



**Second Supplement to the Sixth Report to
Court of KSV Restructuring Inc.
as Receiver and Manager of
Mahal Venture Capital Inc. and
Golden Miles Food Corporation**

May 10, 2024

And

**Second Supplement to the Third Report to
Court of KSV Restructuring Inc.
as Licensed Insolvency Trustee of
Mahal Venture Capital Inc. and
Golden Miles Food Corporation**

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COURT FILE NO. CV-21-00664778-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

SKYMARK FINANCE CORPORATION

APPLICANT

- AND -

MAHAL VENTURE CAPITAL INC. AND
GOLDEN MILES FOOD CORPORATION

RESPONDENTS

SECOND SUPPLEMENT TO THE SIXTH REPORT OF
KSV RESTRUCTURING INC.
AS RECEIVER AND MANAGER
AND
SECOND SUPPLEMENT TO THE THIRD REPORT
TO COURT OF KSV RESTRUCTURING INC. AS LICENCED
INSOLVENCY TRUSTEE OF MAHAL VENTURE CAPITAL INC.
AND GOLDEN MILES FOOD CORPORATION

MAY 10, 2024

1.0 Introduction

1. This report (the “Second Supplemental Report”) supplements the Receiver’s Sixth Report to Court and the Trustee’s Third Report to Court dated March 26, 2024 (the “Sixth Report”) and the Supplement to the Sixth Report to Court and the Supplement to the Trustee’s Third Report to Court dated April 3, 2024 (the “First Supplemental Report”).
2. Unless otherwise stated, capitalized terms used in this report have the meanings provided to them in the Sixth Report. This Second Supplemental Report should be read in conjunction with the Sixth Report and the First Supplemental Report.

1.1 Purpose

1. The purpose of this Second Supplemental Report is to provide the Court and stakeholders with an update on the relief sought by the Receiver in respect of the Omit Tax Reserve.

1.2 Restrictions

1. This Second Supplemental Report is subject to the restrictions in the Sixth Report.

2.0 Omit Tax Reserve

1. Section 5.2 of the Sixth Report outlines the Receiver's position with respect to liability for the Omit Tax Claims and concludes that the Purchaser (12175622 Canada Ltd.), and not the Receiver or the Trustee, is responsible for the approximately \$1,091,000 Omit Tax Claims (plus interest), on the basis of the language in the APA, AVO and Undertaking to Readjust (defined below).
2. On April 5, 2024, the Court adjourned the Receiver's motion for an order that the Receiver, KSV in its personal capacity, KSV in its capacity as licenced insolvency trustee of Mahal VC, and Mahal VC are not, and shall not be, liable or otherwise obligated to pay the Purchaser or the City of Brantford on account of the Omit Tax Claims (the "Omit Tax Motion"), on consent of the affected parties, to June 4, 2024.
3. The Sixth Report attached, as Appendix "F", the Receiver's undertaking to readjust any amounts in the statement of adjustments that was agreed in connection with the sale of the Real Property to the Purchaser (the "Undertaking to Readjust").
4. In addition to the Undertaking to Readjust and the other documents attached as Appendices to the Sixth Report or otherwise filed in the record of these proceedings, the Receiver intends to rely in connection with the adjudication of the Omit Tax Motion on the following correspondence and documentation that was prepared or exchanged as part of the closing of the purchase of the Real Property by the Purchaser:
 - a) The Receiver's counsel's email to the Purchaser's counsel, dated April 28, 2022 (the "April 28 Email"), attaching (among other things) a tax certificate provided by the City of Brantford in connection with the Real Property (the "Tax Certificate"). A copy of the April 28 Email is provided as Appendix "A";
 - b) The Tax Certificate, which is provided as Appendix "B";
 - c) The Receiver's counsel's email to the Purchaser's counsel, dated May 17, 2022 (the "May 17 Email"), attaching (among other things) a statement of adjustments in connection with closing (the "Statement of Adjustments"). A copy of the May 17 Email is provided as Appendix "C";
 - d) The Statement of Adjustments, which is provided as Appendix "D";
 - e) The Receiver's counsel's email to the Purchaser's counsel, dated May 18, 2022 (the "May 18 Email"), attaching (among other things): i) the Undertaking to Readjust; and ii) the Receiver's "undertaking re realty taxes" (the "Realty Tax Undertaking"). A copy of the May 18 Email is provided as Appendix "E";
 - f) The Realty Tax Undertaking, which is provided as Appendix "F";
 - g) The Purchaser's counsel's email to the Receiver's counsel, dated May 18, 2022 (the "May 18 DW Email"), attaching (among other things) the purchaser's undertaking to readjust (the "Purchaser Undertaking"). A copy of the May 18 DW Email is provided as Appendix "G"

- h) The Purchaser Undertaking, which is provided as Appendix “H”;
- i) The Receiver’s counsel’s email to the Purchaser’s counsel, dated June 7, 2022 (the “June 7 Email”), attaching (among other things) an acknowledgement from the City of Brantford that the Receiver paid \$167,402 on account of the outstanding property tax on the Real Property (the “Payment Acknowledgement”). A copy of the June 7 Email is provided as Appendix “I”; and
- j) The Payment Acknowledgement, which is provided as Appendix “J”.

* * *

All of which is respectfully submitted,

KSV Restructuring Inc.

**KSV RESTRUCTURING INC.,
SOLELY IN ITS CAPACITY AS RECEIVER AND MANAGER OF
MAHAL VENTURE CAPITAL INC. AND GOLDEN MILES FOOD CORPORATION
AND AS LICENSED INSOLVENCY TRUSTEE OF
GOLDEN MILES FOOD CORPORATION
AND NOT IN ITS PERSONAL OR IN ANY OTHER CAPACITY**

Appendix “A”

Burr, Chris

From: Lehman, Rachel
Sent: Thursday, April 28, 2022 6:24 PM
To: Ryan S. Cooper
Cc: Burr, Chris; Treffry, Ngina; David P. Preger; Paul A. Muchnik; Lisa S. Corne; David Z. Seifer; Hugo He
Subject: RE: KSV/12175622 (Mahal) - Property tax
Attachments: 00002D9C.PDF; 155 Adams Blvd - Tax Cert - Blake Cassels and Graydon.pdf; 403 Southside at Adams - Tax Cert - Blake Cassels and Graydon.pdf

Hi Ryan,

I've attached the tax and utility certificates we obtained.

Regards,

Rachel Lehman (she, her, hers)
Associate
rachel.lehman@blakes.com
T. +1-416-863-5816
C. +1-604-992-3657

From: Ryan S. Cooper <RCooper@dickinson-wright.com>
Sent: Thursday, April 28, 2022 6:10 PM
To: Lehman, Rachel <rachel.lehman@blakes.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: KSV/12175622 (Mahal) - Property tax

External Email | Courrier électronique externe

My apologies for the multiple emails, but the roll numbers on the statement seem to be invalid. Please verify and provide copies of the most recent property tax bill if available.

Ryan S. Cooper Lawyer

199 Bay Street
Suite 2200
Commerce Court West
Toronto ON M5L 1G4
Phone 416-644-2824
Fax 844-670-6009
Email RCooper@dickinsonwright.com

[Profile](#) [V-Card](#)

DICKINSON WRIGHT LLP

ARIZONA CALIFORNIA FLORIDA ILLINOIS KENTUCKY MICHIGAN NEVADA
OHIO TENNESSEE TEXAS WASHINGTON D.C. TORONTO

From: Ryan S. Cooper
Sent: Thursday, April 28, 2022 6:03 PM
To: 'Lehman, Rachel' <rachel.lehman@blakes.com>
Cc: 'Burr, Chris' <chris.burr@blakes.com>; 'Treffry, Ngina' <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: KSV/12175622 (Mahal) - Property tax

Sorry, I see now that the statement of adjustments included 2 roll numbers. Assuming those are correct, please ignore my email below.

From: Ryan S. Cooper
Sent: Thursday, April 28, 2022 5:58 PM
To: 'Lehman, Rachel' <rachel.lehman@blakes.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: KSV/12175622 (Mahal) - Property tax

Hi Rachel,

Can you please provide the roll number for property tax? Thanks.

Confidentiality Warning: This message and any attachments are intended only for the use of the intended recipient(s), are confidential and may be privileged. If you are not the intended recipient you are hereby notified that any review, retransmission, conversion to hard copy, copying, circulation or other use of this message and any attachments is strictly prohibited. If you are not the intended recipient please notify the sender immediately by return e-mail and delete this message and any attachments from your system.

Information confidentielle : Le présent message, ainsi que tout fichier qui y est joint, est envoyé à l'intention exclusive de son ou de ses destinataires; il est de nature confidentielle et peut constituer une information privilégiée. Nous avertissons toute personne autre que le destinataire prévu que l'examen, la retransmission, l'impression, la copie, la distribution ou toute autre utilisation de ce message et de tout fichier qui y est joint est strictement interdit. Si vous n'êtes pas le destinataire prévu, veuillez en aviser immédiatement l'expéditeur par retour de courriel et supprimer ce message et tout document joint de votre système.

Appendix “B”

TAX CERTIFICATE

CERTIFICATION DATE	ROLL NUMBER
March 21, 2022	2906-030-007-07200-0000

CERTIFICATE NUMBER	FEE PAID	ACCOUNT NO.	REFERENCE #
250216	\$80.00	00167800	

REQUESTED BY:	PROPERTY OWNER & LEGAL DESCRIPTION
BLAKE, CASSELS & GRAYDON LLP BARRISTERS & SOLICITORS 199 BAY ST SUITE 4000 TORONTO ON M5L 1A9	MAHAL VENTURE CAPITAL INC 155 ADAMS BLVD BRANTFORD CON 3 PT LOTS 38 AND 39 RP 2R6545 PARTS 1 AND 2 RP 2R4747 PART 1 RP 2R1332 PARTS 1 TO 3

(Certificate authorized by Section 352 of the Municipal Act, 2001, S.O. 2001, c.25)

CURRENT LEVY:	INTERIM	FINAL	SUPP/OMIT/ OTHER	ADJUSTMENT FOR CAP/CLAWBACK	TOTAL LEVY
	\$25,871.48	\$0.00	\$650.00	0.00	\$26,521.48

INSTALMENTS	TAXES LEVIED	TAXES PAST DUE	PENALTY / INTEREST	TOTAL OUTSTANDING
Interim Inst. 1. Feb 25, 22	\$12,936.48	\$12,936.48	\$161.71	\$13,098.19
Interim Inst. 2. Apr 27, 22	\$12,935.00	\$0.00	\$0.00	\$12,935.00
Final Inst. 1.	\$0.00	\$0.00	\$0.00	\$0.00
Final Inst. 2.	\$0.00	\$0.00	\$0.00	\$0.00
Supp/Omit/Other	\$650.00	\$650.00	\$7.50	\$657.50

PRIOR YEAR LEVY	\$51,742.94
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(YEARS NOT DETAILED BELOW ARE PAID IN FULL)

PRIOR YEARS	TAXES PAST DUE	PENALTY / INTEREST	TOTAL OUTSTANDING
2021	\$51,742.94	\$6,628.97	\$58,371.91
2020	\$58,183.84	\$13,255.09	\$71,438.93
2019 and Prior	\$0.00	\$0.00	\$0.00
DEFERRED TAXES			\$0.00
ON ACCOUNT CREDIT			\$0.00
GRAND TOTAL OUTSTANDING (ALL YEARS):			\$156,501.53

I HEREBY CERTIFY THAT THE ABOVE STATEMENTS RESPECTIVELY SHOW:

1. The current amount of taxes on Real Property and whether any or all of the taxes have been paid as at this date in connection with the above lands, and that the Interim and/or Final taxes as described above, for The Corporation of the City of Brantford have been levied for the current year; and
2. All arrears of taxes returned to this office and due and owing against the above lands.



(FOR) CITY TREASURER



TAX CERTIFICATE

Property Tax Office: 58 Dalhousie St. (N3T 2J2)
(Mail To) P.O. Box 515, Brantford, ON N3T 6L6
Phone: (519) 759-4150 Email: tax.info@brantford.ca
www.brantford.ca

LOCAL IMPROVEMENTS ASSESSED TO THE PROPERTY TO DATE INCLUDE:

<u>BY LAW</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>EXPIRY</u>
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Note: The City of Brantford does not have any properties with local improvement charges added to property tax accounts.

- Water and Sewer Arrears should be checked with Customer Services, at P.O. Box 515, Brantford, ON. N3T 6L6. Phone 519-756-1360.
- This Certificate reflects only those charges added to the Tax Collectors Roll up to the date of Certification.
- Any Credit Balance appearing on this Certificate is not verified. No adjustment should be made unless the credit balance is a known and acknowledged overpayment.
- The Tax Levy to date does not include subsequent supplementary taxes that may be levied and added under Section 33 or 34 of the Assessment Act, R.S.O. 1990, c.A.31, as amended, nor does it include adjustments that may be made under Section 357, 358 and 359 of the Municipal Act, and Section 39.1 and 40 of the Assessment Act.
- Supplementary tax bills for new buildings and additions/improvements to existing buildings, etc., have various due dates depending on when the billing is issued. They are normally payable in two installments with 21 days notice.
- Tax due dates for regular billings are normally during the months of February, April, June and September. Please call to verify this years due dates.
- If the taxes on this property are paid by **Pre-Authorized Payment (PAP)**, the owner is responsible for notifying the Tax Office when to cancel the PAP deductions. Deductions can be stopped up to the day before the PAP file is transmitted to our bank. Once the file is transmitted, the payments will be processed. We will not refund any payments that have been processed prior to notice being given to cancel the deductions. Taxes can be adjusted on closing to include the final PAP deduction.

TAX CERTIFICATE

CERTIFICATION DATE	ROLL NUMBER
March 21, 2022	2906-030-007-07910-0000

CERTIFICATE NUMBER	FEE PAID	ACCOUNT NO.	REFERENCE #
250217	\$80.00	00964411	25198/2

REQUESTED BY:	PROPERTY OWNER & LEGAL DESCRIPTION
BLAKE, CASSELS & GRAYDON LLP BARRISTERS & SOLICITORS 199 BAY ST SUITE 4000 TORONTO ON M5L 1A9	MAHAL VENTURE CAPITAL INC 403 S/S@ ADAMS CON 3 PT LOT 38 RP 2R6421 PART 2

(Certificate authorized by Section 352 of the Municipal Act, 2001, S.O. 2001, c.25)

CURRENT LEVY:	INTERIM	FINAL	SUPP/OMIT/ OTHER	ADJUSTMENT FOR CAP/CLAWBACK	TOTAL LEVY
	\$506.75	\$0.00	\$650.00	0.00	\$1,156.75

INSTALMENTS	TAXES LEVIED	TAXES PAST DUE	PENALTY / INTEREST	TOTAL OUTSTANDING
Interim Inst. 1. Feb 25, 22	\$253.75	\$253.75	\$3.17	\$256.92
Interim Inst. 2. Apr 27, 22	\$253.00	\$0.00	\$0.00	\$253.00
Final Inst. 1.	\$0.00	\$0.00	\$0.00	\$0.00
Final Inst. 2.	\$0.00	\$0.00	\$0.00	\$0.00
Supp/Omit/Other	\$650.00	\$650.00	\$7.50	\$657.50

PRIOR YEAR LEVY	\$1,013.49
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(YEARS NOT DETAILED BELOW ARE PAID IN FULL)

PRIOR YEARS	TAXES PAST DUE	PENALTY / INTEREST	TOTAL OUTSTANDING
2021	\$1,013.49	\$129.80	\$1,143.29
2020	\$1,139.65	\$259.77	\$1,399.42
2019 and Prior	\$0.00	\$0.00	\$0.00
DEFERRED TAXES			\$0.00
ON ACCOUNT CREDIT			\$0.00
GRAND TOTAL OUTSTANDING (ALL YEARS):			\$3,710.13

I HEREBY CERTIFY THAT THE ABOVE STATEMENTS RESPECTIVELY SHOW:

1. The current amount of taxes on Real Property and whether any or all of the taxes have been paid as at this date in connection with the above lands, and that the Interim and/or Final taxes as described above, for The Corporation of the City of Brantford have been levied for the current year; and
2. All arrears of taxes returned to this office and due and owing against the above lands.



(FOR) CITY TREASURER



TAX CERTIFICATE

Property Tax Office: 58 Dalhousie St. (N3T 2J2)
(Mail To) P.O. Box 515, Brantford, ON N3T 6L6
Phone: (519) 759-4150 Email: tax.info@brantford.ca
www.brantford.ca

LOCAL IMPROVEMENTS ASSESSED TO THE PROPERTY TO DATE INCLUDE:

BY LAW	DESCRIPTION	AMOUNT	EXPIRY
--------	-------------	--------	--------

Note: The City of Brantford does not have any properties with local improvement charges added to property tax accounts.

- Water and Sewer Arrears should be checked with Customer Services, at P.O. Box 515, Brantford, ON. N3T 6L6. Phone 519-756-1360.
- This Certificate reflects only those charges added to the Tax Collectors Roll up to the date of Certification.
- Any Credit Balance appearing on this Certificate is not verified. No adjustment should be made unless the credit balance is a known and acknowledged overpayment.
- The Tax Levy to date does not include subsequent supplementary taxes that may be levied and added under Section 33 or 34 of the Assessment Act, R.S.O. 1990, c.A.31, as amended, nor does it include adjustments that may be made under Section 357, 358 and 359 of the Municipal Act, and Section 39.1 and 40 of the Assessment Act.
- Supplementary tax bills for new buildings and additions/improvements to existing buildings, etc., have various due dates depending on when the billing is issued. They are normally payable in two installments with 21 days notice.
- Tax due dates for regular billings are normally during the months of February, April, June and September. Please call to verify this years due dates.
- If the taxes on this property are paid by **Pre-Authorized Payment (PAP)**, the owner is responsible for notifying the Tax Office when to cancel the PAP deductions. Deductions can be stopped up to the day before the PAP file is transmitted to our bank. Once the file is transmitted, the payments will be processed. We will not refund any payments that have been processed prior to notice being given to cancel the deductions. Taxes can be adjusted on closing to include the final PAP deduction.

Appendix “C”

Burr, Chris

From: Treffry, Ngina
Sent: Tuesday, May 17, 2022 9:38 AM
To: Lehman, Rachel; Ryan S. Cooper
Cc: Burr, Chris; David P. Preger; Paul A. Muchnik; Lisa S. Corne; David Z. Seifer; Hugo He
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax
Attachments: 13139418-v5-Statement of Adjustments - Full Purchase Price.XLS; 13139401-v5-Undertaking re tax and water arrears.DOCX

Hi Ryan,

Please see attached the updated SOA and undertaking re: tax/water arrears. Kindly advise if you have any comments.

Regards,

Ngina Treffry (she, her, hers)
Law Clerk
ngina.treffry@blakes.com
T. +1-416-863-2253
C. +1-519-771-0485

From: Lehman, Rachel <rachel.lehman@blakes.com>
Sent: Monday, May 16, 2022 1:23 PM
To: Ryan S. Cooper <RCooper@dickinson-wright.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax

Hi Ryan, yes, we are working on it.

Thanks,

Rachel Lehman (she, her, hers)
Associate
rachel.lehman@blakes.com
T. +1-416-863-5816
C. +1-604-992-3657

From: Ryan S. Cooper <RCooper@dickinson-wright.com>
Sent: Monday, May 16, 2022 10:46 AM
To: Lehman, Rachel <rachel.lehman@blakes.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax

External Email | Courrier électronique externe

Rachel, will you be sending an updated statement of adjustments for closing tomorrow?

Thanks.

Ryan S. Cooper Lawyer

199 Bay Street
Suite 2200
Commerce Court West
Toronto ON M5L 1G4

Phone 416-644-2824
Fax 844-670-6009
Email RCooper@dickinsonwright.com



ARIZONA CALIFORNIA FLORIDA ILLINOIS KENTUCKY MICHIGAN NEVADA
OHIO TENNESSEE TEXAS WASHINGTON D.C. TORONTO

From: Lehman, Rachel <rachel.lehman@blakes.com>
Sent: Friday, April 29, 2022 11:12 AM
To: Ryan S. Cooper <RCooper@dickinson-wright.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax

Hi Ryan,

Please see below wire details, and contact details for Lynne Quintos at KSV, who can verbally verify these details:

Bank of Montreal

1 First Canadian Place
100 King Street West
Toronto, ON M5X 1A3

Bank Transit (ABA) #: [REDACTED]
Bank Institution #: [REDACTED]
Bank Account #: [REDACTED]
Bank Swift code: [REDACTED]
Name of account: [REDACTED]



Lynne Quintos
Administrative Assistant

T 416.932.6262
M 416.844.2726

Thanks,

Rachel Lehman (she, her, hers)
Associate
rachel.lehman@blakes.com

T. +1-416-863-5816
C. +1-604-992-3657

From: Ryan S. Cooper <RCooper@dickinson-wright.com>
Sent: Friday, April 29, 2022 9:51 AM
To: Lehman, Rachel <rachel.lehman@blakes.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax

External Email | Courrier électronique externe

Thanks Rachel.

Please provide KSV's wire instructions and a contact for verification purposes.

Ryan S. Cooper Lawyer

199 Bay Street
Suite 2200
Commerce Court West
Toronto ON M5L 1G4

Phone 416-644-2824
Fax 844-670-6009
Email RCooper@dickinsonwright.com

[Profile](#) [V-Card](#)

DICKINSON WRIGHT LLP

ARIZONA CALIFORNIA FLORIDA ILLINOIS KENTUCKY MICHIGAN NEVADA
OHIO TENNESSEE TEXAS WASHINGTON D.C. TORONTO

From: Lehman, Rachel <rachel.lehman@blakes.com>
Sent: Thursday, April 28, 2022 6:24 PM
To: Ryan S. Cooper <RCooper@dickinson-wright.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax

Hi Ryan,

I've attached the tax and utility certificates we obtained.

Regards,

Rachel Lehman (she, her, hers)
Associate
rachel.lehman@blakes.com
T. +1-416-863-5816
C. +1-604-992-3657

Blake, Cassels & Graydon LLP
199 Bay Street, Suite 4000, Toronto ON M5L 1A9 ([Map](#))
[blakes.com](#) | [LinkedIn](#)



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From: Ryan S. Cooper <RCooper@dickinson-wright.com>
Sent: Thursday, April 28, 2022 6:10 PM
To: Lehman, Rachel <rachel.lehman@blakes.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: KSV/12175622 (Mahal) - Property tax

External Email | Courriel électronique externe

My apologies for the multiple emails, but the roll numbers on the statement seem to be invalid. Please verify and provide copies of the most recent property tax bill if available.

Ryan S. Cooper Lawyer

199 Bay Street
Suite 2200
Commerce Court West
Toronto ON M5L 1G4
Phone 416-644-2824
Fax 844-670-6009
Email RCooper@dickinsonwright.com



From: Ryan S. Cooper
Sent: Thursday, April 28, 2022 6:03 PM
To: 'Lehman, Rachel' <rachel.lehman@blakes.com>
Cc: 'Burr, Chris' <chris.burr@blakes.com>; 'Treffry, Ngina' <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: KSV/12175622 (Mahal) - Property tax

Sorry, I see now that the statement of adjustments included 2 roll numbers. Assuming those are correct, please ignore my email below.

From: Ryan S. Cooper

Sent: Thursday, April 28, 2022 5:58 PM

To: 'Lehman, Rachel' <rachel.lehman@blakes.com>

Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>

Subject: KSV/12175622 (Mahal) - Property tax

Hi Rachel,

Can you please provide the roll number for property tax? Thanks.

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Appendix “D”

STATEMENT OF ADJUSTMENTS

VENDOR: KSV Restructuring Inc., in its capacities as Court-appointed receiver and manager, and trustee in bankruptcy of Mahal Venture Capital Inc. and Golden Miles Food Corporation, and not in its personal or corporate capacity

PURCHASER: 12175622 Canada Ltd.

RE: 155 Adams Boulevard, Brantford, Ontario

AS OF: May 18, 2022

1.	SALE PRICE		\$	18,470,000.00
	Real Property	16,000,000		
	Personal Property	2,470,000		
2.	HST ON THE PERSONAL PROPERTY		\$	321,100.00
3.	DEPOSIT PAID	\$	2,850,000.00	
4.	REALTY TAXES			
	Roll No. 2606-030-007-07910-0000			
	2021 final taxes	\$	1,013.49	
	Estimated 2022 taxes (\$1,013.49 + 3%)	\$	1,043.89	
	Vendor's share days 137 @ \$2.8599726:	\$	391.82	
	Vendor has paid in 2022:	\$	506.75	
	CREDIT VENDOR		\$	114.93
	Roll No. 2606-030-007-072000-0000			
	2021 final taxes	\$	51,742.94	
	Estimated 2022 taxes (\$51,742.94 + 3%)	\$	53,295.23	
	Vendor's share days 137 @ \$146.01432:	\$	20,003.96	
	Vendor has paid in 2022:	\$	25,871.48	
	CREDIT VENDOR		\$	5,867.52
5.	UTILITIES			
	No adjustment.			
6.	BALANCE DUE ON CLOSING			
	payable by wire transfer pursuant to Vendor's Direction			
		\$	<u>15,947,082.45</u>	
		\$	<u>18,797,082.45</u>	\$ <u>18,797,082.45</u>

E. & O.E.

Appendix “E”

Burr, Chris

From: Lehman, Rachel
Sent: Wednesday, May 18, 2022 10:04 AM
To: Ryan S. Cooper
Cc: Burr, Chris; David P. Preger; Paul A. Muchnik; Lisa S. Corne; David Z. Seifer; Hugo He; Treffry, Ngina
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Executed documents
Attachments: Vendor's Direction re Funds.pdf; Vendor's Undertaking re Realty Taxes.pdf; Vendor's Undertaking to Readjust.pdf; 24445729-v2-KSV - Mahal - Consent to Assignment of APA - signed.pdf; Assignment and Assumption - Fully Executed.pdf; General Conveyance - Fully Executed.pdf; Vendor's A&D.pdf; Vendor's Bring-down Certificate.pdf

Hi Ryan,

Attached are the vendor's signed closing documents delivered to you and to be held in escrow pursuant to the Document Registration Agreement. The attached does not include the receiver's certificate, which we are holding signed and will release upon the receiver's confirmation of receipt of the funds required to close. Please provide the fully executed FCC consent when available for our records.

Please keep us updated on funding today.

Thanks,

Rachel Lehman (she, her, hers)
Associate
rachel.lehman@blakes.com
T. +1-416-863-5816
C. +1-604-992-3657

From: Ryan S. Cooper <RCooper@dickinson-wright.com>
Sent: Tuesday, May 17, 2022 4:55 PM
To: Treffry, Ngina <ngina.treffry@blakes.com>; Lehman, Rachel <rachel.lehman@blakes.com>
Cc: Burr, Chris <chris.burr@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax

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Confirmed

Ryan S. Cooper Lawyer

199 Bay Street
Suite 2200
Commerce Court West
Toronto ON M5L 1G4
Phone 416-644-2824
Fax 844-670-6009
Email RCooper@dickinsonwright.com

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From: Treffry, Ngina <ngina.treffry@blakes.com>
Sent: Tuesday, May 17, 2022 4:54 PM
To: Lehman, Rachel <rachel.lehman@blakes.com>; Ryan S. Cooper <RCooper@dickinson-wright.com>
Cc: Burr, Chris <chris.burr@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax

Hi Ryan,

Kindly confirm that you are signed off on the SOA and undertaking re: tax/utility arrears.

Regards,

Ngina Treffry (she, her, hers)
Law Clerk
ngina.treffry@blakes.com
T. +1-416-863-2253
C. +1-519-771-0485

From: Treffry, Ngina
Sent: Tuesday, May 17, 2022 9:38 AM
To: Lehman, Rachel <RACHEL.LEHMAN@blakes.com>; Ryan S. Cooper <RCooper@dickinson-wright.com>
Cc: Burr, Chris <CHRIS.BURR@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax

Hi Ryan,

Please see attached the updated SOA and undertaking re: tax/water arrears. Kindly advise if you have any comments.

Regards,

Ngina Treffry (she, her, hers)
Law Clerk
ngina.treffry@blakes.com
T. +1-416-863-2253
C. +1-519-771-0485

From: Lehman, Rachel <rachel.lehman@blakes.com>
Sent: Monday, May 16, 2022 1:23 PM
To: Ryan S. Cooper <RCooper@dickinson-wright.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax

Hi Ryan, yes, we are working on it.

Thanks,

Rachel Lehman (she, her, hers)
Associate
rachel.lehman@blakes.com
T. +1-416-863-5816
C. +1-604-992-3657

From: Ryan S. Cooper <RCooper@dickinson-wright.com>
Sent: Monday, May 16, 2022 10:46 AM
To: Lehman, Rachel <rachel.lehman@blakes.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax

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Rachel, will you be sending an updated statement of adjustments for closing tomorrow?

Thanks.

Ryan S. Cooper Lawyer

199 Bay Street
Suite 2200
Commerce Court West
Toronto ON M5L 1G4
Phone 416-644-2824
Fax 844-670-6009
Email RCooper@dickinsonwright.com

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DICKINSON WRIGHT LLP

ARIZONA CALIFORNIA FLORIDA ILLINOIS KENTUCKY MICHIGAN NEVADA
OHIO TENNESSEE TEXAS WASHINGTON D.C. TORONTO

From: Lehman, Rachel <rachel.lehman@blakes.com>
Sent: Friday, April 29, 2022 11:12 AM
To: Ryan S. Cooper <RCooper@dickinson-wright.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax

Hi Ryan,

Please see below wire details, and contact details for Lynne Quintos at KSV, who can verbally verify these details:

Bank of Montreal
1 First Canadian Place

100 King Street West
Toronto, ON M5X 1A3

Bank Transit (ABA) #: [REDACTED]

Bank Institution #: [REDACTED]

Bank Account #: [REDACTED]

Bank Swift code: [REDACTED]

Name of account: [REDACTED]



Lynne Quintos
Administrative Assistant

T 416.932.6262
M 416.844.2726

Thanks,

Rachel Lehman (she, her, hers)

Associate

rachel.lehman@blakes.com

T. +1-416-863-5816

C. +1-604-992-3657

From: Ryan S. Cooper <RCooper@dickinson-wright.com>

Sent: Friday, April 29, 2022 9:51 AM

To: Lehman, Rachel <rachel.lehman@blakes.com>

Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>

Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax

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Thanks Rachel.

Please provide KSV's wire instructions and a contact for verification purposes.

Ryan S. Cooper Lawyer

199 Bay Street
Suite 2200
Commerce Court West
Toronto ON M5L 1G4

Phone 416-644-2824
Fax 844-670-6009
Email RCooper@dickinsonwright.com

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DICKINSON WRIGHT LLP

ARIZONA CALIFORNIA FLORIDA ILLINOIS KENTUCKY MICHIGAN NEVADA
OHIO TENNESSEE TEXAS WASHINGTON D.C. TORONTO

From: Lehman, Rachel <rachel.lehman@blakes.com>
Sent: Thursday, April 28, 2022 6:24 PM
To: Ryan S. Cooper <RCooper@dickinson-wright.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: EXTERNAL: RE: KSV/12175622 (Mahal) - Property tax

Hi Ryan,

I've attached the tax and utility certificates we obtained.

Regards,

Rachel Lehman (she, her, hers)

Associate

rachel.lehman@blakes.com

T. +1-416-863-5816

C. +1-604-992-3657

Blake, Cassels & Graydon LLP
199 Bay Street, Suite 4000, Toronto ON M5L 1A9 ([Map](#))
blakes.com | [LinkedIn](#)

 Blakes Means Business

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From: Ryan S. Cooper <RCooper@dickinson-wright.com>
Sent: Thursday, April 28, 2022 6:10 PM
To: Lehman, Rachel <rachel.lehman@blakes.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: KSV/12175622 (Mahal) - Property tax

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My apologies for the multiple emails, but the roll numbers on the statement seem to be invalid. Please verify and provide copies of the most recent property tax bill if available.

Ryan S. Cooper Lawyer

199 Bay Street
Suite 2200
Commerce Court West

Phone 416-644-2824
Fax 844-670-6009
Email RCooper@dickinsonwright.com

DICKINSON WRIGHT LLP

ARIZONA CALIFORNIA FLORIDA ILLINOIS KENTUCKY MICHIGAN NEVADA
OHIO TENNESSEE TEXAS WASHINGTON D.C. TORONTO

From: Ryan S. Cooper
Sent: Thursday, April 28, 2022 6:03 PM
To: 'Lehman, Rachel' <rachel.lehman@blakes.com>
Cc: 'Burr, Chris' <chris.burr@blakes.com>; 'Treffry, Ngina' <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: RE: KSV/12175622 (Mahal) - Property tax

Sorry, I see now that the statement of adjustments included 2 roll numbers. Assuming those are correct, please ignore my email below.

From: Ryan S. Cooper
Sent: Thursday, April 28, 2022 5:58 PM
To: 'Lehman, Rachel' <rachel.lehman@blakes.com>
Cc: Burr, Chris <chris.burr@blakes.com>; Treffry, Ngina <ngina.treffry@blakes.com>; David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>
Subject: KSV/12175622 (Mahal) - Property tax

Hi Rachel,

Can you please provide the roll number for property tax? Thanks.

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pas le destinataire prévu, veuillez en aviser immédiatement l'expéditeur par retour de courriel et supprimer ce message et tout document joint de votre système.

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Appendix “F”

VENDOR'S UNDERTAKING RE REALTY TAXES

155 Adams Boulevard, Brantford, Ontario

TO: 12175622 Canada Ltd. (the "Purchaser")

AND TO: Dickinson Wright LLP, its solicitors herein (the "Purchaser's Solicitors")

RE: Sale by KSV Restructuring Inc., in its capacities as Court-appointed receiver and manager, and trustee in bankruptcy of Mahal Venture Capital Inc. and Golden Miles Food Corporation, and not in its personal or corporate capacity (collectively, the "Vendor") to the Purchaser of the lands and premises municipally known as 155 Adams Boulevard, Brantford, Ontario pursuant to an asset purchase agreement dated as of March 18, 2022 between the Vendor and the Purchaser, as may be amended from time to time (collectively, the "Purchase Agreement")

IN CONSIDERATION OF the sum of \$2.00 and other good and valuable consideration (the receipt and sufficiency of which are hereby acknowledged) and notwithstanding the Closing of the transaction contemplated by the Purchase Agreement, the Vendor hereby undertakes to pay to the City of Brantford the amount of \$167,560.23 representing outstanding realty tax arrears, water arrears, penalties and interest payable as follows:

Item	Amount Outstanding as per Tax Certificates (up to March 31, 2022)	April 27, 2022 Tax Installment	Water Arrears	Interest and Penalties for April and May, 2022	Total
Property Taxes for Roll No. 2906-030-007-07910-0000	\$3,457.13	\$253.00	\$0.00	\$79.58	\$3,789.71
Property Taxes for Roll No. 2906-030-007-07200-0000	\$143,566.53	\$12,935.00	\$3,656.83	\$3,454.32	\$163,612.68
Water	Included in Property Taxes	Included in Property Taxes	\$157.84 (due May 3/22)	N/A	\$157.84
TOTAL					\$167,560.23

and as shown on the tax and water certificates attached as **Schedule A** (less interest and penalties for April and May, 2022) and to provide the Purchaser's Solicitors with evidence of such payments, as soon as reasonably possible following the Closing Date.

Unless the context otherwise requires, capitalized terms used in this Undertaking but not defined herein shall have the respective meanings given to them in the Purchase Agreement.

(balance of page intentionally left blank; signature page follows)

17th

DATED as of the ~~20th~~ day of May, 2022.

**KSV RESTRUCTURING INC., in its capacities as
Court-appointed receiver and manager, and trustee
in bankruptcy of MAHAL VENTURE CAPITAL INC
and GOLDEN MILES FOOD CORPORATION, and not
in its personal or corporate capacity**

Per:  _____

Name: Noah Goldstein
Title: Managing Director

I have the authority to bind the corporation.

SCHEDULE A

Tax and Water Certificates



TAX CERTIFICATE

Property Tax Office: 58 Dalhousie St. (N3T 2J2)
 (Mail To) P.O. Box 515, Brantford, ON N3T 6L6
 Phone: (519) 759-4150 Email: tax.info@brantford.ca
www.brantford.ca

CERTIFICATION DATE	ROLL NUMBER
March 21, 2022	2906-030-007-07200-0000

CERTIFICATE NUMBER	FEE PAID	ACCOUNT NO.	REFERENCE #
250216	\$80.00	00167800	

REQUESTED BY:	PROPERTY OWNER & LEGAL DESCRIPTION
BLAKE, CASSELS & GRAYDON LLP BARRISTERS & SOLICITORS 199 BAY ST SUITE 4000 TORONTO ON M5L 1A9	MAHAL VENTURE CAPITAL INC 155 ADAMS BLVD BRANTFORD CON 3 PT LOTS 38 AND 39 RP 2R6545 PARTS 1 AND 2 RP 2R4747 PART 1 RP 2R1332 PARTS 1 TO 3

(Certificate authorized by Section 352 of the Municipal Act, 2001, S.O. 2001, c.25)

CURRENT LEVY:	INTERIM	FINAL	SUPP/OMIT/OTHER	ADJUSTMENT FOR CAP/CLAWBACK	TOTAL LEVY
	\$25,871.48	\$0.00	\$650.00	0.00	\$26,521.48

INSTALMENTS	TAXES LEVIED	TAXES PAST DUE	PENALTY / INTEREST	TOTAL OUTSTANDING
Interim Inst. 1. Feb 25, 22	\$12,936.48	\$12,936.48	\$161.71	\$13,098.19
Interim Inst. 2. Apr 27, 22	\$12,935.00	\$0.00	\$0.00	\$12,935.00
Final Inst. 1.	\$0.00	\$0.00	\$0.00	\$0.00
Final Inst. 2.	\$0.00	\$0.00	\$0.00	\$0.00
Supp/Omit/Other	\$650.00	\$650.00	\$7.50	\$657.50

PRIOR YEAR LEVY	\$51,742.94
-----------------	-------------

(YEARS NOT DETAILED BELOW ARE PAID IN FULL)

PRIOR YEARS	TAXES PAST DUE	PENALTY / INTEREST	TOTAL OUTSTANDING
2021	\$51,742.94	\$6,628.97	\$58,371.91
2020	\$58,183.84	\$13,255.09	\$71,438.93
2019 and Prior DEFERRED TAXES ON ACCOUNT CREDIT	\$0.00	\$0.00	\$0.00
			\$0.00
GRAND TOTAL OUTSTANDING (ALL YEARS):			\$156,501.53

I HEREBY CERTIFY THAT THE ABOVE STATEMENTS RESPECTIVELY SHOW:

1. The current amount of taxes on Real Property and whether any or all of the taxes have been paid as at this date in connection with the above lands, and that the Interim and/or Final taxes as described above, for The Corporation of the City of Brantford have been levied for the current year; and
2. All arrears of taxes returned to this office and due and owing against the above lands.

(FOR) CITY TREASURER



TAX CERTIFICATE

Property Tax Office: 58 Dalhousie St. (N3T 2J2)
(Mail To) P.O. Box 515, Brantford, ON N3T 6L6
Phone: (519) 759-4150 Email: tax.info@brantford.ca
www.brantford.ca

LOCAL IMPROVEMENTS ASSESSED TO THE PROPERTY TO DATE INCLUDE:

<u>BY LAW</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>EXPIRY</u>
---------------	--------------------	---------------	---------------

Note: The City of Brantford does not have any properties with local improvement charges added to property tax accounts.

- Water and Sewer Arrears should be checked with Customer Services, at P.O. Box 515, Brantford, ON. N3T 6L6. Phone 519-756-1360.
- This Certificate reflects only those charges added to the Tax Collectors Roll up to the date of Certification.
- Any Credit Balance appearing on this Certificate is not verified. No adjustment should be made unless the credit balance is a known and acknowledged overpayment.
- The Tax Levy to date does not include subsequent supplementary taxes that may be levied and added under Section 33 or 34 of the Assessment Act, R.S.O. 1990, c.A.31, as amended, nor does it include adjustments that may be made under Section 357, 358 and 359 of the Municipal Act, and Section 39.1 and 40 of the Assessment Act.
- Supplementary tax bills for new buildings and additions/improvements to existing buildings, etc., have various due dates depending on when the billing is issued. They are normally payable in two installments with 21 days notice.
- Tax due dates for regular billings are normally during the months of February, April, June and September. Please call to verify this years due dates.
- If the taxes on this property are paid by **Pre-Authorized Payment (PAP)**, the owner is responsible for notifying the Tax Office when to cancel the PAP deductions. Deductions can be stopped up to the day before the PAP file is transmitted to our bank. Once the file is transmitted, the payments will be processed. We will not refund any payments that have been processed prior to notice being given to cancel the deductions. Taxes can be adjusted on closing to include the final PAP deduction.



TAX CERTIFICATE

Property Tax Office: 58 Dalhousie St. (N3T 2J2)
 (Mail To) P.O. Box 515, Brantford, ON N3T 6L6
 Phone: (519) 759-4150 Email: tax.info@brantford.ca
www.brantford.ca

CERTIFICATION DATE	ROLL NUMBER
March 21, 2022	2906-030-007-07910-0000

CERTIFICATE NUMBER	FEE PAID	ACCOUNT NO.	REFERENCE #
250217	\$80.00	00964411	25198/2

REQUESTED BY:	PROPERTY OWNER & LEGAL DESCRIPTION
BLAKE, CASSELS & GRAYDON LLP BARRISTERS & SOLICITORS 199 BAY ST SUITE 4000 TORONTO ON M5L 1A9	MAHAL VENTURE CAPITAL INC 403 S/S@ ADAMS CON 3 PT LOT 38 RP 2R6421 PART 2

(Certificate authorized by Section 352 of the Municipal Act, 2001, S.O. 2001, c.25)

CURRENT LEVY:	INTERIM	FINAL	SUPP/OMIT/ OTHER	ADJUSTMENT FOR CAP/CLAWBACK	TOTAL LEVY
	\$506.75	\$0.00	\$650.00	0.00	\$1,156.75

INSTALMENTS	TAXES LEVIED	TAXES PAST DUE	PENALTY / INTEREST	TOTAL OUTSTANDING
Interim Inst. 1. Feb 25, 22	\$253.75	\$253.75	\$3.17	\$256.92
Interim Inst. 2. Apr 27, 22	\$253.00	\$0.00	\$0.00	\$253.00
Final Inst. 1.	\$0.00	\$0.00	\$0.00	\$0.00
Final Inst. 2.	\$0.00	\$0.00	\$0.00	\$0.00
Supp/Omit/Other	\$650.00	\$650.00	\$7.50	\$657.50

PRIOR YEAR LEVY	\$1,013.49
-----------------	------------

(YEARS NOT DETAILED BELOW ARE PAID IN FULL)

PRIOR YEARS	TAXES PAST DUE	PENALTY / INTEREST	TOTAL OUTSTANDING
2021	\$1,013.49	\$129.80	\$1,143.29
2020	\$1,139.65	\$259.77	\$1,399.42
2019 and Prior DEFERRED TAXES ON ACCOUNT CREDIT	\$0.00	\$0.00	\$0.00
GRAND TOTAL OUTSTANDING (ALL YEARS):			\$3,710.13

I HEREBY CERTIFY THAT THE ABOVE STATEMENTS RESPECTIVELY SHOW:

1. The current amount of taxes on Real Property and whether any or all of the taxes have been paid as at this date in connection with the above lands, and that the Interim and/or Final taxes as described above, for The Corporation of the City of Brantford have been levied for the current year; and
2. All arrears of taxes returned to this office and due and owing against the above lands.

(FOR) CITY TREASURER



TAX CERTIFICATE

Property Tax Office: 58 Dalhousie St. (N3T 2J2)
(Mail To) P.O. Box 515, Brantford, ON N3T 6L6
Phone: (519) 759-4150 Email: tax.info@brantford.ca
www.brantford.ca

LOCAL IMPROVEMENTS ASSESSED TO THE PROPERTY TO DATE INCLUDE:

<u>BY LAW</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>EXPIRY</u>
---------------	--------------------	---------------	---------------

Note: The City of Brantford does not have any properties with local improvement charges added to property tax accounts.

- Water and Sewer Arrears should be checked with Customer Services, at P.O. Box 515, Brantford, ON. N3T 6L6. Phone 519-756-1360.
- This Certificate reflects only those charges added to the Tax Collectors Roll up to the date of Certification.
- Any Credit Balance appearing on this Certificate is not verified. No adjustment should be made unless the credit balance is a known and acknowledged overpayment.
- The Tax Levy to date does not include subsequent supplementary taxes that may be levied and added under Section 33 or 34 of the Assessment Act, R.S.O. 1990, c.A.31, as amended, nor does it include adjustments that may be made under Section 357, 358 and 359 of the Municipal Act, and Section 39.1 and 40 of the Assessment Act.
- Supplementary tax bills for new buildings and additions/improvements to existing buildings, etc., have various due dates depending on when the billing is issued. They are normally payable in two installments with 21 days notice.
- Tax due dates for regular billings are normally during the months of February, April, June and September. Please call to verify this years due dates.
- If the taxes on this property are paid by **Pre-Authorized Payment (PAP)**, the owner is responsible for notifying the Tax Office when to cancel the PAP deductions. Deductions can be stopped up to the day before the PAP file is transmitted to our bank. Once the file is transmitted, the payments will be processed. We will not refund any payments that have been processed prior to notice being given to cancel the deductions. Taxes can be adjusted on closing to include the final PAP deduction.

Appendix “G”

Burr, Chris

From: Ryan S. Cooper <RCooper@dickinson-wright.com>
Sent: Tuesday, May 17, 2022 3:06 PM
To: Burr, Chris
Cc: Lehman, Rachel; Treffry, Ngina; David P. Preger; Lisa S. Corne; Paul A. Muchnik; Hugo He; Lorean E. Torres
Subject: KSV/12175622 (Mahal) - Purchaser's closing documents
Attachments: 4894-2733-0336 v1 Purchaser_s_Direction_re_Title.pdf; 4894-1061-8656 v1 Purchaser_s_Undertaking_to_Readjust.pdf; 4888-0644-2272 v1 General_Conveyance.pdf; 4879-5086-9792 v1 HST_Certificate_and_Indemnity.pdf; 4885-2006-6333 v1 Authorizing_Resolutions_re_Asset_Purchase (signed).pdf; 4860-8853-3280 v1 Bring_Down_of_Purchaser.pdf; 4858-3680-9504 v1 Assignment_and_Assumption_Agreement.pdf

External Email | Courrier électronique externe

Hi Chris,

See attached Purchaser's signed documents, to be held in escrow until mutual confirmation of closing.

Let us know if there are any other documents outstanding from us.

-Ryan

Ryan S. Cooper Lawyer

199 Bay Street
Suite 2200
Commerce Court West
Toronto ON M5L 1G4

Phone 416-644-2824
Fax 844-670-6009
Email RCooper@dickinsonwright.com

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DICKINSON WRIGHT LLP

ARIZONA CALIFORNIA FLORIDA ILLINOIS KENTUCKY MICHIGAN NEVADA
OHIO TENNESSEE TEXAS WASHINGTON D.C. TORONTO

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Information confidentielle : Le présent message, ainsi que tout fichier qui y est joint, est envoyé à l'intention exclusive de son ou de ses destinataires; il est de nature confidentielle et peut constituer une information privilégiée. Nous avvertissons toute personne autre que le destinataire prévu que l'examen, la retransmission, l'impression, la copie, la distribution ou toute autre utilisation de ce message et de tout fichier qui y est joint est strictement interdit. Si vous n'êtes pas le destinataire prévu, veuillez en aviser immédiatement l'expéditeur par retour de courriel et supprimer ce message et tout document joint de votre système.

Appendix “H”

PURCHASER’S UNDERTAKING TO READJUST

TO: KSV Restructuring Inc., in its capacities as court-appointed receiver and manager and trustee in bankruptcy of Mahal Venture Capital Inc. and Golden Miles Food Corporation, and not in its personal or corporate capacity

AND TO: Blake, Cassels & Graydon LLP, its solicitors herein

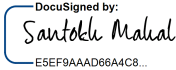
RE: 12175622 Canada Ltd. (the “Purchaser”) purchase from KSV Restructuring Inc. (the “Receiver”), in its capacities as court-appointed receiver and manager and trustee in bankruptcy of Mahal Venture Capital Inc. and Golden Miles Food Corporation, and not in its personal or corporate capacity (the “Vendor”) pursuant to an asset purchase agreement dated March 18, 2022 (the “Purchase Agreement”) with respect to certain lands and premises municipally known as 155 Adams Blvd, Brantford, ON (the “Property”)

IN CONSIDERATION of, and notwithstanding the closing of the above-noted transaction, the undersigned hereby undertakes to re-adjust on account of any of the items contained in the Statement of Adjustments within 45 days from the closing date, upon written request by the Vendor.

This Undertaking may be transmitted by facsimile copier or pdf transmission and may be relied upon by the party or parties receiving such transmitted version in the same manner and to the same extent as if it were an original, manually signed version.

Dated this day of May, 2022

12175622 CANADA LTD.

Per: 
Name: Santokh Singh Mahal
Title: President

I have the authority to bind the corporation.

Appendix “I”

Burr, Chris

From: Treffry, Ngina
Sent: Tuesday, June 7, 2022 10:31 AM
To: 'Paul A. Muchnik'; Lehman, Rachel; 'Glavota, Dom'
Cc: 'Fraser, Julie'; 'Ryan S. Cooper'; 'David P. Preger'; 'Hugo He'; 'Lisa S. Corne'; 'David Z. Seifer'; Burr, Chris; 'Mitch Vininsky'; 'Noah Goldstein'
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Funds
Attachments: Acknowledgement from City of Brantford re payment of Tax Arrears.pdf; TOR_2024-#13144845-v1-Letter_to_the_City_of_Brantford_Utilities_-_Payment_of_water_arrears_-_155_Adams_Boulevard - signed.pdf; downloadPDF (1) Chq 39.pdf; Vendor's Undertaking re Realty Taxes.pdf

Good morning Paul,

Please see attached evidence of payment of the property tax and water arrears which satisfies our client's undertaking, a copy of which is also attached.

Regards,

Ngina Treffry (she, her, hers)
Law Clerk
ngina.treffry@blakes.com
T. +1-416-863-2253
C. +1-519-771-0485

From: Paul A. Muchnik <PMuchnik@dickinson-wright.com>
Sent: Wednesday, May 18, 2022 5:04 PM
To: Lehman, Rachel <rachel.lehman@blakes.com>; Glavota, Dom <Dom.Glavota@gowlingwlg.com>
Cc: Fraser, Julie <Julie.Fraser@gowlingwlg.com>; Ryan S. Cooper <RCooper@dickinson-wright.com>; David P. Preger <DPreger@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Treffry, Ngina <ngina.treffry@blakes.com>; Burr, Chris <chris.burr@blakes.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>
Subject: FW: EXTERNAL: RE: KSV/12175622 (Mahal) - Funds

External Email | Courrier électronique externe

Hi All,

Please see the following registered documents:

1. Application for Vesting Order
2. Charge
3. Notice of GAR
4. Notice of Security Interest
5. Application (General)

Thank-you to all for all your help and patience getting this one across the finish line.

Regards,
Paul

Paul A. Muchnik Partner

199 Bay Street
Suite 2200
Commerce Court West
Toronto ON M5L 1G4

Phone 416-777-4004
Mobile 416-319-0762
Fax 844-670-6009
Email PMuchnik@dickinsonwright.com

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DICKINSON WRIGHT LLP

ARIZONA CALIFORNIA FLORIDA ILLINOIS KENTUCKY MICHIGAN NEVADA
OHIO TENNESSEE TEXAS WASHINGTON D.C. TORONTO

From: Lehman, Rachel <rachel.lehman@blakes.com>

Sent: Wednesday, May 18, 2022 4:50 PM

To: Glavota, Dom <Dom.Glavota@gowlingwlg.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Fraser, Julie <Julie.Fraser@gowlingwlg.com>; Ryan S. Cooper <RCooper@dickinson-wright.com>

Cc: David P. Preger <DPreger@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>; Treffry, Ngina <ngina.treffry@blakes.com>; Burr, Chris <chris.burr@blakes.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>

Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Funds

Thank you.

Attached is the signed Receiver's Certificate. We are now closed and all Requisite Deliveries can be released from escrow. DW team, please provide us with the registered documents when available.

Many thanks,

Rachel Lehman (she, her, hers)

Associate

rachel.lehman@blakes.com

T. +1-416-863-5816

C. +1-604-992-3657

From: Glavota, Dom <Dom.Glavota@gowlingwlg.com>

Sent: Wednesday, May 18, 2022 4:49 PM

To: Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lehman, Rachel <rachel.lehman@blakes.com>; Fraser, Julie <Julie.Fraser@gowlingwlg.com>; Ryan S. Cooper <RCooper@dickinson-wright.com>

Cc: David P. Preger <DPreger@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>; Treffry, Ngina <ngina.treffry@blakes.com>; Burr, Chris <chris.burr@blakes.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>

Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Funds

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We have what we need to close

Dom

Dom Glavota
Partner



From: Paul A. Muchnik <PMuchnik@dickinson-wright.com>
Sent: May-18-22 4:44 PM
To: Lehman, Rachel <rachel.lehman@blakes.com>; Fraser, Julie <Julie.Fraser@ca.gowlingwlg.com>; Ryan S. Cooper <RCooper@dickinson-wright.com>; Glavota, Dom <Dom.Glavota@ca.gowlingwlg.com>
Cc: David P. Preger <DPreger@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>; Treffry, Ngina <ngina.treffry@blakes.com>; Burr, Chris <chris.burr@blakes.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Funds

This message originated from outside of Gowling WLG. | Ce message provient de l'extérieur de Gowling WLG.

Thanks Rachel.

I too confirm that the Purchaser is in receipt of all of the Requisite Deliveries. Thanks

Paul A. Muchnik Partner

199 Bay Street
Suite 2200
Commerce Court West
Toronto ON M5L 1G4

Phone 416-777-4004
Mobile 416-319-0762
Fax 844-670-6009
Email PMuchnik@dickinsonwright.com

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DICKINSON WRIGHT LLP

ARIZONA CALIFORNIA FLORIDA ILLINOIS KENTUCKY MICHIGAN NEVADA
OHIO TENNESSEE TEXAS WASHINGTON D.C. TORONTO

From: Lehman, Rachel <rachel.lehman@blakes.com>
Sent: Wednesday, May 18, 2022 4:41 PM
To: Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Fraser, Julie <Julie.Fraser@gowlingwlg.com>; Ryan S. Cooper <RCooper@dickinson-wright.com>; Glavota, Dom <Dom.Glavota@gowlingwlg.com>
Cc: David P. Preger <DPreger@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>; Treffry, Ngina <ngina.treffry@blakes.com>; Burr, Chris <chris.burr@blakes.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>
Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Funds
Importance: High

Paul/Ryan and Julie/Dom,

KSV has confirmed receipt of the \$15,947,082.45 wire from Gowlings, so the Vendor is in receipt of the Requisite Deliveries pursuant to the DRA. Please confirm that you are both in receipt of your respective Requisite Deliveries, and I will then forward the signed Receiver's Certificate and we will be closed and DW can proceed to register before 5pm.

Thanks,

Rachel Lehman (she, her, hers)

Associate

rachel.lehman@blakes.com

T. +1-416-863-5816

C. +1-604-992-3657

From: Paul A. Muchnik <PMuchnik@dickinson-wright.com>

Sent: Wednesday, May 18, 2022 3:58 PM

To: Fraser, Julie <Julie.Fraser@gowlingwlg.com>; Glavota, Dom <Dom.Glavota@gowlingwlg.com>

Cc: David P. Preger <DPreger@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>; Treffry, Ngina <ngina.treffry@blakes.com>; Burr, Chris <chris.burr@blakes.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>; Ryan S. Cooper <RCooper@dickinson-wright.com>; Lehman, Rachel <rachel.lehman@blakes.com>

Subject: RE: EXTERNAL: RE: KSV/12175622 (Mahal) - Funds

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Excellent. Thanks Julie.

Paul A. Muchnik Partner

199 Bay Street
Suite 2200
Commerce Court West
Toronto ON M5L 1G4

Phone 416-777-4004

Mobile 416-319-0762

Fax 844-670-6009

[Profile](#) [V-Card](#)

Email PMuchnik@dickinsonwright.com

DICKINSON WRIGHT LLP

ARIZONA CALIFORNIA FLORIDA ILLINOIS KENTUCKY MICHIGAN NEVADA
OHIO TENNESSEE TEXAS WASHINGTON D.C. TORONTO

From: Fraser, Julie <Julie.Fraser@gowlingwlg.com>

Sent: Wednesday, May 18, 2022 3:57 PM

To: Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Glavota, Dom <Dom.Glavota@gowlingwlg.com>

Cc: David P. Preger <DPreger@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>; Treffry, Ngina <ngina.treffry@blakes.com>; Burr, Chris <chris.burr@blakes.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>; Ryan S. Cooper <RCooper@dickinson-wright.com>; Lehman, Rachel <rachel.lehman@blakes.com>

Subject: EXTERNAL: RE: KSV/12175622 (Mahal) - Funds

Hi Paul – I have messaged to you and your clerk as requested, I think our emails crossed.

Compose Message Status



Number of Messages Sent: 3 of 3

STATUS	MESSAGE	RESULT
✓	CHARGE 1 to Hugo He	Message Successfully Sent
✓	NO ASSGN RENT GEN 2 to Hugo He	Message Successfully Sent
✓	NO SEC INTEREST to Hugo He	Message Successfully Sent

warmest regards, Julie Fraser

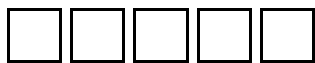
Law Clerk

T +1 416 862 4312

julie.fraser@gowlingwlq.com



Gowling WLG (Canada) LLP
Suite 1600, 1 First Canadian Place
100 King Street West
Toronto ON M5X 1G5
Canada



gowlingwlq.com

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From: Paul A. Muchnik <PMuchnik@dickinson-wright.com>

Sent: May 18, 2022 3:52 PM

To: Glavota, Dom <Dom.Glavota@ca.gowlingwlq.com>

Cc: David P. Preger <DPreger@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>; Treffry, Ngina <ngina.treffry@blakes.com>; Burr, Chris <chris.burr@blakes.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>; Ryan S. Cooper <RCooper@dickinson-wright.com>; Fraser, Julie

<Julie.Fraser@ca.gowlingwlg.com>; Lehman, Rachel <rachel.lehman@blakes.com>

Subject: KSV/12175622 (Mahal) - Funds

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Hi Dom,

In accordance with the attached DRA, we will be registering the two applications and the Charge and GAR on closing. At your earliest convenience, please have the Charge and GAR messaged in Terraview to my clerk, Hugo He. Thanks

Regards,
Paul

Paul A. Muchnik Partner

199 Bay Street	Phone 416-777-4004
Suite 2200	Mobile 416-319-0762
Commerce Court West	Fax 844-670-6009
Toronto ON M5L 1G4	Email PMuchnik@dickinsonwright.com

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DICKINSON WRIGHT LLP

ARIZONA CALIFORNIA FLORIDA ILLINOIS KENTUCKY MICHIGAN NEVADA
OHIO TENNESSEE TEXAS WASHINGTON D.C. TORONTO

From: Glavota, Dom <Dom.Glavota@gowlingwlg.com>
Sent: Wednesday, May 18, 2022 3:30 PM
To: Lehman, Rachel <rachel.lehman@blakes.com>
Cc: David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>; Treffry, Ngina <ngina.treffry@blakes.com>; Burr, Chris <chris.burr@blakes.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>; Ryan S. Cooper <RCooper@dickinson-wright.com>; Fraser, Julie <Julie.Fraser@gowlingwlg.com>
Subject: EXTERNAL: RE: KSV/12175622 (Mahal) - Funds

Rachel, we have started our wire process and I will let you know once the wire to KSV has been sent and will give you the wire confirmation. Attached is the fully executed consent between KSV and FCC for your records.

Dom

Dom Glavota
Partner



From: Lehman, Rachel <rachel.lehman@blakes.com>
Sent: May-18-22 3:14 PM
To: Ryan S. Cooper <RCooper@dickinson-wright.com>
Cc: David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>; Treffry, Ngina <ngina.treffry@blakes.com>; Burr, Chris <chris.burr@blakes.com>; Glavota, Dom <Dom.Glavota@ca.gowlingwlg.com>; Mitch Vininsky <mvininsky@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>
Subject: RE: KSV/12175622 (Mahal) - Funds

This message originated from outside of Gowling WLG. | Ce message provient de l'extérieur de Gowling WLG.

Thanks Ryan. We will advise once we hear from KSV that the \$15,947,082.45 has landed in their account. We assume this is the case since the wire has been sent, but could DW and Gowlings each confirm that you are in receipt of all Requisite Deliveries pursuant to the DRA?

Regards,

Rachel Lehman (she, her, hers)
Associate
rachel.lehman@blakes.com
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199 Bay Street, Suite 4000, Toronto ON M5L 1A9 ([Map](#))
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From: Ryan S. Cooper <RCooper@dickinson-wright.com>
Sent: Wednesday, May 18, 2022 3:02 PM
To: Lehman, Rachel <rachel.lehman@blakes.com>; Burr, Chris <chris.burr@blakes.com>
Cc: David P. Preger <DPreger@dickinson-wright.com>; Paul A. Muchnik <PMuchnik@dickinson-wright.com>; Lisa S. Corne <LCorne@dickinson-wright.com>; David Z. Seifer <DSeifer@dickinson-wright.com>; Hugo He <HHe@dickinson-wright.com>; Treffry, Ngina <ngina.treffry@blakes.com>; Glavota, Dom <Dom.Glavota@gowlingwlg.com>
Subject: KSV/12175622 (Mahal) - Funds

External Email | Courriel électronique externe

Rachel, Chris,

Dom has advised that Gowlings is in funds and have initiated the wire to KSV. Dom is copied here and you can reach out to him directly if necessary.

-Ryan

Ryan S. Cooper Lawyer

199 Bay Street
Suite 2200
Commerce Court West
Toronto ON M5L 1G4

Phone 416-644-2824
Fax 844-670-6009
Email RCooper@dickinsonwright.com

[Profile](#) [V-Card](#)

DICKINSON WRIGHT LLP

ARIZONA CALIFORNIA FLORIDA ILLINOIS KENTUCKY MICHIGAN NEVADA
OHIO TENNESSEE TEXAS WASHINGTON D.C. TORONTO

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Appendix “J”



Mitch Vininsky
ksv advisory inc.

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Toronto, Ontario, M5H 1J9
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F +1 416 932 6266

mvininsky@ksvadvisory.com
ksvadvisory.com

May 25, 2022

VIA COURIER

City of Brantford
Customer Services Utilities
58 Dalhousie Street
Brantford, ON N3T 2J2

Dear Sirs:

**Re: Mahal Venture Capital Inc. and Golden Miles Food Corporation
Sale to 12175622 Canada Ltd. of the property municipally known as
155 Adams Blvd, Brantford, Ontario, and legally described in PINs 32281-0177(LT)
and
32281-0309(LT) as more particularly set out in Schedule "A" attached (the "Property")
Assessment Roll Nos.: 2906-030-007-07200-0000 and 2906-030-007-07910-0000**

This letter is to advise the City of Brantford (the "City") that on May 18, 2022, the Receiver completed a sale of the Property to 12175622 Canada Ltd. Please find enclosed a cheque in the amount of \$167,402.39 payable to the City, representing payment of the property tax arrears, interest and penalties up to May 31, 2022, for the Property, calculated as follows:

Item	Amount Outstanding as per Tax Certificates (up to March 31, 2022)	April 27, 2022 Tax Instalment	Water Arrears	Interest and Penalties for April and May, 2022	Total
Property Taxes for Roll No. 2906-030-007-07910-0000	\$3,457.13	\$253.00	\$0.00	\$79.58	\$3,789.71
Property Taxes for Roll No. 2906-030-007-07200-0000	\$143,566.53	\$12,935.00	\$3,656.83	\$3,454.32	\$163,612.68
Total					\$167,402.39

COPY

Kindly acknowledge receipt of the enclosed cheque by executing the enclosed photocopy of this letter, where indicated, and return same to the attention of the undersigned in the self-addressed, self-stamped envelope enclosed.

PAID
4 MAY 30 2022
\$167,402.39 m
CITY OF BRANTFORD

If you have any questions, please contact the undersigned at mvininsky@ksvadvisory.com or 416-932-6013.

Yours truly,

**KSV RESTRUCTURING INC.,
IN ITS CAPACITIES AS COURT-APPOINTED RECEIVER AND MANAGER,
AND TRUSTEE IN BANKRUPTCY OF
MAHAL VENTURE CAPITAL INC. AND GOLDEN MILES FOOD CORPORATION
AND NOT IN ITS PERSONAL OR CORPORATE CAPACITY**



Per: Mitch Vininsky

MV:lq
Encl.

The undersigned acknowledges receipt of the enclosed cheque in the amount of \$167,402.39 this ____ day of May, 2022.

CITY OF BRANTFORD

By: _____
Name:
Title:

SCHEDULE "A"

LEGAL DESCRIPTION

Municipal Address: 155 Adams Boulevard, Brantford, Ontario

PIN: 32281-0177(LT)

Legal Description:

PT LT 38 CON 3 GEOGRAPHIC TWP OF BRANTFORD, BEING PT 2 ON 2R4137;
BRANTFORD CITY; T/W EASEMENT OVER PART LOTS 37 & 38, CON 3
GEOGRAPHIC TWP OF BRANTFORD, PT 24,25,26,30,31,32,36,37,38,42,43,44, 2R6421
AS IN BC66565 AND PT RELEASE IN BC96373

PIN: 32281-0309(LT)

Legal Description:

FIRSTLY: PART LOTS 38, 39, CONCESSION 3 BRANTFORD CITY DESIGNATED AS
PARTS 1, 2, PLAN 2R6545; SUBJECT TO EASEMENT OVER PART 2, PLAN 2R6545 AS
IN BC304245; SECONDLY: PART LOTS 38, 39, CONCESSION 3 BRANTFORD CITY
DESIGNATED AS PARTS 1, 2, 3, PLAN 2R1332 AND PART 1, PLAN 2R4747; CITY OF
BRANTFORD