERRED TO IN
THE AFFIDAVIT OF
Angela Ligon
SWORN BEFORE ME THIS 16 DAY OF
August 2019
A Commissioner, Etc.

District of: Ontario
Division No. 09-Toronto
Court No. 31 458733
Estate No. 31 458733

FORM 77
Notice of Disallowance of Claim, Right to Priority or Security or Notice of Valuation of Claim
(Subsection 135(3) of the Act)

In the matter of the receivership of
Prodtor Inc. (formerly known as Satin Finish Hardwood Flooring, Limited)
of the City of Toronto
in the Province of Ontario

Tatiana Konovalova
97 Josephine Rd
Woodbridge, ON
L4H 0M2

Take notice that:

As receiver acting in the matter of the receivership of Prodtor Inc. (f/k/a/ Satin Finish Hardwood Flooring, Limited), we have disallowed your claim in full, pursuant to subsection 135(2) of the Bankruptcy and Insolvency Act (the "BIA"), for the following reasons:

As set out in the Appointment Order, dated June 17, 2019, the claims bar process for the Employee Trust Fund was established to pay eligible claims within the meaning of paragraph 9 of the Appointment Order. Eligible claims include (a) the claims, as proved or admitted, described in section 81.4(1) and 81.4(6) of the BIA and (b) the wages, salaries, commissions or compensation, as proved or admitted, for services rendered by employees and former employees of the Debtor after January 2, 2019 and to and including June 14, 2019 (the "NOI Period") and disbursements of travelling salespersons properly incurred by them in and about the Debtor's business during the NOI Period.

The Proof of Claim Form that you have submitted does not include a Schedule 'A', and does not contain sufficient information to identify on what basis any amounts are owing to you out of the funds available through the receivership proceedings of Prodtor Inc. Further information has been requested from you and from Prodtor Inc. Based on the information you provided, your claim consists of amounts claimed to be owing to you by Prodtor Inc for termination pay of \$7,746.17 and severance pay of 7,307.70. Termination pay and severance pay claims are not amounts owing in respect of wages, salaries, commissions or compensation for services rendered as described in section 81.4(1) of the BIA but claims arising from the termination of employment. Accordingly, termination pay and severance pay claims are not eligible to share in any distribution from the Employee Trust Fund.

Your claim in the receivership of Prodtor Inc. has therefore been disallowed in full.

And further take notice that if you are dissatisfied with our decision in disallowing your claim in part, you may appeal to the court within the 30-day period after the day on which this notice is served, or within any other period that the court may, on application made within the same 30-day period, allow.

Dated at the City of Toronto in the Province of Ontario, this 16th day of August 2019.

MNP LTD. - Receiver



300 - 111 Richmond Street West
Toronto ON M5H 2G4
Phone: (416) 596-1711 Fax: (416) 323-5242

107

District of: Ontario
Division No. 09-Toronto
Court No. CV-19-622048-00CL
Estate No. 31 458733

FORM 77
Notice of Disallowance of Claim, Right to Priority or Security or Notice of Valuation of Claim
(Subsection 135(3) of the Act)

In the matter of the receivership of
Prodtor Inc. (formerly known as Satin Finish Hardwood Flooring, Limited)
of the City of Toronto
in the Province of Ontario

Ingrid Mancini
162 Gayla Street
Thornhill, ON
L4J 6E3

Take notice that:

As receiver acting in the matter of the receivership of Prodtor Inc. (f/k/a/ Satin Finish Hardwood Flooring, Limited), we have disallowed your claim in full, pursuant to subsection 135(2) of the Bankruptcy and Insolvency Act (the "BIA"), for the following reasons:

As set out in the Appointment Order, dated June 17, 2019, the claims bar process for the Employee Trust Fund was established to pay eligible claims within the meaning of paragraph 9 of the Appointment Order. Eligible claims include (a) the claims, as proved or admitted, described in section 81.4(1) and 81.4 (6) of the BIA and (b) the wages, salaries, commissions or compensation, as proved or admitted, for services rendered by employees and former employees of the Debtor after January 2, 2019 and to and including June 14, 2019 (the "NOI Period") and disbursements of travelling salespersons properly incurred by them in and about the Debtor's business during the NOI Period.

Based on the information you provided, your claim consists of amounts claimed to be owing to you by Prodtor Inc for termination pay of \$5,812.50 and severance pay of 11,625. Termination pay and severance pay claims are not amounts owing in respect of wages, salaries, commissions or compensation for services rendered as described in section 81.4(1) of the BIA but claims arising from the termination of employment. Accordingly, termination pay and severance pay claims are not eligible to share in any distribution from the Employee Trust Fund.

Your claim in the receivership of Prodtor Inc. has therefore been disallowed in full.

And further take notice that if you are dissatisfied with our decision in disallowing your claim in full, you may appeal to the court within the 30-day period after the day on which this notice is served, or within any other period that the court may, on application made within the same 30-day period, allow.

Dated at the City of Toronto in the Province of Ontario, this 16th day of August 2019.

MNP LTD. - Receiver



300 - 111 Richmond Street West
Toronto ON M5H 2G4
Phone: (416) 596-1711 Fax: (416) 323-5242

TAB I



108

Shene Harris
Direct Dial: 905-667-6403
Email: sharris@rossmcbride.com

File Reference: 1939984-001

August 2, 2019

VIA FAX: 1-416-323-5242
AND EMAIL: prodtorinc@mdp.ca

MNP LTD.
Court-Appointed Receiver of Prodtor Inc.
(formerly Satin Finish Hardwood Flooring, Limited)
111 Richmond Street West, Suite 300
Toronto, ON M5H 2G4

Attention: Ms. Angela Liu

Dear Madam:

RE: Teamsters Local Union 847 Health & Welfare Benefits Trust Fund

Per the Notice to Potential Claimants Against Employee Trust Fund, please find enclosed the Form 31 and Schedule "A" sworn Affidavit (together with exhibits attached thereto) of Gregory Manion, representative of the claimant, Teamsters Local Union 847 Health & Welfare Benefits Trust Fund.

Yours very truly,
ROSS & McBRIDE LLP

Per:

For: **Shene Harris**
SH/rf
Encl.

109

MNP LTD.
300 - 111 Richmond Street West
Toronto ON M5H 2G4
Phone: (416) 596-1711 Fax: (416) 323-5242

District of: Ontario
Division No. 09 - Toronto
Court No. 31-458733
Estate No.

FORM 31
Proof of Claim
(Sections 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1),
and Paragraphs 51(1)(e) and 66.14(b) of the Act)
(Appointment Order dated June 17, 2019)

In the matter of the receivership of Prodlor Inc. (formerly known as
Satin Finish Hardwood Flooring, Limited) (the "debtor")
of the City of Toronto
in the Province of Ontario

All notices or correspondence regarding this claim must be forwarded to the following address:
500-21 Four Seasons Place, Toronto, Ontario M9B 0A5

In the matter of the receivership of Prodlor Inc. (formerly known as Satin Finish Hardwood Flooring, Limited) of the City of Toronto in the Province
of Ontario and the claim of Health & Welfare Benefits Trust Fund creditor.

I, Gregory Manion (name of creditor or representative of the creditor), of the city of Toronto in the province of
Ontario, do hereby certify:

1. That I am a creditor of the above named debtor (or I am the administrator (position/title) of Teamsters Local Union 847 Health & Welfare Benefits Trust Fund creditor).
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of receivership, namely the 17th day of June 2019, and still is, indebted to the creditor in the sum of \$ 153,997.55, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)
4. (Check and complete appropriate category – only amounts specified in section 3, with the necessary supporting material, and asserted as claims under sections 4E and 4F, will be considered as Claims against the Employee Trust Fund.)

A. UNSECURED CLAIM OF \$ _____
(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and
(Check appropriate description.)

Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ _____, I do not claim a right to a priority.
(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____
(Attach a copy of sales agreement and delivery receipts.)

FORM 31 — Concluded

E. CLAIM BY WAGE EARNER OF \$ 153,316.80
 That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____
 That I hereby make a claim under subsection 81.4(8) of the Act and/or under the Appointment Order in the amount of \$ 153,316.80

F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____
 That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ _____
 That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ _____

G. CLAIM AGAINST DIRECTOR \$ _____
(To be completed when a proposal provides for the compromise of claims against directors.)
 That I hereby make a claim under subsection 60(13) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

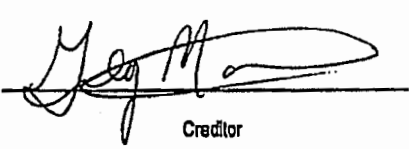
H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____
 That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

5. That, to the best of my knowledge, I _____ (am/am not) (or the above-named creditor ^{Teamsters Local Union 647 Health & Welfare Benefits Trust Fund} (is/is not)) related to the debtor within the meaning of section 4 of the Act, and _____ (have/has/have-not/has not) dealt with the debtor in a non-arm's-length manner. I have never been an officer or director of the debtor.

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act: (Provide details of payments, credits and transfers at undervalue.)

Dated at MISSISSAUGA this 2nd day of August, 2019


 Witness


 Creditor

Phone Number: 418-234-3540
 Fax Number: 418-234-2058
 E-mail Address: gjmankon@manlonwilkins.com

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.
 WARNING: A trustee may, pursuant to subsection 128(2) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.
 Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

CHECKLIST FOR PROOFS OF CLAIM

This checklist is provided to assist you in preparing the accompanying proof of claim form and, where required, proxy form in a complete and accurate manner. Please specifically check each requirement.

Under Section 109 of the Bankruptcy and Insolvency Act only those creditors who have filed their claims in the proper form with the trustee, before the time appointed for the meeting, are entitled to vote at the meeting.

Section 124 states that every creditor shall prove his claim and the creditor who does not prove his claim is not entitled to share in any distribution that may be made.

General

- ◆ The signature of a witness is required;
- ◆ The claim must be signed personally by the individual completing this declaration;
- ◆ Give the complete address where all notices or correspondence is to be forwarded
- ◆ The amount of the statement of account must correspond to the amount indicated on the proof of claim.
- ◆ It is permissible to file a proof of claim by fax or by email.

Paragraph 1

- ◆ Creditor must state full and complete legal name of company or firm;
- ◆ If the individual completing the proof of claim is not the creditor himself, he/she must state his/her position or title.

Paragraph 3

- ◆ The statement of account must be complete;
- ◆ A detailed statement of account must be attached to the proof of claim and must show the date, the number and the amount of all the invoices or charges, together with the date, the number and the amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward.

Paragraph 4

- ◆ Subparagraph 4.A must be completed by an unsecured creditor and must indicate if priority is claimed pursuant to Section 136.
- ◆ Subparagraph 4.B must be completed by a landlord only in a Proposal, for any claim related to disclaimer of lease. The amount of the claim is to be calculated according to the terms of the proposal. Provide details of calculation.
- ◆ Subparagraph 4.C must be completed by a secured creditor. A certified true copy of the security instrument as registered must be provided.
- ◆ Subparagraph 4.D must be completed a farmer, fisherman or aquaculturist creditor. A copy of the sales agreement and delivery documents must be provided.
- ◆ Subparagraph 4.E applies if you are a wage earner (ie, a clerk, servant, travelling salesperson, labourer or worker who is owed wages, salaries, commissions or compensation by a bankrupt (subsection 81.3) or by a "person" that is subject to a receivership (subsection 81.4) for services rendered during the six months immediately before the date of bankruptcy or receivership).
- ◆ Subparagraph 4.F applies to claims by employees for unpaid amounts regarding pension plans. Please note that such claims apply only to unremitted pension contributions outstanding when the sponsoring employer becomes bankrupt or is subject to a receivership.
- ◆ Subparagraph 4.G is to be completed only in a Proposal, and only if the proposal provides for the compromise of claims against Directors. Provide full details including calculations.
- ◆ Subparagraph 4.H applies if you are a "customer" of a bankrupt securities firm (as contemplated by Section 262 of the Bankruptcy and Insolvency Act).

Paragraph 5

- ◆ All claimants must indicate if he or she is related or not to the debtor, as defined in Section 4 of the Bankruptcy and Insolvency Act, by striking out "AM" or "IS" or "AM NOT" or "IS NOT".

Paragraph 6

- ◆ All claimants must attach a detailed list of all payments or credits received or granted, as follows:
 - a) Within the three (3) months preceding the bankruptcy or the proposal, in the case where the claimant and the debtor are not related;
 - b) Within the twelve (12) months preceding the bankruptcy or proposal, in the case where the claimant and the debtor are related.

SCHEDULE "A"

District of: Ontario
Division No. 09 – Toronto
Court No. 31-458733
Estate No.

In the Matter of the receivership of Prodtor Inc. (formerly known as
Satin Finish Hardwood Flooring, Limited) (the "debtor")
of the City of Toronto
in the Province of Ontario

AFFIDAVIT OF GREGORY MANION

(Sworn August 2, 2019)

I, GREGORY MANION, of the City of Toronto, Ontario, MAKE OATH AND SAY AS
FOLLOWS:

- 1. I am the administrator for the claimant, Teamsters Local Union 847, Health and Welfare Benefits Trust Fund (hereinafter the "claimant"), and, as such, have knowledge of the matters I hereinafter depose. Where my knowledge is based on information and belief, I have stated the source of such information and verily believe it to be true.

Background

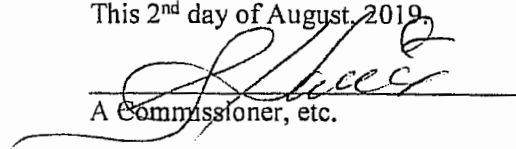
- 2. Pursuant to Article 14.01(a) of the Collective Agreement between Teamsters Local Union 847 and Satin Finish Hardwood Flooring (hereinafter "Satin Finish") from May 1, 2015 to April 30, 2018, Satin Finish agreed to make monthly contributions to the claimant on behalf of each full-time Bargaining Unit employee who completed the probationary period and worked any part of the month. Attached hereto and marked as **Exhibit "A"** to this Affidavit is a true copy of the Collective Agreement from May 1, 2015 to April 30, 2018.
- 3. Pursuant to the Collective Agreement, effective January 1, 2016, the monthly contribution amount per employee was \$370.00 plus any applicable taxes. This was increased to \$392.00

plus any applicable taxes, effective January 1, 2017, and increased further to \$420.00 plus any applicable taxes, effective January 1, 2018 (see Exhibit "A", Article 14.01(a)).

4. Satin Finish was to forward all monthly contributions, together with a list of all eligible members being reported (hereinafter "remittance reports") each month within twenty (20) days of the end of the work month. Teamsters Local Union 847 could file grievances with Satin Finish if contributions were not remitted by the due date (see Exhibit "A", Article 14.01(a)).
5. Satin Finish made monthly contributions from January 2016 up to and including September 2018. Attached hereto and marked as **Exhibit "B"** are true copies of remittance reports and cheques issued by Satin Finish for the months of July, August and September 2018. Of note, payment for these months were made after the due date (i.e. within 20 days of the end of the work month) as required under the Collective Agreement. For the month of July 2018, payment was made on August 22, 2018; for the month of August 2018, payment was made on October 3, 2018; for the month of September 2018, payment was made on October 19, 2018.
6. Satin Finish provided remittance forms for the months of October, November and December 2018, which indicated that monthly contributions for October 2018 were to be made in the amount of \$53,071.20, monthly contributions for November 2018 were to be made in the amount of \$50,349.60, and monthly contributions for December 2018 were to be made in the amount of \$49,896.00. However, no further monthly contributions were made following the October 19, 2018 payment representing contributions for September 2018. Attached hereto and marked as **Exhibit "C"** are true copies of the remittance forms of Satin Finish for the months of October, November and December 2018.
7. The total unpaid monthly contributions for these months is therefore \$153,316.80.

9. I swear this affidavit in good faith and for no improper purpose.

SWORN before me at the City of
Toronto, in the Province of Ontario,
This 2nd day of August, 2019.

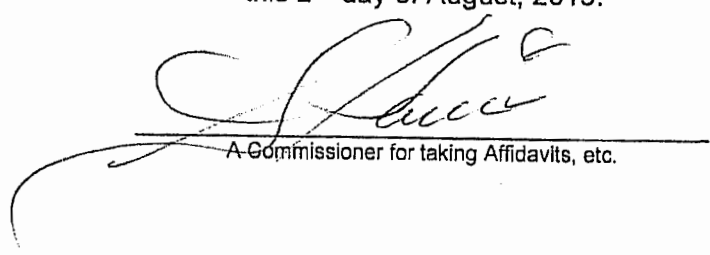

A Commissioner, etc.

)
)
)


GREG MANION

Exhibit A

This is **Exhibit "A"** referred to in
the Affidavit of Gregory Manion
sworn before me herein
this 2nd day of August, 2019.

A handwritten signature in cursive script, appearing to read "J. L. ...", is written over a horizontal line. The signature is written in black ink and is somewhat stylized.

A Commissioner for taking Affidavits, etc.

COLLECTIVE AGREEMENT

Between:

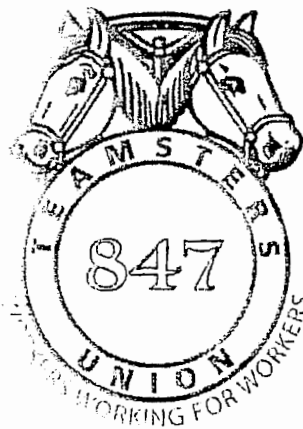
Satin Finish
Hardwood Flooring
S I N C E 1 9 2 2

And:

TEAMSTERS LOCAL UNION 847

Affiliated with the International Brotherhood of Teamsters

TEAMSTERS



May 1, 2015 to April 30, 2018

TABLE OF CONTENTS

ARTICLE 1 - PURPOSE 2

ARTICLE 2 - UNION RECOGNITION 2

ARTICLE 3 - UNION SECURITY 3

ARTICLE 4 - MANAGEMENT RIGHTS 4

ARTICLE 5 - GRIEVANCE PROCEDURE 4

ARTICLE 6 - ARBITRATION 7

ARTICLE 7 - UNION REPRESENTATION 8

ARTICLE 8 - NO STRIKES – NO LOCKOUTS 8

ARTICLE 9 - WAGES 9

ARTICLE 10 - HOURS OF WORK AND OVERTIME 10

ARTICLE 11 - VACATION PAY 12

ARTICLE 12 - SENIORITY 12

ARTICLE 13 - STATUTORY HOLIDAYS 15

ARTICLE 14 - HEALTH AND WELFARE 16

ARTICLE 15 - LEAVES OF ABSENCE 19

ARTICLE 16 - PENSION PLAN 20

ARTICLE 17 - NO DISCRIMINATION 20

ARTICLE 18 - BULLETIN BOARD 20

ARTICLE 19 - HEALTH AND SAFETY 21

ARTICLE 20 - DURATION OF AGREEMENT 22

Letters Of Agreement - Article 11.04/Night Shifts/Washrooms 23

Appendix 'A' - Joint Labour/Management Meetings 24

Schedule 1 - Summary of Welfare Benefits 26

Schedule 2 - Summary of Retiree Benefits 32

Schedule 3 - Summary of the Pension Plan 36

ARTICLE 1 – PURPOSE

1.01 The general purpose of the Agreement is to establish mutually satisfactory relations between the Company and its employees and to provide machinery for the prompt and equitable disposition of grievances and to establish and maintain satisfactory working conditions, hours of work and wages for all employees who are subject to the provisions of this Agreement.

1.02 Joint Labour / Management Consultation Meetings

The Company and the Union agree to meet for the purposes of promoting co-operation between the Company and the Union and discussing issues relating to the work force which affect the parties or any employees bound by this Agreement. Both Parties agree to meet a minimum of twice a year, the chair rotates; the Company will take minutes and both parties to agree upon the minutes prior to distribution. The general guidelines for such meetings are described in Appendix "A" of this Agreement.

ARTICLE 2 – UNION RECOGNITION

2.01 The Company recognizes the Union as the exclusive bargaining agent for all employees of the Company in the municipality of Metropolitan Toronto, save and except supervisors, those above the rank of supervisor, office, sales and accounting staff (as per the minutes of settlement of November 14, 1984) and excluding plant security staff.

2.02 The Company agrees not to enter into any agreement or contract with its employees individually or collectively which in any way conflicts with the terms and conditions of this Agreement.

2.03 Employees not covered by this Agreement shall not perform work normally performed by members of the Bargaining Unit while seniority Bargaining Unit employees who are qualified to perform such work are laid off or working less than a standard work week, nor to deprive them of overtime which would normally be assigned to them, except:

- a) For the purpose of instruction or training, or
- b) During emergency situations requiring immediate action. For the purposes of this article emergency is defined as conditions or circumstances beyond the control of the Company.

2.04 No Contracting Out Work

- a) No work will be contracted out which is performed by members of the Bargaining Unit while employees are laid off or working less than a standard work week, or which would reduce the working force. This shall not mean at any time, that the Company shall be required to continue any job which becomes redundant.
- b) Any work which requires significant training or under the law requires a specific licence to perform the work, non-Bargaining Unit employees will be brought in to do the work.

2.05 Gender Clause

The word "employee" or "employees" wherever used in the Agreement shall mean respectively an employee or employees in the Bargaining Unit, and wherever the masculine gender is used in this Agreement, it shall include the feminine gender.

2.06 Printing of the Collective Agreement

The Company and the Union will share the cost of printing the Collective Agreement at a Unionized Printing Shop.

ARTICLE 3 – UNION SECURITY

3.01 All employees who are presently employed by the Company must, as a condition of employment, become and/or maintain their Union membership in good standing. For the purposes of this Agreement, the sole definition of membership in good standing means that they must pay in accordance with the provisions of this Agreement, the regularly prescribed initiation fee, regular monthly Union dues, and periodic assessments uniformly required of all members in the Bargaining Unit.

3.02 New employees shall make application for Union membership on cards supplied by the Union prior to the completion of their probationary period and the Company will forward their Membership Application cards to the Union following their probationary period.

3.03 The Company agrees to deduct from the first pay of an eligible employee each month, initiation fees and monthly dues and to remit the monies so deducted together with a list showing from whom and in what amount deductions were made, to the Secretary-Treasurer of the Union on or before the last day of the same month. The Secretary-Treasurer of the Union shall notify the Company by letter of any change in the amount of Union dues, and such notification shall be the Company's authority to make the deductions specified.

3.04 The Company will, at the time of making each remittance hereunder to the Secretary-Treasurer of the Union, update the Union's Pre-billing statement showing the following information from whose pay deductions have been made:

- a) All monthly dues for members to be submitted with current address, postal code, gender and Social Insurance Number.
- b) Twelve (12) check-offs per year (calendar month).
- c) Monthly:
 - New members to be listed in alphabetical order with current address, postal code, Social Insurance Number and date of hire.
 - Terminations or resignations to be clearly identified with current address, postal code, Social Insurance Number and date of termination or resignation.
 - Addresses to be updated as well as name changes i.e. marriage.

- 3.05 The Company will list the annual regular Union dues paid by each employee on his Income Tax T-4 Statement.
- 3.06 The Union agrees to indemnify the Company and save it harmless against any and all claims which may arise in complying with the provisions of Article 3.
- 3.07 The Company agrees to remit, once annually, to the Union, a complete list of updated addresses and phone numbers for all employees in the Bargaining Unit.

ARTICLE 4 - MANAGEMENT RIGHTS

- 4.01 The Union acknowledges that it is the exclusive function of the Company to hire, promote, demote, classify, transfer and suspend employees, and also the right of the Company to discipline or discharge any employee for cause, provided that a claim by an employee who has acquired seniority, that he has been discharged or disciplined without reasonable cause may be the subject of a grievance and dealt with as hereinafter provided.
- 4.02 The Union further recognizes the right of the Company to operate and manage its business in all respects in accordance with its commitments and responsibilities. The location of the plants, the products to be manufactured, the schedules of production, the methods, processes and means of manufacturing used, the right to decide on the number of employees needed by the Company at any time, the right to use improved methods, machinery and equipment and jurisdiction over all operations, buildings, machinery, tools and employees is solely and exclusively the responsibility of the Company. The Company also has the right to make, alter from time to time, and enforce rules and regulations to be observed by the employees. All new rules made by the Company shall be posted on the Bulletin Board. Such rules must not be unreasonable and the goal should be that they be clear and enforced consistently within the Company's knowledge.
- 4.03 Without limiting the generality of the foregoing provisions, it is expressly understood and agreed that breach of any health and safety rules, including smoking on the Company's property or any activity that creates a fire risk/hazard, intentional misuse/abuse or reckless use of equipment, endangering the safety of anyone on Company property, engaging in harassment and/or discrimination and engaging in violence or threats of violence or any type of assault, as well as fraud and/or theft, shall be sufficient cause for dismissal of an employee; provided that nothing herein shall prevent an employee going through the grievance procedure to determine whether or not such breach actually took place.
- 4.04 Where the Company plans to formally introduce or significantly change a published human resources policy, it shall advise the Union in advance and seek their input. This is not a precondition to the policy being in effect.

ARTICLE 5 – GRIEVANCE PROCEDURE

- 5.01 The Company and the Union agree that it is the purpose of the grievance procedure to amicably and fairly settle any complaints relating to the interpretation, application, administration or alleged violation of this Collective Agreement (hereinafter called a "grievance"), without, so far as possible, resorting to arbitration.

5.02 It is the mutual desire of the parties that complaints of employees shall be adjusted as quickly as possible, and it is agreed that an employee has no grievance until he has first given the Company the opportunity to adjust his complaint with the assistance of the Steward if required. It will be the employee's responsibility to bring the complaint to the attention of the Company within seven (7) calendar days of the incident under consideration. The aggrieved employee with the assistance of his Steward if required, and the Company shall have seven (7) calendar days to resolve the complaint.

5.03 Any written complaint, disagreement or difference of opinion between the Company, the Union or the employees covered by this Collective Agreement, which concerns the interpretation or application of the terms and provisions of this Collective Agreement shall be considered a grievance and shall be adjusted and settled with the terms and conditions set forth in this Collective Agreement.

5.04 **Step One**

Any grievance of an employee shall first be taken up between such employee, his Union Steward and the Company Representative, within seven (7) working days of the date of the decision under Article 5.02 thereof. The written decision of the Company shall be returned within seven (7) working days.

5.05 **Step Two**

Failing settlement under Step One, the matter will be taken to Step Two. Within 14 calendar days, the Steward and the grievor, together with representatives of management, will meet to review the grievance. The written decision of the Company shall be returned to the Union Steward within ten (10) working days. The time spent by the Steward and grievor during the grievance meeting will be paid at straight time.

5.06 **Step Three**

Failing settlement under Step Two, the matter will be taken to Step Three. The Union designate shall be a Business Agent, and the Company designate shall be the senior person responsible for the function, or his designate. The grievance may be resolved by agreement and the decision shall be final and binding. This meeting must be conducted within a month of the response to Step 2 and the grievor and his Steward shall be present and will not suffer any loss of wages.

5.07 **Policy / Group Grievance**

A Union policy grievance or a group grievance which is defined as an alleged violation of this Collective Agreement concerning the Union as such, or all or a substantial number of employees in the Bargaining Unit, in regard to which an individual employee could not grieve may be lodged by an authorized Representative of the Union in writing with the Company at Step 3 of the grievance procedure at any time within ten (10) full working days after the circumstances giving rise to such grievance occurred or originated, and if it is not satisfactorily settled it may be processed to arbitration in the same manner and to the same extent as the grievance of an employee.

A Company Policy grievance may be lodged by the Company with the Union in writing at Step 3 of the grievance procedure and if it is not satisfactorily settled, it may be processed to arbitration in the same manner and to the same extent as the grievance of an employee.

5.08 Extension of Time Limits

Any and all time limits set forth in Article 5 for the taking of action by either party or by an employee may only be extended by mutual agreement of the parties, which shall be confirmed in writing.

5.09 Discharge or Suspension Notice

Written warnings, suspension notices, discharge notice and recorded disciplinary action, shall be copied to the Union Stewards. This is a procedural requirement.

If the Company suspends or discharges an employee, the Company shall notify both the employee concerned and the Steward in writing, within two (2) working days, giving the reasons for such discharge or suspension. Notification shall be deemed sufficient if sent by courier, registered mail or email to the employee.

5.10 Discharges and Suspensions

If an employee who has acquired seniority believes that he has been discharged or suspended without just cause, the grievance shall be presented at Step Three within five (5) working days after notice has been given to the employee and the Steward. If a suspension is grieved, the Company may elect not to put the suspension into effect until the grievance is settled, abandoned, or determined by reference to arbitration. However, if an employee is suspended pending investigation, he shall not suffer any loss of pay for the duration of the Company's investigation.

Pending investigation or at the conclusion of the investigation, the Company shall convene a meeting with the suspended employee and the Steward. Upon the failure of the employee to attend the prescheduled meeting or, failure of the employee to inform the Company beforehand of his inability to attend the meeting, he shall be deemed to have abandoned his employment, unless the employee is unable to attend the meeting for reasons beyond his control, with said reasons having been communicated in a timely manner to the Company. Notice of the Meeting shall be either verbally, if the employee is present at the time, or in writing and shall be deemed sufficient if hand delivered or sent by courier or registered mail to the employee's last known address on file with the Company, after an attempt has been made to contact the employee by phone.

While on a paid suspension, the employee shall be available at all times during his regular working hours, as if he was working and he shall report to his immediate Supervisor on a daily basis.

5.11 Stewards Representation

A Steward shall be present at any disciplinary meeting regarding verbal, written warnings, suspensions and discharges or any other meeting called to administer discipline. For greater clarity, the Company will only administer discipline at a meeting face-to-face with the

employee concerned, and a Steward present. In the event that a Union Steward is not present, the action taken by the Company will be null and void.

5.12 Employee's Record

Notice of disciplinary action, which may have been placed on the personnel file of an employee, shall not be relied upon after eighteen (18) months have elapsed since the disciplinary action was taken. This clause does not apply to infractions under Article 17.03 herein.

5.13 An employee, with twenty-four (24) hours' notice and on his/her own time, shall be allowed to inspect his/her own personnel file at a time convenient to the employee and Human Resources Manager or his designee.

5.14 If the Company discharges a Union Steward, the Union Steward will be entitled to representation in accordance with Article 5.11 with the Union Steward also having the additional right to be represented by the Business Representative at said meeting.

5.15 Employees will not be required to sign warning slips; if they do not the Supervisor will initial it as having been delivered.

ARTICLE 6 - ARBITRATION

6.01 Failing settlement under Step 3 of any grievance between the parties arising from the interpretation, administration, or alleged violation of this Collective Agreement, including any question as to whether a matter is arbitrable, such grievance may be taken to arbitration as hereinafter provided. If no written request for arbitration is received within a thirty (30) day period of time after the decision in Step 3 is given, the grievance shall be deemed to have been abandoned without prejudice.

6.02 On giving notice to proceed to arbitration the Party giving notice shall propose three acceptable Arbitrators. The responding Party may agree to one or enter into discussions to seek to find an agreed Arbitrator.

6.03 Should the Parties fail to agree upon a neutral Arbitrator, the Ministry of Labour will be requested to appoint an Arbitrator whose decision shall be final and binding.

6.04 The Arbitrator will have no authority to add, delete, modify or alter any part of this agreement, other than to apply and interpret this agreement.

6.05 The cost of the Arbitrator will be borne equally by the Union and the Company.

6.06 The time limits stated in this Article may be extended only by mutual consent of both Parties and it shall be in writing.

6.07 The Parties agree that in the event of a termination or dismissal, the arbitration procedure may be expedited.

6.08 The Company and the Union agree to meet in person or by telephone to review the case two months prior to the arbitration.

6.09 The Company and the Union agree that grievances may be selected to be heard in an expedited format by mutual agreement. In the event there is no agreement the grievance will proceed through the normal course of arbitration described above. In the expedited format the parties themselves will present their own cases before the arbitrator. The parties will not be permitted to cite legal cases in argument. Decisions in the expedited process will be final and binding but non-precedent setting.

Arbitrators must be selected by mutual agreement and must be able to convene a hearing within thirty days of the referral. For expedited cases, arbitrators shall be instructed to render an oral decision on the day of the hearing or a written decision no more than forty eight hours following the hearing.

ARTICLE 7 – UNION REPRESENTATION

7.01 A Union Representative may attend at the Company's premises and meet in private in a location provided by the Company with Union officials, for the purpose of adjusting disputes arising under this Agreement. The Business Agent/Officer will try to advise the Company in advance of any visit and the timing of such visit will be subject to mutual agreement so that the Company can minimize disruption to its operation.

7.02 Alternate Stewards

The Company agrees to recognize any employees, selected by the Union Stewards, to act as alternate Stewards to assist in the presentation of any proper grievances that may arise, in the event that the Steward is absent from work. The Company will be advised in writing of the names of any Alternate Stewards once they are selected.

7.03 The Union shall have the right to appoint or elect four (4) stewards who shall have completed the probationary period. Union Stewards shall be permitted to take up grievances during working hours without loss of pay. It is understood that Union Stewards will have to do the work assigned to them by the Company, and if it is necessary that they investigate a grievance during working hours, they will not leave their work before obtaining the permission of their immediate Supervisor, with said permission not being unreasonably withheld. When returning to their regular work, they will report themselves to their immediate Supervisor. If these conditions are met, the Company agrees that they will not lose pay in such circumstances.

7.04 In any meeting with the Company on Union business, including the renewal of this Collective Agreement with the Company and any other business between the Union and the Company requested in writing by the Union, the Union Stewards will not suffer loss of wages and will be paid applicable rates per Collective Agreement by the Company.

ARTICLE 8 – NO STRIKES / NO LOCKOUTS

8.01 The Union agrees that there shall be no strike and the Company agrees that there shall be no lockout during the term of this Collective Agreement. The words "strike" and "lockout" shall be as defined in the Labour Relations Act.

127

ARTICLE 9 – WAGES

9.01 All Classifications

The following straight time hourly rates shall be in effect during the term of this Agreement for employees hired after January 1, 2016.

| CLASSIFICATIONS | January 1, 2016 | January 1, 2017 | January 1, 2018 |
|------------------------|------------------------|------------------------|------------------------|
| Maintenance | 22.00 | 22.00 | 22.00 |
| Yard / Fork Lift | 21.00 | 21.00 | 21.00 |
| Line Operator | 19.00 | 19.00 | 19.00 |
| Indoor Fork Lift | 17.00 | 17.00 | 17.00 |
| Mill | 16.00 | 16.00 | 16.00 |

| Three year progression scale for new hires | |
|---|--------------------|
| 0-12 months | 85% of above rate |
| 13 - 24 months | 90% of above rate |
| 25 - 36 months | 95% of above rate |
| 36 + months | 100% of above rate |

- 9.02 a) All wage rates for employees hired prior to January 1st, 2016 will continue as set, and are subject to the yearly agreed pay increases. New rates are retroactive to May 1st, 2015.

Effective after ratification, thirty-five (0.35) per hour
 Effective May 1st, 2016, forty cents (0.40) per hour
 Effective May 1st, 2017, forty cents (0.40) per hour

- b) When an employee is temporarily transferred to gang saw operator, fork lift or Oak yard, the employee will receive a fifty cent (\$0.50) per hour premium for all hours worked in the transferred to position.

For clarity, this premium will not be a cumulative premium. For example, if an employee is temporarily transferred as described above and then is transferred again, the employee will not be entitled to any more than the fifty cent (\$0.50) per hour premium that they received the first time they were transferred. Finally, the Employees currently and regularly working the Fenmar stacker on the date of ratification will receive a one-time hourly increase of fifty cents (\$0.50).

- 9.03 a) Each year, on their first regular pay cheque in October, the Company will reimburse employees required to wear safety shoes, up to one hundred and twenty (\$120.00) dollars for their purchase upon production of a receipt for their purchase.
- b) Employees regularly assigned to Oak yard duty or Fenmar yard driver duty shall be entitled to a second payment as above effective April 1st of each year.
- c) Employees regularly assigned Oak yard duty or Fenmar yard driver duty shall be provided with rain coats, rain pants and/or gloves as required.

ARTICLE 10 - HOURS OF WORK AND OVERTIME

10.01 The following paragraphs and section are intended to define the normal hours of work and shall not be construed as a guarantee of work per day or per week, or of days of work per week.

10.02 The standard work week for full time employees will usually consist of forty-two and one-half (42 1/2) hours per week.

10.03 To qualify for overtime, employee has to work forty-two and one half (42 1/2) hours. If qualified, overtime will be paid after end of day shift Friday and any time Saturday at one and one-half (1 1/2), and any time Sunday at two (2) times. Overtime also paid after forty-four (44) hours at one and one-half (1 1/2) any day. Engineers will be paid overtime in accordance with the *Employment Standards Act*.

10.04 a) Overtime will be on a voluntary basis. Where there are more volunteers than required overtime will be assigned on the basis of seniority, which shall govern so long as the employee has the skill and ability and efficiency to do the job. Volunteers will usually be allowed to continue on a job they were doing on a regular shift immediately preceding the overtime.

b) Following weekly payroll preparation the Company shall provide the Union Steward on duty a list of the names of employees selected to work overtime during said payroll period.

c) In the event that an insufficient number of full-time employees are available, the Company may have the work completed by whatever means it deems necessary, which may include requiring non Bargaining Unit employees to perform the work.

10.05 Breaks and Lunch

The Company will grant two (2) fifteen (15) minute rest periods without loss of pay, and a one-half (1/2) hour unpaid lunch break.

If it is contemplated that an employee is to work overtime of two (2) hours consecutive with his regular shift, he shall be allowed a fifteen (15) minute rest period without loss of pay immediately following the end of his regular shift.

Employees scheduled to work a ten (10) hour shift will be allowed an additional fifteen (15) minutes paid break after eight (8) hours of work.

10.06 When the Company needs to move people to the night shift it shall first post for volunteers. If there are insufficient volunteers, it may hire or move employees from the day shift in reverse order of seniority.

10.07 When the Company needs to move people to a different plant in the Bargaining Unit for a period exceeding thirty (30) days it shall first post for volunteers. If there are insufficient volunteers with the required skill, ability and experience it may transfer employees to meet such needs in reverse order of seniority. The Company will inform the Union of appointments to Lead Hand and of transfers of Bargaining Unit employees out of the Bargaining Unit or to another plant.

10.08 Employees who work a shift starting at 4 p.m., in the boiler room, shall be paid a shift premium of thirty five cents for each regular hour worked.

10.09 Employees working beyond the end of their regularly scheduled shift shall be paid in five minutes increments. All overtime to be paid must be approved by management.

10.10 If an employee is injured after he or she has commenced work and is thereby incapacitated from carrying out his or her duties and requires transportation, Management shall arrange and pay for the cost of transporting the employee to and from the hospital. The Company will pay the employee for any hours he or she missed from the duration of his or her regularly scheduled shift because of the injury if the employee is unable to complete his or her regular shift.

10.11 **Report Allowance**

(a) In the event that an employee reports for work on his/her regular shift, without having been previously notified not to report, he/she will be given at least four (4) hours work at his/her regular rate of pay or if no work is available, he/she will be paid the equivalent of four (4) hours at his/her straight-time average hourly earning rate, if no piecework, or at his straight-time hourly rate, if on hourly pay basis, in lieu of work. This provision shall not apply when there is a lack of work due to a situation beyond the control of the Employer.

(b) An employee shall be deemed to have been previously notified not to report if the Employer telephones the employee at the telephone number last reported to the Employer by the employee.

An employee who has completed his/her regular scheduled shift, and who has left the plant, and is called back to perform work will be paid for the time actually worked at the applicable overtime rate and will be guaranteed a minimum pay of four (4) hours at the employee's regular rate. Where employees need to report especially for training purposes at a time not adjacent to a regular work period, they shall be paid a minimum of four (4) hours at their regular, non-overtime, rate.

10.12 Time spent waiting for a fire condition to clear during a lunch break will delay the break and will be paid unless and until their shift is ended.

ARTICLE 11 – VACATION PAY

11.01 The basis for payment of vacation pay and length of vacation will be as follows:

| Length of Service at June 30 | Vacation Entitlement | |
|--------------------------------------|---|--|
| Less than one (1) year | One (1) day per month to a maximum of 10 days | Vacation pay of four percent (4%) of earnings in the vacation year. |
| One to Five (1-5) years | Two (2) weeks | Vacation pay of four percent (4%) of earnings in the vacation year. |
| Five to Seven (5-7) years | Two (2) weeks | Vacation pay of five percent (5%) of earnings in the vacation year. |
| Seven to Fifteen (7-15) years | Three (3) weeks | Vacation pay of six percent (6%) of earnings in the vacation year. |
| Fifteen to twenty-four (15-24) years | Four (4) weeks | Vacation pay of eight percent (8%) of earnings in the vacation year. |
| Twenty-four or more years | Five (5) weeks | Vacation pay of ten percent (10%) of earnings in the vacation year. |

11.02 Vacation lists will be posted annually and employees shall select their choice of vacation in order of seniority.

All submissions for vacation shall be made in writing on forms supplied by the Company before March 31st. These applications will be processed and approved subject to seniority and operational requirements and will be posted by April 30th. These approvals cannot be changed without the consent of the affected employees.

Submissions received after March 31st must be made in writing at least one (1) month in advance of vacation and approvals granted within three (3) days of request, in writing, subject to operational requirements. A holiday booking schedule will be posted at all times by department. No seniority rights shall apply after March 31st in the choosing of vacation time.

Vacation time must be taken in one (1) week blocks, Sunday through Saturday.

11.03 The Company will give employees at least four (4) weeks' notice of a plant closedown for summer or Christmas vacations, unless there are reasons beyond the Company's control.

11.04 Upon termination, an employee will receive any vacation pay due at the percentage set out in Article 11.01.

11.05 Vacation pay shall be paid by separate cheque subject to the Company implementing pay by direct deposit.

ARTICLE 12- SENIORITY

12.01 Employees who are hired on the same day shall have their seniority determined by lottery. An employee will be considered probationary for the first sixty (60) days worked of his employment and will have no seniority rights during that period and may be terminated in

the discretion of the Employer for any reason including inadequate performance and incompatibility. After sixty (60) days worked of service his seniority shall date back to the day on which his employment began.

- 12.02 a) Seniority, as referred to in this Agreement, shall mean length of continuous service in the employ of the Company. There shall be no cross plant seniority rights on a temporary transfer and separate seniority lists shall be maintained. However, an employee temporarily transferred from one plant to another shall maintain seniority acquired in the plant for vacation entitlement and pay purposes only.
- b) In the case of the complete shut-down of one of the Plants covered by this Collective Agreement, employees in the Bargaining Unit at said Plant, who have more than one year seniority, shall have bumping rights to other Plants covered by the Agreement. A shut down shall be deemed to have taken place even if sales or other non-Bargaining Unit staff are still employed at the facility but no Bargaining Unit staff remains.
- c) When the Company needs to move people to a different plant in the Bargaining Unit for a period of exceeding thirty (30) days it shall first post for volunteers. If there are insufficient volunteers with the required skill, ability and experience it may transfer employees to meet such needs in reverse order of seniority.
- d) When an entire production line or section of a plant is moved permanently to another plant, the employees normally working the production line or section may also move to the new plant.
- e) Employees shall not be required to transfer on a permanent basis without one week advance notice.
- f) Employees interested in performing other job duties at the Company shall advise Human Resources on a form to be provided. The Employer shall consider such employees for training where possible and required and for new duties when available based up on 12.03 (a) criteria.

12.03 a) **Bumping Rights**

In the event of lay-off, seniority will determine the employees to be retained, provided that they have the skill and ability to perform the work. Employees being displaced due to a lay-off or job elimination will exercise their seniority by bumping in order of seniority within his/her plant. Only an employee bumped from his shift or classification shall be eligible to exercise his seniority in accordance with the above. If there are no-full-time positions available, the employee may bump a junior employee on the overall seniority list within the Bargaining Unit or will be subject to lay-off.

In a lay-off situation, if any employee chooses to exercise their right to bump into another classification for which they are qualified, they will not be entitled to any shift outside of their new classification. If an employee chooses to accept a lay-off instead of a bump, they will not have another opportunity to bump until such a time as they are at risk of losing their seniority.

The Employer agrees that in any layoff, should all Union Stewards be scheduled for layoff, the most senior Steward will be retained out of seniority order so long as there is work that the Steward can do.

b) **Lay-off Notice**

If the period of lay off is suspected to exceed thirteen (13) weeks, the Company shall give seniority employees at least one the Company shall give two (2) weeks' notice of lay-off or pay in lieu thereof for seniority employees with five (5) years of service or more, or shall give notice under the Employment Standards Act, whichever is the greater. Such notice shall not apply in any case where an employee is displaced upon the return to work of another employee whom he was replacing.

c) **Lay-off Benefits Coverage**

The Company shall continue to pay the premium for the Health & Welfare plan for the benefits listed below.

- Group Life and Accidental Death & Dismemberment Insurance
- Prescription Drugs
- Major Medical
- Vision Care
- Dental

12.04 Temporary Recall

When temporarily recalled, laid off employees shall be paid the appropriate rate of pay for the classifications in which they are working;

12.05 Loss of Seniority

Seniority rights and employment shall cease for any of the following reasons:

- a) voluntarily quits;
- b) is discharged and not reinstated through the Grievance and Arbitration Procedures;
- c) is absent from work for three (3) consecutive days without a valid reason;
- d) overstays an authorized leave of absence without valid reason;
- e) failure of an employee to report for work within one (1) week when recalled by the Company after a lay-off, or failure of the employee to inform the Company within three (3) working days of recall that he will report for work; notice to return to work shall be in writing and shall be deemed to be sufficient if sent by courier to the employee's last known address on file with the Company, or email when email is on file as a means of communication. When work of a temporary nature of a continuous four (4) weeks or less becomes available while seniority employees are on lay-off and they are recalled, they shall have the right to refuse or accept such temporary work without affecting their seniority status under this Agreement;

- f) any employee who has been laid off for a continuous period of twelve (12) months or his length of seniority whichever is less, will lose any previously acquired seniority and may be rehired only as a new employee;
- g) Employees who have not forfeited their seniority rights as hereunder provided shall be recalled in order of seniority, provided that they have the skill and ability to do the work.

12.06 Any employee away from work because of sickness who has properly reported such sickness will accumulate seniority. An employee's reinstatement after sick leave will be conditional on his/her supplying when requested, a certificate from a physician that the employee is fit to work or is fit with specified limitations that the Company can accommodate. If the Company wants a review by its own Occupational Health Physician advisor, it shall pay the Doctor's fee for such report.

12.07 The Company agrees that it will furnish, except in cases of emergency, twenty-four (24) hours' notice of a layoff, which layoff is anticipated to exceed five (5) working days.

12.08 Promotions Outside Bargaining Unit

When an employee is transferred or promoted to a position outside the Bargaining Unit, he will retain his seniority and continue to accumulate seniority for a period not to exceed twelve (12) months from the date of such transfer or promotion. After such twelve (12) month period, the employee shall not have any seniority under this Agreement.

Should the employee return to the Bargaining Unit within a period of twelve (12) months, and there is then no vacancy which, by reason of his seniority, he is entitled to fill, he may displace the employee with the least seniority, provided he has the skill and ability to do the work of the junior employee. In the event of such displacement, the senior employee will be reclassified into the job classification of the junior employee and be paid the rate of such job. This shall be done once during the term of the employee's employment.

12.09 It shall be the duty of the employee to notify the Company and the Union promptly of any change of address, phone numbers and email. If the employee fails to do so, the Company or the Union shall not be held responsible for failure of notice to reach such employee.

12.10 A Master and a Plant seniority list shall be placed on the bulletin board and will be revised by the Company every three (3) months. Copies of these lists shall be forwarded to the Union.

ARTICLE 13 – STATUTORY HOLIDAYS

13.01 The following Holidays within the meaning of this Agreement and regardless of when they fall will be granted with pay to all employees who have completed their probationary period;

- | | |
|----------------|---------------------|
| New Year's Day | Labour Day |
| Family Day | Thanksgiving Day |
| Good Friday | Christmas Day |
| Victoria Day | Boxing Day |
| Dominion Day | Employee's Birthday |
| Civic Holiday | |

Note: The employees are to take their birthday as a paid holiday within seven days of the actual birthday date and must advise the Company in advance. If their birthday falls on a weekend or another statutory holiday they may take their last scheduled shift before or first scheduled shift after the weekend or statutory holiday as their birthday holiday.

13.02 If another day is celebrated by agreement between the Company and the Union, such day will constitute a Holiday.

13.03 The basis of payment will be the regular working hours an employee would have worked on the Holiday.

13.04 To be eligible for Holiday pay an employee must have worked at least one (1) day in the seven (7) calendar days preceding the Holiday and unless on vacation or off work ill, in which case a doctor's certificate is required, must work his regularly scheduled work day the day preceding the Holiday and his scheduled work day following the Holiday.

13.05 If a Holiday or Holidays fall(s) within an employee's vacation period, he will be entitled to pay for the same and shall be entitled to an additional day of vacation prior to or immediately following his vacation period, or a mutually agreed upon time.

13.06 In the event a Statutory (General) Holiday is proclaimed by either the Federal or Provincial Government, such Holiday shall also be observed, if not already listed in the above Holidays.

13.07 Any employee requested to work on a holiday shall be guaranteed a minimum of four (4) hours of work or the equivalent in pay at time and a half (1.5) the basic hourly rate applicable to the classification to which he is assigned to work on such Holiday, over and above his regular Holiday pay.

13.08 If a Holiday falls on an employee's day off, he shall be entitled to an additional day off with pay on his next regularly scheduled work day or a mutually agreed upon day.

ARTICLE 14 - HEALTH AND WELFARE

14.01 Health & Welfare Benefits Trust Fund

a) Full-Time Bargaining Unit Employees

The Company agrees to contribute to the Teamsters Local Union 847 Health & Welfare Trust Fund. The benefits will be determined by the Board of Trustees of the Teamsters Local Union 847 Health & Welfare Trust Fund.

Effective January 1, 2016 the Company shall contribute \$370.00 plus any applicable taxes, per month on behalf of each full-time Bargaining Unit employee who has completed the probationary period and who has worked any part of the month, including full-time Bargaining Unit employees who elect to work past age sixty five (65).

Effective January 1, 2017 the Company contribution is increased to \$392.00 per month, plus any applicable taxes.

Effective January 1, 2018 the Company contribution is increased to \$420.00 per month, plus any applicable taxes.

In April and October of each year, the Union and the Company shall meet with the Administrator to review the Benefit Program.

The Company shall forward all Trust Fund contributions monthly, together with a list of all eligible members being reported each month within twenty (20) days of the end of the work month. The Union may file a grievance with the Company if contributions are not remitted by the due date.

The Company agrees to provide any other forms or reports, or information as required for the proper administration of the plan by the Board of Trustees upon request.

b) **Applicable Taxes**

The Company shall be responsible for any provincial and/or federal taxes that are due and payable on the Health and Welfare contributions.

c) **Extension of Benefits for Non-Compensable or Compensable Disability or Injury**

The Company shall continue welfare benefits by remitting the contribution rate defined in this Collective Agreement to the Teamsters Local Union 847 Health & Welfare Trust Fund for any member who is off work due to non-compensable disability or a compensable disability or injury. For compensable and non-compensable injuries the Company agrees to continue contributions for the duration of the period of disability.

d) A general description of such benefits, terms and conditions, for information purposes only, are described in Schedule 2 and Retiree Benefits in Schedule 3. The Company is only responsible for the monthly contribution as described above.

14.03 Any medical examination requested by the Company shall be promptly complied with by all employees, provided however, that the Company shall pay for all such examinations. When a medical examination is required by the Company, the following conditions shall apply:

a) If an employee takes a medical examination, it will be during his normal working hours, and he shall be paid for the time involved and thus not lose any pay as a result of his taking a medical examination.

b) In addition to the above procedure on Company required medical examinations, the Company agrees that where any employee who drives a motor vehicle in the course of employment coming under the Motor Vehicle Classification Licenses is required by any agency to take a medical examination to verify his right to drive such motor vehicle coming under the aforesaid, or to operate a vehicle equipped with air brakes,

the Company shall, where same is not paid for by any part of the Welfare Plan under which the employee is covered, pay for such medical examinations.

- c) If an employee is injured after he or she has commenced work and is thereby incapacitated from carrying out his or her duties and requires transportation, Management shall arrange and pay for the cost of transporting the employee to and from the hospital. The Company will pay the employee for any hours he or she missed from the duration of his or her regularly scheduled shift because of the injury if the employee is unable to complete his or her regular shift.

14.04 Employees shall not usually be expected to bring a doctor's note in support of a claim of being absent due to illness if absent for less than three (3) consecutive working days. Employees are required to call in whenever absent. The Company may require an employee with a poor attendance record to obtain a Doctor's note for any absence due to illness. The Company will reimburse an employee any charge by the Doctor providing the note.

14.05 Emergency leaves of absence shall be granted by the Company for up to ten (10) days per calendar year (pro-rated for new hires during the year) for the following reasons:

- a)
 - i) personal illness, injury or medical emergency
 - ii) death, illness, injury or medical emergency of close family
 - iii) an urgent matter concerning close family
- b) For the purpose of this provision close family means:
 - i) the employee's spouse (which herein includes a same-sex partner);
 - ii) a parent, step-parent or foster parent of the employee or the employee's spouse;
 - iii) a child, step-child or foster child of the employee or employee's spouse;
 - iv) a grandparent, step-grandparent, grandchild or step-grandchild of the employee or the employee's spouse;
 - v) the spouse of a child of the employee;
 - vi) the employee's brother or sister; or
 - vii) a relative of the employee who is solely dependent on the employee for care or assistance.

c) A leave under this provision shall be without pay unless another provision of Article 16 provides otherwise. Benefit coverage shall continue during an emergency leave under this provision.

d) A leave for part of a day shall count as one full day of entitlement; and

e) The Company may require an employee who takes a leave to provide reasonable evidence of entitlement.

14.06 The Company shall provide the Steward with a copy of the WSIB "Form 7" upon request and upon the employee's approval.

ARTICLE 15 – LEAVES OF ABSENCE

15.01 Bereavement Leave

- a) An employee required to be absent from work for the bereavement resulting from the death of his father, mother, brother, sister, daughter, son, husband or wife, shall be granted a leave of absence covering the required time off with payment up to a maximum of three consecutive working days.
- b) In the event an employee who would otherwise be entitled to three (3) days off to attend a funeral under the provisions of Section 16.01 (a) (1) is unable to attend because of distance, such employee will be allowed two (2) days off with pay including the day of the funeral.
- c) An employee required to be absent from work for the purpose of attending the funeral of his father-in-law, mother-in-law, grandparents or grandchildren shall be granted a leave of absence covering the time off with payment of one (1) working day.
- d) The said bereavement allowance for each day shall be computed by multiplying the employee's required hourly rate times the number of hours he would otherwise have worked on that day.
- e) An employee will not be entitled to receive bereavement allowance if it duplicates the pay or any other allowance for time not worked for any other reason and time off on bereavement leave will not be counted as hours worked for the purpose of determining overtime or premium pay. The Company may require the employee to establish proof of relationship and proof of attendance at the funeral where required.
- f) Upon request the Company will grant a leave of absence without pay of up to fourteen (14) days in the event of the death of an employee's spouse or child.
- g) One day without pay will be granted to attend the funeral of a friend.

15.02 Pregnancy and Parental Leave

The Company will grant pregnancy leave and/or parental leave, without pay, and without loss of seniority and benefits, in accordance with the provisions of the Employment Standards Act of Ontario to those employees who make application on forms supplied by the Company.

15.03 Personal Leave

- a) The Company understands that there are occasions when employees have strong personal reasons for needing a leave. In such situations the Company may grant a leave without pay for up to two (2) months where, in the opinion of the Company, there will not be adverse business consequences.
- b) It is understood that there would be adverse business consequences to having more than one (1) lead hand, or more than one (1) employee with the same specialized skills or more than three (3) employees total on such leave at any one time.
- c) There will be no loss of seniority while on such leave.

15.04 Jury Duty

An employee required to attend jury duty or as a crown witness shall be paid the difference between any loss of regular wages at regular rates and the amount of jury duty pay for witness compensation.

15.05 The Company will grant leave of absence without pay to one (1) delegated member at a time to attend Union conventions or conferences and it is agreed by the Union that in selecting the member, every effort will be made to avoid affecting the production of the plant, and the time so requested will be kept to the minimum. The Union will inform the Company at least two (2) weeks in advance of the name of the employee selected and the exact date of his expected absence.

15.06 Union Stewards shall be permitted one day of paid leave per year to attend a union education seminar, on the basis of one (1) day per year per Steward to a maximum of eight (8) days per calendar year total. The Company shall be given three weeks written advance notice of such leave.

ARTICLE 16 - PENSION PLAN

16.01 The Company shall deposit with the Union Pension plan the following contributions for all hours worked by an employee who has completed the probationary period:

Effective from January 1, 2016 - sixty-five cents (\$0.65) per hour

Effective from January 1, 2017 - seventy-five cents (\$0.75) per hour

Effective from January 1, 2018 - eighty cents (\$0.80) per hour

ARTICLE 17 – NO DISCRIMINATION:

17.01 The parties agree to comply with the Ontario Human Rights Code.

17.02 The Company, the Employees and the Union shall not discriminate against employees with respect to terms and conditions of employment on the grounds of race, creed, colour, age, sex, marital or parental status, religion, nationality, ancestry, place of origin, family relationship, place of residence or sexual orientation, in accordance with the provisions of the Human Rights Code. Disputes under the Human Rights Code will be processed through the grievance procedure under this Agreement.

17.03 The Company, the Union and the Employees agree that they will at all times operate within the spirit of mutual respect for each other as parties and as individuals. They further agree to abide by Company policies and rules regarding intoxication, substance abuse and a harassment and violence free workplace.

ARTICLE 18 - BULLETIN BOARD

- 18.01 The Company shall provide a bulletin board in a satisfactory location in the workplace for the convenience of the Union in posting notices.
- 18.02 The Company agrees to permit posting of any notice of Union meetings or functions on a bulletin board conspicuously placed and provided for that purpose once they have been approved by Management.

ARTICLE 19 – HEALTH AND SAFETY

- 19.01 The parties agree to cooperate to maintain a health and safe working environment and to ensure compliance with the *Occupational Health and Safety Act*. Any dispute shall use the dispute resolution mechanism in that Act.
- 19.02 The Employer may require that an employee who, based upon a medical condition, is seeking any right or privilege granted by this Collective Agreement, or in regard to the employee's attendance and conduct, or where it has concerns about an employee's ability to work in a safe manner, attend for a medical, examination by a physician selected by the Employer. It is understood that the physician may only advise the Employer whether the employee is fit for work, not fit for work, or fit with limitations or accommodations that are specified, and provide an estimate of when the employee will be fit if not fit. Any charge made by the physician in accordance with the OMA fee schedule for providing such report will be paid by the Employer.

140

ARTICLE 20 – DURATION OF AGREEMENT

- 20.01 This Agreement shall, unless changed by mutual consent, continue in full force and effect until **April 30, 2018** and shall continue thereafter for annual periods of one year each unless either party notifies the other in writing at least ninety (90) days immediately prior to the expiration date that it desires to amend this Agreement.
- 20.02 Negotiations shall begin as soon as possible following notification for amendment as provided in the preceding paragraph.
- 20.03 If, pursuant to such negotiations, an agreement is not reached on the renewal or amendment of this Agreement prior to the current expiry date, this Agreement shall continue in full force and effect until a new Agreement is signed between the parties, or until Conciliation proceedings prescribed under the Ontario Labour Relations Act have been completed, whichever date should first occur.

Signed at Toronto this 26th day of May, 2016

On Behalf of the Company
Satin Finish Hardwood Flooring Ltd.

On Behalf of the Union
Teamsters Local Union 847

Eric Prydatok, Manager, Human Resources

Fernanda Santos, President

David Ricci, C.O.O.

Tom Fraser, Secretary Treasurer

Ankush Joshi, Steward

Dinatilde Estrela, Steward

Parvinder Sidhu, Steward

Mario Carreiro, Steward

141

Letter of Agreement No. 1

Re: Article 11.04

The Company recognizes and confirms its obligation under Article 11.04 to assign overtime to volunteers "on the basis of seniority, which shall govern as long as the employee has the skill and ability and efficiency to do the job".

Senior management agrees to ensure that all supervisors are aware of this obligation and will get personally involved in any concern that it is not being complied with. The Company agrees to instruct its supervisors to apply the procedure consistently.

The Union agrees that employees with controllable poor attendance attitudes should not seek to make up full pay through overtime premiums.

Letter of Agreement No. 2

Re: Night Shift

Employees on night shift who would prefer day shift will so inform the Company. If the Company has day shift vacancies, then at least once every two months it will transfer the most senior person on night shift seeking a change to the day shift position so long as the employee has the skill, ability and efficiency to do the day shift job.

Additionally, such a transfer to day shift will not take place until there is an employee trained to perform the work of the employee requesting the transfer.

Letter of Agreement No. 3

Re: Washrooms

The Company will end its practice of requiring employees as a standard practice to clock out when going to the washroom. (Oak Street).

Signed at Toronto this _____ day of April, 2016

On Behalf of the Company
Satin Finish Hardwood Flooring Ltd.

On Behalf of the Union
Teamsters Local Union 847

Eric Prydatok, Manager, Human Resources

Fernanda Santos, President

APPENDIX "A"

JOINT LABOUR/MANAGEMENT CONSULTATION MEETINGS

Objective:

Recognizing the community interest in the efficient and economical operation of the Company as well as the satisfactory working life for all employees affected by the work of this Committee and believing that the basis of good relations rests upon co-operation and good communications between the parties, the Management and members of the Union hereby agree to work together in the successful operation of a Joint Consultation Committee.

1. **Purpose and Commitment:**

The purpose of the Consultation Committee is to provide the parties with an open forum of communications in order to better understand each other and to resolve problems and issues in an open exchange of ideas and views between Union and Management. The parties will use the Committee to look for opportunities to improve the working relationship between them and between the people they represent and to build a more effective working team.

2. **Structure of Committee:**

For the Company

- Management (up to the number of Stewards)
- Guests

For the Union

- Stewards
- Guests

Either party may request guests pertinent to subject matter.

3. **Limitations:**

In order to have a frank and open discussion, the Committee shall have no authority to change, delete or modify any terms of the Collective Agreement, or to settle grievances arising under the Agreement. Committee discussions shall not be publicized except for those recommendations that have been mutually agreed upon.

4. **Protected Environment:**

Members of the Committee shall be free to discharge their duties in an independent manner without fear that their individual relationships with the Company shall be affected by any participation by them in good faith in their representative capacities.

5. **Agenda:**

The co-chairs will meet seven (7) days prior to each meeting to exchange agendas for that meeting. The items in the agendas will be listed in order of priority. The Company will

arrange to have both agendas typed and distributed to Committee members prior to the meeting. Items from the agendas will be discussed at the meeting on an alternating basis with the first item being taken from either the Company's or the Union's agenda, depending on which party is chairing the meeting. Items not addressed at a meeting may be re-proposed for the next meeting's agendas. Emergency items arising after the agendas are prepared can be entertained on the agreement of the parties at the outset of the meeting. An item on the agendas may be disposed of by referral to a more appropriate forum or cancelled, by mutual agreement of the parties. The Union Representative who will be responsible for proposing the next list of Union agenda items will be identified at the conclusion of each meeting.

6. **Method of Keeping Minutes:**

Preparation of Minutes of each meeting will be the responsibility of the Company. Approval for distribution of the Minutes will be the responsibility of the Committee at the conclusion of each meeting. The Minutes will contain a description of the topic and the action agreed upon. The discussion of the merits of the topic is not a proper matter for inclusion in the Minutes. The Minutes will be circulated to all members of the Committee and signed by the co-chairs prior to being posted on the bulletin boards within one (1) week following the Committee meeting.

7. **Chair Responsibility:**

The Company and the Union will alternate in filling the Chair from meeting to meeting. The Chair will seek to keep the discussion on topic and ensure that each Committee member has a chance to have input on each item discussed. In general, the Chair will try to establish an open, flexible style of discussion on agenda items.

144

Schedule 1

**SUMMARY OF WELFARE BENEFITS
TEAMSTERS LOCAL 847 HEALTH & WELFARE TRUST FUND.**

Benefits for Full Time Bargaining Unit Employees

Benefits for Active Members and Eligible Dependents

Eligible Dependents are defined in the master policy and include your Spouse (common-law Spouse after one year of co-habitation) and your unmarried children under age 21 (up to age 25 if attending school).

LIFE INSURANCE

All Active Members are covered for two times basic annual earnings rounded to the next higher \$1,000, to a maximum of \$200,000. Coverage terminates at age 70 or retirement, if earlier.

ACCIDENTAL DEATH AND DISMEMBERMENT

In the event of accidental death, AD&D provides an additional amount of coverage equal to two times basic annual earnings rounded to the next higher \$1,000, to a maximum of \$200,000. In the event of accidental loss of limbs etc. a percentage of the principle sum is payable in accordance with the schedule of losses, as set out in the master policy.

DEPENDENT LIFE INSURANCE

Life Insurance of \$10,000 is provided for your eligible Spouse. Each eligible child (from 24 hours of age) is covered for \$5,000 of Life Insurance. Dependent Life coverage terminates when the Member's Life Insurance coverage terminates.

WEEKLY DISABILITY BENEFIT

Schedule: The Weekly Disability Benefit is 70% of basic weekly earnings up to the EI Maximum.

Maximum Benefit Period: For any one period of total disability, benefits will be payable until the end of the 26-week period following the elimination period, but not beyond the date you are retired.

Employment Insurance Integration: This is an Employment Insurance (EI) Integrated Plan. Payment of Weekly Disability Benefits begins following completion of the elimination period of 1st day accident or hospitalization, and 14 days for all other disabilities. However, no Weekly Disability Benefits will be payable during the 15-week period when disability benefits would normally be paid under the Employment Insurance Act of Canada. If you become totally disabled, you must apply to EI for sickness benefits. If you meet EI eligibility requirements, you will receive a maximum of fifteen weeks of benefit payments from EI. Weekly Disability Benefits (re)commence after the termination of EI disability benefits and are payable up to your 26th week of disability.

If you do not qualify for any EI benefits, or your disability benefits are terminated through EI prior to receiving 15 weeks of payments, you must submit proof to the Plan Administrator that you are not eligible for disability benefits through EI or proof of the date of your last payment (if applicable).

Motor Vehicle Accidents: No Weekly Disability Benefit will be payable for any disability resulting from a motor vehicle accident.

Termination: The Weekly Disability Benefit terminates on your 70th birthday or the date you retire, if earlier.

EXTENDED HEALTH CARE PLAN

Eligible expenses are covered at 100% to a lifetime maximum of \$1,000,000 per covered person. Eligible expenses include the usual major medical supplies and appliances not covered by the Provincial Health Insurance Plan or any other government plan, including WSIB.

HOSPITAL: THERE IS NO HOSPITAL COVERAGE IN CANADA.

Prescription Drug Plan: Ingredient costs for eligible drugs are covered at 100%. Drug coverage includes prescription drugs, diabetic supplies, and life sustaining pharmaceuticals.

The dispensing fee cost for an eligible drug prescription is reimbursed to a maximum of \$8.00 per prescription. A maximum of one dispensing fee is payable every 90 days for maintenance medications.

When a Generic Equivalent is available, the Plan will only cover the cost of the Generic equivalent. Members may still obtain the Brand version of a Drug, but the Plan will only reimburse based on the cost of the Generic Equivalent if there is one available (even when a doctor requests no substitutes).

Pharmacy Listing – You have the choice of purchasing your drugs anywhere. However, in order to assist you in choosing a lower cost pharmacy, a list of pharmacies and their current dispensing fees is available. Simply go to www.manionwilkins.com, then click on Claims and, under the Managed Health Care heading, choose the hyperlink to either the list of pharmacies in Ontario or your province, then scroll down until you find your city, and you will find the names and addresses of the pharmacies in your city along with their dispensing fees. This list is updated on a quarterly basis and is also available by contacting the Plan Administrator's Contact Centre.

Health Practitioners: Charges, including x-ray charges, for listed paramedical practitioners who are registered and legally practising within the scope of their professions, are covered up to the following maximums:

- For a chiropractor, osteopath, naturopath, podiatrist/chiropractist, acupuncturist, registered clinical psychologist, physiotherapist, registered massage therapist, or orthophonist/speech therapist up to a maximum of \$1,000 per calendar year per family, for all practitioners combined.

No amount will be paid for any visit for which any amount is payable under the insured person's Provincial Health Insurance Plan.

Orthopaedic Shoes/Orthotics: Charges up to \$200 per shoe or up to a maximum of \$400 per calendar year are covered. To be covered under the plan, orthopedic shoes and orthotics must be recommended by a licensed doctor (M.D.), podiatrist, or chiropractist. They must be custom made and specifically designed and molded for the covered person, dispensed by a certified podiatrist, chiropractist, pedorthist, or orthotist, and required to correct a diagnosed physical impairment.

116

Recommendation must include the diagnosis, symptoms, and chief complaints. No benefit will be provided if the orthopedic shoes or orthotics are prescribed or dispensed by a practitioner other than those listed above. **Important Note:** To avoid misinterpretation of what is eligible and what may or may not qualify as a covered expense, it is strongly recommended that you submit an estimate to the Plan Administrator for confirmation prior to the purchase.

Breast Prosthesis: Charges are covered up to \$150 in any five year period

Artificial Limbs and Eyes, and Back and Neck Braces: Charges are covered up to \$750 per appliance, per lifetime.

Hearing Aids: Charges are covered up to \$500 every five years

Support Hose and Surgical Stockings: Charges are covered up to a maximum of 2 pairs per calendar year. To be eligible elastic support stockings must be recommended by a licensed doctor (M.D.) or podiatrist, provided they have a compression value of at least 20 to 30 mmHg pressure and are required to treat a diagnosed medical condition.

Out-Of-Hospital Nursing: Charges are covered at 80%, for private duty nursing care to a maximum of \$25,000 every three years, by a registered nurse (R.N.) who is not a member of your family and does not normally live in your home, when ordered by a licensed doctor (M.D.) as medically necessary for a disability that requires the specialised training of an R.N.

Vision Care: Vision care coverage is at 100%. Covered charges include those for eligible contact lenses, eyeglasses lenses, and eyeglasses frames. Charges for sunglasses or safety glasses of any kind are excluded. The maximum amount payable for contacts and eyeglasses is \$200 in any 12 month period for persons under age 18, or \$200 in any 24 month period for persons age 18 or over. Eye examinations are covered for individuals age 20 or over but younger than age 65, up to a maximum of \$80 every 24 months. For contact lenses, eyeglass lenses, or eyeglass frames required after cataract surgery the maximum is \$200 per lifetime, and only if vision can be improved to at least the 20/40 level.

Ambulance Services: Covered to reasonable and customary maximum at 100% coinsurance.

EMERGENCY OUT OF COUNTRY MEDICAL COVERAGE: 100% for emergency medical, doctor's fees, hospital charges etc. over and above OHIP. There is a \$5,000,000 lifetime maximum for each covered person. Trips are limited to a maximum of sixty (60) consecutive days. This coverage terminates at age 80. The coverage is outlined in the policy.

DENTAL BENEFITS

Fee Guide: Dental services are covered up to fee listed in the current years' Ontario Dental Association (ODA) suggested fee guide, subject to the provisions below.

Coinsurance: Basic Dental Services are payable at 100%.
Major Dental Services covers dentures only at 50%.

Maximum: The maximum amount payable for Basic and Major Dental Services combined is \$2,000 per calendar year.

Covered Charges

Covered charges are those for needed dental care, services or supplies, as described below and received while the Member is covered, for either a disease or injury that is non-occupational.

The following services or supplies are covered subject to benefit maximums:

Basic Dental Services:

- Oral exams, including scaling and cleaning of teeth, but not more than once every 12 months;
- Periodontal scaling and/or root planning (limited to 10 units per year for all procedures combined);
- Occlusal adjustments/equilibration (limited to 8 units per year);
- Topical applications of sodium or stannous fluoride but not more than one application every 12 months;
- Dental x-rays, except that bite-wing x-rays are limited to one set every 6 months;
- Fillings;
- Extractions;
- Oral surgery, including excision of impacted wisdom teeth;
- Antibiotic drug injections;
- Anaesthesia and its administration in connection with oral surgery or other covered dental services;
- Space maintainers, including stainless steel crowns for primary teeth that have several cavities which would otherwise require fillings or which are non-restorable using normal restorative dental material;
- Repair, relining, or rebasing of dentures;
- Repair, resurfacing or re-cementing of crowns, inlays, onlays or bridges;
- Periodontic treatment for disease of the bone and gums of the mouth, including tissue grafts and occlusal guards, but not athletic guards; and
- Endodontic treatment, including root canal therapy.

Major Dental Services - Dentures:

- First installation, including adjustments of partial or full, temporary or full temporary or permanent removable dentures to replace 1 or more natural teeth extracted while the person is covered;
- Denture adjustments that occur more than 3 months after installation;
- Addition of teeth to an existing partial denture, if required to replace one or more natural teeth extracted while the person is insured; and
- Replacement of an existing partial or full removable denture, if it is:
 - a replacement required because of extraction, loss, or fracture of one or more sound natural teeth after the individual became insured under this Plan, or
 - a replacement more than 12 months after the individual became insured under this coverage, and the existing denture is at least 5 years old and no longer serviceable.

Major Dental Services - Crowns and Bridgework

- Inlays, onlays, gold fillings, and crowns;
- First installation of fixed bridgework, including crowns to form abutments, to replace one or

- more natural teeth extracted while the person was insured.
- Replacement of existing bridgework, but only if it was installed at least five years before and cannot be made serviceable; and
- Addition of teeth to existing fixed bridgework, if required to replace one or more natural teeth extracted while the person is covered.

Orthodontics (Dependent Children Only)

- Diagnostic procedures, including models
- Therapy and appliances
- Correction or malocclusion

Predetermination of Benefits

If charges for a planned course of treatment by a licensed dentist would exceed \$300.00, proposed details and x-rays should be submitted to the Plan Administrator for approval. Failure to do so may result in a payment of a lesser benefit amount because of the difficulty in determining the need for such treatment after it has been provided. Dental x-rays will be promptly returned to the dentist.

Alternate Services

If alternate services may be performed for the treatment of the dental condition, the maximum amount payable will be the amount shown in the Suggested Fee Guide for the least expensive service or supply required to produce a professionally adequate result.

Limitations - No amount will be paid for charges for:

- Care which is cosmetic;
- Broken appointments;
- Care covered under a medical plan provided by an Company or government;
- Treatments for which, in the absence of insurance, there would be no charge;
- Stainless steel crowns on permanent teeth;
- Oral hygiene instruction or nutritional counselling;
- Protective athletic appliances;
- A full mouth reconstruction, for a vertical dimension correction, or for diagnosis or correction of a temporomandibular joint dysfunction;
- Replacement of lost or stolen prostheses; or replacement of bridgework
- Prostheses, including crowns and bridgework, and the fitting thereof which were ordered while insured, but which were finally installed or delivered after this benefit is discontinued.

GENERAL:

- Each Member will be given a Pay-Direct Drug Card / Dental Card. **IMPORTANT NOTE: THERE IS ONE COMBINED CARD FOR DRUG AND DENTAL COVERAGE.**
- A separate brochure and Identification Card is provided for the Emergency Out of Country Medical Coverage.
- In the case of a dispute, the actual terms and conditions under the group Master Policies and the Health Care and Dental Care Self-Funded Plan Document issued to the Trustees of the Teamsters Local Union 847 Health & Welfare Trust Fund will prevail subject to any overriding government legislation.

- The benefits in this Collective Agreement and in the Policy are subject to change at the discretion at the Board of Trustees.

Note:

This is a brief description of the covered benefits. It is designed to tell you about the provisions of the benefits which are of most general interest. Not all of the Plan's details are included. If you have any questions about the Plan rules or provisions, or if you would like to find out about any matter affecting your status in it, telephone or write to the Plan Administrator:

Manion Wilkins & Associates Ltd.
500 – 21 Four Seasons Place
Etobicoke, Ontario M9B 0A5

416-234-5044
Toll Free - 1-800-263-5621
Fax – 416-234-2071

Contact Centre:
416-234-3511
Toll Free - 1-866-532-8999
Fax – 416-234-2071

Email: info@manionwilkins.com

Website: www.manionwilkins.com

158

Schedule 2

**SUMMARY OF WELFARE RETIREE BENEFITS
TEAMSTERS LOCAL 847 HEALTH AND WELFARE TRUST FUND.**

Benefits for Retired Members and Eligible Dependents

Full details of the eligible expenses and exclusions are outlined in the Teamsters Self-Funded Health Care and Dental Care Plan Document.

ELIGIBILITY FOR RETIRED BENEFITS

Requirements: When you retire your Health Care and Dental Care Benefits continue for you and your eligible dependents, provided that you have satisfied the eligibility provisions which require a minimum of 5 years of continuous plan participation and attainment of age 60 prior to retirement.

Eligible Dependents: Eligible Dependents are defined in the master policy and include your Spouse (common-law Spouse after one year of co-habitation) and your unmarried children under age 21 (up to age 25 if attending school on a full-time basis). The Spouse of a deceased member will receive free coverage for twelve (12) months following the death of the member, following which coverage may be maintained on a self-pay basis.

EXTENDED HEALTH CARE PLAN

Deductibles: The annual deductible is \$25 for singles and \$50 for families.

Extended Health Lifetime Maximum: The lifetime maximum for Extended Health Care coverage is \$100,000 per covered person.

HOSPITAL: THERE IS NO HOSPITAL COVERAGE IN CANADA.

Prescription Drug Plan: Ingredient costs for eligible drugs are covered at 100%. Drug coverage includes prescription drugs, diabetic supplies, and life sustaining pharmaceuticals.

The dispensing fee cost for an eligible drug prescription is reimbursed to a maximum of \$8.00 per prescription. A maximum of one dispensing fee is payable every 90 days for maintenance medications.

When a Generic Equivalent is available, the Plan will only cover the cost of the Generic equivalent. Members may still obtain the Brand version of a Drug, but the Plan will only reimburse based on the cost of the Generic Equivalent if there is one available (even when a doctor requests no substitutes).

Pharmacy Listing – You have the choice of purchasing your drugs anywhere. However, in order to assist you in choosing a lower cost pharmacy, a list of pharmacies and their current dispensing fees is available. Simply go to www.manionwilkins.com, then click on Claims and, under the Managed Health Care heading, choose the hyperlink to either the list of pharmacies in Ontario or your province, then scroll down until you find your city, and you will find the names and addresses of the pharmacies in your city along with their dispensing fees. This list is updated on a quarterly basis and is also available by contacting the Plan Administrator's Contact Centre.

There is an annual maximum for drug claim reimbursement of \$3,000 per covered person.

The following items are subject to a lifetime maximum of \$20,000 per covered person:

- **Vision Care:** Vision care coverage is at 100%. Covered charges include those for eligible contact lenses, eyeglasses lenses, and eyeglasses frames. Charges for sunglasses or safety glasses of any kind are excluded. The maximum amount payable for contacts and eyeglasses is \$200 in any 12 month period for persons under age 18, or \$200 in any 24 month period for persons age 18 or over. Eye examinations are covered for individuals age 20 or over but younger than age 65, up to a maximum of \$80 every 24 months. For contact lenses, eyeglass lenses, or eyeglass frames required after cataract surgery the maximum is \$200 per lifetime, and only if vision can be improved to at least the 20/40 level.
- **Breast Prosthesis:** Covered to a maximum of \$150 in any 5 year period at 100% coinsurance.
- **Ambulance Services:** Covered to reasonable and customary maximum at 100% coinsurance.
- **Hearing Aids:** Covered to a maximum of \$400 per person per 36 months at 100% coinsurance. Repairs are covered to a maximum of \$100 per calendar year. Batteries are excluded.
- **Dental Care for Accidental Injury:** Covered to a maximum of \$5,000 per accident at 100% coinsurance.
- **Assistive Devices Program (ADP):** Coverage is co-ordinated through the ADP program.
- **Out-of-Hospital Nursing:** Coverage is at 80% coinsurance to a maximum of \$5,000 every 3 years for private duty nursing care. Coverage is for a registered nurse (R.N.) who is not a member of your family and does not normally live in your home. Out-of-Hospital Nursing is covered only when medically necessary and ordered by a licensed doctor (M.D.) for a disability that requires the specialised training of an R.N.

EMERGENCY OUT-OF-COUNTRY BENEFITS

Charges for emergency medical coverage, including doctor's fees, hospital charges, etc. over and above OHIP are covered at 100% coinsurance to a maximum of \$5,000,000 per lifetime. Trips are covered to a maximum of sixty (60) consecutive days. Coverage terminates at age 80 and is outlined in the policy.

DENTAL BENEFITS

Fee Guide: Dental services are covered up to fee listed in the current years' Ontario Dental Association (ODA) suggested fee guide, subject to the provisions below.

Deductible: The annual deductible is \$25 for singles and \$50 for families.

Coinsurance: Basic Dental Services are payable at 100%.
Major Dental Services covers dentures only at 50%.

Maximum: The maximum amount payable for Basic and Major Dental Services combined is \$2,000 per calendar year.

Basic Dental Services:

- Oral exams, including scaling and cleaning of teeth, but not more than once every 12 months;
- Periodontal scaling and/or root planning (limited to 10 units per year for all procedures combined);
- Occlusal adjustments/equilibration (limited to 8 units per year);
- Topical applications of sodium or stannous fluoride but not more than one application every 12 months;
- Dental x-rays, except that bite-wing x-rays are limited to one set every 6 months;
- Fillings;
- Extractions;
- Oral surgery, including excision of impacted wisdom teeth;
- Antibiotic drug injections;
- Anaesthesia and its administration in connection with oral surgery or other covered dental services;
- Space maintainers, including stainless steel crowns for primary teeth that have several cavities which would otherwise require fillings or which are non-restorable using normal restorative dental material;
- Repair, relining, or rebasing of dentures;
- Repair, resurfacing or re-cementing of crowns, inlays, onlays or bridges;
- Periodontic treatment for disease of the bone and gums of the mouth, including tissue grafts and occlusal guards, but not athletic guards; and
- Endodontic treatment, including root canal therapy.

Major Dental Services:

- First installation, including adjustments of partial or full, temporary or full temporary or permanent removable dentures to replace 1 or more natural teeth extracted while the person is covered;
- Denture adjustments that occur more than 3 months after installation;
- Addition of teeth to an existing partial denture, if required to replace one or more natural teeth extracted while the person is insured; and
- Replacement of an existing partial or full removable denture, if it is:
 - a replacement required because of extraction, loss, or fracture of one or more sound natural teeth after the individual became insured under this Plan, or
 - a replacement more than 12 months after the individual became insured under this coverage, and the existing denture is at least 5 years old and no longer serviceable.

Predetermination of Benefits

If charges for a planned course of treatment by a licensed dentist would exceed \$300.00, proposed details and x-rays should be submitted to the Plan Administrator for approval. Failure to do so may result in a payment of a lesser benefit amount because of the difficulty in determining the need for such treatment after it has been provided. Dental x-rays will be promptly returned to the dentist.

Alternate Services

If alternate services may be performed for the treatment of the dental condition, the maximum amount payable will be the amount shown in the Suggested Fee Guide for the least expensive service or supply required to produce a professionally adequate result.

Limitations - No amount will be paid for charges for:

- Care which is cosmetic;
- Broken appointments;
- Care covered under a medical plan provided by an Company or government;
- Treatments for which, in the absence of insurance, there would be no charge;
- Stainless steel crowns on permanent teeth;
- Oral hygiene instruction or nutritional counselling;
- Protective athletic appliances;
- A full mouth reconstruction, for a vertical dimension correction, or for diagnosis or correction of a temporomandibular joint dysfunction;
- Replacement of lost or stolen prostheses; or replacement of bridgework
- Prostheses, including crowns and bridgework, and the fitting thereof which were ordered while insured, but which were finally installed or delivered after this benefit is discontinued.

K4

Schedule 3

Summary of Pension Plan

PENSION PLAN:

The **Teamsters Local Union 847 Pension Plan** was established for the sole purpose of providing pension benefits to eligible Plan Members. The Pension Plan operates independently of the Company(s) and the union except that the union is the plan sponsor.

RESPONSIBILITY:

THE UNION: As the Plan sponsor, the Union is responsible to negotiate the contribution rates under the Collective Agreement and to select the Insurance Carrier. From time to time the Union will survey the Insurance Carriers in the marketplace to ensure that the rates are very competitive and to secure the best deal possible for the Pension Plan Members at NO COST to the Plan Members.

THE COMPANY: The Company is only responsible for remitting the contribution rates and providing the pertinent information required to administer the Pension Plan as specified under Article 18.

PENSION PLAN MEMBER: The Pension Plan member must complete Pension Plan enrolment form. The Pension Plan Member must report promptly any change of address, marital status and/or beneficiary. Furthermore, the Pension Plan Member must use due diligence and take advantage of information available to him through the Insurance Carrier, or others of his choice, to enable him to make the best decisions for himself in choosing from the available investment vehicles in order to maximize his retirement income. Should the Member wish to participate in the voluntary Group RRSP Plan, member must complete the Group RRSP enrolment form.

Note: The Union utilizes the services of an Insurance carrier to provide the custodial services and investment funds that each individual member selects according to their investment profile and time horizon.

Money Purchase or Defined contribution Plan:

Under this arrangement contributions as specified herein are directed to individual Members' Accounts. Each member will have an individual account set up with the Insurance carrier. It is similar to an RRSP except that an annuity (monthly pension) or Life Income Fund (LIF) must be purchased to provide for a monthly pension income at retirement. Members' Accounts are administered as follows:

- a) As received, contributions are allocated to each Member's Account.
- b) Contributions are deposited into the Member's account and invested by (a) professional investment manager(s) as selected by each member.
- c) Interest is credited to the accumulated balance in each Member's Account. The interest rate credited is based on investment returns earned by the investment manager that have been selected by the member.

Eligibility:

As outlined above.

Investments:

The Fund investments include guaranteed investment certificates (GIC), money market securities, bonds and equities funds. Each member will have the opportunity to consult with the Insurance carrier's licensed Financial Consultant and select the investment fund(s) that best suit their investment risk profile and time horizon. Members will have the opportunity to change investment fund(s) as required by notifying the Insurance carrier.

Vesting:

A member is entitled to the value of his Member's Account immediately upon becoming a Member of the Plan. The Member's Account is locked-in and must be used to provide a monthly pension. No benefits are paid until a member terminates employment, retires or dies.

Retirement:

Under this Plan the "Normal Retirement Age" is 65, however, early retirement is available from age 55. Upon retirement a monthly pension benefit (annuity) or LIF is purchased using the full value of Member's Account at the time of retirement.

Termination:

When a locked-in Member leaves the Plan prior to retirement, the Member has the option to purchase a deferred pension (or if at least age 55 an immediate pension) using the full value of his/her Member's Account; or to transfer the full value of his/her Member's Account to a locked-in RRSP, another registered Pension Plan (or a Life Income Fund, if applicable).

If a Member is not locked-in when he/she leaves the Plan, the Member will receive a lump sum payment equal to his/her Member's Account.

Pre-Retirement/death:

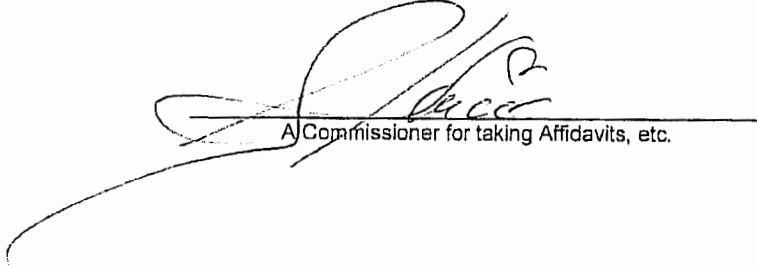
In the event of death, the member's Spouse or, if no Spouse, the member's beneficiary will be entitled to the full value of the Member's Account. The type of benefit varies if the entitlement is payable to a Spouse. It is also dependent on the member's age at the date of death.

This is a brief summary only. The above does not create or confer any contractual or other rights. A member's pension rights are governed by the Rules and Regulations of the Pension Plan.

A benefit plan summary (booklet) will be provided by the insurance carrier.

Exhibit B

This is **Exhibit "B"** referred to in
the Affidavit of Gregory Manion
sworn before me herein
this 2nd day of August, 2019.



A Commissioner for taking Affidavits, etc.

Research By Transaction Report
Remote Deposit Capture

Report Created on 8/31/2018 4:35:34 PM by Ramneetac

Presenter: MANION WILKINS & ASSOCIATES LTD. Research ID: 9
Location(s): Woodbridge Status: Acknowledged

005483
Date 2018 08 22
XXXX MM DD

CAHADIJU IMPERIAL BANK OF COMMERCE
265 Queen Street West
Toronto, Ontario M5V 1Z5

S ***51,710.40

PER
PEN

TO THE ORDER OF
Teamsters 1847, H & W Trust
c/o Manion Wilkins & Associates Ltd.
500 - 21 Four Seasons Place
Toronto, ON
M9B 0A5, Canada

FIFTY-ONE THOUSAND SEVEN HUNDRED TEN AND 40/100

1*00054831* 0000200101 7000917021*

Printer ID # / NI d'imprimeur 2014

DEPOSIT TO/DEPOT AU
MANION WILKINS & ASSOCIATES LTD.
Woodbridge
>>12752-004<<5301167

Endorsement - Signature or Stamp
Encasement - signature ou estampille

BACK/ENDOS

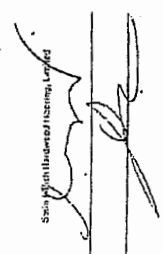
Deposit to the Credit
of the Payee
12752-004
TD Canada Trust
20 Milverton Dr.
Mississauga, L5R 3G3
12752-004

Disbursement/Retour de
12752-004
Account #5228249

Research By Transaction Report
Remote Deposit Capture

Report Created on 10/12/2018 4:46:25 PM by Ramneetac

Presenter: MANION WILKINS & ASSOCIATES LTD. Research ID: 19
Location(s): Woodbridge Status: Acknowledged

| | | | |
|--|---|--|--|
| Smith Finish Hardwood Flooring, Limited 15 Foreman Drive, Toronto, Ontario, Canada M8L 1L4 Established 1982 Toronto - Montreal - Vancouver | | CANADIAN IMPERIAL BANK OF COMMERCE 100 King Street West Toronto, Ontario, M5X 1C5 | 005611 Date 2018 10 03 XXXY H9 DD |
| PAY Teamsters 1847, H & W Trust *****50,803.20 | *****FIFTY THOUSAND EIGHT HUNDRED THREE AND 20/100***** TO THE ORDER OF Teamsters 1847, H & W Trust c/o Manion Wilkins & Associates Ltd. 500 - 21 Four Seasons Place Toronto, ON M9B 0A5 Canada | \$ *****50,803.20 See front of back of instrument for details | Signature of Depositor  |
| Deposit to the Credit of the Payee 12752-004 TD-Canada Trust 20 Midwestern Dr. Mississauga, L5R 3G2 12752-004 | | DEPOSIT TO/DEPOT AU MANION WILKINS & ASSOCIATES LTD. Woodbridge >12752-004<<5301167 | |
| Endorsement - Signature of Signer Endossement - signature ou estampille BACK/ENDOS | | Printer ID # / NI d'imprimeur 1014 | |

160

Research By Transaction Report
Remote Deposit Capture

Report Created on 2018-10-31 4:12:24 PM by Ramneetac

Research ID: 9
Status: Acknowledged

Presenter: MANION WILKINS & ASSOCIATES LTD.
Location(s): Woodbridge

005702

Swim Finish Hardwood Flooring, Limited
1500
Established 1982 (enq. - Montreal - Vancouver)

CAJARIAN INDUSTRIAL BANK OF COMMERCE
100
Toronto, Ontario M5V 2A2

Date 2018 10 19
YYYY MM DD

\$ ****53,071.20

PAV Teamsters 1847, H & W Trust

*****FIFTY-THREE THOUSAND SEVENTY-ONE AND 20/100****

Teamsters 1847, H & W Trust
c/o Manion Wilkins & Associates Ltd.
500 - 21 Four Seasons Place
Toronto, ON
M9B 0A5 Canada

Signature: [Handwritten Signature]

1000057021810050210010070119170218

DEPOSIT TO/DEPOT AU
MANION WILKINS & ASSOCIATES LTD.
Woodbridge
>12752-004-15301167

Printer ID # / NI d'imprimeur 3014

Endorsement - Signature or Stamp
Endossement - signature ou estampille

Back/Endos

Deposit to the Credit
of the Payee

12752-004
TD Canada Trust
40 Milverton Dr.
Mississauga, L5R 3G2
12752-004

Disbursement Return to
12752-004
Account #52282-9

161

SATIN FINISH HARDWOOD FLOORING LIMITED Employer 0081613 July-18
 Health & Welfare Remittance - email excel file to accounting@manlonwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | S.I.N. | H & W | REMARKS |
|------|----------------|----------------|--------|-----------|---------------------------|
| 2134 | ACEDO | VINCENTE | | \$ 420.00 | |
| 2001 | ADU | PATRICK | | \$ 420.00 | |
| 2002 | AGUIAR | JOAO | | \$ 420.00 | |
| 2003 | ALMEIDA | CRISTINA | | \$ 420.00 | |
| 2004 | ALVARADO | ARNALDO | | \$ 420.00 | |
| 2006 | AMARAL | JUDY | | \$ 420.00 | |
| 2100 | AMARO | DAVID | | \$ 420.00 | |
| 2008 | ANTUNES | MARIA | | \$ 420.00 | |
| 2009 | ARRUDA | MARIA | | \$ 420.00 | |
| 2136 | ASADOUR | HAGOP | | \$ 420.00 | |
| 2105 | ATO | AURORA | | \$ 420.00 | |
| 2127 | BADAJIAN | DATIF | | \$ 420.00 | |
| 2010 | BASSI | JAGTAR | | \$ 420.00 | |
| 2110 | BATH | MEENA | | \$ 420.00 | |
| 2011 | BOLA | HARWINDER | | \$ 420.00 | |
| 2013 | BUI | HOA | | \$ 420.00 | |
| 2015 | CARREIRO | ARTHUR | | \$ 420.00 | |
| 2016 | CARREIRO | MARIO | | \$ 420.00 | |
| 2017 | CHAHAL | PARSHOTAM | | \$ 420.00 | |
| 2018 | CHARRUA | VITOR | | \$ 420.00 | |
| 2019 | CHIK | CHANTHOL | | \$ 420.00 | |
| 2020 | COSTA | MARIA | | \$ 420.00 | |
| 2021 | CUSTODIO | MARIA | | \$ 420.00 | |
| 2024 | DAVINDER | DHAMMI | | \$ 420.00 | |
| 2022 | DAWOU | MAHMOUD | | \$ 420.00 | |
| 2023 | DE SOUSA | ANTONIO | | \$ 420.00 | |
| 2163 | DHADDA | RAVINDER SINGH | | \$ 420.00 | |
| 2062 | DHEERAJ | DHEERAJ | | \$ 420.00 | |
| 2025 | DHILLON | GURINDERPAL | | \$ 420.00 | |
| 2026 | DO | HA | | \$ 420.00 | |
| 2029 | ESTRELA | DENATILDE | | \$ 420.00 | |
| 2108 | FERREIRA | TANIA | | \$ 420.00 | |
| 2147 | FONSECA | CATARINA | | \$ 420.00 | Maternity - July 15, 2018 |
| 2030 | FILAR | ZBIGNIEW | | \$ 420.00 | |
| 2032 | GILL | KULDIP | | \$ 420.00 | |
| 2031 | GILL | SUKHWINDER | | \$ 420.00 | |
| 2033 | GONCALVES | MARIO | | \$ 420.00 | |
| 2109 | GUERREIRO | CAROLINA | | \$ 420.00 | |
| 2034 | GUZMAN | JORGE | | \$ 420.00 | |
| 2035 | HAYOR | BOOTA SINGH | | \$ 420.00 | |
| 2036 | HENRIQUES | DARIO | | \$ 420.00 | |
| 2037 | HERRERA | JURGEN | | \$ 420.00 | |
| 2118 | HILL MCGROWDER | CHELSEA | | \$ 420.00 | |
| 2038 | HUANG | PETER | | \$ 420.00 | |
| 2159 | JABBAR | ABDUL | | \$ 420.00 | |
| 2098 | JHUTTY | SHARAN KAUR | | \$ 420.00 | |
| 2172 | JOHN | EMMANUEL | | \$ 420.00 | |
| 2040 | JOSHI | ANKUSH | | \$ 420.00 | |
| 2041 | JUDGE | BALWANT | | \$ 420.00 | |
| 2043 | KANDESAMY | INDRAKUMAR | | \$ 420.00 | |
| 2116 | KARAJIAN | HAGOP | | \$ 420.00 | |
| 2044 | KARWOWSKI | ANTONI | | \$ 420.00 | |
| 2150 | KAZARIAN | HOROUTION | | \$ 420.00 | |
| 2044 | KESHESHIAN | NOURI | | \$ 420.00 | |
| 2058 | KEUOSHERIAN | OHANS | | \$ 420.00 | |
| 2045 | KIMEL | ZBIGNIEW | | \$ 420.00 | |
| 2145 | KOUYOUJIAN | RAFFI | | \$ 420.00 | |
| 2046 | LAM | THI TIEM | | \$ 420.00 | |
| 2047 | LATOCHA | WALTER | | \$ 420.00 | |
| 2048 | LE | HIEU | | \$ 420.00 | |
| 2049 | LE | THI-HUYEN | | \$ 420.00 | |
| 2051 | LOPES | LAURINDA | | \$ 420.00 | |

162

155

1070511

SATIN FINISH HARDWOOD FLOORING LIMITED Employer: OOB1615
 Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

July-18

| # | FAMILY NAME | FIRST NAME | NET | H & W | REMARKS |
|------|---------------|-------------|-----|-----------|---------------------|
| 2052 | LUONG | DONNA | | \$ 420.00 | |
| 2053 | LUU | MINH NGOC | | \$ 420.00 | |
| 2054 | MA | HUNG LAP | | \$ 420.00 | |
| 2055 | MOROCCO | MANUEL | | \$ 420.00 | |
| 2139 | MAKSIAN | AVADIS | | \$ 420.00 | |
| 2115 | MASARAJIAN | VIKEN | | \$ 420.00 | |
| 2056 | MASILAMANY | NARASIMMAN | | \$ 420.00 | |
| 2135 | MASSARJIAN | VAHE SHANT | | \$ 420.00 | |
| 2057 | McGROWDER | CLEMENT | | \$ 420.00 | |
| 2123 | MELKONIAN | GARABET | | \$ 420.00 | |
| 2058 | MEJIAS | MONICA | | \$ 420.00 | |
| 2141 | MINHAS | RANJIT | | \$ 420.00 | |
| 2059 | MOMENZADEH | ZIA | | \$ 420.00 | |
| 2060 | MONTEIRO | ANTONIO | | \$ 420.00 | |
| 2142 | MOUBAYED | GEORGE | | \$ 420.00 | |
| 2061 | MURUGESU | KUNANAYAGAM | | \$ 420.00 | |
| 2062 | NAHAR | KULDIP | | \$ 420.00 | |
| 2053 | NGUYEN | HUA | | \$ 420.00 | |
| 2064 | NGUYEN | VAN PHUONG | | \$ 420.00 | |
| 2065 | NIJJAR | BALDEV | | \$ 420.00 | |
| 2066 | NIJJAR | BALRAJ | | \$ 420.00 | |
| 2067 | NOWAKOWSKA | MALGORZATA | | \$ 420.00 | |
| 2068 | PLINEZ | RENE | | \$ 420.00 | |
| 2169 | OLANREWAJU | GIDEON | | \$ 420.00 | |
| 2143 | OLIHANIAN | NAZR | | \$ 420.00 | LOA 2 June 24, 2018 |
| 2070 | OSMAN | SAHRA | | \$ 420.00 | |
| 2071 | PACHECO | FERNANDO | | \$ 420.00 | |
| 2176 | PEDDLE | DONALD | | \$ 420.00 | Nov. 20, 2017 - 1 |
| 2168 | PANGANIBAN | ROMEO | | \$ 420.00 | |
| 2072 | PARREIRA | JOE | | \$ 420.00 | |
| 2073 | PASTRAN | ROSA | | \$ 420.00 | |
| 2075 | PUREWAL | JIT | | \$ 420.00 | |
| 2076 | REGO | MARIA | | \$ 420.00 | |
| 2077 | ROJAS | ANA | | \$ 420.00 | |
| 2078 | ROSS | ANTONIO | | \$ 420.00 | |
| 2079 | RUTKOWSKA | ELZBIETA | | \$ 420.00 | |
| 2106 | SADHARA | KULWINDER | | \$ 420.00 | |
| 2080 | SANGHA | JASVIR | | \$ 420.00 | |
| 2174 | SANTOS | DAISY | | \$ 420.00 | |
| 2081 | SIDHU | PARVINDER | | \$ 420.00 | |
| 2161 | SINGH | KARAMVIR | | \$ 420.00 | |
| 2086 | SOUSA | ELYIRA | | \$ 420.00 | |
| 2087 | SOUSA | MARIA | | \$ 420.00 | |
| 2088 | STEVENSON | ANDREW | | \$ 420.00 | |
| 2089 | TAN | HENRY | | \$ 420.00 | |
| 2090 | TEVES | DINIS | | \$ 420.00 | |
| 2091 | THOMPSON | RAYON | | \$ 420.00 | |
| 2092 | TOOR | HARJIT | | \$ 420.00 | |
| 2094 | TRAN | HUNG THANH | | \$ 420.00 | |
| 2096 | VU | HANG | | \$ 420.00 | |
| 2138 | WARKIS | KESHISHIAN | | \$ 420.00 | |
| 2097 | WELDEGHEDRIEL | SOLOMON | | \$ 420.00 | |

112 @ \$420.00 \$ 47,880.00 \$ -
 + 8% P.S.T. \$ 3,830.40 \$ -
 Total \$ 51,710.40 \$ -

RECEIVED
 AUG 31 2018
 MANION WILKINS & ASSOCIATES LTD.

163

SATIN FLOORING HARDWARE FLOORING LIMITED Employer 0981615 August-16
 Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H.B.W. | REMARKS |
|------|----------------|----------------|-----------|---------|
| 2134 | ACEDO | VICENTE | \$ 420.00 | |
| 2218 | DEBAJITO | FOLASHADE | | |
| 2199 | ADELAINI | HOJMDEN | | |
| 2001 | ADU | PATRICK | \$ 420.00 | |
| 2002 | AGUIAR | JOAO | \$ 420.00 | |
| 2003 | ALMEIDA | CRISTINA | \$ 420.00 | |
| 2004 | ALVARADO | ARNALDO | \$ 420.00 | |
| 2006 | AMARAL | JUDY | \$ 420.00 | |
| 2100 | AMARO | DAVID | \$ 420.00 | |
| 2008 | ANTUNES | MARIA | \$ 420.00 | |
| 2173 | ARDALES | ROQUIN | \$ | |
| 2009 | ARRUDA | MARIA | \$ 420.00 | |
| 2136 | ASADOUR | HAGOP | \$ 420.00 | |
| 2198 | AVADIS | JOSE | | |
| 2209 | AWOYENI | TOYOSI | | |
| 2105 | MOTO | AURORA | \$ 420.00 | |
| 2127 | BALAJAN | DATIF | \$ 420.00 | |
| 2010 | BASSI | JAGTAR | \$ 420.00 | |
| 2110 | BATHI | MEEHA | \$ 420.00 | |
| 2201 | BLAIR | LINDEL | | |
| 2011 | BOLA | HARWINDER | \$ 420.00 | |
| 2189 | BROWN | LEROY | | |
| 2013 | BUI | HOA | \$ 420.00 | |
| 2015 | CARREIRO | ARTHUR | \$ 420.00 | |
| 2016 | CARREIRO | MARIO | \$ 420.00 | |
| 2017 | CHAHAL | PARSHOTAM | \$ 420.00 | |
| 2018 | CHARRUA | VITOR | \$ 420.00 | |
| 2019 | CHIK | CHANTHOL | \$ 420.00 | |
| 2020 | COSTA | MARIA | \$ 420.00 | |
| 2021 | CUSTODIO | MARIA | \$ 420.00 | |
| 2024 | DAVIDER | DHAMMI | \$ 420.00 | |
| 2022 | DAWOUD | MAHMUD | \$ 420.00 | |
| 2023 | DE SOUSA | ANTONIO | \$ 420.00 | |
| 2163 | DHADA | RAVINDER SINGH | \$ 420.00 | |
| 2062 | DHEERAJ | DHEERAJ | \$ 420.00 | |
| 2025 | DHILLON | GURINDERREAL | \$ 420.00 | |
| 2207 | DIRRAN | SHANT | | |
| 2216 | YUCOR | DIOSADO | | |
| 2026 | DO | HA | \$ 420.00 | |
| 2029 | ESTRELA | DENATILDE | \$ 420.00 | |
| 2108 | FERREIRA | TANIA | \$ 420.00 | |
| 2147 | FONSECA | CATARINA | \$ 420.00 | |
| 2030 | FILAR | ZBIGNIEW | \$ 420.00 | |
| 2211 | GABONIAN | SEVAN | | |
| 2205 | GARHICA | HECTOR | | |
| 2032 | GILL | KULDIP | \$ 420.00 | |
| 2031 | GILL | SUKHWINDER | \$ 420.00 | |
| 2033 | GOICALVES | MARIO | \$ 420.00 | |
| 2109 | GUERREIRO | CAROLINA | \$ 420.00 | |
| 2034 | GUZMAN | JORGE | \$ 420.00 | |
| 2035 | HAYOR | BOOTA SINGH | \$ 420.00 | |
| 2036 | HENRIQUES | DARIO | \$ 420.00 | |
| 2037 | HERRERA | JURGEN | \$ 420.00 | |
| 2118 | HILL MCGROWDER | CHELSEA | \$ 420.00 | |
| 2038 | HUANG | PETER | \$ 420.00 | |
| 2159 | JABBAR | ABDUL | \$ 420.00 | |
| 2098 | JHUTTY | SHARAN KAUR | \$ 420.00 | |
| 2172 | JOHN | EMMANUEL | \$ | |
| 2040 | JOSHI | ANKUSH | \$ 420.00 | |
| 2041 | JUDGE | BALWANT | \$ 420.00 | |
| 2043 | KANDESAMY | INDRAKUMAR | \$ 420.00 | |
| 2116 | KARAJLJAH | HAGOP | \$ 420.00 | |
| 2044 | KARWOWSKI | ANTONI | \$ 420.00 | |
| 2150 | KAZARIAN | HOROUTION | \$ 420.00 | |
| 2044 | KESHESHIAN | NOURI | \$ 420.00 | |
| 2058 | KEUSHGERIAN | OHANS | \$ 420.00 | |
| 2045 | KIMEL | ZBIGNIEW | \$ 420.00 | |
| 2145 | KOLYOUNJIAN | RAFFI | \$ 420.00 | |
| 2046 | LAM | THI TIEM | \$ 420.00 | |
| 2047 | LATOCHA | WALTER | \$ 420.00 | |
| 2048 | LE | HIEU | \$ 420.00 | |
| 2049 | LE | THI-HUYEN | \$ 420.00 | |
| 2051 | LOPES | LAURINDA | \$ 420.00 | |

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 OCT 12 2018
 MANION WILKINS
 & ASSOCIATES LTD.

164

SATIN FLOORING HARLWOOD FLOORING LIMITED Employer 0081623

August-18

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | ELIGIBLE | H & W | REMARKS |
|------|-------------------|-------------|----------|-----------|---------|
| 2052 | LUONG | DONNA | | \$ 420.00 | |
| 2053 | LUU | MINH NGOC | | \$ 420.00 | |
| 2054 | MA | HUNG LAP | | \$ 420.00 | |
| 2055 | MOROCO | MAHUEL | | \$ 420.00 | |
| 2139 | MAKSIAH | AVADIS | | \$ 420.00 | |
| 2115 | MASARAJIAN | VIKEN | | \$ 420.00 | |
| 2056 | MASILANANY | MARASHMANI | | \$ 420.00 | |
| 2135 | MASSARJIAN | VAHE SHANT | | \$ 420.00 | |
| 2057 | MCGROWDER | CLEMENT | | \$ 420.00 | |
| 2123 | MELKONIAN | GARABET | | \$ 420.00 | |
| 2058 | MEJIAS | MONICA | | \$ 420.00 | |
| 2141 | MNI MAS | RANJIT | | \$ 420.00 | |
| 2059 | MOMENTADEH | ZIA | | \$ 420.00 | |
| 2060 | MONTEIRO | ANTONIO | | \$ 420.00 | |
| 2204 | MOUSAVI | MASOUD | | | |
| 2142 | MOUBAYED | GEORGE | | \$ 420.00 | |
| 2061 | MURUGESU | MUMAHAYAGAM | | \$ 420.00 | |
| 2062 | NAHAR | KULDIP | | \$ 420.00 | |
| 2063 | NGUYEN | HUA | | \$ 420.00 | |
| 2064 | NGUYEN | YAH PHUONG | | \$ 420.00 | |
| 2065 | NIJJAR | BALDEV | | \$ 420.00 | |
| 2066 | NIJJAR | BALRAJ | | \$ 420.00 | |
| 2067 | NOYAKOWSKA | MALGORZATA | | \$ 420.00 | |
| 2068 | NUNEZ | RENE | | \$ 420.00 | |
| 2169 | OLAHREWAJU | GIDEON | | \$ | |
| 2196 | ONAKOYA | SMITH | | | |
| 2143 | OUHANIAN | HAZR | | \$ 420.00 | |
| 2221 | OYENIRAN | CLARA | | | |
| 2070 | OSMAN | SAHRA | | \$ 420.00 | |
| 2071 | PACHECO | FERNANDO | | \$ 420.00 | |
| 2176 | PEDOLE | DDHALD | | \$ 420.00 | |
| 2168 | PAINGANIBAN | ROWEO | | \$ 420.00 | |
| 2072 | PARREIRA | JOE | | \$ 420.00 | |
| 2208 | PARSEGHIAN | BERJ | | | |
| 2073 | PASTRAN | ROSA | | \$ 420.00 | |
| 2075 | PUREWAL | JIT | | \$ 420.00 | |
| 2200 | RADDVAC | ALEXANDER | | | |
| 2076 | REGO | MARIA | | \$ 420.00 | |
| 2077 | ROIAS | ANA | | \$ 420.00 | |
| 2078 | ROSS | ANTONIO | | \$ 420.00 | |
| 2079 | RUTKOWSKA | ELZBIETA | | \$ 420.00 | |
| 2106 | SADHARA | KULWINDER | | \$ 420.00 | |
| 2080 | SANGHA | JASVIR | | \$ 420.00 | |
| 2174 | SANTOS | DAISY | | \$ 420.00 | |
| 2081 | SHOHU | PARVINDER | | \$ 420.00 | |
| 2161 | SINGH | KARAMVIR | | \$ 420.00 | |
| 2086 | SOUZA | ELVIRA | | \$ 420.00 | |
| 2087 | SOUZA | MARIA | | \$ 420.00 | |
| 2088 | STEVENSON | ANDREW | | \$ 420.00 | |
| 2202 | SWAMI | AVANIBEN | | | |
| 2089 | TAN | HENRY | | \$ 420.00 | |
| 2090 | TEVES | DINIS | | \$ 420.00 | |
| 2219 | THANKACHAN THOMAS | SUDEEP | | | |
| 2091 | THOMPSON | RAYON | | \$ 420.00 | |
| 2092 | TOOR | HARJIT | | \$ 420.00 | |
| 2187 | TOUJIAN | VIKEN | | | |
| 2094 | TRAN | HUNG THANH | | \$ 420.00 | |
| 2188 | TUTUNJIAN | SUZAN | | | |
| 2096 | VU | HANG | | \$ 420.00 | |
| 2138 | WARKIS | KESHISHIAN | | \$ 420.00 | |
| 2097 | WELDEGEBRIEL | SOLOMON | | \$ 420.00 | |

| | | |
|---------------|---------------------|----|
| 112 @ 5420.00 | \$ 47,040.00 | \$ |
| + 8% P.S.T. | \$ 3,763.20 | \$ |
| | \$ 50,803.20 | \$ |
| Total | \$ 50,803.20 | |

RECEIVED
 OCT 12 2018
 MANION WILKINS
 & ASSOCIATES LTD.

165

SATIN FINISH HARDWOOD FLOORING LIMITED Employer UNPAID

September-18

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | S.I.N. | H & W | REMARKS |
|------|----------------|---------------|--------|-----------|---------|
| 2134 | ACEDO | VINCENTI | | \$ 420.00 | |
| 2001 | ADU | PATRICK | | \$ 420.00 | |
| 2002 | AGUIAR | JOAO | | \$ 420.00 | |
| 2003 | ALMEIDA | CRISTINA | | \$ 420.00 | |
| 2004 | ALVARADO | ARNALDO | | \$ 420.00 | |
| 2006 | AMARAL | JUDY | | \$ 420.00 | |
| 2100 | AMARO | DAVID | | \$ 420.00 | |
| 2008 | ANTUNES | MARIA | | \$ 420.00 | |
| 2173 | ARDALES | ROQUIN | | \$ 420.00 | |
| 2009 | ARRUDA | MARIA | | \$ 420.00 | |
| 2136 | ASADOUR | HAGOP | | \$ 420.00 | |
| 2198 | AVADIS | SOSE | | \$ 420.00 | |
| 2105 | MOTO | AURORA | | \$ 420.00 | |
| 2127 | BABAJIAN | DATIF | | \$ 420.00 | |
| 2010 | BASSI | JAGTAR | | \$ 420.00 | |
| 2110 | BATH | MEENA | | \$ 420.00 | |
| 2011 | BOLA | HARWINDER | | \$ 420.00 | |
| 2189 | BROWN | LEROY | | \$ 420.00 | |
| 2013 | BUJ | HOA | | \$ 420.00 | |
| 2015 | CARREIRO | ARTHUR | | \$ 420.00 | |
| 2016 | CARREIRO | MARIO | | \$ 420.00 | |
| 2017 | CHAHAL | PARSHOTAM | | \$ 420.00 | |
| 2018 | CHARRUA | VITOR | | \$ 420.00 | |
| 2019 | CHIK | CHANHOL | | \$ 420.00 | |
| 2020 | COSTA | MARIA | | \$ 420.00 | |
| 2021 | CUSTODIO | MARIA | | \$ 420.00 | |
| 2024 | DAVINDER | DHAWAN | | \$ 420.00 | |
| 2027 | DAWOUD | MAHMOUD | | \$ 420.00 | |
| 2023 | DE SOUSA | ANTONIO | | \$ 420.00 | |
| 2163 | DHADDA | RAVINDR SINGH | | \$ 420.00 | |
| 2062 | DHEERAJ | DHEERAJ | | \$ 420.00 | |
| 2025 | DHILLON | GURINDERPAL | | \$ 420.00 | |
| 2026 | DO | HA | | \$ 420.00 | |
| 2029 | ESTRELA | DENATILDE | | \$ 420.00 | |
| 2108 | FERREIRA | TANIA | | \$ 420.00 | |
| 2147 | FONSECA | CATARINA | | \$ 420.00 | |
| 2030 | FILAR | ZBIGNIEW | | \$ 420.00 | |
| 2032 | GILL | KULDIP | | \$ 420.00 | |
| 2031 | GILL | SUKHWINDER | | \$ 420.00 | |
| 2033 | GONCALVES | MARIO | | \$ 420.00 | |
| 2109 | GUERREIRO | CAROLINA | | \$ 420.00 | |
| 2014 | GUZMAN | JORGE | | \$ 420.00 | |
| 2035 | HAYOR | BOOTA SINGH | | \$ 420.00 | |
| 2036 | HENRIQUES | DARIO | | \$ 420.00 | |
| 2037 | HERRERA | JURGEN | | \$ 420.00 | |
| 2118 | HILL MCGROWDER | CHELSEA | | \$ 420.00 | |
| 2038 | HUANG | PETER | | \$ 420.00 | |
| 2159 | JABBAR | ADDUL | | \$ 420.00 | |
| 2098 | JHUTTY | SHARAN KAUR | | \$ 420.00 | |
| 2040 | JOSHI | ANKUSH | | \$ 420.00 | |
| 2011 | JUDGE | DALWANT | | \$ 420.00 | |
| 2043 | KANDESMY | INDRAKLMAR | | \$ 420.00 | |
| 2116 | KARAJILIAN | HAGOP | | \$ 420.00 | |
| 2044 | KARWOWSKI | ANTONI | | \$ 420.00 | |
| 2150 | KAZARIAN | HOROUTION | | \$ 420.00 | |
| 2044 | RESHESHIAN | HOJRI | | \$ 420.00 | |
| 2058 | KELUOSHERIAN | OHANS | | \$ 420.00 | |
| 2045 | KIMEL | ZBIGNIEW | | \$ 420.00 | |
| 2145 | KOUYOUMJIAN | RAFFI | | \$ 420.00 | |
| 2046 | LAW | THI TIEM | | \$ 420.00 | |
| 2047 | LATOCCIA | WALTER | | \$ 420.00 | |
| 2048 | LE | THIEU | | \$ 420.00 | |
| 2049 | LE | THI-HUYEN | | \$ 420.00 | |

OK 9/18/18

RECEIVED
 OCT 31 2018
 MANION WILKINS
 & ASSOCIATES LTD.

1166

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | S.I.N. | H & W | REMARKS |
|------|---------------|-------------|--------|-----------|---------|
| 2051 | LOPES | LAURINDA | | \$ 420.00 | |
| 2052 | LUONG | DONNA | | \$ 420.00 | |
| 2053 | LIU | MINH NGOC | | \$ 420.00 | |
| 2054 | MA | HUNG LAP | | \$ 420.00 | |
| 2055 | MORRICO | MANUELI | | \$ 420.00 | |
| 2139 | MAKSIAN | AVADIS | | \$ 420.00 | |
| 2115 | MASARAJIAN | VIREN | | \$ 420.00 | |
| 2056 | MASILAMANY | NARASHWAN | | \$ 420.00 | |
| 2135 | MASSARJIAN | VAHE SHANT | | \$ 420.00 | |
| 2057 | MCGROWDER | CLEAIENT | | \$ 420.00 | |
| 2123 | MELKONIAN | GARABET | | \$ 420.00 | |
| 2050 | MEJIAS | MONICA | | \$ 420.00 | |
| 2141 | MINHAS | RANJIT | | \$ 420.00 | |
| 2059 | MONENZADEH | ZIA | | \$ 420.00 | |
| 2060 | MONTEIRO | ANTONIO | | \$ 420.00 | |
| 2142 | MOLBAYED | GEORGE | | \$ 420.00 | |
| 2061 | MURUGESU | KUNANAYAGAM | | \$ 420.00 | |
| 2062 | NAHAR | KULDIP | | \$ 420.00 | |
| 2063 | NGUYEN | HUA | | \$ 420.00 | |
| 2064 | NGUYEN | VAN PHUONG | | \$ 420.00 | |
| 2065 | NIJJAR | BALDEV | | \$ 420.00 | |
| 2066 | NIJJAR | BALRAJ | | \$ 420.00 | |
| 2067 | NOWAKOWSKA | MALGORZATA | | \$ 420.00 | |
| 2068 | MUNEZ | RFNE | | \$ 420.00 | |
| 2143 | OUHANIAN | NAZR | | \$ 420.00 | |
| 2070 | OSMAN | SAHRA | | \$ 420.00 | |
| 2071 | PACHECO | FERNANDO | | \$ 420.00 | |
| 2176 | PEDDLE | DONALD | | \$ 420.00 | |
| 2168 | PANGANIBAN | ROMEO | | \$ 420.00 | |
| 2072 | PARREIRA | JOE | | \$ 420.00 | |
| 2073 | PASTRAN | ROSA | | \$ 420.00 | |
| 2075 | PIJREWAL | JIT | | \$ 420.00 | |
| 2076 | REGO | MAHIA | | \$ 420.00 | |
| 2077 | ROIAS | ANA | | \$ 420.00 | |
| 2078 | ROSS | ANTONIO | | \$ 420.00 | |
| 2079 | RUTKOWSKA | ELZBIETA | | \$ 420.00 | |
| 2106 | SADHARA | KULWINDER | | \$ 420.00 | |
| 2080 | SANGHA | JASVIR | | \$ 420.00 | |
| 2174 | SANTOS | DAISY | | \$ 420.00 | |
| 2081 | SIOHU | PARVINDER | | \$ 420.00 | |
| 2161 | SINGH | KARANVIR | | \$ 420.00 | |
| 2086 | SOUZA | ELVIRA | | \$ 420.00 | |
| 2087 | SOUZA | MARIA | | \$ 420.00 | |
| 2088 | STEVENSON | ANDREW | | \$ 420.00 | |
| 2089 | TAN | HENRY | | \$ 420.00 | |
| 2090 | TEVES | DINIS | | \$ 420.00 | |
| 2091 | THOMPSON | RAYON | | \$ 420.00 | |
| 2092 | TOOR | HARJIT | | \$ 420.00 | |
| 2167 | TOUJIAN | VIREN | | \$ 420.00 | |
| 2094 | TRAN | HUNG THANH | | \$ 420.00 | |
| 2188 | TUTUNJIAN | SUZAN | | \$ 420.00 | |
| 2096 | YU | HANG | | \$ 420.00 | |
| 2138 | WARHIS | KESHISHIAN | | \$ 420.00 | |
| 2097 | WELDEGHEBRIEL | SOLOMON | | \$ 420.00 | |

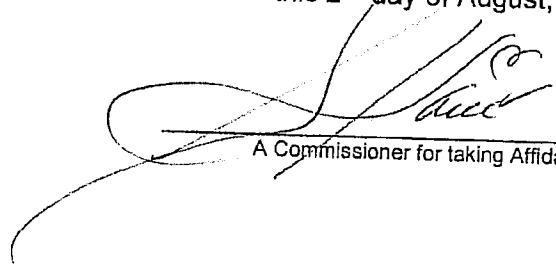
117 @ \$420.00 \$ 49,140.00 \$
 - 8% P.S.T. \$ 3,931.20 \$
 \$ 53,071.20 \$
 Total \$ 53,071.20

RECEIVED
 OCT 31 2010
 MANION WILKINS
 & ASSOCIATES LTD.

Exhibit C

168

This is Exhibit "C" referred to in
the Affidavit of Gregory Manion
sworn before me herein
this 2nd day of August, 2019.



A Commissioner for taking Affidavits, etc.

Vertical lines at the bottom right of the page.

169

SATIN FINISH HARDWOOD FLOORING LIMITED

Employer 0081615

October-18

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H & W | REMARKS |
|------|----------------|----------------|-----------|---------------------------------|
| 2134 | ACEDO | VINCENTE | \$ 420.00 | |
| 2001 | ADU | PATRICK | \$ 420.00 | |
| 2002 | AGUIAR | JOAO | \$ 420.00 | |
| 2003 | ALMEIDA | CRISTINA | \$ 420.00 | |
| 2004 | ALVARADO | ARNOLDO | \$ 420.00 | |
| 2006 | AMARAL | JUDY | \$ 420.00 | |
| 2100 | AMARO | DAVID | \$ 420.00 | |
| 2008 | ANTUNES | MARIA | \$ 420.00 | |
| 2173 | ARDALES | ROQUIN | \$ 420.00 | |
| 2009 | ARRUDA | MARIA | \$ 420.00 | |
| 2136 | ASADOUR | HAGOP | \$ 420.00 | |
| 2198 | AVADIS | SOSE | \$ 420.00 | laid off October 21, 2018 |
| 2105 | MOTO | AURORA | \$ 420.00 | |
| 2127 | BABAJIAN | DATIF | \$ 420.00 | |
| 2010 | BASSI | JAGTAR | \$ 420.00 | |
| 2110 | BATH | MEENA | \$ 420.00 | |
| 2011 | BOLA | HARWINDER | \$ 420.00 | |
| 2189 | BROWN | LEROY | \$ 420.00 | laid off October 21, 2018 |
| 2013 | BUI | HOA | \$ 420.00 | |
| 2015 | CARREIRO | ARTHUR | \$ 420.00 | |
| 2016 | CARREIRO | MARIO | \$ 420.00 | |
| 2017 | CHAHAL | PARSHOTAM | \$ 420.00 | |
| 2018 | CHARRUA | VITOR | \$ 420.00 | |
| 2019 | CHIK | CHANTHOL | \$ 420.00 | |
| 2020 | COSTA | MARIA | \$ 420.00 | |
| 2021 | CUSTODIO | MARIA | \$ 420.00 | |
| 2024 | DAVINDER | DHAMMI | \$ 420.00 | |
| 2022 | DAWOUD | MAHMOUD | \$ 420.00 | |
| 2023 | DE SOUSA | ANTONIO | \$ 420.00 | |
| 2163 | DHADDA | RAVINDER SINGH | \$ 420.00 | |
| 2062 | DHEERAJ | DHEERAJ | \$ 420.00 | |
| 2025 | DHILLON | GURINDERPAL | \$ 420.00 | |
| 2026 | DO | HA | \$ 420.00 | |
| 2029 | ESTRELA | DENATILDE | \$ 420.00 | |
| 2108 | FERREIRA | TANIA | \$ 420.00 | Maternity Leave - July 27, 2018 |
| 2147 | FONSECA | CATARINA | \$ 420.00 | Maternity Leave - July 15, 2018 |
| 2030 | FILAR | ZBIGNIEW | \$ 420.00 | |
| 2032 | GILL | KULDIP | \$ 420.00 | |
| 2031 | GILL | SUKHWINDER | \$ 420.00 | |
| 2033 | GONCALVES | MARIO | \$ 420.00 | |
| 2109 | GUERREIRO | CAROLINA | \$ 420.00 | |
| 2034 | GUZMAN | JORGE | \$ 420.00 | |
| 2035 | HAYOR | BOOTA SINGH | \$ 420.00 | |
| 2036 | HENRIQUES | DARIO | \$ 420.00 | |
| 2037 | HERRERA | JURGEN | \$ 420.00 | |
| 2118 | HILL MCGROWDER | CHELSEA | \$ 420.00 | |
| 2038 | HUANG | PETER | \$ 420.00 | |
| 2159 | JABBAR | ABDUL | \$ 420.00 | |
| 2098 | JHUTTY | SHARAN KAUR | \$ 420.00 | |
| 2040 | JOSHI | ANKUSH | \$ 420.00 | |
| 2041 | JUDGE | BALWANT | \$ 420.00 | |
| 2043 | KANDESAMY | INDRAKUMAR | \$ 420.00 | |
| 2116 | KARAJLIAN | HAGOP | \$ 420.00 | |
| 2044 | KARWOWSKI | ANTONI | \$ 420.00 | |
| 2150 | KAZARIAN | HAROUTION | \$ 420.00 | Sick since October 19, 2018 |
| 2044 | KESHESHIAN | NOURI | \$ 420.00 | |
| 2058 | KEUOSHGERIAN | OHANS | \$ 420.00 | |
| 2045 | KIMEL | ZBIGNIEW | \$ 420.00 | |
| 2145 | KOUYUMJIAN | RAFFI | \$ 420.00 | |
| 2046 | LAM | THI TIEM | \$ 420.00 | |
| 2047 | LATOCHA | WALTER | \$ 420.00 | |
| 2048 | LE | HIEU | \$ 420.00 | |

170

SATIN FINISH HARDWOOD FLOORING LIMITED Employer 0081615 October-18
 Health & Welfare Remittance - email excel file to accounting@mantonwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H & W | REMARKS |
|------|---------------|-------------|-----------|---------------------------|
| 2049 | LE | THI-HUYEN | \$ 420.00 | |
| 2051 | LOPES | LAURINDA | \$ 420.00 | |
| 2052 | LUONG | DONNA | \$ 420.00 | |
| 2053 | LUU | MINH NGOC | \$ 420.00 | |
| 2054 | MA | HUNG LAP | \$ 420.00 | |
| 2055 | MOROCO | MANUEL | \$ 420.00 | |
| 2139 | MAKSIAN | AVADIS | \$ 420.00 | |
| 2115 | MASARAJIAN | VIKEN | \$ 420.00 | |
| 2056 | MASILAMANY | NARASIMMAN | \$ 420.00 | |
| 2135 | MASSARJIAN | VAHE SHANT | \$ 420.00 | |
| 2057 | MCGROWDER | CLEMENT | \$ 420.00 | |
| 2123 | MELKONIAN | GARABET | \$ 420.00 | |
| 2058 | MEJIAS | MONICA | \$ 420.00 | |
| 2141 | MINHAS | RANJIT | \$ 420.00 | |
| 2059 | MOMENZADEH | ZIA | \$ 420.00 | |
| 2060 | MONTEIRO | ANTONIO | \$ 420.00 | |
| 2142 | MOUBAYED | GEORGE | \$ 420.00 | |
| 2061 | MURUGESU | KUNANAYAGAM | \$ 420.00 | |
| 2062 | NAHAR | KULDIP | \$ 420.00 | |
| 2063 | NGUYEN | HUA | \$ 420.00 | |
| 2064 | NGUYEN | VAN PHUONG | \$ 420.00 | |
| 2065 | NIJJAR | BALDEV | \$ 420.00 | |
| 2066 | NIJJAR | BALRAJ | \$ 420.00 | |
| 2067 | NOWAKOWSKA | MALGORZATA | \$ 420.00 | |
| 2068 | NUNEZ | RENE | \$ 420.00 | |
| 2143 | OUHANIAN | NAZR | \$ 420.00 | |
| 2070 | OSMAN | SAHRA | \$ 420.00 | |
| 2071 | PACHECO | FERNANDO | \$ 420.00 | |
| 2176 | PEDDLE | DONALD | \$ 420.00 | |
| 2168 | PANGANIBAN | ROMEO | \$ 420.00 | |
| 2072 | PARREIRA | JOE | \$ 420.00 | |
| 2073 | PASTRAN | ROSA | \$ 420.00 | |
| 2075 | PUREWAL | JIT | \$ 420.00 | |
| 2076 | REGO | MARIA | \$ 420.00 | |
| 2077 | ROIAS | ANA | \$ 420.00 | |
| 2078 | ROSS | ANTONIO | \$ 420.00 | |
| 2079 | RUTKOWSKA | ELZBIETA | \$ 420.00 | |
| 2106 | SADHARA | KULWINDER | \$ 420.00 | |
| 2080 | SANGHA | JASVIR | \$ 420.00 | |
| 2174 | SANTOS | DAISY | \$ 420.00 | laid off October 21, 2018 |
| 2081 | SIDHU | PARVINDER | \$ 420.00 | |
| 2161 | SINGH | KARAMVIR | \$ 420.00 | |
| 2086 | SOUSA | ELVIRA | \$ 420.00 | |
| 2087 | SOUSA | MARIA | \$ 420.00 | |
| 2088 | STEVENSON | ANDREW | \$ 420.00 | |
| 2089 | TAN | HENRY | \$ 420.00 | |
| 2090 | TEVES | DINIS | \$ 420.00 | |
| 2091 | THOMPSON | RAYON | \$ 420.00 | |
| 2092 | TOOR | HARJIT | \$ 420.00 | |
| 2187 | TOUJIAN | VIKEN | \$ 420.00 | laid off October 21, 2018 |
| 2094 | TRAN | HUNG THANH | \$ 420.00 | |
| 2188 | TUTUNJIAN | SUZAN | \$ 420.00 | laid off October 21, 2018 |
| 2096 | VU | HANG | \$ 420.00 | |
| 2138 | WARKIS | KESHISHIAN | \$ 420.00 | |
| 2097 | WELDEGHEBRIEL | SOLOMON | \$ 420.00 | |

117 \$ 49,140.00
 \$ 3,931.20
 \$ 53,071.20
 \$ 53,071.20

171

SATIN FINISH HARDWOOD FLOORING LIMITED

Employer 00B1615

November-18

Health & Welfare Remittance - email excel file to accounting@manfonwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H & W | REMARKS |
|------|----------------|----------------|-----------|---------------------------------|
| 2134 | ACEDO | VINCENTE | \$ 420.00 | |
| 2001 | ADU | PATRICK | \$ 420.00 | |
| 2002 | AGUIAR | JOAO | \$ 420.00 | |
| 2003 | ALMEIDA | CRISTINA | \$ 420.00 | |
| 2004 | ALVARADO | ARNOLDO | \$ 420.00 | |
| 2006 | AMARAL | JUDY | \$ 420.00 | |
| 2100 | AMARO | DAVID | \$ 420.00 | |
| 2008 | ANTUNES | MARIA | \$ 420.00 | |
| 2173 | ARDALES | ROQUIN | \$ 420.00 | quit November 24, 2018 |
| 2009 | ARRUDA | MARIA | \$ 420.00 | |
| 2136 | ASADOUR | HAGOP | \$ 420.00 | |
| 2105 | MOTO | AURORA | \$ 420.00 | |
| 2127 | BABAJIAN | DATIF | \$ 420.00 | |
| 2010 | BASSI | JAGTAR | \$ 420.00 | |
| 2110 | BATH | MEENA | \$ 420.00 | |
| 2011 | BOLA | HARWINDER | \$ 420.00 | |
| 2013 | BUI | HOA | \$ 420.00 | |
| 2015 | CARREIRO | ARTHUR | \$ 420.00 | |
| 2016 | CARREIRO | MARIO | \$ 420.00 | |
| 2017 | CHAHAL | PARSHOTAM | \$ 420.00 | |
| 2018 | CHARRUA | VITOR | \$ 420.00 | |
| 2019 | CHIK | CHANTHOL | \$ 420.00 | |
| 2020 | COSTA | MARIA | \$ 420.00 | |
| 2021 | CUSTODIO | MARIA | \$ 420.00 | |
| 2024 | DAVINDER | DHAMMI | \$ 420.00 | |
| 2022 | DAWOUD | MAHMOUD | \$ 420.00 | |
| 2023 | DE SOUSA | ANTONIO | \$ 420.00 | |
| 2163 | DHADDA | RAVINDER SINGH | \$ 420.00 | |
| 2062 | DHEERAJ | DHEERAJ | \$ 420.00 | |
| 2025 | DHILLON | GURINDERPAL | \$ 420.00 | |
| 2026 | DO | HA | \$ 420.00 | |
| 2029 | ESTRELA | DENATILDE | \$ 420.00 | |
| 2108 | FERREIRA | TANIA | \$ 420.00 | Maternity Leave- July 15, 2018 |
| 2147 | FONSECA | CATARINA | \$ 420.00 | Maternity Leave - July 15, 2018 |
| 2030 | FILAR | ZBIGNIEW | \$ 420.00 | |
| 2032 | GILL | KULDIP | \$ 420.00 | |
| 2031 | GILL | SUKHWINDER | \$ 420.00 | |
| 2033 | GONCALVES | MARIO | \$ 420.00 | |
| 2109 | GUERREIRO | CAROLINA | \$ 420.00 | |
| 2034 | GUZMAN | JORGE | \$ 420.00 | |
| 2035 | HAYOR | BOOTA SINGH | \$ 420.00 | |
| 2036 | HENRIQUES | DARIO | \$ 420.00 | |
| 2037 | HERRERA | JURGEN | \$ 420.00 | |
| 2118 | HILL MCGROWDER | CHELSEA | \$ 420.00 | |
| 2038 | HUANG | PETER | \$ 420.00 | |
| 2159 | JABBAR | ABDUL | \$ 420.00 | |
| 2098 | JHUTTY | SHARAN KAUR | \$ 420.00 | |
| 2040 | JOSHI | ANKUSH | \$ 420.00 | |
| 2041 | JUDGE | BALWANT | \$ 420.00 | |
| 2043 | KANDESAMY | INDRAKUMAR | \$ 420.00 | |
| 2116 | KARAJLIAN | HAGOP | \$ 420.00 | |
| 2044 | KARWOWSKI | ANTONI | \$ 420.00 | Retired - November 30, 2018 |
| 2150 | KAZARIAN | HAROUTION | \$ 420.00 | Sick since October 19, 2018 |
| 2044 | KESHESHIAN | NOURI | \$ 420.00 | |
| 2045 | KIMEL | ZBIGNIEW | \$ 420.00 | |
| 2145 | KOUYOUNJIAN | RAFFI | \$ 420.00 | |
| 2046 | LAM | THI TIEM | \$ 420.00 | |
| 2047 | LATOCHA | WALTER | \$ 420.00 | |
| 2048 | LE | HIEU | \$ 420.00 | |
| 2049 | LE | THI-HUYEN | \$ 420.00 | |

172

SATIN FINISH HARDWOOD FLOORING LIMITED

Employer 00B1615

November-18

Health & Welfare Remittance - email excel file to accountfng@manlonwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H & W | REMARKS |
|------|---------------|-------------|-----------|-----------------------------------|
| 2051 | LOPES | LAURINDA | \$ 420.00 | |
| 2052 | LUONG | DONNA | \$ 420.00 | |
| 2053 | LUU | MINH NGOC | \$ 420.00 | |
| 2054 | MA | HUNG LAP | \$ 420.00 | |
| 2055 | MOROCCO | MANUEL | \$ 420.00 | |
| 2139 | MAKSIAN | AVADIS | \$ 420.00 | |
| 2115 | MASARAHJIAN | VIKEN | \$ 420.00 | |
| 2056 | MASILAMANY | NARASIMMAN | \$ 420.00 | |
| 2135 | MASSARJIAN | VAHE SHANT | \$ 420.00 | |
| 2057 | McGROWDER | CLEMENT | \$ 420.00 | |
| 2123 | MELKONIAN | GARABET | \$ 420.00 | |
| 2058 | MEJIAS | MONICA | \$ 420.00 | |
| 2141 | MINHAS | RANJIT | \$ 420.00 | |
| 2059 | MOMENZADEH | ZIA | \$ 420.00 | |
| 2060 | MONTEIRO | ANTONIO | \$ 420.00 | |
| 2142 | MOUBAYED | GEORGE | \$ 420.00 | |
| 2061 | MURUGESU | KUNANAYAGAM | \$ 420.00 | |
| 2062 | NAHAR | KULDIP | \$ 420.00 | |
| 2063 | NGUYEN | HUA | \$ 420.00 | |
| 2064 | NGUYEN | VAN PHUONG | \$ 420.00 | |
| 2065 | NIJJAR | BALDEV | \$ 420.00 | |
| 2066 | NIJJAR | BALRAJ | \$ 420.00 | |
| 2067 | NOWAKOWSKA | MALGORZATA | \$ 420.00 | |
| 2068 | NUNEZ | RENE | \$ 420.00 | |
| 2143 | OUHANIAN | NAZR | \$ 420.00 | |
| 2070 | OSMAN | SAHRA | \$ 420.00 | |
| 2071 | PACHECO | FERNANDO | \$ 420.00 | Retired - November 30, 2018 |
| 2176 | PEDDLE | DONALD | \$ 420.00 | |
| 2168 | PANGANIBAN | ROMEO | \$ 420.00 | quit November 25, 2018 |
| 2072 | PARREIRA | JOE | \$ 420.00 | |
| 2073 | PASTRAN | ROSA | \$ 420.00 | |
| 2075 | PUREWAL | JIT | \$ 420.00 | |
| 2076 | REGO | MARIA | \$ 420.00 | |
| 2077 | ROIAS | ANA | \$ 420.00 | |
| 2078 | ROSS | ANTONIO | \$ 420.00 | |
| 2079 | RUTKOWSKA | ELZBIETA | \$ 420.00 | sick leave from November 15, 2018 |
| 2106 | SADHARA | KULWINDER | \$ 420.00 | |
| 2080 | SANGHA | JASVIR | \$ 420.00 | |
| 2081 | SIDHU | PARVINDER | \$ 420.00 | |
| 2161 | SINGH | KARAMVIR | \$ 420.00 | |
| 2086 | SOUSA | ELVIRA | \$ 420.00 | |
| 2087 | SOUSA | MARIA | \$ 420.00 | |
| 2088 | STEVENSON | ANDREW | \$ 420.00 | |
| 2089 | TAN | HENRY | \$ 420.00 | |
| 2090 | TEVES | DINIS | \$ 420.00 | |
| 2091 | THOMPSON | RAYON | \$ 420.00 | |
| 2092 | TOOR | HARJIT | \$ 420.00 | |
| 2094 | TRAN | HUNG THANH | \$ 420.00 | |
| 2096 | VU | HANG | \$ 420.00 | |
| 2138 | WARKIS | KESHISHIAN | \$ 420.00 | |
| 2097 | WELDEGHEBRIEL | SOLOMON | \$ 420.00 | |

111 \$ 46,620.00
 \$ 3,729.60
 \$ 50,349.60

#REF1

173

SATIN FINISH HARDWOOD FLOORING LIMITED

December-18

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H & W | REMARKS |
|------|----------------|----------------|-----------|---------------------------------|
| 2134 | ACEDO | VINCENTE | \$ 420.00 | |
| 2001 | ADU | PATRICK | \$ 420.00 | |
| 2002 | AGUIAR | JOAO | \$ 420.00 | |
| 2003 | ALMEIDA | CRISTINA | \$ 420.00 | |
| 2004 | ALVARADO | ARNOLDO | \$ 420.00 | |
| 2006 | AMARAL | JUDY | \$ 420.00 | |
| 2100 | AMARO | DAVID | \$ 420.00 | quit December 6, 2018 |
| 2008 | ANTUNES | MARIA | \$ 420.00 | |
| 2009 | ARRUDA | MARIA | \$ 420.00 | |
| 2136 | ASADOUR | HAGOP | \$ 420.00 | |
| 2198 | AVADIS | SOSE | \$ 420.00 | |
| 2105 | MOTO | AURORA | \$ 420.00 | |
| 2127 | BABAJIAN | DATIF | \$ 420.00 | |
| 2010 | BASSI | JAGTAR | \$ 420.00 | |
| 2110 | BATH | MEENA | \$ 420.00 | |
| 2011 | BOLA | HARWINDER | \$ 420.00 | |
| 2013 | BUI | HOA | \$ 420.00 | |
| 2015 | CARREIRO | ARTHUR | \$ 420.00 | |
| 2016 | CARREIRO | MARIO | \$ 420.00 | |
| 2017 | CHAHAL | PARSHOTAM | \$ 420.00 | |
| 2018 | CHARRUA | VITOR | \$ 420.00 | |
| 2019 | CHIK | CHANTHOL | \$ 420.00 | |
| 2020 | COSTA | MARIA | \$ 420.00 | |
| 2021 | CUSTODIO | MARIA | \$ 420.00 | |
| 2024 | DAVINDER | DHAMMI | \$ 420.00 | |
| 2022 | DAWOUD | MAHMOUD | \$ 420.00 | |
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| 2163 | DHADDA | RAVINDER SINGH | \$ 420.00 | |
| 2062 | DHEERAJ | DHEERAJ | \$ 420.00 | |
| 2025 | DHILLON | GURINDERPAL | \$ 420.00 | |
| 2026 | DO | HA | \$ 420.00 | |
| 2029 | ESTRELA | DENATILDE | \$ 420.00 | |
| 2108 | FERREIRA | TANIA | \$ 420.00 | Maternity - July 27, 2018 |
| 2147 | FONSECA | CATARINA | \$ 420.00 | Maternity - July 15, 2018 |
| 2030 | FILAR | ZBIGNIEW | \$ 420.00 | |
| 2032 | GILL | KULDIP | \$ 420.00 | |
| 2031 | GILL | SUKHWINDER | \$ 420.00 | |
| 2033 | GONCALVES | MARIO | \$ 420.00 | |
| 2109 | GUERREIRO | CAROLINA | \$ 420.00 | |
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| 2035 | HAYOR | BOOTA SINGH | \$ 420.00 | |
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| 2037 | HERRERA | JURGEN | \$ 420.00 | |
| 2118 | HILL MCGROWDER | CHELSEA | \$ 420.00 | |
| 2038 | HUANG | PETER | \$ 420.00 | |
| 2159 | JABBAR | ABDUL | \$ 420.00 | |
| 2098 | JHUTTY | SHARAN KAUR | \$ 420.00 | |
| 2040 | JOSHI | ANKUSH | \$ 420.00 | |
| 2041 | JUDGE | BALWANT | \$ 420.00 | |
| 2043 | KANDESAMY | INDRAKUMAR | \$ 420.00 | |
| 2116 | KARAJLIAN | HAGOP | \$ 420.00 | WSIB off since December 4, 2018 |
| 2150 | KAZARIAN | HAROUTION | \$ 420.00 | Sick since October 19, 2018 |
| 2044 | KESHESHIAN | NOURI | \$ 420.00 | |
| 2045 | KIMEL | ZBIGNIEW | \$ 420.00 | |
| 2145 | KOUYOUJIAN | RAFFI | \$ 420.00 | |
| 2046 | LAM | THI TIEM | \$ 420.00 | |
| 2047 | LATOCHA | WALTER | \$ 420.00 | |
| 2048 | LE | HIEU | \$ 420.00 | |
| 2049 | LE | THI-HUYEN | \$ 420.00 | |
| 2051 | LOPES | LAURINDA | \$ 420.00 | |
| 2052 | LUONG | DONNA | \$ 420.00 | |
| 2053 | LUU | MINH NGOC | \$ 420.00 | |

174

SATIN FINISH HARDWOOD FLOORING LIMITED

December-18

Health & Welfare Remittance - email excel file to accounting@manlonwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H & W | REMARKS |
|------|---------------|-------------|-----------|------------------------------|
| 2054 | MA | HUNG LAP | \$ 420.00 | |
| 2055 | MOROCCO | MANUEL | \$ 420.00 | |
| 2139 | MAKSIAN | AVADIS | \$ 420.00 | |
| 2115 | MASARAJIAN | VIKEN | \$ 420.00 | |
| 2056 | MASILAMANY | NARASIMMAN | \$ 420.00 | |
| 2135 | MASSARJIAN | VAHE SHANT | \$ 420.00 | |
| 2057 | McGROWDER | CLEMENT | \$ 420.00 | |
| 2123 | MELKONIAN | GARABET | \$ 420.00 | |
| 2058 | MEJIAS | MONICA | \$ 420.00 | |
| 2141 | MINHAS | RANJIT | \$ 420.00 | |
| 2059 | MOMENZADEH | ZIA | \$ 420.00 | |
| 2060 | MONTEIRO | ANTONIO | \$ 420.00 | |
| 2142 | MOUBAYED | GEORGE | \$ 420.00 | |
| 2061 | MURUGESU | KUNANAYAGAM | \$ 420.00 | |
| 2062 | NAHAR | KULDIP | \$ 420.00 | |
| 2063 | NGUYEN | HUA | \$ 420.00 | |
| 2064 | NGUYEN | VAN PHUONG | \$ 420.00 | |
| 2065 | NIJJAR | BALDEV | \$ 420.00 | |
| 2066 | NIJJAR | BALRAJ | \$ 420.00 | |
| 2067 | NOWAKOWSKA | MALGORZATA | \$ 420.00 | |
| 2068 | NUNEZ | RENE | \$ 420.00 | |
| 2143 | OUHANIAN | NAZR | \$ 420.00 | |
| 2070 | OSMAN | SAHRA | \$ 420.00 | |
| 2176 | PEDDLE | DONALD | \$ 420.00 | |
| 2072 | PARREIRA | JOE | \$ 420.00 | |
| 2073 | PASTRAN | ROSA | \$ 420.00 | |
| 2075 | PUREWAL | JIT | \$ 420.00 | |
| 2076 | REGO | MARIA | \$ 420.00 | |
| 2077 | ROIAS | ANA | \$ 420.00 | |
| 2078 | ROSS | ANTONIO | \$ 420.00 | |
| 2079 | RUTKOWSKA | ELZBIETA | \$ 420.00 | Sick since November 15, 2018 |
| 2106 | SADHARA | KULWINDER | \$ 420.00 | |
| 2080 | SANGHA | JASVIR | \$ 420.00 | |
| 2081 | SIDHU | PARVINDER | \$ 420.00 | |
| 2161 | SINGH | KARAMVIR | \$ 420.00 | |
| 2086 | SOUSA | ELVIRA | \$ 420.00 | |
| 2087 | SOUSA | MARIA | \$ 420.00 | |
| 2088 | STEVENSON | ANDREW | \$ 420.00 | |
| 2089 | TAN | HENRY | \$ 420.00 | |
| 2090 | TEVES | DINIS | \$ 420.00 | |
| 2091 | THOMPSON | RAYON | \$ 420.00 | |
| 2092 | TOOR | HARJIT | \$ 420.00 | |
| 2187 | TOUJIAN | VIKEN | \$ 420.00 | |
| 2094 | TRAN | HUNG THANH | \$ 420.00 | |
| 2188 | TUTUNJIAN | SUZAN | \$ 420.00 | |
| 2096 | YU | HANG | \$ 420.00 | |
| 2138 | WARKIS | KESHISHIAN | \$ 420.00 | |
| 2097 | WELDEGHEBRIEL | SOLOMON | \$ 420.00 | |

110 \$ 46,200.00
 \$ 3,696.00
\$ 49,896.00
 \$ 49,896.00

TAB J

175

Shene Harris
Direct Dial: 905-667-6403
Email: sharris@rossmcbride.com

File Reference: 1939984-001

August 30, 2019

VIA EMAIL: prodtorinc@mdp.ca

MNP LTD.
Court-Appointed Receiver of Prodtor Inc.
(formerly Satin Finish Hardwood Flooring, Limited)
111 Richmond Street West, Suite 300
Toronto, ON M5H 2G4

Attention: Ms. Angela Liu

Dear Madam:

**Re: Receivership of Prodtor Inc. (formerly known as Satin Finish Hardwood Flooring, Limited)
and Teamsters Local Union 847 Health & Welfare Benefits Trust Fund**

In relation to the above noted matter, please find enclosed the completed Form 31 Proof of Claim and Affidavit of Gregory Manion, representative of the claimant namely, Teamsters Local Union 847 Health & Welfare Benefits Trust Fund, dated and sworn August 29, 2019.

Yours very truly,
ROSS & McBRIDE LLP

Per:



Shene Harris
SH/kes
Encl.

176

MNP LTD.
300 - 111 Richmond Street West
Toronto ON M5H 2G4
Phone: (416) 596-1711 Fax: (416) 323-5242

District of: Ontario
Division No. 09 - Toronto
Court No. 31-458733
Estate No.

FORM 31
Proof of Claim
(Sections 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1),
and Paragraphs 51(1)(e) and 66.14(b) of the Act)
(Appointment Order dated June 17, 2019)

In the matter of the receivership of Prodcor Inc. (formerly known as
Satin Finish Hardwood Flooring, Limited) (the "debtor")
of the City of Toronto
in the Province of Ontario

All notices or correspondence regarding this claim must be forwarded to the following address:
500-21 Four Seasons Place, Toronto, Ontario M9B 0A5

In the matter of the receivership of Prodcor Inc. (formerly known as Satin Finish Hardwood Flooring, Limited) of the City of Toronto in the Province
of Ontario and the claim of Teamsters Local Union 847, creditor.

I, Gregory Manion (name of creditor or representative of the creditor), of the city of Toronto in the province of
Ontario, do hereby certify:

1. That I am a creditor of the above named debtor (or I am the administrator (position/title) of Teamsters Local Union 847
Health & Welfare Benefits Trust Fund creditor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of receivership, namely the 17th day of June 2019, and still is, indebted to the creditor in the sum of
\$ 163,316.80, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any
counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of
the claim.)

4. (Check and complete appropriate category – only amounts specified in section 3, with the necessary supporting material, and asserted as
claims under sections 4E and 4F, will be considered as Claims against the Employee Trust Fund.)

A. UNSECURED CLAIM OF \$ _____

(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and
(Check appropriate description.)

Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ _____, I do not claim a right to a priority.
(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and
attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____
(Attach a copy of sales agreement and delivery receipts.)

177

FORM 31 --- Concluded

- E. CLAIM BY WAGE EARNER OF \$ 163,136.80
- That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____,
- That I hereby make a claim under subsection 81.4(8) of the Act and/or under the Appointment Order in the amount of \$ 163,136.80

- F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____
- That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ _____,
- That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ _____,

- G. CLAIM AGAINST DIRECTOR \$ _____

(To be completed when a proposal provides for the compromise of claims against directors.)
 That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

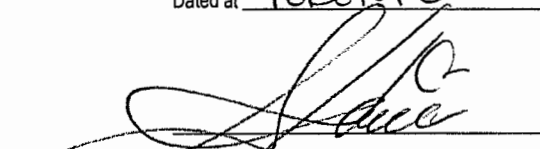
- H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

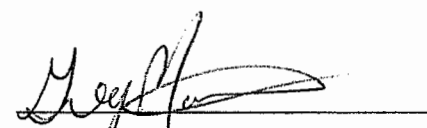
5. That, to the best of my knowledge, I _____ (am/am not) (or the above-named creditor Teamsters Local Union 547 Health & Welfare Benefits Trust Fund is/is not) related to the debtor within the meaning of section 4 of the Act, and _____ (~~have/have not~~/has not) dealt with the debtor in a non-arm's-length manner. I have never been an officer or director of the debtor

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act: (Provide details of payments, credits and transfers at undervalue.)

Dated at Toronto, this 29th day of August, 2019



 Witness



 Creditor

Phone Number: 416-234-3540
 Fax Number: 416-234-2058
 E-mail Address: gjmmanion@manlonwilkins.com

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.

Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

178

CHECKLIST FOR PROOFS OF CLAIM

This checklist is provided to assist you in preparing the accompanying proof of claim form and, where required, proxy form in a complete and accurate manner. Please specifically check each requirement.

Under Section 109 of the Bankruptcy and Insolvency Act only those creditors who have filed their claims in the proper form with the trustee, before the time appointed for the meeting, are entitled to vote at the meeting.

Section 124 states that every creditor shall prove his claim and the creditor who does not prove his claim is not entitled to share in any distribution that may be made.

General

- ◆ The signature of a witness is required;
- ◆ The claim must be signed personally by the individual completing this declaration;
- ◆ Give the complete address where all notices or correspondence is to be forwarded
- ◆ The amount of the statement of account must correspond to the amount indicated on the proof of claim.
- ◆ It is permissible to file a proof of claim by fax or by email.

Paragraph 1

- ◆ Creditor must state full and complete legal name of company or firm;
- ◆ If the individual completing the proof of claim is not the creditor himself, he/she must state his/her position or title.

Paragraph 3

- ◆ The statement of account must be complete;
- ◆ A detailed statement of account must be attached to the proof of claim and must show the date, the number and the amount of all the invoices or charges, together with the date, the number and the amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward.

Paragraph 4

- ◆ Subparagraph 4.A must be completed by an unsecured creditor and must indicate if priority is claimed pursuant to Section 136.
- ◆ Subparagraph 4.B must be completed by a landlord only in a Proposal, for any claim related to disclaimer of lease. The amount of the claim is to be calculated according to the terms of the proposal. Provide details of calculation.
- ◆ Subparagraph 4.C must be completed by a secured creditor. A certified true copy of the security instrument as registered must be provided.
- ◆ Subparagraph 4.D must be completed a farmer, fisherman or aquaculturist creditor. A copy of the sales agreement and delivery documents must be provided.
- ◆ Subparagraph 4.E applies if you are a wage earner (ie, a clerk, servant, travelling salesperson, labourer or worker who is owed wages, salaries, commissions or compensation by a bankrupt (subsection 81.3) or by a "person" that is subject to a receivership (subsection 81.4) for services rendered during the six months immediately before the date of bankruptcy or receivership).
- ◆ Subparagraph 4.F applies to claims by employees for unpaid amounts regarding pension plans. Please note that such claims apply only to unremitted pension contributions outstanding when the sponsoring employer becomes bankrupt or is subject to a receivership.
- ◆ Subparagraph 4.G is to be completed only in a Proposal, and only if the proposal provides for the compromise of claims against Directors. Provide full details including calculations.
- ◆ Subparagraph 4.H applies if you are a "customer" of a bankrupt securities firm (as contemplated by Section 262 of the Bankruptcy and Insolvency Act).

179

Paragraph 5

- ◆ All claimants must indicate if he or she is related or not to the debtor, as defined in Section 4 of the Bankruptcy and Insolvency Act, by striking out "AM" or "IS" or "AM NOT" or "IS NOT".

Paragraph 6

- ◆ All claimants must attach a detailed list of all payments or credits received or granted, as follows:
 - a) Within the three (3) months preceding the bankruptcy or the proposal, in the case where the claimant and the debtor are not related;
 - b) Within the twelve (12) months preceding the bankruptcy or proposal, in the case where the claimant and the debtor are related.

SCHEDULE "A"

District of: Ontario
Division No. 09 – Toronto
Court No. 31-458733
Estate No.

In the Matter of the receivership of Prodtor Inc. (formerly known as
Satin Finish Hardwood Flooring, Limited) (the "debtor")
of the City of Toronto
in the Province of Ontario

AFFIDAVIT OF GREGORY MANION

(Sworn August 29, 2019)

I, GREGORY MANION, of the City of Toronto, Ontario, MAKE OATH AND SAY AS
FOLLOWS:

1. I am the administrator for the claimant, Teamsters Local Union 847, Health and Welfare Benefits Trust Fund (hereinafter the "claimant"), and, as such, have knowledge of the matters I hereinafter depose. Where my knowledge is based on information and belief, I have stated the source of such information and verily believe it to be true.

Background

2. Pursuant to Article 14.01(a) of the Collective Agreement between Teamsters Local Union 847 and Satin Finish Hardwood Flooring (hereinafter "Satin Finish") from May 1, 2015 to April 30, 2018, Satin Finish agreed to make monthly contributions to the claimant on behalf of each full-time Bargaining Unit employee who completed the probationary period and worked any part of the month. Attached hereto and marked as **Exhibit "A"** to this Affidavit is a true copy of the Collective Agreement from May 1, 2015 to April 30, 2018.
3. Pursuant to the Collective Agreement, effective January 1, 2016, the monthly contribution amount per employee was \$370.00 plus any applicable taxes. This was increased to \$392.00

plus any applicable taxes, effective January 1, 2017, and increased further to \$420.00 plus any applicable taxes, effective January 1, 2018 (see Exhibit "A", Article 14.01(a)).

4. Satin Finish was to forward all monthly contributions, together with a list of all eligible members being reported (hereinafter "remittance reports") each month within twenty (20) days of the end of the work month. Teamsters Local Union 847 could file grievances with Satin Finish if contributions were not remitted by the due date (see Exhibit "A", Article 14.01(a)).

5. Satin Finish made monthly contributions from January 2016 up to and including September 2018. Attached hereto and marked as **Exhibit "B"** are true copies of remittance reports and cheques issued by Satin Finish for the months of July, August and September 2018. Of note, payment for these months were made after the due date (i.e. within 20 days of the end of the work month) as required under the Collective Agreement. For the month of July 2018, payment was made on August 22, 2018; for the month of August 2018, payment was made on October 3, 2018; for the month of September 2018, payment was made on October 19, 2018.

6. Satin Finish provided remittance forms for the months of October, November and December 2018, which indicated that monthly contributions for October 2018 were to be made in the amount of \$53,071.20, monthly contributions for November 2018 were to be made in the amount of \$50,349.60, and monthly contributions for December 2018 were to be made in the amount of \$49,896.00. However, no further monthly contributions were made following the October 19, 2018 payment representing contributions for September 2018. Attached hereto and marked as **Exhibit "C"** are true copies of the remittance forms of Satin Finish for the months of October, November and December 2018.

7. The total unpaid monthly contributions for these months is therefore \$153,316.80; grievances were filed for these months. Attached hereto and marked as **Exhibit "D"** are true copies of the grievances of Satin Finish for the months of October, November and December 2018.

182

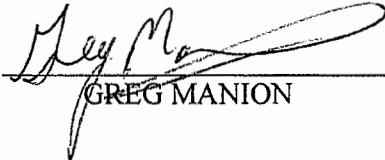
8. In addition to the above, Satin Finish failed to make complete monthly contributions for the month of June 2019. Contributions for June 2019 totalled \$18,144.00, of which \$8,144.00 was paid by cheque. Monthly contributions are currently outstanding in the amount of \$10,000.00 for June 2019. Attached hereto and marked as **Exhibit "E"** is a true copy of remittance forms of Satin Finish for the month of June 2019, and a cheque in the amount of \$8,144.00 paid to Teamsters Local 847 from Satin Finish.

9. The total unpaid monthly contributions for the months of October, November and December 2018, and June 2019, is therefore \$163,316.80.

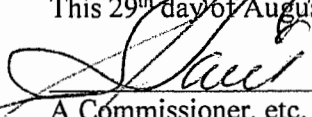
10. I swear this affidavit in good faith and for no improper purpose.

SWORN before me at the City of
Toronto, in the Province of Ontario,
This 29th day of August, 2019.

)
)
)



GREG MANION



A Commissioner, etc.

183

This is **Exhibit "A"** referred to in
the Affidavit of Gregory Manion
sworn before me herein
this 29th day of August, 2019.



A Commissioner for taking Affidavits, etc.

COLLECTIVE AGREEMENT

Between:

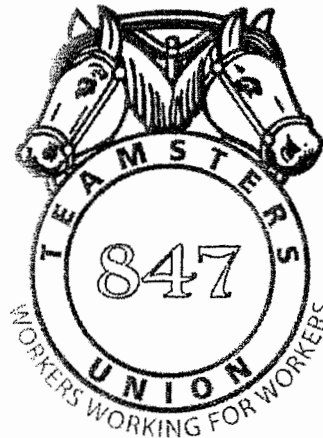
Satin Finish
Hardwood Flooring
S I N C E 1 9 2 2

And:

TEAMSTERS LOCAL UNION 847

Affiliated with the International Brotherhood of Teamsters

TEAMSTERS



May 1, 2015 to April 30, 2018

185

TABLE OF CONTENTS

| | |
|---|----|
| ARTICLE 1 - PURPOSE | 2 |
| ARTICLE 2 - UNION RECOGNITION | 2 |
| ARTICLE 3 - UNION SECURITY | 3 |
| ARTICLE 4 - MANAGEMENT RIGHTS | 4 |
| ARTICLE 5 - GRIEVANCE PROCEDURE | 4 |
| ARTICLE 6 - ARBITRATION | 7 |
| ARTICLE 7 - UNION REPRESENTATION | 8 |
| ARTICLE 8 - NO STRIKES – NO LOCKOUTS | 8 |
| ARTICLE 9 - WAGES | 9 |
| ARTICLE 10 - HOURS OF WORK AND OVERTIME | 10 |
| ARTICLE 11 - VACATION PAY | 12 |
| ARTICLE 12 - SENIORITY | 12 |
| ARTICLE 13 - STATUTORY HOLIDAYS | 15 |
| ARTICLE 14 - HEALTH AND WELFARE | 16 |
| ARTICLE 15 - LEAVES OF ABSENCE | 19 |
| ARTICLE 16 - PENSION PLAN | 20 |
| ARTICLE 17 - NO DISCRIMINATION | 20 |
| ARTICLE 18 - BULLETIN BOARD | 20 |
| ARTICLE 19 - HEALTH AND SAFETY | 21 |
| ARTICLE 20 - DURATION OF AGREEMENT | 22 |
| Letters Of Agreement - Article 11.04/Night Shifts/Washrooms | 23 |
| Appendix 'A' - Joint Labour/Management Meetings | 24 |
| Schedule 1 - Summary of Welfare Benefits | 26 |
| Schedule 2 - Summary of Retiree Benefits | 32 |
| Schedule 3 - Summary of the Pension Plan | 36 |

10

ARTICLE 1 – PURPOSE

1.01 The general purpose of the Agreement is to establish mutually satisfactory relations between the Company and its employees and to provide machinery for the prompt and equitable disposition of grievances and to establish and maintain satisfactory working conditions, hours of work and wages for all employees who are subject to the provisions of this Agreement.

1.02 Joint Labour / Management Consultation Meetings

The Company and the Union agree to meet for the purposes of promoting co-operation between the Company and the Union and discussing issues relating to the work force which affect the parties or any employees bound by this Agreement. Both Parties agree to meet a minimum of twice a year, the chair rotates; the Company will take minutes and both parties to agree upon the minutes prior to distribution. The general guidelines for such meetings are described in Appendix "A" of this Agreement.

ARTICLE 2 – UNION RECOGNITION

2.01 The Company recognizes the Union as the exclusive bargaining agent for all employees of the Company in the municipality of Metropolitan Toronto, save and except supervisors, those above the rank of supervisor, office, sales and accounting staff (as per the minutes of settlement of November 14, 1984) and excluding plant security staff.

2.02 The Company agrees not to enter into any agreement or contract with its employees individually or collectively which in any way conflicts with the terms and conditions of this Agreement.

2.03 Employees not covered by this Agreement shall not perform work normally performed by members of the Bargaining Unit while seniority Bargaining Unit employees who are qualified to perform such work are laid off or working less than a standard work week, nor to deprive them of overtime which would normally be assigned to them, except:

- a) For the purpose of instruction or training, or
- b) During emergency situations requiring immediate action. For the purposes of this article emergency is defined as conditions or circumstances beyond the control of the Company.

2.04 No Contracting Out Work

- a) No work will be contracted out which is performed by members of the Bargaining Unit while employees are laid off or working less than a standard work week, or which would reduce the working force. This shall not mean at any time, that the Company shall be required to continue any job which becomes redundant.
- b) Any work which requires significant training or under the law requires a specific licence to perform the work, non-Bargaining Unit employees will be brought in to do the work.

187

2.05 Gender Clause

The word "employee" or "employees" wherever used in the Agreement shall mean respectively an employee or employees in the Bargaining Unit, and wherever the masculine gender is used in this Agreement, it shall include the feminine gender.

2.06 Printing of the Collective Agreement

The Company and the Union will share the cost of printing the Collective Agreement at a Unionized Printing Shop.

ARTICLE 3 – UNION SECURITY

3.01 All employees who are presently employed by the Company must, as a condition of employment, become and/or maintain their Union membership in good standing. For the purposes of this Agreement, the sole definition of membership in good standing means that they must pay in accordance with the provisions of this Agreement, the regularly prescribed initiation fee, regular monthly Union dues, and periodic assessments uniformly required of all members in the Bargaining Unit.

3.02 New employees shall make application for Union membership on cards supplied by the Union prior to the completion of their probationary period and the Company will forward their Membership Application cards to the Union following their probationary period.

3.03 The Company agrees to deduct from the first pay of an eligible employee each month, initiation fees and monthly dues and to remit the monies so deducted together with a list showing from whom and in what amount deductions were made, to the Secretary-Treasurer of the Union on or before the last day of the same month. The Secretary-Treasurer of the Union shall notify the Company by letter of any change in the amount of Union dues, and such notification shall be the Company's authority to make the deductions specified.

3.04 The Company will, at the time of making each remittance hereunder to the Secretary-Treasurer of the Union, update the Union's Pre-billing statement showing the following information from whose pay deductions have been made:

- a) All monthly dues for members to be submitted with current address, postal code, gender and Social Insurance Number.
- b) Twelve (12) check-offs per year (calendar month).
- c) Monthly:
 - New members to be listed in alphabetical order with current address, postal code, Social Insurance Number and date of hire.
 - Terminations or resignations to be clearly identified with current address, postal code, Social Insurance Number and date of termination or resignation.
 - Addresses to be updated as well as name changes i.e. marriage.

188

- 3.05 The Company will list the annual regular Union dues paid by each employee on his Income Tax T-4 Statement.
- 3.06 The Union agrees to indemnify the Company and save it harmless against any and all claims which may arise in complying with the provisions of Article 3.
- 3.07 The Company agrees to remit, once annually, to the Union, a complete list of updated addresses and phone numbers for all employees in the Bargaining Unit.

ARTICLE 4 - MANAGEMENT RIGHTS

- 4.01 The Union acknowledges that it is the exclusive function of the Company to hire, promote, demote, classify, transfer and suspend employees, and also the right of the Company to discipline or discharge any employee for cause, provided that a claim by an employee who has acquired seniority, that he has been discharged or disciplined without reasonable cause may be the subject of a grievance and dealt with as hereinafter provided.
- 4.02 The Union further recognizes the right of the Company to operate and manage its business in all respects in accordance with its commitments and responsibilities. The location of the plants, the products to be manufactured, the schedules of production, the methods, processes and means of manufacturing used, the right to decide on the number of employees needed by the Company at any time, the right to use improved methods, machinery and equipment and jurisdiction over all operations, buildings, machinery, tools and employees is solely and exclusively the responsibility of the Company. The Company also has the right to make, alter from time to time, and enforce rules and regulations to be observed by the employees. All new rules made by the Company shall be posted on the Bulletin Board. Such rules must not be unreasonable and the goal should be that they be clear and enforced consistently within the Company's knowledge.
- 4.03 Without limiting the generality of the foregoing provisions, it is expressly understood and agreed that breach of any health and safety rules, including smoking on the Company's property or any activity that creates a fire risk/hazard, intentional misuse/abuse or reckless use of equipment, endangering the safety of anyone on Company property, engaging in harassment and/or discrimination and engaging in violence or threats of violence or any type of assault, as well as fraud and/or theft, shall be sufficient cause for dismissal of an employee; provided that nothing herein shall prevent an employee going through the grievance procedure to determine whether or not such breach actually took place.
- 4.04 Where the Company plans to formally introduce or significantly change a published human resources policy, it shall advise the Union in advance and seek their input. This is not a precondition to the policy being in effect.

ARTICLE 5 – GRIEVANCE PROCEDURE

- 5.01 The Company and the Union agree that it is the purpose of the grievance procedure to amicably and fairly settle any complaints relating to the interpretation, application, administration or alleged violation of this Collective Agreement (hereinafter called a "grievance"), without, so far as possible, resorting to arbitration.

5.02 It is the mutual desire of the parties that complaints of employees shall be adjusted as quickly as possible, and it is agreed that an employee has no grievance until he has first given the Company the opportunity to adjust his complaint with the assistance of the Steward if required. It will be the employee's responsibility to bring the complaint to the attention of the Company within seven (7) calendar days of the incident under consideration. The aggrieved employee with the assistance of his Steward if required, and the Company shall have seven (7) calendar days to resolve the complaint.

5.03 Any written complaint, disagreement or difference of opinion between the Company, the Union or the employees covered by this Collective Agreement, which concerns the interpretation or application of the terms and provisions of this Collective Agreement shall be considered a grievance and shall be adjusted and settled with the terms and conditions set forth in this Collective Agreement.

5.04 **Step One**

Any grievance of an employee shall first be taken up between such employee, his Union Steward and the Company Representative, within seven (7) working days of the date of the decision under Article 5.02 thereof. The written decision of the Company shall be returned within seven (7) working days.

5.05 **Step Two**

Failing settlement under Step One, the matter will be taken to Step Two. Within 14 calendar days, the Steward and the grievor, together with representatives of management, will meet to review the grievance. The written decision of the Company shall be returned to the Union Steward within ten (10) working days. The time spent by the Steward and grievor during the grievance meeting will be paid at straight time.

5.06 **Step Three**

Failing settlement under Step Two, the matter will be taken to Step Three. The Union designate shall be a Business Agent, and the Company designate shall be the senior person responsible for the function, or his designate. The grievance may be resolved by agreement and the decision shall be final and binding. This meeting must be conducted within a month of the response to Step 2 and the grievor and his Steward shall be present and will not suffer any loss of wages.

5.07 **Policy / Group Grievance**

A Union policy grievance or a group grievance which is defined as an alleged violation of this Collective Agreement concerning the Union as such, or all or a substantial number of employees in the Bargaining Unit, in regard to which an individual employee could not grieve may be lodged by an authorized Representative of the Union in writing with the Company at Step 3 of the grievance procedure at any time within ten (10) full working days after the circumstances giving rise to such grievance occurred or originated, and if it is not satisfactorily settled it may be processed to arbitration in the same manner and to the same extent as the grievance of an employee.

190

A Company Policy grievance may be lodged by the Company with the Union in writing at Step 3 of the grievance procedure and if it is not satisfactorily settled, it may be processed to arbitration in the same manner and to the same extent as the grievance of an employee.

5.08 Extension of Time Limits

Any and all time limits set forth in Article 5 for the taking of action by either party or by an employee may only be extended by mutual agreement of the parties, which shall be confirmed in writing.

5.09 Discharge or Suspension Notice

Written warnings, suspension notices, discharge notice and recorded disciplinary action, shall be copied to the Union Stewards. This is a procedural requirement.

If the Company suspends or discharges an employee, the Company shall notify both the employee concerned and the Steward in writing, within two (2) working days, giving the reasons for such discharge or suspension. Notification shall be deemed sufficient if sent by courier, registered mail or email to the employee.

5.10 Discharges and Suspensions

If an employee who has acquired seniority believes that he has been discharged or suspended without just cause, the grievance shall be presented at Step Three within five (5) working days after notice has been given to the employee and the Steward. If a suspension is grieved, the Company may elect not to put the suspension into effect until the grievance is settled, abandoned, or determined by reference to arbitration. However, if an employee is suspended pending investigation, he shall not suffer any loss of pay for the duration of the Company's investigation.

Pending investigation or at the conclusion of the investigation, the Company shall convene a meeting with the suspended employee and the Steward. Upon the failure of the employee to attend the prescheduled meeting or, failure of the employee to inform the Company beforehand of his inability to attend the meeting, he shall be deemed to have abandoned his employment, unless the employee is unable to attend the meeting for reasons beyond his control, with said reasons having been communicated in a timely manner to the Company. Notice of the Meeting shall be either verbally, if the employee is present at the time, or in writing and shall be deemed sufficient if hand delivered or sent by courier or registered mail to the employee's last known address on file with the Company, after an attempt has been made to contact the employee by phone.

While on a paid suspension, the employee shall be available at all times during his regular working hours, as if he was working and he shall report to his immediate Supervisor on a daily basis.

5.11 Stewards Representation

A Steward shall be present at any disciplinary meeting regarding verbal, written warnings, suspensions and discharges or any other meeting called to administer discipline. For greater clarity, the Company will only administer discipline at a meeting face-to-face with the

employee concerned, and a Steward present. In the event that a Union Steward is not present, the action taken by the Company will be null and void.

5.12 **Employee's Record**

Notice of disciplinary action, which may have been placed on the personnel file of an employee, shall not be relied upon after eighteen (18) months have elapsed since the disciplinary action was taken. This clause does not apply to infractions under Article 17.03 herein.

- 5.13 An employee, with twenty-four (24) hours' notice and on his/her own time, shall be allowed to inspect his/her own personnel file at a time convenient to the employee and Human Resources Manager or his designee.
- 5.14 If the Company discharges a Union Steward, the Union Steward will be entitled to representation in accordance with Article 5.11 with the Union Steward also having the additional right to be represented by the Business Representative at said meeting.
- 5.15 Employees will not be required to sign warning slips; if they do not the Supervisor will initial it as having been delivered.

ARTICLE 6 - ARBITRATION

- 6.01 Failing settlement under Step 3 of any grievance between the parties arising from the interpretation, administration, or alleged violation of this Collective Agreement, including any question as to whether a matter is arbitrable, such grievance may be taken to arbitration as hereinafter provided. If no written request for arbitration is received within a thirty (30) day period of time after the decision in Step 3 is given, the grievance shall be deemed to have been abandoned without prejudice.
- 6.02 On giving notice to proceed to arbitration the Party giving notice shall propose three acceptable Arbitrators. The responding Party may agree to one or enter into discussions to seek to find an agreed Arbitrator.
- 6.03 Should the Parties fail to agree upon a neutral Arbitrator, the Ministry of Labour will be requested to appoint an Arbitrator whose decision shall be final and binding.
- 6.04 The Arbitrator will have no authority to add, delete, modify or alter any part of this agreement, other than to apply and interpret this agreement.
- 6.05 The cost of the Arbitrator will be borne equally by the Union and the Company.
- 6.06 The time limits stated in this Article may be extended only by mutual consent of both Parties and it shall be in writing.
- 6.07 The Parties agree that in the event of a termination or dismissal, the arbitration procedure may be expedited.
- 6.08 The Company and the Union agree to meet in person or by telephone to review the case two months prior to the arbitration.

- 6.09 The Company and the Union agree that grievances may be selected to be heard in an expedited format by mutual agreement. In the event there is no agreement the grievance will proceed through the normal course of arbitration described above. In the expedited format the parties themselves will present their own cases before the arbitrator. The parties will not be permitted to cite legal cases in argument. Decisions in the expedited process will be final and binding but non-precedent setting.

Arbitrators must be selected by mutual agreement and must be able to convene a hearing within thirty days of the referral. For expedited cases, arbitrators shall be instructed to render an oral decision on the day of the hearing or a written decision no more than forty eight hours following the hearing.

ARTICLE 7 – UNION REPRESENTATION

- 7.01 A Union Representative may attend at the Company's premises and meet in private in a location provided by the Company with Union officials, for the purpose of adjusting disputes arising under this Agreement. The Business Agent/Officer will try to advise the Company in advance of any visit and the timing of such visit will be subject to mutual agreement so that the Company can minimize disruption to its operation.

7.02 Alternate Stewards

The Company agrees to recognize any employees, selected by the Union Stewards, to act as alternate Stewards to assist in the presentation of any proper grievances that may arise, in the event that the Steward is absent from work. The Company will be advised in writing of the names of any Alternate Stewards once they are selected.

- 7.03 The Union shall have the right to appoint or elect four (4) stewards who shall have completed the probationary period. Union Stewards shall be permitted to take up grievances during working hours without loss of pay. It is understood that Union Stewards will have to do the work assigned to them by the Company, and if it is necessary that they investigate a grievance during working hours, they will not leave their work before obtaining the permission of their immediate Supervisor, with said permission not being unreasonably withheld. When returning to their regular work, they will report themselves to their immediate Supervisor. If these conditions are met, the Company agrees that they will not lose pay in such circumstances.

- 7.04 In any meeting with the Company on Union business, including the renewal of this Collective Agreement with the Company and any other business between the Union and the Company requested in writing by the Union, the Union Stewards will not suffer loss of wages and will be paid applicable rates per Collective Agreement by the Company.

ARTICLE 8 – NO STRIKES / NO LOCKOUTS

- 8.01 The Union agrees that there shall be no strike and the Company agrees that there shall be no lockout during the term of this Collective Agreement. The words "strike" and "lockout" shall be as defined in the Labour Relations Act.

ARTICLE 9 – WAGES

9.01 All Classifications

The following straight time hourly rates shall be in effect during the term of this Agreement for employees hired after January 1, 2016.

| CLASSIFICATIONS | January 1, 2016 | January 1, 2017 | January 1, 2018 |
|------------------------|------------------------|------------------------|------------------------|
| Maintenance | 22.00 | 22.00 | 22.00 |
| Yard / Fork Lift | 21.00 | 21.00 | 21.00 |
| Line Operator | 19.00 | 19.00 | 19.00 |
| Indoor Fork Lift | 17.00 | 17.00 | 17.00 |
| Mill | 16.00 | 16.00 | 16.00 |

| Three year progression scale for new hires | |
|---|--------------------|
| 0-12 months | 85% of above rate |
| 13 - 24 months | 90% of above rate |
| 25 - 36 months | 95% of above rate |
| 36 + months | 100% of above rate |

- 9.02 a) All wage rates for employees hired prior to January 1st, 2016 will continue as set, and are subject to the yearly agreed pay increases. New rates are retroactive to May 1st, 2015.

Effective after ratification, thirty-five (0.35) per hour
 Effective May 1st, 2016, forty cents (0.40) per hour
 Effective May 1st, 2017, forty cents (0.40) per hour

- b) When an employee is temporarily transferred to gang saw operator, fork lift or Oak yard, the employee will receive a fifty cent (\$0.50) per hour premium for all hours worked in the transferred to position.

For clarity, this premium will not be a cumulative premium. For example, if an employee is temporarily transferred as described above and then is transferred again, the employee will not be entitled to any more than the fifty cent (\$0.50) per hour premium that they received the first time they were transferred. Finally, the Employees currently and regularly working the Fenmar stacker on the date of ratification will receive a one-time hourly increase of fifty cents (\$0.50).

- 9.03 a) Each year, on their first regular pay cheque in October, the Company will reimburse employees required to wear safety shoes, up to one hundred and twenty (\$120.00) dollars for their purchase upon production of a receipt for their purchase.
- b) Employees regularly assigned to Oak yard duty or Fenmar yard driver duty shall be entitled to a second payment as above effective April 1st of each year.
- c) Employees regularly assigned Oak yard duty or Fenmar yard driver duty shall be provided with rain coats, rain pants and/or gloves as required.

ARTICLE 10 - HOURS OF WORK AND OVERTIME

- 10.01 The following paragraphs and section are intended to define the normal hours of work and shall not be construed as a guarantee of work per day or per week, or of days of work per week.
- 10.02 The standard work week for full time employees will usually consist of forty-two and one-half (42 1/2) hours per week.
- 10.03 To qualify for overtime, employee has to work forty-two and one half (42 1/2) hours. If qualified, overtime will be paid after end of day shift Friday and any time Saturday at one and one-half (1 1/2), and any time Sunday at two (2) times. Overtime also paid after forty-four (44) hours at one and one-half (1 1/2) any day. Engineers will be paid overtime in accordance with the *Employment Standards Act*.
- 10.04 a) Overtime will be on a voluntary basis. Where there are more volunteers than required overtime will be assigned on the basis of seniority, which shall govern so long as the employee has the skill and ability and efficiency to do the job. Volunteers will usually be allowed to continue on a job they were doing on a regular shift immediately preceding the overtime.
- b) Following weekly payroll preparation the Company shall provide the Union Steward on duty a list of the names of employees selected to work overtime during said payroll period.
- c) In the event that an insufficient number of full-time employees are available, the Company may have the work completed by whatever means it deems necessary, which may include requiring non Bargaining Unit employees to perform the work.
- 10.05 **Breaks and Lunch**
- The Company will grant two (2) fifteen (15) minute rest periods without loss of pay, and a one-half (1/2) hour unpaid lunch break.
- If it is contemplated that an employee is to work overtime of two (2) hours consecutive with his regular shift, he shall be allowed a fifteen (15) minute rest period without loss of pay immediately following the end of his regular shift.
- Employees scheduled to work a ten (10) hour shift will be allowed an additional fifteen (15) minutes paid break after eight (8) hours of work.
- 10.06 When the Company needs to move people to the night shift it shall first post for volunteers. If there are insufficient volunteers, it may hire or move employees from the day shift in reverse order of seniority.
- 10.07 When the Company needs to move people to a different plant in the Bargaining Unit for a period exceeding thirty (30) days it shall first post for volunteers. If there are insufficient volunteers with the required skill, ability and experience it may transfer employees to meet such needs in reverse order of seniority. The Company will inform the Union of appointments to Lead Hand and of transfers of Bargaining Unit employees out of the Bargaining Unit or to another plant.

125

- 10.08 Employees who work a shift starting at 4 p.m., in the boiler room, shall be paid a shift premium of thirty five cents for each regular hour worked.
- 10.09 Employees working beyond the end of their regularly scheduled shift shall be paid in five minutes increments. All overtime to be paid must be approved by management.
- 10.10 If an employee is injured after he or she has commenced work and is thereby incapacitated from carrying out his or her duties and requires transportation, Management shall arrange and pay for the cost of transporting the employee to and from the hospital. The Company will pay the employee for any hours he or she missed from the duration of his or her regularly scheduled shift because of the injury if the employee is unable to complete his or her regular shift.

10.11 Report Allowance

- (a) In the event that an employee reports for work on his/her regular shift, without having been previously notified not to report, he/she will be given at least four (4) hours work at his/her regular rate of pay or if no work is available, he/she will be paid the equivalent of four (4) hours at his/her straight-time average hourly earning rate, if no piecework, or at his straight-time hourly rate, if on hourly pay basis, in lieu of work. This provision shall not apply when there is a lack of work due to a situation beyond the control of the Employer.
- (b) An employee shall be deemed to have been previously notified not to report if the Employer telephones the employee at the telephone number last reported to the Employer by the employee.

An employee who has completed his/her regular scheduled shift, and who has left the plant, and is called back to perform work will be paid for the time actually worked at the applicable overtime rate and will be guaranteed a minimum pay of four (4) hours at the employee's regular rate. Where employees need to report especially for training purposes at a time not adjacent to a regular work period, they shall be paid a minimum of four (4) hours at their regular, non-overtime, rate.

- 10.12 Time spent waiting for a fire condition to clear during a lunch break will delay the break and will be paid unless and until their shift is ended.

196

ARTICLE 11 – VACATION PAY

11.01 The basis for payment of vacation pay and length of vacation will be as follows:

| Length of Service at June 30 | Vacation Entitlement | |
|--------------------------------------|---|--|
| Less than one (1) year | One (1) day per month to a maximum of 10 days | Vacation pay of four percent (4%) of earnings in the vacation year. |
| One to Five (1-5) years | Two (2) weeks | Vacation pay of four percent (4%) of earnings in the vacation year. |
| Five to Seven (5-7) years | Two (2) weeks | Vacation pay of five percent (5%) of earnings in the vacation year. |
| Seven to Fifteen (7-15) years | Three (3) weeks | Vacation pay of six percent (6%) of earnings in the vacation year. |
| Fifteen to twenty-four (15-24) years | Four (4) weeks | Vacation pay of eight percent (8%) of earnings in the vacation year. |
| Twenty-four or more years | Five (5) weeks | Vacation pay of ten percent (10%) of earnings in the vacation year. |

11.02 Vacation lists will be posted annually and employees shall select their choice of vacation in order of seniority.

All submissions for vacation shall be made in writing on forms supplied by the Company before March 31st. These applications will be processed and approved subject to seniority and operational requirements and will be posted by April 30th. These approvals cannot be changed without the consent of the affected employees.

Submissions received after March 31st must be made in writing at least one (1) month in advance of vacation and approvals granted within three (3) days of request, in writing, subject to operational requirements. A holiday booking schedule will be posted at all times by department. No seniority rights shall apply after March 31st in the choosing of vacation time.

Vacation time must be taken in one (1) week blocks, Sunday through Saturday.

11.03 The Company will give employees at least four (4) weeks' notice of a plant closedown for summer or Christmas vacations, unless there are reasons beyond the Company's control.

11.04 Upon termination, an employee will receive any vacation pay due at the percentage set out in Article 11.01.

11.05 Vacation pay shall be paid by separate cheque subject to the Company implementing pay by direct deposit.

ARTICLE 12- SENIORITY

12.01 Employees who are hired on the same day shall have their seniority determined by lottery. An employee will be considered probationary for the first sixty (60) days worked of his employment and will have no seniority rights during that period and may be terminated in

197

the discretion of the Employer for any reason including inadequate performance and incompatibility. After sixty (60) days worked of service his seniority shall date back to the day on which his employment began.

- 12.02 a) Seniority, as referred to in this Agreement, shall mean length of continuous service in the employ of the Company. There shall be no cross plant seniority rights on a temporary transfer and separate seniority lists shall be maintained. However, an employee temporarily transferred from one plant to another shall maintain seniority acquired in the plant for vacation entitlement and pay purposes only.
- b) In the case of the complete shut-down of one of the Plants covered by this Collective Agreement, employees in the Bargaining Unit at said Plant, who have more than one year seniority, shall have bumping rights to other Plants covered by the Agreement. A shut down shall be deemed to have taken place even if sales or other non-Bargaining Unit staff are still employed at the facility but no Bargaining Unit staff remains.
- c) When the Company needs to move people to a different plant in the Bargaining Unit for a period of exceeding thirty (30) days it shall first post for volunteers. If there are insufficient volunteers with the required skill, ability and experience it may transfer employees to meet such needs in reverse order of seniority.
- d) When an entire production line or section of a plant is moved permanently to another plant, the employees normally working the production line or section may also move to the new plant.
- e) Employees shall not be required to transfer on a permanent basis without one week advance notice.
- f) Employees interested in performing other job duties at the Company shall advise Human Resources on a form to be provided. The Employer shall consider such employees for training where possible and required and for new duties when available based up on 12.03 (a) criteria.

12.03 a) **Bumping Rights**

In the event of lay-off, seniority will determine the employees to be retained, provided that they have the skill and ability to perform the work. Employees being displaced due to a lay-off or job elimination will exercise their seniority by bumping in order of seniority within his/her plant. Only an employee bumped from his shift or classification shall be eligible to exercise his seniority in accordance with the above. If there are no-full-time positions available, the employee may bump a junior employee on the overall seniority list within the Bargaining Unit or will be subject to lay-off.

In a lay-off situation, if any employee chooses to exercise their right to bump into another classification for which they are qualified, they will not be entitled to any shift outside of their new classification. If an employee chooses to accept a lay-off instead of a bump, they will not have another opportunity to bump until such a time as they are at risk of losing their seniority.

The Employer agrees that in any layoff, should all Union Stewards be scheduled for layoff, the most senior Steward will be retained out of seniority order so long as there is work that the Steward can do.

b) **Lay-off Notice**

If the period of lay off is suspected to exceed thirteen (13) weeks, the Company shall give seniority employees at least one the Company shall give two (2) weeks' notice of lay-off or pay in lieu thereof for seniority employees with five (5) years of service or more, or shall give notice under the Employment Standards Act, whichever is the greater. Such notice shall not apply in any case where an employee is displaced upon the return to work of another employee whom he was replacing.

c) **Lay-off Benefits Coverage**

The Company shall continue to pay the premium for the Health & Welfare plan for the benefits listed below.

- Group Life and Accidental Death & Dismemberment Insurance
- Prescription Drugs
- Major Medical
- Vision Care
- Dental

12.04 **Temporary Recall**

When temporarily recalled, laid off employees shall be paid the appropriate rate of pay for the classifications in which they are working;

12.05 **Loss of Seniority**

Seniority rights and employment shall cease for any of the following reasons:

- a) voluntarily quits;
- b) is discharged and not reinstated through the Grievance and Arbitration Procedures;
- c) is absent from work for three (3) consecutive days without a valid reason;
- d) overstays an authorized leave of absence without valid reason;
- e) failure of an employee to report for work within one (1) week when recalled by the Company after a lay-off, or failure of the employee to inform the Company within three (3) working days of recall that he will report for work; notice to return to work shall be in writing and shall be deemed to be sufficient if sent by courier to the employee's last known address on file with the Company, or email when email is on file as a means of communication. When work of a temporary nature of a continuous four (4) weeks or less becomes available while seniority employees are on lay-off and they are recalled, they shall have the right to refuse or accept such temporary work without affecting their seniority status under this Agreement;

- f) any employee who has been laid off for a continuous period of twelve (12) months or his length of seniority whichever is less, will lose any previously acquired seniority and may be rehired only as a new employee;
 - g) Employees who have not forfeited their seniority rights as hereunder provided shall be recalled in order of seniority, provided that they have the skill and ability to do the work.
- 12.06 Any employee away from work because of sickness who has properly reported such sickness will accumulate seniority. An employee's reinstatement after sick leave will be conditional on his/her supplying when requested, a certificate from a physician that the employee is fit to work or is fit with specified limitations that the Company can accommodate. If the Company wants a review by its own Occupational Health Physician advisor, it shall pay the Doctor's fee for such report.
- 12.07 The Company agrees that it will furnish, except in cases of emergency, twenty-four (24) hours' notice of a layoff, which layoff is anticipated to exceed five (5) working days.

12.08 Promotions Outside Bargaining Unit

When an employee is transferred or promoted to a position outside the Bargaining Unit, he will retain his seniority and continue to accumulate seniority for a period not to exceed twelve (12) months from the date of such transfer or promotion. After such twelve (12) month period, the employee shall not have any seniority under this Agreement.

Should the employee return to the Bargaining Unit within a period of twelve (12) months, and there is then no vacancy which, by reason of his seniority, he is entitled to fill, he may displace the employee with the least seniority, provided he has the skill and ability to do the work of the junior employee. In the event of such displacement, the senior employee will be reclassified into the job classification of the junior employee and be paid the rate of such job. This shall be done once during the term of the employee's employment.

- 12.09 It shall be the duty of the employee to notify the Company and the Union promptly of any change of address, phone numbers and email. If the employee fails to do so, the Company or the Union shall not be held responsible for failure of notice to reach such employee.
- 12.10 A Master and a Plant seniority list shall be placed on the bulletin board and will be revised by the Company every three (3) months. Copies of these lists shall be forwarded to the Union.

ARTICLE 13 – STATUTORY HOLIDAYS

13.01 The following Holidays within the meaning of this Agreement and regardless of when they fall will be granted with pay to all employees who have completed their probationary period;

- | | |
|----------------|---------------------|
| New Year's Day | Labour Day |
| Family Day | Thanksgiving Day |
| Good Friday | Christmas Day |
| Victoria Day | Boxing Day |
| Dominion Day | Employee's Birthday |
| Civic Holiday | |

Note: The employees are to take their birthday as a paid holiday within seven days of the actual birthday date and must advise the Company in advance. If their birthday falls on a weekend or another statutory holiday they may take their last scheduled shift before or first scheduled shift after the weekend or statutory holiday as their birthday holiday.

13.02 If another day is celebrated by agreement between the Company and the Union, such day will constitute a Holiday.

13.03 The basis of payment will be the regular working hours an employee would have worked on the Holiday.

13.04 To be eligible for Holiday pay an employee must have worked at least one (1) day in the seven (7) calendar days preceding the Holiday and unless on vacation or off work ill, in which case a doctor's certificate is required, must work his regularly scheduled work day the day preceding the Holiday and his scheduled work day following the Holiday.

13.05 If a Holiday or Holidays fall(s) within an employee's vacation period, he will be entitled to pay for the same and shall be entitled to an additional day of vacation prior to or immediately following his vacation period, or a mutually agreed upon time.

13.06 In the event a Statutory (General) Holiday is proclaimed by either the Federal or Provincial Government, such Holiday shall also be observed, if not already listed in the above Holidays.

13.07 Any employee requested to work on a holiday shall be guaranteed a minimum of four (4) hours of work or the equivalent in pay at time and a half (1.5) the basic hourly rate applicable to the classification to which he is assigned to work on such Holiday, over and above his regular Holiday pay.

13.08 If a Holiday falls on an employee's day off, he shall be entitled to an additional day off with pay on his next regularly scheduled work day or a mutually agreed upon day.

ARTICLE 14 - HEALTH AND WELFARE

14.01 Health & Welfare Benefits Trust Fund

a) Full-Time Bargaining Unit Employees

The Company agrees to contribute to the Teamsters Local Union 847 Health & Welfare Trust Fund. The benefits will be determined by the Board of Trustees of the Teamsters Local Union 847 Health & Welfare Trust Fund.

Effective January 1, 2016 the Company shall contribute \$370.00 plus any applicable taxes, per month on behalf of each full-time Bargaining Unit employee who has completed the probationary period and who has worked any part of the month, including full-time Bargaining Unit employees who elect to work past age sixty five (65).

Effective January 1, 2017 the Company contribution is increased to \$392.00 per month, plus any applicable taxes.

Effective January 1, 2018 the Company contribution is increased to \$420.00 per month, plus any applicable taxes.

In April and October of each year, the Union and the Company shall meet with the Administrator to review the Benefit Program.

The Company shall forward all Trust Fund contributions monthly, together with a list of all eligible members being reported each month within twenty (20) days of the end of the work month. The Union may file a grievance with the Company if contributions are not remitted by the due date.

The Company agrees to provide any other forms or reports, or information as required for the proper administration of the plan by the Board of Trustees upon request.

b) **Applicable Taxes**

The Company shall be responsible for any provincial and/or federal taxes that are due and payable on the Health and Welfare contributions.

c) **Extension of Benefits for Non-Compensable or Compensable Disability or Injury**

The Company shall continue welfare benefits by remitting the contribution rate defined in this Collective Agreement to the Teamsters Local Union 847 Health & Welfare Trust Fund for any member who is off work due to non-compensable disability or a compensable disability or injury. For compensable and non-compensable injuries the Company agrees to continue contributions for the duration of the period of disability.

d) A general description of such benefits, terms and conditions, for information purposes only, are described in Schedule 2 and Retiree Benefits in Schedule 3. The Company is only responsible for the monthly contribution as described above.

14.03 Any medical examination requested by the Company shall be promptly complied with by all employees, provided however, that the Company shall pay for all such examinations. When a medical examination is required by the Company, the following conditions shall apply:

a) If an employee takes a medical examination, it will be during his normal working hours, and he shall be paid for the time involved and thus not lose any pay as a result of his taking a medical examination.

b) In addition to the above procedure on Company required medical examinations, the Company agrees that where any employee who drives a motor vehicle in the course of employment coming under the Motor Vehicle Classification Licenses is required by any agency to take a medical examination to verify his right to drive such motor vehicle coming under the aforesaid, or to operate a vehicle equipped with air brakes,

the Company shall, where same is not paid for by any part of the Welfare Plan under which the employee is covered, pay for such medical examinations.

- c) If an employee is injured after he or she has commenced work and is thereby incapacitated from carrying out his or her duties and requires transportation, Management shall arrange and pay for the cost of transporting the employee to and from the hospital. The Company will pay the employee for any hours he or she missed from the duration of his or her regularly scheduled shift because of the injury if the employee is unable to complete his or her regular shift.

14.04 Employees shall not usually be expected to bring a doctor's note in support of a claim of being absent due to illness if absent for less than three (3) consecutive working days. Employees are required to call in whenever absent. The Company may require an employee with a poor attendance record to obtain a Doctor's note for any absence due to illness. The Company will reimburse an employee any charge by the Doctor providing the note.

14.05 Emergency leaves of absence shall be granted by the Company for up to ten (10) days per calendar year (pro-rated for new hires during the year) for the following reasons:

- a)
 - i) personal illness, injury or medical emergency
 - ii) death, illness, injury or medical emergency of close family
 - iii) an urgent matter concerning close family
- b) For the purpose of this provision close family means:
 - i) the employee's spouse (which herein includes a same-sex partner);
 - ii) a parent, step-parent or foster parent of the employee or the employee's spouse;
 - iii) a child, step-child or foster child of the employee or employee's spouse;
 - iv) a grandparent, step-grandparent, grandchild or step-grandchild of the employee or the employee's spouse;
 - v) the spouse of a child of the employee;
 - vi) the employee's brother or sister; or
 - vii) a relative of the employee who is solely dependent on the employee for care or assistance.
- c) A leave under this provision shall be without pay unless another provision of Article 16 provides otherwise. Benefit coverage shall continue during an emergency leave under this provision.
- d) A leave for part of a day shall count as one full day of entitlement; and
- e) The Company may require an employee who takes a leave to provide reasonable evidence of entitlement.

14.06 The Company shall provide the Steward with a copy of the WSIB "Form 7" upon request and upon the employee's approval.

ARTICLE 15 – LEAVES OF ABSENCE**15.01 Bereavement Leave**

- a) An employee required to be absent from work for the bereavement resulting from the death of his father, mother, brother, sister, daughter, son, husband or wife, shall be granted a leave of absence covering the required time off with payment up to a maximum of three consecutive working days.
- b) In the event an employee who would otherwise be entitled to three (3) days off to attend a funeral under the provisions of Section 16.01 (a) (i) is unable to attend because of distance, such employee will be allowed two (2) days off with pay including the day of the funeral.
- c) An employee required to be absent from work for the purpose of attending the funeral of his father-in-law, mother-in-law, grandparents or grandchildren shall be granted a leave of absence covering the time off with payment of one (1) working day.
- d) The said bereavement allowance for each day shall be computed by multiplying the employee's required hourly rate times the number of hours he would otherwise have worked on that day.
- e) An employee will not be entitled to receive bereavement allowance if it duplicates the pay or any other allowance for time not worked for any other reason and time off on bereavement leave will not be counted as hours worked for the purpose of determining overtime or premium pay. The Company may require the employee to establish proof of relationship and proof of attendance at the funeral where required.
- f) Upon request the Company will grant a leave of absence without pay of up to fourteen (14) days in the event of the death of an employee's spouse or child.
- g) One day without pay will be granted to attend the funeral of a friend.

15.02 Pregnancy and Parental Leave

The Company will grant pregnancy leave and/or parental leave, without pay, and without loss of seniority and benefits, in accordance with the provisions of the Employment Standards Act of Ontario to those employees who make application on forms supplied by the Company.

15.03 Personal Leave

- a) The Company understands that there are occasions when employees have strong personal reasons for needing a leave. In such situations the Company may grant a leave without pay for up to two (2) months where, in the opinion of the Company, there will not be adverse business consequences.
- b) It is understood that there would be adverse business consequences to having more than one (1) lead hand, or more than one (1) employee with the same specialized skills or more than three (3) employees total on such leave at any one time.
- c) There will be no loss of seniority while on such leave.

15.04 Jury Duty

An employee required to attend jury duty or as a crown witness shall be paid the difference between any loss of regular wages at regular rates and the amount of jury duty pay for witness compensation.

15.05 The Company will grant leave of absence without pay to one (1) delegated member at a time to attend Union conventions or conferences and it is agreed by the Union that in selecting the member, every effort will be made to avoid affecting the production of the plant, and the time so requested will be kept to the minimum. The Union will inform the Company at least two (2) weeks in advance of the name of the employee selected and the exact date of his expected absence.

15.06 Union Stewards shall be permitted one day of paid leave per year to attend a union education seminar, on the basis of one (1) day per year per Steward to a maximum of eight (8) days per calendar year total. The Company shall be given three weeks written advance notice of such leave.

ARTICLE 16 - PENSION PLAN

16.01 The Company shall deposit with the Union Pension plan the following contributions for all hours worked by an employee who has completed the probationary period:

Effective from January 1, 2016 - sixty-five cents (\$0.65) per hour

Effective from January 1, 2017 - seventy-five cents (\$0.75) per hour

Effective from January 1, 2018 - eighty cents (\$0.80) per hour

ARTICLE 17 – NO DISCRIMINATION:

17.01 The parties agree to comply with the Ontario Human Rights Code.

17.02 The Company, the Employees and the Union shall not discriminate against employees with respect to terms and conditions of employment on the grounds of race, creed, colour, age, sex, marital or parental status, religion, nationality, ancestry, place of origin, family relationship, place of residence or sexual orientation, in accordance with the provisions of the Human Rights Code. Disputes under the Human Rights Code will be processed through the grievance procedure under this Agreement.

17.03 The Company, the Union and the Employees agree that they will at all times operate within the spirit of mutual respect for each other as parties and as individuals. They further agree to abide by Company policies and rules regarding intoxication, substance abuse and a harassment and violence free workplace.

ARTICLE 18 - BULLETIN BOARD

- 18.01 The Company shall provide a bulletin board in a satisfactory location in the workplace for the convenience of the Union in posting notices.
- 18.02 The Company agrees to permit posting of any notice of Union meetings or functions on a bulletin board conspicuously placed and provided for that purpose once they have been approved by Management.

ARTICLE 19 – HEALTH AND SAFETY

- 19.01 The parties agree to cooperate to maintain a health and safe working environment and to ensure compliance with the *Occupational Health and Safety Act*. Any dispute shall use the dispute resolution mechanism in that Act.
- 19.02 The Employer may require that an employee who, based upon a medical condition, is seeking any right or privilege granted by this Collective Agreement, or in regard to the employee's attendance and conduct, or where it has concerns about an employee's ability to work in a safe manner, attend for a medical, examination by a physician selected by the Employer. It is understood that the physician may only advise the Employer whether the employee is fit for work, not fit for work, or fit with limitations or accommodations that are specified, and provide an estimate of when the employee will be fit if not fit. Any charge made by the physician in accordance with the OMA fee schedule for providing such report will be paid by the Employer.

2016

ARTICLE 20 – DURATION OF AGREEMENT

- 20.01 This Agreement shall, unless changed by mutual consent, continue in full force and effect until **April 30, 2018** and shall continue thereafter for annual periods of one year each unless either party notifies the other in writing at least ninety (90) days immediately prior to the expiration date that it desires to amend this Agreement.
- 20.02 Negotiations shall begin as soon as possible following notification for amendment as provided in the preceding paragraph.
- 20.03 If, pursuant to such negotiations, an agreement is not reached on the renewal or amendment of this Agreement prior to the current expiry date, this Agreement shall continue in full force and effect until a new Agreement is signed between the parties, or until Conciliation proceedings prescribed under the Ontario Labour Relations Act have been completed, whichever date should first occur.

Signed at Toronto this 26th day of May, 2016

On Behalf of the Company
Satin Finish Hardwood Flooring Ltd.

On Behalf of the Union
Teamsters Local Union 847

Eric Prydatok, Manager, Human Resources

Fernanda Santos, President

David Ricci, C.O.O.

Tom Fraser, Secretary Treasurer

Ankush Joshi, Steward

Dinatilde Estrela, Steward

Parvinder Sidhu, Steward

Mario Carreiro, Steward

207

Letter of Agreement No. 1

Re: Article 11.04

The Company recognizes and confirms its obligation under Article 11.04 to assign overtime to volunteers "on the basis of seniority, which shall govern as long as the employee has the skill and ability and efficiency to do the job".

Senior management agrees to ensure that all supervisors are aware of this obligation and will get personally involved in any concern that it is not being complied with. The Company agrees to instruct its supervisors to apply the procedure consistently.

The Union agrees that employees with controllable poor attendance attitudes should not seek to make up full pay through overtime premiums.

Letter of Agreement No. 2

Re: Night Shift

Employees on night shift who would prefer day shift will so inform the Company. If the Company has day shift vacancies, then at least once every two months it will transfer the most senior person on night shift seeking a change to the day shift position so long as the employee has the skill, ability and efficiency to do the day shift job.

Additionally, such a transfer to day shift will not take place until there is an employee trained to perform the work of the employee requesting the transfer.

Letter of Agreement No. 3

Re: Washrooms

The Company will end its practice of requiring employees as a standard practice to clock out when going to the washroom. (Oak Street).

Signed at Toronto this _____ day of April, 2016

On Behalf of the Company
Satin Finish Hardwood Flooring Ltd.

On Behalf of the Union
Teamsters Local Union 847

Eric Prydatok, Manager, Human Resources

Fernanda Santos, President

208

APPENDIX "A"

JOINT LABOUR/MANAGEMENT CONSULTATION MEETINGS

Objective:

Recognizing the community interest in the efficient and economical operation of the Company as well as the satisfactory working life for all employees affected by the work of this Committee and believing that the basis of good relations rests upon co-operation and good communications between the parties, the Management and members of the Union hereby agree to work together in the successful operation of a Joint Consultation Committee.

1. **Purpose and Commitment:**

The purpose of the Consultation Committee is to provide the parties with an open forum of communications in order to better understand each other and to resolve problems and issues in an open exchange of ideas and views between Union and Management. The parties will use the Committee to look for opportunities to improve the working relationship between them and between the people they represent and to build a more effective working team.

2. **Structure of Committee:**

For the Company

For the Union

- | | |
|---|--|
| <ul style="list-style-type: none"> • Management (up to the number of Stewards) • Guests | <ul style="list-style-type: none"> • Stewards • Guests |
|---|--|

Either party may request guests pertinent to subject matter.

3. **Limitations:**

In order to have a frank and open discussion, the Committee shall have no authority to change, delete or modify any terms of the Collective Agreement, or to settle grievances arising under the Agreement. Committee discussions shall not be publicized except for those recommendations that have been mutually agreed upon.

4. **Protected Environment:**

Members of the Committee shall be free to discharge their duties in an independent manner without fear that their individual relationships with the Company shall be affected by any participation by them in good faith in their representative capacities.

5. **Agenda:**

The co-chairs will meet seven (7) days prior to each meeting to exchange agendas for that meeting. The items in the agendas will be listed in order of priority. The Company will

arrange to have both agendas typed and distributed to Committee members prior to the meeting. Items from the agendas will be discussed at the meeting on an alternating basis with the first item being taken from either the Company's or the Union's agenda, depending on which party is chairing the meeting. Items not addressed at a meeting may be re-proposed for the next meeting's agendas. Emergency items arising after the agendas are prepared can be entertained on the agreement of the parties at the outset of the meeting. An item on the agendas may be disposed of by referral to a more appropriate forum or cancelled, by mutual agreement of the parties. The Union Representative who will be responsible for proposing the next list of Union agenda items will be identified at the conclusion of each meeting.

6. **Method of Keeping Minutes:**

Preparation of Minutes of each meeting will be the responsibility of the Company. Approval for distribution of the Minutes will be the responsibility of the Committee at the conclusion of each meeting. The Minutes will contain a description of the topic and the action agreed upon. The discussion of the merits of the topic is not a proper matter for inclusion in the Minutes. The Minutes will be circulated to all members of the Committee and signed by the co-chairs prior to being posted on the bulletin boards within one (1) week following the Committee meeting.

7. **Chair Responsibility:**

The Company and the Union will alternate in filling the Chair from meeting to meeting. The Chair will seek to keep the discussion on topic and ensure that each Committee member has a chance to have input on each item discussed. In general, the Chair will try to establish an open, flexible style of discussion on agenda items.

Schedule 1

**SUMMARY OF WELFARE BENEFITS
TEAMSTERS LOCAL 847 HEALTH & WELFARE TRUST FUND.**

Benefits for Full Time Bargaining Unit Employees

Benefits for Active Members and Eligible Dependents

Eligible Dependents are defined in the master policy and include your Spouse (common-law Spouse after one year of co-habitation) and your unmarried children under age 21 (up to age 25 if attending school).

LIFE INSURANCE

All Active Members are covered for two times basic annual earnings rounded to the next higher \$1,000, to a maximum of \$200,000. Coverage terminates at age 70 or retirement, if earlier.

ACCIDENTAL DEATH AND DISMEMBERMENT

In the event of accidental death, AD&D provides an additional amount of coverage equal to two times basic annual earnings rounded to the next higher \$1,000, to a maximum of \$200,000. In the event of accidental loss of limbs etc. a percentage of the principle sum is payable in accordance with the schedule of losses, as set out in the master policy.

DEPENDENT LIFE INSURANCE

Life Insurance of \$10,000 is provided for your eligible Spouse. Each eligible child (from 24 hours of age) is covered for \$5,000 of Life Insurance. Dependent Life coverage terminates when the Member's Life Insurance coverage terminates.

WEEKLY DISABILITY BENEFIT

Schedule: The Weekly Disability Benefit is 70% of basic weekly earnings up to the EI Maximum.

Maximum Benefit Period: For any one period of total disability, benefits will be payable until the end of the 26-week period following the elimination period, but not beyond the date you are retired.

Employment Insurance Integration: This is an Employment Insurance (EI) Integrated Plan. Payment of Weekly Disability Benefits begins following completion of the elimination period of 1st day accident or hospitalization, and 14 days for all other disabilities. However, no Weekly Disability Benefits will be payable during the 15-week period when disability benefits would normally be paid under the Employment Insurance Act of Canada. If you become totally disabled, you must apply to EI for sickness benefits. If you meet EI eligibility requirements, you will receive a maximum of fifteen weeks of benefit payments from EI. Weekly Disability Benefits (re)commence after the termination of EI disability benefits and are payable up to your 26th week of disability.

If you do not qualify for any EI benefits, or your disability benefits are terminated through EI prior to receiving 15 weeks of payments, you must submit proof to the Plan Administrator that you are not eligible for disability benefits through EI or proof of the date of your last payment (if applicable).

Motor Vehicle Accidents: No Weekly Disability Benefit will be payable for any disability resulting from a motor vehicle accident.

Termination: The Weekly Disability Benefit terminates on your 70th birthday or the date you retire, if earlier.

EXTENDED HEALTH CARE PLAN

Eligible expenses are covered at 100% to a lifetime maximum of \$1,000,000 per covered person. Eligible expenses include the usual major medical supplies and appliances not covered by the Provincial Health Insurance Plan or any other government plan, including WSIB.

HOSPITAL: THERE IS NO HOSPITAL COVERAGE IN CANADA.

Prescription Drug Plan: Ingredient costs for eligible drugs are covered at 100%. Drug coverage includes prescription drugs, diabetic supplies, and life sustaining pharmaceuticals.

The dispensing fee cost for an eligible drug prescription is reimbursed to a maximum of \$8.00 per prescription. A maximum of one dispensing fee is payable every 90 days for maintenance medications.

When a Generic Equivalent is available, the Plan will only cover the cost of the Generic equivalent. Members may still obtain the Brand version of a Drug, but the Plan will only reimburse based on the cost of the Generic Equivalent if there is one available (even when a doctor requests no substitutes).

Pharmacy Listing – You have the choice of purchasing your drugs anywhere. However, in order to assist you in choosing a lower cost pharmacy, a list of pharmacies and their current dispensing fees is available. Simply go to www.manionwilkins.com, then click on Claims and, under the Managed Health Care heading, choose the hyperlink to either the list of pharmacies in Ontario or your province, then scroll down until you find your city, and you will find the names and addresses of the pharmacies in your city along with their dispensing fees. This list is updated on a quarterly basis and is also available by contacting the Plan Administrator’s Contact Centre.

Health Practitioners: Charges, including x-ray charges, for listed paramedical practitioners who are registered and legally practising within the scope of their professions, are covered up to the following maximums:

- For a chiropractor, osteopath, naturopath, podiatrist/chiropracist, acupuncturist, registered clinical psychologist, physiotherapist, registered massage therapist, or orthophonist/speech therapist up to a maximum of \$1,000 per calendar year per family, for all practitioners combined.

No amount will be paid for any visit for which any amount is payable under the insured person's Provincial Health Insurance Plan.

Orthopaedic Shoes/Orthotics: Charges up to \$200 per shoe or up to a maximum of \$400 per calendar year are covered. To be covered under the plan, orthopedic shoes and orthotics must be recommended by a licensed doctor (M.D.), podiatrist, or chiropracist. They must be custom made and specifically designed and molded for the covered person, dispensed by a certified podiatrist, chiropracist, pedorthist, or orthotist, and required to correct a diagnosed physical impairment.

Recommendation must include the diagnosis, symptoms, and chief complaints. No benefit will be provided if the orthopedic shoes or orthotics are prescribed or dispensed by a practitioner other than those listed above. **Important Note:** To avoid misinterpretation of what is eligible and what may or may not qualify as a covered expense, it is strongly recommended that you submit an estimate to the Plan Administrator for confirmation prior to the purchase.

Breast Prosthesis: Charges are covered up to \$150 in any five year period

Artificial Limbs and Eyes, and Back and Neck Braces: Charges are covered up to \$750 per appliance, per lifetime.

Hearing Aids: Charges are covered up to \$500 every five years

Support Hose and Surgical Stockings: Charges are covered up to a maximum of 2 pairs per calendar year. To be eligible elastic support stockings must be recommended by a licensed doctor (M.D.) or podiatrist, provided they have a compression value of at least 20 to 30 mmHg pressure and are required to treat a diagnosed medical condition.

Out-Of-Hospital Nursing: Charges are covered at 80%, for private duty nursing care to a maximum of \$25,000 every three years, by a registered nurse (R.N.) who is not a member of your family and does not normally live in your home, when ordered by a licensed doctor (M.D.) as medically necessary for a disability that requires the specialised training of an R.N.

Vision Care: Vision care coverage is at 100%. Covered charges include those for eligible contact lenses, eyeglasses lenses, and eyeglasses frames. Charges for sunglasses or safety glasses of any kind are excluded. The maximum amount payable for contacts and eyeglasses is \$200 in any 12 month period for persons under age 18, or \$200 in any 24 month period for persons age 18 or over. Eye examinations are covered for individuals age 20 or over but younger than age 65, up to a maximum of \$80 every 24 months. For contact lenses, eyeglass lenses, or eyeglass frames required after cataract surgery the maximum is \$200 per lifetime, and only if vision can be improved to at least the 20/40 level.

Ambulance Services: Covered to reasonable and customary maximum at 100% coinsurance.

EMERGENCY OUT OF COUNTRY MEDICAL COVERAGE: 100% for emergency medical, doctor's fees, hospital charges etc. over and above OHIP. There is a \$5,000,000 lifetime maximum for each covered person. Trips are limited to a maximum of sixty (60) consecutive days. This coverage terminates at age 80. The coverage is outlined in the policy.

DENTAL BENEFITS

Fee Guide: Dental services are covered up to fee listed in the current years' Ontario Dental Association (ODA) suggested fee guide, subject to the provisions below.

Coinsurance: Basic Dental Services are payable at 100%.
Major Dental Services covers dentures only at 50%.

Maximum: The maximum amount payable for Basic and Major Dental Services combined is \$2,000 per calendar year.

Covered Charges

Covered charges are those for needed dental care, services or supplies, as described below and received while the Member is covered, for either a disease or injury that is non-occupational.

The following services or supplies are covered subject to benefit maximums:

Basic Dental Services:

- Oral exams, including scaling and cleaning of teeth, but not more than once every 12 months;
- Periodontal scaling and/or root planning (limited to 10 units per year for all procedures combined);
- Occlusal adjustments/equilibration (limited to 8 units per year);
- Topical applications of sodium or stannous fluoride but not more than one application every 12 months;
- Dental x-rays, except that bite-wing x-rays are limited to one set every 6 months;
- Fillings;
- Extractions;
- Oral surgery, including excision of impacted wisdom teeth;
- Antibiotic drug injections;
- Anaesthesia and its administration in connection with oral surgery or other covered dental services;
- Space maintainers, including stainless steel crowns for primary teeth that have several cavities which would otherwise require fillings or which are non-restorable using normal restorative dental material;
- Repair, relining, or rebasing of dentures;
- Repair, resurfacing or re-cementing of crowns, inlays, onlays or bridges;
- Periodontic treatment for disease of the bone and gums of the mouth, including tissue grafts and occlusal guards, but not athletic guards; and
- Endodontic treatment, including root canal therapy.

Major Dental Services - Dentures:

- First installation, including adjustments of partial or full, temporary or full temporary or permanent removable dentures to replace 1 or more natural teeth extracted while the person is covered;
- Denture adjustments that occur more than 3 months after installation;
- Addition of teeth to an existing partial denture, if required to replace one or more natural teeth extracted while the person is insured; and
- Replacement of an existing partial or full removable denture, if it is:
 - a replacement required because of extraction, loss, or fracture of one or more sound natural teeth after the individual became insured under this Plan, or
 - a replacement more than 12 months after the individual became insured under this coverage, and the existing denture is at least 5 years old and no longer serviceable.

Major Dental Services - Crowns and Bridgework

- Inlays, onlays, gold fillings, and crowns;
- First installation of fixed bridgework, including crowns to form abutments, to replace one or

274

- more natural teeth extracted while the person was insured.
- Replacement of existing bridgework, but only if it was installed at least five years before and cannot be made serviceable; and
- Addition of teeth to existing fixed bridgework, if required to replace one or more natural teeth extracted while the person is covered.

Orthodontics (Dependent Children Only)

- Diagnostic procedures, including models
- Therapy and appliances
- Correction or malocclusion

Predetermination of Benefits

If charges for a planned course of treatment by a licensed dentist would exceed \$300.00, proposed details and x-rays should be submitted to the Plan Administrator for approval. Failure to do so may result in a payment of a lesser benefit amount because of the difficulty in determining the need for such treatment after it has been provided. Dental x-rays will be promptly returned to the dentist.

Alternate Services

If alternate services may be performed for the treatment of the dental condition, the maximum amount payable will be the amount shown in the Suggested Fee Guide for the least expensive service or supply required to produce a professionally adequate result.

Limitations - No amount will be paid for charges for:

- Care which is cosmetic;
- Broken appointments;
- Care covered under a medical plan provided by an Company or government;
- Treatments for which, in the absence of insurance, there would be no charge;
- Stainless steel crowns on permanent teeth;
- Oral hygiene instruction or nutritional counselling;
- Protective athletic appliances;
- A full mouth reconstruction, for a vertical dimension correction, or for diagnosis or correction of a temporomandibular joint dysfunction;
- Replacement of lost or stolen prostheses; or replacement of bridgework
- Prostheses, including crowns and bridgework, and the fitting thereof which were ordered while insured, but which were finally installed or delivered after this benefit is discontinued.

GENERAL:

- Each Member will be given a Pay-Direct Drug Card / Dental Card. **IMPORTANT NOTE: THERE IS ONE COMBINED CARD FOR DRUG AND DENTAL COVERAGE.**
- A separate brochure and Identification Card is provided for the Emergency Out of Country Medical Coverage.
- In the case of a dispute, the actual terms and conditions under the group Master Policies and the Health Care and Dental Care Self-Funded Plan Document issued to the Trustees of the Teamsters Local Union 847 Health & Welfare Trust Fund will prevail subject to any overriding government legislation.

- The benefits in this Collective Agreement and in the Policy are subject to change at the discretion at the Board of Trustees.

Note:

This is a brief description of the covered benefits. It is designed to tell you about the provisions of the benefits which are of most general interest. Not all of the Plan's details are included. If you have any questions about the Plan rules or provisions, or if you would like to find out about any matter affecting your status in it, telephone or write to the Plan Administrator:

Manion Wilkins & Associates Ltd.
500 – 21 Four Seasons Place
Etobicoke, Ontario M9B 0A5

416-234-5044
Toll Free - 1-800-263-5621
Fax – 416-234-2071

Contact Centre:
416-234-3511
Toll Free - 1-866-532-8999
Fax – 416-234-2071

Email: info@manionwilkins.com
Website: www.manionwilkins.com

Schedule 2

SUMMARY OF WELFARE RETIREE BENEFITS TEAMSTERS LOCAL 847 HEALTH AND WELFARE TRUST FUND.

Benefits for Retired Members and Eligible Dependents

Full details of the eligible expenses and exclusions are outlined in the Teamsters Self-Funded Health Care and Dental Care Plan Document.

ELIGIBILITY FOR RETIRED BENEFITS

Requirements: When you retire your Health Care and Dental Care Benefits continue for you and your eligible dependents, provided that you have satisfied the eligibility provisions which require a minimum of 5 years of continuous plan participation and attainment of age 60 prior to retirement.

Eligible Dependents: Eligible Dependents are defined in the master policy and include your Spouse (common-law Spouse after one year of co-habitation) and your unmarried children under age 21 (up to age 25 if attending school on a full-time basis). The Spouse of a deceased member will receive free coverage for twelve (12) months following the death of the member, following which coverage may be maintained on a self-pay basis.

EXTENDED HEALTH CARE PLAN

Deductibles: The annual deductible is \$25 for singles and \$50 for families.

Extended Health Lifetime Maximum: The lifetime maximum for Extended Health Care coverage is \$100,000 per covered person.

HOSPITAL: THERE IS NO HOSPITAL COVERAGE IN CANADA.

Prescription Drug Plan: Ingredient costs for eligible drugs are covered at 100%. Drug coverage includes prescription drugs, diabetic supplies, and life sustaining pharmaceuticals.

The dispensing fee cost for an eligible drug prescription is reimbursed to a maximum of \$8.00 per prescription. A maximum of one dispensing fee is payable every 90 days for maintenance medications.

When a Generic Equivalent is available, the Plan will only cover the cost of the Generic equivalent. Members may still obtain the Brand version of a Drug, but the Plan will only reimburse based on the cost of the Generic Equivalent if there is one available (even when a doctor requests no substitutes).

Pharmacy Listing – You have the choice of purchasing your drugs anywhere. However, in order to assist you in choosing a lower cost pharmacy, a list of pharmacies and their current dispensing fees is available. Simply go to www.manionwilkins.com, then click on Claims and, under the Managed Health Care heading, choose the hyperlink to either the list of pharmacies in Ontario or your province, then scroll down until you find your city, and you will find the names and addresses of the pharmacies in your city along with their dispensing fees. This list is updated on a quarterly basis and is also available by contacting the Plan Administrator's Contact Centre.

217

There is an annual maximum for drug claim reimbursement of \$3,000 per covered person.

The following items are subject to a lifetime maximum of \$20,000 per covered person:

- **Vision Care:** Vision care coverage is at 100%. Covered charges include those for eligible contact lenses, eyeglasses lenses, and eyeglasses frames. Charges for sunglasses or safety glasses of any kind are excluded. The maximum amount payable for contacts and eyeglasses is \$200 in any 12 month period for persons under age 18, or \$200 in any 24 month period for persons age 18 or over. Eye examinations are covered for individuals age 20 or over but younger than age 65, up to a maximum of \$80 every 24 months. For contact lenses, eyeglass lenses, or eyeglass frames required after cataract surgery the maximum is \$200 per lifetime, and only if vision can be improved to at least the 20/40 level.
- **Breast Prosthesis:** Covered to a maximum of \$150 in any 5 year period at 100% coinsurance.
- **Ambulance Services:** Covered to reasonable and customary maximum at 100% coinsurance.
- **Hearing Aids:** Covered to a maximum of \$400 per person per 36 months at 100% coinsurance. Repairs are covered to a maximum of \$100 per calendar year. Batteries are excluded.
- **Dental Care for Accidental Injury:** Covered to a maximum of \$5,000 per accident at 100% coinsurance.
- **Assistive Devices Program (ADP):** Coverage is co-ordinated through the ADP program.
- **Out-of-Hospital Nursing:** Coverage is at 80% coinsurance to a maximum of \$5,000 every 3 years for private duty nursing care. Coverage is for a registered nurse (R.N.) who is not a member of your family and does not normally live in your home. Out-of-Hospital Nursing is covered only when medically necessary and ordered by a licensed doctor (M.D.) for a disability that requires the specialised training of an R.N.

EMERGENCY OUT-OF-COUNTRY BENEFITS

Charges for emergency medical coverage, including doctor's fees, hospital charges, etc. over and above OHIP are covered at 100% coinsurance to a maximum of \$5,000,000 per lifetime. Trips are covered to a maximum of sixty (60) consecutive days. Coverage terminates at age 80 and is outlined in the policy.

DENTAL BENEFITS

Fee Guide: Dental services are covered up to fee listed in the current years' Ontario Dental Association (ODA) suggested fee guide, subject to the provisions below.

Deductible: The annual deductible is \$25 for singles and \$50 for families.

Coinsurance: Basic Dental Services are payable at 100%.
Major Dental Services covers dentures only at 50%.

Maximum: The maximum amount payable for Basic and Major Dental Services combined is \$2,000 per calendar year.

Basic Dental Services:

- Oral exams, including scaling and cleaning of teeth, but not more than once every 12 months;
- Periodontal scaling and/or root planning (limited to 10 units per year for all procedures combined);
- Occlusal adjustments/equilibration (limited to 8 units per year);
- Topical applications of sodium or stannous fluoride but not more than one application every 12 months;
- Dental x-rays, except that bite-wing x-rays are limited to one set every 6 months;
- Fillings;
- Extractions;
- Oral surgery, including excision of impacted wisdom teeth;
- Antibiotic drug injections;
- Anaesthesia and its administration in connection with oral surgery or other covered dental services;
- Space maintainers, including stainless steel crowns for primary teeth that have several cavities which would otherwise require fillings or which are non-restorable using normal restorative dental material;
- Repair, relining, or rebasing of dentures;
- Repair, resurfacing or re-cementing of crowns, inlays, onlays or bridges;
- Periodontic treatment for disease of the bone and gums of the mouth, including tissue grafts and occlusal guards, but not athletic guards; and
- Endodontic treatment, including root canal therapy.

Major Dental Services:

- First installation, including adjustments of partial or full, temporary or full temporary or permanent removable dentures to replace 1 or more natural teeth extracted while the person is covered;
- Denture adjustments that occur more than 3 months after installation;
- Addition of teeth to an existing partial denture, if required to replace one or more natural teeth extracted while the person is insured; and
- Replacement of an existing partial or full removable denture, if it is:
 - a replacement required because of extraction, loss, or fracture of one or more sound natural teeth after the individual became insured under this Plan, or
 - a replacement more than 12 months after the individual became insured under this coverage, and the existing denture is at least 5 years old and no longer serviceable.

Predetermination of Benefits

If charges for a planned course of treatment by a licensed dentist would exceed \$300.00, proposed details and x-rays should be submitted to the Plan Administrator for approval. Failure to do so may result in a payment of a lesser benefit amount because of the difficulty in determining the need for such treatment after it has been provided. Dental x-rays will be promptly returned to the dentist.

Alternate Services

If alternate services may be performed for the treatment of the dental condition, the maximum amount payable will be the amount shown in the Suggested Fee Guide for the least expensive service or supply required to produce a professionally adequate result.

Limitations - No amount will be paid for charges for:

- Care which is cosmetic;
- Broken appointments;
- Care covered under a medical plan provided by an Company or government;
- Treatments for which, in the absence of insurance, there would be no charge;
- Stainless steel crowns on permanent teeth;
- Oral hygiene instruction or nutritional counselling;
- Protective athletic appliances;
- A full mouth reconstruction, for a vertical dimension correction, or for diagnosis or correction of a temporomandibular joint dysfunction;
- Replacement of lost or stolen prostheses; or replacement of bridgework
- Prostheses, including crowns and bridgework, and the fitting thereof which were ordered while insured, but which were finally installed or delivered after this benefit is discontinued.

220

Schedule 3

Summary of Pension Plan

PENSION PLAN:

The Teamsters Local Union 847 Pension Plan was established for the sole purpose of providing pension benefits to eligible Plan Members. The Pension Plan operates independently of the Company(s) and the union except that the union is the plan sponsor.

RESPONSIBILITY:

THE UNION: As the Plan sponsor, the Union is responsible to negotiate the contribution rates under the Collective Agreement and to select the Insurance Carrier. From time to time the Union will survey the Insurance Carriers in the marketplace to ensure that the rates are very competitive and to secure the best deal possible for the Pension Plan Members at NO COST to the Plan Members.

THE COMPANY: The Company is only responsible for remitting the contribution rates and providing the pertinent information required to administer the Pension Plan as specified under Article 18.

PENSION PLAN MEMBER: The Pension Plan member must complete Pension Plan enrolment form. The Pension Plan Member must report promptly any change of address, marital status and/or beneficiary. Furthermore, the Pension Plan Member must use due diligence and take advantage of information available to him through the Insurance Carrier, or others of his choice, to enable him to make the best decisions for himself in choosing from the available investment vehicles in order to maximize his retirement income. Should the Member wish to participate in the voluntary Group RRSP Plan, member must complete the Group RRSP enrolment form.

Note: The Union utilizes the services of an Insurance carrier to provide the custodial services and investment funds that each individual member selects according to their investment profile and time horizon.

Money Purchase or Defined contribution Plan:

Under this arrangement contributions as specified herein are directed to individual Members' Accounts. Each member will have an individual account set up with the Insurance carrier. It is similar to an RRSP except that an annuity (monthly pension) or Life Income Fund (LIF) must be purchased to provide for a monthly pension income at retirement. Members' Accounts are administered as follows:

- a) As received, contributions are allocated to each Member's Account.
- b) Contributions are deposited into the Member's account and invested by (a) professional investment manager(s) as selected by each member.
- c) Interest is credited to the accumulated balance in each Member's Account. The interest rate credited is based on investment returns earned by the investment manager that have been selected by the member.

Eligibility:

As outlined above.

Investments:

The Fund investments include guaranteed investment certificates (GIC), money market securities, bonds and equities funds. Each member will have the opportunity to consult with the Insurance carrier's licensed Financial Consultant and select the investment fund(s) that best suit their investment risk profile and time horizon. Members will have the opportunity to change investment fund(s) as required by notifying the Insurance carrier.

Vesting:

A member is entitled to the value of his Member's Account immediately upon becoming a Member of the Plan. The Member's Account is locked-in and must be used to provide a monthly pension. No benefits are paid until a member terminates employment, retires or dies.

Retirement:

Under this Plan the "Normal Retirement Age" is 65, however, early retirement is available from age 55. Upon retirement a monthly pension benefit (annuity) or LIF is purchased using the full value of Member's Account at the time of retirement.

Termination:

When a locked-in Member leaves the Plan prior to retirement, the Member has the option to purchase a deferred pension (or if at least age 55 an immediate pension) using the full value of his/her Member's Account; or to transfer the full value of his/her Member's Account to a locked-in RRSP, another registered Pension Plan (or a Life Income Fund, if applicable).

If a Member is not locked-in when he/she leaves the Plan, the Member will receive a lump sum payment equal to his/her Member's Account.

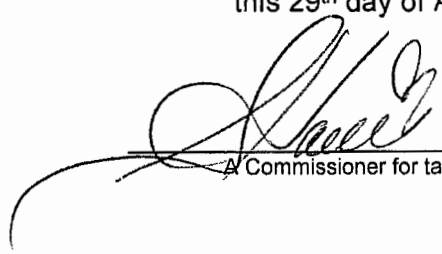
Pre-Retirement/death:

In the event of death, the member's Spouse or, if no Spouse, the member's beneficiary will be entitled to the full value of the Member's Account. The type of benefit varies if the entitlement is payable to a Spouse. It is also dependent on the member's age at the date of death.

This is a brief summary only. The above does not create or confer any contractual or other rights. A member's pension rights are governed by the Rules and Regulations of the Pension Plan.

A benefit plan summary (booklet) will be provided by the insurance carrier.

This is **Exhibit "B"** referred to in
the Affidavit of Gregory Manion
sworn before me herein
this 29th day of August, 2019.



A Commissioner for taking Affidavits, etc.

Research By Transaction Report Remote Deposit Capture

Report Created on 8/31/2018 4:35:34 PM by Ramneetac

Presenter: MANION WILKINS & ASSOCIATES LTD. Research ID: 9
Location(s): Woodbridge Status: Acknowledged

| | | | | |
|--|--|---|--|---------------|
| Safin Finish Hardwood Flooring, Limited 1800 Sheppard Ave. E., Suite 200 Toronto, Ontario M2M 4Y4 Established 1982 Toronto - Montreal - Vancouver | | CAMBRIAN IMPERIAL BANK OF COMMERCE 265 Queen Street West Toronto, Ontario M5V 1Z5 | | 005483 |
| PAY Teamsters 1847, H & W Trust | | Date 2018 08 22 | | ****51,710.40 |
| *****FIFTY-ONE THOUSAND SEVEN HUNDRED TEN AND 40/100**** | | Safin Finish Hardwood Flooring, Limited | | |
| TO THE ORDER OF Teamsters 1847, H & W Trust c/o Manion Wilkins & Associates Ltd. 500 - 21 Four Seasons Place Toronto, ON M9B 0A5, Canada | | RFR | | |
| *00014831* ⑆00502⑆010⑆ 70⑆91⑆702⑆ | | NOI | | |

Printer ID # / NI d'Imprimeur ⑆014

DEPOSIT TO/DEPOT AU
MANION WILKINS & ASSOCIATES LTD.
Woodbridge
>>12752-004<<5301167

Deposit to the Credit
of the Payee

92752-004
TD Canada Trust
20 Milverton Dr.
Mississauga, L5R 3G2
12752-004

IF Disputed/Retien lo:
12752-004
Account #5228249

Endorsement - Signature or Stamp
Endossement - signature ou estampille

BACK/ENDOS

224

Research By Transaction Report
Remote Deposit Capture

Report Created on 10/12/2018 4:46:25 PM by Ramneetac

Research ID: 19

Status: Acknowledged

Presenter: MANION WILKINS & ASSOCIATES LTD.

Location(s): Woodbridge

| | | | |
|--|--|---|--|
| <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | | <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | |
| <p>CANADIAN MERCHANT BANK OF COMMERCE</p> <p>225 Queen Street West</p> <p>Toronto, Ontario M5W 1Z5</p> | | <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | |
| <p>Satin Finish Hardwood Flooring, Limited</p> <p>12 Fenwick Drive, Toronto, Ontario, Canada M6L 1L4</p> <p>Established 1992 Toronto - Montreal - Vancouver</p> | | <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | |
| <p>PAY Teamsters 1847, H & W Trust</p> | | <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | |
| <p>*****FIFTY THOUSAND EIGHT HUNDRED THREE AND 20/100****</p> | | <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | |
| <p>TO THE ORDER OF</p> <p>Teamsters 1847, H & W Trust</p> <p>c/o Manion Wilkins & Associates Ltd.</p> <p>500 - 21 Four Seasons Place</p> <p>Toronto, ON</p> <p>M9B 0A5, Canada</p> | | <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | |
| <p>PER _____</p> <p>MR _____</p> <p>Signature of Manion Wilkins, Limited</p> | | <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | |
| <p>12752-004</p> <p>TD-Canada Trust</p> <p>20 Wellington Dr.</p> <p>Brisbane, L5R 3G2</p> <p>12752-004</p> | | <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | |
| <p>Deposit to the Credit of the Payee</p> | | <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | |
| <p>Endorsement - Signature or Stamp</p> <p>Endossement - signature ou estampille</p> | | <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | |
| <p>BACK/ENDOS</p> | | <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | |
| <p>Printer ID # / NI d'imprimeur 0014</p> | | <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | |
| <p>DEPOSIT TO/DEPOT AU</p> <p>MANION WILKINS & ASSOCIATES LTD.</p> <p>Woodbridge</p> <p>>>12752-004<<5301167</p> | | <p>005611</p> <p>03</p> <p>2018 10</p> <p>YYMM DD</p> | |

225

Research By Transaction Report
Remote Deposit Capture

Report Created on 2018-10-31 4:12:24 PM by Ramneetac

Presenter: MANION WILKINS & ASSOCIATES LTD. Research ID: 9
Location(s): Woodbridge Status: Acknowledged

005702

CANADIAN IMPERIAL BANK OF COMMERCE
100 King Street West
Toronto, Ontario M5X 1C5

Date 2018 10 19
YYYY MM DD

Satin Finish Hardwood Flooring, Limited
15 Fenner Drive, Toronto, Ontario, Canada M8L 1L4
Established 1992 Toronto - Montreal - Vancouver

PAY * Teamsters 1847, H & W Trust \$ *****071.20

*****FIFTY-THREE THOUSAND SEVENTY-ONE AND 20/100****

TO THE ORDER OF
Teamsters 1847, H & W Trust
c/o Manion Wilkins & Associates Ltd.
500 - 21 Four Seasons Place
Toronto, ON
M9B 0A5 Canada

Satin Finish Hardwood Flooring, Limited
MCA
MCA

⑈0005702⑈ ⑆00602⑆ ⑆10⑆ ⑆70⑈ ⑆9⑆ ⑆702⑈

DEPOSIT TO/DEPOT AU
MANION WILKINS & ASSOCIATES LTD.
Woodbridge
>>12752-004<<K5301167

Printer ID # / NI d'imprimeur 14

Endorsement - Signature or Stamp
Endossement - signature ou estampille

Deposit to the Credit
of the Payer

72752-004
TD Canada Trust
20 Milverton Dr.
Mississauga, L3R 3G2
12752-004

Back Honoured Return to
72752-004
Account # 3528249

BACK/ENDOS

226

SATIN FINISH HARDWOOD FLOORING LIMITED Employer 0081615

July-18

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | SSN | H & W | REMARKS |
|------|----------------|----------------|-----|-----------|---------------------------|
| 2134 | ACEDO | VINCENTE | | \$ 420.00 | |
| 2001 | ADU | PATRICK | | \$ 420.00 | |
| 2002 | AGUIAR | JOAO | | \$ 420.00 | |
| 2003 | ALMEIDA | CRISTINA | | \$ 420.00 | |
| 2004 | ALVARADO | ARNALDO | | \$ 420.00 | |
| 2006 | AMARAL | JUDY | | \$ 420.00 | |
| 2100 | AMARO | DAVID | | \$ 420.00 | |
| 2008 | ANTUNES | MARIA | | \$ 420.00 | |
| 2009 | ARRUDA | MARIA | | \$ 420.00 | |
| 2136 | ASADOUR | HAGOP | | \$ 420.00 | |
| 2105 | MOTO | AURORA | | \$ 420.00 | |
| 2127 | BABAJIAN | DATIF | | \$ 420.00 | |
| 2010 | BASSI | JACTAR | | \$ 420.00 | |
| 2110 | BATH | MEENA | | \$ 420.00 | |
| 2011 | BOLA | HARWINDER | | \$ 420.00 | |
| 2013 | BUJ | HOA | | \$ 420.00 | |
| 2015 | CARREIRO | ARTHUR | | \$ 420.00 | |
| 2016 | CARREIRO | MARIO | | \$ 420.00 | |
| 2017 | CHAHAL | PARSHOTAM | | \$ 420.00 | |
| 2018 | CHARRUA | VITOR | | \$ 420.00 | |
| 2019 | CHIK | CHANTHOL | | \$ 420.00 | |
| 2020 | COSTA | MARIA | | \$ 420.00 | |
| 2021 | CUSTODIO | MARIA | | \$ 420.00 | |
| 2024 | DAVINDER | DHAMMI | | \$ 420.00 | |
| 2022 | DAWOU | MAHMOUD | | \$ 420.00 | |
| 2023 | DE SOUSA | ANTONIO | | \$ 420.00 | |
| 2163 | DHADDA | RAVINDER SINGH | | \$ 420.00 | |
| 2062 | DHEERAJ | DHEERAJ | | \$ 420.00 | |
| 2025 | DHILLON | GURINDERPAL | | \$ 420.00 | |
| 2026 | DO | HA | | \$ 420.00 | |
| 2029 | ESTRELA | DENATILDE | | \$ 420.00 | |
| 2108 | FERREIRA | TANIA | | \$ 420.00 | |
| 2147 | FONSECA | CATARINA | | \$ 420.00 | Maternity - July 15, 2018 |
| 2030 | FILAR | ZBIGNIEW | | \$ 420.00 | |
| 2032 | GILL | KULDIP | | \$ 420.00 | |
| 2031 | GILL | SUKHWINDER | | \$ 420.00 | |
| 2033 | GONCALVES | MARIO | | \$ 420.00 | |
| 2109 | GUERREIRO | CAROLINA | | \$ 420.00 | |
| 2034 | GUZMAN | JORGE | | \$ 420.00 | |
| 2035 | HAYOR | BOOTA SINGH | | \$ 420.00 | |
| 2036 | HENRIQUES | DARIO | | \$ 420.00 | |
| 2037 | HERRERA | JURGEN | | \$ 420.00 | |
| 2118 | HILL MCGROWDER | CHELSEA | | \$ 420.00 | |
| 2038 | HUANG | PETER | | \$ 420.00 | |
| 2159 | JABBAR | ABDUL | | \$ 420.00 | |
| 2098 | JHUTTY | SHARAN KAUR | | \$ 420.00 | |
| 2172 | JOHN | EMMANUEL | | \$ 420.00 | |
| 2040 | JOSHI | ANKUSH | | \$ 420.00 | |
| 2041 | JUDGE | BALWANT | | \$ 420.00 | |
| 2043 | KANDESAMY | INDRAKUMAR | | \$ 420.00 | |
| 2116 | KARAJLIAN | HAGOP | | \$ 420.00 | |
| 2044 | KARWOWSKI | ANTONI | | \$ 420.00 | |
| 2150 | KAZARIAN | HOROUTION | | \$ 420.00 | |
| 2044 | KESHESHIAN | NOURI | | \$ 420.00 | |
| 2058 | KEUOSHGERIAN | OHANS | | \$ 420.00 | |
| 2045 | KIMEL | ZBIGNIEW | | \$ 420.00 | |
| 2145 | KOUYOUALJIAN | RAFFI | | \$ 420.00 | |
| 2046 | LAM | THI TIEM | | \$ 420.00 | |
| 2047 | LATOCHA | WALTER | | \$ 420.00 | |
| 2048 | LE | HIEU | | \$ 420.00 | |
| 2049 | LE | THI-HUYEN | | \$ 420.00 | |
| 2051 | LOPES | LAURINDA | | \$ 420.00 | |

22A

155

967054

SATIN FINISH HARDWOOD FLOORING LIMITED Employer 0001615 July-18
 Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | EMPLOYEE # | H&W % | REMARKS |
|------|---------------|-------------|------------|-----------|---------------------|
| 2052 | LUONG | DONNA | | \$ 420.00 | |
| 2053 | LUU | MINH NGOC | | \$ 420.00 | |
| 2054 | MA | HUNG LAP | | \$ 420.00 | |
| 2055 | MOROCO | MANUEL | | \$ 420.00 | |
| 2139 | MAKSIAN | AVADIS | | \$ 420.00 | |
| 2115 | MASARAJIAN | VIKEN | | \$ 420.00 | |
| 2056 | MASILAMANY | NARASIMMAN | | \$ 420.00 | |
| 2135 | MASSARJIAN | VAHE SHANT | | \$ 420.00 | |
| 2057 | McGROWDER | CLEMENT | | \$ 420.00 | |
| 2123 | MELKONIAN | GARABET | | \$ 420.00 | |
| 2058 | MEJIAS | MONICA | | \$ 420.00 | |
| 2141 | MINHAS | RANJIT | | \$ 420.00 | |
| 2059 | MOMENZADEH | ZIA | | \$ 420.00 | |
| 2060 | MONTEIRO | ANTONIO | | \$ 420.00 | |
| 2142 | MOUBAYED | GEORGE | | \$ 420.00 | |
| 2061 | MURUGESU | KUNAMAYAGAM | | \$ 420.00 | |
| 2052 | NAHAR | KULDIP | | \$ 420.00 | |
| 2053 | NGUYEN | HUA | | \$ 420.00 | |
| 2054 | NGUYEN | VAN PHUONG | | \$ 420.00 | |
| 2065 | NIJJAR | BALDEV | | \$ 420.00 | |
| 2066 | NIJJAR | DALRAJ | | \$ 420.00 | |
| 2067 | NOWAKOWSKA | MALGORZATA | | \$ 420.00 | |
| 2068 | NUNEZ | RENE | | \$ 420.00 | |
| 2169 | OLANREWAJU | GIDEON | | \$ 420.00 | TOA 3 June 21, 2018 |
| 2143 | OUHANIAN | NAZR | | \$ 420.00 | |
| 2070 | OSMAN | SAHRA | | \$ 420.00 | |
| 2071 | PACHECO | FERNANDO | | \$ 420.00 | Nov. 20, 2017 - |
| 2176 | PEDDLE | DONALD | | \$ 420.00 | |
| 2168 | PANGANIBAN | ROMEO | | \$ 420.00 | |
| 2072 | PARREIRA | JOE | | \$ 420.00 | |
| 2073 | PASTRAH | ROSA | | \$ 420.00 | |
| 2075 | PUREWAL | JIT | | \$ 420.00 | |
| 2076 | REGO | MARIA | | \$ 420.00 | |
| 2077 | ROMS | ANA | | \$ 420.00 | |
| 2078 | ROSS | ANTONIO | | \$ 420.00 | |
| 2079 | RUTKOWSKA | ELZBIETA | | \$ 420.00 | |
| 2106 | SADHARA | KULWINDER | | \$ 420.00 | |
| 2080 | SANGHA | JASVIR | | \$ 420.00 | |
| 2174 | SANTOS | DAISY | | \$ 420.00 | |
| 2081 | SIDHU | PARVINDER | | \$ 420.00 | |
| 2161 | SINGH | KARAMVIR | | \$ 420.00 | |
| 2086 | SOUSA | ELVIRA | | \$ 420.00 | |
| 2087 | SOUSA | MARIA | | \$ 420.00 | |
| 2088 | STEVENSON | ANDREW | | \$ 420.00 | |
| 2089 | TAN | HENRY | | \$ 420.00 | |
| 2090 | TEYES | DINIS | | \$ 420.00 | |
| 2091 | THOMPSON | RAYON | | \$ 420.00 | |
| 2092 | TOOR | HARJIT | | \$ 420.00 | |
| 2094 | TRAN | HUNG THANH | | \$ 420.00 | |
| 2096 | VU | HANG | | \$ 420.00 | |
| 2138 | WARKIS | KESHISHIAN | | \$ 420.00 | |
| 2097 | WELDEGHEBRIEL | SOLOMON | | \$ 420.00 | |

112 @ \$420.00 \$ 47,880.00 \$ -
 + 8% P.S.T. \$ 3,830.40 \$ -
 \$ 51,710.40 \$ -
 Total \$ 51,710.40

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 MANION WILKINS & ASSOCIATES LTD.

228

SATIN FLOOR HARDWOOD FLOORING LIMITED Employer 0001615

August-18

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

967054

| # | FAMILY NAME | FIRST NAME | SSN | H.O.W | REMARKS |
|------|----------------|----------------|-----|-----------|------------------------|
| 2134 | ACEBO | VICENTE | | \$ 420.00 | |
| 2218 | RODRIGUEZ | FOLASHADE | | | |
| 2199 | ADELANHI | HOJIMDEEN | | | |
| 2001 | ADU | PATRICK | | \$ 420.00 | |
| 2002 | AGUIAR | JOAO | | \$ 420.00 | |
| 2003 | ALMEIDA | CRISTINA | | \$ 420.00 | |
| 2004 | ALVARADO | ARNALDO | | \$ 420.00 | |
| 2006 | AMARAL | JUDY | | \$ 420.00 | |
| 2100 | AMARO | DAVID | | \$ 420.00 | |
| 2008 | ANTUNES | MARIA | | \$ 420.00 | |
| 2173 | ARDALES | ROQUIN | | \$ | |
| 2009 | ARRUDA | MARIA | | \$ 420.00 | |
| 2136 | ASADOUR | HAGOP | | \$ 420.00 | |
| 2198 | AVADIS | SOSE | | | |
| 2209 | AWOYENI | TOYOSI | | | |
| 2105 | MOTO | AURORA | | \$ 420.00 | |
| 2127 | GABRIEL | DATIF | | \$ 420.00 | |
| 2010 | BASSI | JAGTAR | | \$ 420.00 | |
| 2110 | BATHI | MEENA | | \$ 420.00 | |
| 2201 | BLAIR | LINDEL | | | |
| 2011 | BOLA | HARWINDER | | \$ 420.00 | |
| 2189 | BROWN | LEROY | | | Remitted Aug. 29, 2018 |
| 2013 | BLU | HOA | | \$ 420.00 | |
| 2015 | CARREIRO | ARTHUR | | \$ 420.00 | |
| 2016 | CARREIRO | MARIO | | \$ 420.00 | |
| 2017 | CHAHAL | PARSHOTAM | | \$ 420.00 | |
| 2018 | CHARRUA | VITOR | | \$ 420.00 | |
| 2019 | CHIK | CHANTHOL | | \$ 420.00 | |
| 2020 | COSTA | MARIA | | \$ 420.00 | |
| 2021 | CUSTODIO | MARIA | | \$ 420.00 | |
| 2024 | DAVINDER | DHAMMI | | \$ 420.00 | |
| 2022 | DAWUD | MAHMOUD | | \$ 420.00 | |
| 2023 | DE SOUSA | ANTONIO | | \$ 420.00 | |
| 2163 | DHADDA | RAVINDER SINGH | | \$ 420.00 | |
| 2062 | DHEERAJ | DHEERAJ | | \$ 420.00 | |
| 2025 | DHILLON | GURINDERPAL | | \$ 420.00 | |
| 2207 | DIKRAH | SHANT | | | |
| 2216 | YUCOR | DIOSDADO | | | |
| 2024 | DD | HA | | \$ 420.00 | |
| 2029 | ESTRELA | DENATILDE | | \$ 420.00 | |
| 2108 | FERREIRA | TANIA | | \$ 420.00 | |
| 2147 | FONSECA | CATARINA | | \$ 420.00 | |
| 2030 | FILAR | ZBIGNIEW | | \$ 420.00 | |
| 2211 | GADONIAN | SEVAN | | | |
| 2205 | GARNICA | HECTOR | | | |
| 2032 | GILL | KULDIP | | \$ 420.00 | |
| 2031 | GILL | SUKHWINDER | | \$ 420.00 | |
| 2033 | GONCALVES | MARIO | | \$ 420.00 | |
| 2109 | GUERREIRO | CAROLINA | | \$ 420.00 | |
| 2034 | GUZMAN | JORGE | | \$ 420.00 | |
| 2035 | HAYOR | BOOTA SINGH | | \$ 420.00 | |
| 2036 | HENRIQUES | DARIO | | \$ 420.00 | |
| 2037 | HERRERA | JURGEN | | \$ 420.00 | |
| 2118 | HILL MCGROWDER | CHELSEA | | \$ 420.00 | |
| 2038 | HUANG | PETER | | \$ 420.00 | |
| 2159 | JABBAR | ABDUL | | \$ 420.00 | |
| 2098 | JHUTTY | SHARAN KAUR | | \$ 420.00 | |
| 2172 | JOHN | EMMANUEL | | \$ | |
| 2040 | JOSHI | ANKUSH | | \$ 420.00 | |
| 2041 | JUDGE | BALWANT | | \$ 420.00 | |
| 2043 | KANDESAMY | INDRAKUMAR | | \$ 420.00 | |
| 2116 | KARAJLIAN | HAGOP | | \$ 420.00 | |
| 2044 | KARWOWSKI | ANTONI | | \$ 420.00 | |
| 2150 | KAZARIAN | HOROUTIOM | | \$ 420.00 | |
| 2044 | KESHESHIAN | NOURI | | \$ 420.00 | |
| 2058 | KEUOSHGERIAN | OHANS | | \$ 420.00 | |
| 2045 | KIMEL | ZBIGNIEW | | \$ 420.00 | |
| 2145 | KOUYOUNJIAN | RAFFI | | \$ 420.00 | |
| 2046 | LAM | THI TIEM | | \$ 420.00 | |
| 2047 | LATOCHA | WALTER | | \$ 420.00 | |
| 2048 | LE | HIEU | | \$ 420.00 | |
| 2049 | LE | THI-HUYEN | | \$ 420.00 | |
| 2051 | LOPES | LAURINDA | | \$ 420.00 | |

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MANION WILKINS
& ASSOCIATES LTD.

229

SATIN F. IISH HARC-WOOD FLOORING LIMITED Employer 0001615

August-18

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H.B.W. | REMARKS |
|------|-------------------|--------------|-----------|---------|
| 2052 | LUDNG | DONNA | \$ 420.00 | |
| 2053 | LUU | MINH NGOC | \$ 420.00 | |
| 2054 | RA | HUNG LAP | \$ 420.00 | |
| 2055 | MOROCCO | MANUEL | \$ 420.00 | |
| 2139 | MAKSIAN | AVADIS | \$ 420.00 | |
| 2115 | MASARAH JAH | VIKEN | \$ 420.00 | |
| 2056 | MASILAMANY | NARASIMWAN | \$ 420.00 | |
| 2135 | MASSARJIAN | VAHE SHANT | \$ 420.00 | |
| 2057 | MCGROWDER | CLEMENT | \$ 420.00 | |
| 2123 | MELKONIAN | GARABET | \$ 420.00 | |
| 2058 | MEJIAS | MONICA | \$ 420.00 | |
| 2141 | MINIAS | RANJIT | \$ 420.00 | |
| 2059 | MOMENZADEH | ZIA | \$ 420.00 | |
| 2060 | MONTEIRO | ANTONIO | \$ 420.00 | |
| 2204 | MOUSAVI | MASOUD | | |
| 2142 | MOUBAYED | GEORGE | \$ 420.00 | |
| 2061 | MURUGESU | KUNAMA YAGAM | \$ 420.00 | |
| 2062 | NAHAR | KULDIP | \$ 420.00 | |
| 2063 | NGUYEN | HUA | \$ 420.00 | |
| 2064 | NGUYEN | VAN PHUONG | \$ 420.00 | |
| 2065 | NIJJAR | BALDEV | \$ 420.00 | |
| 2066 | NIJJAR | BALRAJ | \$ 420.00 | |
| 2067 | HOWAKOWSKA | MALGORZATA | \$ 420.00 | |
| 2068 | NUNEZ | RENE | \$ 420.00 | |
| 2169 | OLANREWAJU | GIDEON | \$ | |
| 2196 | ONAKOYA | SMITH | | |
| 2143 | OUHANIAN | NAZR | \$ 420.00 | |
| 2221 | OYENIRAH | CLARA | | |
| 2070 | OSMAN | SAHIRA | \$ 420.00 | |
| 2071 | PACHECO | FERNANDO | \$ 420.00 | |
| 2174 | PEDDLE | DONALD | \$ 420.00 | |
| 2168 | PANGANIBAN | ROMEO | \$ 420.00 | |
| 2072 | PARREIRA | JOE | \$ 420.00 | |
| 2208 | PARSEGHIAN | BERJ | | |
| 2073 | PASTRAN | ROSA | \$ 420.00 | |
| 2075 | PUREWAL | JIT | \$ 420.00 | |
| 2200 | RADOVAC | ALEXANDER | | |
| 2076 | REGO | MARIA | \$ 420.00 | |
| 2077 | ROHAS | ANA | \$ 420.00 | |
| 2078 | ROSS | ANTONIO | \$ 420.00 | |
| 2079 | RUTKOWSKA | ELZBIETA | \$ 420.00 | |
| 2106 | SADHARA | KULWINDER | \$ 420.00 | |
| 2080 | SANGHA | JASVIR | \$ 420.00 | |
| 2174 | SAITOS | DAISY | \$ 420.00 | |
| 2081 | SIDHU | PARVINDER | \$ 420.00 | |
| 2161 | SINGH | KARAMVIR | \$ 420.00 | |
| 2086 | SOUSA | ELVIRA | \$ 420.00 | |
| 2087 | SOUSA | MARIA | \$ 420.00 | |
| 2088 | STEVENSON | ANDREW | \$ 420.00 | |
| 2202 | SWAMI | AVANIBEN | | |
| 2089 | TAH | HENRY | \$ 420.00 | |
| 2090 | TEVES | DINIS | \$ 420.00 | |
| 2219 | THANKACHAN THOMAS | SUDEEP | | |
| 2091 | THOMPSON | RAYON | \$ 420.00 | |
| 2092 | TOOR | HARJIT | \$ 420.00 | |
| 2187 | TOUJIAN | VIKEN | | |
| 2094 | TRAN | HUNG THANH | \$ 420.00 | |
| 2188 | TUTUNJIAN | SUZAN | | |
| 2096 | VU | HANG | \$ 420.00 | |
| 2138 | WARKIS | KESHISHIAN | \$ 420.00 | |
| 2097 | WELDEGHEBRIEL | SOLOMON | \$ 420.00 | |

112 @ \$420.00 \$ 47,040.00 \$ -
 + 8% P.S.T. \$ 3,763.20 \$ -
 Total \$ 50,803.20

RECEIVED
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 MANION WILKINS
 & ASSOCIATES LTD.

230

SATIN FINISH HARDWOOD FLOORING LIMITED Employer: 00011615 September-18
 Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

Call 905-705-1111

| # | FAMILY NAME | FIRST NAME | S.I.N. | H & W | REMARKS |
|------|----------------|----------------|--------|-----------|---------|
| 2134 | ACEDO | VINCENT | | \$ 420.00 | |
| 2001 | ADU | PATRICK | | \$ 420.00 | |
| 2002 | AGUIAR | JOAO | | \$ 420.00 | |
| 2003 | ALMEIDA | CRISTINA | | \$ 420.00 | |
| 2004 | ALVARADO | ARNALDO | | \$ 420.00 | |
| 2006 | AMARAL | JUDY | | \$ 420.00 | |
| 2100 | AMARO | DAVID | | \$ 420.00 | |
| 2008 | ANTUNES | MARIA | | \$ 420.00 | |
| 2173 | ARDALES | ROQUIN | | \$ 420.00 | |
| 2009 | ARRUDA | MARIA | | \$ 420.00 | |
| 2136 | ASADOUR | HAGOP | | \$ 420.00 | |
| 2198 | AVADIS | SOSE | | \$ 420.00 | |
| 2105 | HOTO | AURORA | | \$ 420.00 | |
| 2127 | BABAJIAN | DATIF | | \$ 420.00 | |
| 2010 | BASSI | JAGTAR | | \$ 420.00 | |
| 2110 | BATH | MEENA | | \$ 420.00 | |
| 2011 | BOLA | HARWINDER | | \$ 420.00 | |
| 2189 | BROWN | LEROY | | \$ 420.00 | |
| 2013 | BUI | HOA | | \$ 420.00 | |
| 2015 | CARREIRO | ARTHUR | | \$ 420.00 | |
| 2016 | CARREIRO | MARIO | | \$ 420.00 | |
| 2017 | CHAHAL | PARSHOTAM | | \$ 420.00 | |
| 2018 | CHARRUA | VITOR | | \$ 420.00 | |
| 2019 | CHIK | CHANTHOL | | \$ 420.00 | |
| 2020 | COSTA | MARIA | | \$ 420.00 | |
| 2021 | CUSTODIO | MARIA | | \$ 420.00 | |
| 2024 | DAVINDER | DHAMMI | | \$ 420.00 | |
| 2022 | DAWUD | MAHMOUD | | \$ 420.00 | |
| 2023 | DE SOUSA | ANTONIO | | \$ 420.00 | |
| 2163 | DHADDA | RAVINDEK SINGH | | \$ 420.00 | |
| 2062 | DHEERAJ | DHEERAJ | | \$ 420.00 | |
| 2025 | DHILLON | GURINDERPA | | \$ 420.00 | |
| 2026 | DO | HA | | \$ 420.00 | |
| 2029 | ESTRELA | DENAILDE | | \$ 420.00 | |
| 2108 | FERREIRA | TANIA | | \$ 420.00 | |
| 2147 | FONSECA | CATARINA | | \$ 420.00 | |
| 2030 | FILAR | ZBIGNIEW | | \$ 420.00 | |
| 2032 | GILL | KULDIP | | \$ 420.00 | |
| 2031 | GILL | SURHWINDER | | \$ 420.00 | |
| 2033 | GONCALVES | MARIO | | \$ 420.00 | |
| 2109 | GUERREIRO | CAROLINA | | \$ 420.00 | |
| 2034 | GUZMAN | JORGE | | \$ 420.00 | |
| 2035 | HAYOR | BOOTA SINGH | | \$ 420.00 | |
| 2036 | HENRIQUES | DARIO | | \$ 420.00 | |
| 2037 | HERRERA | JURGEN | | \$ 420.00 | |
| 2118 | HILL MCGROWDER | CHELSEA | | \$ 420.00 | |
| 2038 | HUANG | PETER | | \$ 420.00 | |
| 2159 | JABBAR | ABDUL | | \$ 420.00 | |
| 2098 | JHUTTY | SHARAN KAUR | | \$ 420.00 | |
| 2040 | JOSHI | ANKUSH | | \$ 420.00 | |
| 2041 | JUDGE | BALWANT | | \$ 420.00 | |
| 2043 | KANDESAMY | INDRAKUMAR | | \$ 420.00 | |
| 2116 | KARAJIAN | HAGOP | | \$ 420.00 | |
| 2044 | KAROWSKI | ANTONI | | \$ 420.00 | |
| 2150 | KAZARIAN | JOROUTION | | \$ 420.00 | |
| 2044 | KESHESHIAN | NOURI | | \$ 420.00 | |
| 2058 | KEUOSHGERIAN | OHANS | | \$ 420.00 | |
| 2045 | KIMEL | ZBIGNIEW | | \$ 420.00 | |
| 2145 | KOUYOUJIAN | RAFFI | | \$ 420.00 | |
| 2046 | LAM | THI TIEM | | \$ 420.00 | |
| 2047 | LATOCHA | WALTER | | \$ 420.00 | |
| 2048 | LE | HIEU | | \$ 420.00 | |
| 2049 | LE | THI-HUYEN | | \$ 420.00 | |

RECEIVED
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 MANION WILKINS
 & ASSOCIATES LTD.

231

SATIN FINISH HARDWOOD FLOORING LIMITED *11/11/2018*

September-18

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | S.I.N. | H & W | REMARKS |
|------|---------------|-------------|--------|-----------|---------|
| 2051 | LOPES | LAURINDA | | \$ 420.00 | |
| 2052 | LUONG | DONNA | | \$ 420.00 | |
| 2053 | LUU | MINH NGOC | | \$ 420.00 | |
| 2054 | MA | HUNG LAP | | \$ 420.00 | |
| 2055 | MOROCO | MANUEL | | \$ 420.00 | |
| 2139 | MAKSIAN | AVADIS | | \$ 420.00 | |
| 2115 | MASARAHJIAN | VIKEN | | \$ 420.00 | |
| 2056 | MASILAMANY | MARASJAMAN | | \$ 420.00 | |
| 2135 | MASSARJIAN | VAHE SHANT | | \$ 420.00 | |
| 2057 | MCGROWDER | CLEMENT | | \$ 420.00 | |
| 2123 | MELKONIAN | GARABET | | \$ 420.00 | |
| 2058 | MEJIAS | MONICA | | \$ 420.00 | |
| 2141 | MINHAS | RANJIT | | \$ 420.00 | |
| 2059 | MOENZADEH | ZIA | | \$ 420.00 | |
| 2060 | MONTEIRO | ANTONIO | | \$ 420.00 | |
| 2142 | MOUBAYED | GEORGE | | \$ 420.00 | |
| 2061 | MURUGESU | KUNANAYAGAM | | \$ 420.00 | |
| 2062 | NAHAR | KULDIP | | \$ 420.00 | |
| 2063 | NGUYEN | HUA | | \$ 420.00 | |
| 2064 | NGUYEN | VAN PHUONG | | \$ 420.00 | |
| 2065 | NIJJAR | DALDEV | | \$ 420.00 | |
| 2066 | NIJJAR | BALRAJ | | \$ 420.00 | |
| 2067 | NDWAKOWSKA | AMLGORZATA | | \$ 420.00 | |
| 2068 | NUNEZ | RENE | | \$ 420.00 | |
| 2143 | OUHANIAN | HAZR | | \$ 420.00 | |
| 2070 | OSMAN | SAHRA | | \$ 420.00 | |
| 2071 | PACHECO | FERNANDO | | \$ 420.00 | |
| 2176 | PEDDLE | DONALD | | \$ 420.00 | |
| 2168 | PANGAMIBAN | ROMEO | | \$ 420.00 | |
| 2072 | PARREIRA | JOE | | \$ 420.00 | |
| 2073 | PASTRAN | ROSA | | \$ 420.00 | |
| 2075 | PHUWAL | JIT | | \$ 420.00 | |
| 2076 | REGO | MARIA | | \$ 420.00 | |
| 2077 | ROIAS | ANA | | \$ 420.00 | |
| 2078 | ROSS | ANTONIO | | \$ 420.00 | |
| 2079 | RUTKOWSKA | ELZBIETA | | \$ 420.00 | |
| 2106 | SADHARA | KULWINDER | | \$ 420.00 | |
| 2080 | SANGHA | JASVIR | | \$ 420.00 | |
| 2174 | SANTOS | DAISY | | \$ 420.00 | |
| 2081 | SIDHU | PARVINDER | | \$ 420.00 | |
| 2161 | SINGH | KARAMVIR | | \$ 420.00 | |
| 2086 | SOUSA | EIVIRA | | \$ 420.00 | |
| 2087 | SOUSA | MARIA | | \$ 420.00 | |
| 2088 | STEVENSON | ANDREW | | \$ 420.00 | |
| 2089 | TAN | HENRY | | \$ 420.00 | |
| 2090 | TEVES | DINIS | | \$ 420.00 | |
| 2091 | THOMPSON | RAYON | | \$ 420.00 | |
| 2092 | TOOR | HARJIT | | \$ 420.00 | |
| 2187 | TOUJIAN | VIKEN | | \$ 420.00 | |
| 2094 | TRAN | HUNG THANH | | \$ 420.00 | |
| 2188 | TUTUNJIAN | SUZAN | | \$ 420.00 | |
| 2096 | VU | HANG | | \$ 420.00 | |
| 2138 | WARKIS | KESHISHIAN | | \$ 420.00 | |
| 2097 | WELDEGHEERIEL | SOLOMON | | \$ 420.00 | |

117 @ \$420.00 \$ 49,140.00 \$
 + BA. P.S.T. \$ 3,931.20 \$
 Total \$ 53,071.20 \$

RECEIVED
 OCT 31 2018
 MANION WILKINS
 & ASSOCIATES LTD.

This is **Exhibit "C"** referred to in
the Affidavit of Gregory Manion
sworn before me herein
this 29th day of August, 2019.



A Commissioner for taking Affidavits, etc.

233

SATIN FINISH HARDWOOD FLOORING LIMITED

Employer 00B1615

October-18

Health & Welfare Remittance - email excel file to accounting@manlonwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H.B.W. | REMARKS |
|------|----------------|----------------|-----------|---------------------------------|
| 2134 | ACEDO | VINCENTE | \$ 420.00 | |
| 2001 | ADU | PATRICK | \$ 420.00 | |
| 2002 | AGUIAR | JOAO | \$ 420.00 | |
| 2003 | ALMEIDA | CRISTINA | \$ 420.00 | |
| 2004 | ALVARADO | ARNOLDO | \$ 420.00 | |
| 2006 | AMARAL | JUDY | \$ 420.00 | |
| 2100 | AMARO | DAVID | \$ 420.00 | |
| 2008 | ANTUNES | MARIA | \$ 420.00 | |
| 2173 | ARDALES | ROQUIN | \$ 420.00 | |
| 2009 | ARRUDA | MARIA | \$ 420.00 | |
| 2136 | ASADOUR | HAGOP | \$ 420.00 | |
| 2198 | AVADIS | SOSE | \$ 420.00 | laid off October 21, 2018 |
| 2105 | MOTO | AURORA | \$ 420.00 | |
| 2127 | BABAJIAN | DATIF | \$ 420.00 | |
| 2010 | BASSI | JAGTAR | \$ 420.00 | |
| 2110 | BATH | MEENA | \$ 420.00 | |
| 2011 | BOLA | HARWINDER | \$ 420.00 | |
| 2189 | BROWN | LEROY | \$ 420.00 | laid off October 21, 2018 |
| 2013 | BUI | HOA | \$ 420.00 | |
| 2015 | CARREIRO | ARTHUR | \$ 420.00 | |
| 2016 | CARREIRO | MARIO | \$ 420.00 | |
| 2017 | CHAHAL | PARSHOTAM | \$ 420.00 | |
| 2018 | CHARRUA | VITOR | \$ 420.00 | |
| 2019 | CHIK | CHANTHOL | \$ 420.00 | |
| 2020 | COSTA | MARIA | \$ 420.00 | |
| 2021 | CUSTODIO | MARIA | \$ 420.00 | |
| 2024 | DAVINDER | DHAMMI | \$ 420.00 | |
| 2022 | DAWOUD | MAHMOUD | \$ 420.00 | |
| 2023 | DE SOUSA | ANTONIO | \$ 420.00 | |
| 2163 | DHADDA | RAVINDER SINGH | \$ 420.00 | |
| 2062 | DHEERAJ | DHEERAJ | \$ 420.00 | |
| 2025 | DHILLON | GURINDERPAL | \$ 420.00 | |
| 2026 | DO | HA | \$ 420.00 | |
| 2029 | ESTRELA | DENATILDE | \$ 420.00 | |
| 2108 | FERREIRA | TANIA | \$ 420.00 | Maternity Leave - July 27, 2018 |
| 2147 | FONSECA | CATARINA | \$ 420.00 | Maternity Leave - July 15, 2018 |
| 2030 | FILAR | ZBIGNIEW | \$ 420.00 | |
| 2032 | GILL | KULDIP | \$ 420.00 | |
| 2031 | GILL | SUKHWINDER | \$ 420.00 | |
| 2033 | GONCALVES | MARIO | \$ 420.00 | |
| 2109 | GUERREIRO | CAROLINA | \$ 420.00 | |
| 2034 | GUZMAN | JORGE | \$ 420.00 | |
| 2035 | HAYOR | BOOTA SINGH | \$ 420.00 | |
| 2036 | HENRIQUES | DARIO | \$ 420.00 | |
| 2037 | HERRERA | JURGEN | \$ 420.00 | |
| 2118 | HILL MCGROWDER | CHELSEA | \$ 420.00 | |
| 2038 | HUANG | PETER | \$ 420.00 | |
| 2159 | JABBAR | ABDUL | \$ 420.00 | |
| 2098 | JHUTTY | SHARAN KAUR | \$ 420.00 | |
| 2040 | JOSHI | ANKUSH | \$ 420.00 | |
| 2041 | JUDGE | BALWANT | \$ 420.00 | |
| 2043 | KANDESAMY | INDRAKUMAR | \$ 420.00 | |
| 2116 | KARAJLIAN | HAGOP | \$ 420.00 | |
| 2044 | KARWOWSKI | ANTONI | \$ 420.00 | |
| 2150 | KAZARIAN | HAROUTION | \$ 420.00 | Sick since October 19, 2018 |
| 2044 | KESHESHIAN | NOURI | \$ 420.00 | |
| 2058 | KEUOSHGERIAN | OHANS | \$ 420.00 | |
| 2045 | KIMEL | ZBIGNIEW | \$ 420.00 | |
| 2145 | KOUYOUJIAN | RAFFI | \$ 420.00 | |
| 2046 | LAM | THI TIEM | \$ 420.00 | |
| 2047 | LATOCHA | WALTER | \$ 420.00 | |
| 2048 | LE | HIEU | \$ 420.00 | |

234

SATIN FINISH HARDWOOD FLOORING LIMITED

Employer 00B1615

October-18

Health & Welfare Remittance - email excel file to accounting@mantonwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H. & W. | REMARKS |
|------|---------------|-------------|-----------|---------------------------|
| 2049 | LE | THI-HUYEN | \$ 420.00 | |
| 2051 | LOPES | LAURINDA | \$ 420.00 | |
| 2052 | LUONG | DONNA | \$ 420.00 | |
| 2053 | LUU | MINH NGOC | \$ 420.00 | |
| 2054 | MA | HUNG LAP | \$ 420.00 | |
| 2055 | MOROCCO | MANUEL | \$ 420.00 | |
| 2139 | MAKSIAN | AVADIS | \$ 420.00 | |
| 2115 | MASARAJIAN | VIKEN | \$ 420.00 | |
| 2056 | MASILAMANY | NARASIMMAN | \$ 420.00 | |
| 2135 | MASSARJIAN | VAHE SHANT | \$ 420.00 | |
| 2057 | MCGROWDER | CLEMENT | \$ 420.00 | |
| 2123 | MELKONIAN | GARABET | \$ 420.00 | |
| 2058 | MEJIAS | MONICA | \$ 420.00 | |
| 2141 | MINHAS | RANJIT | \$ 420.00 | |
| 2059 | MOMENZADEH | ZIA | \$ 420.00 | |
| 2060 | MONTEIRO | ANTONIO | \$ 420.00 | |
| 2142 | MOUBAYED | GEORGE | \$ 420.00 | |
| 2061 | MURUGESU | KUNANAYAGAM | \$ 420.00 | |
| 2062 | NAHAR | KULDIP | \$ 420.00 | |
| 2063 | NGUYEN | HUA | \$ 420.00 | |
| 2064 | NGUYEN | VAN PHUONG | \$ 420.00 | |
| 2065 | NIJJAR | BALDEV | \$ 420.00 | |
| 2066 | NIJJAR | BALRAJ | \$ 420.00 | |
| 2067 | NOWAKOWSKA | MALGORZATA | \$ 420.00 | |
| 2068 | NUNEZ | RENE | \$ 420.00 | |
| 2143 | OUHANIAN | NAZR | \$ 420.00 | |
| 2070 | OSMAN | SAHRA | \$ 420.00 | |
| 2071 | PACHECO | FERNANDO | \$ 420.00 | |
| 2176 | PEDDLE | DONALD | \$ 420.00 | |
| 2168 | PANGANIBAN | ROMEO | \$ 420.00 | |
| 2072 | PARREIRA | JOE | \$ 420.00 | |
| 2073 | PASTRAN | ROSA | \$ 420.00 | |
| 2075 | PUREWAL | JIT | \$ 420.00 | |
| 2076 | REGO | MARIA | \$ 420.00 | |
| 2077 | ROIAS | ANA | \$ 420.00 | |
| 2078 | ROSS | ANTONIO | \$ 420.00 | |
| 2079 | RUTKOWSKA | ELZBIETA | \$ 420.00 | |
| 2106 | SADHARA | KULWINDER | \$ 420.00 | |
| 2080 | SANGHA | JASVIR | \$ 420.00 | |
| 2174 | SANTOS | DAISY | \$ 420.00 | laid off October 21, 2018 |
| 2081 | SIDHU | PARVINDER | \$ 420.00 | |
| 2161 | SINGH | KARAMVIR | \$ 420.00 | |
| 2086 | SOUSA | ELVIRA | \$ 420.00 | |
| 2087 | SOUSA | MARIA | \$ 420.00 | |
| 2088 | STEVENSON | ANDREW | \$ 420.00 | |
| 2089 | TAN | HENRY | \$ 420.00 | |
| 2090 | TEVES | DINIS | \$ 420.00 | |
| 2091 | THOMPSON | RAYON | \$ 420.00 | |
| 2092 | TOOR | HARJIT | \$ 420.00 | |
| 2187 | TOUJIAN | VIKEN | \$ 420.00 | laid off October 21, 2018 |
| 2094 | TRAN | HUNG THANH | \$ 420.00 | |
| 2188 | TUTUNJIAN | SUZAN | \$ 420.00 | laid off October 21, 2018 |
| 2096 | VU | HANG | \$ 420.00 | |
| 2138 | WARKIS | KESHISHIAN | \$ 420.00 | |
| 2097 | WELDEGHEBRIEL | SOLOMON | \$ 420.00 | |

117 \$ 49,140.00
 \$ 3,931.20
\$ 53,071.20
 \$ 53,071.20

235

SATIN FINISH HARDWOOD FLOORING LIMITED

Employer 0081615

November-18

Health & Welfare Remittance - email excel file to accounting@mantonwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H&W | REMARKS |
|------|----------------|----------------|-----------|---------------------------------|
| 2134 | ACEDO | VINCENTE | \$ 420.00 | |
| 2001 | ADU | PATRICK | \$ 420.00 | |
| 2002 | AGUIAR | JOAO | \$ 420.00 | |
| 2003 | ALMEIDA | CRISTINA | \$ 420.00 | |
| 2004 | ALVARADO | ARNOLDO | \$ 420.00 | |
| 2006 | AMARAL | JUDY | \$ 420.00 | |
| 2100 | AMARO | DAVID | \$ 420.00 | |
| 2008 | ANTUNES | MARIA | \$ 420.00 | |
| 2173 | ARDALES | ROQUIN | \$ 420.00 | quit November 24, 2018 |
| 2009 | ARRUDA | MARIA | \$ 420.00 | |
| 2136 | ASADOUR | HAGOP | \$ 420.00 | |
| 2105 | MOTO | AURORA | \$ 420.00 | |
| 2127 | BABAJIAN | DATIF | \$ 420.00 | |
| 2010 | BASSI | JAGTAR | \$ 420.00 | |
| 2110 | BATH | MEENA | \$ 420.00 | |
| 2011 | BOLA | HARWINDER | \$ 420.00 | |
| 2013 | BUI | HOA | \$ 420.00 | |
| 2015 | CARREIRO | ARTHUR | \$ 420.00 | |
| 2016 | CARREIRO | MARIO | \$ 420.00 | |
| 2017 | CHAHAL | PARSHOTAM | \$ 420.00 | |
| 2018 | CHARRUA | VITOR | \$ 420.00 | |
| 2019 | CHIK | CHANTHOL | \$ 420.00 | |
| 2020 | COSTA | MARIA | \$ 420.00 | |
| 2021 | CUSTODIO | MARIA | \$ 420.00 | |
| 2024 | DAVINDER | DHAMMI | \$ 420.00 | |
| 2022 | DAWOUD | MAHMOUD | \$ 420.00 | |
| 2023 | DE SOUSA | ANTONIO | \$ 420.00 | |
| 2163 | DHADDA | RAVINDER SINGH | \$ 420.00 | |
| 2062 | DHEERAJ | DHEERAJ | \$ 420.00 | |
| 2025 | DHILLON | GURINDERPAL | \$ 420.00 | |
| 2026 | DO | HA | \$ 420.00 | |
| 2029 | ESTRELA | DENATILDE | \$ 420.00 | |
| 2108 | FERREIRA | TANIA | \$ 420.00 | Maternity Leave- July 15, 2018 |
| 2147 | FONSECA | CATARINA | \$ 420.00 | Maternity Leave - July 15, 2018 |
| 2030 | FILAR | ZBIGNIEW | \$ 420.00 | |
| 2032 | GILL | KULDIP | \$ 420.00 | |
| 2031 | GILL | SUKHWINDER | \$ 420.00 | |
| 2033 | GONCALVES | MARIO | \$ 420.00 | |
| 2109 | GUERREIRO | CAROLINA | \$ 420.00 | |
| 2034 | GUZMAN | JORGE | \$ 420.00 | |
| 2035 | HAYOR | BOOTA SINGH | \$ 420.00 | |
| 2036 | HENRIQUES | DARIO | \$ 420.00 | |
| 2037 | HERRERA | JURGEN | \$ 420.00 | |
| 2118 | HILL MCGROWDER | CHELSEA | \$ 420.00 | |
| 2038 | HUANG | PETER | \$ 420.00 | |
| 2159 | JABBAR | ABDUL | \$ 420.00 | |
| 2098 | JHUTTY | SHARAN KAUR | \$ 420.00 | |
| 2040 | JOSHI | ANKUSH | \$ 420.00 | |
| 2041 | JUDGE | BALWANT | \$ 420.00 | |
| 2043 | KANDESAMY | INDRAKUMAR | \$ 420.00 | |
| 2116 | KARAJILIAN | HAGOP | \$ 420.00 | |
| 2044 | KARWOWSKI | ANTONI | \$ 420.00 | Retired - November 30, 2018 |
| 2150 | KAZARIAN | HAROUTION | \$ 420.00 | Sick since October 19, 2018 |
| 2044 | KESHESHIAN | NOURI | \$ 420.00 | |
| 2045 | KIMEL | ZBIGNIEW | \$ 420.00 | |
| 2145 | KOUYOUMJIAN | RAFFI | \$ 420.00 | |
| 2046 | LAM | THI TIEM | \$ 420.00 | |
| 2047 | LATOCHA | WALTER | \$ 420.00 | |
| 2048 | LE | HIEU | \$ 420.00 | |
| 2049 | LE | THI-HUYEN | \$ 420.00 | |

234

SATIN FINISH HARDWOOD FLOORING LIMITED

Employer 0081615

November-18

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY-NAME | FIRST-NAME | H & W | REMARKS |
|------|---------------|-------------|-----------|-----------------------------------|
| 2051 | LOPES | LAURINDA | \$ 420.00 | |
| 2052 | LUONG | DONNA | \$ 420.00 | |
| 2053 | LUU | MINH NGOC | \$ 420.00 | |
| 2054 | MA | HUNG LAP | \$ 420.00 | |
| 2055 | MOROCCO | MANUEL | \$ 420.00 | |
| 2139 | MAKSIAN | AVADIS | \$ 420.00 | |
| 2115 | MASARAHJIAN | VIKEN | \$ 420.00 | |
| 2056 | MASILAMANY | NARASIMMAN | \$ 420.00 | |
| 2135 | MASSARJIAN | VAHE SHANT | \$ 420.00 | |
| 2057 | McGROWDER | CLEMENT | \$ 420.00 | |
| 2123 | MELKONIAN | GARABET | \$ 420.00 | |
| 2058 | MEJIAS | MONICA | \$ 420.00 | |
| 2141 | MINHAS | RANJIT | \$ 420.00 | |
| 2059 | MOMENZADEH | ZIA | \$ 420.00 | |
| 2060 | MONTEIRO | ANTONIO | \$ 420.00 | |
| 2142 | MOUBAYED | GEORGE | \$ 420.00 | |
| 2061 | MURUGESU | KUNANAYAGAM | \$ 420.00 | |
| 2062 | NAHAR | KULDIP | \$ 420.00 | |
| 2063 | NGUYEN | HUA | \$ 420.00 | |
| 2064 | NGUYEN | VAN PHUONG | \$ 420.00 | |
| 2065 | NIJJAR | BALDEV | \$ 420.00 | |
| 2066 | NIJJAR | BALRAJ | \$ 420.00 | |
| 2067 | NOWAKOWSKA | MALGORZATA | \$ 420.00 | |
| 2068 | NUNEZ | RENE | \$ 420.00 | |
| 2143 | OUHANIAN | NAZR | \$ 420.00 | |
| 2070 | OSMAN | SAHRA | \$ 420.00 | |
| 2071 | PACHECO | FERNANDO | \$ 420.00 | Retired - November 30, 2018 |
| 2176 | PEDDLE | DONALD | \$ 420.00 | |
| 2168 | PANGANIBAN | ROMEO | \$ 420.00 | quit November 25, 2018 |
| 2072 | PARREIRA | JOE | \$ 420.00 | |
| 2073 | PASTRAN | ROSA | \$ 420.00 | |
| 2075 | PUREWAL | JIT | \$ 420.00 | |
| 2076 | REGO | MARIA | \$ 420.00 | |
| 2077 | ROIAS | ANA | \$ 420.00 | |
| 2078 | ROSS | ANTONIO | \$ 420.00 | |
| 2079 | RUTKOWSKA | ELZBIETA | \$ 420.00 | sick leave from November 15, 2018 |
| 2106 | SADHARA | KULWINDER | \$ 420.00 | |
| 2080 | SANGHA | JASVIR | \$ 420.00 | |
| 2081 | SIDHU | PARVINDER | \$ 420.00 | |
| 2161 | SINGH | KARAMVIR | \$ 420.00 | |
| 2086 | SOUSA | ELVIRA | \$ 420.00 | |
| 2087 | SOUSA | MARIA | \$ 420.00 | |
| 2088 | STEVENSON | ANDREW | \$ 420.00 | |
| 2089 | TAN | HENRY | \$ 420.00 | |
| 2090 | TEVES | DINIS | \$ 420.00 | |
| 2091 | THOMPSON | RAYON | \$ 420.00 | |
| 2092 | TOOR | HARJIT | \$ 420.00 | |
| 2094 | TRAN | HUNG THANH | \$ 420.00 | |
| 2096 | VU | HANG | \$ 420.00 | |
| 2138 | WARKIS | KESHISHIAN | \$ 420.00 | |
| 2097 | WELDEGHEBRIEL | SOLOMON | \$ 420.00 | |

111 \$ 46,620.00

\$ 3,729.60

\$ 50,349.60

#REF!

237

SATIN FINISH HARDWOOD FLOORING LIMITED

December-18

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H.G.W. | REMARKS |
|------|----------------|----------------|-----------|---------------------------------|
| 2134 | ACEDO | VINCENTE | \$ 420.00 | |
| 2001 | ADU | PATRICK | \$ 420.00 | |
| 2002 | AGUIAR | JOAO | \$ 420.00 | |
| 2003 | ALMEIDA | CRISTINA | \$ 420.00 | |
| 2004 | ALVARADO | ARNOLDO | \$ 420.00 | |
| 2006 | AMARAL | JUDY | \$ 420.00 | |
| 2100 | AMARO | DAVID | \$ 420.00 | quit December 6, 2018 |
| 2008 | ANTUNES | MARIA | \$ 420.00 | |
| 2009 | ARRUDA | MARIA | \$ 420.00 | |
| 2136 | ASADOOR | HAGOP | \$ 420.00 | |
| 2198 | AVADIS | SOSE | \$ 420.00 | |
| 2105 | MOTO | AURORA | \$ 420.00 | |
| 2127 | BABAJIAN | DATIF | \$ 420.00 | |
| 2010 | BASSI | JAGTAR | \$ 420.00 | |
| 2110 | BATH | MEENA | \$ 420.00 | |
| 2011 | BOLA | HARWINDER | \$ 420.00 | |
| 2013 | BUI | HOA | \$ 420.00 | |
| 2015 | CARREIRO | ARTHUR | \$ 420.00 | |
| 2016 | CARREIRO | MARIO | \$ 420.00 | |
| 2017 | CHAHAL | PARSHOTAM | \$ 420.00 | |
| 2018 | CHARRUA | VITOR | \$ 420.00 | |
| 2019 | CHIK | CHANTHOL | \$ 420.00 | |
| 2020 | COSTA | MARIA | \$ 420.00 | |
| 2021 | CUSTODIO | MARIA | \$ 420.00 | |
| 2024 | DAVINDER | DHAMMI | \$ 420.00 | |
| 2022 | DAWOUD | MAHMOUD | \$ 420.00 | |
| 2023 | DE SOUSA | ANTONIO | \$ 420.00 | |
| 2163 | DHADDA | RAVINDER SINGH | \$ 420.00 | |
| 2062 | DHEERAJ | DHEERAJ | \$ 420.00 | |
| 2025 | DHILLON | GURINDERPAL | \$ 420.00 | |
| 2026 | DO | HA | \$ 420.00 | |
| 2029 | ESTRELA | DENATILDE | \$ 420.00 | |
| 2108 | FERREIRA | TANIA | \$ 420.00 | Maternity - July 27, 2018 |
| 2147 | FONSECA | CATARINA | \$ 420.00 | Maternity - July 15, 2018 |
| 2030 | FILAR | ZBIGNIEW | \$ 420.00 | |
| 2032 | GILL | KULDIP | \$ 420.00 | |
| 2031 | GILL | SUKHWINDER | \$ 420.00 | |
| 2033 | GONCALVES | MARIO | \$ 420.00 | |
| 2109 | GUERREIRO | CAROLINA | \$ 420.00 | |
| 2034 | GUZMAN | JORGE | \$ 420.00 | |
| 2035 | HAYOR | BOOTA SINGH | \$ 420.00 | |
| 2036 | HENRIQUES | DARIO | \$ 420.00 | |
| 2037 | HERRERA | JURGEN | \$ 420.00 | |
| 2118 | HILL MCGROWDER | CHELSEA | \$ 420.00 | |
| 2038 | HUANG | PETER | \$ 420.00 | |
| 2159 | JABBAR | ABDUL | \$ 420.00 | |
| 2098 | JHUTTY | SHARAN KAUR | \$ 420.00 | |
| 2040 | JOSHI | ANKUSH | \$ 420.00 | |
| 2041 | JUDGE | BALWANT | \$ 420.00 | |
| 2043 | KANDESAMY | INDRAKUMAR | \$ 420.00 | |
| 2116 | KARAJLIAN | HAGOP | \$ 420.00 | WSIB off since December 4, 2018 |
| 2150 | KAZARIAN | HAROUTION | \$ 420.00 | Sick since October 19, 2018 |
| 2044 | KESHESHIAN | NOURI | \$ 420.00 | |
| 2045 | KIMEL | ZBIGNIEW | \$ 420.00 | |
| 2145 | KOUYOUMJIAN | RAFFI | \$ 420.00 | |
| 2046 | LAM | THI TIEM | \$ 420.00 | |
| 2047 | LATOCHA | WALTER | \$ 420.00 | |
| 2048 | LE | HIEU | \$ 420.00 | |
| 2049 | LE | THI-HUYEN | \$ 420.00 | |
| 2051 | LOPES | LAURINDA | \$ 420.00 | |
| 2052 | LUONG | DONNA | \$ 420.00 | |
| 2053 | LUU | MINH NGOC | \$ 420.00 | |

238

SATIN FINISH HARDWOOD FLOORING LIMITED

December-18

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H.B.W. | REMARKS |
|------|---------------|-------------|-----------|------------------------------|
| 2054 | MA | HUNG LAP | \$ 420.00 | |
| 2055 | MOROCCO | MANUEL | \$ 420.00 | |
| 2139 | MAKSIAN | AVADIS | \$ 420.00 | |
| 2115 | MASARAHJIAN | VIKEN | \$ 420.00 | |
| 2056 | MASILAMANY | NARASIMMAN | \$ 420.00 | |
| 2135 | MASSARJIAN | VAHE SHANT | \$ 420.00 | |
| 2057 | McGROWDER | CLEMENT | \$ 420.00 | |
| 2123 | MELKONIAN | GARABET | \$ 420.00 | |
| 2058 | MEJIAS | MONICA | \$ 420.00 | |
| 2141 | MINHAS | RANJIT | \$ 420.00 | |
| 2059 | MOMENZADEH | ZIA | \$ 420.00 | |
| 2060 | MONTEIRO | ANTONIO | \$ 420.00 | |
| 2142 | MOUBAYED | GEORGE | \$ 420.00 | |
| 2061 | MURUGESU | KUNANAYAGAM | \$ 420.00 | |
| 2062 | NAHAR | KULDIP | \$ 420.00 | |
| 2063 | NGUYEN | HUA | \$ 420.00 | |
| 2064 | NGUYEN | VAN PHUONG | \$ 420.00 | |
| 2065 | NIJJAR | BALDEV | \$ 420.00 | |
| 2066 | NIJJAR | BALRAJ | \$ 420.00 | |
| 2067 | NOWAKOWSKA | MALGORZATA | \$ 420.00 | |
| 2068 | NUNEZ | RENE | \$ 420.00 | |
| 2143 | OUHANIAN | NAZR | \$ 420.00 | |
| 2070 | OSMAN | SAHRA | \$ 420.00 | |
| 2176 | PEDDLE | DONALD | \$ 420.00 | |
| 2072 | PARREIRA | JOE | \$ 420.00 | |
| 2073 | PASTRAN | ROSA | \$ 420.00 | |
| 2075 | PUREWAL | JIT | \$ 420.00 | |
| 2076 | REGO | MARIA | \$ 420.00 | |
| 2077 | ROIAS | ANA | \$ 420.00 | |
| 2078 | ROSS | ANTONIO | \$ 420.00 | |
| 2079 | RUTKOWSKA | ELZBIETA | \$ 420.00 | Sick since November 15, 2018 |
| 2106 | SADHARA | KULWINDER | \$ 420.00 | |
| 2080 | SANGHA | JASVIR | \$ 420.00 | |
| 2081 | SIDHU | PARVINDER | \$ 420.00 | |
| 2161 | SINGH | KARAMVIR | \$ 420.00 | |
| 2086 | SOUSA | ELVIRA | \$ 420.00 | |
| 2087 | SOUSA | MARIA | \$ 420.00 | |
| 2088 | STEVENSON | ANDREW | \$ 420.00 | |
| 2089 | TAN | HENRY | \$ 420.00 | |
| 2090 | TEVES | DINIS | \$ 420.00 | |
| 2091 | THOMPSON | RAYON | \$ 420.00 | |
| 2092 | TOOR | HARJIT | \$ 420.00 | |
| 2187 | TOUJIAN | VIKEN | \$ 420.00 | |
| 2094 | TRAN | HUNG THANH | \$ 420.00 | |
| 2188 | TUTUNJIAN | SUZAN | \$ 420.00 | |
| 2096 | VU | HANG | \$ 420.00 | |
| 2138 | WARKIS | KESHISHIAN | \$ 420.00 | |
| 2097 | WELDEGHEBRIEL | SOLOMON | \$ 420.00 | |

110 \$ 46,200.00
 \$ 3,696.00
\$ 49,896.00
 \$ 49,896.00

239

This is Exhibit "D" referred to in
the Affidavit of Gregory Manion
sworn before me herein
this 29th day of August, 2019.



A handwritten signature in cursive script, appearing to read "J. Powell", is written over a horizontal line. The signature is fluid and extends both above and below the line.

A Commissioner for taking Affidavits, etc.

This is Exhibit "E" referred to in
the Affidavit of Gregory Manion
sworn before me herein
this 29th day of August, 2019.



A Commissioner for taking Affidavits, etc.

242

IF THIS CHECK CONTAINS SECURITY FEATURES, SEE REVERSE. • CE CHEQUE COMPRENT DES CARACTÉRISTIQUES DE SÉCURITÉ, VOIR L'ÉCRAN.

CANADIAN IMPERIAL BANK OF COMMERCE
205 Queen Street West
Toronto, Ontario M5V 1Z5

001024

Satin Finish Hardwood Flooring
15 Fenmar Drive, Toronto, Ontario, Canada M9L 1L4

Date 2019 07 31
YYYY MM DD

PAY Teamsters L847, H & W Trust

\$ *****8,144.00

****EIGHT THOUSAND ONE HUNDRED FORTY-FOUR AND 00/100****

TO THE
ORDER
OF

Teamsters L847, H & W Trust
c/o Manion Wilkins & Associates Ltd.
500 - 21 Four Seasons Place
Toronto, ON
M9B 0A5 Canada

Satin Finish Hardwood Flooring

PER _____
PER _____

⑈0001024⑈ ⑆00602⑈010⑆ 72⑈50819⑈

243

SATIN FINISH HARDWOOD FLOORING LIMITED *Employer OOB1615*

June-19

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H & W | REMARKS |
|------|-------------|-------------|-----------|---------------------------|
| 2002 | AGUIAR | JOAO | \$ 300.00 | |
| 2003 | ALMEIDA | CRISTINA | \$ 300.00 | |
| 2004 | ALVARADO | ARNOLDO | \$ 300.00 | |
| 2006 | AMARAL | JUDY | \$ 300.00 | |
| 2008 | ANTUNES | MARIA | \$ 300.00 | |
| 2009 | ARRUDA | MARIA | \$ 300.00 | |
| 2010 | BASSI | JAGTAR | \$ 300.00 | |
| 2011 | BOLA | HARWINDER | \$ 300.00 | |
| 2016 | CARREIRO | MARIO | \$ 300.00 | |
| 2017 | CHAHAL | PARSHOTAM | \$ 300.00 | |
| 2018 | CHARRUA | VITOR | \$ 300.00 | |
| 2019 | CHIK | CHANTHOL | \$ 300.00 | |
| 2020 | COSTA | MARIA | \$ 300.00 | |
| 2021 | CUSTODIO | MARIA | \$ 300.00 | |
| 2022 | DAWOUD | MAHMOUD | \$ 300.00 | |
| 2023 | DE SOUSA | ANTONIO | \$ 300.00 | |
| 2025 | DHILLON | GURINDERPAL | \$ 300.00 | |
| 2026 | DO | HA | \$ 300.00 | |
| 2029 | ESTRELA | DENATILDE | \$ 300.00 | |
| 2108 | FERREIRA | TANIA | \$ 300.00 | Maternity - July 27, 2018 |
| 2030 | FILAR | ZBIGNIEW | \$ 300.00 | |
| 2032 | GILL | KULDIP | \$ 300.00 | |
| 2031 | GILL | SUKHWINDER | \$ 300.00 | |
| 2034 | GUZMAN | JORGE | \$ 300.00 | |
| 2036 | HENRIQUES | DARIO | \$ 300.00 | |
| 2038 | HUANG | PETER | \$ 300.00 | |
| 2041 | JUDGE | BALWANT | \$ 300.00 | |
| 2116 | KARAJLIAN | HAGOP | \$ 300.00 | |
| 2046 | LAM | THI TIEM | \$ 300.00 | |
| 2047 | LATOCHA | WALTER | \$ 300.00 | |
| 2049 | LE | THI-HUYEN | \$ 300.00 | |
| 2051 | LOPES | LAURINDA | \$ 300.00 | |
| 2052 | LUONG | DONNA | \$ 300.00 | |
| 2053 | LUU | MINH NGOC | \$ 300.00 | |
| 2055 | MAROCO | MANUEL | \$ 300.00 | |
| 2057 | McGROWDER | CLEMENT | \$ 300.00 | |
| 2058 | MEJIAS | MONICA | \$ 300.00 | |
| 2060 | MONTEIRO | ANTONIO | \$ 300.00 | |
| 2063 | NGUYEN | HUA | \$ 300.00 | |
| 2065 | NIJJAR | BALDEV | \$ 300.00 | |
| 2066 | NIJJAR | BALRAJ | \$ 300.00 | |
| 2067 | NOWAKOWSKA | MALGORZATA | \$ 300.00 | |
| 2068 | NUNEZ | RENE | \$ 300.00 | |
| 2070 | OSMAN | SAHRA | \$ 300.00 | |
| 2072 | PARREIRA | JOE | \$ 300.00 | |
| 2073 | PASTRAN | ROSA | \$ 300.00 | |
| 2075 | PUREWAL | JIT | \$ 300.00 | |
| 2076 | REGO | MARIA | \$ 300.00 | |
| 2077 | ROIAS | ANA | \$ 300.00 | |
| 2080 | SANGHA | JASVIR | \$ 300.00 | |
| 2081 | SIDHU | PARVINDER | \$ 300.00 | |
| 2086 | SOUSA | ELVIRA | \$ 300.00 | |
| 2087 | SOUSA | MARIA | \$ 300.00 | |
| 2089 | TAN | HENRY | \$ 300.00 | |
| 2092 | TOOR | HARJIT | \$ 300.00 | |

244

SATIN FINISH HARDWOOD FLOORING LIMITED Employer 00B1615

June-19

Health & Welfare Remittance - email excel file to accounting@manionwilkins.com, mail hard copy w/cheque

| # | FAMILY NAME | FIRST NAME | H & W | REMARKS |
|------|---------------|------------|-----------|---------|
| 2097 | WELDEGHEBRIEL | SOLOMON | \$ 300.00 | |

| | | |
|---------------|---------------------|-------------|
| 65 @ \$300.00 | \$ 16,800.00 | \$ - |
| + 8% P.S.T. | \$ 1,344.00 | \$ - |
| | <u>\$ 18,144.00</u> | <u>\$ -</u> |
| Total | \$ 18,144.00 | |



TAB K

Via Registered Mail

September 16, 2019

Teamsters Local Union 847 Health & Benefits Trust Fund
C/O Ross & McBride LLP
10th Floor – Commerce Place
1 King St. W.
Hamilton ON L8P 1A4

Attention: Shene Harris

Dear Sirs/Madam:

**Re: In the matter of the receivership of Prodtor Inc. (formerly Satin Finish
Hardwood Flooring, Limited)**

Further to the minutes of settlement and the requirements of the *Bankruptcy and Insolvency Act*, we are attaching a notice of disallowance. No action need be taken at this time by you or your client in response to this.

Should you have any questions, please call.

**MNP LTD., solely in its capacity as
Court-appointed Receiver of Prodtor Inc.
(formerly Satin Finish Hardwood Flooring, Limited)**

Per:



Sheldon Title

C. C. Teamsters Local Union 847 Health & Benefits Trust Fund
500-21 Four Seasons Place
Toronto ON M9B 0A5

246

District of: Ontario
Division No. 09-Toronto
Court No. 31 458733
Estate No. 31 458733

FORM 77
Notice of Disallowance of Claim, Right to Priority or Security or Notice of Valuation of Claim
(Subsection 135(3) of the Act)

In the matter of the receivership of
Prodtor Inc. (formerly known as Satin Finish Hardwood Flooring, Limited)
of the City of Toronto
in the Province of Ontario

Teamsters Local Union 847 Health & Benefits Trust Fund (the "Trust Fund")
500-21 Four Seasons Place
Toronto, Ontario
M9B 0A5

Teamsters Local Union 847 Health & Benefits Trust Fund
C/O Ross & McBride LLP
10th Floor – Commerce Place
1 King St. West
Hamilton ON L8P 1A4

Take notice that:

As receiver acting in the matter of the receivership of Prodtor Inc. (f/k/a/ Satin Finish Hardwood Flooring, Limited), we have disallowed your claim set out in your amended proof of claim dated August 29, 2019, in part, pursuant to subsection 135(2) of the Act, for the following reasons:

As set out in the Appointment Order dated June 17, 2019, eligible claims against the Employee Trust Fund established in such Order are (a) the claims, as proved or admitted, described in section 81.4(1) and 81.6(1) of the *Bankruptcy and Insolvency Act* ("BIA") and (b) the wages, salaries, commissions or compensation, as proved or admitted, for services rendered by employees and former employees of the Debtor after January 2, 2019 and to and including June 14, 2019 (the "NOI Period") and disbursements of travelling salespersons properly incurred by them in and about the Debtor's business during the NOI Period. Section 81.4 of the BIA states (underlining added):

"The claim of a clerk, servant, travelling salesperson, labourer or worker who is owed wages, salaries, commissions or compensation by a person who is subject to a receivership for services rendered during the six months before the first day on which there was a receiver in relation to the person is secured, as of that day, to the extent of \$2,000 — less any amount paid for those services by a receiver or trustee — by security on the person's current assets that are in the possession or under the control of the receiver."

The Trust Fund's amended proof of claim is comprised of the following in respect of contributions to the Trust Fund that were not made by Prodtor Inc.:

| Period Covered | Amount |
|----------------|-------------|
| October, 2018 | \$53,071.20 |

| | |
|----------------|--------------|
| November, 2018 | \$50,349.60 |
| December, 2018 | \$49,896.00 |
| June, 2019 | \$10,000.00 |
| Total | \$163,316.80 |

MNP Ltd. was appointed Receiver on June 17, 2019. Accordingly, valid section 81.4 of the BIA claims are for the six-month period from December 18, 2018 to June 17, 2019. Your claim is therefore limited to the amounts owing for the period from December 18, 2018 to June 17, 2019. Accordingly, we have disallowed the portion of Trust Fund's claim as it relates to amounts owing on or prior to December 17, 2018. The allowable portion of your claim has been calculated as \$32,533, being \$22,533 for the period December 18-31, 2018 and, subject to the terms of the following two paragraphs, the \$10,000 claimed for June of 2019.

We note that the Trust Fund's claims set out in the first three rows of the table above, totalling \$153,316.80, were asserted in its initial proof of claim dated August 2, 2019 filed with the Receiver prior to the claims bar deadline of 5:00 p.m. (Toronto time) on August 2, 2019. The Trust Fund's claim for \$10,000 set out in the fourth row of the table was asserted in its amended proof of claim dated August 29, 2019 filed with the Receiver after the claims bar deadline. We further note that pursuant to the Minutes of Settlement entered into by the Trust Fund and the Receiver, dated August 30, 2019, the Trust Fund and the Receiver have agreed, subject to certain conditions, to the partial disallowance of your claim as set out above, resulting in your proved and admitted claim being \$32,533 if the conditions are satisfied or, where applicable, waived. One of the conditions is that the Ontario Superior Court no later than October 11, 2019, pursuant to an order or orders made on terms satisfactory to both the Receiver and the Trust Fund, shall have (i) extended to August 30, 2019 the time for the Trust Fund to file the amended proof of claim, and (ii) approved of the partial allowance of the Trust Fund claim as a proven and admitted claim against the Employee Trust Fund in the amount of \$32,533.00 and of the distribution to the Trust Fund of such amount out of the Employee Trust Fund in full and final satisfaction of the Trust Fund Claim (the "Order").

This partial disallowance is being issued to you pursuant to the Minutes of Settlement and your having a proved and admitted claim for \$32,533 against the Employee Trust Fund is subject to the satisfaction or, where applicable waiver, of the conditions in the Minutes.

And further take notice that if you are dissatisfied with our decision in disallowing your claim in part, you may appeal to the court within the 30-day period after the day on which this notice is served, or within any other period that the court may, on application made within the same 30-day period, allow.

Dated at the City of Toronto in the Province of Ontario, this 16th day of September 2019.

MNP LTD. - Receiver



300 - 111 Richmond Street West
 Toronto ON M5H 2G4
 Phone: (416) 596-1711 Fax: (416) 323-5242

TAB L

07/13/2015 15:21 FAX 4167893427

0002/0017

248



LEASE AGREEMENT

A 356 7506

Lease Date (Y-M-D): 2015-07-08 T.C.C.I. Ref. # 004579285

LESSEE - Name and Address: SATIN FINISH HARDWOOD FLOORING LTD, 15 FENMAR DR, TORONTO ON M9L1L4. LESSOR ("DEALER") - Registered Name and Business Address: 1076634 ONTARIO INC DBA YORKDALE TOYOTA SCION, 3080 DUFFERIN ST, TORONTO ON M6A2S6. ASSIGNEE - Name and Address: TOYOTA CREDIT CANADA INC., 80 Micro Court, Suite 200, Markham, Ontario, L3R 9Z5.

Meaning of Words In this Lease the words "you" and "your" mean anyone who signs this Lease as a lessee or co-lessee. The words "we", "us" and "our" refer to the Dealer and after assignment such words refer to Toyota Credit Canada Inc. ("Toyota Credit").

VEHICLE DESCRIPTION

Table with columns: New/Used, Year, Make, Model, Trim, Body Type, Colour, Model Code, Vehicle Identification Number, Licence Plate Number, Odometer at Delivery. Row 1: New, 2015, TOYOTA, CAMRY LE, 01HI PRE-DAWN G, BF1FLT AM, 4T1BF1FK6FU001236, 3.

ADDITIONAL EQUIPMENT

PRIMARY USE OF LEASED VEHICLE

Form for Primary Use of Leased Vehicle with checkboxes for Personal and Business use.

DETAILS OF TRANSACTION

1. LEASED VEHICLE PRICE. (a) Delivery Price (including accessories, freight, pre-delivery expense, dealer fee or other service and applicable taxes, except GST, PST and HST) \$ 25182.30. (b) * Optional Extended Warranty + \$ 0.00. (c) * Optional WT Waiver + \$ 745.00. (d) * Optional Credit Insurance + \$ N/A. (e) + \$ N/A. (f) Other + \$ 0.00. (g) Leased Vehicle Subtotal Price = \$ 25927.30. (h) Net Cash Down Payment \$ 442.48. (i) Gross Trade-in Allowance \$ 0.00. (j) Amount Owning on Trade-in - \$ 0.00. (k) Net Trade-in Allowance + \$ 0.00. (l) Subtotal (add 1(h), 1(k)) = \$ 442.48. (m) Charges carried forward (including taxes) Lease Number + \$ 0.00. (n) Net Leased Vehicle Price (1(g) - 1(l) + 1(m)) = \$ 25484.82. (o) Estimated Residual Value of Vehicle - \$ 11809.00. (p) Amount to be Amortized (1(n) - 1(o)) = \$ 13675.82. (a) Number of Monthly Payments 48. (b) Base Monthly Payment ((1(p) + 2(a)) / 3(a)) \$ 300.20. (c) GST/HST (if applicable) + \$ 39.03. (d) PST (if applicable) + \$ 0.00. (e) Total Monthly Payment ("Monthly Payment") = \$ 339.23. (f) Total of Monthly Payments (3(e) X 3(a)) \$ 16283.04. The term of this Lease is 48 months (the "Lease Term"). The Lease Term starts on the date this Lease is signed by you. You must pay the first Monthly Payment to us when you sign this Lease and you must pay each remaining Monthly Payment to us on the 7th day of each month commencing on August 07, 2015. This Lease is scheduled to end 48 months from the Lease Date stated above. You will, subject to applicable law, pay a late payment charge of 5% of the amount due or \$50.00, whichever is less, if any payment is not made within ten (10) days after it is due. 4. SUMMARY OF AMOUNTS DUE ON DELIVERY. (a) Net Cash Down Payment (1(h)) \$ 442.48. (b) GST/HST + \$ 57.52. (c) PST + \$ 0.00. (d) Vehicle Licence Fee + \$ 0.00. (e) Other + \$ 5.65. (f) Other - \$ 0.00. (g) Subtotal = \$ 505.65. (h) First Monthly Payment in Advance + \$ 339.23. (i) Standard Security Deposit \$ 0.00. Additional Security Deposit \$ 0.00. Total Refundable Security Deposit + \$ 0.00. (k) Total Due on Delivery = \$ 844.88.

249

07/13/2015 15:21 FAX 4167893427

0003/0017

A 356 7506
004579285

DETAILS OF TRANSACTION - continued

5. TOTAL COST OF THIS LEASE \$ 16788.69

The sum of 3(f) + 4(g) + 1(k) (only if 1(k) is positive). Excluding: i) all excessive wear and tear as defined in item 13 of this Lease; ii) excess kilometre charge as per item 6 of this Lease; and iii) late payment.

6. EXCESS KILOMETRE CHARGE

If the Vehicle is driven in excess of 96000 kilometres (the "Maximum Amount") and you have not exercised your Early Purchase Option (as defined in Item 17 of this Lease) or your Lease End Purchase Option (as defined in Item 7 of this Lease), you will be charged an excess kilometre charge of 10 cents plus all applicable taxes per kilometre that the Vehicle is driven beyond the Maximum Amount. The number of kilometres shown on the "Odometer Reading at Delivery" above will be excluded from the number of kilometres that the Vehicle has been driven. We may require you to pay this excess kilometre charge on a pro rata basis at any time during the Lease Term.

7. LEASE END PURCHASE

If you are not in default of your obligations under this Lease, you have the option to purchase the Vehicle (the "Lease End Purchase Option") at the end of the Lease Term for \$ 11809.00 (the "Lease End Purchase Option Price") and a Purchase Option Fee of \$300 payable to the Dealer.

The Lease End Purchase Option Price is a genuine pre-estimate of the fair market value of the Vehicle at that time. In order to exercise your Lease End Purchase Option you must pay to the Dealer the Lease End Purchase Option Price and the Purchase Option Fee, plus all applicable taxes, vehicle licence and registration fees, official charges and all costs relating to the certification of the Vehicle. The Dealer will arrange for the transfer of title to the Vehicle to you upon exercise of your Lease End Purchase Option.

8. COST OF CREDIT DISCLOSURE

| | |
|--|-------------|
| (a) Rebate available to cash customers only | \$ 0.00 |
| (b) Lease value (cash value) of leased goods | \$ 25182.30 |
| (c) Capitalized amount | \$ 25484.82 |
| (d) Total Lease Implicit Finance Charge | \$ 733.78 |
| (e) Annual Percentage Rate | 0.99 % |

* OPTIONAL CREDIT INSURANCE, OPTIONAL EXTENDED WARRANTY and OPTIONAL EXCESS WEAR AND TEAR PROGRAM are not required to enter into this Lease. If any of these optional services have been obtained from the Dealer and/or an associate of the Dealer and included in the cost of this Lease, the coverages are shown in a certificate, policy or other document given to you by the Dealer as of the date of this Lease. In accordance with the terms set out in the certificate, policy or other document and to the extent permitted by applicable law, you may be entitled to cancel these optional services by providing notice to the Dealer or the associate of the Dealer, as applicable. Note, in the case of the Optional Excess Wear and Tear Program, you may only cancel within 30 days of the Lease Date.

ADDITIONAL OBLIGATIONS

9. INSURANCE

You must obtain and maintain insurance on the Vehicle at all times on the terms and conditions provided for herein. Your insurance coverage must include: (a) third party liability with a combined single occurrence limit of \$1,000,000 or, the applicable provincial minimum, whichever is the greater amount; (b) comprehensive fire and theft insurance; and (c) collision insurance. You may purchase insurance from a licensed insurer (directly or through an agent) of your choice, but that insurer must be acceptable to us, acting reasonably. Your deductible amount must not be more than \$1000. You must show us evidence that you have obtained this coverage from a carrier acceptable to us, that the insurance policy names Toyota Credit as an "Additional Named Insured" and "Loss Payee" and that we will receive at least ten (10) days advance written notice of any cancellation of, or change to, your insurance policy. You agree to co-operate with us and your insurance company in defending against any claims or actions regarding the Vehicle. You assign to Toyota Credit your right to receive the proceeds of any insurance claim and authorize Toyota Credit to receive and endorse your name on any cheque or draft representing such proceeds.

10. MAINTENANCE, REPAIRS AND OPERATING EXPENSES

You will pay for all maintenance, repair and operating expenses relating to the Vehicle. You must maintain the Vehicle in good working order and condition and ensure that all maintenance, service and repairs are performed when needed, but at least as often as the manufacturer recommends in the owner's manual and any maintenance schedule set by the manufacturer in connection with any recall program.

You agree to keep a record of all maintenance. You further agree to notify us of all repairs performed on the Vehicle which individually exceed \$2000.

11. TAXES, REGISTRATION FEES AND OTHER CHARGES

You will pay all applicable taxes, registration fees and other charges arising during the Lease Term which are related to this Lease or the Vehicle.

12. CONDITION REPORT

If requested by us, you agree to promptly and accurately complete, execute and deliver to us our then current form of vehicle condition and/or accident report. You also agree to pay us on demand any cost that we incur in connection with obtaining any third party inspection or report regarding the Vehicle which we may obtain to determine any information that we require regarding the condition or history of the Vehicle, including information that we require to satisfy requirements under applicable law.

13. EXCESS WEAR AND TEAR

Normal wear and tear of the Vehicle is expected. You must only pay the cost, including all applicable taxes of those damages that result from excessive wear and tear. These costs may include, but are not limited to: (a) the cost of replacing any tire not part of a matching set of four, or, any tire which has less than 3.3 millimeters of remaining tread at its shallowest point; (b) the cost of repairing electrical or mechanical parts which do not work; (c) the cost of repairing beyond normal wear and tear, all missing, dented, scratched, broken, cracked, rusted, pitted or mismatched body panels, glass, trim or grill work, as applicable; rips, stains, burns, holes or worn areas in the interior of the Vehicle; and all damage which is insurable under a physical loss or damage insurance policy whether or not such insurance is actually in force.

14. FINES, LIENS AND ENCUMBRANCES

You agree to keep the Vehicle free of all fines, liens, security interests and encumbrances, with the exception of those placed by or on behalf of Toyota Credit or its successors and assignees.

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ENDING THIS LEASE

15. SCHEDULED TERMINATION

You must return the Vehicle to the Dealer, or as we direct, at the end of the Lease Term unless you exercise your Early Purchase Option or Lease End Purchase Option. The only amounts you will owe to us when you return the Vehicle will be any excess kilometre charge and the cost of any repairs needed because of excessive wear and tear and/or unrepaired damage, as long as you are not in default under this Lease. If you do not exercise your Early Purchase Option or Lease End Purchase Option and you do not return the Vehicle to the Dealer, or as we direct, at the end of the Lease Term, you will be charged the amount of the Monthly Payment each month until you return the Vehicle to the Dealer, or as we direct, and you will be required to pay the amount of any damages which we incur because you did not return the Vehicle to the Dealer, or as we directed, at the end of the Lease Term. Monthly payment shall be determined by dividing sum of the Amount to be Amortized (Item 1(p) and the Total Lease Implicit Finance Charge, (Item 2(a)) by the Lease Term in months plus applicable GST, PST and HST. Any payments you make after the end of the Lease Term do not entitle you to keep the Vehicle and do not reduce the amount of the Lease End Purchase Option.

- iii) negotiate the purchase of the Vehicle from Toyota Credit by the Dealer at a net purchase price to be agreed upon between you and the Dealer (the "Lease End Purchase Price") and paying to the Dealer the difference between the unamortized balance of the Net Leased Vehicle Price (item 1(n)) (the "Unamortized Net Leased Vehicle Price") and the net amount of the Lease End Purchase Price; or
- B. i) provide Toyota Credit with 10 days prior written notice of your intention to terminate this Lease;
- ii) return the Vehicle to Toyota Credit, or as we direct;
- iii) advise Toyota Credit of all repairs performed on the Vehicle which individually exceeded \$2000; and
- iv) pay Toyota Credit the difference between the Unamortized Net Leased Vehicle Price and the net amount for which the Vehicle is sold by Toyota Credit at a wholesale or public auction, privately or by any other means which we decide is commercially reasonable.

16. EARLY TERMINATION

You may terminate this Lease at any time prior to the end of the Lease Term on the condition you have satisfied your obligations under this Lease. If you do not wish to exercise your Early Purchase Option, you must either:

- A. i) return the Vehicle to the Dealer, or as we direct;
- ii) advise the Dealer of all repairs performed on the Vehicle which individually exceed \$2000; and

17. EARLY PURCHASE OPTION

If you are not in default of your obligations under this Lease, you have the option to purchase the Vehicle (the "Early Purchase Option"), on an "as is, where is" basis, at any time during the Lease Term, without penalty, for the unamortized balance of the Net Leased Vehicle Price (Item 1 (n)) (the "Unamortized Net Leased Vehicle Price") and the Purchase Option Fee in Item 7. In order to exercise your Early Purchase Option you must pay the Dealer the Unamortized Net Leased Vehicle Price and the Purchase Option Fee, plus all applicable taxes, vehicle licence and registration fees, official charges and all costs relating to the certification of the Vehicle. The Dealer will arrange for the transfer of title to the Vehicle to you upon exercise of your Early Purchase Option. If you elect not to purchase the Vehicle, the total cost to you is the amount stated in Item 5 (Total Cost of this Lease) above.

DEFAULT AND LOSS OF VEHICLE

18. DEFAULT

You will be in default of your obligations under this Lease if you: a) fail to comply with any term or condition of this Lease including, without limitation, your failure to make any payment under this Lease when it is due; b) die or if you are a corporation, cease to exist; c) furnished false or misleading information on your application for (this Lease); or d) become the subject of a bankruptcy or insolvency proceeding; or we in good faith believe that: i) you will not pay the amounts due by you under this Lease; or ii) the Vehicle has been or is about to be placed in jeopardy; or if the Vehicle is damaged beyond repair, confiscated, seized, abandoned or stolen.

We may charge you for our reasonable legal costs in collecting or attempting to collect any overdue amount under this Lease. To the extent permitted by the applicable law, you will pay our standard charge, as revised by us without notice to you from time to time (currently \$25), each time your cheque or pre-authorized payment is not made or processed or is returned unpaid for any reason.

If you are in default of your obligations under this Lease, we may terminate this Lease and take possession of the Vehicle, whether it is on your property or not. If we take possession of the Vehicle, we may sell the Vehicle at a wholesale or public auction, privately or by any other means which we decide is commercially reasonable. Even if we take possession of the Vehicle and sell the Vehicle you agree to pay us the total of the following amounts:

- a) all amounts due and owing by you under this Lease at the time of your default;
- b) the cost to us of enforcing our rights under this Lease, including but not limited to, our legal fees on a solicitor/ client basis, the cost of any investigations conducted on our behalf where permitted by law, and the costs of repossessing, repairing, maintaining and selling the Vehicle, and any amount we are required to pay for the release of other encumbrances or liens against the Vehicle;
- c) the deficiency, if any, between the Unamortized Net Lease Vehicle Price at the time of default and the net amount received by us upon the sale of the Vehicle, if the Vehicle is available for sale, subject to any limits imposed by applicable law.

We will credit the net amount of any insurance premium or warranty fee refund we receive against the amount you owe us as a result of your default. If the Vehicle is destroyed or stolen, you give us the authority to negotiate the settlement of your claim with your insurance carrier. If you have maintained the amount of insurance coverage required under item 9 of this Lease and have paid all amounts due and owing by you under this Lease, including, but not limited to excess wear and tear charges and excess kilometre charges, if any, as at the date that we settle with your insurance carrier, we will, notwithstanding the provisions hereof, accept the amount of your insurance settlement and the amount of the deductible payable by you under your insurance policy in full satisfaction of your obligations under this Lease.

Our rights under this Lease are in addition to the rights available to us under the law.

251

A 356 7506
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GENERAL TERMS

19. WARRANTIES

The Vehicle is only covered by: a) the manufacturer's warranty which accompanies the Vehicle, if any; b) any extended warranty or service contract which you purchase separately; and c) any statutorily prescribed implied warranty which, if expressly excluded from this Lease by you and us, would result in the nullification of this Lease. Subject to the foregoing, there are no express or implied conditions, representations or warranties, statutory or otherwise, offered by us with respect to this Vehicle, including but not limited to, any implied warranty as to the merchantability or suitability or the fitness of the Vehicle for any particular purpose.

If you have any dispute with the manufacturer about warranties, you agree to use the manufacturer's dispute resolution system before taking any other action and you agree to continue making payments to us or our successors and assignees under this Lease.

Non-Genuine Toyota/Lexus Parts, or any damage or failure resulting from their use are not covered by any manufacturer warranty. To ensure the continued coverage of the applicable manufacturer warranty, only Toyota/Lexus Genuine Parts, as applicable, should be used in the repair and/or maintenance of the Vehicle.

20. INDEMNIFICATION AND SET-OFF

You shall indemnify us from and against any claims, demands, actions, causes of action, damages, loss, deficiency, cost, liability and expense which may be made or brought against us or which we may suffer or incur as a result of the condition, maintenance, use or operation of the Vehicle (including, without limitation, any reduction in the value of the Vehicle as a result of an incident involving the Vehicle, even if any damage caused by such incident has been repaired) or any non-compliance by you with any of the terms of this Lease. The amount of any indemnification shall not be subject to any defence, set-off or counterclaim you may have with the manufacturer of the Vehicle, the Dealer, us or any third party under the Lease, to the extent permitted by applicable law. If you fail to make any payment or do anything that is required of you in order to minimize our damages, we may do it for you. You agree to pay us for the cost of doing so immediately upon request. This section survives expiry or termination of this Lease.

21. INSPECTION / RETURN OF VEHICLE

You must allow us to inspect the Vehicle at any reasonable time and place. You agree to return the Vehicle to our address or any other place we may direct at the end of the Lease or upon default.

ADDITIONAL OBLIGATIONS

22. PROHIBITED USE / RELOCATION OF VEHICLE

You will not use or allow the Vehicle to be used illegally or for hire in any manner that would cause your insurance policy to be suspended, cancelled or rendered inapplicable, or your warranty coverage to be rendered inapplicable. Use of the Vehicle outside of Canada requires our prior written consent, except in the continental United States which does not require our prior consent if the use does not exceed 30 days. However, you may not permanently relocate the Vehicle outside of Canada. You may, upon immediate notice to us, permanently relocate the Vehicle to another province or territory of Canada. You must, at all times have primary possession, care and control of the Vehicle and use the Vehicle in accordance with the Primary Use of Leased Vehicle provisions as set out on the first page of this Lease. You may not lease or rent the Vehicle, use the Vehicle in organized racing, as a taxi, or as a police or emergency vehicle.

23. MODIFICATION OF VEHICLE

You will not alter, mark or install equipment on or in the Vehicle.

24. SECURITY DEPOSIT

We may deduct any amounts due and owing by you under this Lease from the Total Refundable Security Deposit. We will refund the remaining amount, if any, to you at the end of the Lease Term. You will not earn interest on the Total Refundable Security Deposit.

25. PROHIBITED PROVISIONS AND APPLICABLE LAW

Any part of this Lease that is prohibited by the law of a particular jurisdiction will not be enforceable in that jurisdiction to the extent of the prohibition. The prohibition shall not, however, affect the enforceability of the remaining parts of this Lease in that jurisdiction or the enforceability of any provision of this Lease in any other jurisdiction. This Lease shall be governed by and construed and determined in accordance with the laws of the province or territory of Canada in which it was signed by you.

26. ASSIGNMENT BY YOU

You have no right to assign your interest in this Lease, transfer your rights to use the Vehicle or sell or otherwise dispose of or sublease the Vehicle without our prior written consent. You assign to Toyota Credit your right to receive any refund or proceeds arising from any warranty or other contracts purchased by you in connection with this Lease.

27. ASSIGNMENT BY DEALER

Once you sign this Lease, Dealer will assign its interest in this Lease and transfer title to the Vehicle to TOYOTA CREDIT.

28. ASSIGNMENT BY TOYOTA CREDIT

Toyota Credit may assign its interest in this Lease and title to the Vehicle without notice to you and without your consent where your notice and consent are not required by law.

29. WAIVER

If you are a corporation, you waive your rights under section 18 of the Limitation of Civil Rights Act (Saskatchewan) as amended, to the extent that it applies to this Lease.

30. TRUE LEASE

The parties hereto agree that it is intended that this Lease be a true lease and not a financing agreement regardless of whether we file any type of registration document in connection with this Lease.

31. CONTINUING OBLIGATION

All of your obligations under this Lease shall survive the termination of this Lease to the extent required for their full observance and performance.

32. TITLE AND REGISTRATION

Toyota Credit remains the owner of the Vehicle and retains the benefits of owning it. Legal title to the Vehicle will be in our name and the Vehicle will be registered as we direct.

33. NOTICES

You will notify us of any change in your address within 30 days of such change. Unless you notify us in writing of any change in your address, any notices we send you are sufficiently served on you if sent to the Lessee's address as shown on this Lease.

34. CAPACITY

You warrant, if you are an individual, that you have attained the age of majority. If Lessee is a corporation, you warrant that the individual(s) signing this Lease on behalf of the Lessee, have the full power and authority to do so. In all cases you represent that you have the full power and authority to enter into this Lease and to perform your obligations under it.

35. ACKNOWLEDGEMENT / CONSENT

You acknowledge that you have received a filled in copy of this Lease to sign and notice of the assignment of this Lease by Dealer to Toyota Credit and you have received and examined the Vehicle and the Vehicle is as described above and is in good operating order and condition and, where permitted by law, you waive your right to receive a copy of any financing statement, financing change statement or verification statement filed at any time in respect of this Lease.

You authorize Toyota Credit to disclose all of the information contained on this Lease to third party service providers for the purposes of debt collection, the registration of liens and other security interests relating to this Lease, the confirmation of insurance details on the Vehicle, and to maintain your relationship with Toyota Credit.

252

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ADDITIONAL OBLIGATIONS

36. ENTIRE AGREEMENT

This Lease contains the entire agreement between you and us. No change to this Lease will be effective unless it is in writing and signed by you and us. If we do not strictly enforce any part of this Lease it will not mean that we have waived our right to do so unless we tell you in writing that we are

waiving our right to enforce that part of this Lease. If we do waive our right to enforce a part of this Lease it shall not be considered to be a waiver by us of our right to enforce any other part of this lease. This Lease is your personal obligation and your obligation will be the responsibility of your personal representatives in the case of your death or incapacity.

37. STATUTORY NOTICES

**Disclosure for New and Used Vehicles:
Important Information Respecting Motor Vehicle Leases**

In case of any concerns with this Lease, you should first contact your motor vehicle dealer. If concerns persist, you may contact the Ontario Motor Vehicle Industry Council ("OMVIC") as the administrative authority designated for administering the Motor Vehicle Dealers Act, 2002. You may be eligible for compensation from the Motor Vehicle Dealers Compensation Fund if you suffer a financial loss from this trade and if your dealer is unable or unwilling to make good on the loss. You may have additional rights at law. Contact information for OMVIC is below:



**Ontario Motor
Vehicle Industry
Council**

**Conseil ontarien
de commerce des
véhicules automobiles**

789 Don Mills Road
Suite 800
Toronto, ON M3C 1T5
T: (416) 226-4500
F: (416) 226-3208
W: www.omvic.on.ca

Canadian Motor Vehicle Arbitration Plan

The Canadian Motor Vehicle Arbitration Plan may be available to resolve disputes concerning alleged manufacturer's defects or implementation of the manufacturer's new motor vehicle warranty.

Disclosure for Used Vehicles Only:

Safety Standards Certificate

A safety standards certificate is only an indication that the motor vehicle met certain basic standards of vehicle safety on the date of inspection.

253

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38. MOTOR VEHICLE DEALERS ACT

This section is required under the Motor Vehicle Dealers Act, s. 30(1) and Ontario Regulation 333/08, s.41.

This information is correct as of: 2015-07-08

A. The following items are included in the Delivery Price:

- a. Basic selling price of Vehicle: \$ 23,390.15
- b. Optional Accessories / Extras: (list each item and price included for that item)
 - i) Wear and Tear Adjustment \$ -745.00
 - ii) _____ \$ _____
 - iii) _____ \$ _____
 - iv) _____ \$ _____
 - v) _____ \$ _____
 - vi) _____ \$ _____
 - vii) _____ \$ _____
 - viii) _____ \$ _____
 - ix) _____ \$ _____
 - x) _____ \$ _____
 - xi) _____ \$ _____
 - xii) _____ \$ _____
 - xiii) _____ \$ _____
 - xiv) _____ \$ _____
 - xv) _____ \$ _____
- c. Freight: \$ 725.00
- d. Pre-Delivery Expense: \$ 935.00
- e. Dealer Fee: \$ 0.00
- f. Taxes and other charges included in the Delivery Price: (list each charge and amount)
 - i) Air Tax \$ 100.00
 - ii) Environmental Fee \$ 27.15
 - iii) OMVIC \$ 5.00
 - iv) WEAR & TEAR WAIVER \$ 745.00
 - v) _____ \$ _____
 - vi) _____ \$ _____
 - vii) _____ \$ _____
 - viii) _____ \$ _____
 - ix) _____ \$ _____
 - x) _____ \$ _____
 - xi) _____ \$ _____
 - xii) _____ \$ _____
 - xiii) _____ \$ _____
 - xiv) _____ \$ _____

B. Service plan (e.g. maintenance plan) purchased (check one): yes no

C. Note to Lessee: Please state all particular facts respecting the vehicle. If any, that you consider material to this Lease (attach additional page if required):

D. Toyota Certified Used Vehicle (TCUV) / Lexus Certified Pre-Owned (LCPO) yes no certificate # _____

254

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39. MOTOR VEHICLE INFORMATION

To the best of the Dealer's knowledge, each of the following statements that has been checked is true of the Vehicle AND each of the following statements that has not been checked is not true of the Vehicle.

Dealer must check/complete each of the following statements that applies (if any):

- A. This is a new motor vehicle.
- B. This is a used motor vehicle and the total distance that it has been driven is: _____ kms.
- C. This is a used motor vehicle and the total distance that it has been driven is unknown but it has been driven _____ kms as of _____ (month), _____ (year). The total distance that the vehicle has been driven is believed to be higher than the distance recorded in this paragraph.
- D. This is a used motor vehicle and neither the total distance driven nor the distance driven at any past date can be determined; the total distance driven is unknown and may be substantially higher than the reading shown on the vehicle's odometer which is : _____ kms.
- E. The odometer on this vehicle.
 - a) is faulty yes no
 - b) is broken yes no
 - c) has been replaced yes no
 - d) has been rolled back yes no
 - e) is in miles yes no
- F. This motor vehicle was previously:
 - a) rented on a daily or other short-term basis yes no
 - b) used to provide emergency services (police, fire, ambulance or other emergency services) yes no
 - c) used as a taxi or limousine yes no
- G. This motor vehicle has sustained damage by fire: yes no
- H. This motor vehicle has sustained damage caused by immersion in liquid that has penetrated to the level of at least the interior floorboards: yes no
- I. This motor vehicle has had structural damage or:
 - i. the structure has been repaired yes no
 - ii. the structure has replacement parts yes no
 - iii. alterations to the structure have been made yes no
- J. This motor vehicle is equipped with an anti-lock braking system that is not operational: yes no
- K. Air bags on this motor vehicle are missing or not operational: yes no
- L. This motor vehicle requires repairs to:
 - a) the engine, transmission, or power train yes no
 - b) subframe or suspension yes no
 - c) computer equipment yes no
 - d) the electrical system yes no
 - e) the fuel operating system yes no
 - f) the air conditioning yes no
- M. This motor vehicle is materially different from the original or advertised production specifications: yes no
- N. This motor vehicle has two or more adjacent panels that are not bumper panels and that have been replaced: yes no
- O. This motor vehicle shows an indication of a different model than the model of the vehicle: yes no
- P. Total costs of repairs to fix damage caused by an incident exceeded \$3,000: yes no
Total cost to repair the damage, if known: \$ _____
- Q. The manufacturer's warranty on this vehicle was cancelled: yes no
- R. An insurer declared this motor vehicle to be a total loss regardless of whether the vehicle was classified as irreparable or as salvage under applicable laws in the province it is delivered: yes no
- S. This motor vehicle was:
 - a) registered in a jurisdiction other than in the province it is delivered yes no
 - b) traded in a jurisdiction other than in the province it is delivered yes no
 - c) Other jurisdiction(s): _____
- T. This motor vehicle has been classified under applicable provincial laws as:
 - a) irreparable: yes no
 - b) salvage: yes no
 - c) rebuilt: yes no
 - d) a lemon (this means the motor vehicle was returned to the manufacturer under "lemon laws" of another jurisdiction) yes no
- U. This motor vehicle was reported stolen and was recovered yes no
- V. This motor vehicle was bought back by the manufacturer through the Canadian Motor Vehicle Arbitration Plan: yes no
- W. This motor vehicle was written off or has had the status of a salvageable motor vehicle under provincial laws and if yes, has been repaired yes no
- X. Any other pertinent fact about the motor vehicle: _____

255

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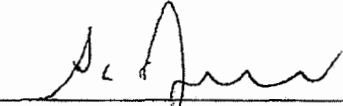
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DIRECT PAYMENT PLAN

This Lease is entered into for (check one) personal business purpose of the Lessee. If no box is checked, and Lessee is an individual, this Lease is deemed to be entered into for personal purposes. If no box is checked, and Lessee is a corporation or partnership, this Lease is deemed to be entered into for business purposes.

The undersigned ("you" and "your") authorize(s) Toyota Credit ("we", "us", and "our") to debit the financial institution account identified in the voided cheque that you have provided to us or the Dealer (the "Account") for (i) the amount of each payment on or shortly after its payment due date (a "Scheduled Debit Date") as set out in this Lease and (ii) any other amount that may become due under this Lease, on the next Scheduled Debit Date. You understand that this authorization may be cancelled at any time upon 30 days' written notice by you to us. However, if you cancel this authorization, you remain obligated to pay us all amounts due or owing under this Lease. You have certain recourse rights if any debit that we draw does not comply with this authorization. For example, you have the right to reimbursement for any debit that is not authorized or is not consistent with this authorization. To obtain more information on your right to cancel a pre-authorized debit agreement or on your recourse rights, you may contact your financial institution or visit www.cdnpay.ca. You agree that this constitutes your authorization to us to debit the amounts described above on the Scheduled Debit Dates and we will not otherwise notify you in advance of any debit. You waive your right to receive pre-notification of any change to due dates or the payment amount (increase or decrease) following an agreement or any tax change effecting future payment(s).

SIGNATURE: 

SIGNATURE: _____


All signatories must sign if more than one signature is required on this account.
NOTE: YOU MUST ATTACH SAMPLE CHEQUE MARKED "VOID".

SIGNATURES

NOTICE TO YOU: Do not sign this Lease before you read it and all of the blank spaces have been completed. You have the right to get a completed copy of this Lease. You confirm and acknowledge receipt of a completed copy of this Lease at the time you signed the Lease and notice of the assignment of this Lease by Lessor to Toyota Credit. You consent and agree that Toyota Credit may, from time to time, (i) request a consumer report from a consumer reporting agency containing credit and other relevant personal information for the purposes of confirming and verifying any information on this Lease; (ii) exchange with any consumer reporting agency, credit bureau, other credit providers and the relevant dealer any information (including without limitation, account balance and payment record) covering this Lease and any credit granted under this Lease for the purpose of confirming, verifying and updating such information, or as permitted by law; (iii) use that information to establish and maintain your relationship with Toyota Credit and to offer you any additional products or services permitted by law; (iv) disclose your personal information to third party service providers in Canada or abroad, for the purpose of collecting on an overdue account, for registering our security interest on your vehicle, to store, process and update your personal information on hosted computer systems and to confirm that valid insurance has been purchased for your vehicle; and (v) collect personal information of or about you relating to or in connection with this Lease ("My Information") and may share My information with a third party in connection with any assignment undertaken by or on behalf of Toyota Credit and you consent and agree to any further subsequent collection, use or disclosure of My Information by such third party and any of its agents or assignees for the purpose of managing or otherwise dealing with this Lease.

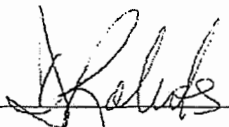
For a copy of Toyota Credit's Privacy Policy please visit www.privacy.toyotafinancialservices.ca or www.privacy.lexusfinancialservices.ca, ask the Dealer or call Toyota Credit at 1-888-TOYOTA-8 or 1-866-9-SCION-1 or 1-800-26-LEXUS and ask for the Customer Service Manager.

By signing below, I certify that the Motor Vehicle Information listed and checked off in section 39 above has been disclosed to me by the Dealer both orally and in writing, in a clear and understandable manner, before I entered into the Lease.

LESSEE SIGNS: 
SARKIS FINISH HARDWOOD FLOORING LTD

CO-LESSEE SIGNS: _____

Dealer accepts this Lease and assigns, sells, and transfers to Toyota Credit all of Dealer's right, title and interest in to and under: (a) the Vehicle, as defined in this Lease; (b) this Lease; and (c) any guarantees executed in connection with this Lease and Toyota Credit assumes all of the obligations of the Dealer under this Lease, each of the foregoing in accordance with the terms and conditions of the Toyota Care Lease Dealer Agreement (Optional Repurchase Plan/Residual Purchase, as applicable), as amended, entered into between the Dealer and Toyota Credit.

DEALER SIGNS BY: 

AUTHORIZED SIGNATURE

SALESPERSON SIGNS: 

ONT REG NO: 4251450

SALESPERSON REGISTERED NAME: DEBBIE ROBERTS

256



P.O. Box 4080
 Markham, Ontario L3R 0M8
 1-888-TOYOTA-8
 www.toyotafinancialservices.ca

STATEMENT OF ACCOUNT SEP 12, 2019

| | | | |
|---------------------------|------------|------------------------------|--------|
| Lease Number | 5401542549 | Annual Percentage Rate | 0.99 |
| Lease Date | 07/08/15 | Payment Scheduled | 339.23 |
| Maturity Date | 07/08/19 | Payments Made | 48 |
| Vehicle Year /Make | 15 TOYOTA | Payments Remaining | 00 |
| Model | CAM-BF1FLT | Misc Charges (excluding tax) | 0.00 |
| Lease End Purchase Option | 11,809.00 | Balance of Remaining Pymts | 0.00 |

SATIN FINISH HARDWOOD FLO
 15 FENMAR DR
 TORONTO, ON M9L 1L4

To request a payoff please contact your dealer:
 Yorkdale Toyota
 416-243-1550

| Transaction Date | Effective Date | Description | Amount | Taxes (including GST/PST/HST) | Total |
|------------------|----------------|----------------|---------|-------------------------------|---------|
| 07/08/15 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 07/08/15 | 07/08/15 | Payment | 300.20- | 39.03- | 339.23- |
| 08/10/15 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 08/10/15 | 08/10/15 | Payment | 300.20- | 39.03- | 339.23- |
| 09/08/15 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 09/08/15 | 09/08/15 | Payment | 300.20- | 39.03- | 339.23- |
| 10/08/15 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 10/08/15 | 10/08/15 | Payment | 300.20- | 39.03- | 339.23- |
| 11/09/15 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 11/09/15 | 11/09/15 | Payment | 300.20- | 39.03- | 339.23- |
| 12/08/15 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 12/08/15 | 12/08/15 | Payment | 300.20- | 39.03- | 339.23- |
| 01/08/16 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 01/08/16 | 01/08/16 | Payment | 300.20- | 39.03- | 339.23- |
| 02/08/16 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 02/08/16 | 02/08/16 | Payment | 300.20- | 39.03- | 339.23- |
| 03/08/16 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 03/08/16 | 03/08/16 | Payment | 300.20- | 39.03- | 339.23- |
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| 06/08/16 | 06/08/16 | Payment | 300.20- | 39.03- | 339.23- |
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| 07/08/16 | 07/08/16 | Payment | 300.20- | 39.03- | 339.23- |
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| 10/11/16 | 10/11/16 | Payment | 300.20- | 39.03- | 339.23- |
| 11/08/16 | | Total Invoiced | 300.20 | 39.03 | 339.23 |

257

SATIN FINISH HARDWOOD FLO

| Transaction Date | Effective Date | Description | Amount | Taxes (including GST/PST/HST) | Total |
|------------------|----------------|----------------|---------|-------------------------------|---------|
| 11/08/16 | 11/08/16 | Payment | 300.20- | 39.03- | 339.23- |
| 12/08/16 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 12/08/16 | 12/08/16 | Payment | 300.20- | 39.03- | 339.23- |
| 01/09/17 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 01/09/17 | 01/09/17 | Payment | 300.20- | 39.03- | 339.23- |
| 02/08/17 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 02/08/17 | 02/08/17 | Payment | 300.20- | 39.03- | 339.23- |
| 03/08/17 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 03/08/17 | 03/08/17 | Payment | 300.20- | 39.03- | 339.23- |
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| 04/10/17 | 04/10/17 | Payment | 300.20- | 39.03- | 339.23- |
| 05/08/17 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 05/08/17 | 05/08/17 | Payment | 300.20- | 39.03- | 339.23- |
| 06/08/17 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 06/08/17 | 06/08/17 | Payment | 300.20- | 39.03- | 339.23- |
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| 07/10/17 | 07/10/17 | Payment | 300.20- | 39.03- | 339.23- |
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| 10/10/17 | 10/10/17 | Payment | 300.20- | 39.03- | 339.23- |
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| 11/08/17 | 11/08/17 | Payment | 300.20- | 39.03- | 339.23- |
| 12/08/17 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 12/08/17 | 12/08/17 | Payment | 300.20- | 39.03- | 339.23- |
| 01/08/18 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 01/08/18 | 01/08/18 | Payment | 300.20- | 39.03- | 339.23- |
| 02/08/18 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 02/08/18 | 02/08/18 | Payment | 300.20- | 39.03- | 339.23- |
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| 08/08/18 | 08/08/18 | Payment | 300.20- | 39.03- | 339.23- |
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| 10/09/18 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 10/09/18 | 10/09/18 | Payment | 300.20- | 39.03- | 339.23- |
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| 11/08/18 | 11/08/18 | Payment | 300.20- | 39.03- | 339.23- |
| 12/10/18 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 12/10/18 | 12/10/18 | Payment | 300.20- | 39.03- | 339.23- |

258

SATIN FINISH HARDWOOD FLO

| Transaction Date | Effective Date | Description | Amount | Taxes (including GST/PST/HST) | Total |
|------------------|----------------|------------------------|---------|-------------------------------|---------|
| 01/08/19 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 01/08/19 | 01/08/19 | Payment | 300.20- | 39.03- | 339.23- |
| 02/08/19 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 02/08/19 | 02/08/19 | Payment | 300.20- | 39.03- | 339.23- |
| 03/08/19 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 03/08/19 | 03/08/19 | Payment | 300.20- | 39.03- | 339.23- |
| 04/08/19 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 04/08/19 | 04/08/19 | Payment | 300.20- | 39.03- | 339.23- |
| 05/08/19 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 05/08/19 | 05/08/19 | Payment | 300.20- | 39.03- | 339.23- |
| 06/10/19 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 06/10/19 | 06/10/19 | Payment | 300.20- | 39.03- | 339.23- |
| 07/08/19 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 08/08/19 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| 09/09/19 | | Total Invoiced | 300.20 | 39.03 | 339.23 |
| | | ** END OF STATEMENT ** | | | |

289

| Transaction Date | Effective Date | Description | Amount | Taxes (including GST/PST/HST) | Total |
|------------------|----------------|-------------|--------|-------------------------------|-------|
| | | | | | |

TAB M

260

ServiceOntario

[Main Menu](#) [New Enquiry](#)

Enquiry Result

File Currency: 24SEP 2019

◀ ◀ All Pages ▶ ▶

Show All Pages

Note: All pages have been returned.

Type of Search Business Debtor
 Search Conducted On SATIN FINISH HARDWOOD FLOORING, LIMITED
 File Currency 24SEP 2019

| File Number | Family | of Families | Page | of Pages | Expiry Date | Status |
|-------------|--------|-------------|------|----------|-------------|--------|
| 709872651 | 1 | 9 | 1 | 15 | 11SEP 2025 | |

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

| File Number | Caution Filing | Page of | Total Pages | Motor Vehicle Schedule | Registration Number | Registered Under | Registration Period |
|-------------|----------------|---------|-------------|------------------------|-------------------------|------------------|---------------------|
| 709872651 | | 001 | 2 | | 20150911 1533 1590 3225 | P PPSA | 10 |

Individual Debtor Date of Birth First Given Name Initial Surname

Business Debtor Business Debtor Name Ontario Corporation Number
 SATIN FINISH HARDWOOD FLOORING (ONTARIO) LIMITED
 Address City Province Postal Code
 15 FENMAR DRIVE TORONTO ON M9L 1L4

Individual Debtor Date of Birth First Given Name Initial Surname

Business Debtor Business Debtor Name Ontario Corporation Number
 Address City Province Postal Code

Secured Party Secured Party / Lien Claimant
 CANADIAN IMPERIAL BANK OF COMMERCE
 Address City Province Postal Code
 595 BAY STREET, SUITE 500 TORONTO ON M5G 2C2

| Collateral Classification | Consumer Goods | Inventory | Equipment | Accounts | Other | Motor Vehicle Included | Amount | Date of Maturity or | No Fixed Maturity Date |
|---------------------------|----------------|-----------|-----------|----------|-------|------------------------|--------|---------------------|------------------------|
| | | X | X | X | X | | | | |

Motor Vehicle Description Year Make Model V.I.N.

General Collateral Description General Collateral Description
 ALL PERSONAL PROPERTY, ASSETS AND UNDERTAKING, RENTS OR OTHER
 PROCEEDS DERIVED THEREFROM, LOCATED ON, ARISING FROM OR RELATED TO
 THE LANDS AND PREMISES MUNICIPALLY KNOWN AS 2247 HURONTARIO STREET,

261

| | | | | |
|-------------------|----------------------------------|---------|----------|-------------|
| Registering Agent | Registering Agent | | | |
| | MINDEN GROSS LLP (RWB/JO) | | | |
| | Address | City | Province | Postal Code |
| | 145 KING STREET WEST, SUITE 2200 | TORONTO | ON | M5H 4G2 |

CONTINUED

| | | | | | | | | | |
|---|---|------------------|-------------|------------------------|-------------------------|----------------------------|---------------------|---------------------|------------------------|
| Type of Search | Business Debtor | | | | | | | | |
| Search Conducted On | SATIN FINISH HARDWOOD FLOORING, LIMITED | | | | | | | | |
| File Currency | 24SEP 2019 | | | | | | | | |
| | File Number | Family | of Families | Page | of Pages | Expiry Date | Status | | |
| | 709872651 | 1 | 9 | 2 | 15 | 11SEP 2025 | | | |
| FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN | | | | | | | | | |
| File Number | Caution Filing | Page of | Total Pages | Motor Vehicle Schedule | Registration Number | Registered Under | Registration Period | | |
| 709872651 | | 002 | 2 | | 20150911 1533 1590 3225 | | | | |
| Individual Debtor | Date of Birth | First Given Name | | | Initial | Surname | | | |
| Business Debtor | Business Debtor Name | | | | | Ontario Corporation Number | | | |
| | Address | | | | City | Province | Postal Code | | |
| Individual Debtor | Date of Birth | First Given Name | | | Initial | Surname | | | |
| Business Debtor | Business Debtor Name | | | | | Ontario Corporation Number | | | |
| | Address | | | | City | Province | Postal Code | | |
| Secured Party | Secured Party / Lien Claimant | | | | | | | | |
| | Address | | | | City | Province | Postal Code | | |
| Collateral Classification | Consumer Goods | Inventory | Equipment | Accounts | Other | Motor Vehicle Included | Amount | Date of Maturity or | No Fixed Maturity Date |
| Motor Vehicle Description | Year | Make | | | Model | V.I.N. | | | |
| General Collateral Description | General Collateral Description | | | | | | | | |
| | MISSISSAUGA, ONTARIO | | | | | | | | |
| Registering Agent | Registering Agent | | | | | | | | |
| | Address | | | | City | Province | Postal Code | | |

END OF FAMILY

| | | | | | | | | | |
|----------------|---|--|--|--|--|--|--|--|--|
| Type of Search | Business Debtor | | | | | | | | |
| | SATIN FINISH HARDWOOD FLOORING, LIMITED | | | | | | | | |

262

| | |
|---------------------|--|
| Search Conducted On | |
|---------------------|--|

| | | | | | | | |
|---------------|------------|-------------|------|----------|-------------|--------|--|
| File Currency | 24SEP 2019 | | | | | | |
| File Number | Family | of Families | Page | of Pages | Expiry Date | Status | |
| 720794322 | 2 | 9 | 3 | 15 | 21SEP 2021 | | |

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

| | | | | | | | |
|-------------|----------------|---------|-------------|------------------------|-------------------------|------------------|---------------------|
| File Number | Caution Filing | Page of | Total Pages | Motor Vehicle Schedule | Registration Number | Registered Under | Registration Period |
| 720794322 | | 001 | 001 | | 20160921 1031 1862 6308 | P PPSA | 5 |

| | | | | |
|-------------------|---|------------------|---------|----------------------------|
| Individual Debtor | Date of Birth | First Given Name | Initial | Surname |
| Business Debtor | Business Debtor Name | | | Ontario Corporation Number |
| | SATIN FINISH HARDWOOD FLOORING, LIMITED | | | |
| | Address | | City | Province |
| | 15 FENMAR DRIVE | | TORONTO | ON |
| | | | | Postal Code |
| | | | | M9L 1L4 |

| | | | | |
|-------------------|----------------------|------------------|---------|----------------------------|
| Individual Debtor | Date of Birth | First Given Name | Initial | Surname |
| Business Debtor | Business Debtor Name | | | Ontario Corporation Number |
| | Address | | City | Province |
| | | | | Postal Code |

| | | | | |
|---------------|------------------------------------|--|---------|-------------|
| Secured Party | Secured Party / Lien Claimant | | | |
| | CANADIAN IMPERIAL BANK OF COMMERCE | | | |
| | Address | | City | Province |
| | 595 BAY STREET, 5TH FLOOR | | TORONTO | ON |
| | | | | Postal Code |
| | | | | M5G 2C2 |

| | | | | | | | | | |
|---------------------------|----------------|-----------|-----------|----------|-------|------------------------|--------|---------------------|------------------------|
| Collateral Classification | Consumer Goods | Inventory | Equipment | Accounts | Other | Motor Vehicle Included | Amount | Date of Maturity or | No Fixed Maturity Date |
| | | X | X | X | X | X | | | |

| | | | | |
|---------------------------|------|------|-------|--------|
| Motor Vehicle Description | Year | Make | Model | V.I.N. |
|---------------------------|------|------|-------|--------|

| | |
|--------------------------------|--------------------------------|
| General Collateral Description | General Collateral Description |
|--------------------------------|--------------------------------|

| | | | | |
|-------------------|---|--|---------|-------------|
| Registering Agent | Registering Agent | | | |
| | GOWLING WLG (CANADA) LLP (CHRISTINE L. MARCHETTI) | | | |
| | Address | | City | Province |
| | 100 KING STREET WEST, SUITE 1600 | | TORONTO | ON |
| | | | | Postal Code |
| | | | | M5X 1G5 |

END OF FAMILY

| | | | | | | | |
|---|---|---------|-------------|------------------------|---------------------|------------------|---------------------|
| Type of Search | Business Debtor | | | | | | |
| Search Conducted On | SATIN FINISH HARDWOOD FLOORING, LIMITED | | | | | | |
| File Currency | 24SEP 2019 | | | | | | |
| | File Number | Family | of Families | Page | of Pages | Expiry Date | Status |
| | 726294609 | 3 | 9 | 4 | 15 | 05APR 2021 | |
| FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN | | | | | | | |
| File Number | Caution Filing | Page of | Total Pages | Motor Vehicle Schedule | Registration Number | Registered Under | Registration Period |

263

| | | | | | | | |
|-----------|--|----|-----|--|----------------------------|--------|---|
| 726294609 | | 01 | 003 | | 20170405 1037 8077 0632 | P PPSA | 4 |
|-----------|--|----|-----|--|----------------------------|--------|---|

Individual Debtor Date of Birth First Given Name Initial Surname

Business Debtor Business Debtor Name Ontario Corporation Number

SATIN FINISH HARDWOOD FLOORING, LIMITED

Address City Province Postal Code

15 FENMAR DRIVE TORONTO ON M9L 1L4

Individual Debtor Date of Birth First Given Name Initial Surname

Business Debtor Business Debtor Name Ontario Corporation Number

Address City Province Postal Code

Secured Party Secured Party / Lien Claimant

RCAP LEASING INC.

Address City Province Postal Code

5575 NORTH SERVICE RD, STE 300 BURLINGTON ON L7L 6M1

| Collateral Classification | Consumer Goods | Inventory | Equipment | Accounts | Other | Motor Vehicle Included | Amount | Date of Maturity or | No Fixed Maturity Date |
|---------------------------|----------------|-----------|-----------|----------|-------|------------------------|--------|---------------------|------------------------|
| | | | X | X | X | | | | X |

Motor Vehicle Description Year Make Model V.I.N.

General Collateral Description General Collateral Description

ALL TELECOMMUNICATIONS EQUIPMENT FROM TIME TO TIME LEASED BY THE SECURED PARTY TO THE DEBTOR AS DESCRIBED ON LEASES, CONDITIONAL SALES AGREEMENTS AND ANY OTHER FINANCING AGREEMENTS ENTERED INTO

| | | | | |
|-------------------|--------------------------|---------|----------|-------------|
| Registering Agent | Registering Agent | | | |
| | REGISTRY = RECOVERY INC. | | | |
| | Address | City | Province | Postal Code |
| | 1551 THE QUEENSWAY | TORONTO | ON | M8Z 1T5 |

CONTINUED

Type of Search Business Debtor

Search Conducted On SATIN FINISH HARDWOOD FLOORING, LIMITED

File Currency 24SEP 2019

| File Number | Family | of Families | Page | of Pages | Expiry Date | Status |
|-------------|--------|-------------|------|----------|-------------|--------|
| 726294609 | 3 | 9 | 5 | 15 | 05APR 2021 | |

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

| File Number | Caution Filing | Page of | Total Pages | Motor Vehicle Schedule | Registration Number | Registered Under | Registration Period |
|-------------|----------------|---------|-------------|------------------------|----------------------------|------------------|---------------------|
| 726294609 | | 02 | 003 | | 20170405 1037 8077 0632 | | |

Individual Debtor Date of Birth First Given Name Initial Surname

Business Debtor Business Debtor Name Ontario Corporation Number

Address City Province Postal Code

265

| | | | | | | | | | |
|--------------------------------|----------------|--------------------------------|-----------|----------|-------|------------------------|--------|---------------------|------------------------|
| Secured Party | | Secured Party / Lien Claimant | | | | | | | |
| Address | | City | | Province | | Postal Code | | | |
| Collateral Classification | Consumer Goods | Inventory | Equipment | Accounts | Other | Motor Vehicle Included | Amount | Date of Maturity or | No Fixed Maturity Date |
| Motor Vehicle Description | Year | Make | | Model | | V.I.N. | | | |
| General Collateral Description | | General Collateral Description | | | | | | | |
| Registering Agent | | Registering Agent | | | | | | | |
| Address | | City | | Province | | Postal Code | | | |

END OF FAMILY

Type of Search Business Debtor
 Search Conducted On SATIN FINISH HARDWOOD FLOORING, LIMITED
 File Currency 24SEP 2019

| File Number | Family | of Families | Page | of Pages | Expiry Date | Status |
|-------------|--------|-------------|------|----------|-------------|--------|
| 730862073 | 4 | 9 | 7 | 15 | 14AUG 2021 | |

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

| File Number | Caution Filing | Page of | Total Pages | Motor Vehicle Schedule | Registration Number | Registered Under | Registration Period |
|-------------|----------------|---------|-------------|------------------------|-------------------------|------------------|---------------------|
| 730862073 | | 01 | 001 | | 20170814 1935 1531 5465 | P PPSA | 4 |

Individual Debtor Date of Birth First Given Name Initial Surname

Business Debtor Business Debtor Name Ontario Corporation Number
 SATIN FINISH HARDWOOD FLOORING LIMITED
 Address City Province Postal Code
 15 FENMAR DR TORONTO ON L0J 1C0

Individual Debtor Date of Birth First Given Name Initial Surname

Business Debtor Business Debtor Name Ontario Corporation Number
 Address City Province Postal Code

| | | | | | | | |
|---|-------------------------------|----------|--|----------|--|-------------|--|
| Secured Party | Secured Party / Lien Claimant | | | | | | |
| FORD CREDIT CANADA LEASING, A DIVISION OF CANADIAN ROAD LEASING COMPANY | | | | | | | |
| Address | | City | | Province | | Postal Code | |
| PO BOX 2400 | | EDMONTON | | AB | | T5J 5C7 | |

| | | | | | | | | | |
|---------------------------|----------------|-----------|-----------|----------|-------|------------------------|--------|---------------------|------------------------|
| Collateral Classification | Consumer Goods | Inventory | Equipment | Accounts | Other | Motor Vehicle Included | Amount | Date of Maturity or | No Fixed Maturity Date |
| | | | X | | X | X | | | X |

266

| | | | | |
|---------------------------|------|------|-------|-------------------|
| Motor Vehicle Description | Year | Make | Model | V.I.N. |
| | 2017 | FORD | F150 | 1FTEW1EP0HFC63792 |

General Collateral Description

General Collateral Description

| | | | | | |
|-------------------|--|--|--|-------------|----------|
| Registering Agent | | Registering Agent | | | |
| | | CANADIAN SECURITIES REGISTRATION SYSTEMS | | | |
| | | Address | | City | Province |
| | | 4126 NORLAND AVENUE | | BURNABY | BC |
| | | | | Postal Code | V5G 3S8 |

CONTINUED

| | | | | | | |
|--|---|------------------|--------------------------|---------------------------------|-------------------------|----------------------------|
| Type of Search | Business Debtor | | | | | |
| Search Conducted On | SATIN FINISH HARDWOOD FLOORING, LIMITED | | | | | |
| File Currency | 24SEP 2019 | | | | | |
| | File Number | Family | of Families | Page | of Pages | |
| | 730862073 | 4 | 9 | 8 | 15 | |
| FORM 2C FINANCING CHANGE STATEMENT / CHANGE STATEMENT | | | | | | |
| | Caution Filing | Page of | Total Pages | Motor Vehicle Schedule Attached | Registration Number | Registered Under |
| | | 01 | 001 | | 20170828 1433 1530 8474 | |
| Record Referenced | File Number | Page Amended | No Specific Page Amended | Change Required | Renewal Years | Correct Period |
| | 730862073 | | X | A AMNDMNT | | |
| Reference Debtor/ Transferor | First Given Name | | Initial | Surname | | |
| | Business Debtor Name | | | | | |
| | SATIN FINISH HARDWOOD FLOORING LIMITED | | | | | |
| Other Change | Other Change | | | | | |
| | | | | | | |
| Reason / Description | Reason / Description | | | | | |
| | RCVD BUSINESS LICENCE, AMENDED NAME TO MATCH ARTICLES (ADDED ",") | | | | | |
| | | | | | | |
| Debtor/ Transferee | Date of Birth | First Given Name | | Initial | Surname | |
| | | | | | | |
| | Business Debtor Name | | | | | Ontario Corporation Number |
| | SATIN FINISH HARDWOOD FLOORING, LIMITED | | | | | |
| | Address | | | City | Province | Postal Code |
| | 15 FENMAR DR | | | TORONTO | ON | L0J 1C0 |
| Assignor Name | Assignor Name | | | | | |
| | | | | | | |
| Secured Party | Secured party, lien claimant, assignee | | | | | |
| | | | | | | |
| | Address | | | City | Province | Postal Code |
| | | | | | | |

268

| | | | | |
|--------------------------------|--|------|----------|-------------|
| General Collateral Description | General Collateral Description | | | |
| | HYSTER LIFT COMES WITH ENCLOSED CAB. AGREEMENT NUMBER 2848011. | | | |
| Registering Agent | Registering Agent | | | |
| | Address | City | Province | Postal Code |
| | | | | |

END OF FAMILY

Type of Search Business Debtor
 Search Conducted On SATIN FINISH HARDWOOD FLOORING, LIMITED
 File Currency 24SEP 2019

| File Number | Family | of Families | Page | of Pages | Expiry Date | Status |
|-------------|--------|-------------|------|----------|-------------|--------|
| 744118038 | 6 | 9 | 10 | 15 | 25SEP 2021 | |

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

| File Number | Caution Filing | Page of | Total Pages | Motor Vehicle Schedule | Registration Number | Registered Under | Registration Period |
|-------------|----------------|---------|-------------|------------------------|-------------------------|------------------|---------------------|
| 744118038 | | 001 | 2 | | 20180925 1627 1901 1101 | P PPSA | 03 |

Individual Debtor Date of Birth First Given Name Initial Surname

Business Debtor Business Debtor Name Ontario Corporation Number
 SATIN FINISH HARDWOOD FLOORING (ONTARIO) LIMITED
 Address City Province Postal Code
 15 FENMAR AVENUE TORONTO ON M9L 1L4

Individual Debtor Date of Birth First Given Name Initial Surname

Business Debtor Business Debtor Name Ontario Corporation Number
 Address City Province Postal Code

Secured Party Secured Party / Lien Claimant

MERIDIAN ONECAP CREDIT CORP.
 Address City Province Postal Code
 SUITE 1500, 4710 KINGSWAY BURNABY BC V5H 4M2

Collateral Classification Consumer Goods Inventory Equipment Accounts Other Motor Vehicle Included Amount Date of Maturity or No Fixed Maturity Date

X X

Motor Vehicle Description Year Make Model V.I.N.

| | | | | |
|--------------------------------|--|------|----------|-------------|
| General Collateral Description | General Collateral Description | | | |
| | COPIER(S) TOGETHER WITH ALL ATTACHMENTS ACCESSORIES ACCESSIONS REPLACEMENTS SUBSTITUTIONS ADDITIONS AND IMPROVEMENTS THERETO AND ALL PROCEEDS IN ANY FORM DERIVED DIRECTLY OR INDIRECTLY FROM ANY SALE | | | |
| Registering Agent | Registering Agent | | | |
| | AVS SYSTEMS INC. | | | |
| | Address | City | Province | Postal Code |
| | | | | |

269

| 201 - 1325 POLSON DR. | VERNON | BC | V1T 8H2 |

CONTINUED

| | | | | | | | | | |
|---|--|------------------|-------------|------------------------|-------------------------|----------------------------|---------------------|---------------------|------------------------|
| Type of Search | Business Debtor | | | | | | | | |
| Search Conducted On | SATIN FINISH HARDWOOD FLOORING, LIMITED | | | | | | | | |
| File Currency | 24SEP 2019 | | | | | | | | |
| | File Number | Family | of Families | Page | of Pages | Expiry Date | Status | | |
| | 744118038 | 6 | 9 | 11 | 15 | 25SEP 2021 | | | |
| FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN | | | | | | | | | |
| File Number | Caution Filing | Page of | Total Pages | Motor Vehicle Schedule | Registration Number | Registered Under | Registration Period | | |
| 744118038 | | 002 | 2 | | 20180925 1627 1901 1101 | | | | |
| Individual Debtor | Date of Birth | First Given Name | | | Initial | Surname | | | |
| Business Debtor | Business Debtor Name | | | | | Ontario Corporation Number | | | |
| | Address | | | | City | Province | Postal Code | | |
| Individual Debtor | Date of Birth | First Given Name | | | Initial | Surname | | | |
| Business Debtor | Business Debtor Name | | | | | Ontario Corporation Number | | | |
| | Address | | | | City | Province | Postal Code | | |
| Secured Party | Secured Party / Lien Claimant | | | | | | | | |
| | Address | | | | City | Province | Postal Code | | |
| Collateral Classification | Consumer Goods | Inventory | Equipment | Accounts | Other | Motor Vehicle Included | Amount | Date of Maturity or | No Fixed Maturity Date |
| Motor Vehicle Description | Year | Make | | | Model | V.I.N. | | | |
| General Collateral Description | General Collateral Description | | | | | | | | |
| | AND OR DEALINGS WITH THE COLLATERAL AND A RIGHT TO AN INSURANCE | | | | | | | | |
| | PAYMENT OR OTHER PAYMENT THAT INDEMNIFIES OR COMPENSATES FOR LOSS OR | | | | | | | | |
| | DAMAGE TO THE COLLATERAL OR PROCEEDS OF THE COLLATERAL | | | | | | | | |
| Registering Agent | Registering Agent | | | | | | | | |
| | Address | | | | City | Province | Postal Code | | |

END OF FAMILY

| | | | | | | | | | |
|---------------------|---|--------|-------------|------|--|-------------|--------|--|--|
| Type of Search | Business Debtor | | | | | | | | |
| Search Conducted On | SATIN FINISH HARDWOOD FLOORING, LIMITED | | | | | | | | |
| File Currency | 24SEP 2019 | | | | | | | | |
| | File Number | Family | of Families | Page | | Expiry Date | Status | | |

270

| | | | | | | |
|-----------|---|---|----|----|-------------|--|
| | | | | | of Pages | |
| 745223607 | 7 | 9 | 12 | 15 | 26OCT 2019 | |

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

| File Number | Caution Filing | Page of | Total Pages | Motor Vehicle Schedule | Registration Number | Registered Under | Registration Period |
|-------------|----------------|---------|-------------|------------------------|-------------------------|------------------|---------------------|
| 745223607 | | 001 | 1 | | 20181026 1614 4053 1033 | P PPSA | 01 |

Individual Debtor **Date of Birth** **First Given Name** **Initial** **Surname**

Business Debtor **Business Debtor Name** **Ontario Corporation Number**
 SATIN FINISH HARDWOOD FLOORING, LIMITED
Address **City** **Province** **Postal Code**
 15 FENMAR DRIVE TORONTO ON M9L 1L4

Individual Debtor **Date of Birth** **First Given Name** **Initial** **Surname**

Business Debtor **Business Debtor Name** **Ontario Corporation Number**
Address **City** **Province** **Postal Code**

Secured Party **Secured Party / Lien Claimant**

TAURUS CRACO MACHINERY INC.
Address **City** **Province** **Postal Code**
 282 ORENDA ROAD WEST BRAMPTON ON L6T 4X6

Collateral Classification **Consumer Goods** **Inventory** **Equipment** **Accounts** **Other** **Motor Vehicle Included** **Amount** **Date of Maturity or** **No Fixed Maturity Date**

X

Motor Vehicle Description **Year** **Make** **Model** **V.I.N.**

General Collateral Description **General Collateral Description**
 BOSS STORM 2-HEAD WIDE BELT SANDER SERIAL NUMBER 18050

| | | | | |
|--------------------------|--------------------------|-------------|-----------------|--------------------|
| Registering Agent | Registering Agent | | | |
| | Address | City | Province | Postal Code |
| | | | | |

END OF FAMILY

| | | | | | | | |
|---|---|----------------|--------------------|-------------------------------|----------------------------|-------------------------|----------------------------|
| Type of Search | Business Debtor | | | | | | |
| Search Conducted On | SATIN FINISH HARDWOOD FLOORING, LIMITED | | | | | | |
| File Currency | 24SEP 2019 | | | | | | |
| | File Number | Family | of Families | Page | of Pages | Expiry Date | Status |
| | 752251185 | 8 | 9 | 13 | 15 | 12JUN 2029 | |
| FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN | | | | | | | |
| File Number | Caution Filing | Page of | Total Pages | Motor Vehicle Schedule | Registration Number | Registered Under | Registration Period |
| 752251185 | | 001 | 001 | | 20190612 1524 1862 1334 | P PPSA | 10 |

271

| | | | | |
|-------------------|---------------|------------------|---------|---------|
| Individual Debtor | Date of Birth | First Given Name | Initial | Surname |
|-------------------|---------------|------------------|---------|---------|

| | | | | |
|-----------------|--------------------------|---------|----------------------------|-------------|
| Business Debtor | Business Debtor Name | | Ontario Corporation Number | |
| | 2340125 ONTARIO INC. | | | |
| | Address | City | Province | Postal Code |
| | 409-3625 DUFFERIN STREET | TORONTO | ON | M3K 1N4 |

| | | | | |
|-------------------|---------------|------------------|---------|---------|
| Individual Debtor | Date of Birth | First Given Name | Initial | Surname |
|-------------------|---------------|------------------|---------|---------|

| | | | | |
|-----------------|----------------------|------|----------------------------|-------------|
| Business Debtor | Business Debtor Name | | Ontario Corporation Number | |
| | Address | City | Province | Postal Code |

| | | | | |
|---------------|------------------------------------|---------|----------|-------------|
| Secured Party | Secured Party / Lien Claimant | | | |
| | CANADIAN IMPERIAL BANK OF COMMERCE | | | |
| | Address | City | Province | Postal Code |
| | 5TH FLOOR, 595 BAY STREET | TORONTO | ON | M5G 2C2 |

| | | | | | | | | | |
|---------------------------|----------------|-----------|-----------|----------|-------|------------------------|--------|---------------------|------------------------|
| Collateral Classification | Consumer Goods | Inventory | Equipment | Accounts | Other | Motor Vehicle Included | Amount | Date of Maturity or | No Fixed Maturity Date |
| | | X | X | X | X | X | | | |

| | | | | |
|---------------------------|------|------|-------|--------|
| Motor Vehicle Description | Year | Make | Model | V.I.N. |
|---------------------------|------|------|-------|--------|

| | |
|--------------------------------|--------------------------------|
| General Collateral Description | General Collateral Description |
|--------------------------------|--------------------------------|

| | | | | |
|-------------------|----------------------------------|---------|----------|-------------|
| Registering Agent | Registering Agent | | | |
| | GOWLING WLG (CANADA) LLP (SJS) | | | |
| | Address | City | Province | Postal Code |
| | SUITE 1600, 100 KING STREET WEST | TORONTO | ON | M5X1G5 |

CONTINUED

| | | | | | | |
|--|---|--------------|--------------------------|---------------------------------|-------------------------|------------------|
| Type of Search | Business Debtor | | | | | |
| Search Conducted On | SATIN FINISH HARDWOOD FLOORING, LIMITED | | | | | |
| File Currency | 24SEP 2019 | | | | | |
| | File Number | Family | of Families | Page | of Pages | |
| | 752251185 | 8 | 9 | 14 | 15 | |
| FORM 2C FINANCING CHANGE STATEMENT / CHANGE STATEMENT | | | | | | |
| | Caution Filing | Page of | Total Pages | Motor Vehicle Schedule Attached | Registration Number | Registered Under |
| | | 001 | 001 | | 20190711 1651 1862 3437 | |
| Record Referenced | File Number | Page Amended | No Specific Page Amended | Change Required | Renewal Years | Correct Period |
| | 752251185 | 1 | | A AMNDMNT | | |
| Reference Debtor/ Transferor | First Given Name | | Initial | Surname | | |
| | | | | | | |
| | Business Debtor Name | | | | | |
| | 2340125 ONTARIO INC. | | | | | |

272

| | |
|--------------|--------------|
| Other Change | Other Change |
|--------------|--------------|

Reason / Description THE NAME OF THE DEBTOR HAS BEEN AMENDED PURSUANT TO ARTICLES OF AMENDMENT DATED JULY 9, 2019

Debtor/ Transferee **Date of Birth** **First Given Name** **Initial** **Surname**

Business Debtor Name **Ontario Corporation Number**

SATIN FINISH HARDWOOD FLOORING LIMITED

Address **City** **Province** **Postal Code**

409 - 3625 DUFFERIN STREET TORONTO ON M3K 1N4

Assignor Name **Assignor Name**

Secured Party **Secured party, lien claimant, assignee**

Address **City** **Province** **Postal Code**

| Collateral Classification | Consumer Goods | Inventory | Equipment | Accounts | Other | Motor Vehicle Included | Amount | Date of Maturity or | No Fixed Maturity Date |
|---------------------------|----------------|-----------|-----------|----------|-------|------------------------|--------|---------------------|------------------------|
|---------------------------|----------------|-----------|-----------|----------|-------|------------------------|--------|---------------------|------------------------|

| Motor Vehicle Description | Year | Make | Model | V.I.N. |
|---------------------------|------|------|-------|--------|
|---------------------------|------|------|-------|--------|

General Collateral Description **General Collateral Description**

| Registering Agent | Registering Agent or Secured Party/ Lien Claimant | | | |
|---------------------------------------|---|-------------|-----------------|--------------------|
| GOWLING WLG (CANADA) LLP (T. GERTNER) | Address | City | Province | Postal Code |
| | SUITE 1600, 100 KING STREET WEST | TORONTO | ON | M5X 1G5 |

END OF FAMILY

Type of Search Business Debtor

Search Conducted On SATIN FINISH HARDWOOD FLOORING, LIMITED

File Currency 24SEP 2019

| File Number | Family | of Families | Page | of Pages | Expiry Date | Status |
|-------------|--------|-------------|------|----------|-------------|--------|
| 754975026 | 9 | 9 | 15 | 15 | 30AUG 2020 | |

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

| File Number | Caution Filing | Page of | Total Pages | Motor Vehicle Schedule | Registration Number | Registered Under | Registration Period |
|-------------|----------------|---------|-------------|------------------------|-------------------------|------------------|---------------------|
| 754975026 | | 001 | 1 | | 20190830 1416 1532 4970 | P PPSA | 01 |

Individual Debtor **Date of Birth** **First Given Name** **Initial** **Surname**

Business Debtor **Business Debtor Name** **Ontario Corporation Number**

SATIN FINISH HARDWOOD FLOORING LTD.

| Address | City | Province | Postal Code |
|---------|------|----------|-------------|
|---------|------|----------|-------------|

273

| | | | |
|--------------|---------|----|---------|
| 15 FENMAR DR | TORONTO | ON | M9L 1L4 |
|--------------|---------|----|---------|

Individual Debtor Date of Birth First Given Name Initial Surname

Business Debtor Business Debtor Name Ontario Corporation Number

Address City Province Postal Code

Secured Party Secured Party / Lien Claimant

TOYOTA CREDIT CANADA INC.
 Address City Province Postal Code
 80 MICRO COURT MARKHAM ON L3R 9Z5

| Collateral Classification | Consumer Goods | Inventory | Equipment | Accounts | Other | Motor Vehicle Included | Amount | Date of Maturity or | No Fixed Maturity Date |
|---------------------------|----------------|-----------|-----------|----------|-------|------------------------|--------|---------------------|------------------------|
| | X | | X | | X | X | | | |

| Motor Vehicle Description | Year | Make | Model | V.I.N. |
|---------------------------|------|--------|------------|-------------------|
| | 2015 | TOYOTA | CAM-BF1FLT | 4T1BF1FK6FU001236 |

General Collateral Description General Collateral Description

| | | | | |
|------------------------------------|--|-------------------|----------|-------------|
| Registering Agent | | Registering Agent | | |
| D + H LIMITED PARTNERSHIP | | | | |
| Address | | City | Province | Postal Code |
| 2 ROBERT SPECK PARKWAY, 15TH FLOOR | | MISSISSAUGA | ON | L4Z 1H6 |

LAST PAGE

Note: All pages have been returned.

[BACK TO TOP](#)



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TAB N



274

MINDEN GROSS LLP
BARRISTERS & SOLICITORS
145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
www.mindengross.com

DIRECT DIAL 416-369-4335
E-MAIL tdunn@mindengross.com
FILE NUMBER 4114068

August 28, 2019

VIA FAX (1-866-835-5931)

TOYOTA FINANCIAL SERVICES
P.O. Box 4060
Markham, Ontario
L3R 0M8

Attention: Shanice Edwards

Dear Sirs:

**Re: Lease Agreement Between Satin Finish Hardwood Flooring, Limited (“Old Satin”)
and Toyota Credit Canada Inc. (“Toyota”) – Lease Number 05401542549
dated July 8, 2015 (the “Lease”)
- Toyota Camry - VIN #4T1BF1FK6FU001236 (the “Vehicle”)**

We are the solicitors for Satin Finish Hardwood Flooring Limited (formerly 2340125 Ontario Inc.) (“**New Satin**”).

As you may know, Old Satin entered into the Lease with Toyota respecting the Vehicle.

On June 14, 2019, Old Satin became a bankrupt and on June 17, 2019, by Order of Justice Conway of the Ontario Superior Court of Justice (Commercial List) (the “**Approval Order**”), the assets, property and undertaking of Old Satin were sold to New Satin by MNP Ltd., in its capacity as Court-appointed receiver of Old Satin. A copy of the Approval and Vesting Order is attached for your ease of reference.

As Toyota failed to perfect a purchase money security interest in the Vehicle by registering a financing statement against Old Satin pursuant to the provisions of the *Personal Property Security Act* (Ontario) (“**PPSA**”) within the required statutory time period, it is considered an unsecured creditor of Old Satin. Accordingly, the Vehicle forms part of the purchased assets sold to New Satin pursuant to the Approval Order free and clear of any interest Toyota may have had in the Vehicle.

275



Please contact me should you have any questions respecting the foregoing.

Yours truly,

~~MINDEN GROSS LLP~~

Per:

Timothy R. Dunn *
TRD/vh
Enclosure

#3822445 v1 | 4114068

***PARTNER THROUGH PROFESSIONAL CORPORATION**

TAB O

276



PO Box 4060
Markham, ON L3R 0M8
1-888-TOYOTA-8
www.toyotafinancialservices.ca

September 12, 2019

MNP TLD
300-111 RICHMOND ST W
TORONTO ON M5H 2G4

RN 394 146 331 CA

Re Account: 540-1542549

2015 TOYOTA CAM-BF1FLT AM 4T1BF1FK6FU001236

RE: SATIN FINISH HARDWOOD FLOORING LTD

Toyota Credit Canada Inc. is the assignee of lease number 5401542549 dated JULY 08 2015, pursuant to which SATIN FINISH HARDWOOD FLOORING LTD leased a 2015 TOYOTA CAMRY with the VIN 4T1BF1FK6FU001236. Enclosed are both a copy of the lease agreement and proof of Toyota's properly registered PPSA security over the vehicle.

Also included is a statement of account confirming that, as June 15 2019, SATIN FINISH HARDWOOD FLOORING LTD owed the sum of \$ 13,344.17 under the lease.

Please contact us immediately at 1-800-661-3062 x4287 to arrange for the return of the vehicle to Toyota Credit Canada Inc. Please also ensure that Toyota Credit Canada Inc. is added to the Service List and provided with access to all documents filed with the court, and that all future correspondence is forwarded to our attention. Finally, please ensure that Toyota Credit Canada Inc. is kept up to date on any proposal to sell the debtor's assets, and of any proposed distribution of funds.


Customer Service Department
Toyota Credit Canada Inc.

277



CURRENT STATE

Report Date: 2019/09/12

Original Registration Information

| | | |
|------------------------------------|----------------------------------|---------------------------|
| File Ref #: 754975026 | Current Expiry Date: 2020/08/30 | Reference #: 3L0001542549 |
| Registry: PPSA/RDPRM | Service Type: Security Agreement | Jurisdiction: Ontario |
| Family Status: Registered (Active) | | |

Secured Parties

| Branch | Name | Address |
|--------|---------------------------|--|
| 10284 | Toyota Credit Canada Inc. | 80 Micro Court, Markham, ON, L3R 9Z5, Canada |

Debtors

| Type | Name | Address | DOB | Corporation # | Language |
|----------|-------------------------------------|--|-----|---------------|----------|
| Business | SATIN FINISH HARDWOOD FLOORING LTD. | 15 FENMAR DR, TORONTO, ON, M9L 1L4, Canada | | | English |

Serial Collateral

| VIN / Serial # | Year | Make | Model | Type |
|-------------------|------|--------|------------|---------------|
| 4T1BF1FK6FU001236 | 2015 | TOYOTA | CAM-BF1FLT | Motor Vehicle |

General Collateral

Description

No data found

Additional Registry Information

| | | |
|---|-----------------|-------------------------|
| Principal Secured Amount: \$ | Maturity Date: | No Fixed Maturity Date: |
| Motor Vehicle Included: <input checked="" type="checkbox"/> | Caution Filing: | |

COLLATERAL CLASSIFICATION

| | | |
|---|--|--|
| Consumer goods: <input checked="" type="checkbox"/> | Inventory: | Equipment: <input checked="" type="checkbox"/> |
| Accounts: | Other: <input checked="" type="checkbox"/> | |

TAB P

238

Prodtor Inc. (formerly Satin Finish Hardwood Flooring, Limited)
The Receiver's Interim Final Statement of Receipts and Disbursements
as at September 23, 2019

RECEIPTS

| | | |
|-----------------------|----|-------------------|
| Employee Trust Fund | \$ | 337,087.43 |
| Interest | \$ | 803.47 |
| Less: bank charges on | | (17.50) |
| Total Receipts | | <u>337,873.40</u> |

DISBURSEMENTS

| | | |
|---------------------|--|----------|
| Total Disbursements | | <u>-</u> |
|---------------------|--|----------|

| | | |
|--|--|--------------------------|
| NET RECEIPTS OVER DISBURSEMENTS | | <u><u>337,873.40</u></u> |
|--|--|--------------------------|

TAB Q

279

Prodtor Inc. (formerly Satin Finish Hardwood Flooring, Limited)
The Receiver's Projected Final Statement of Receipts and Disbursements
Projected as at October 3, 2019

RECEIPTS

| | | |
|-------------------------------------|----|-------------------|
| Employee Trust Fund | \$ | 337,087.43 |
| Interest | \$ | 898.16 |
| Less: bank charges on wire transfer | | <u>(17.50)</u> |
| Total Receipts | | <u>337,968.09</u> |

DISBURSEMENTS

| | | |
|---|---|----------------------|
| OR filing fee | (| 70.00) |
| Bank charges | (| 12.72) |
| HWB claim | { | 32,533.00) |
| Receiver's fees | (| 43,592.10) |
| HST on Receiver's Fees | (| 5,666.97) |
| Legal fees and disbursements | (| 63,894.11) |
| HST on legal fees and disbursements | (| 8,236.00) |
| Payment to Satin Finish Hardwood Flooring Limited | | <u>(183,963.19)</u> |
| Total Disbursements | | <u>(337,968.09)</u> |

NET RECEIPTS OVER DISBURSEMENTS

(0.00)

TAB R

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

**APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended**

Estate No. 31-458733

**AND IN THE MATTER OF THE RECEIVERSHIP OF PRODTOR INC. (FORMERLY
KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED), OF THE CITY OF
TORONTO, IN THE PROVINCE OF ONTARIO**

AFFIDAVIT OF SHELDON TITLE

(sworn September 26, 2019)

I, Sheldon Title, of the City of Richmond Hill, Ontario, hereby MAKE OATH AND SAY:

1. I am the Senior Vice-President of MNP Ltd. (“MNP”) and as such I have personal 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. Pursuant to an order of the Court dated June 17, 2019, MNP was appointed receiver (the “Receiver”) of the assets and property of Satin Finish Hardwood Flooring, Limited, now known as Prodtor Inc. (the “Debtor”), and the Debtor for limited purposes, as set out in the Receiver’s First Report dated September 26, 2019.

3. Attached as **Exhibit "A"** to this affidavit are copies of the two accounts rendered by MNP for fees and disbursements (inclusive of HST) incurred by the Receiver in the receivership proceeding for the period from June 14 , 2019 to September 20, 2019 (including in the second account the estimate of additional fees and disbursements of the Receiver to complete the receivership proceeding) in the total amount of \$49,341.79.

4. The accounts are a fair and accurate description of the services provided, and to be provided, and the amounts charged by MNP for the period from June 14, 2019 to the completion of the administration of the receivership proceeding.

5. Attached as **Exhibit "B"** to this Affidavit is a schedule summarizing each account in Exhibit "A", the total billable hours charged, and the total fees charged.

6. The accounts attached at Exhibit "A" are comprised of hours docketed by the following timekeepers at MNP with the corresponding hourly rates:

| | |
|--------------------------------------|----------|
| Sheldon Title, Senior Vice-President | \$630.00 |
| Alan Shiner, Senior Vice-President | \$630.00 |
| Matthew Lem Senior Vice-President | \$550.00 |
| Michael Litwack, Manager | \$366.00 |
| Angela Liu, Senior Administrator | \$217.00 |
| Jessie Hue, Senior Administrator | \$217.00 |
| Patricia Bell, Administrator | \$168.00 |
| Heather Ursaki, Administrator | \$139.00 |

7. The average hourly rate charged for the accounts set out in Exhibit "A" is \$461.45¹.

8. To the best of my knowledge the rates charged by the Receiver throughout the course of this proceeding are comparable to the rates charged by other licenced insolvency trustees in the Toronto market for the provision of similar services.

9. The hourly billing rates outlined above are comparable to the hourly rates charged by the Receiver for services rendered in relation to similar proceedings.

¹ The average hourly rate is calculated before consideration of the \$2,800 fee estimate to complete the administration of the receivership is included as part of the September 25, 2019 invoice.

10. I make this affidavit in support of a motion by the Receiver for, among other things, approval of the fees and disbursements of the Receiver for the period from June 14, 2019 to the completion of the administration of the receivership proceeding.

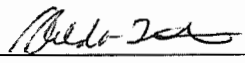
SWORN before me at the
City of Toronto, in the Province of Ontario
this 26th day of September, 2019



A Commissioner, etc.

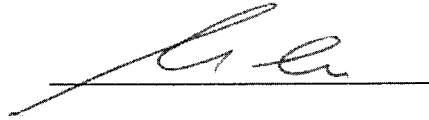
Matthew Eric Lem, a Commissioner, etc.,
Province of Ontario, for MNP Ltd. and MNP LLP.,
Expires December 30, 2019.

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)
)
)
)
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)
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)
)



SHELDON TITLE

This is **Exhibit "A"** to the
Affidavit of Sheldon Title
sworn before me this 26th
day of September, 2019

A handwritten signature in black ink, consisting of a series of loops and strokes, positioned above a horizontal line.

A Commissioner, etc.

254



Invoice

Invoice Number : 8911534

Client Number : 0472594

Invoice Date : Jul 2 2019

Invoice Terms : Due Upon Receipt

Satin Finish Hardwood Flooring Ltd
300-111 Richmond Street West
Toronto, ON M5H 2G4

For Professional Services Rendered :

| | |
|---|-----------|
| MNP LTD. | 17,727.80 |
| SOLELY IN ITS CAPACITY AS RECEIVER OF SATIN FINISH HARDWOOD FLOORING, LIMITED | |
| FOR THE PROFESSIONAL SERVICES RENDERED FROM JUNE 14, 2019 TO JUNE 24, 2019 | |

| | |
|------------------------|-----------------|
| Harmonized Sales Tax : | <u>2,304.61</u> |
|------------------------|-----------------|

| | |
|----------------------|-------------------------|
| Total (CAD) : | <u>20,032.41</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

285

Invoice



Invoice Number : 8911534

Client Number : 0472594

Invoice Date : Jul 2 2019

Invoice Terms : Due Upon Receipt

Satin Finish Hardwood Flooring Ltd
300-111 Richmond Street West
Toronto, ON M5H 2G4

For Professional Services Rendered :

| | |
|---|-----------|
| MNP LTD. | 17,727.80 |
| SOLELY IN ITS CAPACITY AS RECEIVER OF SATIN FINISH HARDWOOD FLOORING, LIMITED | |
| FOR THE PROFESSIONAL SERVICES RENDERED FROM JUNE 14, 2019 TO JUNE 24, 2019 | |

| | |
|------------------------|-----------------|
| Harmonized Sales Tax : | <u>2,304.61</u> |
|------------------------|-----------------|

| | |
|---------------|------------------|
| Total (CAD) : | <u>20,032.41</u> |
|---------------|------------------|

HST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

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TORONTO ON; M5H 2G4
P: (416) 596-1711 F: (416) 596-7894 www.MNPDebt.ca

280

MNP LTD.

SOLELY IN ITS CAPACITY AS RECEIVER OF SATIN FINISH HARDWOOD FLOORING, LIMITED
FOR THE PROFESSIONAL SERVICES RENDERED FROM JUNE 14, 2019 TO JUNE 24, 2019

| DATE | PROFESSIONAL | HOURS | DESCRIPTION |
|-------------|-----------------|-------|--|
| 14-Jun-2019 | Alan Shiner | 2.60 | calls/emails re closing with T Dunn, Sheldon T, Michael R, Gowlings re closing/next steps |
| 15-Jun-2019 | Sheldon Title | 4.80 | calls with Gertner/Shea/Dunn/Rotsztain followed by call with Rotsztain followed by call with Shea, work on pre-filing report, review of NOM, affidavit, order and provide comments thereon, further exchanges of emails throughout the day |
| 15-Jun-2019 | Alan Shiner | 0.80 | emails/calls re closing |
| 16-Jun-2019 | Sheldon Title | 6.00 | email to Rosztain on status; lengthy email to Shiner; pre call before call with Evan/Shmuel; review of agenda for call; email to Shea; call with Gertner on employee obligations of \$337K; email on same; emails to Shea on same; calls with Michael Rotsztain; call with Shmuel, Evan and Tim Dunn; call with Dunn; email to Dunn on issues arising from call; continued work on report; email to Jessie to have her arrive early to finalize report; email to Shea; further email to Dunn on fees/indemnity issue; review of revised appt order/indemnity agreement/other docs; email re: name change; further advance the report and review of numerous emails as between Tim, Tom and Michael R |
| 16-Jun-2019 | Alan Shiner | 2.20 | calls/emails with Sheldon and Michael R re closing; call with T Dunn/Sheldon; conf call Tim/Sheldon/Evan/Shmuel; call Shmuel re why did it not close on Friday |
| 17-Jun-2019 | Sheldon Title | 4.00 | finalize report, including series of emails with counsel for various parties (1.5) incorporating Matt's comments and building the employee claims bar process into the report and attendance at Court with Rotsztain and Gertner before Justice Conway in chambers; return to office and review closing documents and calls and emails with Rotsztain re: same; (2.5) |
| 18-Jun-2019 | Sheldon Title | 0.30 | staff meeting to plan receivership |
| 18-Jun-2019 | Sheldon Title | 2.00 | approximately 20 emails with Rotsztain, Dunn, Shea and Gertner re: closing documents, status of closing; call with Rotsztain/Dunn re: HST election, Receiver's certificate, status of financing completion; internal emails on setting up with website for receivership; |
| 18-Jun-2019 | Angela Liu | 2.30 | Set up subcode in MPM and email to S. Title to advise; save court docs to k drive; create file folder for receivership and bankruptcy; create webpage for receivership; post court docs to website and email to S. Title to advise; meet with S. Title and M. Litwack re issues in receivership; prepare list of considerations for S. Title to review |
| 18-Jun-2019 | Michael Litwack | 0.80 | Meeting w/ S Title and A Liu; Discussions w/ S Title. |
| 19-Jun-2019 | Sheldon Title | 0.40 | client acceptance form; arrange for receiver certificate to be sent to Rotsztain |
| 19-Jun-2019 | Sheldon Title | 0.40 | call with Michael Rotsztain |
| 19-Jun-2019 | Jessie Hue | 0.20 | Courier the Receivers certificate to m. Rotsztain and email S. Title confirmation courier was delivered. |
| 19-Jun-2019 | Michael Litwack | 0.30 | Call to T. Jacobson re value of raw materials; Direction re values. |
| 20-Jun-2019 | Angela Liu | 0.40 | Revise client acceptance form and email to S. Title |
| 20-Jun-2019 | Michael Litwack | 0.50 | Discussions re return of vehicles and employee liabilities; Email re employee information; Call with N. Colia re employee information and return of vehicles. |
| 21-Jun-2019 | Sheldon Title | 0.20 | emails with Rotsztain re: Name change, allocation, etc. |
| 21-Jun-2019 | Angela Liu | 0.30 | Prepare notice and statement of receiver |
| 24-Jun-2019 | Sheldon Title | 0.40 | internal meeting to review status of filing |
| 24-Jun-2019 | Sheldon Title | 0.40 | email to Nadia, and others requesting info for monitoring; follow up email to Evan Miller |
| 24-Jun-2019 | Angela Liu | 1.80 | Prepare s. 245 notice and list of creditors; email the same to S. Title; meeting with S. Title and M. Litwack re pending issues and update list of considerations; revise 245 notice and send to S. Title |

287

MNP LTD.

SOLELY IN ITS CAPACITY AS RECEIVER OF SATIN FINISH HARDWOOD FLOORING, LIMITED

FOR THE PROFESSIONAL SERVICES RENDERED FROM JUNE 14, 2019 TO JUNE 24, 2019

| DATE | PROFESSIONAL | HOURS | DESCRIPTION |
|-------------|-----------------|-------|--|
| 24-Jun-2019 | Michael Litwack | 1.70 | Meeting with S. Title and A. Liu; Emails with N. Colli re records and information required; Call from D. Zimmerman; Discussions w/ S. Title; Prepared letter notice to employees regarding employee trust fund; Drafting of materials for employee trust fund claim. |

Total 32.80

| BILLING SUMMARY | | | |
|-----------------|--------------|-------------|------------------|
| PROFESSIONAL | HOURS | HOURLY RATE | AMOUNT |
| Alan Shiner | 5.60 | 630.00 | 3,528.00 |
| Angela Liu | 4.80 | 217.00 | 1,041.60 |
| Jessie Hue | 0.20 | 217.00 | 43.40 |
| Michael Litwack | 3.30 | 366.00 | 1,207.80 |
| Sheldon Title | 18.90 | 630.00 | 11,907.00 |
| | <u>32.80</u> | | <u>17,727.80</u> |

TOTAL FEES AND DISBURSEMENTS 17,727.80

288

Invoice



Invoice Number : 8986362, 8986363 Client Number : 0472594
 Invoice Date : Sep 26 2019 Invoice Terms : Due Upon Receipt

Prodtor Inc. (formerly Satin Finish Hardwood Flooring Ltd)
 MNP Ltd
 300-111 Richmond Street West
 Toronto, ON M5H 2G4

For Professional Services Rendered :

| | |
|--|------------------|
| MNP LTD. | |
| SOLELY IN ITS CAPACITY AS RECEIVER OF PRODTOR INC. (FORMERLY KNOW AS SATIN FINISH HARDWOOD FLOORING, LIMITED) | 25,864.30 |
| FOR THE PROFESSIONAL SERVICES RENDERED FROM JUNE 25, 2019 TO SEPTEMBER 20, 2019 | |
| Disbursement: | 82.72 |
| Harmonized Sales Tax : | 3,362.36 |
| Total (CAD) : | <u>29,309.38</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

289

MNP LTD.

SOLELY IN ITS CAPACITY AS RECEIVER OF PRODTOR INC. (FORMERLY KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED)
FOR THE PROFESSIONAL SERVICES RENDERED FROM JUNE 25, 2019 TO SEPTEMBER 20, 2019

| DATE | PROFESSIONAL | HOURS | DESCRIPTION | Amount |
|-------------|-----------------|-------|--|--------|
| 25-Jun-2019 | Sheldon Title | 1.50 | Meeting with SF/shareholders/Alan at H&R | 945.00 |
| 25-Jun-2019 | Angela Liu | 0.20 | Revise 245 notice and email to S. Title | 43.40 |
| 25-Jun-2019 | Michael Litwack | 1.00 | Created schedule for employee trust claims; Revised and emailed scheduled to S. Title. | 366.00 |
| 26-Jun-2019 | Angela Liu | 0.90 | Scan and save 245 notice to k drive; fax the notice, list of creditors and appointment order with the OSB; save fax confirmation to k drive and email to S. Title to advise; prepare letters of direction to open new accounts and email to TD | 195.30 |
| 26-Jun-2019 | Michael Litwack | 0.10 | Emails re Bell Canada. | 36.60 |
| 27-Jun-2019 | Angela Liu | 0.40 | Set up banking information in TD online platform and Ascend; email to S. Title for approval to transfer funds from retainer account | 86.80 |
| 27-Jun-2019 | Michael Litwack | 0.20 | Emails re Bell accounts | 73.20 |
| 28-Jun-2019 | Sheldon Title | 0.60 | Receipt of name change documents, sign and instruct Jessie to return to GSNH by courier/hand deliver to Joel Turgeon at meeting on different matter; emails/ discussion with Shiner/Rotsztain re: POC form and notice re: trust fund; forward draft documents to Shmuel | 378.00 |
| 28-Jun-2019 | Angela Liu | 0.50 | Transfer funds from retainer account to employee trust account; save transfer confirmation to k drive; discuss with J. Hue re term deposit and posting | 108.50 |
| 28-Jun-2019 | Michael Litwack | 0.20 | Emails re legal fees; Call to M. Rotsztain. | 73.20 |
| 30-Jun-2019 | Sheldon Title | 0.20 | Email to Rotsztain/Shiner re: assumed contracts/transferred employees | 126.00 |
| 02-Jul-2019 | Jessie Hue | 0.20 | Finalize chq req for dual signature re; EFT transfer re Employee Trust Funds. | 43.40 |
| 02-Jul-2019 | Michael Litwack | 1.50 | Calls and e-mails re Bell services; Met with former employee re questions for WEPP and assistance with completing proof of claim; Emails re shipment for new goods; Drafted disclaimer for Ford Credit Canada; Black Book search on Ford vehicle; Emails with former employee re claims. | 549.00 |
| 03-Jul-2019 | Sheldon Title | 0.90 | Email to Shmuel, Evan etc. on reminder for comments on notice; receipt of changes from Tim Dunn and call with Rotsztain/Shiner on same; email re: Toronto Hydro transition | 567.00 |
| 03-Jul-2019 | Sheldon Title | 0.40 | Email to Angela and Jessie re: name change and impact on email address used for externally sent messages (Prodtor) being redirected to old Satin address; call to OSB (left msg) to discuss name change | 252.00 |
| 03-Jul-2019 | Michael Litwack | 0.30 | Revision to letter to Ford Canada; Voicemail from and call to Toronto Hydro. | 109.80 |
| 04-Jul-2019 | Sheldon Title | 0.80 | Email to Scott Guertin re: name change; email to Michael to obtain books/records; call with Rotsztain | 504.00 |
| 04-Jul-2019 | Sheldon Title | 0.40 | Email to Michael Rotsztain re: overlap of s.60(1.3) and 81.4 | 252.00 |
| 04-Jul-2019 | Sheldon Title | 0.20 | Emails to Angela and Michael to provide instructions re: mailing | 126.00 |
| 04-Jul-2019 | Michael Litwack | 0.20 | Emails and call re payroll records. | 73.20 |
| 05-Jul-2019 | Sheldon Title | 0.80 | Email and call with Peter Bertoia of OSB on name change (its preference that we not reflect SF in style of cause); finalization of forms and oversee mailing to service list by Angela; call with Rotsztain | 504.00 |
| 05-Jul-2019 | Angela Liu | 2.30 | Revise notice to creditors; prepare list of employees with mailing address; fax the same to the OSB, mail to non-unionized employees and CRA Insolvency Unit at 1 Front St., email to related parties and post to the website | 499.10 |
| 05-Jul-2019 | Michael Litwack | 0.30 | Call to Toronto Hydro; Email to S. Zimmerman | 109.80 |
| 08-Jul-2019 | Angela Liu | 0.80 | Post S.245 report to website and email to S. Title to advise; revise client name in MPM and email team to advise; prepare affidavit of mailing re notice to potential claimants | 173.60 |
| 09-Jul-2019 | Sheldon Title | 0.20 | Meeting with Michael re: T4s and ROE's after receiving call from CRA requesting access to books and records | 126.00 |
| 10-Jul-2019 | Sheldon Title | 0.10 | Msg for Fernanda at Union | 63.00 |
| 10-Jul-2019 | Michael Litwack | 0.20 | Emails re bank statements; Email re employee records. | 73.20 |
| 11-Jul-2019 | Jessie Hue | 0.30 | Review of banking for filing fee submission, email S. Title same. | 65.10 |
| 11-Jul-2019 | Michael Litwack | 1.60 | Calls and e-mails re employee records, payroll journals, T4s and ROEs; Review of ROEs and added employee information to WEPP schedule; Review of collective bargaining agreement and prepared WEPP schedule to calculate union employee claims for severance and termination. | 585.60 |
| 16-Jul-2019 | Michael Litwack | 0.10 | Call with E. Miller re related company funds transfer. | 36.60 |
| 17-Jul-2019 | Michael Litwack | 0.10 | Call from A. Shiner re vehicles. | 36.60 |
| 18-Jul-2019 | Jessie Hue | 0.60 | Review banking, prepare cheque req from the imprest for filing fee. | 130.20 |
| 18-Jul-2019 | Jessie Hue | 0.40 | Banking filing fee remitted to the OSB and courier. Email confirmation with S. Title. | 86.80 |
| 19-Jul-2019 | Sheldon Title | 0.30 | Emails with Rotsztain on indemnity | 189.00 |
| 19-Jul-2019 | Jessie Hue | 0.30 | Discussion with Sheldon regarding the employee claims and further relayed message to Angela as requested. | 65.10 |

290

MNP LTD.

SOLELY IN ITS CAPACITY AS RECEIVER OF PRODTOR INC. (FORMERLY KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED)
FOR THE PROFESSIONAL SERVICES RENDERED FROM JUNE 25, 2019 TO SEPTEMBER 20, 2019

| DATE | PROFESSIONAL | HOURS | DESCRIPTION | Amount |
|-------------|-----------------|-------|---|----------|
| 23-Jul-2019 | Michael Litwack | 0.30 | Emails and call with N. Collia. | 109.80 |
| 24-Jul-2019 | Jessie Hue | 0.20 | Filed the filing fee with the OSB and mailing of the cheque. | 43.40 |
| 24-Jul-2019 | Jessie Hue | 0.20 | Bank rec. | 43.40 |
| 24-Jul-2019 | Jessie Hue | 0.20 | Banking discussion as to bank statement and either Quicken/Ascend set up for Employee account | 43.40 |
| 24-Jul-2019 | Angela Liu | 0.30 | Create new account in Quicken; June bank rec; email to TD to amend account names | 65.10 |
| 25-Jul-2019 | Sheldon Title | 0.20 | Call with Michael Rotsztain on claims bar process | 126.00 |
| 26-Jul-2019 | Jessie Hue | 0.20 | Save the amended acknowledgement of the notice, certificate of receiver to the directory. | 43.40 |
| 26-Jul-2019 | Angela Liu | 0.60 | Email to S. Title re poc filed by employees; discuss with M Lem re the same; diarize in calendar; submit IT request to have access to email folder; email M. Lem to advise | 130.20 |
| 27-Jul-2019 | Sheldon Title | 0.20 | Email to Angela re: POC's received to date | 126.00 |
| 29-Jul-2019 | Sheldon Title | 0.20 | Email to/from Shmuel re: employee claims | 126.00 |
| 29-Jul-2019 | Angela Liu | 0.70 | Email with S. Ayer re access to mailbox; email to IT for the same; save employees pocs to k drive and register in Ascend; email to employee re missing schedule A; | 151.90 |
| 31-Jul-2019 | Sheldon Title | 0.10 | Email with Angela re: CRA claims | 63.00 |
| 31-Jul-2019 | Angela Liu | 1.20 | Contact Service Canada re WEPP extension and email to M. Litwack to advise; calculate poc claim and email to employee to amend poc; discuss with M. Litwack re employee's secured claim; email to J, Hue re monitoring email folder for employee pocs; email to M. Lem re draft response to employee re employee trust fund claim | 260.40 |
| 31-Jul-2019 | Michael Litwack | 0.70 | Discussion w/ M. Lem re employee trust fund; Call by employee re employee trust fund and WEPP; Email to S. Title re potential issue with trust fund; Discussions and direction re employee s.81 claim. | 256.20 |
| 01-Aug-2019 | Jessie Hue | 0.20 | Follow up with the WEPP, monitor the email account and forward further inquiry from employee to M. Litwack. | 43.40 |
| 02-Aug-2019 | Michael Litwack | 0.30 | Review of claims filed against trust fund and emails re claims. | 109.80 |
| 06-Aug-2019 | Jessie Hue | 0.20 | PPSA search on vin number 4T1BF1FK6FU001236 and email M. Litwack confirmation no match and save to the directory. | 43.40 |
| 06-Aug-2019 | Sheldon Title | 0.20 | Emails with Thomas Gertner, Michael re: Ford vehicles | 126.00 |
| 07-Aug-2019 | Angela Liu | 0.40 | Forward email from Teamsters to S. Title and M. Litwack; email to R. Fasulo re receipt confirmation | 86.80 |
| 07-Aug-2019 | Sheldon Title | 1.60 | Calls with Rotsztain on claims process; review of claims submitted and preparation of brief reporting letter; forward to Rotsztain for review. | 1,008.00 |
| 07-Aug-2019 | Michael Litwack | 0.30 | Call with S. Title and M. Rotsztain re claims on the employee trust fund | 109.80 |
| 08-Aug-2019 | Sheldon Title | 0.50 | Finalize email to Miller; send email to Miller and follow up phone call and review; emails re: vehicles | 315.00 |
| 12-Aug-2019 | Sheldon Title | 1.00 | Call with Michael Rotsztain on settlement with Health Welfare Trust, review of GMAC/SAAN case forwarded by Michael and response to Michael on same and wording of appointment order; request M. Litwack commence work on developing disallowance notices; review of draft letter to Ross McBride | 630.00 |
| 12-Aug-2019 | Michael Litwack | 0.20 | Call with CRA to arrange payroll trust audit. | 73.20 |
| 14-Aug-2019 | Sheldon Title | 0.10 | Emails with Evan on refund | 63.00 |
| 14-Aug-2019 | Angela Liu | 0.30 | July bank rec; email GL and claim register to S. Title | 65.10 |
| 14-Aug-2019 | Michael Litwack | 0.30 | Emails and call to S. Harris re payment of money in trust by third party. | 109.80 |
| 15-Aug-2019 | Sheldon Title | 0.60 | Email to Michael Rotsztain re: Shene Harris' email, call to Rotsztain to discuss, call with Evan Miller on same and further calls and email with Rotsztain | 378.00 |
| 15-Aug-2019 | Michael Litwack | 0.70 | Prepared Form 77 disallowances | 256.20 |
| 21-Aug-2019 | Sheldon Title | 0.30 | Review of minutes of settlement and provide comments to Rotstzain | 189.00 |
| 26-Aug-2019 | Michael Litwack | 3.20 | Drafting of Receiver's report; | 1,171.20 |
| 27-Aug-2019 | Sheldon Title | 0.10 | email from Zimmerman po Camry and email to Dunn on same | 63.00 |
| 29-Aug-2019 | Michael Litwack | 2.10 | Continued drafting of receiver's report. | 768.60 |
| 30-Aug-2019 | Sheldon Title | 0.50 | call with Rotsztain on extension of time to Union to submit materials and to consider Thomas Gertner's message re: remaining funds | 315.00 |
| 30-Aug-2019 | Angela Liu | 0.30 | Discuss amended POC filed by Teamsters with M. Litwack; respond to Teamsters | 65.10 |
| 30-Aug-2019 | Michael Litwack | 3.70 | Drafting of Receiver's report | 1,354.20 |
| 02-Sep-2019 | Sheldon Title | 0.10 | review of minutes of settlement; email to Michael re: need for partial allowance; email to Litwack to prepare\ | 63.00 |
| 04-Sep-2019 | Michael Litwack | 0.80 | Draft of disallowance for Union claim. | 292.80 |
| 05-Sep-2019 | Angela Liu | 0.30 | Discuss with M. Litwack re enquiry from terminated employee re employee trust fund | 65.10 |
| 05-Sep-2019 | Michael Litwack | 3.10 | Email from employee; Completed first draft of receiver's first report to court; | 1,134.60 |
| 06-Sep-2019 | Sheldon Title | 0.30 | work on disallowance of Teamsters POC | 189.00 |

291


MNP LTD.

SOLELY IN ITS CAPACITY AS RECEIVER OF PRODTOR INC. (FORMERLY KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED)
 FOR THE PROFESSIONAL SERVICES RENDERED FROM JUNE 25, 2019 TO SEPTEMBER 20, 2019

| DATE | PROFESSIONAL | HOURS | DESCRIPTION | Amount |
|--------------------------------------|----------------|--------------|---|-------------------------|
| 06-Sep-2019 | Angela Liu | 0.30 | Receive notices from Enbridge; call to confirm correct refund amount | 65.10 |
| 08-Sep-2019 | Sheldon Title | 1.50 | review/amend first report of receiver | 945.00 |
| 09-Sep-2019 | Sheldon Title | 1.00 | completion work on report and forward to Rotsztain for review | 630.00 |
| 10-Sep-2019 | Angela Liu | 0.80 | Review invoices of receiver and legal counsel; prepare interim R&D | 173.60 |
| 12-Sep-2019 | Patricia Ball | 0.10 | Aug bank rec | 16.80 |
| 12-Sep-2019 | Sheldon Title | 1.00 | Receipt of Michael Rotsztain's comments on report and call with Michael on same; sign and forward minutes of settlement and release to Michael | 630.00 |
| 13-Sep-2019 | Sheldon Title | 0.10 | email exchanges with Rotsztain on revised order | 63.00 |
| 15-Sep-2019 | Sheldon Title | 0.70 | finalize report and email to Michael and Matt re: disallowance of Local's claim and for Matt to review report | 441.00 |
| 16-Sep-2019 | Sheldon Title | 0.60 | finalization of notice of disallowance re: Teamsters and arrange for its sending; revise response to employee seeking claim against Employee trust (Pham | 378.00 |
| 16-Sep-2019 | Angela Liu | 1.30 | Prepare cover letter re disallowance of POC from Teamsters; scan and save notice of disallowance; prepare mailing of the notice via registered mail; prepare affidavit of mailing for the same; follow up with S. Title re response to employee; respond to employee re status of employee trust fund claim | 282.10 |
| 16-Sep-2019 | Matthew Lem | 1.00 | Review draft report to Court. | 550.00 |
| 17-Sep-2019 | Angela Liu | 0.20 | Discuss with M. Litwack re employee's email; forward the same to him | 43.40 |
| 18-Sep-2019 | Heather Ursaki | 0.10 | Uploaded French translation to corp. engagements site | 13.90 |
| 20-Sep-2019 | Sheldon Title | 0.80 | call with Michael R on report finalization/service; review of NOM and affidavit and provide comments | 504.00 |
| Hours & Fees | | <u>55.60</u> | | 23,064.30 |
| Estimate to complete | | | | 2,800.00 |
| Total Fees | | | | <u>25,864.30</u> |
| Disbursement: | | | | |
| | Filing fee | 70.00 | | |
| | Bank Charges | <u>12.72</u> | | <u>82.72</u> |
| Total Fees and Disbursements: | | | | <u>25,947.02</u> |

| BILLING SUMMARY | | | |
|-------------------------------------|--------------|-------------|-------------------------|
| PROFESSIONAL | HOURS | HOURLY RATE | AMOUNT |
| Angela Liu | 11.80 | 217.00 | 2,560.60 |
| Heather Ursaki | 0.10 | 139.00 | 13.90 |
| Jessie Hue | 3.00 | 217.00 | 651.00 |
| Matthew Lem | 1.00 | 550.00 | 550.00 |
| Michael Litwack | 21.50 | 366.00 | 7,869.00 |
| Patricia Ball | 0.10 | 168.00 | 16.80 |
| Sheldon Title | 18.10 | 630.00 | 11,403.00 |
| | <u>55.60</u> | | <u>23,064.30</u> |
| Estimate to complete | | | 2,800.00 |
| Disbursement | | | 82.72 |
| TOTAL FEES AND DISBURSEMENTS | | | <u>25,947.02</u> |

This is **Exhibit "B"** to the
Affidavit Sheldon Title,
sworn before me this 26th
day of September, 2019

A handwritten signature in cursive script, appearing to read "L. A.", is written above a horizontal line.

A Commissioner, etc.

293

Court File No. CV-19-622048-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

**APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended**

Estate No. 31-458733

**AND IN THE MATTER OF THE RECEIVERSHIP OF PRODTOR INC. (FORMERLY
KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED), OF THE CITY OF
TORONTO, IN THE PROVINCE OF ONTARIO**

**Summary of Accounts of MNP Ltd.
(From June 14 , 2019 to September 20 , 2019)**

| Invoice No. | Date | Period Ending | Hours | Fees | Disbursements (HST not applicable) | HST | Total |
|--------------------|-----------------------|--|--------------|-------------|---|------------|--------------|
| 8911534 | July 2, 2019 | June 24, 2019 | 32.80 | \$17,727.80 | \$0 | \$2,304.61 | \$20,032.41 |
| 8986362 8986363 | September 26, 2019 | September 20, 2019 (with estimate to complete the administration of the | 55.60 | \$25,864.30 | \$82.72 | \$3,362.36 | \$29,309.38 |

294

| Invoice No. | Date | Period Ending | Hours | Fees | Disbursements (HST not applicable) | HST | Total |
|--------------------|-------------|---|--------------|--------------------|---|-------------------|--------------------|
| | | receivership of \$2,800 plus HST) | | | | | |
| TOTAL | | | 88.40 | \$43,592.10 | \$82.72 | \$5,666.97 | \$49,341.79 |

CANADIAN IMPERIAL BANK OF COMMERCE and
SATIN FINISH HARDWOOD FLOORING, LIMITED

IN THE MATTER OF THE RECEIVERSHIP OF
PRODOR INC. (FORMERLY KNOWN AS SATIN
FINISH HARDWOOD FLOORING, LIMITED), OF THE
CITY OF TORONTO, IN THE PROVINCE OF
ONTARIO

Court File No.: CV-19-622048-00CL
Estate No. 31-458733

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced TORONTO

AFFIDAVIT OF SHELDON TITLE
(sworn September 26, 2019)

MNP LTD.
111 Richmond Street, Suite 300
Toronto ON M5H 2G4
Fax: 416-596-1711

SHELDON TITLE
Tel: 416-263-6945
Email: sheldon.title@mnp.ca

Lawyers for the Receiver, MNP Ltd.

295

TAB S

296

Court File No. CV-19-622048-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

**APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended**

Estate No. 31-458733

**AND IN THE MATTER OF THE RECEIVERSHIP OF PRODTOR INC. (FORMERLY
KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED), OF THE CITY OF
TORONTO, IN THE PROVINCE OF ONTARIO**

AFFIDAVIT OF ROBERT J. DRAKE

(affirmed September 25, 2019)

I, Robert J. Drake, of the City of Toronto, hereby AFFIRM AS FOLLOWS:

1. I am a lawyer qualified to practice in the Province of Ontario and am counsel to 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. in its capacity as the Court appointed receiver (the “Receiver”) of the assets and property of Satin Finish Hardwood Flooring, Limited, now known

as Prodtor Inc. (the “Debtor”), and the Debtor for limited purposes, as set out in the Receiver’s First Report.

3. Attached as **Exhibit “A”** to this affidavit are copies of the two accounts rendered by GSNH to the Receiver for fees and disbursements (inclusive of HST) incurred by GSNH in this proceeding for the period from June 14, 2019 to September 20, 2019 (including in the second account the estimate of additional fees and disbursements of GSNH to complete the receivership proceeding) in the total amount of \$72,051.01.

4. The accounts are a fair and accurate description of the services provided, and to be provided, and the amounts charged by GSNH for the period from June 14, 2019 to the completion of the administration of the receivership proceeding.

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

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

| | |
|-------------------|----------|
| Michael Rotsztain | \$595.00 |
| Rodney Ikeda | \$650.00 |
| Joel Turgeon | \$285.00 |
| Katie Parent | \$250.00 |
| May May Co | \$200.00 |

7. The average hourly rate charged for the accounts set out in Exhibit “A” is \$537.29.


8. 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.

9. The hourly billing rates outlined above are comparable to the hourly rates charged by GSNH for services rendered in relation to similar proceedings.

10. I make this affidavit in support of a motion by the Receiver for, among other things, approval of the fees and disbursements of GSNH as its counsel for the period from June 14, 2019 to the

completion of the administration of the receivership proceeding.

AFFIRMED before me at the)
City of Toronto, in the Province of Ontario)
this 25th day of September, 2019)
)
)
)
)
)
)
)


A Commissioner, etc.


ROBERT J. DRAKE

Katie Marie Parent,
a Commissioner, etc., Province of Ontario,
for Goldman Sloan Nash & Haber LLP,
Barristers and Solicitors.
Expires June 8, 2021.

299

This is **Exhibit "A"** to the
Affidavit of Robert J. Drake
affirmed before me this 25th
day of September, 2019

A handwritten signature in blue ink, appearing to read 'Katie Marie Parent', written over a horizontal line.

A Commissioner, etc.

Katie Marie Parent,
a Commissioner, etc., Province of Ontario,
for Goldman Sloan Nash & Haber LLP,
Barristers and Solicitors.
Expires June 6, 2021.

300



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. 175105
HST # 12233 6290 RT0001
Invoice Date June 26, 2019

Attention: Sheldon Title

Client ID: 008012 Matter ID: 0009

RE: Receivership of Satin Finish Hardwood Flooring, Limited

FOR PROFESSIONAL SERVICES RENDERED

| Date | Professional | Narrative | Hours | Rate | Amount |
|----------|--------------|--|-------|--------|----------|
| 06/14/19 | MBR | Telephone calls with Sheldon Title and counsel for Satin Finish and CIBC on possible options if closing of the sale transaction does not occur today; | 2.50 | 595.00 | 1,487.50 |
| 06/15/19 | MBR | Email correspondence with P. Shea on structure of proceedings and options; | 0.30 | 595.00 | 178.50 |
| 06/15/19 | MBR | Conference call with counsel for CIBC and for the Purchaser and with S. Title on structure of proceedings, options and next steps; | 1.00 | 595.00 | 595.00 |
| 06/15/19 | MBR | Telephone call with S. Title on issues for appointment and vesting orders and procedures and steps relating to employee claims; | 0.60 | 595.00 | 357.00 |
| 06/16/19 | MBR | Telephone call with S. Title and email to Gowlings on review of court material; | 0.40 | 595.00 | 238.00 |
| 06/16/19 | MBR | Revising orders and other material for receivership application; related email correspondence with S. Title and T. Gertner; reviewing sale transaction closing documents; telephone calls with S. Title; | 5.40 | 595.00 | 3,213.00 |
| 06/16/19 | MBR | Email correspondence and telephone calls with S. | 4.80 | 595.00 | 2,856.00 |



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.

30

| Date | Professional | Narrative | Hours | Rate | Amount |
|----------|--------------|---|-------|--------|----------|
| | | Title on assurances required for potential liabilities and fees; preparing drafts of Indemnity Agreement; revising orders and other material for receivership application; related email correspondence with S. Title, T. Dunn and T. Gertner; reviewing sale transaction closing documents: telephone calls with S. Title; | | | |
| 06/16/19 | MBR | Preliminary review of draft Receiver's Pre-Appointment Report and email correspondence to S. Title with comments; | 0.50 | 595.00 | 297.50 |
| 06/17/19 | MBR | Revising orders and other material for receivership application; related email correspondence with S. Title, T. Dunn and T. Gertner; revising Indemnity Agreement and related email correspondence : telephone calls with S. Title, T. Dunn and T. Gertner; providing comments on amended Pre-Appointment Report; assembling Report and appendices and effecting service by email; | 3.70 | 595.00 | 2,201.50 |
| 06/17/19 | MBR | Attending in Court on application for receivership and vesting orders (orders granted); preparing amendments to orders; | 2.30 | 595.00 | 1,368.50 |
| 06/17/19 | MBR | Reviewing and preparing sale transaction closing documents: email correspondence telephone calls with S. Title and T. Dunn on closing documents and issues; | 4.70 | 595.00 | 2,796.50 |
| 06/18/19 | MBR | Reviewing, preparing and revising sale transaction closing documents: email correspondence and telephone calls with S. Title and T. Dunn on closing documents and issues; reviewing credit and amending agreements providing for Purchaser assumption of CIBC debt; | 2.80 | 595.00 | 1,666.00 |
| 06/18/19 | MBR | Reviewing, preparing and revising sale transaction closing documents: email correspondence and telephone calls with S. Title, T. Dunn and T. Gertner on closing documents and issues; reviewing credit and amending agreements providing for Purchaser assumption of CIBC debt; amending and arranging for execution of Receiver's Certificate; telephone calls and email correspondence with S. Title, T. Dunn and T. Gertner to complete the sale transaction and deliver Receiver's Certificate; | 2.10 | 595.00 | 1,249.50 |
| 06/19/19 | MBR | Email correspondence with S. Title regarding original Receiver's certificate; email correspondence to serve Receiver's certificate; | 0.40 | 595.00 | 238.00 |
| 06/19/19 | MBR | Telephone call with S. Title on outstanding matters and next steps; | 0.30 | 595.00 | 178.50 |
| 06/20/19 | JT | Reviewing necessary material, including emails from Company's labour counsel, pre-appointment report, and receivership order; working session with M. | 1.90 | 285.00 | 541.50 |

302

| Date | Professional | Narrative | Hours | Rate | Amount |
|----------|--------------|---|-------|--------|--------|
| | | Rotsztain re: upcoming material steps in course of file and attendant required work; coordinate with K. Parent re: obtaining appropriate documentation for, and overview of procedure applicable to, a change of corporate name.; | | | |
| 06/20/19 | MBR | Email correspondence with S. Title on issues relating to Employee Trust Fund; | 0.30 | 595.00 | 178.50 |
| 06/20/19 | MBR | Reviewing material relating to Employee Trust Fund and briefing and instructing J. Turgeon on order, procedures, relevant material and issues to be analyzed; | 1.00 | 595.00 | 595.00 |
| 06/20/19 | MBR | Instructions to J. Turgeon and K. Parent on Satin Finish name change; | 0.20 | 595.00 | 119.00 |
| 06/20/19 | MBR | Reviewing documents in connection with obtaining 15 Fenmar collateral charge for indemnity agreement; instructions to H. Hui and email to her in that regard; | 0.70 | 595.00 | 416.50 |
| 06/20/19 | MMC | Discussion with Katie Parent regarding preparation of Articles of Amendment of Satin Finish Hardwood Flooring, Limited, review Court Order and constating documents provided by Katie Parent; | 0.40 | 200.00 | 80.00 |
| 06/20/19 | KP | Instructions from J. Turgeon regarding name change of Satin Finish as per Court Order; reporting to M. Rotsztain on steps to be taken; correspondence with M. Co regarding preparation of corporate materials required for name change; gathering and organizing supporting documents required for corporate; | 0.60 | 250.00 | 150.00 |
| 06/21/19 | JT | Further review of necessary material, including emails from employment counsel, pre-appointment report, receivership order and union collective agreements; working session with M. Rotsztain re: whether same contains a release from failure to comply with obligation to contribute to union health and welfare fund and whether failure from following grievance procedure impacts relief; draft memo summarizing conclusions on the foregoing; | 2.70 | 285.00 | 769.50 |
| 06/21/19 | MBR | Reviewing with J. Turgeon effect of collective agreements on health and welfare benefits claim; reviewing J. Turgeon email summary and relevant terms of agreements; | 0.60 | 595.00 | 357.00 |
| 06/21/19 | MBR | Email correspondence with S. Title on name change and employee claims; | 0.20 | 595.00 | 119.00 |
| 06/21/19 | MMC | Prepare draft Articles of Amendment for Satin Finish Hardwood Flooring, Limited for name change to be executed by Receiver; | 0.40 | 200.00 | 80.00 |
| 06/24/19 | MBR | Reviewing draft CIBC subordination agreement; email to and telephone call with R. Ikeda on | 0.50 | 595.00 | 297.50 |

303

| Date | Professional | Narrative | Hours | Rate | Amount |
|----------|--------------|---|-------|--------|--------|
| | | subordination and background; | | | |
| 06/24/19 | MBR | Reviewing material in connection with claims; | 0.30 | 595.00 | 178.50 |
| 06/24/19 | MBR | Telephone call with S. Title on Indemnity Agreement security, corporate name change and claims process; | 0.50 | 595.00 | 297.50 |
| 06/24/19 | MBR | Email correspondence with M. M. Co on corporate name change and need for new name; | 0.20 | 595.00 | 119.00 |
| 06/24/19 | RAI | Email from M Rotsztain re Subordination Agreement; reviewing file; reviewing subordination agreement; conferring with M Rotsztain; drafting revision to subordination agreement | 0.60 | 650.00 | 390.00 |

Sub-Total Fees: 23,609.50

HST on Fees: 3,069.24

SUMMARY OF PROFESSIONAL SERVICES

| PROFESSIONAL | YEAR OF CALL | HOURS | HOURLY RATE | AMOUNT |
|-------------------|---|--------------|-------------|------------------|
| Michael Rotsztain | 1977 | 36.30 | 595.00 | 21,598.50 |
| Rodney Ikeda | 1981 | 0.60 | 650.00 | 390.00 |
| Joel Turgeon | (Ontario student-at-law and member of Quebec bar) | 4.60 | 285.00 | 1,311.00 |
| Katie Parent | Law Clerk | 0.60 | 250.00 | 150.00 |
| May May Co | Law Clerk | 0.80 | 200.00 | 160.00 |
| | | <u>42.90</u> | | <u>23,609.50</u> |

DISBURSEMENTS

Laser Copies 30.25

Sub-Total Disbursements: 30.25
Disbursements marked with * indicate exempt

HST on Disbursements: 3.93

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$3,073.17 HST): \$ 26,712.92

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP



Per: Michael Rotsztain

E. & O. E.

304



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. 175105
Invoice Date: June 26, 2019

Client ID: 008012
Matter ID: 0009
Billing Attorney: MBR

| | |
|----------------------|------------------|
| Current Billing: | 26,712.92 |
| Previous Balance: | 0.00 |
| Total Amount: | 26,712.92 |
| Amount Remitted: | \$ _____ |



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

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

205

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

Billing Lawyer Michael Rotsztain
Invoice No. 176440
HST # 12233 6290 RT0001
Invoice Date September 24, 2019

Attention: Sheldon Title

Client ID: 008012 Matter ID: 0009

RE: Receivership of Satin Finish Hardwood Flooring, Limited

FOR PROFESSIONAL SERVICES RENDERED

| Date | Professional | Narrative | Hours | Rate | Amount |
|----------|--------------|--|-------|--------|--------|
| 06/24/19 | MMC | Email to and from Michael Rotsztain suggesting name change of Satin Finish Hardwood Flooring, Limited to a named corporation; | 0.10 | 200.00 | 20.00 |
| 06/25/19 | MBR | Preparing draft email to Company counsel on Occupational Health and Safety proceedings; | 0.30 | 575.00 | 172.50 |
| 06/25/19 | MBR | Email correspondence with S. Title on indemnity security; | 0.20 | 575.00 | 115.00 |
| 06/25/19 | MBR | Telephone call with S. Title on indemnity security; | 0.40 | 575.00 | 230.00 |
| 06/25/19 | MMC | Emails to and from Michael Rotsztain regarding proposed name of Prodtor Inc., order NUANS Search against Prodtor Inc., revise Articles of Amendment regarding name change to Prodtor Inc., email NUANS Search Report and draft documentation to Michael Rotsztain for his review, telephone conversation with Service Ontario regarding Articles of Amendment; | 0.50 | 200.00 | 100.00 |
| 06/26/19 | MBR | Email correspondence with S. Title, T. Dunn and M. Co on name change issues and documents; reviewing indemnity and claim issue with S. Title; | 1.00 | 595.00 | 595.00 |



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.

306

| Date | Professional | Narrative | Hours | Rate | Amount |
|----------|--------------|--|-------|--------|----------|
| 06/26/19 | MMC | Phone discussion with staff at Service Ontario and email information to Michael Rotsztain; | 0.30 | 200.00 | 60.00 |
| 06/26/19 | KP | Instructions from M. Rotsztain to obtain certified copy of June 17 Court Order; correspondence with Court regarding same; | 0.30 | 250.00 | 75.00 |
| 06/27/19 | MBR | Telephone call with S. Title on next steps and communications; | 0.60 | 595.00 | 357.00 |
| 06/27/19 | MBR | Reviewing name change requirements with M.M. Co and revising explanatory letter to Companies Branch; reporting email to S. Title on name change procedures and options; | 0.70 | 595.00 | 416.50 |
| 06/27/19 | MMC | Revise Articles of Amendment, prepare draft cover letter to Ministry of Government Services re filing of Articles of Amendment and forward to Michael Rotsztain that it may take 1 or 2 days for the Senior Examiner to get back to us regarding change of language on the Articles of Amendment, email revised cover letter and draft Articles of Amendment striking out Articles 6 & 7 to the Ministry, phone discussion with Gloria of Ministry confirming Senior Examiner at the Ministry will not allow any modification on the Articles of Amendment form; | 0.60 | 200.00 | 120.00 |
| 06/27/19 | MBR | Email correspondence with S. Title on name change articles and notice to prove claims against Employee Trust Fund; | 0.30 | 595.00 | 178.50 |
| 06/27/19 | KP | Instructions to process server to attend Commercial List and obtain certified copy of June 17, 2019 order; | 0.20 | 250.00 | 50.00 |
| 06/28/19 | MBR | Email correspondence with S. Title, M.M Co, T. Dunn and E. Miller on proceeding with name change and forms; | 0.50 | 595.00 | 297.50 |
| 06/28/19 | MBR | Revising notice to prove claims against Employee Trust Fund and claims forms; reviewing applicable provisions of Appointment Order and BIA; | 2.80 | 595.00 | 1,666.00 |
| 06/28/19 | MBR | Telephone calls with S. Title to discuss revisions to notice to prove claims against Employee Trust Fund and claims forms; | 0.70 | 595.00 | 416.50 |
| 06/28/19 | MMC | Revise draft Articles of Amendment re Satin Finish Hardwood Flooring, Limited per Michael Rotsztain's comment, forward same to Michael Rotsztain, print revised cover letter for Michael Rotsztain's signature, arrange package of documents to be filed at the Ministry by our agent; | 0.30 | 200.00 | 60.00 |
| 06/28/19 | MBR | Telephone calls with S. Title and A. Shiner on notice of Employee Trust Fund claims bar process; | 0.40 | 595.00 | 238.00 |
| 06/28/19 | KP | Receipt of Certified Copy of June 17, 2019 Order; | 0.10 | 250.00 | 25.00 |

357

| Date | Professional | Narrative | Hours | Rate | Amount |
|----------|--------------|--|-------|--------|----------|
| | | reporting to M. Rotsztain and M. Co regarding same; | | | |
| 07/01/19 | MBR | Reviewing cover letter for notice of claims bar process and email correspondence with S. Title providing comments; | 0.40 | 595.00 | 238.00 |
| 07/02/19 | MBR | Reviewing name change articles of amendment as filed and email correspondence with S. Title and T. Dunn; reviewing closing documents for report and email correspondence on purchase price allocation agreement; | 0.60 | 595.00 | 357.00 |
| 07/02/19 | MMC | Email filed Articles of Amendment of Prodtor Inc. to Michael Rotsztain; | 0.10 | 200.00 | 20.00 |
| 07/03/19 | MBR | Email correspondence with T. Dunn and T. Gertner and telephone call with R. Ikeda on indemnity agreement collateral mortgage; | 0.30 | 595.00 | 178.50 |
| 07/03/19 | MBR | Reviewing changes proposed by T. Dunn to claims notice, proof of claim and cover letter; | 0.30 | 595.00 | 178.50 |
| 07/03/19 | MBR | Telephone call with S. Title and A. Shiner on changes proposed by T. Dunn to claims notice, proof of claim and cover letter and on indemnity agreement collateral mortgage; | 0.70 | 595.00 | 416.50 |
| 07/04/19 | MBR | Reviewing material and forms on eligible claims against Employee Trust Fund; related email correspondence with S. Title and T. Dunn; | 0.70 | 595.00 | 416.50 |
| 07/04/19 | MBR | Telephone call with S. Title on claim form and notices; | 0.30 | 595.00 | 178.50 |
| 07/04/19 | MBR | Telephone call and email correspondence with S. Title on name change for title of proceedings and revised certificate; | 0.20 | 595.00 | 119.00 |
| 07/04/19 | RAI | Reviewing file; reviewing Indemnity Agreement; drafting collateral charge, consent and related documents; instructing secretary; | 1.60 | 650.00 | 1,040.00 |
| 07/05/19 | MBR | Reviewing and commenting on indemnity agreement collateral mortgage, subordination agreement and related documents; | 0.60 | 595.00 | 357.00 |
| 07/05/19 | MBR | Telephone call with S. Title on claims process; | 0.20 | 595.00 | 119.00 |
| 07/09/19 | MBR | Further revisions to collateral mortgage schedule and revising related beneficial owners agreement; | 0.80 | 595.00 | 476.00 |
| 07/09/19 | RAI | Email from M Rotsztain; revising Charge; drafting beneficial owners agreement; instructing secretary; email to M Rotsztain; | 1.40 | 650.00 | 910.00 |
| 07/10/19 | MBR | Reviewing amendments to collateral mortgage and related documents and email correspondence to the Receiver; | 0.30 | 595.00 | 178.50 |

308

| Date | Professional | Narrative | Hours | Rate | Amount |
|----------|--------------|--|-------|--------|--------|
| 07/10/19 | MBR | Telephone call with S. Title on indemnity security and related documents; revising charge schedule; | 0.40 | 595.00 | 238.00 |
| 07/11/19 | MBR | Preparing sale of assets reporting letter and reviewing closing documents; | 0.70 | 595.00 | 416.50 |
| 07/12/19 | MBR | Revising closing report package; | 0.20 | 595.00 | 119.00 |
| 07/12/19 | MBR | Telephone call with S. Title on expected claims and collateral mortgage; | 0.30 | 595.00 | 178.50 |
| 07/19/19 | MBR | Telephone call with S. Title on indemnity and collateral mortgage; | 0.40 | 595.00 | 238.00 |
| 07/19/19 | MBR | Revising collateral mortgage and related documents; email correspondence with H. Hui; email correspondence with S. Title, T. Dunn and T. Gertner on documents and proposed principal amount; | 1.20 | 595.00 | 714.00 |
| 07/24/19 | MBR | Email correspondence with S. Title and T. Dunn on request for collateral mortgage comments; | 0.20 | 595.00 | 119.00 |
| 07/25/19 | MBR | Email correspondence with T. Dunn on collateral mortgage documents comments; telephone call to S. Title; | 0.30 | 595.00 | 178.50 |
| 07/26/19 | MBR | Email correspondence with purchaser's counsel on issues relating to possible disbursement of trust funds; telephone call with S. Title thereon; | 0.70 | 595.00 | 416.50 |
| 07/31/19 | MBR | Email correspondence with T. Gertner and T. Dunn on status of collateral mortgage and related documents; | 0.20 | 595.00 | 119.00 |
| 07/31/19 | MBR | Email correspondence with S. Title and M. Litwack on potential employee claims; | 0.30 | 595.00 | 178.50 |
| 08/06/19 | MBR | Email correspondence with T. Dunn on his request for information on claims received; | 0.10 | 595.00 | 59.50 |
| 08/06/19 | MBR | Email correspondence with T. Dunn and S. Title regarding claims; | 0.10 | 595.00 | 59.50 |
| 08/07/19 | MBR | Telephone call with S. Title and M. Litwack on claims received and next steps; | 0.50 | 595.00 | 297.50 |
| 08/07/19 | MBR | Reviewing court and legislative material and research on claims issues; | 0.50 | 595.00 | 297.50 |
| 08/07/19 | MBR | Telephone call with S. Title on possible positions regarding claims; | 0.20 | 595.00 | 119.00 |
| 08/08/19 | MBR | Reviewing proofs of claim, supporting material and other relevant material; commenting on Receiver's draft report to stakeholders; email correspondence thereon with S. Title; | 1.50 | 595.00 | 892.50 |

209

| Date | Professional | Narrative | Hours | Rate | Amount |
|----------|--------------|--|-------|--------|----------|
| 08/09/19 | MBR | Telephone call with S. Title on position respecting claims and possible proceedings and options respecting costs; | 0.70 | 595.00 | 416.50 |
| 08/09/19 | MBR | Email correspondence with T. Gertner on CIBC position respecting claim; | 0.20 | 595.00 | 119.00 |
| 08/09/19 | MBR | Preparing draft letter offering to settle claim, reviewing necessary material; | 1.30 | 595.00 | 773.50 |
| 08/12/19 | MBR | Reviewing authorities on claims filed; considering possible disallowance procedures; email correspondence to the Receiver and contributing parties on results of legal review; | 1.70 | 595.00 | 1,011.50 |
| 08/12/19 | MBR | Revising letter offer of settlement on Union Health and Welfare Fund claim and related email correspondence with S. Title; | 0.40 | 595.00 | 238.00 |
| 08/12/19 | MBR | Telephone call with S. Title on letter offer of settlement on Union Health and Welfare Fund claim and responses to other claims; | 0.50 | 595.00 | 297.50 |
| 08/13/19 | MBR | Telephone call with S. Title and revising offer of settlement regarding Health and Welfare Fund claim; telephone call on claim with T. Dunn; | 0.60 | 595.00 | 357.00 |
| 08/14/19 | MBR | Email correspondence with T. Dunn on HWB Fund claim; | 0.20 | 595.00 | 119.00 |
| 08/15/19 | MBR | Email correspondence with S. Title. Tim Dunn and labour counsel on HWB Trust Fund lawyer query regarding funds possibly held in escrow for contributions; | 0.30 | 595.00 | 178.50 |
| 08/15/19 | MBR | Telephone calls with S. Title and S. Harris on HWB Fund proof of claim; related email correspondence with T. Dunn and labour counsel; | 0.50 | 595.00 | 297.50 |
| 08/16/19 | MBR | Reviewing and amending Mancini notice of disallowance and related email correspondence with the Receiver; | 0.60 | 595.00 | 357.00 |
| 08/16/19 | MBR | Reviewing Union Fund letter counteroffer of settlement and related email correspondence to S. Title and counsel for stakeholders; email correspondence with Purchaser's counsel on motion to be brought; | 0.70 | 595.00 | 416.50 |
| 08/18/19 | MBR | Email correspondence with S. Title on approvals motion; | 0.20 | 595.00 | 119.00 |
| 08/19/19 | MBR | Email correspondence with S. Title on disallowances, reviewing notices of disallowance; | 0.30 | 595.00 | 178.50 |
| 08/19/19 | MBR | Email correspondence with S. Harris on revised terms of HWB Fund claim; | 0.70 | 595.00 | 416.50 |

310

| Date | Professional | Narrative | Hours | Rate | Amount |
|----------|--------------|--|-------|--------|--------|
| 08/20/19 | MBR | Determining effective time of service of disallowances by reviewing applicable rules and email correspondence thereon and on motion date with S. Title; engaged on motion date; email correspondence with counsel on motion date and with the Receiver on updated service list; | 0.80 | 595.00 | 476.00 |
| 08/20/19 | MBR | Preparing HWB Fund minutes of settlement and release; | 1.00 | 595.00 | 595.00 |
| 08/20/19 | KP | Correspondence with Commercial list regarding scheduling on September 24 or October 2, 3 or 4; reporting to M. Rotsztain; | 0.30 | 250.00 | 75.00 |
| 08/21/19 | MBR | Preparing draft approval and discharge order and instructions to K. Parent; reviewing request form and related email correspondence; revising HWB Fund minutes of settlement and release; | 1.50 | 595.00 | 892.50 |
| 08/21/19 | MBR | Reviewing S. Title's comments on minutes of settlement; incorporating comments and email correspondence to S. Harris; | 0.30 | 595.00 | 178.50 |
| 08/21/19 | KP | Instructions from M. Rotsztain regarding draft motion materials for fee approvals, distribution and discharge; preparing request form for October 3 scheduling with Commercial List; correspondence with Commercial List confirming date has been scheduled; drafting order regarding approvals of fees, activities, distribution and discharge of Receiver; | 1.30 | 250.00 | 325.00 |
| 08/22/19 | KP | Reviewing and revising draft order; preparing draft discharge certificate; reporting to M. Rotsztain with draft for review and comment; | 1.10 | 250.00 | 275.00 |
| 08/22/19 | MBR | Revising approval and discharge order and reviewing changes with K. Parent; | 0.70 | 595.00 | 416.50 |
| 08/23/19 | MBR | Email correspondence with S. Title on draft approvals and discharge order; | 0.20 | 595.00 | 119.00 |
| 08/26/19 | MBR | Telephone call and email correspondence with S. Title on form of order; | 0.30 | 595.00 | 178.50 |
| 08/28/19 | MBR | Revising draft order and email correspondence thereon with other counsel; | 0.20 | 595.00 | 119.00 |
| 08/29/19 | MBR | Telephone call with counsel for HWB Fund Trust on minutes of settlement; reviewing minutes; | 0.20 | 595.00 | 119.00 |
| 08/30/19 | MBR | Reviewing amended HWB Fund claim and related email correspondence; | 0.40 | 595.00 | 238.00 |
| 08/30/19 | MBR | Telephone call with S. Title on estimate of Employee Trust Fund pay outs and HWB Fund settlement; | 0.30 | 595.00 | 178.50 |
| 08/30/19 | MBR | Revising HWB Fund minutes of settlement and | 0.40 | 595.00 | 238.00 |

311

| Date | Professional | Narrative | Hours | Rate | Amount |
|----------|--------------|--|-------|--------|----------|
| | | release and email correspondence to Fund's counsel; | | | |
| 08/30/19 | MBR | Email correspondence with T. Gertner on estimated Employee Trust Fund pay outs; | 0.50 | 595.00 | 297.50 |
| 09/03/19 | MBR | Email correspondence with S. Title and HWB Fund counsel on settlement issues and formal partial disallowance; | 0.20 | 595.00 | 119.00 |
| 09/06/19 | MBR | Reviewing Receiver's partial disallowance of the HWB claim and necessary documents and other material; revising partial disallowance and email correspondence with S. Title; email correspondence with HWB Fund counsel on outstanding settlement issue; | 1.50 | 595.00 | 892.50 |
| 09/09/19 | MBR | Email correspondence with counsel for Satin Finish and CIBC on terms of order; | 0.10 | 595.00 | 59.50 |
| 09/09/19 | MBR | Initial review of draft First Report and back up material and commencing to prepare revised version; | 1.00 | 595.00 | 595.00 |
| 09/09/19 | MBR | Reviewing executed HWB Trust minutes and release, supporting affidavit, trust declaration and evidence of signing authority; email correspondence with S. Title and HWB Funds counsel on necessary revisions; | 1.00 | 595.00 | 595.00 |
| 09/10/19 | MBR | Email correspondence with HWB Fund counsel and S. Title on various issues relating to settlement of claim; email correspondence with Purchaser's counsel and S. Title on distribution of residual Employee Trust Funds; | 0.70 | 595.00 | 416.50 |
| 09/10/19 | MBR | Revising First Report and reviewing necessary documents and material; | 3.70 | 595.00 | 2,201.50 |
| 09/11/19 | MBR | Reviewing amended material regarding capacity of HWB Fund administrator to execute claim and settlement documents and email correspondence thereon with HWB Fund's counsel; | 0.40 | 595.00 | 238.00 |
| 09/11/19 | MBR | Revising draft report and reviewing necessary material; email correspondence with S. Title; | 2.90 | 595.00 | 1,725.50 |
| 09/12/19 | MBR | Further revisions to draft order and report, email correspondence with S. Title; | 1.10 | 595.00 | 654.50 |
| 09/12/19 | MBR | Reviewing documents and correspondence relating to HWB Fund settlement; | 0.30 | 595.00 | 178.50 |
| 09/12/19 | MBR | Telephone call with S. Title on draft order and report; | 0.30 | 595.00 | 178.50 |
| 09/13/19 | MBR | Email correspondence with S. Title on report and order revisions; preparing revisions; email correspondence with counsel for HWB Fund on executed documents and draft order; | 0.70 | 595.00 | 416.50 |

312

| Date | Professional | Narrative | Hours | Rate | Amount |
|----------|--------------|---|-------|--------|----------|
| 09/16/19 | MBR | Email correspondence and telephone call with S. Title on report and on HWB Fund notice of disallowance; | 0.20 | 595.00 | 119.00 |
| 09/17/19 | KP | Reviewing draft report and revised draft order; beginning drafting of notice of motion; | 1.30 | 250.00 | 325.00 |
| 09/18/19 | KP | Drafting notice of motion and revising same; reporting to M. Rotsztain; | 1.50 | 250.00 | 375.00 |
| 09/19/19 | KP | Discussion with M. Rotsztain; revising notice of motion and draft order; preparing fee affidavits for GSNH and Receiver; reporting to M. Rotsztain; | 1.50 | 250.00 | 375.00 |
| 09/19/19 | MBR | Revising notice of motion and order and meeting with K. Parent regarding revisions; email correspondence with S. Title on outstanding motion issues; | 1.30 | 595.00 | 773.50 |
| 09/20/19 | MBR | Telephone call with S. Title on outstanding motion issues; | 0.30 | 595.00 | 178.50 |
| 09/20/19 | MBR | Revising notice of motion and fee affidavit; reviewing amendments and outstanding motion issues with K. Parent; | 0.60 | 595.00 | 357.00 |
| 09/20/19 | KP | Discussion with M. Rotsztain regarding draft materials; revising notice of motion and draft fee affidavits; circulating same to S. Title of MNP and M. Rotsztain; | 1.70 | 250.00 | 425.00 |
| 09/24/19 | MBR | Finalizing court documents for Motion, preparing for and attending on Motion, related emails and telephone calls; | 4.00 | 595.00 | 2,380.00 |
| 09/24/19 | KP | Finalizing court documents for Motion, preparing for and serving Motion Record and arranging for filing, related emails and telephone calls | 3.00 | 250.00 | 750.00 |

Sub-Total Fees: 39,361.50

HST on Fees: 5,117.00

DISBURSEMENTS

| | | |
|------------|--|--------|
| | Laser Copies | 181.50 |
| | ESC Corp. Fee | 20.00 |
| | OnCorp. Gov't Fee* * | 50.00 |
| 07/02/2019 | ESC Corporate Services Ltd. INVOICE#: L061956 - GOV'T DISB. -NO GST/HST * | 150.00 |
| 07/04/2019 | Taxi Expense - Jun16/19 * | 20.36 |
| 07/04/2019 | Omega Process Servers; INVOICE#: 19-13933 - Order file at Toronto Superior Court Storage, Obtain Copy of Order at Toronto Superior Court | 60.00 |
| 07/04/2019 | Omega Process Servers; INVOICE#: 19-13933 - Order file at Toronto Superior Court Storage, Obtain Copy of Order at Toronto Superior | 21.00 |

313

DISBURSEMENTS

09/23/2019 Court
Minister of Finance - Motion Record filing fee * 320.00


Sub-Total Disbursements: 822.86
Disbursements marked with * indicate exempt

HST on Disbursements: 36.73

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$5,153.73 HST): \$ 45,338.09

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP

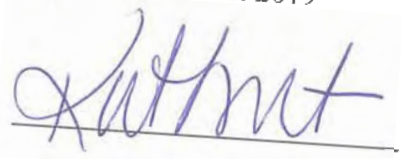


Per: Michael Rotsztain

E. & O. E.

314

This is **Exhibit "B"** to the
Affidavit of Robert J. Drake,
affirmed before me this 25th
day of September, 2019



A Commissioner, etc.

Katie Marie Parent,
a Commissioner, etc., Province of Ontario,
for Goldman Sloan Nash & Haber LLP,
Barristers and Solicitors.
Expires June 8, 2021.

35

Court File No. CV-19-622048-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

**APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended**

Estate No. 31-458733

**AND IN THE MATTER OF THE RECEIVERSHIP OF PRODTOR INC. (FORMERLY
KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED), OF THE CITY OF
TORONTO, IN THE PROVINCE OF ONTARIO**

**Summary of Accounts of Goldman Sloan Nash & Haber LLP
(From June 14, 2019 to completion of the administration of the receivership proceeding)**

| Invoice No. | Date | Period Ending | Hours | Fees | Disbursements | HST | Total |
|--------------------|-----------------------|----------------------|---------------|--------------------|----------------------|-------------------|--------------------|
| 175105 | June 26, 2019 | June 24, 2019 | 42.90 | \$23,609.50 | \$30.25 | \$3,073.17 | \$26,712.92 |
| 176440 | September 24, 2019 | completion | 74.30 | \$39,361.50 | \$822.86 | \$5,153.73 | \$45,338.09 |
| TOTAL | | | 117.20 | \$62,971.00 | \$853.11 | \$8,226.90 | \$72,051.01 |

316

| Timekeeper | Title | Year of Call | Hours | Amount |
|-------------------|----------------|---------------------|---------------|--------------------|
| Michael Rotsztain | Counsel | 1977 | 93.40 | \$55,555.00 |
| Rodney Ikeda | Partner | 1981 | 3.60 | \$2,340.00 |
| Joel Turgeon | Student-at-law | n/a | 4.6 | \$1,311.00 |
| Katie Parent | Law Clerk | n/a | 12.9 | \$3,225.00 |
| May May Co | Law Clerk | n/a | 2.7 | \$540.00 |
| TOTAL | | | 117.20 | \$62,971.00 |

Blended Hourly Rate (\$/hour)

\$537.29

CANADIAN IMPERIAL BANK OF COMMERCE and
SATIN FINISH HARDWOOD FLOORING, LIMITED

Court File No.: CV-19-622048-00CL
Estate No. 31-458733

IN THE MATTER OF THE RECEIVERSHIP OF
PRODOR INC. (FORMERLY KNOWN AS SATIN
FINISH HARDWOOD FLOORING, LIMITED), OF THE
CITY OF TORONTO, IN THE PROVINCE OF
ONTARIO

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced TORONTO

AFFIDAVIT OF ROBERT J. DRAKE
(affirmed September 25, 2019)

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

Michael B. Rotsztain (LSO #: 17086M)
Tel: 416-597-7870
Email: rotsztain@gsnh.com

Lawyers for the Receiver, MNP Ltd.

317

CANADIAN IMPERIAL BANK OF COMMERCE and SATIN FINISH
HARDWOOD FLOORING, LIMITED

Court File No.: CV-19-622048-00CL

IN THE MATTER OF THE RECEIVERSHIP OF PRODTOR INC.
(FORMERLY KNOWN AS SATIN FINISH HARDWOOD FLOORING,
LIMITED), OF THE CITY OF TORONTO, IN THE PROVINCE OF
ONTARIO

Estate No. 31-458733

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced TORONTO

**FIRST REPORT OF THE RECEIVER
DATED SEPTEMBER 26, 2019**

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

Michael Rotsztain (LSO #17086M)
Tel: 416-597-7870
Email: rotsztain@gsnh.com

Lawyers for the Receiver, MNP Ltd.

318

TAB 3

319

Court File No. CV-19-622048-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE) THURSDAY, THE 3RD
)
JUSTICE) DAY OF OCTOBER, 2019

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

**APPLICATION UNDER section 101 of the *Courts of Justice Act*,
R.S.O. 1990, c. C.43, as amended**

Estate No. 31-458733

**AND IN THE MATTER OF THE RECEIVERSHIP OF PRODTOR INC. (FORMERLY
KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED), OF THE CITY OF
TORONTO, IN THE PROVINCE OF ONTARIO**

**ORDER
(Approval of Distribution, Receiver's Activities and Fees and Discharge of Receiver)**

THIS MOTION, made by MNP Ltd. ("MNP"), in its capacity as Court-appointed receiver (in such capacity, the "**Receiver**") of the assets and property of Satin Finish Hardwood Flooring, Limited, now known as Prodtor Inc. (the "**Debtor**"), and the Debtor for limited purposes, including administering the Employee Trust Fund (as referred to below), was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the First Report of the Receiver dated September 26, 2019 (the “**First Report**”) and appendices thereto, the affidavit of Sheldon Title sworn September 26, 2019 (the “**Title Affidavit**”) and the affidavit of Robert J. Drake, affirmed September 25, 2019 (the “**Drake Affidavit**”), and on hearing the submissions of counsel for the Receiver and the Applicant, and such other counsel as were present as shown on the counsel slip, no one appearing for any other person on the service list, although properly served as appears from the affidavit of • sworn September • , 2019, filed,

SERVICE

1. **THIS COURT ORDERS** that, to the extent required, the time for service of the Motion Record in respect of this motion and the First Report is hereby abridged and that service is hereby validated so that the motion is properly returnable today, and that further service thereof is hereby dispensed with. All terms not otherwise defined herein shall have the meanings ascribed to them in the First Report.

APPROVAL OF RECEIVER’S REPORT, ACTIVITIES AND FEES

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

3. **THIS COURT ORDERS AND DECLARES** that the Receiver has complied with the provisions of the claims bar process relating to the Employee Trust Fund established in the Appointment Order of the Honourable Madam Justice Conway dated June 17, 2019.

4. **THIS COURT ORDERS AND DECLARES** that the time for filing of the amended proof of claim of Teamsters Local Union 847 Health & Welfare Benefits Trust Fund (the “**HWB Fund**”) dated August 29, 2019 (the “**HWB Fund Claim**”) be and is hereby extended *nunc pro tunc* to August 30, 2019, and that the Receiver’s partial allowance of the HWB Fund Claim in the amount of \$32,533.00, in full and final satisfaction of the HWB Fund Claim, is hereby approved and confirmed as the only valid and eligible claim against the Employee Trust Fund.

5. **THIS COURT ORDERS** that the professional fees and disbursements (inclusive of HST) of the Receiver in the amount of \$49,341.79, including the estimate of additional fees and disbursements of the Receiver to complete the receivership proceeding, as set out in the Title Affidavit be and are hereby approved.

6. **THIS COURT ORDERS** that the professional fees and disbursements (inclusive of HST) of Goldman Sloan Nash & Haber LLP (“**GSNH**”), legal counsel for the Receiver, in the amount of \$72,051.01, including the estimate of additional fees and disbursements of GSNH to complete the receivership proceeding, as set out in the Drake Affidavit be and are hereby approved.

DISTRIBUTION

7. **THIS COURT ORDERS** that the following payments by the Receiver out of the Employee Trust Fund are hereby authorized and directed:

- a. \$32,533.00 to the HWB Fund in full and final satisfaction of the HWB Fund Claim;
- b. \$49,341.79 to the Receiver and \$72,051.01 to GSNH in payment of their accounts as approved herein; and

c. the balance to Satin Finish Hardwood Flooring Limited, the residual beneficiary of the Employee Trust Fund, which payment shall be made to the account of Satin Finish Hardwood Flooring Limited with Canadian Imperial Bank of Commerce specified in a written direction provided by Satin Finish Hardwood Flooring Limited to the Receiver.

TOYOTA MOTOR VEHICLE

8. [Directions regarding Toyota Motor Vehicle]

DISCHARGE

9. **THIS COURT ORDERS THAT** upon the Receiver making the payments referred to in paragraph 7 and upon the Receiver filing a certificate in the form set out as Schedule "A" hereto certifying that administration of the receivership of the assets and property of the Debtor and of the Debtor, including the Employee Trust Fund and all of the remaining matters in these proceedings as set out in the First Report have been completed, the Receiver shall be discharged as Receiver of the assets and property of the Debtor and the Debtor, including the administering of the Employee Trust Fund, provided, however, that notwithstanding its discharge herein: (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver and its counsel shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of MNP Ltd in its capacity as Receiver.

10. **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 Receiver and its agents in carrying out the terms of this Order.

323

All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

324

Schedule "A"

Court File No. CV-19-622048-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

SATIN FINISH HARDWOOD FLOORING, LIMITED

Respondent

**APPLICATION UNDER section 101 of the *Courts of Justice Act*,
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Estate No. 31-458733

**AND IN THE MATTER OF THE RECEIVERSHIP OF PRODTOR INC. (FORMERLY
KNOWN AS SATIN FINISH HARDWOOD FLOORING, LIMITED), OF THE CITY OF
TORONTO, IN THE PROVINCE OF ONTARIO**

DISCHARGE CERTIFICATE

RECITALS

- A. Pursuant to the Appointment Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated June 17, 2019, MNP Ltd. was appointed as Receiver (the "**Receiver**") of the assets and property of Satin Finish Hardwood Flooring, Limited, now known as Prodtor Inc. (the "**Debtor**"), and the Debtor for limited purposes, including administering the Employee Trust Fund.
- B. Pursuant to the Order of this Court dated the [3rd] day of [October], 2019 (the "**Discharge Order**"), the Receiver shall be discharged upon the filing of this Discharge Certificate.

325

C. Unless otherwise indicated herein, capitalized terms used in this Discharge Certificate shall have the meanings given to them in the Discharge Order.

THE RECEIVER CERTIFIES the following:

1. The distributions of funds as contemplated in Paragraph 7 of the Discharge Order have been completed.
2. The administration of the receivership of the assets and property of the Debtor and of the Debtor, including the Employee Trust Fund, and remaining receivership activities as described in the First Report of the Receiver dated September • , 2019, have been completed.
3. The payment of fees and disbursements of the Receiver and of its legal counsel as approved by the Discharge Order have been completed.

DATED at Toronto, Ontario this ____ day of _____, 2019.

MNP LTD., in its capacity as the Receiver of the assets and property of Satin Finish Hardwood Flooring, Limited, now known as Prodtor Inc., and of Satin Finish Hardwood Flooring, Limited, and not in its personal capacity

Per:

Name: Sheldon Title
Title: Senior Vice-President

CANADIAN IMPERIAL BANK OF COMMERCE and SATIN FINISH
HARDWOOD FLOORING, LIMITED

IN THE MATTER OF THE RECEIVERSHIP OF PRODOR INC.
(FORMERLY KNOWN AS SATIN FINISH HARDWOOD FLOORING,
LIMITED), OF THE CITY OF TORONTO, IN THE PROVINCE OF
ONTARIO

Court File No.: CV-19-622048-00CL

Estate No. 31-458733

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| <p>ONTARIO SUPERIOR COURT OF JUSTICE COMMERCIAL LIST Proceeding commenced TORONTO</p> | |
| <p>ORDER (Approval of Distribution, Receiver's Activities and Fees and Discharge of Receiver)</p> | |
| <p>GOLDMAN SLOAN NASH & HABER LLP 480 University Avenue, Suite 1600 Toronto ON M5G 1V2 Fax: 416-597-3370</p> <p>Michael Rotsztain (LSUC #17086M) Tel: 416-597-7870 Email: rotsztain@gsnh.com</p> <p>Lawyers for the Receiver, MNP Ltd.</p> | <p>326</p> |

CANADIAN IMPERIAL BANK OF COMMERCE and SATIN FINISH
HARDWOOD FLOORING, LIMITED

Court File No.: CV-19-622048-00CL

IN THE MATTER OF THE RECEIVERSHIP OF PRODTOR INC.
(FORMERLY KNOWN AS SATIN FINISH HARDWOOD FLOORING,
LIMITED), OF THE CITY OF TORONTO, IN THE PROVINCE OF
ONTARIO

Estate No. 31-458733

ONTARIO

**SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced TORONTO

MOTION RECORD

(Approval of Distribution, Receiver's Activities
and Fees and Discharge of Receiver)
(returnable October 3, 2019)

GOLDMAN SLOAN NASH & HABER LLP

480 University Avenue, Suite 1600
Toronto ON M5G 1V2
Fax: 416-597-3370

Michael Rotsztain (LSO #17086M)

Tel: 416-597-7870

Email: rotsztain@gsnh.com

Lawyers for the Receiver, MNP Ltd.