

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

B E T W E E N :

GEORGE VASTIS

Plaintiff  
(Defendant to the Counterclaim)

- and -

HELEN VASTIS

Plaintiff

- and -

CHRISTOS KOMMATAS

Defendant  
(Plaintiff to the Counterclaim)

- and -

CALLDRON GAS BARS LTD. and 1195705 ONTARIO INC.,  
carrying on business as OLD PRO DRIVING RANGE

Defendants  
(Defendants to the Counterclaim)

**MOTION RECORD  
(Returnable March 27, 2023)**

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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

B E T W E E N :

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Plaintiff  
(Defendant to the Counterclaim)

- and -

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- and -

CALLDRON GAS BARS LTD. and 1195705 ONTARIO INC.,  
carrying on business as OLD PRO DRIVING RANGE

Defendants  
(Defendants to the Counterclaim)

**NOTICE OF MOTION  
(Returnable March 27, 2023)**

The Fuller Landau Group Inc., in its capacity as court-appointed liquidator and receiver (in these capacities, the “**Liquidator**”) of the undertaking, property and assets of Calldron Gas Bars Ltd. (“**Calldron**”) and 1195705 Ontario Inc. o/a Old Pro Driving Range (“**Old Pro**”, and together with Calldron are the “**Companies**”) will make a motion to the Court, on Monday, March 27, 2023, at 12:00 pm or as soon after that time as the motion can be heard, at 330 University Ave, Toronto, Ontario.

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

- ☐ In writing under subrule 37.12.1(1) because it is (on consent /or / unopposed /or / made without notice);
- ☐ In writing as an opposed motion under subrule 37.12.1(4);
- ☐ In person;
- ☐ By telephone conference;
- ☒ By video conference.

at the following location

330 University Avenue, Toronto, Ontario, M5G 1R7  
Zoom link to be provided

**THE MOTION IS FOR:**

1. an Order substantially in the form attached at Tab 3 of this Motion Record, including:
  - (a) if necessary, abridging and validating the time for service and filing of the notice of motion and the motion record contained herein, validating service and dispensing with further service upon any other persons not already served with this notice of motion and motion record so that the motion is properly returnable today;
  - (b) approving the activities of the Liquidator and its counsel as outlined in the First Report of the Liquidator dated March 17, 2023 (the “**First Report**”), and the confidential appendix thereto (the “**Confidential Appendix 1**”);
  - (c) approving the listing agreement for the sale of the property located at 10733 Highway #7 and 10365 Highway #7, Acton, Ontario (the “**Acton Property**”) between the Liquidator and CBRE Limited (“**CBRE**”) as the

listing realtor (the “**Listing Agreement**”) and authorizing the Liquidator to enter into the Listing Agreement;

- (d) approving the lease between Old Pro Management Consulting Ltd. (the “**Tenant**”) and the Liquidator dated March 14, 2023 (the “**Lease**”), and authorizing the Liquidator to enter into the Lease;
- (e) authorizing and directing J&J, Chartered Professional Accountants (the “**Accountants**”) to finalize the Companies’ fiscal 2022 financial statements;
- (f) authorizing and directing the Accountants to prepare and submit the Companies’ tax filings for the 2022 fiscal year;
- (g) sealing Confidential Appendix 1, which contains information related to the solicitation of proposals for the sale of the Acton Property, until the earlier of: (i) entering into an unconditional agreement of purchase and sale for the Acton Property; or (ii) a further Order of this Court;
- (h) approving the fees and disbursements of the Liquidator and its counsel; and
- (i) such further and other relief as counsel may advise and this Honourable Court may permit.

#### **THE GROUNDS FOR THE MOTION ARE:**

##### **Background**

- (a) Chris Kommatas (“**Chris**”) and George Vastis (“**George**”, and together with Chris are the “**Principals**”), are each 50% shareholders of the Companies. The Principals are also the officers and directors of the Companies;

- (b) Calldron was incorporated in 1984 and its principal business was the acquisition and development of real property. Old Pro was incorporated in 1996 to operate a golf driving range (the **“Driving Range Business”**);
- (c) Calldron owns the Acton Property, which was being developed as a golf course;
- (d) On October 11, 2022, after lengthy litigation involving the Principals, Justice Dietrich issued a judgment (the **“Judgment”**) that required, among other things, that the Companies be wound up;
- (e) On December 20, 2022, Justice Dietrich approved an Order for the winding up of the Companies (the **“Winding Up Order”**) and the appointment of the Liquidator to facilitate same;

#### **Activities since the Winding Up Order**

- (f) as detailed in the First Report, the Liquidator has taken various steps to take possession of the Companies’ properties, operations and assets. The Liquidator has also met and corresponded with the Principals and their counsel, stakeholders, and tenants at the properties owned by Calldron to ensure an efficient transition;

#### **The Lease**

- (g) at the time of the Liquidator’s appointment the Driving Range Business was closed for the season. However, based on a review of the most recent financial information, the Driving Range Business was profitable. As such, the Liquidator considered options for operating the Driving Range Business for the upcoming 2023 season;
- (h) as part of its deliberations, the Liquidator communicated with Robert Ware, who was the operations manager since 2005, with respect to operating the Driving Range Business;

- (i) following negotiations between the Liquidator and Mr. Ware, the Liquidator and the Tenant (a corporation operated by Mr. Ware) agreed on the Lease, permitting the Tenant to operate the Driving Range Business, at the Tenant's expense, and on an 'as is, where is' basis;
- (j) the Liquidator recommends approval of the Lease as it will allow the Driving Range Business to operate with minimal oversight by the Liquidator while generating comparable profits to the previous year;

#### **Listing of the Acton Property**

- (k) on March 3, 2023, the Liquidator invited seven reputable real estate brokers to submit written proposals for real estate broker services related to the marketing and sale of the Acton Property;
- (l) the proposals were delivered on or before March 13, 2023. The Liquidator has reviewed the proposals and has identified CBRE as the best candidate based on the criteria identified in the First Report;
- (m) the Liquidator recommends the approval of the Listing Agreement so that CBRE may assist with the marketing and sale of the Acton Property;

#### **2022 Financial Statements and Tax Filings**

- (n) the Liquidator has been advised by the Accountants, that they have prepared the fiscal 2022 financial statements for the Companies (the "**2022 Statements**");
- (o) the 2022 Statements were prepared prior to the Liquidator's appointment, and as such the Liquidator cannot verify or otherwise approve their contents. The Liquidator contacted the Principals, seeking their approval of the 2022 Statements. At this time, George has approved the 2022 Statements, but Chris has not;

- (p) the Liquidator recommends that the Accountants be provided with authorization to finalize the 2022 Statements and to complete the necessary tax filings so that all filings are brought current and any amounts due are paid;

### **Sealing Order**

- (q) Confidential Appendix 1 contains commercially sensitive information that may have a negative impact on the realization and marketability of the Acton Property;
- (r) Confidential Appendix 1 should be subject to a sealing order of this Honourable Court until the earlier of: (i) the closing of an Agreement of Purchase and Sale for the Acton Property; or (ii) by further Order of this Court. The effects of keeping Confidential Appendix 1 from the public record outweighs the potentially negative effects of doing so;

### **Other Matters**

- (s) as outlined in the Fee Affidavits of the Liquidator and Liquidator's counsel, the Liquidator and its counsel are seeking approval of their fees and disbursements for services rendered:
  - (i) in the instance of the Liquidator, up to and including to February 27, 2023; and
  - (ii) in the instance of the Liquidator's counsel, up to and including March 16, 2023;
- (t) the provisions of the *Bankruptcy and Insolvency Act*, the *Courts of Justice Act*; and
- (u) such further and other grounds as counsel may advise and this Honourable Court may permit.

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

- (v) the First Report of the Liquidator dated March 17, 2023, and the Appendices attached thereto; and
- (w) such further and other evidence as counsel may advise and this Honourable Court may permit.

March 17, 2023

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GEORGE VASTIS et al  
Plaintiffs

CHRISTOS KOMMATAS et al  
Defendants

Court File No.: CV-20-00644241-00CL

CHRISTOS KOMMATAS  
Plaintiff by Counterclaim

GEORGE VASTIS  
Defendant to the Counterclaim

**ONTARIO  
SUPERIOR COURT OF JUSTICE -  
COMMERCIAL LIST**

Proceeding commenced at Toronto

**NOTICE OF MOTION  
(Returnable MARCH 27, 2023)**

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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**B E T W E E N:**

**GEORGE VASTIS**

Plaintiff  
(Defendant to the Counterclaim)

- and -

**HELEN VASTIS**

Plaintiff

- and -

**CHRISTOS KOMMATAS**

Defendant  
(Plaintiff to the Counterclaim)

- and -

**CALLDRON GAS BARS LTD. and 1195705 ONTARIO INC., carry on business as OLD  
PRO DRIVING RANGE**

Defendants  
(Defendant to the Counterclaim)

**FIRST REPORT OF  
THE FULLER LANDAU GROUP INC.  
IN ITS CAPACITY AS THE COURT-APPOINTED LIQUIDATOR OF  
CALLDRON GAS BARS LTD. and 1195705 ONTARIO INC., carrying on business  
as OLD PRO DRIVING RANGE**

**March 17, 2023**

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<b>“O”</b>	-	Affidavit of Fees of Spencer Jones dated March 17, 2023

**Confidential Appendix “1” -                      Summary of Realtor Proposals**

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
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**CALLDRON GAS BARS LTD. and 1195705 ONTARIO INC., carry on business as OLD  
PRO DRIVING RANGE**

Defendants  
(Defendant to the Counterclaim)

**INTRODUCTION**

1. On December 20, 2022 the Honourable Justice Dietrich of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) granted an order (the “**Winding Up Order**”), appointing The Fuller Landau Group Inc. as receiver and liquidator (in these capacities, the “**Liquidator**”) of the property, assets and undertaking of Calldron Gas Bars Ltd. (“**Calldron**”) and 1195705 Ontario Inc. cob as Old Pro Driving Range (“**Old Pro**” and together with Calldron are the “**Companies**”). A copy of the Winding Up Order is attached as **Appendix “A”** and a copy of the endorsement of Justice Dietrich relating to the Wind Up Order (the “**Wind Up Endorsement**”) is attached as **Appendix “B”**.

2. While the Winding Up Order was granted on December 20, 2023, a signed copy of said Order was not received until December 23, 2023. As such, the Liquidator's activities with respect to the Companies commenced on December 23, 2023.

## PURPOSE OF THE REPORT

3. The purpose of this first report to court (the "**First Report**") is to report on the Liquidator's:
  - a. activities since its appointment under the Winding Up Order;
  - b. efforts to manage and maintain the driving range operations (the "**Driving Range Business**") located at 9980 Mississauga Road, Brampton, Ontario (the "**Mississauga Road Property**");
  - c. efforts in soliciting listing proposals from realtors for the marketing and sale of the real property municipally known as 10733 Highway #7 and 10365 Highway #7, Acton Ontario (the "**Acton Property**");
  - d. discussions and correspondence with the Accountants (as defined below) regarding finalization and filing of the Companies' fiscal 2022 financial statements and tax filings; and
  - e. discussions and correspondence regarding Company Counsel's (as defined below) engagement relating to the VDP Submissions (as defined below).
4. In the First Report, the Liquidator is recommending that the Court make an order:
  - a. approving a lease agreement between the Liquidator and Old Pro Managing Management Consulting Ltd. (the "**Tenant**") dated March 14, 2023 (the "**Old Pro Lease**") and authorizing the Liquidator to enter into same;
  - b. approving a listing agreement between the Liquidator and CBRE Limited for the listing of the Acton Property for sale (the "**Listing Agreement**") and authorizing the Liquidator to enter into same;
  - c. authorizing J&J, Chartered Professional Accountants, the Companies' accountants (the "**Accountants**") to finalize the fiscal 2022 financial statements

for the Companies and authorizing the Accountants to prepare tax filings for the Companies for the fiscal 2022 year end;

- d. sealing the Liquidator's summary of listing proposals until the earlier of: (i) the closing a sale of the Acton Property; or (ii) further Order of the Court;
- e. approving the fees and disbursements of the Liquidator and its counsel; and
- f. for such further and other relief as the Honourable Court may deem just.

## **TERMS OF REFERENCE**

- 5. In preparing this First Report, and in making the comments herein, the Liquidator has received and relied on certain books and records, financial information, e-mails, correspondence and discussions from Chris Kommatas ("**Chris**") and his family (the "**Kommatas Family**"), George Vastis ("**George**" and together with Chris are the "**Principals**") and his family (the "**Vastis Family**"), the Principals' respective counsel, Company Counsel, the Accountants and Bob Ware, amongst others.
- 6. Except as described in this First Report, the Liquidator has not audited, reviewed, or otherwise attempted to verify the accuracy and completeness of information provided in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants of Canada Handbook.
- 7. The Liquidator has prepared this First Report for use by the Court in connection with the relief sought herein. The First Report should not be relied upon for any other purpose.
- 8. Unless otherwise noted, all monetary amounts contained in this First Report are expressed in Canadian dollars.

## **BACKGROUND**

- 9. The Liquidator was appointed following lengthy litigation between the Principals (the "**Shareholder Litigation**") which culminated in a judgment issued by Justice Dietrich on October 11, 2022 (the "**Judgment**"). A copy of the Judgment is attached as **Appendix "C"**.

10. The litigation giving rise to the Judgment related to the management and operation of the Companies. The Principals are 50 percent shareholders, officers and directors of the Companies.
11. Calldron was incorporated in 1984 and its principal business was the acquisition and development of real property. The real property currently owned by Calldron (the “**Calldron Real Property**”) is as follows:
  - a. the Acton Property which is a 343 acre parcel of land consisting of farmland, certain out buildings and a partially constructed golf course;
  - b. the Mississauga Road Property which is a 98 acre parcel of land consisting of farm land, the Driving Range Business, and a leased gas station operating under the “Petro-Canada” banner;
  - c. 5495 Eglinton Avenue West, Toronto, Ontario (the “**Eglinton Ave Property**”) which consists of a leased Petro Canada branded gas station and a Starbucks coffee shop. Of note, during the pandemic the Starbucks coffee shop ceased operations but has continued to pay rent for the premises; and
  - d. 480 Derry Road East, Mississauga, Ontario (the “**Derry Rd Property**”) which consists of a leased Esso branded gas station and car wash.
12. Old Pro was incorporated in 1996 and its principal business was managing the Driving Range Business. Robert Ware had been the general manager of the Driving Range Business since 2005. In addition to Mr. Ware, Old Pro would engage seasonal employees to operate the Driving Range Business.
13. The Liquidator continues to receive rent from all tenants on the Calldron owned real estate and, as further described below, and has made arrangements for the continued operation of the Driving Range Business.



## LIQUIDATOR'S ACTIVITIES

### (A) General

14. At the inception of its appointment, the Liquidator advised counsel to the Principals that it would provide bi-weekly e-mail summaries of its activities. The e-mail summaries provided are attached as **Appendix "D"**.
15. As part of the Wind Up Endorsement, the Principals were granted an interim distribution of \$100,000 each (the "**Interim Disbursement**") from funds held in the Companies' bank accounts at Royal Bank of Canada (the "**RBC Accounts**"). The Liquidator has received the funds from the RBC Accounts and has now delivered the Interim Disbursement to each of the Principals.
16. Upon its appointment, the Liquidator also engaged with the tenants at the Calldron Real Property generally, and specifically with the gas station tenants at the Mississauga Road Property, the Eglington Ave. Property, and the Derry Rd. Property (the "**Gas Station Tenants**"). As noted above, all of the tenants at the Calldron Real Property continue to pay rent.
17. The Liquidator has been examining the best method to liquidate all of the Calldron Real Property. As further described below, the Liquidator is recommending that it list the Acton Property for sale forthwith. The remaining properties are all partially, or completely, occupied by the Gas Station Tenants.
18. The Liquidator has been provided with copies of leases relating to each of the Gas Station Tenants. All of the leases contain language which the Gas Station Tenants assert, provides them with a right of first refusal ("**ROFR**") with respect to purchase of the underlying real property. The Liquidator continues to have discussions with the Gas Station Tenants regarding the ROFR regarding possible resolutions to this matter. If suitable arrangements cannot be made, the Liquidator may require further direction from the court regarding the applicability and enforceability of the ROFRs in question as they may impact the sales process employed.

(B) **Driving Range Business**

19. At the time of the Liquidator's appointment in December 2022, the Driving Range Business was largely dormant. However, the Liquidator noted that the Driving Range Business had revenues of approximately \$450,000 in 2022 with approximately \$105,000 in net income. With that in mind, the Liquidator began considering options for the continued operation of the Driving Range Business.
20. After taking possession of the Mississauga Rd. Property, the Liquidator engaged in discussions with Robert Ware regarding the Driving Range Business specifically, and the Mississauga Rd. Property, generally. Mr. Ware was generally responsive and cooperative during these meetings and discussions.
21. In assessing the options for operation of the Driving Range Business, the Liquidator was cognisant that it would not be cost-effective for it to be at the Mississauga Road Premises operating and overseeing the Driving Range Business. As such, a third party operator would be required to manage the Driving Range Business in a profitable manner.
22. The Liquidator is aware that Robert Ware is familiar with the Driving Range Business as he has operated said business since 2005. However, the Liquidator is cognisant of allegations made in the Shareholder Litigation regarding management of the Driving Range Business and disclosure of cash receipts. As such, if the Driving Range Business was to operate in 2023, the Liquidator preferred a rental arrangement that contemplates a fixed payment to the Liquidator for use of a portion of the Mississauga Rd. Property and the Old Pro equipment in operating the Driving Range Business (the "**Rental Arrangement**").
23. The Liquidator engaged Mr. Ware in discussions surrounding the Rental Arrangement. Mr. Ware indicated his interest, but asked to conduct some due diligence relating to financial information, and specifically, expenses associated in operating the Driving Range Business.

24. The negotiations between the Liquidator and Mr. Ware resulted in the Old Pro Lease being drafted. A copy of the Old Pro Lease is attached as **Appendix “E”**.
25. The Old Pro Lease contains the following substantive terms:
- a. the Tenant (which the Liquidator understands is owned and operated by Robert Ware) will lease the Driving Range Business’ personal property and the portion of the Mississauga Rd. Property used for the Driving Range Business from the Liquidator;
  - b. the Lease will be for a seven month term commencing on April 1, 2023 at an all-inclusive monthly rent of \$17,360. Gross revenue from the Lease during the seven month period is expected to be \$121,520;
  - c. Mr. Ware will not be an employee of the Companies;
  - d. any people hired by the Tenant will be for the Tenant’s account;
  - e. the Driving Range Business’ equipment will be used by the Tenant on an “as is, where is” basis and the Tenant is responsible for repairs to same;
  - f. the Lease will permit the Liquidator access to the Mississauga Rd. Property during the term of the Old Pro Lease. Further the Liquidator will be authorized to close, or partially close, the Driving Range Business for up to a maximum 5 days, if needed, and there will be no abatement of rent under the Old Pro Lease. This will allow the Liquidator to allow potential purchasers, representatives of the purchasers, or other parties to access the Mississauga Rd. Property without interference from the Driving Range Business; and,
  - g. the Liquidator has the right to terminate the Lease upon 30 days’ notice.
26. Following completion of negotiations with the Tenant on terms for the Old Pro Lease, the Liquidator and its counsel received e-mails from George Tidd and Gary Schramm who represented themselves as the controlling partners of Double Eagle Golf Ltd. Mr. Tidd advised of his company’s interest in managing the Driving Range Business. Copies of the e-mails received from Mr. Tidd and Mr. Schramm are attached as **Appendix “F”**.

27. The Liquidator was contacted by Mr. Schramm to speak about particulars relating to the Driving Range Business and specifically what the Driving Range Business would do for revenue. Mr. Schramm advised the Liquidator that his people would do a drive-by inspection and get back to the Liquidator. On March 17, 2023, Mr. Schramm advised that they were not in a position to make an offer to lease the Driving Range Business.
28. The Liquidator recommends approval of the Lease and the execution of same for the following reasons:
- a. the financial terms of the Old Pro Lease are comparable to net income that were historically reported in Old Pro's financial statements and tax returns;
  - b. the Old Pro Lease will provide the Liquidator with a fixed revenue from the Driving Range Business without having to account for staffing, weather or other variables in operating the Driving Range Business;
  - c. the Old Pro Lease will limit the Liquidator's involvement with the Driving Range Business thus limiting the Liquidator's costs in managing operations;
  - d. the Liquidator will be able to focus its efforts on maximizing recovery from all of the Calldron Real Property;
  - e. while a formal marketing process was not held for the Driving Range Business the Liquidator, in consultation with other golf industry professionals, believes that the Old Pro Lease provides the best opportunity to maximize net income with the least business risk; and,
  - f. the Old Pro Lease provides liberal access to the Mississauga Rd. Property, including the ability to close, or partially close, the Driving Range Business, without any abatement of rent; and the ability to terminate the Old Pro Lease upon 30 days' notice. Both of these provisions have significant value to the pending marketing and sale process for the Mississauga Rd. Property.

**(C) Marketing of Acton Property**

29. The Liquidator originally had hoped to market all of the Calldron Real Property at once, however, the possible ROFRs relating to the Derry Rd. Property, the Eglington Ave. Property and the Mississauga Rd. Property, will require the Liquidator to engage in

further discussion, negotiation, and possibly, court direction, regarding the ROFRs and the corresponding sale processes.

30. As a result, and in consultation with the Principals, the Liquidator has decided to proceed with the marketing and sale of the Acton Property as it is not subject to a ROFR.
31. On March 3, 2023, the Liquidator invited seven reputable real estate brokers (the “**Identified Brokers**”) to submit written proposals for real estate broker services for the marketing and potential disposition of the Acton Property (the “**Realtor Proposals**”). As set out in the Liquidator’s invitations, the Realtor Proposals were due on March 13, 2023 (the “**Realtor Proposal Deadline**”). A copy of the Liquidator’s template invitation is attached as **Appendix “G”**.
32. All but one of the Identified Brokers submitted Realtor Proposals by the Realtor Proposal Deadline.
33. As set out in the Liquidator’s invitation for Realtor Proposals, the Liquidator evaluated the Realtor Proposals on the following criteria:
  - a. overall disposition strategy and work plan, including marketing plan;
  - b. experience with asset class and team experience;
  - c. compensation structure; and,
  - d. other criteria as determined relevant by the Liquidator
34. A table providing the Liquidator’s summary of the Realtor Proposals (the “**Realtor Proposal Summary**”) is attached as **Confidential Appendix “1”** to this First Report.
35. The Liquidator is recommending the appointment of CBRE Limited as realtor to market and sell the Acton Property. Subject to the approval of the Court, the Liquidator intends to execute the proposed form of listing agreement (the “**Listing Agreement**”) attached as **Appendix “H”**.

**(D) Fiscal 2022 Financial Statements and Tax Filings**

36. The Companies’ fiscal year end is November 30. As a result, fiscal 2022 pre-dated the Liquidator’s appointment, however, the 2022 financial statements (the “**2022**

**Statements”)** and tax filings (the “**2022 Filings**” and together with the 2022 Statements are the “**2022 Financial Documents**”) remain outstanding.

37. Upon its appointment, the Liquidator met with the Accountants to discuss a variety of matters, including finalizing of the 2022 Accounting Documents. At the initial meeting, the Accountants advised that the 2022 Financial Documents had been completed, but had not been approved by the Principals prior to the Liquidator’s appointment. A copy of the 2022 Financial Documents are attached as **Appendix “I”**.
38. The Liquidator has reviewed the 2022 Financial Documents, however, the Liquidator cannot comment or attest to their contents as they relate to financial matters that predate the Liquidator’s appointment.
39. The Liquidator shared the 2022 Financial Documents with the Principals and asked that they review and provide their position on approving said documents. Mr. Vastis has provided the Liquidator with his approval, but Mr. Kommatas has not provided his comments and/or approval of the 2022 Financial Documents.
40. The Liquidator recommends that Mr. Jackson be provided with the authorization to finalize the 2022 Statements and complete the 2022 Filings so that all regulatory filings for the Companies are brought current and amounts due are paid on time.
41. Should the 2022 Financial Documents require adjustment in the future, those adjustments can be made at a later date.

**(E) Company counsel’s files on VDP Submissions**

42. As part of the Liquidator’s meetings with the Accountants, the Liquidator was advised that in March 2022 the Companies had made the VDP Submissions to the Canada Revenue Agency (“**CRA**”). Copies of the covering letter for the VDP Submissions, providing a summary of the documents that were sent is attached as **Appendix “J”**.
43. The VDP Submissions disclosed that between fiscal 2016 and 2019 Calldron had unremitted HST totalling \$203,936.00 and unremitted Corporate Taxes totalling \$763,294.00. The VDP Submissions also disclosed that between fiscal 2016 and 2019, Old Pro had unremitted HST totalling \$63,787.00 and unremitted Corporate Taxes totalling \$57,453.00.

44. The VDP Submissions appear to have been delivered to CRA by Company Counsel.
45. The Liquidator advised of the VDP Submissions and provided a copy of the VDP Submissions to counsel for each of the Principals. Subsequently, counsel for Mr. Kommatas advised that he was unaware of the VDP Submissions and requested Company Counsel's entire file with respect to the VDP Submissions. The Liquidator also requested a copy of Company Counsel's entire file. The e-mail exchange between Company Counsel, Mr. Kommatas' counsel and Liquidator's counsel is attached as **Appendix "K"**.
46. On February 21, 2023, Company Counsel e-mailed the Liquidator's counsel and provided certain documents from his file, the vast majority of the documents provided were the VDP Submissions and the engagement letters entered into by each of the Companies and Company Counsel.
47. As the VDP Submissions had been previously provided, the Liquidator's counsel provided the balance of the documents received to counsel for each of the Principals. A copy of the e-mail (without attachments) is attached as **Appendix "L"**.
48. Mr. Kommatas' counsel has expressed his client's position that there must be additional documentation in Company Counsel's VDP Submission file and has repeatedly requested a copy of the entire file. In response, Company Counsel has repeatedly directed the matter to the Liquidator by stating either: (a) the Liquidator has the entire VDP Submission file; (b) the Liquidator has not asked for the entire VDP Submission file; or (c) Mr. Kommatas' counsel should be requesting information from the Liquidator. Copies of various e-mails between Company Counsel, the Liquidator's counsel and Mr. Kommatas' counsel are attached as **Appendix "M"**.
49. The Liquidator has been appointed over the Companies who are both solvent. As such, the Principals continue to have a vested interest in the affairs of the Companies, including matters involving the Companies' engaging of counsel. The Liquidator does not believe that it needs to be an intermediary or "gatekeeper" between the Principals and Company Counsel as it pertains to Company Counsel's files and that matter should be resolved between Company Counsel and the Principals. The Liquidator understands that Mr. Kommatas' counsel may wish to obtain some direction from the Court regarding

Company Counsel's files pertaining to the VDP Submissions. In this regard, the Liquidator is not opposed to the Court making an endorsement permitting Company Counsel to speak directly with Mr. Kommatas' counsel regarding the VDP Submissions and the contents of Company Counsel's file.

50. The Liquidator has provided the Principals (through counsel) with the documents it received from Company Counsel. To the extent that Company Counsel has additional documents and/or information in its file, the Liquidator reiterates its request for those documents as they may be relevant to the Liquidator's analysis of the Companies' financial affairs.

#### **FEES AND DISBURSEMENTS OF LIQUIDATOR AND COUNSEL**

51. The Liquidator's invoices are attached as an Exhibit to the affidavit of David Filice attached hereto as **Appendix "N"**. The total amount of fees and disbursements claimed by the Liquidator for the period from December 19, 2022, to February 28, 2023, inclusive of HST is \$110,002.34 (comprising fees of \$96,661.50, disbursements of \$685.71, and HST of \$12,655.13).
52. Lerner's LLP's invoices are attached as an Exhibit to the affidavit of Spencer Jones attached hereto as **Appendix "O"**. The total amount of fees and disbursements claimed by Lerner's LLP for the period from December 12, 2022 to March 16, 2023, inclusive of HST is \$110,900.59.
53. The Liquidator has reviewed the detailed statements of account provided by counsel and confirms that the services detailed in those documents were in fact provided to the Liquidator. The Liquidator is of the view that the time and disbursements incurred, and hourly rates charged by counsel are fair and reasonable in all respects.

#### **REQUESTS FOR APPROVAL**

54. The Liquidator respectfully requests an Order from the Court:
  - a. approving this First Report and the actions of the Liquidator contained therein;
  - b. authorizing the Liquidator to enter into the Old Pro Lease;



- c. authorizing and directing the Liquidator to enter into the Listing Agreement;
- d. authorizing and directing the Accountant to finalize the 2022 Statements and submit the 2022 Filings to CRA;
- e. sealing confidential appendix 1 until the earlier of: (a) the Liquidator filing a liquidator's certificate confirming that a sale of the Acton Property has closed; or (b) further order of this court;
- f. approving the fees and disbursements of the Liquidator and its counsel; and
- g. such further and other relief as this Court may deem just.

All of which is respectfully submitted this 17<sup>th</sup> day of March 2023.

**The Fuller Landau Group Inc.,**  
in its capacity as Court appointed Liquidator of  
Calldron Gas Bars Ltd. and 1195705 Ontario Inc.  
and not in its personal capacity

Per:   
David Filice  
Senior Vice President



Court File No. CV-20-00644241-00CL

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

THE HONOURABLE )  
JUSTICE DIETRICH )  
20<sup>TH</sup> DAY OF DECEMBER 2022

**GEORGE VASTIS**

Plaintiff  
(Defendant to the Counterclaim)

and

**HELEN VASTIS**

Plaintiff

and

**CHRISTOS KOMMATAS**

Defendant  
(Plaintiff to the Counterclaim)

and

**CALLDRON GAS BARS LTD. and 1195705 ONTARIO INC., carrying on  
business as OLD PRO DRIVING RANGE**

Defendants  
(Defendant to the Counterclaim)

**WINDING UP ORDER**

THIS MOTION made by the Parties for an Order further to the Reasons for Judgment and Judgment of Justice Dietrich dated October 11, 2022, and section 207 of the *Business Corporations Act*, R.S.O., 190, c.B.16 as amended ("**OBCA**") appointing The Fuller Landau Group Inc. ("**Fuller Landau**") receiver and liquidator (the "**Receiver**") without security, for the purpose of conducting a wind-up, sales process, and the distribution of the proceeds of all assets, undertakings and properties of the Defendants, Calldron Gas Bars Ltd. and 1195705 Ontario Inc. cob as Old Pro Driving Range (the "**Companies**") under the supervision of the court, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the consent of David Filice signed on behalf of The Fuller Landau Group Inc. to act as Receiver and on hearing the submissions of counsel for George Vastis and Helen Vastis, and for Christos Kommatas, and for The Fuller Landau Group Inc.,

### **SERVICE**

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

### **APPOINTMENT OF THE RECEIVER**

2. THIS COURT ORDERS that pursuant to the Reasons for Judgment and Judgment of Justice Dietrich dated October 11, 2022, and section 207 of the *OBCA*, The Fuller Landau Group Inc. is hereby appointed Receiver, without security, of all assets, undertakings and properties of the Companies for the purposes of conducting a wind-up, sales process, and the distribution of the proceeds under the supervision of this Court.

3. THIS COURT ORDERS that the Companies shall be wound-up pursuant to section 207 of the *OBCA*.

### **THE RECEIVER'S POWERS**

4. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to do any of the following where the Receiver considers it necessary or desirable:

- a) to take possession of and exercise control over the estate and effects of the Companies, including the assets, undertakings and properties of the Companies, of every nature and kind whatsoever, and wherever situate, including any and all proceeds, receipts and disbursements arising thereof (the “**Property**”);
- b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- c) to manage, operate, and carry on the business of the Companies, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Companies;
- d) register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- e) to 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) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Companies or any part or parts thereof;
- g) to receive and collect all monies and accounts now owed or hereafter owing to the Companies and to exercise all remedies of

the Companies in collecting such monies, including, without limitation, to enforce any security held by the Companies;

- h) to settle, extend or compromise any indebtedness owing to the Companies;
- i) obtain any and all applicable clearance certificates from governmental authorities, as may be required;
- j) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Companies, for any purpose pursuant to this Order;
- k) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Companies, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- l) to market any or all of the Property, including advertising and soliciting offers in respect of the Property, or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate, and as may be approved by the Court;
- m) to recommend a sales process as to any of the Property, including the real estate assets, either individually or as a whole, and to establish a process whereby each of George Vastis and Chris Kommatas may participate in the bidding process to purchase any of the Property, to be approved by the Court;

- n) after the affairs of the Companies have been fully wound up, make an application to the Court for an order dissolving the Companies;
- o) to sell, convey, transfer, lease or assign the Property, or any part or parts thereof, out of the ordinary course of business:
  - (i) without the approval of this Court in respect of any transaction not exceeding \$500,000, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000.00; and
  - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, [or section 31 of the Ontario *Mortgages Act*, as the case may be,] shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.

- p) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- q) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the winding-up of the Companies, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable, and as may be approved by the Court;
- r) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals

thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Companies;

- s) to exercise any shareholder, partnership, joint venture or other rights which the Companies may have; and
- t) to 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 Companies, and without interference from any other Person.

#### **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

5. THIS COURT ORDERS that (i) the Companies, (ii) all of their 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 Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon request.

6. THIS COURT ORDERS that all Persons 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 business or affairs of the Companies, 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 6 or in paragraph 7 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.

7. 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**

8. 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 as applicable, or with leave of this Court.

#### **NO PROCEEDINGS AGAINST THE COMPANIES OR THE PROPERTY**

9. THIS COURT ORDERS that no Proceeding against or in respect of the Companies or the Property 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 Companies or the Property are hereby stayed and suspended pending further Order of this Court.

#### **NO EXERCISE OF RIGHTS OR REMEDIES**

10. THIS COURT ORDERS that all rights and remedies against the Companies, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written



consent of the Receiver or leave of this Court, provided however that nothing in this paragraph shall (i) empower the Receiver or the Companies to carry on any business which the Companies are not lawfully entitled to carry on, (ii) exempt the Receiver, or the Companies from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

### **NO INTERFERENCE WITH THE RECEIVER**

11. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Companies, without written consent of the Receiver or leave of this Court.

### **CONTINUATION OF SERVICES**

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

### **RECEIVER TO HOLD FUNDS**

13. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this

Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the " **Receiver Accounts**") and the monies standing to the credit of such Receiver Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

## **EMPLOYEES**

14. THIS COURT ORDERS that all employees of the Companies shall remain the employees of the Companies until such time as the Receiver, on the Companies' behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities, other than such amounts as the Receiver may specifically agree in writing to pay, or as may be obligated to be paid on behalf of the Companies in accordance with the Companies' statutory, or common law, obligations.

## **PIPEDA**

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

## LIMITATION ON ENVIRONMENTAL LIABILITIES

16. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or manage, by taking possession (“**Possession**”) of any of the Property that might be environmentally contaminated, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment, or relating to the disposal of waste or other contamination including without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the “**Environmental Legislation**”), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. 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 Environmental Legislation, unless it is actually in possession.

## LIMITATION ON THE RECEIVER’S LIABILITY

17. 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.

## RECEIVER'S ACCOUNTS AND CHARGE

18. 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, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the “**Administration Charge**”) on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings. The Administration Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person.

19. THIS COURT ORDERS that the Receiver and their legal counsel shall pass their 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.

20. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

### **FUNDING OF THE WINDING-UP**

21. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$1,000,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Administration Charge.

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

23. THIS COURT ORDERS that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "**Liquidator's Certificates**") for any amount borrowed by it pursuant to this Order.

24. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Liquidator's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Liquidator's Certificates.

## SERVICE AND NOTICE

25. 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://fullerllp.com/active-engagements/Calldron-Gas-Bars-Ltd-and-1195705-Ontario-Inc/>>’.

26. 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 Companies' creditors or other interested parties at their respective addresses as last shown on the records of the Companies 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

27. THIS COURT ORDERS that the Receiver shall from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder, including as it relates to the winding-up of the Companies which shall be supervised by this Court.

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

29. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

30. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to 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.

A handwritten signature in black ink, reading "Dietrich J.", is positioned above a horizontal line.

**SCHEDULE "A"**

*BD*

**LIQUIDATOR'S CERTIFICATE**

CERTIFICATE NO. \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

1. THIS IS TO CERTIFY that The Fuller Landau Group Inc., the Receiver (the "**Liquidator**") of certain of the assets, undertakings and properties of acquired for, or used in relation to a business carried on by the Companies, including all proceeds thereof appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ (the "Order") made in an action having Court file number \_\_-CL-\_\_\_\_\_, has received as such Liquidator from the holder of this certificate (the "Lender") the principal sum of \$\_\_\_\_\_, being part of the total principal sum of \$\_\_\_\_\_ which the Liquidator is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the \_\_\_\_\_ day of each month] after the date hereof at a notional rate per annum equal to the rate of \_\_\_\_\_ per cent above the prime commercial lending rate of Bank of \_\_\_\_\_ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Liquidator pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, and the right of the Receiver (as defined in the Order) and Liquidator to indemnify themselves out of such Property in respect of its liabilities, remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the

Liquidator to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver and Liquidator to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Liquidator does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

The Fuller Landau Group Inc. solely in its  
capacity as Liquidator, and not in its personal  
capacity

Per: \_\_\_\_\_

Name:

Title:



GEORGE VASTIS et al.  
Plaintiffs  
CHRISTOS KOMMATAS  
Plaintiff by Counterclaim

-and- CHRISTOS KOMMATAS et al.  
Defendants  
-and- GEORGE VASTIS  
Defendant to the Counterclaim

Court File No. CV-20-00644241-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

PROCEEDING COMMENCED AT  
TORONTO

**ORDER**

**TEPLITSKY, COLSON LLP**

Barristers  
70 Bond Street  
Suite 200  
Toronto ON M5B 1X3

James M. Wortzman (24304M)  
jwortzman@teplitskycolson.com  
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Tel: (416) 365-9320

Lawyers for the Defendants, Calltron Gas Bars Ltd. and  
1195705 Ontario Inc., carrying on business as OLD PRO  
DRIVING RANGE and the Defendant (Plaintiff by  
Counterclaim), Christos Kommatas

Email for parties served:  
Kevin Fisher: kfisher@grllp.com



SUPERIOR COURT OF JUSTICE

**COUNSEL SLIP/ENDORSEMENT**

COURT FILE NO.: CV-20-00644241-00CL

DATE: December 20, 2022

NO. ON LIST: 1

TITLE OF PROCEEDING: VASTIS ET AL. v. KOMMATAS ET AL.

BEFORE JUSTICE: B. DIETRICH

**PARTICIPANT INFORMATION**

**For Plaintiff, Applicant, Moving Party, Crown:**

Name of Person Appearing	Name of Party	Contact Info
Kevin Fisher	George & Helen Vastis	<a href="mailto:kfisher@grllp.com">kfisher@grllp.com</a>

**For Defendant, Respondent, Responding Party, Defence:**

Name of Person Appearing	Name of Party	Contact Info
Catherine Allen	Christos Kommatas	<a href="mailto:callen@teplitskycolson.com">callen@teplitskycolson.com</a>

**For Other, Self-Represented:**

Name of Person Appearing	Name of Party	Contact Info
Dom Magisano	Counsel to proposed Receiver	<a href="mailto:dmagisano@lernalers.ca">dmagisano@lernalers.ca</a>
Spencer Jones (Co-Counsel)	Counsel to proposed Receiver	<a href="mailto:sjones@lernalers.ca">sjones@lernalers.ca</a>
D. Filice	Proposed Receiver	<a href="mailto:dfilice@fullerllp.com">dfilice@fullerllp.com</a>

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## **ENDORSEMENT OF JUSTICE DIETRICH:**

A case conference was held in this matter today, December 20, 2022.

### **Order Appointing a Receiver**

David Filice of The Fuller Landau Group Inc. ("Fuller Landau") has executed a consent to act as receiver. Fuller Landau has confirmed that it is clear of conflicts. It has retained Domenico Magisano to act as its legal counsel.

Counsel to Mr. Vastis and counsel to Mr. Kommatas having been working on a form of order to appoint Fuller Landau as receiver for the purpose of conducting a wind-up, sales process, and the distribution of all assets, undertakings and properties of Calldron Gas Bars Ltd. and 1195705 Ontario Inc.

The parties came to an impasse on two matters a) whether the receiver should be permitted to encumber the property for the purposes of making distributions to the shareholders; and b) whether the receiver should be required to establish a process whereby each of George Vastis and Chris Kommatas, as well as a corporate entity owned or controlled by them, should be permitted to participate in the bidding process to purchase any of the property to be sold by the receiver.

On the matter of the receiver's authority to encumber the property for the purposes of making distributions, counsel to the receiver and the court were of the same view. The decision on whether the receiver should encumber the property for the purposes of making distributions to the shareholders ought not be made by the receiver but by the court. Such decision would be made on a motion, on notice to the other shareholder and the receiver, with the benefit of a full record.

My reasons for judgment specifically granted each of the shareholders the right to bid on any property sold in the receivership. The reasons did not grant them a right of first refusal or permit them any other preference. Accordingly, this right to bid does not need to be extended to any entity owned or controlled by them. Any such entity would be free to bid in the normal course.

With this guidance, the parties will work to finalize the draft order so a motion may be brought for an order appointing Fuller Landau as receiver.

### **Distribution of Funds**

On consent of each of Mr. Vastis and Mr. Kommatas, a distribution of \$100,000 to each of them (for a total distribution of \$200,000) shall be made as soon as possible from the bank accounts of Calldron Gas Bars Ltd. and 1195705 Ontario Inc.





Court File No. CV-20-00644241-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE MADAM  
JUSTICE DIETRICH

)  
)  
)

TUESDAY, THE 11TH  
DAY OF OCTOBER, 2022

B E T W E E N:

*(Court Seal)*

**GEORGE VASTIS**

Plaintiff  
(Defendant to the Counterclaim)

and

**HELEN VASTIS**

Plaintiff

and

**CHRISTOS KOMMATAS**

Defendant  
(Plaintiff to the Counterclaim)

and

**CALLDRON GAS BARS LTD. and 1195705 ONTARIO INC., carrying on  
business as OLD PRO DRIVING RANGE**

Defendants  
(Defendants to the Counterclaim)

**JUDGMENT**

-2-

THE TRIAL OF THIS ACTION was heard on February 28, 2022, March 1, 2, 3, 4, 7, 8, 9, 10, 11, 23, 24 and 25, 2022, and May 9, 2022, without a jury, via Zoom Videoconference, with the lawyers for all parties in attendance.

ON READING THE PLEADINGS AND HEARING THE EVIDENCE and the submissions of the lawyers for the parties;

1. THIS COURT ORDERS AND ADJUDGES that the Plaintiff, Helen Vastis is not a claimant pursuant to the provisions of the *Business Corporations Act* RSO 1990, c B.16 (“**OBCA**”), and her claims as to damages, declaratory relief and compensation are hereby dismissed.
2. THIS COURT ORDERS AND ADJUDGES that the plaintiff George Vastis shall receive the sum of \$250,000 for executive services provided to Calldron Gas Bars Ltd. and 1195705 Ontario Inc. carrying on business as “Old Pro Driving Range” (the “**Companies**”), which amount shall be deducted from the share of the liquidation proceeds payable to Mr. Christos Kommatas from the sale of the assets of the Companies.
3. THIS COURT ORDERS AND ADJUDGES that both the Plaintiff/Defendant by Counterclaim, George Vastis (“**Mr. Vastis**”), and the Defendant/Plaintiff by Counterclaim, Christos Kommatas (“**Mr. Kommatas**”) are claimants for the purposes of section 245 of the OBCA.
4. THIS COURT ORDERS AND ADJUDGES the winding-up and liquidation of the Companies pursuant to section 207(1)(b)(iv) of the OBCA.

5. THIS COURT ORDERS AND ADJUDGES that a further order shall issue from this court for the appointment of a receiver to facilitate the winding-up and liquidation of the Companies' assets to conduct the sales process, and the distribution of the proceeds under the supervision of the court.
6. THIS COURT ORDERS AND ADJUDGES that if Mr. Vastis and Mr. Kommatas cannot agree on a receiver to facilitate the wind-up, sale process and the distribution of the proceeds, they may seek direction from a judge of the commercial list.
7. THIS COURT FURTHER ORDERS AND ADJUDGES that Mr. Kommatas and Mr. Vastis shall be permitted to participate in the bidding process in the sale of the underlying assets of the Companies as conducted by a receiver appointed by this court.
8. THIS COURT ORDERS AND ADJUDGES, that Mr. Kommatas is not exempt from responsibility or liability for any unreported taxes or unpaid tax liability (including interest and penalties) owing by one or both of the Companies as a consequence of the failure of the directors and officers to report all income earned in the companies.
9. THIS COURT ORDERS that if the parties cannot agree on costs they shall arrange a 9:30am scheduling appointment before this Court.

THIS JUDGMENT BEARS INTEREST at the rate of 2.8 per cent per year commencing on October 11, 2022.



*(Signature of judge, officer or registrar)*

GEORGE VASTIS et al.  
Plaintiffs  
CHRISTOS KOMMATAS  
Plaintiff by Counterclaim

-and-

CHRISTOS KOMMATAS et al.

Defendants

-and-

GEORGE VASTIS

Defendant to the Counterclaim

Court File No. CV-20-00644241-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

PROCEEDING COMMENCED  
AT TORONTO

**JUDGMENT**

**GARDINER ROBERTS LLP**

Lawyers

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22 Adelaide Street West, Suite 3600  
Toronto, ON M5H 4E3

**Kevin W. Fisher (38213C)**

kfisher@grllp.com

Tel: (416) 865-6641

Fax: (416) 865-6636

Lawyers for the Plaintiff/Defendant to  
Counterclaim, George Vastis and  
Plaintiff, Helen Vastis

Email for parties served:

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Catherine Allen:

[callen@teplitskycolson.com](mailto:callen@teplitskycolson.com)





---

**From:** Domenico Magisano <[dmagisano@lernalers.ca](mailto:dmagisano@lernalers.ca)>

**Sent:** January 27, 2023 1:30 PM

**To:** Fisher, Kevin <[kfisher@grllp.com](mailto:kfisher@grllp.com)>; Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; James Wortzman <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>; Beesley, James <[jbeesley@grllp.com](mailto:jbeesley@grllp.com)>; Bordman, Eli <[ebordman@grllp.com](mailto:ebordman@grllp.com)>

**Cc:** Spencer Jones <[Spencer@lernalers.ca](mailto:Spencer@lernalers.ca)>; Monika Steger <[mstege@lernalers.ca](mailto:mstege@lernalers.ca)>; David Filice <[dfilice@fullerllp.com](mailto:dfilice@fullerllp.com)>; Atulya Sheth <[asheth@fullerllp.com](mailto:asheth@fullerllp.com)>

**Subject:** Liquidation/Receivership of Calldron Gas Bars Ltd. and 1195705 Ontario Inc.

Good afternoon counsel,

As per our e-mail of January 13, 2023 (copy attached), below please see a bullet point summary of the Receiver's activities between January 14 and January 26, 2023

- Review of December 2022 bank account entries for both Calldron Gas Bars Ltd. ("Calldron") and 1195705 Ontario Inc. o/a Old Pro Driving Range ("Old Pro" and together with Calldron are the "Companies") to identify rental amounts paid by various tenants;
- Continued correspondence with Royal Bank of Canada regarding the Companies' accounts being placed on deposit only and release of said funds to the Receiver.
  - At this time, Royal Bank of Canada has advised that while they have placed the Companies' accounts on deposit only, they are completing their investigation on whether the bank is owed funds by either company. Receiver has advised the bank that it understands the companies did not have any credit facilities.
- Attend in person meeting with George Vastis ("George") and Helen Vastis ("Helen" and together with George will be referred to as the "Vastis Parties") at Gardiner Roberts LLP.
- Review documentation received from George and Helen regarding Calldron and Old-Pro operations,
- Obtain keys from George and Helen, including the keys to a filing cabinet that has been the source of a dispute between the parties.
- Attend 9980 Mississauga Rd., Brampton, Ontario location (the "Driving Range Location") and inspect driving range premises, including locked filing cabinet and take pictures of content in the filing cabinet
- Attend in person meeting with Christos Kommatas ("Chris") and Kathy Kommatas-Vastis ("Kathy" and together with Chris will be referred to as the "Kommatas Parties") at the Driving Range Location. During the meeting Chris and Kathy were afforded an opportunity to inspect documents in the filing cabinet.
  - The Receiver has also arranged for Chris and Kathy to attend the property municipally known as 10365 & 10733 Highway 7, Acton, Ontario (the "Acton Property") for the purpose of inspecting equipment that is stored at said premises.
- Tend to the return of all gas cards held by the parties. The Receiver will be tending to cancelling the gas cards.

- Begin review of the leases provided by George and Helen. Specifically, reviewing the possibility that some of the real property leases may include a right of first refusal in favour of the tenants for the purchase of the relevant real property.
- Review of law on rights of first refusal both in the context of an insolvency proceeding and in the instance where a receiver is appointed over a solvent entity.
- Review of insurance on all real property and ensure that the Receiver is named as both an insured and a loss payee on all policies.
  - Of note, the Receiver has been advised that Calldron did not have insurance on the real property municipally known as 480 Derry Rd. Mississauga, Ontario (the “Derry Rd. Property”). The Receiver believes it prudent for there to be appropriate insurance on the Derry Rd. Property and is tending to same.
- Advise Canada Post that all of the Companies mail that is currently directed to George and Helen’s home should be directed to the Receiver’s office.
- Review of available tax information for the Companies, including T4 summaries prepared by Bob Ware.
- Preparation of appropriate tax filings for payment of source deductions to CRA for employees of the driving range.
  - The Receiver hopes to complete this process before February 28, 2023.
- Have initial discussions and correspondence with the Companies’ accountant, Bob Jackson. The Receiver expects to meet with Mr. Jackson on the week of January 30, 2023 for the purposes of obtaining information regarding the Companies’ current financial position and tax filings.
- Review of mail received and outstanding utilities invoices to be paid. Tend to payment of invoices as required.
- As noted in the previous report, the Receiver has opened bank accounts for each of the Companies. The Receiver has deposited the rent cheque received from Imperial Oil related to the Derry Rd. Property together with cash in the amount of \$1,993.00 received from George which the Receiver is advised is a “final deposit” of funds from the 2022 driving range season at the Driving Range Location
- Various correspondence with each of the Vastis Parties and the Kommatas Parties together with their counsel on a number of matters relating to administration of the Companies’ affairs.
- Other ancillary matters related to the foregoing and its mandate, as outlined in the Order of Justice Dietrich dated December 20, 2022 (the “Appointment Order”)

While not noted above, the Receiver will begin the process of hiring appraisers to appraise the value of each of the Companies’ properties. The appraisals have not been commissioned as yet due to: (1) the Receiver waiting for RBC to release funds so as to ensure it is able to pay for the appraisals from available funds; and (2) the Receiver wishing to complete a full review of the leases, including whether rights of first refusal may apply to the properties. We hope to be in a position to report more fully on this matter in the next bi-weekly report.

Regards

Dom



---

**From:** Domenico Magisano <[dmagisano@lerner.ca](mailto:dmagisano@lerner.ca)>

**Sent:** February 10, 2023 1:49 PM

**To:** Fisher, Kevin <[kfisher@grllp.com](mailto:kfisher@grllp.com)>; Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; James Wortzman <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>; Beesley, James <[jbeesley@grllp.com](mailto:jbeesley@grllp.com)>; Bordman, Eli <[ebordman@grllp.com](mailto:ebordman@grllp.com)>

**Cc:** Spencer Jones <[Spencer@lerner.ca](mailto:Spencer@lerner.ca)>; Monika Steger <[msteger@lerner.ca](mailto:msteger@lerner.ca)>; David Filice <[dfilice@fullerllp.com](mailto:dfilice@fullerllp.com)>; Atulya Sheth <[asheth@fullerllp.com](mailto:asheth@fullerllp.com)>

**Subject:** Liquidation/Receivership of Calldron Gas Bars Ltd. and 1195705 Ontario Inc.

Good afternoon counsel,

Further to our e-mail of January 13, 2023, below please is a bullet point summary of the Receiver's activities between January 28 and February 9, 2023:

- Review of January 2023 bank account entries for both Calldron Gas Bars Ltd. ("Calldron") and 1195705 Ontario Inc. o/a Old Pro Driving Range ("Old Pro" and together with Calldron are the "Companies") to identify:
  - Deposits made on account of rents payable to the Companies;
  - Determine whether either of the Companies paid expenses (including financing and insurance) for a 2018 Jeep Grand Cherokee (the "Vehicle") currently driven by Bob Ware;
- Report to the shareholders regarding the Receiver's understanding of arrangements relating to the Vehicle;
- Payment of utilities and other invoices properly paid by the Receiver;
- Correspondence with tenants regarding:
  - rent payments
  - additional rent (including property tax payments)
  - tenant inquiries regarding the receivership process
- Discussions with RBC regarding payment of its indebtedness and release of funds held in the Companies' RBC bank accounts;
- Address deficiencies in insurance for the real properties generally and with respect to the 480 Derry Rd property specifically;
- Communication with Bob Ware regarding:
  - Finalizing T4s for Old Pro
  - Operational matter for 2023 season at Old Pro
- Continued communication with shareholders (and counsel) regarding a number of matters relating to the receivership including:
  - Location of various personal property (and inspection of same);
  - Funds currently held at RBC;
  - Use and funding of the Vehicle;
- Review financial information provided by the Companies' accountant, Bob Jackson
- Discussion with Bob Jackson regarding the Companies' financial affairs.

- Review of Old Pro's historical financial and operational information to determine options regarding operation of the Old Pro driving range for the 2023 season;
- Other ancillary matters related to the foregoing and the Receiver's mandate as outlined in the Order of Justice Dietrich dated December 20, 2022.

Both the Receiver's discussions with RBC and the Receiver's meeting with Bob Jackson require additional context.

- With respect to RBC, the Receiver has been advised that the indebtedness owing to RBC (inclusive of their legal costs) to February 10, 2023 is \$40,513.37. However, in order to discharge its security over the property, assets and undertaking of Calldron (together with its specific security over the Vehicle), RBC requires evidence from CRA that all priority payables are current as of the payout date. The Receiver cannot provide that comfort at this time as CRA has not conducted a trust audit and likely will not for several months. With that in mind, the Receiver and RBC have agreed in principle that RBC may payout its indebtedness from funds currently held in the Calldron account with the balance of the Companies' funds held on deposit to be delivered to the Receiver. The security held by RBC over Calldron's assets will remain in place pending satisfactory evidence that all priority payables are current as of the payout date.

The Receiver understands that, in addition to general security over Calldron's property, assets and undertaking, RBC holds personal guarantees from both Mr. Vastis and Mr. Kommatas. We have not reviewed the guarantees that RBC purports to have received from Mr. Vastis and Mr. Kommatas as that is not within the scope of the Receiver's mandate.

From a practical perspective, the inability to discharge RBC's security will need to be addressed in the event that any personal property (including the Vehicle) are transferred to a third party, however, at this juncture, it is not an immediate concern for the Receiver.

- The Receiver has obtained a number of documents from Bob Jackson and has also met with Mr. Jackson regarding the Companies' financial affairs. Through this process, it was disclosed to the Receiver that in March 2022 the Companies together with Mr. Vastis availed themselves to the Voluntary Disclosure Program ("VDP") administered by the Canada Revenue Agency ("CRA") for the 2016 through 2019 fiscal years. Pursuant to the VDPs, the following disclosures were made:
  - With respect to Calldron:
    - Unremitted HST between 2016 and 2019 totalling \$203,936.00
    - Unremitted Corporate Taxes between 2016 and 2019 totalling \$763,294.00
  - With respect to Old Pro
    - Unremitted HST between 2016 and 2019 totalling \$63,787.00
    - Unremitted Corporate Taxes between 2016 and 2019 totalling \$57,453.00

The foregoing is what has been disclosed to CRA but, to the Receiver's knowledge, it has not been reviewed, accepted or audited by CRA at this time. The Receiver will be discussing the foregoing with CRA and will be arranging a trust audit and corporate tax audit for both Calldron and Old Pro so that it may obtain clarity on the Companies' tax obligations.

Regards

**Domenico Magisano** | **Lerners LLP** | Partner | phone 416.601.4121 | direct fax 416.601.4123 | [dmagisano@lerners.ca](mailto:dmagisano@lerners.ca) | 225 King Street West, Suite 1500 - Toronto - Ontario - M5V 3M2



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**From:** Domenico Magisano <[dmagisano@lernalers.ca](mailto:dmagisano@lernalers.ca)>

**Sent:** February 24, 2023 4:21 PM

**To:** Fisher, Kevin <[kfisher@grllp.com](mailto:kfisher@grllp.com)>; Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; James Wortzman <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>; Beesley, James <[jbeesley@grllp.com](mailto:jbeesley@grllp.com)>; Bordman, Eli <[ebordman@grllp.com](mailto:ebordman@grllp.com)>

**Cc:** Spencer Jones <[Spencer@lernalers.ca](mailto:Spencer@lernalers.ca)>; Monika Steger <[msteger@lernalers.ca](mailto:msteger@lernalers.ca)>; David Filice <[dfilice@fullerllp.com](mailto:dfilice@fullerllp.com)>; Atulya Sheth <[asheth@fullerllp.com](mailto:asheth@fullerllp.com)>

**Subject:** Liquidation/Receivership of Calldron Gas Bars Ltd. and 1195705 Ontario Inc.

Good afternoon counsel,

Below please find our client's bullet point summary of its activities between February 10, 2023 and February 23, 2023:

- Maintained operations and processed payment of utilities and other invoices related to the Companies' affairs
- Engage in discussions with third parties inquiring about the receivership process and the prospect of selling the Companies' real property.
- Meet with the owner of a property that is neighbouring on 480 Derry Rd., Mississauga, Ontario (the "Derry Road Property") regarding a possible sale of said property.
- Further to our previous update where the Receiver advised that the Derry Road Property did not appear to have landlord insurance. The Receiver has now obtained insurance coverage for the Derry Road Property
- Correspondence with tenants regarding:
  - rent payments
  - additional rent (including property tax payments)
  - tenant inquiries regarding the receivership process
  - preliminary discussions with Suncor and Circle K regarding their understanding of their leases, their positions on the nature of their purported rights of first refusal, and their intentions with respect to the tenanted properties.
    - Of note (and perhaps not surprisingly), both Suncor and Circle K take the position that they: (a) have valid rights of first refusal; and (b) are interested buyers for each of the tenanted properties. With that said, there appears to be a willingness to discuss options to maximize value for the properties. We caution the stakeholders that these were introductory (and very preliminary) discussions. Both Circle K and Suncor need to have internal meetings before taking any formal positions.

- Discussions with RBC regarding payment of its indebtedness and release of funds held in the Companies' RBC bank accounts. The Receiver has finalized an arrangement with RBC which, at a high level, permits RBC to maintain its security registrations against Calldron (in the event that CRA claims that there are deemed trust obligations that are in priority to RBC's security position) and, in exchange, RBC will deliver the funds in the Companies' bank accounts (less an amount to retire the outstanding obligations owing to RBC) to the Receiver. The Receiver understands that RBC will be issuing a draft to the Receiver which will hopefully be available prior to the Receiver's next report;
- Continued communication with Bob Ware regarding:
  - Finalizing T4s for Old Pro
  - Operational matters for the 2023 season at Old Pro
  - Continued review of Old Pro's historical financial and operational information
- Negotiated an agreement in principle with Old Pro Management Consulting Ltd. ("WareCo") regarding operation of the Old Pro Driving Range for the 2023 season. The Receiver understands that the principal and directing mind of WareCo. is Bob Ware and that Mr. Ware will be managing operations at the Old Pro Driving Range. While the agreement with WareCo is not complete, the business terms are as follows:
  - WareCo will lease the real property and personal property used for the Old Pro Driving Range from the Receiver (the "Lease");
  - The Lease will be for a seven month term commencing April 1, 2023 (the "Term") at an all-inclusive monthly rent of \$17,360. Gross revenue from the Lease during the Term is expected to be \$121,520;
  - Lease of both personal property and real property is on an "as is, where is" basis and WareCo is responsible for all repairs to same;
  - Mr. Ware will be employed/working for WareCo and not for the Receiver; and
  - The Lease will permit the Receiver access to the property during the Term. Further, the Receiver will be authorized to close, or partially close, the Old Pro Driving Range up to a maximum number of days, if needed, and there will be no abatement of rent. This is to permit viewings/testing of the property by potential purchasers and/or access by representatives working on the Highway 413 project.
- Communications with Ian Morris, the Companies' tax counsel, regarding his retainer and information that is contained in his file.
- Continued communication with shareholders (and counsel) regarding a number of matters relating to the receivership including:
  - Voluntary disclosure ("VDP") submitted to CRA in March 2022;
  - Discussions with Ian Morris regarding VDP; and
  - RBC banking matters including repayment of debt and release of account funds to the Receiver

- Continued discussions with Bob Jackson, the Companies' accountant, regarding the Companies' financial affairs.
  - Of note, Mr. Jackson has completed the Companies draft financial statements for the year ended November 30, 2022, copies of which are attached. Mr. Jackson has requested the Receiver's approval of the draft financial statements. The Receiver has reviewed same, however, it cannot attest, or even comment on the information, as it was not appointed during the time in question. We ask that you, your clients, and their respective financial advisors (if they have such advisors) review the attached financial statements and confirm your approval with same. If both of your clients approve of the draft financial statements, we will confirm same to Mr. Jackson. If one, or both, parties do not agree, the Receiver may need to seek court direction regarding the financial statements and that tax returns be completed in accordance with said financial statements. We will need to hear from both of your clients before March 10, 2023 in order to permit sufficient time to seek court direction, if direction is needed.
- Other ancillary matters related to the foregoing and the Receiver's mandate as outlined in the Order of Justice Dietrich dated December 20, 2022.

Regards

Dom

## LEASE AGREEMENT

**THIS AGREEMENT** made as of the 13<sup>th</sup> day of March, 2023.

**BETWEEN:**

**The Fuller Landau Group Inc.**, solely in its capacity as Court-appointed Receiver of Calldron Gas Bars Ltd., and 1195705 Ontario Inc., and not in its personal capacity (the "**Landlord**")

- and -

**Old Pro Management Consulting Ltd.** (the "**Tenant**")

**WHEREAS:**

1. pursuant to the Order of Justice Dietrich of the Superior Court of Justice (Commercial List) dated December 20, 2022 (the "**Appointment Order**"), The Fuller Landau Group Inc. was appointed as Receiver of the property, assets and undertakings (the "**Assets**") of Calldron Gas Bars Ltd. ("**Calldron**"), and 1195705 Ontario Inc. ("**119**" and together with Calldron are the "**Companies**");
2. Calldron owns certain lands municipally known as 2055 Bovaird Drive West, Brampton, Ontario (the "**Premises**");
3. a golf driving range, known as the Old Pro Driving Range, operates from the Premises (the "**Business**");
4. the Premises and the property used to operate the Business are amongst the assets subject to the Appointment Order; and
5. the Landlord and Tenant agree that a written agreement should be entered into.

**NOW THEREFORE** in consideration of the mutual promises hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged by each of the parties hereto, the parties hereto agree as follows:

**A. TERM AND ACCESS**

1. This Lease Agreement (the "**Lease**") shall be for the term starting April 1, 2023 and expiring October 31, 2023 thereafter (the "**Term**"), such that the expiry date of the lease shall be October 31, 2023, subject to any renewal of the Term.
2. The Tenant shall have rent free access to the Premises from the date the Lease is executed up to March 31, 2023 (the "**Access Period**") providing that the Tenant can provide evidence of acceptable insurance for the Premises during the Access Period.
3. The Tenant intends to attend the Premises during the Access Period to prepare the Business for its opening on or after April 1, 2023. The Tenant shall not operate the Business during the Access Period.
4. During the Access Period, the Landlord shall have unfettered access to the Premises.

5. Notwithstanding paragraphs 1 through 4 of this Lease, the Landlord may, in its sole and absolute discretion, immediately terminate this Lease without prior notice:
- (a) in the event of default of the Tenant in any material respect to perform its duties hereunder;
  - (b) the malfeasance of the Tenant which affects the Landlord, the Premises or the Business in a material way; or,
  - (c) in the event of an act of insolvency of the Tenant.

For greater certainty, malfeasance on the part of the Tenant includes, but is not limited to: (i) selling, trading, charging, encumbering, disposing of or absconding with any, or all of the Assets; (ii) failure to remit payments as prescribed by this Lease; (iii) failure to take appropriate steps to protect and tend to the Business or the Premises; or (iv) any material change in the operation of the Business or the status of the Tenant (including, but not limited to, a change of ownership or management of the Tenant and/or the Business).

6. Notwithstanding paragraphs 1 through 4 of this Lease, the Landlord, Tenant, or either one of them, may terminate this Lease on thirty (30) days advanced written notice to the other Party (the "**Termination Notice**"). For greater certainty, the Parties agree that the termination date under this Lease shall be the earliest of (i) the thirtieth day following delivery of the Termination Notice; or (ii) the conclusion of the Term (the "**Lease Expiry Date**").
7. Any termination of this Lease shall terminate all rights and obligations under this Lease except rights and obligations with respect to amounts owing or remedies in respect of any defaults or matters with respect to which indemnities have been given herein up to and including the Lease Expiry Date.

#### **B. RENT**

8. The Tenant shall make payment to the Landlord on the last business day of each month commencing April 30, 2023 until the end of the Term (the "**Monthly Rent Payment**"). The Monthly Rent Payment shall be **\$17,360.00 plus HST**.
9. The Tenant shall provide the Landlord with a deposit equal to one Monthly Rent Payment payable on May 15, 2023 (the "**Deposit**"). The Deposit shall be held by the Landlord, in trust, to be applied to any damage to the Premises or Business Assets. If there is no damage to the Premises or Business Assets, based on a pre-occupancy inspection, the Landlord will apply the Deposit to the last Monthly Rent Payment required during the Term.

#### **C. UTILITIES**

10. The Tenant shall pay and be solely responsible for the cost of all utilities for use on the Premises and arrange with local authorities for connection of utilities, under the name of the Tenant, and meters as and if required.

#### **D. USE OF PREMISES AND VEHICLE**

11. The Tenant shall continuously, actively, and diligently use and occupy the Premises solely for the operation of the Business. The Tenant, in its use and occupation of the Premises and in the conduct operating the Business, shall comply with the requirements of all laws,



ordinances, rules and regulations of the Federal, Provincial and municipal authorities. The Tenant shall not use or permit to be used any part of the Premises for any dangerous, noxious, or offensive trade or business and will not cause or maintain any nuisance in, at, or on the Premises, beyond the expectations of the usual and normal operations of the Business, in which case said dangerous, noxious, or offensive trades, business or products shall be used in accordance with applicable law, and in accordance with any ordinances, by-laws, directives, or similar government and/or legal direction.

12. In addition to the foregoing, the Tenant's use of the Premises shall comply with the requirements of the Ministry of the Environment and the rules and regulations of the *Environmental Protection Act* (Ontario) and any amendments thereto. For greater certainty, this provision includes, but is not limited to, preparing and filing all documentation, required for use and operation of environmentally sensitive or controlled products used in operating the Business. All of the foregoing to be completed at the Tenant's sole expense.
13. This Lease includes use of the Companies' personal property and assets located at the Premises and used in operating the Business, but does not include any gas cards or other forms of credit that may have been available to the Business (the "**Business Assets**"). The Business Assets are available for use by the Tenant subject to the following terms:
  - (a) the Business Assets are provided to the Tenant on an "as is, where is" basis as further described in paragraph 37 herein;
  - (b) any damage/repairs to the Business Assets are to be paid for by the Tenant;
  - (c) the Landlord shall provide the Tenant with twenty (20) premium Fairway Mats as further described in the invoice at Schedule "A" (the "**Mats**"). The Mats will be provided to the Tenant once received by the Landlord, shall comprise part of the Business Assets and be subject to the terms herein;
  - (d) the Landlord shall provide the Tenant with a John Deere golf ball picker as further described in the invoice at Schedule "B" (the "**Machine**"). The Machine will be provided to the Tenant once received by the Landlord, shall comprise part of the Business Assets and be subject to the terms herein;
  - (e) the Landlord shall provide the Tenant with golf balls to be used for the Business, as further described in the invoice at Schedule "C" (the "**Golf Balls**"). The Golf Balls will be provided to the Tenant once received by the Landlord, shall comprise part of the Business Assets and be subject to the terms herein;
  - (f) the Tenant will continue to have use of the 2018 Jeep Grand Cherokee owned by one or both of the Companies (the "**Vehicle**") up to the Lease Expiry Date, subject to the following terms:
    - (i) payment for use of the Vehicle is included in the Rent;
    - (ii) Bob Ware shall be the only driver and/or operator of the Vehicle;
    - (iii) the Landlord shall arrange and pay for insurance for the Vehicle and Bob Ware/the Tenant shall cooperate with the Landlord with respect to providing any information required to obtain/renew said insurance;

- (iv) the Vehicle is provided on an "as is, where is" basis (as further described in paragraph 37 herein). The Tenant is responsible for fuel, repairs, and/or any other ancillary costs related to maintaining and operating the Vehicle; and,
  - (v) on the Lease Expiry Date, the Tenant will have the option to purchase the Vehicle, at a purchase price equal to the fair market value of the Vehicle (as determined by the Parties, or failing agreement by the Parties, the Kelly Blue Book value for the Vehicle), less \$5,000.00.
- 14. At the request of the Landlord, in consultation with the Tenant, the Tenant shall allow access to the Premises and/or the Business to the Landlord or any necessary third party. Said access may include the temporary closure of the Business (the "**Closures**").
- 15. The Tenant acknowledges and agrees that there will be no change in the Monthly Rent Payment and that the Landlord is not required to provide an abatement of rent for the Closures, provided that the Closures do not exceed five (5) calendar days (the "**Abatement Free Closures**"). Further, apart from a rateable rent abatement for any separate Closures exceeding five (5) days, the Tenant shall not make any claim for lost income or other damages arising from any Closures.
- 16. In the event that the Closures significantly impact the operation of the Business, the Tenant may provide a Termination Notice pursuant to paragraph 6. For greater clarity, the Tenant acknowledges and agrees that the Abatement Free Closures do not constitute a "significant impact" on the operation of the Business.
- 17. The Landlord will make reasonable efforts to consult with the Tenant regarding the Closures, including any Abatement Free Closures, so as to mitigate any impact on the Business.

#### **E. CONDITION OF THE PREMISES**

- 18. The Landlord and Tenant will undertake a pre-occupancy inspection of the Premises and Business Assets for purposes of assessing expectations regarding the post-occupancy condition of Premises and Business Assets.
- 19. The Tenant shall keep and maintain the Premises and Business Assets in good condition and order, which shall include, without limitation, ensuring the Premises is clean and tidy, not reasonably considered unsightly by the Landlord in the Landlord's sole discretion.
- 20. The Tenant shall, at its sole cost and expense, comply with all provisions of law including, without limiting the generality of the foregoing, the requirements of all federal, provincial and municipal legislative enactments, by-laws or regulations now or hereafter in force which relate to the Premises and the conduct of business therein, or to the making of any repairs, replacements, alterations, additions, changes, substitutions or improvements of or to the Premises.
- 21. Any material changes that the Tenant makes to the Premises including but not limited to any changes requiring permits or governmental approval or any changes to the land or existing structures that the Landlord considers in its sole discretion are material in nature, shall be done only with prior written notice to and upon obtaining prior written consent of the Landlord where the Landlord shall not unreasonably withhold consent.



22. If the Tenant makes any material change to the Premises which are not consented to in advance by the Landlord or damages the Premises, the Landlord, in its sole discretion and acting reasonably, may require that the Tenant return the Premises back to its original state at or prior to the end of the Term.

**F. ENVIRONMENTAL MATTERS**

23. The Tenant agrees that the Landlord shall have no liability for any environmental contamination or issues on the Premises, and hereby agrees to indemnify, defend, and hold harmless the Landlord and its agents, directors, officers, partners, employees, and their respective successors or assigns from all fines, claims, liabilities, costs, and/or damages of any kind arising from environmental contamination or issues that occur or are caused during the Term or the Access Period, except that the Tenant shall not be liable for any gross negligence or willful misconduct of the Landlord. The Tenant shall not be liable for any damages arising from environmental issues that pre-date the commencement of this Lease or environmental issues not related to the Business' operations.

**H. NOTICE**

24. Any notice or other communication under this Lease shall be in writing and may be delivered personally or transmitted by fax, addressed:

(a) in the case of the Tenant, as follows:

Old Pro Management Consulting Ltd.  
38 King Street. Alton, ON L7K 0C5  
Attention: Bob Ware  
Email: r.o.ware@sympatico.ca

(b) and in the case of the Landlord, as follows:

The Fuller Landau Group Inc.  
151 Bloor Street West, 12<sup>th</sup> Floor  
Toronto, ON M5S 1S4  
Attention: David Filice  
Email: dfilice@fullerllp.com

with a copy to counsel for the Landlord, as follows:

Lerners LLP  
1500-225 King Street West  
Toronto, ON M5V 3M2  
Attention: Domenico Magisano  
Email: dmagisano@lerners.ca

or to such other address or facsimile number as may be designated by Notice given as aforesaid to the other party by the party to whom Notice is to be given. Any Notice delivered and received: (a) by facsimile transmission and email, shall be deemed to have been given and received on the day of delivery; (b) on the next business day if sent by registered mail or same day or overnight courier; and (c) on the third business day following mailing if by regular mail.



**I. INDEMNIFICATION**

25. Notwithstanding any other terms, covenants and conditions contained in this Lease, the Tenant shall indemnify the Landlord against any and all loss, claims and demands whatsoever by any person, whether in respect of damage to person or property, arising out of or occasioned by the maintenance, use, or occupancy of the Premises or the Lease. And the Tenant further covenants to indemnify the Landlord with respect to any encumbrance on or damage to the Premises occasioned by or arising from the act, default, or negligence of the Tenant, his officers, agents, servants, employees, contractors, customers, invitees, or licensees and the Tenant agrees that the foregoing indemnity shall survive the termination of this Lease notwithstanding any provisions of this Lease to the contrary.
26. If the Landlord shall, without fault on its part, be made a party to any litigation commenced by or against the Tenant, then, the Tenant shall protect, indemnify and hold the Landlord harmless and shall pay all costs, expenses and reasonable legal fees incurred or paid by the Landlord in connection with any such litigation unless a Court fully and finally decides otherwise. The Tenant shall pay all costs, expenses and legal fees (on a solicitor and client basis) that may be incurred or paid by the Landlord in enforcing the terms, covenants and conditions in this Lease, unless a Court fully and finally decides otherwise.

**J. INSURANCE**

27. During the Term of this Lease and any renewal thereof the Tenant shall carry insurance in its own name to provide coverage with respect to: (i) the risk of damage to the Tenant's property within the Premises caused by fire or other perils and the policy shall provide for coverage on a replacement cost basis to protect the Tenant's stock-in-trade, equipment, trade fixtures, decorations, and improvements; (ii) commercial and general liability insurance providing coverage over, amongst other things, the Premises and Business Assets; and (iii) public liability and property damage insurance, all of which shall remain in effect throughout the Term, and name the Landlord as loss payee, where applicable. The Tenant shall provide a certificate of insurance to the Landlord confirming required coverage is in place.

**K. MISCELLANEOUS**

28. This Lease is conditional on receipt of court approval of the terms contained herein.
29. The Lease constitutes the entire agreement between the parties and there are no representations, warranties, or other agreements between the parties, express or implied, in connection with the subject matter of the Lease.
30. The Lease may only be amended by a written, executed agreement of the parties or court order.
31. Time shall in all respects be of the essence in relation to this Lease.
32. Paragraph headings in this Lease are for convenience only and shall not affect the interpretation of the Lease.
33. The Lease shall be governed by and interpreted in accordance with, and the parties hereto shall attorn to, the laws of the Province of Ontario. The parties agree that the Courts of Ontario shall have jurisdiction to determine any matters arising hereunder.

34. The Tenant shall from time to time at the request of the Landlord produce to the Landlord satisfactory evidence of the due payment by the Tenant of all amounts required to be made by the Tenants under this Lease.
35. The Tenant shall immediately give written notice to the Landlord of any substantial damage that occurs to the Premises from any cause.
36. The Tenant shall not assign this Lease in whole or in part, nor sublet all or any of the Premises, nor mortgage or encumber this Lease, the Premises or the Business Assets, or any part thereof, nor suffer or permit the occupation of, or part with or share possession of, all or any part of the Premises by any other person, firm or corporation (all of the foregoing being hereinafter referred to as a "transfer") without the express written consent of the Landlord. The Landlord retains the right to unreasonably without consent to any sublease or assignment of this Lease.
37. The Tenant agrees to lease the Premises and the Business Assets on an "as is, where is" basis without regard to the state of repair, location of structures, if any, walls retaining walls or fences (free standing or otherwise) and subject to any judicial, municipal or other governmental by-laws, agreements, restrictions or orders affecting or regarding the property's condition or use (including but not limited to deficiency or other notices, work and other orders) as well as any registered restrictions, agreements or covenants which run with the land. Further there are no representations, warranties or conditions made by the Landlord to the Tenant with respect to fitness, condition, zoning or legal use of the property.
38. This Lease may be executed electronically and delivered by counterparts and by email, and if so executed and delivered, each document shall be deemed to be an original, shall have the same effect as if each party so executing and delivering this Lease had executed the same copy of this Lease and all of which copies when taken together shall constitute one and the same document.

**IN WITNESS WHEREOF** the parties hereto have signed this Lease.

**DATED** this \_\_\_\_\_ day of March, 2023.

**THE FULLER LANDAU GROUP INC.**, solely in its capacity as Court-appointed Receiver of Calldron Gas Bars Ltd., and 1195705 Ontario Inc., and not in its personal capacity

\_\_\_\_\_  
Name:

Title:

I have authority to bind the corporation



DATED this 14<sup>TH</sup> day of March, 2023.

OLD PRO MANAGEMENT CONSULTING LTD.

A handwritten signature in cursive script, appearing to read "Robert O'Rourke", written over a horizontal line.

Name:

Title:

I have authority to bind the corporation

## Schedule "A"

**FORESTAR GOLF SALES LTD.**

Box 73062, 8962 152 Street  
 Surrey, British Columbia V3R 2J2  
 Canada  
 mail@forestargolf.com  
 www.forestargolf.com

**INVOICE**

Invoice No.: 45507  
 Date: Feb 21, 2023  
 Ship Date: Feb 21, 2023  
 Page: 1  
 Re: Order No. 410021174

**Sold to:****8 - THE OLD PRO DRIVING RANGE**

Robert Ware  
 2055 Bovaird Drive West  
 Brampton, ON L6X 0T5

**Ship to:****8 - THE OLD PRO DRIVING RANGE**

Robert Ware  
 2055 Bovaird Drive West  
 Brampton, ON L6X 0T5

Business No.: 886189612

Item No.	Unit	Description	Ordered quantity	Backorder quantity	Shipped Quantity	Tax	Unit Price	Amount
R-1606	Each	Mat, Premium Fairway Mat FOB Factory	20		20	HO		
		Subtotal:						
		HO - HST @ 13%						
		HST						
FORESTAR GOLF SALES LTD. HST: #886189612								

Shipped By: Day and Ross Tracking Number:

Terms: Net 30. Due Mar 23, 2023.

**Comment:** Thank you for your continued and valued support.

Sold By:

Total Amount

Amount Paid

Amount Owing

Quote ID: 27531751

---

Prepared For:  
**THE OLD PRO DRIVING RANGE**



Prepared By: **Brendan Wield**

Green Tractors Inc.  
620 Durham Road #21  
Port Perry, ON L9L 1A6  
  
Tel 905-985-9701  
FAX: 905-985-9704  
Email: [bwield@gtgolf.net](mailto:bwield@gtgolf.net)

---

Date: 29 September 2022

Offer Expires: 24 October 2022

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*Confidential*



# Selling Equipment

Quote ID: 27531751

Customer: THE OLD PRO DRIVING RANGE

## JOHN DEERE GATOR™ TX (Model Year 2023)

Hours:

Stock Number:

Code	Description	Qty
56A4M	GATOR™ TX (Model Year 2023)	1
<b>Standard Options - Per Unit</b>		
0184	Canada	1
0505	Build to Order	1
1016	AT (All Terrain) Tires	1
2016	Non Adjustable Seat	1
3001	Deluxe Cargo Box with Paint and Reflectors	1
3100	Cargo Box Manual Lift	1
4099	Less Front Protection Package	1
4199	Less Rear Protection Package	1

## TEKTITE Gator range cage

Equipment Notes:

Hours: 0

Stock Number:

Code	Description	Qty
JDGator-001	TEKTITE Gator range cage	1
<b>Other Charges</b>		
	Freight	1
	Setup	1

### Quote Summary

**Prepared For:**  
 THE OLD PRO DRIVING RANGE  
 2055 BOVAIRD DRIVE WEST  
 BRAMPTON, ON L0P1K0  
 Business: 905-456-0072

**Prepared By:**  
 Green Tractors Inc.  
 Brendan Wield  
 620 Durham Road #21

Port Perry, ON L9L 1A6  
 Phone: 905-985-9701

bwield@gtgolf.net

**Quote ID:** 27531751  
**Created On:** 29 September 2022  
**Last Modified On:** 03 October 2022  
**Expiration Date:** 24 October 2022

### Equipment Summary

JOHN DEERE GATOR™ TX (Model  
 Year 2023)

TEKTITE Gator range cage

**Selling Price**

**Qty**

**Extended**

X 1 =

X 1 =

### Equipment Total

### Quote Summary

Equipment Total

Doc Fees

Tire Tax

Delivery

SubTotal

Est. Service Agreement Tax

Total

Down Payment

Rental Applied

**Balance Due**

**Sales Person:** X \_\_\_\_\_

*Brendan Wield*  
 Accepted By: X *GABRIEL MURRAY*  
*THE OLD PRO DRIVING RANGE*

Confidential



## Terms and Conditions

**Acceptance** This quotation is considered a quotation until a signature is received by the Buyer. The Buyer's signature confirms the order and acknowledges agreement to proceed with the conditions of sale.

**Price Guarantee** Prices on quote are only guaranteed until the stated expiry date. Thereafter, prices are subject to confirmation from the seller as prices may be affected by supplier price increases or exchange rate adjustments.

**Taxes** Quote prices do not include any applicable taxes including HST, PST, GST and/or Environmental Taxes.

**Privacy Statement** We are committed to protecting your privacy. Only authorized employees within Green Tractors Inc. and suppliers that are on a need to know basis will have access to any information collected from the Buyer.

**Confidentiality** Buyer records are regarded as confidential and therefore will not be divulged to any third party other than our manufacturer/suppliers and as legally required by law. The details of this quote are confidential and are not to be shared by either the Buyer or Seller to uninvolved parties.

**Cancellations** Green Tractors Inc. maintains the right to cancel a quote at any time if for any unforeseen reason they are unable to meet the requirements of the quote.

**Used equipment Warranty** Used equipment sold by Green Tractors Inc. is sold on an as-is basis with no warranty implied unless specifically stated otherwise in writing.

ROW



## Schedule "C"

**FORESTAR GOLF SALES LTD.**

Box 73062, 8962 152 Street  
Surrey, British Columbia V3R 2J2  
Canada  
mail@forestargolf.com  
www.forestargolf.com

**SALES CONFIRMATION**

Order No. 410021184  
Date: Nov 03, 2022  
Page: 1  
Ship Date: Apr 01, 2023

**Sold To:****8 - THE OLD PRO DRIVING RANGE**

Robert Ware  
2055 Bovaird Drive West  
Brampton, ON L6X 0T5

**Ship To:****8 - THE OLD PRO DRIVING RANGE**

Robert Ware  
2055 Bovaird Drive West  
Brampton, ON L6X 0T5

Business No.: 886189612

Item No.	Ordered	Unit	Description	Tax	Unit Price	Amount
RS-109820WSC ustom	2,500	Dozen	Range Ball, White Tour Feel, CUSTOM	HO	8.65	21,625.00
			Freight FOB Langley, BC			
			Custom Imprint. Proof to follow.			
			Less deposit			-2,500.00
			Subtotal:			19,125.00
			HO - HST @ 13%			
			HST			2,811.25

FORESTAR GOLF SALES LTD. HST: #886189612

Shipped By:

Terms: Net 30. Due Dec 03, 2022.

Comment: Thank you for your continued and valued support.

Sold By:

Total Amount

21,936.25

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**From:** George Tidd <[george@lowvillegolf.com](mailto:george@lowvillegolf.com)>  
**Sent:** Tuesday, March 14, 2023 4:58:47 PM  
**To:** Edge Caravaggio <[edgecar@gmail.com](mailto:edgecar@gmail.com)>; Schramm, Gary (Avison Young - CA) <[Gary.Schramm@avisonyoung.com](mailto:Gary.Schramm@avisonyoung.com)>; [dmagisano@lerner.ca](mailto:dmagisano@lerner.ca) <[dmagisano@lerner.ca](mailto:dmagisano@lerner.ca)>  
**Subject:** Fwd: Old Pro driving Range

CAUTION: External Sender

Sent from my iPad

Begin forwarded message:

**From:** "Schramm, Gary (Avison Young - CA)" <[Gary.Schramm@avisonyoung.com](mailto:Gary.Schramm@avisonyoung.com)>  
**Date:** March 14, 2023 at 3:22:38 PM EDT  
**To:** George Tidd <[george@lowvillegolf.com](mailto:george@lowvillegolf.com)>, "Michael Schramm ([mschramm@sutton.com](mailto:mschramm@sutton.com))" <[mschramm@sutton.com](mailto:mschramm@sutton.com)>  
**Subject:** Old Pro driving Rang

Dear Mr. Magisano

I am writing to express our interest in leasing the Old Pro Driving Range in Brampton on a short term basis until it is redeveloped as we understand that the property is currently in receivership and you are the lawyer for the Receiver.

My name is George Tidd and I am the controlling partner of Double Eagle Golf Ltd. which is currently a partner and manager of The Lowville Golf Club, a very successful course in Burlington.

Double Eagle is very experienced in the golf business and in addition to Lowville has been involved in the following golf ventures:

- A.) Professional and manager of Lido Golf Centre in Burlington which was a driving range and par three course prior to redevelopment.
- B.) Manager and partner of Hidden Lake Golf and CC in Burlington which contains 36 holes of golf and a large driving range that we sold to ClubLink Corp seven years ago.
- C.) Partner at the PGA Family Golf Centre in Oakville. We leased this property at the southwest corner of Ford Drive and Upper Middle Road from the Provincial Government and constructed a pro shop, driving range and mini-putt. It was very successful for 20 years until the Province sold the property for industrial and commercial development.

We are currently analyzing the potential annual income for the Old Pro Range and will be in a position to make an offer to lease within the next few days. I believe that with our experience, Double Eagle would be a very successful tenant. Please call me to discuss at 905-815-5255.

We plan to do a site visit on Thursday at 1:00 pm , is it possible to have someone let us in to the building to check equipment etc ?

Yours Truly ,

George Tidd  
Managing Partner  
Double Eagle Golf Ltd.

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**From:** Schramm, Gary (Avison Young - CA) <[Gary.Schramm@avisonyoung.com](mailto:Gary.Schramm@avisonyoung.com)>

**Sent:** Friday, March 17, 2023 3:34 PM

**To:** David Filice <[dfilice@fullerllp.com](mailto:dfilice@fullerllp.com)>

**Subject:** Old Pro Driving Range.

You don't often get email from [gary.schramm@avisonyoung.com](mailto:gary.schramm@avisonyoung.com). [Learn why this is important](#)

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

D

C

Hi David

Thank you for taking the time to discuss the Old Pro range with me on behalf of Double Eagle Golf Ltd. The group has taken a preliminary look at the property but is not able to make an offer to lease today. It appears to be a very nice well kept building and range but there was too much snow on the ground to make a full evaluation and very little time to hire the necessary operating staff. If your existing transaction does not go through for any reason please let me know as the group remains very interested.

As we discussed yesterday, I am a Principal of Avison Young Commercial Realty and we would sincerely appreciate the opportunity to present to you our capabilities and experience in listing and dealing with the sale of major properties of this magnitude. My associate Ryan Cunningham and I look forward to speaking with you at your convenience when you are ready to take the Brampton land and the related properties to market. If you have any questions in the meantime, please call me at 416-464-1452.

Thanks Again  
Gary

**Gary Schramm**

Sales Representative

Principal

[gary.schramm@avisonyoung.com](mailto:gary.schramm@avisonyoung.com)

Avison Young Commercial Real Estate

77 City Centre Drive, Suite 301

**From:** David Filice  
**Sent:** Friday, March 3, 2023 3:39 PM  
**To:** [jracco@rentexrealty.com](mailto:jracco@rentexrealty.com)  
**Cc:** Atulya Sheth <[asheth@fullerlp.com](mailto:asheth@fullerlp.com)>  
**Subject:** request for realtor proposal on the listing for sale of 10365 Highway 7, and 10733 Highway 7, Halton Hills Ontario

Hi Jason,

We are now starting to get ready to sell at least 1 parcel of land in a shareholder dispute that I'm working on. See the below request for a proposal and let me know if you will participate in the process. The other 3 parcels will be dealt with at a later date.

Effective December 23, 2022, pursuant to an order of the Ontario Superior Court of Justice (Commercial List) made December 20, 2022 (the “**Winding Up Order**”), The Fuller Landau Group Inc. (“**FLG**”) was appointed liquidator (in such capacity, the “**Liquidator**”) of all assets undertakings and properties of Calldron Gas Bars Ltd. and 1195705 Ontario Inc. (the “**Companies**”). One of the real properties that is owned by the Companies is known municipally as 10365 Highway 7, and 10733 Highway 7, Halton Hills Ontario (the “**Real Property**”) In its capacity as the Liquidator, FLG invites written proposals to provide real estate broker services (“**Realtor Proposals**”) for the marketing and potential disposition of the Real Property. The Real Property comprises approximately 340 acres of land that was partially being developed as a golf course with an adjacent farm property. *Any marketing and sale process for the Real Property recommended by the Liquidator, together with any resulting sale transaction recommended by the Liquidator, will be subject to court approval.*

**Realtor Proposals must be submitted to the attention of Mr. David Filice, The Fuller Landau Group Inc., Liquidator of Calldron Gas Bars Ltd., 151 Bloor Street West, 12<sup>th</sup> floor, Toronto, Ontario M5S 1S4 by noon (Toronto Time) on March 13, 2023.**

## **REALTOR ROLE AND SERVICES**

The realtor's role will include providing the following services, in consultation with the Liquidator:

- Establishing an estimated value for the Real Property and making recommendations regarding the listing price
- Preparing a detailed marketing plan and distributing all marketing materials to prospective interested parties
- Advertising the Real Property for sale at the realtor's expense
- Showing the Real Property to interested parties

- Providing the Liquidator with regular reporting during the sale process and a report summarizing the sale process to be relied upon by the Liquidator to support the Liquidator's recommended transaction
- Assisting the Liquidator to assess offers submitted
- Assisting the Liquidator to close a sale transaction

## PROPOSAL CONTENT

Realtor Proposals should include the following:

- Firm background and team details, experience and profiles, including dedicated agent name and experience (C.V.)
- Proposed listing price and assessment of any preliminary issues
- Preliminary work plan establishing the marketing and sales process
- Estimate of timeline to achieve a sale transaction
- Compensation structure
- Conflict of interest statement – Realtor Proposal to disclose any professional or personal financial interests which could be a possible conflict of interest. In addition, all Realtor Proposals shall detail any additional arrangements that would result in compensation, in addition to the structure outlined in the Realtor Proposal

## REALTOR PROPOSAL EVALUATION CRITERIA

The following criteria will be utilized to evaluate each Realtor Proposal:

- Overall disposition strategy and work plan including marketing plan
- Experience with asset class and team experience
- Compensation structure
- Other criteria as determined by the Liquidator in its sole discretion

Should you require any further information, please contact David Filice [dfilice@fullerllp.com](mailto:dfilice@fullerllp.com) 416 645 6506 .

**David Filice, CPA, CA • CIRP, LIT**

Partner, Restructuring and Insolvency

**Fuller Landau LLP**

151 Bloor Street West, 12th floor | Toronto, Ontario | M5S 1S4

**T** 416.645.6506 | **C** 416.917.7637 | **F** 416.645.6501

[DFilice@FullerLLP.com](mailto:DFilice@FullerLLP.com)

**Fuller  
Landau** Audit  
Tax  
Advisory



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# Listing Agreement - Commercial

## Seller Representation Agreement

### Authority to Offer for Sale

This is a **Multiple Listing Service® Agreement**  OR This Listing is **Exclusive**   
(Seller's Initials) (Seller's Initials)

**BETWEEN:**  
**BROKERAGE:** ..... **CBRE Limited** .....

2005 SHEPPARD AVE E., #800, Toronto ..... (the "Listing Brokerage") Tel. No. .... (416) 494-0600 .....


**SELLER:** ..... (the "Seller")

In consideration of the Listing Brokerage listing the real property **for sale** known as **10365 & 10733 Highway 7, Halton Hills, ON**  
**L7J 2L8** ..... (the "Property")

the Seller hereby gives the Listing Brokerage the **exclusive and irrevocable** right to act as the Seller's agent,

**commencing** at 12:01 a.m. on the ..... day of **March** ....., 20**23** .....

**until** 11:59 p.m. on the ..... day of **September** ....., 20**23** ..... (the "Listing Period"),

{ Seller acknowledges that the length of the Listing Period is negotiable between the Seller and the Listing Brokerage and, if an MLS® listing, may be subject to minimum requirements of the real estate board, however, in accordance with the Real Estate and Business Brokers Act, 2002, (REBBA), **if the Listing Period exceeds six months, the Listing Brokerage must obtain the Seller's initials.** } 

to offer the Property **for sale** at a price of:

**Seventeen Million Two hundred Fifty Thousand** ..... Dollars (\$CDN) ..... **17,250,000.00** .....

and upon the terms particularly set out herein, or at such other price and/or terms acceptable to the Seller. It is understood that the price and/or terms set out herein are at the Seller's personal request, after full discussion with the Listing Brokerage's representative regarding potential market value of the Property.

**The Seller hereby represents and warrants that the Seller is not a party to any other listing agreement for the Property or agreement to pay commission to any other real estate brokerage for the sale of the property.** 

**1. DEFINITIONS AND INTERPRETATIONS:** For the purposes of this Agreement ("Authority" or "Agreement"):

"Seller" includes vendor and a "buyer" includes a purchaser or a prospective purchaser. A purchase shall be deemed to include the entering into of any agreement to exchange, or the obtaining of an option to purchase which is subsequently exercised, or the causing of a First Right of Refusal to be exercised, or an agreement to sell or transfer shares or assets. "Real property" includes real estate as defined in the Real Estate and Business Brokers Act (2002). The "Property" shall be deemed to include any part thereof or interest therein. A "real estate board" includes a real estate association. Commission shall be deemed to include other remuneration. This Agreement shall be read with all changes of gender or number required by the context. For purposes of this Agreement, anyone introduced to or shown the Property shall be deemed to include any spouse, heirs, executors, administrators, successors, assigns, related corporations and affiliated corporations. Related corporations or affiliated corporations shall include any corporation where one half or a majority of the shareholders, directors or officers of the related or affiliated corporation are the same person(s) as the shareholders, directors, or officers of the corporation introduced to or shown the Property.

**2. COMMISSION:** In consideration of the Listing Brokerage listing the Property for sale, the Seller agrees to pay the Listing Brokerage a commission

of ..... **3** ..... % of the sale price of the Property or **2% if solely completed by the Listing Team** .....

for any valid offer to purchase the Property from any source whatsoever obtained during the Listing Period, as may be acceptable to the Seller.

**INITIALS OF LISTING BROKERAGE:** 

**INITIALS OF SELLER(S):** 



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The Seller authorizes the Listing Brokerage to co-operate with any other registered real estate brokerage (co-operating brokerage), and to offer to pay the co-operating brokerage a commission of .....1.5..... % of the sale price of the Property or ..... out of the commission the Seller pays the Listing Brokerage. The Seller further agrees to pay such commission as calculated above if an agreement to purchase is agreed to or accepted by the Seller or anyone on

the Seller's behalf within .....120..... days after the expiration of the Listing Period (**Holdover Period**), so long as such agreement is with anyone who was introduced to the Property from any source whatsoever during the Listing Period or shown the Property during the Listing Period. If, however, the offer for the purchase of the Property is pursuant to a new agreement in writing to pay commission to another registered real estate brokerage, the Seller's liability for commission shall be reduced by the amount paid by the Seller under the new agreement.

The Seller further agrees to pay such commission as calculated above even if the transaction contemplated by an agreement to purchase agreed to or accepted by the Seller or anyone on the Seller's behalf is not completed, if such non-completion is owing or attributable to the Seller's default or neglect, said commission to be payable on the date set for completion of the purchase of the Property.

Any deposit in respect of any agreement where the transaction has been completed shall first be applied to reduce the commission payable. Should such amounts paid to the Listing Brokerage from the deposit or by the Seller's solicitor not be sufficient, the Seller shall be liable to pay to the Listing Brokerage on demand, any deficiency in commission and taxes owing on such commission.

In the event the buyer fails to complete the purchase and the deposit or any part thereof becomes forfeited, awarded, directed or released to the Seller, the Seller then authorizes the Listing Brokerage to retain as commission for services rendered, fifty (50%) per cent of the amount of the said deposit forfeited, awarded, directed or released to the Seller (but not to exceed the commission payable had a sale been consummated) and to pay the balance of the deposit to the Seller.

All amounts set out as commission are to be paid plus applicable taxes on such commission.

**3. REPRESENTATION:** The Seller acknowledges that the Listing Brokerage has provided the Seller with written information explaining agency relationships, including information on Seller Representation, Sub-agency, Buyer Representation, Multiple Representation and Customer Service. The Seller understands that unless the Seller is otherwise informed, the co-operating brokerage is representing the interests of the buyer in the transaction. The Seller further acknowledges that the Listing Brokerage may be listing other properties that may be similar to the Seller's Property and the Seller hereby consents to the Listing Brokerage acting as an agent for more than one seller without any claim by the Seller of conflict of interest. Unless otherwise agreed in writing between Seller and Listing Brokerage, any commission payable to any other brokerage shall be paid out of the commission the Seller pays the Listing Brokerage.

The Seller hereby appoints the Listing Brokerage as the Seller's agent for the purpose of giving and receiving notices pursuant to any offer or agreement to purchase the Property.

**MULTIPLE REPRESENTATION:** The Seller hereby acknowledges that the Listing Brokerage may be entering into buyer representation agreements with buyers who may be interested in purchasing the Seller's Property. In the event that the Listing Brokerage has entered into or enters into a buyer representation agreement with a prospective buyer for the Seller's Property, the Listing Brokerage will obtain the Seller's written consent to represent both the Seller and the buyer for the transaction at the earliest practical opportunity and in all cases prior to any offer to purchase being submitted or presented.

The Seller understand and acknowledges that the Listing Brokerage must be impartial when representing both the Seller and the buyer and equally protect the interests of the Seller and buyer. The Seller understands and acknowledges that when representing both the Seller and the buyer, the Listing Brokerage shall have a duty of full disclosure to both the Seller and the buyer, including a requirement to disclose all factual information about the Property known to the Listing Brokerage.

However, the Seller further understands and acknowledges that the Listing Brokerage shall not disclose:

- that the Seller may or will accept less than the listed price, unless otherwise instructed in writing by the Seller;
- that the buyer may or will pay more than the offered price, unless otherwise instructed in writing by the buyer;
- the motivation of or personal information about the Seller or buyer, unless otherwise instructed in writing by the party to which the information applies or unless failure to disclose would constitute fraudulent, unlawful or unethical practice;
- the price the buyer should offer or the price the Seller should accept; and
- the Listing Brokerage shall not disclose to the buyer the terms of any other offer.

However, it is understood that factual market information about comparable properties and information known to the Listing Brokerage concerning potential uses for the Property will be disclosed to both Seller and buyer to assist them to come to their own conclusions.

**Where a Brokerage represents both the Seller and the Buyer (multiple representation), the Brokerage shall not be entitled or authorized to be agent for either the Buyer or the Seller for the purpose of giving and receiving notices.**

**MULTIPLE REPRESENTATION AND CUSTOMER SERVICE:** The Seller understands and agrees that the Listing Brokerage also provides representation and customer service to other sellers and buyers. If the Listing Brokerage represents or provides customer service to more than one seller or buyer for the same trade, the Listing Brokerage shall, in writing, at the earliest practicable opportunity and before any offer is made, inform all sellers and buyers of the nature of the Listing Brokerage's relationship to each seller and buyer.

INITIALS OF LISTING BROKERAGE:

INITIALS OF SELLER(S):



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- 4. REFERRAL OF ENQUIRIES:** The Seller agrees that during the Listing Period, the Seller shall advise the Listing Brokerage immediately of all enquiries from any source whatsoever, and all offers to purchase submitted to the Seller shall be immediately submitted to the Listing Brokerage by the Seller before the Seller accepts or rejects the same. If any enquiry during the Listing Period results in the Seller's accepting a valid offer to purchase during the Listing Period or within the Holdover Period after the expiration of the Listing Period described above, the Seller agrees to pay the Listing Brokerage the amount of commission set out above, payable within five (5) days following the Listing Brokerage's written demand therefor.
- 5. MARKETING:** The Seller agrees to allow the Listing Brokerage to show and permit prospective buyers to fully inspect the Property during reasonable hours and the Seller gives the Listing Brokerage the sole and exclusive right to place "For Sale" and "Sold" sign(s) upon the Property. The Seller consents to the Listing Brokerage including information in advertising that may identify the Property. The Seller further agrees that the Listing Brokerage shall have sole and exclusive authority to make all advertising decisions relating to the marketing of the Property during the Listing Period. The Seller agrees that the Listing Brokerage will not be held liable in any manner whatsoever for any acts or omissions with respect to advertising by the Listing Brokerage or any other party, other than by the Listing Brokerage's gross negligence or wilful act.
- 6. WARRANTY:** The Seller represents and warrants that the Seller has the exclusive authority and power to execute this Authority to offer the Property for sale and that the Seller has informed the Listing Brokerage of any third party interests or claims on the Property such as rights of first refusal, options, easements, mortgages, encumbrances or otherwise concerning the Property, which may affect the sale of the Property.
- 7. INDEMNIFICATION AND INSURANCE:** The Seller will not hold the Listing Brokerage and representatives of the Brokerage responsible for any loss or damage to the Property or contents occurring during the term of this Agreement caused by the Listing Brokerage or anyone else by any means, including theft, fire or vandalism, other than by the Listing Brokerage's gross negligence or wilful act. The Seller agrees to indemnify and save harmless the Listing Brokerage and representatives of the Brokerage and any co-operating brokerage from any liability, claim, loss, cost, damage or injury, including but not limited to loss of the commission payable under this Agreement, caused or contributed to by the breach of any warranty or representation made by the Seller in this Agreement and, if attached, the accompanying data form.  
The Seller warrants the Property is insured, including personal liability insurance against any claims or lawsuits resulting from bodily injury or property damage to others caused in any way on or at the Property and the Seller indemnifies the Brokerage and all of its employees, representatives, salespersons and brokers (Listing Brokerage) and any co-operating brokerage and all of its employees, representatives, salespersons and brokers (co-operating brokerage) for and against any claims against the Listing Brokerage or co-operating brokerage made by anyone who attends or visits the Property.
- 8. ENVIRONMENTAL INDEMNIFICATION:** The Seller agrees to indemnify and save harmless the Listing Brokerage and representatives of the Brokerage and any co-operating brokerage from any liability, claim, loss, cost, damage or injury as a result of the Property being affected by any contaminants or environmental problems.
- 9. FAMILY LAW ACT:** The Seller hereby warrants that spousal consent is not necessary under the provisions of the Family Law Act, R.S.O. 1990, unless the spouse of the Seller has executed the consent hereinafter provided.
- 10. FINDERS FEES:** The Seller acknowledges that the Brokerage may be receiving a finder's fee, reward and/or referral incentive, and the Seller consents to any such benefit being received and retained by the Brokerage in addition to the commission as described above.
- 11. VERIFICATION OF INFORMATION:** The Seller authorizes the Listing Brokerage to obtain any information from any regulatory authorities, governments, mortgagees or others affecting the Property and the Seller agrees to execute and deliver such further authorizations in this regard as may be reasonably required. The Seller hereby appoints the Listing Brokerage or the Listing Brokerage's authorized representative as the Seller's attorney to execute such documentation as may be necessary to effect obtaining any information as aforesaid. The Seller hereby authorizes, instructs and directs the above noted regulatory authorities, governments, mortgagees or others to release any and all information to the Listing Brokerage.
- 12. USE AND DISTRIBUTION OF INFORMATION:** The Seller consents to the collection, use and disclosure of personal information by the Brokerage for the purpose of listing and marketing the Property including, but not limited to: listing and advertising the Property using any medium including the Internet; disclosing Property information to prospective buyers, brokerages, salespersons and others who may assist in the sale of the Property; such other use of the Seller's personal information as is consistent with listing and marketing of the Property. The Seller consents, if this is an MLS® Listing, to placement of the listing information and sales information by the Brokerage into the database(s) of the MLS® System of the appropriate Board, and to the posting of any documents and other information (including, without limitation, photographs, images, graphics, audio and video recordings, virtual tours, drawings, floor plans, architectural designs, artistic renderings, surveys and listing descriptions) provided by or on behalf of the Seller into the database(s) of the MLS® System of the appropriate Board. The Seller hereby indemnifies and saves harmless the Brokerage and/or any of its employees, servants, brokers or sales representatives from any and all claims, liabilities, suits, actions, losses, costs and legal fees caused by, or arising out of, or resulting from the posting of any documents or other information (including, without limitation, photographs, images, graphics, audio and video recordings, virtual tours, drawings, floor plans, architectural designs, artistic renderings, surveys and listing descriptions) as aforesaid. The Seller acknowledges that the database, within the board's MLS® System is the property of the real estate board(s) and can be licensed, resold, or otherwise dealt with by the board(s). The Seller further acknowledges that the real estate board(s) may: during the term of the listing and thereafter, distribute the information in the database, within the board's MLS® System to any persons authorized to use such service which may include other brokerages, government departments, appraisers, municipal organizations and others; market the Property, at its option, in any medium, including electronic media; during the term of the listing and thereafter, compile, retain and publish any statistics including historical data within the board's MLS® System and retain, reproduce and display photographs, images, graphics, audio and video recordings, virtual tours, drawings, floor plans, architectural designs, artistic renderings, surveys and listing descriptions which may be used by board members to conduct comparative analyses; and make such other use of the information as the Brokerage and/or real estate board(s) deem appropriate, in connection with the listing, marketing and

INITIALS OF LISTING BROKERAGE: 

INITIALS OF SELLER(S): 




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selling of real estate during the term of the listing and thereafter. The Seller acknowledges that the information, personal or otherwise ("information"), provided to the real estate board or association may be stored on databases located outside of Canada, in which case the information would be subject to the laws of the jurisdiction in which the information is located.

In the event that this Agreement expires or is cancelled or otherwise terminated and the Property is not sold, the Seller, by initialling:

consent to allow other real estate board members to contact the Seller after expiration or other termination of this Agreement to discuss listing or otherwise marketing the Property.

  
(Does)

  
(Does Not)

**13. SUCCESSORS AND ASSIGNS:** The heirs, executors, administrators, successors and assigns of the undersigned are bound by the terms of this Agreement.

**14. CONFLICT OR DISCREPANCY:** If there is any conflict or discrepancy between any provision added to this Agreement (including any Schedule attached hereto) and any provision in the standard pre-set portion hereof, the added provision shall supersede the standard pre-set provision to the extent of such conflict or discrepancy. This Agreement, including any Schedule attached hereto, shall constitute the entire Authority from the Seller to the Brokerage. There is no representation, warranty, collateral agreement or condition, which affects this Agreement other than as expressed herein.

**15. ELECTRONIC COMMUNICATION:** This Agreement and any agreements, notices or other communications contemplated thereby may be transmitted by means of electronic systems, in which case signatures shall be deemed to be original. The transmission of this Agreement by the Seller by electronic means shall be deemed to confirm the Seller has retained a true copy of the Agreement.

**16. ELECTRONIC SIGNATURES:** If this Agreement has been signed with an electronic signature the parties hereto consent and agree to the use of such electronic signature with respect to this Agreement pursuant to the *Electronic Commerce Act, 2000*, S.O. 2000, c17 as amended from time to time.

**17. SCHEDULE(S)** ..... <sup>A</sup> ..... and data form attached hereto form(s) part of this Agreement.

**THE LISTING BROKERAGE AGREES TO MARKET THE PROPERTY ON BEHALF OF THE SELLER AND REPRESENT THE SELLER IN AN ENDEAVOUR TO OBTAIN A VALID OFFER TO PURCHASE THE PROPERTY ON THE TERMS SET OUT IN THIS AGREEMENT OR ON SUCH OTHER TERMS SATISFACTORY TO THE SELLER.**

.....  
(Authorized to bind the Listing Brokerage)

.....  
(Date)

.....  
(Name of Person Signing)

**THIS AGREEMENT HAS BEEN READ AND FULLY UNDERSTOOD BY ME, I ACCEPT THE TERMS OF THIS AGREEMENT AND I ACKNOWLEDGE ON THIS DATE I HAVE SIGNED UNDER SEAL.** Any representations contained herein or as shown on the accompanying data form respecting the Property are true to the best of my knowledge, information and belief.

SIGNED, SEALED AND DELIVERED I have hereunto set my hand and seal:

.....  
(Name of Seller)

.....  
(Signature of Seller/Authorized Signing Officer)

  
(Seal)

.....  
(Date)

.....  
(Tel. No.)

.....  
(Signature of Seller/Authorized Signing Officer)

  
(Seal)

.....  
(Date)

.....  
(Tel. No.)

**SPOUSAL CONSENT:** The undersigned spouse of the Seller hereby consents to the listing of the Property herein pursuant to the provisions of the Family Law Act, R.S.O. 1990 and hereby agrees to execute all necessary or incidental documents to further any transaction provided for herein.

.....  
(Spouse)

  
(Seal)

.....  
(Date)

.....  
(Tel. No.)

#### DECLARATION OF INSURANCE

The Salesperson/Broker/Broker of Record ..... **Lauren White**

.....  
(Name of Salesperson/Broker/Broker of Record)

hereby declares that he/she is insured as required by REBBA.



.....  
(Signature(s) of Salesperson/Broker/Broker of Record)

#### ACKNOWLEDGEMENT

**The Seller(s) hereby acknowledge that the Seller(s) fully understand the terms of this Agreement and have received a copy of this Agreement on the ..... day of ....., 20 .....**

.....  
(Signature of Seller)

.....  
(Date)

.....  
(Signature of Seller)

.....  
(Date)

This Schedule is attached to and forms part of the Listing Agreement - Commercial Authority to Offer for Sale (Agreement) between:

**BROKERAGE:** ..... **CBRE Limited** ....., and

**SELLER:** .....

for the property known as 10365 & 10733 Highway 7, Halton Hills, ON L7J 2L8

..... dated the ..... day of March, 2023

**10365 Highway 7, Halton Hills, ON**

a) PIN: 250040228

Legal Description: PT LT 28, CON 5 ESQ, PT 9, 20R12458 ; HALTON HILLS.  
T/W 537327.

b) PIN: 250040199

Legal Description: PT LTS 28 & 29, CON 5 ESQ, PT 1, 20R8116 EXCEPT PTS  
1-9, 20R12458 ; HALTON HILLS. T/W 537327.

c) PIN: 250040176

Legal Description: PT LT 28 & 29, CON 5 ESQ, PART 2, 20R8116, T/W  
537327; SUBJECT TO AN EASEMENT IN GROSS OVER PART 1, 20R18094 AS IN  
HR824678 TOWN OF HALTON HILLS

**10733 Highway 7, Halton Hills, ON**

**PIN: 250040150**

Legal Description: PT LTS 28 & 29, CON 5 ESQ , AS IN 781220, S/T 163045  
SUBJECT TO AN EASEMENT IN GROSS OVER PT 2, 20R18094 AS IN HR820410 TOWN  
OF HALTON HILLS

This form must be initialised by all parties to the Agreement.

**INITIALS OF BROKERAGE:**

\_\_\_\_\_

**INITIALS OF SELLER(S):**

\_\_\_\_\_



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☒ Mandatory Field  
All Property Types ☐ Optional Field  
All Property Types

MLS® LISTING # \_\_\_\_\_

FOR BOARD USE ONLY FOR A NEW LISTING OR TO BE  
COMPLETED FOR A RE-RUN.

PROPERTY INFORMATION

ASSESSMENT ROLL NUMBER (ARN)

\_\_\_\_\_

PIN #

AREA

2 5 0 0 4 0 2 2 8 H a l t o n \_\_\_\_\_

MUNICIPALITY

H a l t o n H i l l s \_\_\_\_\_

COMMUNITY \*

R u r a l H a l t o n H i l l s \_\_\_\_\_

\* MANDATORY IF AVAILABLE

STREET NUMBER

STREET NAME

ABBREVIATION

DIR

APT/UNIT #

POSTAL CODE

1 0 3 6 5 \* H i g h w a y 7 \_\_\_\_\_ L 7 J 2 L 8 \_\_\_\_\_

LEGAL DESCRIPTION (LOT, PLAN, CONCESSION)

PT LT 28, CON 5 ESQ, PT 9, 20R12458;HALTON HILLS\*

PROPERTY MANAGEMENT COMPANY

LOT FRONT ▲\*

LOT DEPTH ▲\*

LOT/BLDG/UNIT CODE ▲

LOT SIZE CODE ▲

LOT IRREGULARITIES

3 2 2 0 . 8 2 3 9 6 9 . 0 ☒ Feet ☐ Acres  
\* NOT MANDATORY FOR COMMERCIAL CONDO ☐ Lot ☐ Bldg ☐ Unit ☐ Metres

Lot is irregular

DIRECTION/MAIN CROSS STREETS

MAP #

MAP COL (NUMERIC)

MAP ROW (ALPHA)

H i g h w a y 7 & F o u r t h L i n e \_\_\_\_\_

▲ IF NOT APPLICABLE ENTER "0"

PRICE/DATES

◆ One of Possession Date or Possession Remarks is Mandatory

LIST PRICE

LIST PRICE CODE  
NOTE: REFER TO PRICE CODES

MIN. RENTAL TERM (MONTHS)

MAX. RENTAL TERM (MONTHS)

1 7 2 5 0 0 0 0 . 0 0

F o r s a l e \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

SELLER NAME

CONTRACT COMMENCEMENT

EXPIRY DATE

POSSESSION DATE ◆

POSSESSION REMARKS ◆

0 3 / 2 0 2 3  
M M D D Y Y Y Y

0 9 / 2 0 2 3  
M M D D Y Y Y Y

\_\_\_\_\_  
M M D D Y Y Y Y

I m m e d i a t e \_\_\_\_\_

TAXES

TYPE TAXES (check 1)

TAX YEAR

ASSESSMENT

ASSESSMENT YEAR

CONDO MAINTENANCE FEES (MONTHLY) \*

T B D \_\_\_\_\_

☒ Annual ☐ T. & O.  
☐ N/A ☐ T.M.I.

2 0 2 2 \_\_\_\_\_

\_\_\_\_\_

\* MANDATORY FOR COMMERCIAL & INDUSTRIAL CONDOS ONLY

# DETAILS

## ZONING

P C - P r o t e c t e d C o u n t r y s i d e

TYPE - PRIMARY (check 1)	CATEGORY (check 1)	USE (check 1)
<input type="checkbox"/> Commercial Retail Property <b>(Do not use for Sale of Business)</b>	<input type="checkbox"/> Highway Commercial <input type="checkbox"/> Multi-Use <input type="checkbox"/> Retail <input type="checkbox"/> Service <input type="checkbox"/> Commercial Condo <input type="checkbox"/> Institutional*	<input type="checkbox"/> Automotive Related <input type="checkbox"/> Health & Beauty Related <input type="checkbox"/> Hospitality/Food Related <input type="checkbox"/> Other <input type="checkbox"/> Retail Store Related <input type="checkbox"/> Service Related <input type="checkbox"/> Bank* <input type="checkbox"/> Church* <input type="checkbox"/> School* <input type="checkbox"/> Other* <b>*uses for Institutional category only</b>
<input type="checkbox"/> Sale of Business	<input type="checkbox"/> With Property <input type="checkbox"/> Without Property	<input type="checkbox"/> Apparel <input type="checkbox"/> Art Gallery <input type="checkbox"/> Art Supplies <input type="checkbox"/> Automotive Related <input type="checkbox"/> Bakery <input type="checkbox"/> Banquet Hall <input type="checkbox"/> Bar/Tavern/Pub <input type="checkbox"/> Beauty Salon <input type="checkbox"/> Bed & Breakfast <input type="checkbox"/> Butcher/Meat <input type="checkbox"/> Cabins/Cottages <input type="checkbox"/> Café <input type="checkbox"/> Car Wash <input type="checkbox"/> Caterer/Cafeteria <input type="checkbox"/> Coffee/Donut Shop <input type="checkbox"/> Coin Laundromat <input type="checkbox"/> Convenience/Variety <input type="checkbox"/> Copy/Printing <input type="checkbox"/> Crafts/Hobby <input type="checkbox"/> Dairy Products <input type="checkbox"/> Day Care <input type="checkbox"/> Delicatessen <input type="checkbox"/> Delivery/Courier <input type="checkbox"/> Distributing <input type="checkbox"/> Drugstore/Pharmacy <input type="checkbox"/> Dry Cleaning/Laundry <input type="checkbox"/> Electronics <input type="checkbox"/> Entertainment <input type="checkbox"/> Fast Food/Takeout <input type="checkbox"/> Fitness/Training <input type="checkbox"/> Florist <input type="checkbox"/> Food Court Outlet <input type="checkbox"/> Footwear <input type="checkbox"/> Fruit/Vegetable/Market <input type="checkbox"/> Funeral Home <input type="checkbox"/> Furniture <input type="checkbox"/> Garden/Landscaping <input type="checkbox"/> Gas Station <input type="checkbox"/> Golf Course <input type="checkbox"/> Golf Driving Range <input type="checkbox"/> Gravel Pit/Quarry <input type="checkbox"/> Grocery/Supermarket <input type="checkbox"/> Hair Salon <input type="checkbox"/> Hardware/Tools <input type="checkbox"/> Home Improvement <input type="checkbox"/> Hotel/Motel/Inn <input type="checkbox"/> Jewellery <input type="checkbox"/> Manufacturing <input type="checkbox"/> Marina <input type="checkbox"/> Medical/Dental <input type="checkbox"/> Other <input type="checkbox"/> Pizzeria <input type="checkbox"/> Real Estate Office <input type="checkbox"/> Restaurant <input type="checkbox"/> Self Storage <input type="checkbox"/> Service Related <input type="checkbox"/> Spa/Tanning <input type="checkbox"/> Sporting Goods <input type="checkbox"/> Sports/Entertainment <input type="checkbox"/> Travel Agency <input type="checkbox"/> Wood Working
<input type="checkbox"/> Store With Apartment/Office	<input type="checkbox"/> Store With Apartment/Office	
<input type="checkbox"/> Investment	<input type="checkbox"/> Accommodation <sup>1</sup> <input type="checkbox"/> Apartment <sup>2</sup> <input type="checkbox"/> Retail <input type="checkbox"/> Industrial <input type="checkbox"/> Recreational <sup>3</sup> <input type="checkbox"/> Office	<input type="checkbox"/> Bed & Breakfast <sup>1</sup> <input type="checkbox"/> Apts-2 To 5 Units <sup>2</sup> <input type="checkbox"/> Cabins/Cottages <sup>1</sup> <input type="checkbox"/> Apts-6 To 12 Units <sup>2</sup> <input type="checkbox"/> Hotel/Motel/Inn <sup>1</sup> <input type="checkbox"/> Apts-13 To 20 Units <sup>2</sup> <input type="checkbox"/> Other <sup>1</sup> <input type="checkbox"/> Apts-Over 20 Units <sup>2</sup> <input type="checkbox"/> Seniors Residence <sup>2</sup> <input type="checkbox"/> Other <sup>2</sup> <input type="checkbox"/> Golf <sup>3</sup> <input type="checkbox"/> Marina <sup>3</sup> <input type="checkbox"/> Campground <sup>3</sup> <input type="checkbox"/> Sports/Entertainment <sup>3</sup> <input type="checkbox"/> Other <sup>3</sup> <b>1 - uses for Accommodation only    2 - uses for Apartment only    3 - uses for Recreational only    All others have no uses.</b>
<input type="checkbox"/> Office	<input type="checkbox"/> Office	<input type="checkbox"/> Medical/Dental <input type="checkbox"/> Professional Office <input type="checkbox"/> Other
<input type="checkbox"/> Industrial	<input type="checkbox"/> Free Standing <input type="checkbox"/> Multi-Unit <input type="checkbox"/> Industrial Condo	<input type="checkbox"/> Cooler/Freezer/Food Inspected <input type="checkbox"/> Factory/Manufacturing <input type="checkbox"/> Laboratory <input type="checkbox"/> Other <input type="checkbox"/> Transportation <input type="checkbox"/> Warehouse
<input type="checkbox"/> Farm	<input type="checkbox"/> Agricultural	<input type="checkbox"/> Cash Crop <input type="checkbox"/> Dairy Products <input type="checkbox"/> Hobby <input type="checkbox"/> Horse <input type="checkbox"/> Livestock <input type="checkbox"/> Other
<input checked="" type="checkbox"/> Land	<input checked="" type="checkbox"/> Raw (Outside Official Plan) <input type="checkbox"/> Designated	<input type="checkbox"/> Bush <input type="checkbox"/> Golf <input type="checkbox"/> Gravel Pit/Quarry <input type="checkbox"/> Industrial <input type="checkbox"/> Hospitality <input type="checkbox"/> Office <input checked="" type="checkbox"/> Other <input type="checkbox"/> Parking Lot <input type="checkbox"/> Recreational <input type="checkbox"/> Residential <input type="checkbox"/> Restricted <input type="checkbox"/> Retail <input type="checkbox"/> Waterfront

### 3 FREESTANDING

☒ Yes ☐ No

### 4 TOTAL AREA

3 4 4 . 9 8

### 4 TOTAL AREA CODE (check 1)

- ☒ Acres  
☐ Hectares  
☐ Square Feet  
☐ Sq. Ft. Divisible  
☐ Square Metres  
☐ Sq. M. Divisible

% BUILDING

### 5 OFFICE/APT AREA

### 5 OFFICE/APT AREA CODE

- ☐ Percentage  
☐ Square Feet  
☐ Sq. Ft. Divisible  
☐ Square Metres  
☐ Sq. M. Divisible

### 6 INDUSTRIAL AREA

### 6 INDUSTRIAL AREA CODE

- ☐ Percentage  
☐ Square Feet  
☐ Sq. Ft. Divisible  
☐ Square Metres  
☐ Sq. M. Divisible

### 7 RETAIL AREA

### 7 RETAIL AREA CODE

- ☐ Percentage  
☐ Square Feet  
☐ Sq. Ft. Divisible  
☐ Square Metres  
☐ Sq. M. Divisible

<b>APPROXIMATE AGE</b> <input type="checkbox"/> New <input type="checkbox"/> 0 - 5 Years <input type="checkbox"/> 6 - 15 Years <input type="checkbox"/> 16 - 30 Years <input type="checkbox"/> 31 - 50 Years <input type="checkbox"/> 51 - 99 Years <input type="checkbox"/> 100 + Years  <b>AREA INFLUENCES</b> (check 2) <input checked="" type="checkbox"/> Greenbelt/Conservation <input type="checkbox"/> Major Highway <input type="checkbox"/> Public Transit <input type="checkbox"/> Recreation/Community Center <input type="checkbox"/> Skiing <input type="checkbox"/> Subways  <b>PHYSICALLY HANDICAPPED-EQUIPPED</b> <input type="checkbox"/> Yes <input type="checkbox"/> No  <b>8 BASEMENT</b> <input type="checkbox"/> Yes <input type="checkbox"/> No  <b>UFFI</b> (check 1) <input type="checkbox"/> No <input type="checkbox"/> Partially Removed <input type="checkbox"/> Removed <input type="checkbox"/> Yes  <b>9 CLEAR HEIGHT</b> FEET <input type="text"/> <input type="text"/> INCHES <input type="text"/> <input type="text"/>  <b>BAY SIZE</b> WIDTH FT <input type="text"/> <input type="text"/> IN <input type="text"/> <input type="text"/> LENGTH FT <input type="text"/> <input type="text"/> IN <input type="text"/> <input type="text"/>	<b>10 SPRINKLERS</b> (check 1) <input type="checkbox"/> No <input type="checkbox"/> Partial <input type="checkbox"/> Yes  <b>11 UTILITIES</b> <input type="checkbox"/> Available <input type="checkbox"/> Yes <input type="checkbox"/> No  <b>VOLTS</b> <input type="text"/> <input type="text"/> <input type="text"/> <b>AMPS</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>  <b>12 WATER</b> (check 1) <input type="checkbox"/> Municipal <input type="checkbox"/> None <input type="checkbox"/> Other <input checked="" type="checkbox"/> Well  <b>WATER SUPPLY TYPES</b> (check 1) <input type="checkbox"/> Bored Well <input type="checkbox"/> Cistern <input type="checkbox"/> Community Well <input type="checkbox"/> Drilled Well <input type="checkbox"/> Dug Well <input type="checkbox"/> Lake/River <input type="checkbox"/> Shared Well  <b>13 AIR CONDITIONING</b> (check 1) <input type="checkbox"/> No <input type="checkbox"/> Partial <input type="checkbox"/> Yes	<b>14 HEAT TYPE</b> (check 1) <input type="checkbox"/> Baseboard <input type="checkbox"/> Elec Forced Air <input type="checkbox"/> Elec Hot Water <input type="checkbox"/> Fan Coil <input type="checkbox"/> Gas Forced Air Closed <input type="checkbox"/> Gas Forced Air Open <input type="checkbox"/> Gas Hot Water <input type="checkbox"/> None <input type="checkbox"/> Oil Forced Air <input type="checkbox"/> Oil Hot Water <input type="checkbox"/> Oil Steam <input type="checkbox"/> Other <input type="checkbox"/> Propane Gas <input type="checkbox"/> Radiant <input type="checkbox"/> Solar <input type="checkbox"/> Steam Radiators <input type="checkbox"/> Water Radiators <input type="checkbox"/> Woodburning  <b>WASHROOMS</b> <input type="text"/> <input type="text"/>  <b>SHIPPING DOOR TYPES</b>  <b>15 TRUCK LEVEL SHIP DOORS #</b> <input type="text"/> <input type="text"/> <input type="text"/> DOOR HEIGHT FT <input type="text"/> <input type="text"/> IN <input type="text"/> <input type="text"/> DOOR WIDTH FT <input type="text"/> <input type="text"/> IN <input type="text"/> <input type="text"/>  <b>15 DOUBLE MAN SHIP DOORS #</b> <input type="text"/> <input type="text"/> <input type="text"/> DOOR HEIGHT FT <input type="text"/> <input type="text"/> IN <input type="text"/> <input type="text"/> DOOR WIDTH FT <input type="text"/> <input type="text"/> IN <input type="text"/> <input type="text"/>  <b>15 DRIVE-IN LEVEL SHIP DOORS #</b> <input type="text"/> <input type="text"/> <input type="text"/> DOOR HEIGHT FT <input type="text"/> <input type="text"/> IN <input type="text"/> <input type="text"/> DOOR WIDTH FT <input type="text"/> <input type="text"/> IN <input type="text"/> <input type="text"/>	<b>15 GRADE LEVEL SHIP DOORS #</b> <input type="text"/> <input type="text"/> <input type="text"/> DOOR HEIGHT FT <input type="text"/> <input type="text"/> IN <input type="text"/> <input type="text"/> DOOR WIDTH FT <input type="text"/> <input type="text"/> IN <input type="text"/> <input type="text"/>  <b>16 ELEVATOR</b> (check 1) <input type="checkbox"/> Freight/Public <input type="checkbox"/> Freight <input type="checkbox"/> None <input type="checkbox"/> Public  <b>17 GARAGE TYPE</b> (check 1) <input type="checkbox"/> Boulevard <input type="checkbox"/> Covered <input type="checkbox"/> Double Detached <input type="checkbox"/> In/Out <input type="checkbox"/> Lane <input type="checkbox"/> None <input type="checkbox"/> Other <input type="checkbox"/> Outside/Surface <input type="checkbox"/> Pay <input type="checkbox"/> Plaza <input type="checkbox"/> Public <input type="checkbox"/> Reserved/Assigned <input type="checkbox"/> Single Detached <input type="checkbox"/> Street <input type="checkbox"/> Underground <input type="checkbox"/> Valet <input type="checkbox"/> Visitor  <b>PARKING SPACES TOTAL</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>  <b>NUMBER OF TRAILER PARKING SPOTS</b> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<b>OUTSIDE STORAGE</b> <input type="checkbox"/> No <input type="checkbox"/> Yes  <b>18 RAIL</b> <input type="checkbox"/> Available <input type="checkbox"/> No <input type="checkbox"/> Yes  <b>CRANE</b> <input type="checkbox"/> No <input type="checkbox"/> Yes  <b>SURVEY</b> <input type="checkbox"/> No <input type="checkbox"/> Yes  <b>SOIL TEST</b> (check 1) <input type="checkbox"/> Construction Audit <input type="checkbox"/> Construction & Environmental <input type="checkbox"/> Environment Audit <input type="checkbox"/> No <input type="checkbox"/> Yes  <b>19 SEWERS</b> (check 1) <input type="checkbox"/> None <input type="checkbox"/> Sanitary Available <input type="checkbox"/> Sanitary + Storm <input type="checkbox"/> Sanitary + Storm Available <input type="checkbox"/> Sanitary <input type="checkbox"/> Septic Available <input checked="" type="checkbox"/> Septics <input type="checkbox"/> Storm <input type="checkbox"/> Storm Available
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**COMMENTS**

**REMARKS FOR CLIENTS** (use up to 463 characters)

1. Appear in the Brokerage Full, Client Full and Flyer Reports in TorontoMLS and are published on the Internet.  
 2. **REMARKS MUST RELATE DIRECTLY TO PROPERTY.**  
 3. **DISCLOSE POTL DETAILS & POTL MONTHLY FEES IN THIS FIELD.**

**Will be updated once marketing is available.**

**EXTRAS** (use up to 240 characters)

1. Appear in the Brokerage Full, Client Full and Flyer Reports in TorontoMLS and are published on the Internet.  
 2. **REMARKS MUST RELATE DIRECTLY TO PROPERTY.**

**\*See Schedule A for PINs and Legal Descriptions. Info provided and advertised to be verified by purchaser. Potential purchasers may be subject to qualifying process prior to release of info.**



## REMARKS FOR BROKERAGES

1. Appear in the Brokerage Full Report in TorontoMLS and not on the Client Reports and are not published on the Internet.  
**2. LIST ALL EQUIPMENT THAT IS RENTED, LEASED, OR LEASED TO OWN FOR THE PROPERTY INCLUDING THE DETAILS AND TERMS.**  
**REFER TO RESIDENTIAL INFORMATION CHECKLIST - RENTAL OR LEASE - FIXTURE(S)/CHATTEL(S) INCLUDED - FORM 823.**  
**3. ADDITIONAL CONTACT INFORMATION IS ALLOWED ONLY IN THIS FIELD.**

## FINANCIAL INFORMATION

 **TRANSACTIONS**  
TransactionTask.Fall19

**CALLDRON GAS BARS LTD.**

**FINANCIAL STATEMENTS**

**NOVEMBER 30, 2022**

(Unaudited-See Compilation Engagement Report)

*Draft - for discussion purposes*

**CALLDRON GAS BARS LTD.**

**NOVEMBER 30, 2022**

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# J & J, Chartered Professional Accountants

4800 Dundas Street West, Suite 212  
Etobicoke, Ontario M9A 1B1  
Telephone: 416-994-7620  
Email: bob@jandjca.com

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## COMPILATION ENGAGEMENT REPORT

### To the Directors of Calldron Gas Bars Ltd.

On the basis of information provided by management, we have compiled the statement of financial position of Calldron Gas Bars Ltd. as at November 30, 2022 and the statement of income and retained earnings for the year then ended, and Note 1 which describes the basis of accounting applied in the preparation of the financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation and presentation of the financial information of the entity.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Toronto, Ontario  
Completion date

J & J, Chartered Professional Accountants  
Licensed Public Accountants

# CALLDRON GAS BARS LTD.

## STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED NOVEMBER 30, 2022

(Unaudited-See Compilation Engagement Report)

	2022	2021
	\$	\$
<b>ASSETS</b>		
<b>Current</b>		
Cash and cash equivalents	327,431	321,125
Due from related party	4,630	4,630
Prepaid deposit (recoverable)	110,000	110,000
Land held for development	5,198,980	5,161,098
Fixed assets (note 2)	2,712,904	2,772,322
	<b>8,353,945</b>	<b>8,369,175</b>
<b>LIABILITIES</b>		
<b>Current</b>		
Accounts payable and accruals	16,680	9,900
HST payable (recoverable)	280,465	234,504
Taxes payable (recoverable)	1,064,159	928,450
	<b>1,361,304</b>	<b>1,172,854</b>
<b>Long term</b>		
Loans payable - vehicles	35,776	62,714
Due to shareholders	4,562,382	5,012,382
	<b>4,598,158</b>	<b>5,075,096</b>
<b>SHAREHOLDERS' EQUITY</b>		
<b>Shareholders' equity</b>		
Share capital (note 3)	100	100
Retained earnings	2,394,383	2,121,125
	<b>2,394,483</b>	<b>2,121,225</b>
	<b>8,353,945</b>	<b>8,369,175</b>

# CALLDRON GAS BARS LTD.

## STATEMENT OF INCOME AND RETAINED EARNINGS

**FOR THE YEAR ENDED NOVEMBER 30, 2022**

(Unaudited-See Compilation Engagement Report)

	2022	2021
		(restated)
	\$	\$
<b>Income</b>		
Rental income	801,504	614,413
	<b>801,504</b>	<b>614,413</b>
<b>Expenses</b>		
Property & capital taxes	145,165	152,282
Depreciation	59,418	69,839
Professional fees	10,894	9,120
Utilities	11,753	6,243
Repairs & maintenance	6,772	10,235
Insurance	6,110	6,350
Interest & service charges	3,688	1,639
Office & general	274	
	<b>244,074</b>	<b>255,708</b>
Net income (loss) before income taxes	<b>557,430</b>	<b>358,705</b>
Provision for income taxes	<b>284,172</b>	<b>142,104</b>
Net income (loss) for the year	<b>273,258</b>	<b>216,601</b>
Retained earnings, beginning of year	<b>2,121,125</b>	<b>2,004,524</b>
Taxable dividends paid	-	(100,000)
Retained earnings, end of year	<b>2,394,383</b>	<b>2,121,125</b>

# CALLDRON GAS BARS LTD.

## NOTES TO FINANCIAL STATEMENTS

### FOR THE YEAR ENDED NOVEMBER 30, 2022

(Unaudited-See Compilation Engagement Report)

#### 1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared by management in accordance with generally accepted accounting principles and have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the accounting policies summarized below:

##### (a) Basis of accounting

These financial statements are prepared using the accrual basis of accounting.

##### (b) Fixed assets

Fixed assets are recorded at cost and depreciated on a declining balance basis over their estimated useful lives at the following rates:

Buildings	5%
Pavement	8%
Machinery and equipment	20%
Office equipment	30%
Vehicles	30%

##### (c) Land held for development

The company capitalizes direct carrying costs such as interest, realty taxes and other costs which directly pertain to the property, until the property is developed and is generating revenue.

#### 2. FIXED ASSETS

	Cost	Accumulated Depreciation	Net 2022	Net 2021
	\$	\$	\$	\$
Land	1,748,446	-	1,748,446	1,748,446
Buildings	1,416,302	760,365	655,937	690,460
Engineering & rezoning	198,674	-	198,674	198,674
Vehicles	195,078	152,444	42,634	60,905
Pavement	243,152	198,208	44,944	48,852
Fence	20,660	3,173	17,487	19,007
Machinery & equipment	307,162	304,314	2,848	3,560
Office equipment	42,698	40,764	1,934	2,418
	4,172,172	1,459,268	2,712,904	2,772,322

# CALLDRON GAS BARS LTD.

## NOTES TO FINANCIAL STATEMENTS

### FOR THE YEAR ENDED NOVEMBER 30, 2022

(Unaudited-See Compilation Engagement Report)

#### 3. SHARE CAPITAL

	2022	2021
<b>Authorized:</b> An unlimited number of common shares		
<b>Issued and outstanding:</b>		
100 common shares	100	100

#### 4. VOLUNTARY DISCLOSURE

These financial statements have been prepare

Draft - for discussion purposes





**1195705 ONTARIO INC.**  
(Operating as Old Pro Driving Range)

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED NOVEMBER 30, 2022**  
(Unaudited - See Compilation Engagement Report)

Draft - for discussion purposes

**1195705 ONTARIO INC.**  
(Operating as Old Pro Driving Range)  
**FOR THE YEAR ENDED NOVEMBER 30, 2022**  
(Unaudited - See Compilation Engagement Report)

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# J & J, Chartered Professional Accountants

4800 Dundas Street West, Suite 212  
Etobicoke, Ontario M9A 1B1  
Telephone: 416-994-7620  
Email: bob@jandjca.com

---

## COMPILATION ENGAGEMENT REPORT

To the Directors of 1195705 Ontario Inc.

On the basis of information provided by management, we have compiled the statement of financial position of **1195705 Ontario Inc.** as at **November 30, 2022** and the statement of income and retained earnings for the year then ended, and Note 1 which describes the basis of accounting applied in the preparation of the financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation and presentation of the financial information of the entity.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Toronto, Canada  
Completion date

J & J, Chartered Professional Accountants  
Licensed Public Accountants

**1195705 ONTARIO INC.**  
(Incorporated under the laws of the Province of Ontario)  
**STATEMENT OF FINANCIAL POSITION**

**AS AT NOVEMBER 30, 2022**  
(Unaudited - See Compilation Engagement Report)

	2022	2021
	\$	\$
<b>ASSETS</b>		
<i>Current:</i>		
Cash	184,809	398,128
	<b>184,809</b>	398,128
<i>Long term:</i>		
Security deposit	25,000	25,000
Capital (note 3)	92,976	38,559
	<b>302,785</b>	461,687
<b>LIABILITIES</b>		
<i>Current:</i>		
HST payable	88,284	92,501
Income taxes payable	54,586	54,794
Accounts payable and accruals	11,168	6,645
	<b>154,038</b>	153,940
<i>Long term:</i>		
Due to (from) related company	1,578	4,630
Shareholders advances	(552,440)	(553,440)
	<b>(396,824)</b>	(394,870)
<b>SHAREHOLDER EQUITY</b>		
Capital stock (note 2)	1	1
Retained earnings	699,608	856,556
	<b>699,609</b>	856,557
	<b>302,785</b>	461,687

Approved on behalf of the board:

\_\_\_\_\_ Director

**1195705 ONTARIO INC.**  
(Incorporated under the laws of the Province of Ontario)

**STATEMENT OF INCOME AND RETAINED EARNINGS**

**AS AT NOVEMBER 30, 2022**  
(Unaudited - See Compilation Engagement Report)

	2022	2021
	\$	\$
<b>Sales</b>	<b>450,103</b>	423,850
<b>Gross profit</b>	<b>450,103</b>	423,850
<b>Expenses</b>		
Wages & fees	118,206	126,602
Subcontracting	49,542	66,777
Utilities	32,609	20,470
Supplies	31,828	17,486
Repairs & maintenance	30,930	33,410
Depreciation	21,260	9,640
Leasing expense	21,194	17,916
Office and general	15,018	4,636
Professional fees & insurance	11,144	11,396
Interest and service charges	10,697	7,974
Telephone	1,489	2,094
Automobile	400	7,076
	<b>344,317</b>	325,477
Income (loss) before income taxes	<b>105,786</b>	98,373
Prior years taxes owing	-	42,300
Provision for income taxes	<b>12,734</b>	13,142
Net income (loss) for the year	<b>93,052</b>	42,931
Retained earnings, beginning of year	<b>856,556</b>	913,625
Regular dividends paid	<b>(250,000)</b>	(100,000)
<b>Retained earnings, end of year</b>	<b>699,608</b>	856,556

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED NOVEMBER 30, 2022**  
(Unaudited - See Compilation Engagement Report)

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of accounting**

These financial statements are prepared using the accrual basis of accounting.

**2. CAPITAL STOCK**

**Authorized:** An unlimited number of common shares

<b>Issued and outstanding:</b>	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
100 common shares	<b>1</b>	<b>1</b>
	<b>1</b>	<b>1</b>

**3. CAPITAL ASSETS**

	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>Net 2022</b>	<b>Net 2021</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Fencing	56,279	17,047	39,232	-
Equipment	184,436	130,693	<b>53,743</b>	9,599
	<b>240,715</b>	<b>147,740</b>	<b>92,975</b>	<b>9,599</b>

**Ian Morris**

Direct Dial: 647.298.1806  
Fax : 416.601.2514  
imorris@mkwtaxlaw.com

March 15, 2022

**Delivered via Courier**

Canada Revenue Agency  
Voluntary Disclosures Program  
Shawinigan National Verification and Collections Centre  
4695 Shawinigan-Sud Boulevard  
Shawinigan, QC G9P 5H9

Dear Sir/Madam:

**Re: George Vastis, Calldron Gas Bars Ltd and 1195705 Ontario Inc.**  
**S.I.N/Business Numbers: 400570651, 100734615, 895633287**

---

Please find the following enclosed:

1. CRA Authorizations forms for George Vastis, Calldron Gas Bars Ltd. and 1195705 Ontario Inc.
2. Voluntary Disclosures Program Applications for George Vastis, Calldron Gas Bars Ltd. and 1195705 Ontario Inc.
3. T1 Adjustment Request for George Vastis.
4. T2 Corporation Income Tax Returns from 2016 to 2019 for Calldron Gas Bars Ltd. and 1195705 Ontario Inc.
5. T2 Bar Code Returns for Calldron Gas Bars Ltd. and 1195705 Ontario Inc.
6. Financial Statements from 2016 to 2019 from accountant *Jackson & Jackson* for Calldron Gas Bars Ltd. and 1195705 Ontario Inc.

Yours truly,

**MORRIS KEPES WINTERS LLP**



**Ian D. Morris**  
IDM:br



**FAX COVERING PAGE**

**Tuesday March 8, 2022**

<b>TO:</b> Voluntary Disclosures Program Shawinigan National Verification and Collections Centre 4695, Shawinigan-Sud Boulevard Shawinigan, QC G9P 5H9	<b>FAX #:</b> 1 888 452 8994
--	------------------------------

**FROM:** Ian Morris / Work: 416.366.2309 Cell: 647.298.1806 / imorris@mkwtaxlaw.com

**RE:** Voluntary Disclosures Program Applications for George Vastis, Calldron Gas Bars Ltd. and 1195705 Ontario Inc.

**ORIGINAL WILL BE:** Retained

Total number of pages being transmitted, including this page 25

**Please call Brittany Rose at 416-366-7876 if there are any difficulties with this transmission.**

**COMMENTS:** Supporting financial records will be sent by mail.

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---

**From:** James Wortzman <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>

**Sent:** February 17, 2023 8:34 AM

**To:** Ian Morris <[IMorris@mkwtaxlaw.com](mailto:IMorris@mkwtaxlaw.com)>

**Cc:** Domenico Magisano <[dmagisano@lernalers.ca](mailto:dmagisano@lernalers.ca)>; Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; Jared C. Wortzman <[jcwortzman@teplitskyllp.com](mailto:jcwortzman@teplitskyllp.com)>; Fisher, Kevin <[kfisher@grllp.com](mailto:kfisher@grllp.com)>; Beesley, James <[jbeesley@grllp.com](mailto:jbeesley@grllp.com)>; Spencer Jones <[SJones@lernalers.ca](mailto:SJones@lernalers.ca)>; Lidia Breda <[lbreda@teplitskyllp.com](mailto:lbreda@teplitskyllp.com)>; Joanna Lasocka <[jasocka@teplitskyllp.com](mailto:jasocka@teplitskyllp.com)>

**Subject:** \*EXT\*-Re: Calldron/Oldpro

Please send me what you send to the receiver. Our client is entitled to unredacted copies of everything dealing with the companies including all correspondence.

Sent from my iPhone

On Feb 17, 2023, at 7:25 AM, Ian Morris <[IMorris@mkwtaxlaw.com](mailto:IMorris@mkwtaxlaw.com)> wrote:

Domenico,

We have received permission from Mr. Vastis to deliver to you information in our file for Calldron Gas Bars Ltd. and 11975705 Ontario Inc. on condition that we not disclose information that relates to any other person. It is my understanding that Mr. Wortzman's client agrees with this. On this basis we will go through our files today with the goal of delivering the information to you on Monday February 20, 2023.

Ian Morris CPA (CA), B.C.L., LL.B., TEP  
Morris Kepes Winters LLP  
Tax Lawyers  
Suite 1000  
390 Bay Street  
Toronto, Canada  
M5H 2Y2

Direct [416-366-2309](tel:416-366-2309)  
Cell [647-298-1806](tel:647-298-1806)

Email: [imorris@mkwtaxlaw.com](mailto:imorris@mkwtaxlaw.com)

**From:** Ian Morris <[IMorris@mkwtaxlaw.com](mailto:IMorris@mkwtaxlaw.com)>  
**Sent:** Thursday, February 16, 2023, 1:04 p.m.  
**To:** 'Domenico Magisano' <[dmagisano@lernalers.ca](mailto:dmagisano@lernalers.ca)>  
**Cc:** James Wortzman <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>; Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; Jared C. Wortzman <[jcwortzman@teplitskyllp.com](mailto:jcwortzman@teplitskyllp.com)>; Fisher, Kevin <[kfisher@grllp.com](mailto:kfisher@grllp.com)>; Beesley, James <[jbeesley@grllp.com](mailto:jbeesley@grllp.com)>; Spencer Jones <[SJones@lernalers.ca](mailto:SJones@lernalers.ca)>  
**Subject:** RE: Calldron/Oldpro

Domenico,

Paragraph 6 of the order excludes Records which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication. The Records in our firm's file, in our view, are likely subject to solicitor-client privilege and as such we would be claiming solicitor-client privilege and asking the Court to decide and to issue directions. At the same time, given the appointment of the Receiver, I don't believe Mr. Wortzman on behalf of Mr. Kommatas is entitled to demand our firm to deliver its files to his firm. In my view I don't believe any one of the shareholders or the Receiver alone is entitled to our firm's files with respect to either Calldron Gas Bars Ltd or 11975705 Ontario Inc. (together the "Corporations"). However, to facilitate this matter, we offer two alternatives for turning over our firm's files: (a) all of the shareholders (I believe there are two shareholders, George Vastis and Christos Kommatas) of the Corporations and the Receiver sign a direction instructing our firm to deliver our files to a named representative, or (b) provide a court order instructing our firm to deliver our files to a named representative.

Thanks,

Ian Morris CPA, CA, B.C.L., LL.B., TEP  
**Morris Kepes Winters LLP**  
Direct: 416-366-2309  
Cell: 647-298-1806

---

**From:** Domenico Magisano <[dmagisano@lernalers.ca](mailto:dmagisano@lernalers.ca)>  
**Sent:** Wednesday, February 15, 2023 5:10 PM  
**To:** Ian Morris <[IMorris@mkwtaxlaw.com](mailto:IMorris@mkwtaxlaw.com)>  
**Cc:** James Wortzman <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>; Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; Jared C. Wortzman <[jcwortzman@teplitskyllp.com](mailto:jcwortzman@teplitskyllp.com)>; Fisher, Kevin <[kfisher@grllp.com](mailto:kfisher@grllp.com)>; Beesley, James <[jbeesley@grllp.com](mailto:jbeesley@grllp.com)>; Spencer Jones <[SJones@lernalers.ca](mailto:SJones@lernalers.ca)>  
**Subject:** Calldron/Oldpro

Mr. Morris,

We are counsel to the Fuller Landau Group Inc. in its capacity as court appointed Receiver and Liquidator (in this capacity, the "Receiver") of Calldron Gas Bars Ltd. ("Calldron") and 11975705 Ontario Inc. c.o.b. as Old Pro Driving Range ("Old Pro" and together with Calldron are the "Companies"). The Receiver's appointment is pursuant to the Order of Justice Dietrich dated December 20, 2022, a copy of which is attached for your reference (the "Appointment Order").

We understand that prior to the Receiver's appointment, you represented the Companies with respect to a voluntary disclosure program ("VDP") submission made to the Canada Revenue Agency ("CRA"). Mr. Wortzman has forwarded

the e-mail chain below in which he (on behalf of his client) seeks copies of your firm's engagement letters with the Companies together with your firm's files regarding the VDP submissions. You responded to Mr. Wortzman stating that you would need "instructions" from the Receiver before providing any information and "if the receiver has a copy of the material [Mr. Wortzman is] looking for, [Mr. Wortzman] should direct [his] inquiry to the receiver"

Unfortunately, the Receiver has no knowledge as to the nature or scope of your retainer with the Companies. We also have no information as to what may, or may not, be contained in your files. From information we received through the Companies' accountant, it appears that you were retained at some point in early 2022 and that you delivered a VDP submission to CRA, on behalf of the Companies, in March 2022. It is our understanding that Mr. Wortzman's client was at that time (and, to our knowledge, remains) a Director and Officer of the Companies. We can advise that both Mr. Wortzman's office and Mr. Fisher's office (Mr. Fisher representing the other shareholder of the Companies and copied on this e-mail) were provided with a redacted version of the documents that the Receiver obtained from the Companies' accountant.

In an effort to clarify the Receiver's position I wish to confirm that the Receiver has not retained your firm and thus is not capable of giving you instructions with respect to your above mentioned retainer, including whether you may (or may not) deliver the requested documents to Mr. Wortzman. Likewise, the Receiver (or my office) cannot give you advice on how to address Mr. Wortzman's request.

With that said, the Receiver is also interested in the contents of your files regarding the VDP submissions made on behalf of the Companies and is hereby requesting a copy of same. It is our position that the Receiver is entitled to these files pursuant to paragraphs 5 through 7 of the Appointment Order.

We look forward to hearing from you regarding the Receiver's request above.

Yours truly

**Domenico Magisano** | **Lerners LLP** | Partner | phone 416.601.4121 | direct fax 416.601.4123 | [dmagisano@lerners.ca](mailto:dmagisano@lerners.ca) | 225 King Street West, Suite 1500 - Toronto - Ontario - M5V 3M2



**Lerners proudly celebrates Black History Month.**

---

**From:** Ian Morris <[IMorris@mkwtaxlaw.com](mailto:IMorris@mkwtaxlaw.com)>  
**Sent:** Wednesday, February 15, 2023 11:53 AM  
**To:** James Wortzman <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>

**Cc:** Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; Jared C. Wortzman  
<[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>; Joanna Lasocka <[jasocka@teplitskyllp.com](mailto:jasocka@teplitskyllp.com)>; Lidia Breda  
<[lbreda@teplitskyllp.com](mailto:lbreda@teplitskyllp.com)>  
**Subject:** RE: Calldron/Oldpro

James,

As the corporations are in receivership, I will have to seek instructions from the receiver before I can provide you with any information. Mr. Fisher is not my client, I only wanted to confirm the status of the two corporations as being in receivership.

Please provide me with instructions from the receiver regarding your request for information, but if the receiver has a copy of the material you are looking for, you should direct your inquiry to the receiver.

Thanks,

Ian Morris CPA, CA, B.C.L., LL.B., TEP  
**Morris Kepes Winters LLP**  
Direct: 416-366-2309  
Cell: 647-298-1806

---

**From:** James Wortzman <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>  
**Sent:** Tuesday, February 14, 2023 2:15 PM  
**To:** Ian Morris <[IMorris@mkwtaxlaw.com](mailto:IMorris@mkwtaxlaw.com)>  
**Cc:** Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; Jared C. Wortzman  
<[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>; Joanna Lasocka <[jasocka@teplitskyllp.com](mailto:jasocka@teplitskyllp.com)>; Lidia Breda  
<[lbreda@teplitskyllp.com](mailto:lbreda@teplitskyllp.com)>  
**Subject:** Calldron/Oldpro

Hi Ian, I confirm that we act for Mr. Chris Kommatas an officer , director and 50% shareholder of the above corporations. I am following up on our conversation of minutes ago. The Receiver gave me your name as he is in possession of the VDP submission that you made to CRA in early March 2022. You mentioned that the above corporations signed your retainer agreements on February 1, 2023. Could you please send me a copy of the 2 signed retainer agreements today?

I also confirm my request that you send me a copy of your file regarding the VDP submission. I confirm your advice that you want to speak with Kevin Fisher before you send it to me. It is our view that, given Mr Kommatas' position in the corporations and the fact that the submission will undoubtedly affect his legal rights, he is entitled to a copy of your file as a matter of law.

As I explained there is a pending motion before the Divisional Court so time is of the essence. I would be grateful if you could send me the retainer letters today and get back to me regarding the file by noon Thursday February 16. Thanks.

**James M. Wortzman** | Partner LL.B.  
[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)  
Direct Line: 416-865-5315



70 Bond St, Suite 200 • Toronto, Ontario • M5B 1X3 • Canada  
Tel: 416.365.9320 • Fax: 416.365.7702 • [www.teplitskyllp.com](http://www.teplitskyllp.com)

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---

**From:** Domenico Magisano <[dmagisano@lernalers.ca](mailto:dmagisano@lernalers.ca)>

**Sent:** February 28, 2023 5:18 PM

**To:** Fisher, Kevin <[kfisher@grllp.com](mailto:kfisher@grllp.com)>; James Wortzman <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>; Bordman, Eli <[ebordman@grllp.com](mailto:ebordman@grllp.com)>; Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; Jared C. Wortzman <[jcwortzman@teplitskyllp.com](mailto:jcwortzman@teplitskyllp.com)>; Beesley, James <[jbeesley@grllp.com](mailto:jbeesley@grllp.com)>

**Cc:** David Filice <[dfilice@fullerllp.com](mailto:dfilice@fullerllp.com)>; Spencer Jones <[Spencer@lernalers.ca](mailto:Spencer@lernalers.ca)>; Atulya Sheth <[asheth@fullerllp.com](mailto:asheth@fullerllp.com)>

**Subject:** Receivership of 1195705 Ontario Inc. and Calldron Gas Bars Ltd. - Communication from Ian Morris

Counsel,

As you may recall, earlier this month the Receiver was advised of a voluntary disclosure program application (the "VDP Applications") that had been submitted on behalf of 1195705 Ontario Inc. ("Old Pro") and Calldron Gas Bars Ltd. ("Calldron" and together with Old Pro are the "Companies"). The Receiver was advised that Ian Morris of Morris Kepes Winters LLP represented the Companies with respect to the disclosure. Following receipt of the VDP Applications both our office and Mr. Wortzman's office asked for the contents of Mr. Morris' files. While I am unsure of the outcome of Mr. Wortzman's request, our office was provided with some documentation from Mr. Morris' office.

The documents provided to our office came by way of attachments to two e-mails. Based on our preliminary review of the documents, most of what was provided to us was the same as what the Companies' accountants had previously provided, namely the VDP Applications and supporting documentation that has been previously circulated. Attached are: (a) the Companies' engagement letters with Mr. Morris' firm; (b) authorizations permitting Mr. Morris to speak to CRA on behalf of the Companies; and (c) acknowledgement letters from CRA regarding the VDP Applications which, based on our initial review, are the only new documents provided to our office.

Regards

Dom

**Subject:** FW: \*EXT\*-RE: Receivership of 1195705 Ontario Inc. and Calldron Gas Bars Ltd. - Communication from Ian Morris  
**Attachments:** \*EXT\*-RE: Calldron/Oldpro.msg; \*EXT\*-RE: Calldron/Oldpro.msg; \*EXT\*-Re: Calldron/Oldpro.msg; Calldron/Oldpro.msg

**From:** Domenico Magisano <[dmagisano@lernalers.ca](mailto:dmagisano@lernalers.ca)>

**Sent:** March 02, 2023 4:30 PM

**To:** Ian Morris <[IMorris@mkwtaxlaw.com](mailto:IMorris@mkwtaxlaw.com)>; 'James Wortzman' <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>

**Cc:** Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; Jared C. Wortzman <[jcwortzman@teplitskyllp.com](mailto:jcwortzman@teplitskyllp.com)>; Lidia Breda <[lbreda@teplitskyllp.com](mailto:lbreda@teplitskyllp.com)>; [dfilice@fullerllp.com](mailto:dfilice@fullerllp.com); Spencer Jones <[SJones@lernalers.ca](mailto:SJones@lernalers.ca)>

**Subject:** RE: \*EXT\*-RE: Receivership of 1195705 Ontario Inc. and Calldron Gas Bars Ltd. - Communication from Ian Morris

Dear Mr. Morris and Mr. Wortzman

I have received your various e-mails sent yesterday (some sent to all of us and some sent just to me) and unfortunately there appears to be some attempt by both sides to use the Receiver as a conduit for their respective positions. This is truly unfortunate as it wastes the Receiver's time and the estate's money to address the issues that should have a reasonable and practical solution. As a starting point, I need to point out that Mr. Morris' statement below that "the receiver has not asked for any additional information" is both incorrect and unfortunate. In order to understand why the statement is incorrect, we must review the correspondence relating to Mr. Morris' file.

On February 14 and 15, 2023 there was an e-mail exchange between Mr. Wortzman and Mr. Morris wherein Mr. Wortzman requested (on behalf of Mr. Kommatas) a copy of Mr. Morris' file and Mr. Morris responded that he would "have to seek instructions from the Receiver" before providing information to Mr. Wortzman. While we were not a recipient of this e-mail exchange, it was subsequently forwarded to my attention. On February 15 I e-mailed Mr. Morris regarding the Receiver's position on the foregoing. In the penultimate paragraph of our e-mail to Mr. Morris, we state:

*...the Receiver is also interested in the contents of your files regarding the VDP submissions made on behalf of the Companies and is hereby requesting a copy of same. It is our position that the Receiver is entitled to these files pursuant to paragraphs 5 through 7 of the Appointment Order.*

Mr. Morris responded on February 16, 2023 (copying counsel to both shareholders) taking the position that:

*In my view I don't believe any one of the shareholders or the Receiver alone is entitled to our firm's files with respect to either Calldron Gas Bars Ltd or 11975705 Ontario Inc. (together the "Corporations")*



Mr. Wortzman then responded on February 16, 2023 at 1:33pm advising that his client consents to Mr. Morris' file being delivered to both shareholders and to the Receiver.

On February 17, 2023, Mr. Morris e-mails me (copying counsel to both shareholders) advising that he has:

*...received permission from Mr. Vastis to deliver to [my office] information in our file for Calldron Gas Bars Ltd. and 11975705 Ontario Inc. on condition that we not disclose information that relates to any other person. It is my understanding that Mr. Wortzman's client agrees with this. On this basis we will go through our files today with the goal of delivering the information to you on Monday February 20, 2023.*

All of the e-mails referenced above are attached for your reference.

The cumulative effect of these e-mails is that my office requested copies of the "contents of [Mr. Morris'] files regarding the VDP submissions" and Mr. Morris said he had authority "to deliver to [my office] information in our file for Calldron Gas Bars Ltd. and 11975705 Ontario Inc. on condition that we not disclose information that relates to any other person"

On February 21, 2023 we received two e-mails from Mr. Morris, one e-mail relating to Old Pro and the other relating to Calldron. Neither e-mail had any substantive text, but included certain documents. The documents received were:

- Engagement letters for each of Old Pro and Calldron;
- Third party disclosure statements authorizing Mr. Morris to speak to CRA on behalf of the Companies;
- Documents that appear to be the VDP Submissions and the associated financial statements; and
- Letters from CRA indicating receipt of the VDP Submissions.

We have not included Mr. Morris' February 21, 2023 e-mails as the attachments are large and likely will result in this e-mail being too large to send.

With that background, we arrive at today's latest e-mail exchanges below where it appears Mr. Wortzman is still seeking Mr. Morris' file and Mr. Morris is now suggesting that "the receiver has not asked for any additional information".

In order to avoid any further misunderstandings, allow me to be clear: When the Receiver requests "the contents of [Mr. Morris'] files", it is not asking only for the parts that Mr. Morris wishes to provide or that he has authority one, or both, shareholders to provide. Put simply, the Receiver is asking for the entirety of the file. In Mr. Morris' February 16, 2023 e-mail he states:

*Paragraph 6 of the order excludes Records which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication. The Records in our firm's file, in our view, are likely subject to solicitor-client privilege and as such we would be claiming*

*solicitor-client privilege and asking the Court to decide and to issue directions.*

While I note that it is not a third party seeking Mr. Morris' file as Mr. Wortzman's client is, to the Receiver's knowledge, an officer, director and shareholder of the Companies (and the Receiver is the court appointed officer, appointed over the property, assets, and undertakings of the Companies), I can understand Mr. Morris' position and, as he suggests, it can be addressed by either consent of the shareholders or Order of the Court. What is confusing, is that after making that statement, neither Mr. Morris nor Mr. Wortzman brought a motion for directions. Instead, it appears that Mr. Morris has now resiled from that position and instead seems to be suggesting the Receiver's failure to ask "for any additional information" is the reason for his failure to disclose the balance of the file. As outlined in detail above, this is factually incorrect.

The Receiver is aiming to be in court at the end of this month (likely March 27 or March 29 as those were listed as the first available dates) and, in an effort to avoid any further to and fro on this issue, we will ask the court for an Order relating to Mr. Morris' file. We will provide Mr. Morris with a copy of our record and he can then determine what position, if any, he wishes to take.

Yours truly

---

**From:** Ian Morris <[IMorris@mkwtaxlaw.com](mailto:IMorris@mkwtaxlaw.com)>  
**Sent:** March 01, 2023 1:46 PM  
**To:** 'James Wortzman' <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>  
**Cc:** Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; Jared C. Wortzman <[jcwortzman@teplitskyllp.com](mailto:jcwortzman@teplitskyllp.com)>; Lidia Breda <[lbreda@teplitskyllp.com](mailto:lbreda@teplitskyllp.com)>; Domenico Magisano <[dmagisano@lernalers.ca](mailto:dmagisano@lernalers.ca)>; [dfilice@fullerllp.com](mailto:dfilice@fullerllp.com)  
**Subject:** \*EXT\*-RE: Receivership of 1195705 Ontario Inc. and Calldron Gas Bars Ltd. - Communication from Ian Morris

James,

The receiver has not asked for any additional information, I believe the receiver has all information related to the voluntary disclosure filed with CRA.

Thanks,

Ian Morris CPA, CA, B.C.L., LL.B., TEP  
**Morris Kepes Winters LLP**  
Direct: 416-366-2309  
Cell: 647-298-1806

---

**From:** James Wortzman <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>  
**Sent:** Wednesday, March 1, 2023 11:56 AM  
**To:** Ian Morris <[IMorris@mkwtaxlaw.com](mailto:IMorris@mkwtaxlaw.com)>  
**Cc:** Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; Jared C. Wortzman <[jcwortzman@teplitskyllp.com](mailto:jcwortzman@teplitskyllp.com)>; Lidia Breda

<[lbreda@teplitskyllp.com](mailto:lbreda@teplitskyllp.com)>; [DMagisano@lerner.ca](mailto:DMagisano@lerner.ca); [dfilice@fullerllp.com](mailto:dfilice@fullerllp.com)

**Subject:** Re: Receivership of 1195705 Ontario Inc. and Calldron Gas Bars Ltd. - Communication from Ian Morris

Please confirm that you will send your file relating to the corporations to the receiver. I don't know what the problem is. You won't give it to me and apparently you did not give the receiver your entire file. I don't want to have to examine you, but I will unless we sort this out now.

Sent from my iPhone

On Mar 1, 2023, at 11:19 AM, Ian Morris <[IMorris@mkwtaxlaw.com](mailto:IMorris@mkwtaxlaw.com)> wrote:

James,

In view of the court order appointing the receiver, please direct your inquiries to the receiver.

Ian Morris CPA (CA), B.C.L., LL.B., TEP  
Morris Kepes Winters LLP  
Tax Lawyers  
Suite 1000  
390 Bay Street  
Toronto, Canada  
M5H 2Y2

Direct [416-366-2309](tel:416-366-2309)  
Cell [647-298-1806](tel:647-298-1806)

Email: [imorris@mkwtaxlaw.com](mailto:imorris@mkwtaxlaw.com)

---

**From:** James Wortzman <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>

**Sent:** Tuesday, February 28, 2023, 5:53 p.m.

**To:** Ian Morris <[IMorris@mkwtaxlaw.com](mailto:IMorris@mkwtaxlaw.com)>

**Cc:** Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; Jared C. Wortzman <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>; Lidia Breda <[lbreda@teplitskyllp.com](mailto:lbreda@teplitskyllp.com)>; [dmagisano@lerner.ca](mailto:dmagisano@lerner.ca) <[dmagisano@lerner.ca](mailto:dmagisano@lerner.ca)>; [dfilice@fullerllp.com](mailto:dfilice@fullerllp.com) <[dfilice@fullerllp.com](mailto:dfilice@fullerllp.com)>

**Subject:** FW: Receivership of 1195705 Ontario Inc. and Calldron Gas Bars Ltd. - Communication from Ian Morris

Ian see below email chain. Will you please send me your entire file as it relates to the corporations or at least explain why you refuse to do so. If you do not then I expect we will receive instructions to examine you as a witness and subpoena your files. We would like to avoid that. Could you also please tell me if you have the documents or answers to the questions referred to in my email below.

Needless to say please ensure that you preserve your entire file. Please get back to by Thursday as we need time your examination.

**James M. Wortzman** | Partner LL.B.

[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)

Direct Line: 416-865-5315

<image001.jpg>

70 Bond St, Suite 200 • Toronto, Ontario • M5B 1X3 • Canada

Tel: 416.365.9320 • Fax: 416.365.7702 • [www.teplitskyllp.com](http://www.teplitskyllp.com)

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---

**From:** James Wortzman

**Sent:** Tuesday, February 28, 2023 5:43 PM

**To:** Domenico Magisano <[dmagisano@lernalers.ca](mailto:dmagisano@lernalers.ca)>; Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; Jared C. Wortzman <[jcwortzman@teplitskyllp.com](mailto:jcwortzman@teplitskyllp.com)>

**Cc:** David Filice <[dfilice@fullerllp.com](mailto:dfilice@fullerllp.com)>; Spencer Jones <[SJones@lernalers.ca](mailto:SJones@lernalers.ca)>; Atulya Sheth <[asheth@fullerllp.com](mailto:asheth@fullerllp.com)>

**Subject:** RE: Receivership of 1195705 Ontario Inc. and Calldron Gas Bars Ltd. - Communication from Ian Morris

Please confirm that this is the only additional information that Ian sent to you. There is no correspondence from Mr Vastis or between Mr Fisher or Jackson's offices and Mr Morris and no disclosure of anything that Messrs. Vastis, Jackson or Fisher provided to him. There is no indication of who paid his retainer or how Mr Morris satisfied himself that Mr Vastis had unilateral authority to retain him on behalf of the corporations. There is nothing about how Messrs. Jackson or Morris confirmed whether the disclosure was accurate( we understand it was not). We will write to Mr Morris as well.

**James M. Wortzman** | Partner LL.B.

[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)

Direct Line: 416-865-5315

<image001.jpg>

70 Bond St, Suite 200 • Toronto, Ontario • M5B 1X3 • Canada

Tel: 416.365.9320 • Fax: 416.365.7702 • [www.teplitskyllp.com](http://www.teplitskyllp.com)

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---

**From:** Domenico Magisano <[dmagisano@lernalers.ca](mailto:dmagisano@lernalers.ca)>

**Sent:** Tuesday, February 28, 2023 5:18 PM

**To:** Fisher, Kevin <[kfisher@grllp.com](mailto:kfisher@grllp.com)>; James Wortzman <[jwortzman@teplitskyllp.com](mailto:jwortzman@teplitskyllp.com)>; Bordman, Eli <[ebordman@grllp.com](mailto:ebordman@grllp.com)>; Catherine Allen <[callen@teplitskyllp.com](mailto:callen@teplitskyllp.com)>; Jared C. Wortzman <[jcwortzman@teplitskyllp.com](mailto:jcwortzman@teplitskyllp.com)>; Beesley, James <[jbeesley@grllp.com](mailto:jbeesley@grllp.com)>

**Cc:** David Filice <[dfilice@fullerllp.com](mailto:dfilice@fullerllp.com)>; Spencer Jones <[SJones@lernalers.ca](mailto:SJones@lernalers.ca)>; Atulya Sheth <[asheth@fullerllp.com](mailto:asheth@fullerllp.com)>

**Subject:** Receivership of 1195705 Ontario Inc. and Calldron Gas Bars Ltd. - Communication from Ian Morris

Counsel,

As you may recall, earlier this month the Receiver was advised of a voluntary disclosure program application (the "VDP Applications") that had been submitted on behalf of 1195705 Ontario Inc. ("Old Pro") and Calldron Gas Bars Ltd. ("Calldron" and together with Old Pro are the "Companies"). The Receiver was advised that Ian Morris of Morris Kepes Winters LLP represented the Companies with respect to the disclosure. Following receipt of the VDP Applications both our office and Mr. Wortzman's office asked for the contents of Mr. Morris' files. While I am unsure of the outcome of Mr. Wortzman's request, our office was provided with some documentation from Mr. Morris' office.

The documents provided to our office came by way of attachments to two e-mails. Based on our preliminary review of the documents, most of what was provided to us was the same as what the Companies' accountants had previously provided, namely the VDP Applications and supporting documentation that has been previously circulated. Attached are: (a) the Companies' engagement letters with Mr. Morris' firm; (b) authorizations permitting Mr. Morris to speak to CRA on behalf of the Companies; and (c) acknowledgement letters from CRA regarding the VDP Applications which, based on our initial review, are the only new documents provided to our office.

Regards

Dom

**Domenico Magisano** | **Lerners LLP** | Partner | phone 416.601.4121 | direct fax 416.601.4123 | [dmagisano@lerners.ca](mailto:dmagisano@lerners.ca) | 225 King Street West, Suite 1500 - Toronto - Ontario - M5V 3M2

<image002.png>

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<image005.png>

**Lerners proudly celebrates Black History Month.**

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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

**B E T W E E N:**

**GEORGE VASTIS**

Plaintiff  
(Defendant to the Counterclaim)

- and -

**HELEN VASTIS**

Plaintiff

- and -

**CHRISTOS KOMMATAS**

Defendant  
(Plaintiff to the Counterclaim)

- and -

**CALLDRON GAS BARS LTD. and 1195705 ONTARIO INC., carry on business as OLD  
PRO DRIVING RANGE**

Defendants  
(Defendant to the Counterclaim)

**Affidavit of DAVID FILICE  
(Sworn March 16, 2023)**


I, David Filice, of the City of Vaughan, in the Province of Ontario **MAKE OATH AND SAY:**

1. I am a Senior Vice President and a licensed Trustee with The Fuller Landau Group Inc., the Court Appointed Liquidator (the “Liquidator”) of Calldron Gas Bars Ltd. and 1195705 Ontario Inc. (the “Companies”), and as such have knowledge of the matters

deposed to herein, except where such knowledge is stated to be based on information and belief, in which case I state the source of the information and verily believe such information to be true.

2. The Liquidator was appointed, without security, of all of the assets, undertakings and properties of the Companies by Court Order dated December 20, 2022.
3. The Liquidator has prepared Statements of Account in connection with its appointment as Liquidator detailing its services rendered and disbursements incurred for the period from December 19, 2022 through to the date of February 28, 2023. Attached hereto and marked as **Exhibit "A"** to this my Affidavit are copies of the Statements of Account. The hours detailed in the Statements of Account are charged at the normal billing rates and charges of the personnel of The Fuller Landau Group Inc. and as referenced in the Statements of Account. The average hourly rate in respect of the account is \$422.75.
4. This Affidavit is made in support of a motion to, *inter alia*, approve the activities of the Liquidator and its accounts.

SWORN before me at the City of )  
Toronto, in the Province of Ontario )  
this 16<sup>th</sup> day of March, 2023. )

  
A/Commissioner, etc.

Joshua Samson, a Commissioner, etc.,  
Province of Ontario, for  
The Fuller Landau Group Inc.,  
Expires July 24, 2024.

  
**DAVID FILICE**



Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF DAVID FILICE

Sworn before me

This 16<sup>th</sup> day of March, 2023

  
\_\_\_\_\_

Commissioner for taking Affidavits, etc

Joshua Samson, a Commissioner, etc.,  
Province of Ontario, for  
The Fuller Landau Group Inc.,  
Expires July 24, 2024.

**Calldron Gas Bars Ltd. and 1195705 Ontario Inc.**  
**Summary of fees**

**Exhibit "A"**

<b>Staff</b>	<b>Years of experience</b>	<b>Rate</b>	<b>Hours</b>	<b>Amount</b>
D. Filice	29	495.00	146.60	72,567.00
M. Niva	20	265.00	5.20	1,378.00
A. Sheth	1	285.00	74.70	21,289.50
G. Jessup	33	700.00	2.00	1,400.00
J. Truong	1	180.00	0.15	27.00
	<b>Subtotal</b>	<b>422.75</b>	<b>228.65</b>	<b>96,661.50</b>

# INVOICE

Fuller  
Landau

Calldron Gas Bars Ltd.  
151 Bloor St W, 12th Floor  
Toronto, ON M5S 1S4

Invoice No. 161988  
Client No. 1309153:01-DAF

January 31, 2023

---

## FOR PROFESSIONAL SERVICES RENDERED:

With respect to our appointment as Court Appointed Liquidator of Calldron Gas Bars Ltd.  
for the period December 19, 2022 to January 31, 2023 as set out in the attached time dockets.

## OUR STANDARD FEE

D. Filice - 82.50 hrs. @ \$495.00  
M. Niva - 1.95 hrs. @ \$265.00  
A. Sheth - 45.60 hrs. @ \$285.00

Our fee .....	\$	54,350.25
Disbursements.....		685.71
Subtotal .....		55,035.96
HST .....		7,154.67
BALANCE DUE .....	\$	<u>62,190.63</u>

**Note:** Disbursements = Mileage, Winding Up Notice, mail redirection fees

HST Registration No. R130795669

*Payment is due on receipt of account. Amount outstanding in excess of thirty days will be charged interest at 12% per annum until paid in full.*

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Please visit the Client Resources section on our website at [www.fullerllp.com](http://www.fullerllp.com) if you wish to pay your account by Visa or MasterCard

---

Please remit to:

The Fuller Landau Group Inc.  
151 Bloor Street West, 12th floor  
Toronto, Ontario M5S 1S4  
T 416-645-6500  
F 416-645-6501

[fullerllp.com](http://fullerllp.com)

## Billing Worksheet

Primary Partner - Client Code

## Filters Used:

- Time Expense Date: 1/1/1970 to 1/31/2023  
 - Engagement ID: 1309153:01 to 1309153:01

Primary Partner: Filice, David (DAF)

Master Client: 1309153 - Calldron Gas Bars Ltd.  
 1309153:01 - Calldron Gas Bars Ltd. - DAF

WIP		Memo		Retainer Balance	WIP	Progress	Net WIP	AR Balance
Client	Mileage	ATS				Rate	Hours	Amount
Client	Mileage	ATS				\$0.00		
			13/01/2023	Mileage one-way 50.50	0.00			
				Mileage less 10km 40.50				
				Mileage less 10km * \$0.61 24.71				
				# of trips 2				
				Total 49.41				
				Subtotal 43.73				
				HST 5.68				
Client	All Other Recoverable Expenses	DAF	18/01/2023	Ministry of Public and Business Service Delivery - BCA - Notice Concerning Winding Up - Notice of Liquidator's Appointment 210(4) - 12 JAN 2023		\$0.00		25.00
Client	All Other Recoverable Expenses	DAF	31/01/2023	The Wicket - Mail Redirect - 23 JAN 2023		\$0.00		205.66
Client	All Other Recoverable Expenses	DAF	31/01/2023	The Wicket - Mail Redirect - 23 JAN 2023		\$0.00		205.66
Client	All Other Recoverable Expenses	DAF	31/01/2023	The Wicket - Mail Redirect - 23 JAN 2023		\$0.00		205.66
				Client Totals:				685.71
CRI BAC BAC80 General		ATS	10/01/2023	Review of leases with Dave		\$285.00	2.25	641.25
CRI BAC BAC80 General		ATS	11/01/2023	Review of Payroll Summary sent by Bob Ware.		\$285.00	1.45	413.25
CRI BAC BAC80 General		ATS	12/01/2023	Meeting with Counsel - Dom and Spencer		\$285.00	4.10	1,168.50
				Filed notice concerning wind up with Ministry of Government for Calldron Gas Bars				
				Prepared a list of information required from Vastis Family				
CRI BAC BAC80 General		ATS	13/01/2023	Review of correspondence between Lerner's (Receiver Counsel) and Teplitsky LLP (Chris's counsel) re: right of first refusal.		\$285.00	0.50	142.50
				BAC Totals:			8.30	2,365.50
CRI REC REC80 General		DAF	19/12/2022	review of draft orders in preparation for Court attend and dis. with legal counsel, deal with internal tax group to be prepared for tax review of companies once Order is granted.		\$495.00	1.80	891.00
CRI REC REC80 General		DAF	20/12/2022	prep for court attendance, attend in court, call with Dom Magisano after fact and follow-up with scheduling matter for stay of Order		\$495.00	1.80	891.00

## Billing Worksheet

Primary Partner - Client Code

## Filters Used:

- Time Expense Date: 1/1/1970 to 1/31/2023
- Engagement ID: 1309153:01 to 1309153:01

Primary Partner: Filice, David (DAF)

CRI REC REC80 General	DAF	21/12/2022	call with Dom				
CRI REC REC80 General	DAF	22/12/2022	various email corresp re endorsement of Court and whether Receiver can act if no Order is signed, prep for taking possession and drafting letters to Bank to freeze bank accounts, various calls with legal counsel on next steps if any	\$495.00	0.20	99.00	
				\$495.00	3.70	1,831.50	
CRI REC REC80 General	DAF	23/12/2022	various email corresp between lawyers and court and dis. with Dom re ability to take possession if Order granted late in the day and communicate same with all legal counsels.	\$495.00	1.80	891.00	
CRI REC REC80 General	DAF	28/12/2022	email corresp with legal counsel to reach out to shareholder counsels to arrange meetings, review of email corresp.	\$495.00	0.80	396.00	
CRI REC REC80 General	DAF	29/12/2022	participate on Zoom call with Chris and Kathy and Wortzman and our legal counsel, commencing receiving info from Kathy re banking insurance and leases and make arrangements to attend sites on Dec 30 to change locks- calls with locksmith to coordinate attendance	\$495.00	3.70	1,831.50	
CRI REC REC80 General	DAF	30/12/2022	attend Old Pro and meet with Bob Ware, take possession, attend at Acton and take possession, drive by Derry rd, property, freeze bank accounts, contact insurance company, contact security company, call with legal counsel to provide update on security premises and reach to all parties to advise of status.	\$495.00	6.70	3,316.50	
CRI REC REC80 General	DAF	03/01/2023	calls with Dom and Spencer re notice report and changes needed and how to get it served on Director of Ministry, review of info received from Bob Ware, review of email corresp with legal and shareholders	\$495.00	3.40	1,683.00	

## Billing Worksheet

Primary Partner - Client Code

## Filters Used:

- Time Expense Date: 1/1/1970 to 1/31/2023  
 - Engagement ID: 1309153.01 to 1309153.01

Primary Partner: Filice, David (DAF)

CRI REC REC80 General	ATS	04/01/2023	Reviewed "Reasons for Judgement" Reviewed documents/photos/videos of the property Reviewed affidavits from Chris & Bill Reviewed insurance policies, leases and org chart Discussion with Dave on above	\$285.00	3.75	1,068.75
CRI REC REC80 General	DAF	04/01/2023	review of materials regarding Old Pro maintenance issues and insurance details, meet with Atulya to provide background and prepare of schedules of leases and rents to be collected	\$495.00	4.60	2,277.00
CRI REC REC80 General	MLN	04/01/2023	request to open bank account	\$265.00	0.40	106.00
CRI REC REC80 General	ATS	05/01/2023	Review of lease agreements with Starbucks, Suncor, Imperial Oil, Bell Mobility Inc and One Pattinson. Prepared a summary of lease	\$285.00	4.70	1,339.50
CRI REC REC80 General	DAF	05/01/2023	dis with Bob Ware to set-up meeting at site tomorrow and review of info with Atulya	\$495.00	2.30	1,138.50
CRI REC REC80 General	ATS	06/01/2023	Meeting with Bob Ware at old pro driving range	\$285.00	3.50	987.50
CRI REC REC80 General	DAF	06/01/2023	meet with Bob Ware and review of info. he has sent us, communicate with RBC re transferring funds to Receiver account. review of emails on file	\$495.00	3.60	1,782.00
CRI REC REC80 General	DAF	09/01/2023	review of payroll t4s, email corresp with legal re setting up meeting with Vastis side, dis with Atulya re docs we have and compiling list of what we still need.	\$495.00	2.40	1,188.00
CRI REC REC80 General	MLN	09/01/2023	confirm/set up bank account	\$265.00	0.40	106.00
CRI REC REC80 General	DAF	10/01/2023	attend Eglington site, pick up mail, hand over cheque from Bell to administrator to deposit, follow up with RBC re funds, meet with Atulya to go over list of items we have and what is still missing,	\$495.00	4.20	2,079.00

## Billing Worksheet

## Filters Used:

- Time Expense Date: 1/1/1970 to 1/31/2023  
 - Engagement ID: 1309153:01 to 1309153:01

## Primary Partner - Client Code

Primary Partner: Filice, David (DAF)

CRI REC	REC80 General	DAF	11/01/2023	various email corresp with legal re setting up call to discuss status and also deal with Key for Ministry to file Liquidator notice. Dis with Atulya list of info. still needed to send to Vastis through our legal team	\$495.00	2.10	1,039.50
CRI REC	REC80 General	MLN	11/01/2023	deposit rent payment - Bell Cellular	\$285.00	0.40	106.00
CRI REC	REC80 General	DAF	12/01/2023	Meeting with Legal team to provide status update, review of list of o/s info prepared by Atulya and make revisions and send out to legal team to send to Vastis team, communication with Komattas legal team re update and copies of bank statements.	\$495.00	3.40	1,683.00
CRI REC	REC80 General	DAF	13/01/2023	various calls with legal and respond to emails re requests for updates, review of December bank statements and forward to legal for distribution, make arrangements for meeting with Vastis side for Jan 20	\$495.00	2.40	1,188.00
CRI REC	REC80 General	DAF	16/01/2023	follow-up on Cert. of Insurance from insurance broker, review of email corresp	\$495.00	0.60	297.00
CRI REC	REC80 General	DAF	17/01/2023	review of email corresp with legal team and Vastis legal team to set up meeting for later in the week.	\$495.00	0.60	297.00
CRI REC	REC80 General	ATS	18/01/2023	Review of payroll summary with Dave.	\$285.00	0.70	199.50
CRI REC	REC80 General	DAF	18/01/2023	email corresp with Wortzman re accounts and bank letter, review of T4 schedule with Atulya and reach out to Bob Ware re questions, email and tele. communication with our legal counsel in prep for meeting with Fisher and his clients on Jan 20	\$495.00	1.60	792.00
CRI REC	REC80 General	ATS	19/01/2023	Discussion with Dave and Dom on approach to be followed for the meeting with Vastis family and counsel.	\$285.00	2.10	598.50
CRI REC	REC80 General	DAF	19/01/2023	prep meeting with legal counsel to be ready for meeting tomorrow, meet with Atulya on what we need to bring to meeting and questions to be asked and missing info list update, review of documents	\$495.00	2.30	1,138.50
CRI REC	REC80 General	ATS	20/01/2023	Meeting with George and Helen Vastis along with their Counsel at Gardner Roberts.	\$285.00	5.50	1,567.50

## Billing Worksheet

Primary Partner - Client Code

## Filters Used:

- Time Expense Date: 1/1/1970 to 1/31/2023  
 - Engagement ID: 1309153:01 to 1309153:01

Primary Partner: Filice, David (DAF)

CRI REC REC80 General	DAF	20/01/2023	attend at Lerner's prior to meeting re prep, attend at Gardner Roberts to meet with George and Helen and gather information, attend back at office and review of info and handover cheques and cash to Minna for deposit, meet with Atulya to set out what needs to be done and saved on our system	\$495.00	4.80	2,376.00
CRI REC REC80 General	DAF	21/01/2023	attend Old Pro and open filing cabinet, take pics and review of file contents, attend mailbox at site and review of mail	\$495.00	1.30	643.50
CRI REC REC80 General	ATS	23/01/2023	Review of documentation received from Vastis family	\$285.00	1.20	342.00
CRI REC REC80 General	DAF	23/01/2023	review of leases, make arrangements for changing mail forwarding, make arrangements with Chris to attend Old Pro re filing cabinet contents, communication with legal re request for court report and when we think we will attend	\$495.00	4.30	2,128.50
CRI REC REC80 General	ATS	24/01/2023	Updated summary of the leases as per documents received from Vastis family, Review of the documents and summary with Dave and making changes as per Dave's comments.	\$285.00	6.20	1,767.00
CRI REC REC80 General	DAF	24/01/2023	meet with Atulya to review all contents of info received from George, instruct Atulya to send leases to Dom for ROFR, communicate with accountant seeking info and a meeting, deal with insurance re no insurance for Derry and seek input from legal counsel,	\$495.00	5.70	2,821.50
CRI REC REC80 General	ATS	25/01/2023	Prepared a cashflow summary to have a visibility on how much rent is to be collected and what expenses are to be paid on a monthly basis. Review of revised payroll summary sent by Bob Ware	\$285.00	4.60	1,311.00



## Billing Worksheet

Primary Partner - Client Code

## Filters Used:

- Time Expense Date: 1/1/1970 to 1/31/2023
- Engagement ID: 1309153:01 to 1309153:01

## Primary Partner: Filice, David (DAF)

CRI REC REC80 General	DAF	25/01/2023	email to legal re activities done in the past week to prepare for this week's reporting, email corresp with various parties re funding etc.	\$495.00	1.80	891.00
CRI REC REC80 General	DAF	26/01/2023	meet with Chris and Kathy at Old Pro, review of filing cabinet contents in more detail, deal with insurance for Derry road, calls with Legal re discussion with Wortzman, update on reporting email to be issued for tomorrow	\$495.00	3.30	1,633.50
CRI REC REC80 General	ATS	27/01/2023	checked for insurance certificate for derry road property as requested by Kathy (insurance broker)correspondence with counsel	\$285.00	0.60	171.00
CRI REC REC80 General	DAF	27/01/2023	calls with John Tertigas re plowing in Acton and making arrangements to give him keys to equipment, review of draft email reporting to shareholders and provide changes to legal counsel, communicate with insurance re quote for Derry Rd, review of mail corresp	\$495.00	1.60	792.00
CRI REC REC80 General	ATS	30/01/2023	Discussion with Dave on payroll summary and cash flow statement Updated cashflow statement and payroll summary based on suggestions from Dave	\$285.00	2.50	712.50
CRI REC REC80 General	DAF	30/01/2023	review of cash flow prepared by Atulya and ask for him to make changes, review of t4 summaries and ask that we make changes and see if we can recreate t4s online, reach out Esso and obtain cert. of insurance, forward to insurance broker to obtain quote, review of gas charges for Dec 30 to Jan 20, corresp with legal re same, org. team call for tomorrow for update on status of file with legal counsel	\$495.00	2.60	1,287.00
CRI REC REC80 General	MLN	30/01/2023	pay outstanding disbursements	\$265.00	0.75	198.75

## Billing Worksheet

Primary Partner - Client Code

## Filters Used:

- Time Expense Date: 1/1/1970 to 1/31/2023  
 - Engagement ID: 1309153:01 to 1309153:01

Primary Partner: Filice, David (DAF)

CRI REC REC80 General	ATS	31/01/2023	prepared a list of documents received from Vestis family, Teams meeting with Dom, Monika, Spencer and Dave to discuss: 1. Right of First refusal 2. Bob ware and driving range	\$285.00	1.95	555.75
CRI REC REC80 General	DAF	31/01/2023	corresp with Starbucks, call with Esso and forward copy of Court Order, part on call with legal team to discuss file status and go forward plan re Old Pro and ROFR further work, etc., further review of ROFR section of Petro Canada Lease	\$495.00	3.10	1,534.50
<b>REC Totals:</b>						
<b>Calldron Gas Bars Ltd.</b>					<b>121.75</b>	<b>51,984.75</b>
Filice, David (DAF)					<b>130.05</b>	<b>55,035.96</b>
Niva, Minna (MLN)					82.50	40,837.50
Sheth, Atulya (ATS)					1.95	516.75
<b>Total Net Wip</b>					45.60	12,996.00
					<b>130.05</b>	<b>54,350.25</b>
<b>Employee Summary</b>						
<b>Primary Partner Filice, David Totals:</b>						
				WIP	Progress	Net WIP
				\$55,035.96	\$0.00	\$55,035.96
<b>Grand Totals:</b>						
				WIP	Progress	Net WIP
				\$55,035.96	\$0.00	\$55,035.96

# INVOICE

Fuller  
Landau

Calldron Gas Bars Ltd.  
151 Bloor St W, 12th Floor  
Toronto, ON M5S 1S4

Invoice No. 162452  
Client No. 1309153:01-DAF

February 28, 2023

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## FOR PROFESSIONAL SERVICES RENDERED:

With respect to our appointment as Court Appointed Liquidator of Calldron Gas Bars Ltd. for the period February 1, 2023 to February 28, 2023 as set out in the attached time dockets.

## OUR STANDARD FEE

D. Filice - 64.10 hrs. @ \$495.00 /hr.  
G. Jessup - 2.00 hrs. @ \$700.00 /hr.  
M. Niva - 3.25 hrs. @ \$265.00 /hr.  
A. Sheth - 29.10 hrs. @ \$285.00 /hr.  
J. Truong - 0.15 hrs. @ \$180.00 /hr.

Our fee .....	\$	42,311.25
HST .....		5,500.46
<b>BALANCE DUE .....</b>	<b>\$</b>	<b>47,811.71</b>

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HST Registration No. R130795669

*Payment is due on receipt of account. Amount outstanding in excess of thirty days will be charged interest at 12% per annum until paid in full.*

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Please visit the Client Resources section on our website at [www.fullerllp.com](http://www.fullerllp.com) if you wish to pay your account by Visa or MasterCard

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Please remit to:

The Fuller Landau Group Inc.  
151 Bloor Street West, 12th floor  
Toronto, Ontario M5S 1S4  
T 416-645-6500  
F 416-645-6501

[fullerllp.com](http://fullerllp.com)

## Primary Partner - Client Code

- Time Expense Date: 1/1/1970 to 2/28/2023
- Engagement ID: 1309153:01 to 1309153:01

Master Client: 1309153 - Calltron Gas Bars Ltd.  
1309153:01 - Calltron Gas Bars Ltd. - DAF

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## Billing Worksheet

Primary Partner - Client Code

## Filters Used:

- Time Expense Date: 1/1/1970 to 2/28/2023
- Engagement ID: 1309153:01 to 1309153:01

Primary Partner: Filice, David (DAF)

CRI REC REC80 General	ATS	07/02/2023	Updated letter to collect property taxes Review of financial information sent by Bob Jackson Call with Dom to discuss emails sent by both families fighting over Jeep	\$285.00	3.40	969.00
CRI REC REC80 General	DAF	07/02/2023	commence receiving info. from Bob Jackson and review of VDP, receipt of prop. tax and send letter to Esso for reimbursement, call with legal counsel to provide update and ask them to respond to shareholders re vehicle issues, property inspections and costs with Tertigas discussion	\$495.00	4.80	2,376.00
CRI REC REC80 General	ATS	08/02/2023	Meeting with Bob Jackson Review of documents provided by Bob Jackson Prepared comparative income statement for Old Pro (2021 and 2022) Discussed with Dave on how much to charge Bob ware to run the Driving Range	\$285.00	3.80	1,083.00
CRI REC REC80 General	DAF	08/02/2023	meet with Bob Jackson and review of info., forward info to Bob Ware, forward info to legal counsel	\$495.00	4.10	2,029.50
CRI REC REC80 General	ATS	09/02/2023	Meeting with Dave to discuss on Old Pro deal	\$285.00	0.30	85.50
CRI REC REC80 General	DAF	09/02/2023	continue review of info. from Bob Jackson, update call with legal, draft email to legal re activities since last report to shareholders, meet with Atulya to discuss o/s matters to be done re T4s, prep for meeting with Bob Ware, review of 2022 Old Pro P&L	\$495.00	3.60	1,782.00
CRI REC REC80 General	ATS	10/02/2023	Meeting with Bob ware at Old Pro 2055 Bovalrd	\$285.00	4.10	1,168.50

## Billing Worksheet

Primary Partner - Client Code

Filters Used:

- Time Expense Date: 1/1/1970 to 2/28/2023  
 - Engagement ID: 1309153:01 to 1309153:01

Primary Partner: Filice, David (DAF)

CRI REC REC80 General	DAF	10/02/2023	attend site to meet with Bob Ware to discuss go forward plan with driving range and negotiate rental amount to be paid, review of draft 2-week report to shareholder legal counsels, review of bank request re release of funds, dis. with legal counsel re same, review of requests from TC re meeting on Monday to discuss VDP, email from Chris re details of VPN, review of info. sent by Bob Jackson	\$495.00	4.80	2,376.00
CRI REC REC80 General	DAF	11/02/2023	call with Legal counsel to discuss how we respond to Chris' email from last night re VDP	\$495.00	0.30	148.50
CRI REC REC80 General	DAF	12/02/2023	email communication with Chris and legal counsel	\$495.00	0.30	148.50
CRI REC REC80 General	ATS	13/02/2023	Met with James Wortzman - discussed right of first refusals and other issues with respect to bringing the property on the market for sale	\$285.00	2.35	669.75
CRI REC REC80 General	DAF	13/02/2023	prep for meeting with Chris' counsel re VDP, attend meeting, call with Tim Hogan re RBC funds to be released, review of info sent by Jackson and forward to Bob Ware re Old Pro	\$495.00	2.70	1,336.50
CRI REC REC80 General	ATS	14/02/2023	Review of corresp from RBC for release of payment, from Bob Ware wrt to Old Pro deal and from Dom in relation to above.	\$285.00	1.40	399.00
CRI REC REC80 General	DAF	14/02/2023	review of VDP redacted info before going to shareholders, calls with Legal re same, arranging meeting with Esso and email corresp, call with George re Region of Peel invoices, review of bank statements, email communication with RBC re release of funds, review of prel schedule from Bob Ware re his number on operating Old Pro	\$495.00	2.40	1,188.00

Billing Worksheet

Primary Partner - Client Code

Filters Used:

- Time Expense Date: 1/1/1970 to 2/28/2023
- Engagement ID: 1309153:01 to 1309153:01

Primary Partner: Filice, David (DAF)

CRI REC REC80 General	ATS	15/02/2023	Email correspondence with Bob Jackson to ensure correctness of the remittance amount with T4s for Old Pro. Prepared a proposal to Bob Ware to run Old Pro on license agreement. Review of correspondences between Dorn and Chris's lawyers with regards to VDP filed by Ian Morris	\$285.00	2.70	769.50
CRI REC REC80 General	DAF	15/02/2023	review of Old Pro financials and proposal from Bob Ware, have a discussion with Bob Ware to arrive at a business deal, forward details to Legal team to draft agreement, review of information from shareholder legal counsels re VDP documents, dis same with legal, finalize T4s and instruct Atulya to send out to employees and CRA, review of mail and invoices	\$495.00	3.60	1,782.00
CRI REC REC80 General	ATS	16/02/2023	Discussion with Esso on Right of first refusal on the Derry Rd gas station Review of leases with Esso	\$285.00	0.75	213.75
CRI REC REC80 General	DAF	16/02/2023	Call with Circle K, follow-up meeting with legal, provide details of deal with Bob Ware for agreement drafting, review of updated redacting package to be sent to shareholder counsels, review of invoices to be paid	\$495.00	2.80	1,386.00
CRI REC REC80 General	ATS	17/02/2023	Finalized T4s and sent individual emails to all employees of Old Pro	\$285.00	3.30	940.50
CRI REC REC80 General	DAF	17/02/2023	meet with prospective purchasers- Derry road property neighbor, dis with legal counsel re agreement for Old Pro, review of redacted info and approve for release, update shareholder re funds from RBC, review of financial info from Bob Jackson	\$495.00	2.90	1,435.50

## Billing Worksheet

Primary Partner - Client Code

## Filters Used:

- Time Expense Date: 1/1/1970 to 2/28/2023
- Engagement ID: 1309153:01 to 1309153:01

Primary Partner: Filice, David (DAF)

CRI REC REC80 General	DAF	21/02/2023	review of draft 2022 Callidron f/s and email corresp wit legal on what level of auth we have to instruct Bob Jackson, email corresp with legal re Old Pro and mats to add to lease agreement, review of security patrols reports from last week	\$495.00	1.80	891.00
CRI REC REC80 General	MLN	21/02/2023	confirm Macs wire; emails HSBC re account name corrections	\$285.00	0.70	185.50
CRI REC REC80 General	ATS	22/02/2023	Call with Greame from Suncor to understand their position on the Right of First refusals on Suncor leased gas stations Updated cashflow summary - old pro	\$285.00	1.40	399.00
CRI REC REC80 General	DAF	22/02/2023	various calls and emails with legal re drafting of lease agreement with Bob Ware, emails with Bob Jackson re f/s for 2022, call with Suncor and legal counsel	\$495.00	3.60	1,782.00
CRI REC REC80 General	ATS	23/02/2023	Review of lease agreement for Bob Ware, Printing of T4s to be mailed out to CRA, correspondence with Bob Ware and searched invoice for new Golf Cart.	\$285.00	1.70	484.50
CRI REC REC80 General	DAF	23/02/2023	review of draft lease agreement for Old Pro, dis. with Legal re changes, forward to Bob Ware for his review, provide activities report to legal for input into report, review of f/s to be sent to shareholders from Bob Jackson	\$495.00	3.60	1,782.00
CRI REC REC80 General	ATS	24/02/2023	Review of revised lease agreement and comments made by Bob Ware on the lease	\$285.00	1.20	342.00
CRI REC REC80 General	DAF	24/02/2023	call with Bob Ware to discuss his comments on draft agreement; calls with legal re draft report to shareholders, review of Bob Ware's suggested changes to agreement, dis with Suncor re changing account for direct deposit, payment of prop. taxes on Derry Road and approve of various invoices to be paid, deal with fallen tree on Action property and approve of quote to have it moved	\$495.00	4.80	2,376.00
CRI REC REC80 General	MLN	24/02/2023	record/confirm 2nd Mac wire for rent; review with DF; issue payment re Derry Rd property taxes	\$285.00	1.40	371.00



## Billing Worksheet

Primary Partner - Client Code

## Filters Used:

- Time Expense Date: 1/1/1970 to 2/28/2023  
 - Engagement ID: 1309153:01 to 1309153:01

Primary Partner: Filice, David (DAF)

CRI REC REC80 General	DAF	26/02/2023	review and change Old Pro lease and forward to legal counsel for review, call with Chris and Kathy Kommatas to provide them insight on how we arrived at a deal with Bob Ware	\$495.00	1.10	544.50
CRI REC REC80 General	DAF	27/02/2023	calls with legal counsel, calls with George and Helen to provide them insight into deal with Bob Ware, call with Bob Ware to try and finalize agreement,	\$495.00	3.20	1,584.00
CRI REC REC80 General	ATS	28/02/2023	Review of lease agreements for Old Pro	\$285.00	0.70	199.50
CRI REC REC80 General	DAF	28/02/2023	review of Ian Morris documents and corresp with legal to release, review of Old Pro Lease and provide comments to legal to make changes, calls with realtors, call with Legal re how to proceed re sale process in piece meal fashion, email communications from Teplinsky and dis response with legal	\$495.00	3.70	1,831.50

## Employee Summary

## REC Totals:

Calldron Gas Bars Ltd.

	95.30	40,579.50
	98.60	42,311.25
Filice, David (DAF)	64.10	31,729.50
Jessup, Gordon (GRJ)	2.00	1,400.00
Niva, Minna (MLN)	3.25	861.25
Sheth, Atulya (ATS)	29.10	8,293.50
Truong, Julie (JUT)	0.15	27.00
Total Net Wip	98.60	42,311.25

Primary Partner Filice, David Totals:

WIP	Progress	Net WIP
\$42,311.25	\$0.00	\$42,311.25
WIP	Progress	Net WIP
\$42,311.25	\$0.00	\$42,311.25

## Grand Totals:

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

B E T W E E N :

GEORGE VASTIS

Plaintiff  
(Defendant to the Counterclaim)

- and -

HELEN VASTIS

Plaintiff

- and -

CHRISTOS KOMMATAS

Defendant  
(Plaintiff to the Counterclaim)

- and -

CALLDRON GAS BARS LTD. and 1195705 ONTARIO INC.,  
carrying on business as OLD PRO DRIVING RANGE

Defendants  
(Defendants to the Counterclaim)

**AFFIDAVIT OF SPENCER JONES  
(sworn March 17, 2023)**

I, Spencer Jones, of the City of Toronto, in the Province of Ontario, MAKE OATH AND  
SAY:

1. I am a lawyer with Lerner LLP, counsel to The Fuller Landau Group Inc., in its capacity as receiver and liquidator (the “**Receiver**”), in these proceedings. As such, I have knowledge of the matters hereinafter deposed, except where stated to be on information and belief, and where so stated, I verily believe that information or belief to be true.

2. Attached and marked hereto as **Exhibit “A”** to this affidavit are copies of the two accounts rendered by Lerner LLP to the Receiver for legal fees and disbursements for the period from December 12, 2022 to March 16, 2023.

3. A total of approximately 197.10 hours were expended by Lerner LLP during the period noted above in performing legal services to the Receiver, totalling \$97,113.00 in fees, \$1,029.23 in disbursements, and \$12,758.36 in HST.

4. To the best of my knowledge, the rates charged by Lerner LLP are comparable to the normal hourly rates charged for the provision of similar services by other legal firms in the Toronto market.

5. This affidavit is sworn in connection with a motion for an Order of this Honourable Court to, among other things, approve the fees and disbursements of counsel to the Receiver, and for no improper purpose.

**SWORN BEFORE ME:** ☐ in person ☒ by video conference  
by Spencer Jones at the City of Toronto, in the Regional Municipality of Metropolitan Toronto, before me at the City of Oshawa, in the Regional Municipality of Durham, on March 17, 2023, in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

Commissioner for Taking Affidavits (*or as may be*)



\_\_\_\_\_  
Signature of Commissioner (*or as may be*)  
Victoria Gifford

Victoria Lois Gifford, a Commissioner, etc.,  
Province of Ontario, for Lerner LLP,  
Barristers and Solicitors.  
Expires November 27, 2025.

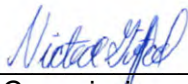


\_\_\_\_\_  
Signature of Deponent  
Spencer Jones

**THE FOLLOWING IS EXHIBIT “A”**

**TO THE AFFIDAVIT OF SPENCER JONES**

**SWORN BEFORE ME (VIRTUALLY) THIS 17<sup>TH</sup> DAY OF MARCH, 2023.**



---

A Commissioner, etc.

Victoria Lois Gifford, a Commissioner, ~~etc.~~,  
Province of Ontario, for Lerners LLP,  
Barristers and Solicitors.  
Expires November 27, 2025.

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

**IN THE MATTER OF THE RECEIVERSHIP OF CALLDRON GAS BARS LTD. AND 1195705  
ONTARIO INC. cob as OLD PRO DRIVING RANGE  
BILL OF COSTS OF SOLICITOR TO COURT APPOINTED RECEIVER**

From December 12, 2022 and January 13, 2023

**FEES :**

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
December 12, 2022	DNM	1.10	Review draft appointment order; Call with D. Filice re same; Emails re same
December 13, 2022	DNM	0.40	Calls with D. Filice re consent to appointment; Email exchange with counsel re same
December 14, 2023	DNM	0.90	Call with client re appointment motion; Call with K. Fisher re same; Review draft order provided by J. Wortzman
December 15, 2022	DNM	0.60	Review of draft order; Email exchange with K. Fisher; Call with D. Filice
December 16, 2022	SWJ	0.40	Review of correspondence regarding draft order
December 16, 2022	DNM	3.00	Calls with D. Filice re changes to appointment order; Call with K. Fisher re same; Call with J. Wortzman and C. Allen re receivership generally and stay of proceedings; Email exchanges with D. Filice; Email exchanges with J. Wortzman; Email to K. Fisher
December 19, 2022	DNM	0.50	Review case conference brief; Voice message from D. Filice; Email to D. Filice re case conference brief
December 20, 2022	SWJ	1.50	Review of file materials; Attendance at hearing; Review of correspondence regarding receiver appointment
December 20, 2022	DNM	1.80	Call with D. Filice; Calls with K. Fisher re Divisional Court matter; Preparation and attendance at case conference before Dietrich J.; Review propose form of order; Email exchanges with counsel
December 22, 2022	SWJ	0.40	Review of correspondence regarding appointment order
December 22, 2022	DNM	1.50	Call with client re appointment; Review endorsements sent by court; Emails to all counsel re next steps in light of endorsements
December 23, 2022	DNM	0.80	Call with borrower counsel; Email report to P. O'Gorman; Review of lease agreement re interest rate matters; Email exchange with borrower counsel re same; Review of issued

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
December 28, 2022	DNM	0.30	order; Email to stakeholders; Email exchange with D. Filice Email from D. Filice; Email to parties re meeting with receiver and update on distribution to parties
December 29, 2022	DNM	1.00	Email exchanges with J. Wortzman; Email to K. Fisher re meeting with G. Vastis; Call with J. Wortzman and his clients
December 30, 2022	DNM	1.30	Call with client re securing buildings; Email exchange re notice to Director; Call with S. Jones re same; Emails to shareholders' counsel re today's activities; Email to J. Wortzman re discussion on hard drive disappearance
December 30, 2022	SWJ	1.20	Correspondence regarding appointment; Review of notice requirements regarding client appointment; Review of statutory powers and requirements of liquidator under statute; Correspondence regarding the companies
January 2, 2023	DNM	0.60	Review emails from K. Vastis; Email to K. Vastis; Call with D. Filice
January 3, 2023	DNM	0.60	Review emails from K. Vastis; Email to K. Vastis; Call with D. Filice
January 3, 2023	SWJ	1.30	Review of receiver notice requirements; Drafting of letter and notice of appointment; Correspondence with client and opposing counsel
January 4, 2023	DNM	0.20	Emails re distribution authorized by endorsement; Emails re operations
January 4, 2023	SWJ	0.50	Correspondence regarding receiver appointment notice; Correspondence with opposing counsel regarding company accounts
January 9, 2023	DNM	0.40	Emails re access to company keys and meeting with K. Fisher and client
January 9, 2023	SWJ	0.40	Correspondence with receiver regarding company keys, notice of appointment; Meeting with principles
January 11, 2023	DNM	0.20	Emails re banking matters
January 11, 2023	SWJ	0.60	Correspondence with Receiver and opposing counsel regarding meetings, company keys and Receiver actions
January 12, 2023	DNM	2.20	Review emails and documents provided by K. Vastis; Calls with client re various operational matters; Email exchanges with C. Allen; Email exchanges with K Fisher
January 12, 2023	SWJ	1.80	Meeting with client; Review of correspondence between counsel and client; Review of PPSA searches and company assets; Correspondence regarding Notice requirements
January 13, 2023	DNM	1.40	Calls with client re correspondence from counsel and various operational matters; Review correspondence from counsel and respond to same
January 13, 2023	SWJ	0.70	Correspondence with client regarding client activities; Review of correspondence with opposing counsel regarding update

**Date                      Lawyer   Time   Description**

on activities

OUR FEE HEREIN:                      \$ 16,315.00  
 HST ON FEES:                          \$ 2,120.95  
 TOTAL FEES AND HST:                \$ 18,435.95

<b><u>Lawyer</u></b>	<b><u>Hours</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
Domenico N. Magisano	5.60	\$725.00	\$4,060.00
Domenico N. Magisano	13.20	\$675.00	\$8,910.00
Spencer W. Jones	5.30	\$400.00	\$2,120.00
Spencer W. Jones	3.50	\$350.00	\$1,225.00

**TAXABLE DISBURSEMENTS:**

TAXABLE DISBURSEMENTS:

#T0104-3 Ecore Entity Profile Report fee	18.20	
#T0104-4 Ecore Entity Profile Report	8.00	
#T0104-3 Ecore Entity Profile Report	8.00	
#T0104-4 Ecore Entity Profile Report fee	18.20	
#T0112-2 Ecore EDD ON PPR Search Electronic fee	27.75	
#T0112-7 Ecore EDD ON PPR Search Electronic fee	27.75	
#T0112-6 Ecore EDD PPR Search Electronic	8.00	
#T0112-2 Ecore EDD PPR Search Electronic	8.00	
#T0113-2 Ecore ON PPR Search Electronic	8.00	
#T0113-2 Ecore ON PPR Search Electronic fee	27.75	
TOTAL TAXABLE DISBURSEMENTS	159.65	
Plus HST	20.75	
TOTAL TAXABLE DISBURSEMENTS:		180.40

TOTAL FEES, DISBURSEMENTS AND TAXES	18,616.35
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**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**IN THE MATTER OF THE RECEIVERSHIP OF CALLDRON GAS BARS LTD. AND 1195705  
ONTARIO INC. cob as OLD PRO DRIVING RANGE  
BILL OF COSTS OF SOLICITOR TO COURT APPOINTED RECEIVER**

From January 17, 2023 and February 17, 2023

**FEES :**

<b><u>Date</u></b>	<b><u>Lawyer</u></b>	<b><u>Time</u></b>	<b><u>Description</u></b>
January 17, 2023	DNM	0.40	Email exchange with K. Fisher; Email exchange with D. Filice
January 17, 2023	SWJ	0.50	Correspondence with client regarding meeting; Correspondence regarding right of first refusal research and registering order on properties
January 18, 2023	DMW	0.50	Review Receiving Order/ emails with V. Gifford; Review Order with A. Granger; Review prior registered Receiving Order
January 18, 2023	SWJ	0.30	Correspondence with client regarding securing corporate documents and assets
January 18, 2023	VLG	1.00	Search Ontario for properties owned by the Debtors; Emails re registering Order on Title
January 19, 2023	DNM	1.00	Call with clients re meeting tomorrow; Review email from K. Fisher; Emails re registering appointment order on title; Email to RBC counsel; Emails from D. Filice
January 19, 2023	SET	0.60	To conducting Teraview property searches in Peel, Toronto, Halton, Durham and York against all Defendants; To conducting Ecore searches to confirm name of Receiver and active status of Defendant corporations; Email regarding search results; Discussions with D. Woodward
January 19, 2023	AG	1.50	To review of email and discussions with D. Woodward; To researching for precedents; To obtaining parcel registers for three (3) of the properties; To preparation of Application to Register Court Order in Halton (No. 20), Peel (No. 43) and Toronto (No. 80); To all communications relating to this matter
January 19, 2023	SWJ	0.60	Correspondence regarding principal meeting and registration of order on properties; Meeting regarding student research
January 19, 2023	DMW	0.90	Review V. Gifford's response to questions/ instructions to register; Emails with A. Granger; Review precedent Orders and registration documents; Telephone/ review file with A. Granger; Review PIN Printouts and instructions to S. Tomlinson

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
			to search ROs; Emails with D. Magisano; Review name of Receiver issue/ review verification of corporate name; Review Halton properties PINs and personal residence of individual Defendant; Review property search with S. Tomlinson and emails with S. Tomlinson, V. Gifford and A. Granger
January 19, 2023	STU	0.50	Get instructions for research assignment regarding Right of First Refusal law
January 19, 2023	STU	1.00	Attend client meeting to take notes in preparation of meeting at Gardiner Roberts
January 19, 2023	VLG	0.30	Emails re registering order on title
January 20, 2023	DMW	0.90	Review registration documents for Orders; Emails with V. Gifford; Review Orders and properties/ PINs with A. Granger; Signing of Applications to Register Order in Teraview; Register Applications to Register Order; Review Halton PINs
January 20, 2023	AG	0.70	Making minor changes to the registrations; To conducting a subsearch of the Halton properties - 4 PINs; To providing abstracts
January 20, 2023	STU	2.00	Attend client meeting at Gardiner Roberts to take notes at the meeting
January 20, 2023	DNM	3.10	Email from T. Hogan; Email to D. Filice; Prepare for and attend meeting with counsel to G. Vastis; Discussions with D. Filice re same; Message from J. Wortzmann re possible report; Emails re registration of appointment order on title
January 23, 2023	STU	3.00	Conduct research into right of first refusals for solvent companies
January 23, 2023	DNM	0.60	Email exchanges re filing cabinet contents; Emails re reporting request in advance of motion for stay by J. Wortzman
January 24, 2023	STU	1.20	Continue researching Right of First Refusals
January 24, 2023	SWJ	1.40	Review of client correspondence; Meeting regarding research on leases; Review of leases
January 24, 2023	DNM	0.80	Email exchange with D. Filice re meeting with C. Kommatas and bi-weekly reporting; Review material from K. Vasti
January 25, 2023	DNM	0.30	Emails re bi-weekly reporting
January 25, 2023	SWJ	1.40	Review of leases; Drafting of summary report
January 25, 2023	STU	1.80	Continue to conduct research into right of first refusal
January 26, 2023	DNM	1.20	Emails re meeting with C. Kommatas; Emails re insurance on property; Call with D. Filice re meeting with C. Kommatas; Emails re meeting with B. Jackson; Review of leases; Emails re research on ROFRs
January 26, 2023	SWJ	1.00	Review of research regarding right of first refusal; Review of leases; Correspondence regarding steps taken thus far in receivership
January 26, 2023	STU	4.10	Finish research into the Right of first refusal and complete

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
			memorandum
January 27, 2023	DNM	1.40	Amend and finalize bi-weekly reporting to counsel; Review of ROFR provisions in lease; Email exchanges with client re bi-weekly reporting material
January 30, 2023	DNM	0.90	Review emails re gas card matter; Draft email to counsel re same; Review research on ROFR; Discuss same with M. Steger and S. Jones
January 30, 2023	SWJ	1.20	Review of leases; Review of research regarding right of first refusal; Review of client correspondence; Meeting regarding sales process
January 30, 2023	STU	3.10	Conduct research into the ROFR and court approved sales processes
January 31, 2023	DNM	1.90	Call with client re sales process, ROFR, insurance, driving range management and other related matters; Call with RBC counsel; Review proposal from RBC; Email to client re same; Discuss lease review with S. Jones; Email exchange with D. Woodward re ROFR and rule against perpetuities; Emails re allocation of payment for jeep; Emails re acquisition of equipment for driving range
January 31, 2023	SWJ	1.30	Meeting with client to discuss receivership issues; Meeting regarding ROFR research and lease provisions
January 31, 2023	DNM	0.10	Emails with D. Magisano; Review lease agreements
January 31, 2023	STU	0.60	Conduct research into the right of first refusal and rule against perpetuities
January 31, 2023	STU	1.00	Attend call with D. Filice to discuss file updates
February 1, 2023	DNM	1.10	Email from D. Filice; Consider options re RBC funds and lease matters; Discussion with D. Woodward re ROFR in leases; Message to D. Filice; Consider sales process and role of ROFR if any
February 1, 2023	SWJ	1.30	Correspondence regarding research; Research regarding right of first refusal in leases
February 1, 2023	DMW	1.00	Review Leases for Kennedy, Mississauga Road and Eglinton / ROFR materials; Prepare for meeting; Meeting with D. Magisano and S. Jones
February 1, 2023	STU	1.90	Begin consolidating research and writing memo regarding the ROFR in a sales process
February 1, 2023	STU	3.20	Finish researching the right of first refusals in a sales process
February 2, 2023	SWJ	0.80	Review lease amendments and correspondence regarding research
February 2, 2023	DNM	0.60	Email re B. Ware interest in managing driving range in 2023; Emails from RBC counsel re car lease and related security; Discuss missing extensions to lease agreement; Emails re same
February 2, 2023	VLG	2.00	Obtain searches; Review searches; Review security documents;

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
February 3, 2023	DNM	0.70	Drafting security opinion; Emails re same Call with D. Filice re driving range management and ROFR; Consider whether ROFRs continue to be valid; Emails re lease extension agreements; Review RBC bank statements re payments
February 3, 2023	STU	0.50	Review and finalize research and memo regarding the ROFR and sales process
February 6, 2023	SWJ	1.40	Review of client correspondence; Research regarding right of first refusal
February 6, 2023	DNM	0.30	Emails re jeep and related matters
February 7, 2023	DNM	1.20	Call with D. Filice re Jeep; Email exchange with T. Hogan re payout of RBC loans; Email to counsel re resolution of RBC debt on Jeep
February 7, 2023	SWJ	0.30	Review of client correspondence
February 7, 2023	DMW	0.40	Review returned Order from RO; Review revisions to Order; Re- sign and re-register Order; Emails with A. Granger and D. Magisano on the revised Order
February 7, 2023	VLG	0.80	Review vehicle lease; Update security opinion to include same; Emails re same
February 8, 2023	DNM	1.10	Review correspondence from shareholders
February 8, 2023	STU	0.30	Follow-up regarding ROFR and sales process research
February 8, 2023	SWJ	0.80	Review of ROFR research; Correspondence with client
February 9, 2023	DNM	1.30	Emails to shareholder counsel; Email exchange with K. Fisher; Call with clients re meeting with B. Jackson; Begin preparation of bi-weekly report to shareholders; Complete security opinion
February 9, 2023	VLG	0.90	Review and finalize Security Opinion; Tend to sending of same
February 9, 2023	SWJ	0.30	Correspondence and meeting with client regarding biweekly update
February 10, 2023	DNM	3.00	Preparation of bi-weekly reports; Email exchange and voicemail exchange with T. Hogan re funds at RBC
February 11, 2023	DNM	0.50	Email from C. Kommatas; Call with D. Filice re same; Review of appointment order; Draft proposed email for D. Filice
February 11, 2023	SWJ	0.40	Review of order;
February 13, 2023	VLG	0.60	Review and redact financial statements; Call with D. Magisano re same; Emails re same
February 13, 2023	DNM	2.00	Review emails re VDP and additional requests; Call with counsel to C. Kommatas; Call with client re same; Call with T. Hogan and D. Filice; Email to T. Hogan re bank account funds; Discussions re ROFR and effect on
February 13, 2023	DMW	0.20	Emails with D. Magisano on returned Order/ registration on other properties; Review status of other Orders with A. Granger via email

<u>Date</u>	<u>Lawyer</u>	<u>Time</u>	<u>Description</u>
February 14, 2023	DNM	1.20	Review redacted tax and accounting information; Email to D. Filice re same; Emails re redacted tax and financial information; Emails re landlord discussion; Email exchange with RBC counsel; Call with client re various matters including leases and tax information
February 14, 2023	SWJ	0.60	Correspondence regarding properties; Review of leases; Research regarding right of first refusal
February 15, 2023	SWJ	0.60	Correspondence with client and opposing counsel regarding document disclosure
February 15, 2023	DNM	1.80	Email exchange with J. Wortzman; Consider request for I. Morris' file; Call with D. Filice re same; Emails re permission to enter Bovaird property made by Province of Ontario; Further review of Imperial Oil lease for tomorrow's call; Call with J. Wortzman re request for I. Morris' file; Draft email to I. Morris; Email exchange with D. Woodward re permission to enter property
February 15, 2023	DMW	0.20	Review Permission To Enter form and procedure; Emails with D. Magisano; Review letter from Province
February 16, 2023	SWJ	2.00	Drafting of lease agreement; Correspondence regarding tax disclosure with client and opposing counsel; Review of lease agreements
February 16, 2023	DNM	2.60	Call with representative of Circle K; Calls with client; Review letter from J. Wortzman; Email exchanges with client; Review and revise redactions to tax documents; Email from I. Morris
February 17, 2023	SWJ	1.00	Review of tax disclosure and correspondence regarding same; Review and revision of lease agreement
February 17, 2023	DNM	2.20	Call with K. Fisher; Calls with client; Begin review of lease agreement with B. Ware; Email from I. Morris; Email exchanges with J. Wortzman re tax matters; Emails between receiver and parties; Consider options for ROFR in Suncor leases

OUR FEE HEREIN:	\$ 39,242.00
HST ON FEES:	<u>\$ 5,101.46</u>
TOTAL FEES AND HST:	\$ 44,343.46

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Domenico N. Magisano	31.20	\$725.00	\$22,620.00
David M. Woodward	4.20	\$550.00	\$2,310.00
Spencer W. Jones	17.20	\$400.00	\$6,880.00
Monika K. Steger	24.20	\$225.00	\$5,445.00

Annette Granger	2.20	\$245.00	\$539.00
Victoria Gifford	5.60	\$235.00	\$1,316.00
Sue E. Tomlinson	0.60	\$220.00	\$132.00

**NON-TAXABLE DISBURSEMENTS:**

Reliable Process Servers - Issue Court Documents Notes: Issue Order	58.50	
Lerners LLP - TGA - Registration Fees	207.00	
TOTAL NON-TAXABLE DISBURSEMENT		\$265.50

**TAXABLE DISBURSEMENTS:**

Teraview - Execution Certificate	\$105.80	
Teraview - Subsearch	171.95	
Westlaw Canada	181.00	
#T0202--2 Ecore EDD Ontario Writs Locator	72.09	
#T0202-2 Ecore EDD Ontario Writs Locator fee	45.30	
#T0202-6 Ecore EDD ON PPR Search Electronic	8.00	
#T0202-4 Ecore EDD Bank Act Sec.427	14.78	
#T0202-5 Ecore Entity Profile Report fee	18.20	
#T0202-5 Ecore Entity Profile Report	8.00	
#T0202-6 Ecore EDD ON PPR Search Electronic fee	27.75	
#T0202-4 Ecore EDD Bank Act Sec.427 fee	45.30	
#T0202-3 Ecore Certificate of Status	26.00	
#T0202-3 Ecore Certificate of Status fee	18.20	
Bell Conferencing Inc. - Notes: Bell Conferencing	43.21	
Lerners LLP - TGA - Teranet - Administrative Fee	34.50	
#T0216-6 Ecore - Entity Profile Report	18.20	
#T0216-6 Ecore - Entity Profile Report	8.00	
TOTAL TAXABLE DISBURSEMENTS	\$846.28	
Plus HST	\$110.02	
TOTAL TAXABLE DISBURSEMENTS:	\$956.30	
TOTAL FEES, DISBURSEMENTS AND TAXES		\$45,565.25



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

**IN THE MATTER OF THE RECEIVERSHIP OF CALLDRON GAS BARS LTD. AND 1195705  
ONTARIO INC. cob as OLD PRO DRIVING RANGE  
BILL OF COSTS OF SOLICITOR TO COURT APPOINTED RECEIVER**

From February 14, 2023 to March 16, 2023

**FEES :**

<u>Date</u>	<u>Lawyer</u>	<u>Description</u>	<u>Time</u>
14-Feb-23	VLG	Review and redact financial statements; Compile brief of financial statements	1.20 hrs.
15-Feb-23	VLG	Review leases and client documents; Compile leases; Emails re same	0.40 hrs.
16-Feb-23	VLG	Review file; Prepare operating agreement; Emails re same	1.50 hrs.
17-Feb-23	VLG	Amend operating agreement into a lease agreement; Emails re same	0.90 hrs.
21-Feb-23	SWJ	Review of client correspondence regarding tax disclosure, filings and lease agreement	0.30 hrs.
21-Feb-23	DNM	Email re purchase of golf mats and including in lease; Email re financial statements; Respond to same; Emails from I. Morris	0.50 hrs.
22-Feb-23	DMW	Discussions with D. Magisano on permission to enter lands/ lease agreement for driving range	0.20 hrs.
22-Feb-23	DNM	Review and amend leasing agreement; Call with D. Woodward re notice to enter re Hwy 413 work; Call with Suncor representative re leases for Eglington Ave and Mississauga Rd.; Discuss same with client	2.00 hrs.
22-Feb-23	VLG	Review and revise lease agreement; Emails re same	1.60 hrs.
23-Feb-23	DMW	Review Lease for Driving Range; Email to D. Magisano with comments on the Lease; Telephone D. Magisano; Draft revisions to Lease	1.10 hrs.
23-Feb-23	SWJ	Correspondence and review of revisions to lease agreement	0.40 hrs.
23-Feb-23	VLG	Review and revise lease agreement; Email to client re same	0.30 hrs.
23-Feb-23	DNM	Amend and finalize draft lease agreement for driving range; Emails re Petro-Canada non-disturbance agreement; Discussions with client re operational matter; Begin review of files sent by I. Morris	2.30 hrs.
24-Feb-23	SWJ	Correspondence regarding tax materials; Review of revision to lease agreement; Correspondence regarding H413 access	1.00 hrs.



<u>Date</u>	<u>Lawyer</u>	<u>Description</u>	<u>Time</u>
24-Feb-23	DNM	Prepare and amend bi-weekly; Calls with client re same; Review comments from B. Ware re lease agreement; Call with client re same; Email from RBC re funds from account; Email exchange with J. Wortzman; Email to Highway 413 representatives	2.20 hrs.
25-Feb-23	DNM	Emails from J. Wortzman; Call with D. Filice re same; Email from G. Vastis re tax documents provided by accountant	0.40 hrs.
26-Feb-23	STU	Begin drafting memo on ROFR issue	1.00 hrs.
27-Feb-23	STU	Finish drafting memorandum on ROFR	1.90 hrs.
27-Feb-23	SWJ	Review and revision of lease; Review of correspondence from counsel and client	0.70 hrs.
27-Feb-23	DNM	Email from J. Wortzman; Draft response; Call with D. Filice re same; Call with K. Fisher re receivership matters; Review of proposed amendments to Old Pro lease; Discuss same with D. Filice; Email exchange with RBC counsel re release of funds; Review of documents sent by I. Morris	2.30 hrs.
28-Feb-23	VLG	Review and revise lease agreement; Calls and emails re same	1.50 hrs.
28-Feb-23	SWJ	Review and revision of lease agreement; Review of accountant documentation; Correspondence regarding lease and accountant documentation; Review of property leases and correspondence regarding same	3.30 hrs.
28-Feb-23	DNM	Emails from J. Wortzman re ROFR; Review draft Old Pro lease; Amend lease and provide comment to S. Jones; Email exchange with C. Allen; Email to all counsel re contents of I. Morris documents sent to us; Email exchanges with D. Filice re amendments to lease and ROFR matters; Call with D. Filice re Acton property	3.40 hrs.
01-Mar-23	DNM	Emails re release of I. Morris file; Consider legal implications of same; Call with D. Filice re same; Review file re history of correspondence on issue and draft email responding to same; Discussion with D. Filice re sale of Acton property; Email from Suncor representatives re ROFR	2.50 hrs.
01-Mar-23	VLG	Review and amend lease agreement	0.20 hrs.
01-Mar-23	SWJ	Correspondence with court regarding motion dates; Review of correspondence regarding receiver activities and sale of the Acton property; Research regarding ROFR and Planning Act	1.90 hrs.
02-Mar-23	DMW	Telephone S. Jones on Planning Act issue; Review materials from S. Jones	0.30 hrs.
02-Mar-23	SWJ	Research and call regarding planning act implications; Review of correspondence with stakeholder counsel; Review of client correspondence regarding motion for end of March	1.60 hrs.

<u>Date</u>	<u>Lawyer</u>	<u>Description</u>	<u>Time</u>
02-Mar-23	DNM	Email exchange with J. Wortzman; Call with J. Wortzman re sale of assets and company legal files; Call with D. Filice re sale of Acton property and lease for Old Pro; Amend and finalize email to I. Morris and J. Wortzman; Email to J. Wortzman; Emails from Suncor re ROFR on two properties	2.00 hrs.
03-Mar-23	SWJ	Correspondence with client regarding realtor proposal and leasing agreement	0.40 hrs.
03-Mar-23	DNM	Call with D. Filice re communications with J. Wortzman and upcoming motion; Emails with court re motion dates; Review and comment on proposal to realtors re Acton property; Call with K. Fisher re motion coming up at the end of the month; Review letter from J. Wortzman to I. Morris	1.70 hrs.
04-Mar-23	DNM	Emails re tax reporting and VDP matters	0.40 hrs.
06-Mar-23	SWJ	Correspondence and review of research regarding privilege for motion	0.90 hrs.
06-Mar-23	DNM	Call with D. Filice; Message to K. Fisher; Review emails re I. Morris file; Consider factum for upcoming motion; Emails re same	1.00 hrs.
07-Mar-23	SWJ	Correspondence with client regarding lease agreement	0.20 hrs.
07-Mar-23	DNM	Emails re upcoming motion; Emails re lease matters	0.50 hrs.
08-Mar-23	DNM	Message to D. Filice re RBC funds; Call with RBC re same; Call with D. Filice re Old Pro agreement and funds from RBC; Discuss research on factum with S. Jones	1.00 hrs.
08-Mar-23	STU	Meet with S. Jones to receive instructions regarding research on accountant-client privilege and a Receiver's access to accounting records prepared on instructions from one director/principal of a corporation prior to the receivership; Reviewed research done in a previous matter which was relevant to this issue	0.50 hrs.
08-Mar-23	SWJ	Revision to lease; Correspondence regarding motion with client and counsel; Research regarding privilege issues for motion	0.90 hrs.
09-Mar-23	STU	Research accountant-client privilege and a Receiver's access to accounting records prepared on instructions from one director/principal of a corporation prior to the receivership; Begin drafting summary of research	2.10 hrs.
09-Mar-23	DNM	Email from K. Fisher re stay motion; Review of updated lease; Email exchanges with D. Filice re RBC funds and motion withdrawal	0.60 hrs.

<u>Date</u>	<u>Lawyer</u>	<u>Description</u>	<u>Time</u>
10-Mar-23	STU	Research accountant-client privilege and a Receiver's access to accounting records prepared on instructions from one director/principal of a corporation prior to the receivership; Continue drafting summary of research; Speak with S. Jones to seek clarification on one aspect of the research	3.70 hrs.
10-Mar-23	SWJ	Review of client correspondence regarding update and lease	0.30 hrs.
10-Mar-23	DNM	Emails re driving range lease; Email exchange with K. Fisher re upcoming motion and receiver's efforts to date	0.50 hrs.
12-Mar-23	STU	Continue research on accountant-client privilege and a Receiver's access to accounting records prepared on instructions from one director/principal of a corporation prior to the receivership; Finalize summary of research and submit to S. Jones for review	2.80 hrs.
12-Mar-23	SWJ	Revision to lease; Review of research regarding privilege for motion	0.80 hrs.
12-Mar-23	DNM	Email to counsel re bi-weekly reporting; Email exchange with D. Filice re his meeting with C. Kommatas	0.30 hrs.
13-Mar-23	VLG	Prepare execution copy of lease agreement	0.20 hrs.
13-Mar-23	SWJ	Correspondence with client regarding Lease; Review of draft first report	1.00 hrs.
13-Mar-23	DNM	Emails and discussions re upcoming motion; Discussions re lease of Old Pro; Review of ROFR research	0.50 hrs.
14-Mar-23	VLG	Amendments to Lease Agreement; Prepare execution copy of Lease Agreement; Emails re First Report to the Court; Emails re Notice of Motion and Factum	0.50 hrs.
14-Mar-23	SWJ	Review and revision of lease agreement; Call with client regarding realtors; Review of report; Drafting of Notice of Motion and Factum	1.80 hrs.
14-Mar-23	DNM	Review and revise report; Discuss amendments to Old Pro lease; Call to discuss realtor proposals for sale of Acton Property; Emails re expression of interest in Old Pro from another operator	3.80 hrs.
15-Mar-23	VLG	Emails re court file number; Emails re Factum and Notice of Motion; Emails re report to court	0.30 hrs.
15-Mar-23	SWJ	Drafting of Notice of Motion, Factum and research for same	6.60 hrs.
15-Mar-23	DNM	Preparation of motion record; Call with D. Filice re motion; Discussions re expressions of interest on Driving Range Business	1.10 hrs.

<u>Date</u>	<u>Lawyer</u>	<u>Description</u>	<u>Time</u>
16-Mar-23	SWJ	Review and revision of Notice of Motion, Factum and Receiver Report; Correspondence with client regarding same	5.80 hrs
16-Mar-23	DNM	Drafting of first report; Review fee affidavit; Emails re listing agreement and Driving Range Lease; Discuss factum contents with S. Jones; Call with D. Filice re content of report and sale of other properties; Email from K. Vastis	5.20 hrs

OUR FEE HEREIN: \$ 41,556.00  
 HST ON FEES: \$ 5,402.28  
 TOTAL FEES AND HST: \$ 46,958.28

<u>Lawyer</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Domenico N. Magisano	34.20	\$725.00	\$24,795.00
David M. Woodward	1.60	\$550.00	\$880.00
Spencer W. Jones	27.90	\$400.00	\$11,160.00
Miranda Brar	9.10	\$225.00	\$2,047.50
Monika K. Steger	2.90	\$225.00	\$652.50
Victoria Gifford	8.60	\$235.00	\$2,021.00

**TAXABLE DISBURSEMENTS:**

Searches \$22.30

TOTAL TAXABLE DISBURSEMENTS 22.30

Plus HST 2.90

TOTAL TAXABLE DISBURSEMENTS: \$25.20

TOTAL FEES, DISBURSEMENTS AND TAXES \$46,983.48

GEORGE VASTIS et al  
Plaintiffs

CHRISTOS KOMMATAS et al  
Defendants

Court File No.: CV-20-00644241-00CL

CHRISTOS KOMMATAS  
Plaintiff by Counterclaim

GEORGE VASTIS  
Defendant to the Counterclaim

**ONTARIO  
SUPERIOR COURT OF JUSTICE -  
COMMERCIAL LIST**

Proceeding commenced at Toronto

**AFFIDAVIT OF SPENCER JONES  
(sworn March 17, 2023)**

LERNERS LLP  
225 King Street West, Suite 1500  
Toronto, ON M5V 3M2

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Lawyers for the Receiver

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

THE HONOURABLE	)	MONDAY, THE 27TH
	)	
JUSTICE CONWAY	)	DAY OF MARCH, 2023
	)	

B E T W E E N :

GEORGE VASTIS  
Plaintiff  
(Defendant to the Counterclaim)

- and -

HELEN VASTIS  
Plaintiff

- and -

CHRISTOS KOMMATAS  
Defendant  
(Plaintiff to the Counterclaim)

- and -

CALLDRON GAS BARS LTD. and 1195705 ONTARIO INC.,  
carrying on business as OLD PRO DRIVING RANGE  
Defendants  
(Defendants to the Counterclaim)

**APPROVAL ORDER**

THIS MOTION, made by The Fuller Landau Group Inc., in its capacity as the Court-appointed liquidator and receiver (in these capacities, the “**Liquidator**”) of the undertaking, property and assets of Calldron Gas Bars Ltd. (“**Calldron**”) and 1195705 Ontario Inc. o.a. Old Pro Driving Range (“**Old Pro**”, and together with Calldron are the “**Companies**”) for an order:

- (a) if necessary, abridging and validating the time for service and filing of the notice of motion and the motion record contained herein, validating service and dispensing with further service upon any other persons not already served with this notice of motion and motion record so that the motion is properly returnable today
- (b) approving the activities of the Liquidator and its counsel as outlined in the First Report of the Liquidator dated March 17, 2023 (the “**First Report**”), and the confidential appendix thereto (the “**Confidential Appendix 1**”);
- (c) approving the listing agreement for the sale of the property located at 10733 Highway #7 and 10365 Highway #7, Acton, Ontario (the “**Acton Property**”) between the Liquidator and CBRE Limited (“**CBRE**”) as the listing realtor (the “**Listing Agreement**”) and authorizing the Liquidator to enter into the Listing Agreement;
- (d) approving the lease between Old Pro Management Consulting Ltd. (the “**Tenant**”) and the Liquidator dated March 14, 2023 (the “**Lease**”), and authorizing the Liquidator to enter into the Lease;
- (e) authorizing and directing J&J, Chartered Professional Accountants (the “**Accountants**”) to finalize the Companies’ fiscal 2022 financial statements;
- (f) authorizing and directing the Accountants to prepare and submit the Companies’ tax filings for the 2022 fiscal year; and
- (g) sealing the Confidential Appendix 1 of the First Report, which contains information related to the solicitation of proposals for the sale of the Acton Property, until the earlier of: (i) entering into an unconditional agreement of purchase and sale for the Acton Property, or (ii) a further Order of this Court;
- (h) approving the fees and disbursements of the Liquidator and its counsel;

was heard this day at 330 University Avenue, Toronto, Ontario.

**ON READING** the First Report, the Confidential Appendix 1, the factum, and the affidavits of the Liquidator and its counsel as to fees (the “**Fee Affidavits**”), and on hearing the submissions of counsel for the Liquidator, and counsel for Chris Kommatas (“**Chris**”) and George Vastis (“**George**” and together with Chris are the “**Principals**”), no one appearing for any other person on the service list, although properly served as appears from the affidavit of Jennifer Manning sworn March 17, 2023, filed:

### **SERVICE**

1. **THIS COURT ORDERS AND DECLARES** that the time for service of the notice of motion and the motion record is hereby abridged and validated so that the motion is properly returnable today and hereby dispenses with further service thereof.

### **APPROVAL OF LISTING AGREEMENT**

2. **THIS COURT ORDERS** that the Listing Agreement is hereby approved, and the Liquidator is authorized to execute the Listing Agreement.

### **APPROVAL OF THE LEASE**

3. **THIS COURT ORDERS** that the Lease is hereby approved, and the Liquidator is authorized to execute the Lease.

### **APPROVAL OF THE 2022 FINANCIAL STATEMENTS**

4. **THIS COURT AUTHORIZES AND DIRECTS** the Accountant to finalize the Companies’ fiscal 2022 financial statements.

5. **THIS COURT AUTHORIZES AND DIRECTS** the Accountant to prepare and submit the Companies’ tax filings for the 2022 fiscal year.

### **SEALING OF CONFIDENTIAL APPENDIX 1**

6. **THIS COURT ORDERS** that Confidential Appendix 1, be and is hereby sealed until the earlier of: (i) entering into an unconditional agreement of purchase and sale for the Acton Property; or (ii) further Order of the Court.



### **APPROVAL OF LIQUIDATOR ACTIVITIES AND FEES**

7. **THIS COURT ORDERS** that the activities of the Liquidator, as set out in the First Report and Confidential Appendix 1, are hereby approved.

8. **THIS COURT ORDERS** that the fees and disbursements of the Liquidator and its counsel, as set out in the First Report and the Fee Affidavits, are hereby approved.

### **FOREIGN RECOGNITION**

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

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Signature of judge

GEORGE VASTIS et al  
Plaintiffs

CHRISTOS KOMMATAS et al  
Defendants

Court File No.: CV-20-00644241-00CL

CHRISTOS KOMMATAS  
Plaintiff by Counterclaim

GEORGE VASTIS  
Defendant to the Counterclaim

**ONTARIO  
SUPERIOR COURT OF JUSTICE -  
COMMERCIAL LIST**

Proceeding commenced at Toronto

**APPROVAL ORDER**

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Lawyers for the Liquidator

GEORGE VASTIS et al  
Plaintiffs

CHRISTOS KOMMATAS et al  
Defendants

Court File No.: CV-20-00644241-00CL

CHRISTOS KOMMATAS  
Plaintiff by Counterclaim

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**MOTION RECORD  
(Returnable MARCH 27, 2023)**

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