

Clerk's stamp:

COURT FILE NUMBER	2003-15829
COURT	COURT OF QUEEN'S BENCH
JUDICIAL CENTRE	EDMONTON
PLAINTIFF	BANK OF MONTREAL
DEFENDANTS	KALCO INVESTMENTS LTD., KALCO FARMS LTD., MICHAEL KALISVAART, and KAREN JANSEN
DOCUMENT	APPLICATION BY THE BOWRA GROUP INC. IN ITS CAPACITY AS RECEIVER/MANAGER OF KALCO INVESTMENTS LTD., KALCO FARMS LTD., AND CERTAIN LANDS OWNED BY MICHAEL KALISVAART, and KAREN JANSEN
COURT FILE NUMBER	24-2731666
COURT	COURT OF QUEEN'S BENCH
JUDICIAL CENTRE	EDMONTON
APPLICANT	THE BOWRA GROUP INC.
STYLE OF CAUSE	IN THE MATTER OF THE BANKRUPTCY OF KALCO INVESTMENTS LTD.
DOCUMENT	APPLICATION BY THE BOWRA GROUP INC. IN ITS CAPACITY AS TRUSTEE IN BANKRUPTCY OF KALCO INVESTMENTS LTD.

COURT FILE NUMBER	24-2731662
COURT	COURT OF QUEEN'S BENCH
JUDICIAL CENTRE	EDMONTON
APPLICANT	THE BOWRA GROUP INC.
STYLE OF CAUSE	IN THE MATTER OF THE BANKRUPTCY OF KALCO FARMS LTD.
DOCUMENT	APPLICATION BY THE BOWRA GROUP INC. IN ITS CAPACITY AS TRUSTEE IN BANKRUPTCY OF KALCO FARMS LTD.
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	MILLER THOMSON LLP Barristers and Solicitors 2700, Commerce Place 10155-102 Street Edmonton, AB, Canada T5J 4G8 Phone: 780.429.1751 Fax: 780.424.5866 Lawyer's Name: Susy Trace Lawyer's Email: strace@millerthomson.com File No.: 0204646-0010

NOTICE TO RESPONDENTS:

This application is made against you. You are each a respondent. You have the right to state your side of this matter before the presiding master.

To do so, you must be in Court when the application is heard as shown below:

Date: **August 27, 2021**

Time: **2:00 PM**

Where: **Edmonton Law Courts
Virtual Courtroom 86
Virtual Courtroom Link:**

<https://albertacourts.webex.com/meet/virtual.courtroom86>

Before Whom: **The Honourable Justice G.S. Dunlop on the Commercial List**

Go to the end of this document to see what else you can do and when you must do it.

Remedy Claimed or Sought:

1. The Bowra Group Inc. in its capacity as Receiver (the “**Receiver**”) of Kalco Investments Ltd. (“**Investments**”), Kalco Farms Ltd. (“**Farms**” and together with Investments, the “**Companies**”), and certain lands owned by Michael Kalisvaart and Karen Jansen (the “**Individuals**”) seeks the following Orders substantially in the form attached to this Application as **Schedule “A”**:
 - (a) an abridgement, if necessary, of the time for service of this Application and all materials in support, and an Order declaring service of same to be good and sufficient;
 - (b) approving the Receiver’s activities to date as described in the Second Report (as hereinafter defined);
 - (c) authorizing the Receiver to make the Interim Distribution as hereinafter defined; and
 - (d) passing and approving the accounts for the fees and disbursements of the Receiver and its independent legal counsel, Miller Thomson LLP (“**Miller Thomson**”), incurred in these proceedings.

2. The Bowra Group Inc. in its capacity as Trustee in Bankruptcy (the “**Trustee**”) and Receiver of the Companies seeks the following Orders:
 - (a) An Order substantially in the form attached to this Application as **Schedule “B”** approving a tolling and suspension order (the “**Tolling Order**”) directing that to the extent that any prescription, time or limitation period may hereafter expire during the pendency of the within Receivership or Bankruptcy proceedings relating to:
 - (i) any proceeding or enforcement process in any court or tribunal related to any claim or action that the Companies, or any one of them, may assert against a third party;
 - (ii) potential claims by the Receiver and Trustee, and any creditor with respect to transfers, conveyances, preferences and conveyances at under value of any property of the Companies including, without limitation, claims arising pursuant to Sections 95 to 101 of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 (the “**BIA**”), the *Fraudulent Preferences Act*, RSA 2000, c F-24 and the *Statute of Elizabeth*, 1571 (UK), 13 Eliz I, c5;

- (iii) the current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof of the Companies, or any one of them, wherever situate; or
- (iv) the business of the Companies or any one of them;

the term of such prescription, time or limitation period shall hereby be deemed to be extended by a period from and after the date of this Order until further Order of this Honourable Court and that no person may rely on any limitation defence in respect of any claims or actions that the Companies or the Trustee, or any one of them, may have or assert against such person during the pendency of the within Receivership proceedings.

- 3. Such further and other relief as counsel for the Receiver and Trustee may advise and this Honourable Court may permit.

Grounds for making this application:

- 4. The Receiver was appointed as receiver and manager over all of the current and future assets, undertakings and properties of the Companies and certain lands owned by the Individuals pursuant to an Order dated January 14, 2021 of the Honourable Justice D.R. Mah of Court of the Queen's Bench of Alberta (the "**Receivership Order**").
- 5. The Companies were in the business of producing and marketing cereal grains such as wheat, barley, and rye, as well as peas and canola grown on fields in the municipal district of Sturgeon County and surrounding counties. Some of the fields farmed by the Companies were owned by the Companies or the Individuals, or were leased from third parties.
- 6. The Individuals are the sole shareholders of Investments. Investments, along with the Individuals, are the shareholders of Farms.

Interim Distribution

- 7. The Receivership Order authorizes the Receiver to, among other things:
 - (a) execute, assign, issue and endorse documents of whatever nature in respect of any of the Property (as defined in the Receivership Order), whether in the Receiver's name or in the name and on behalf of the Debtors (as defined in the Receivership Order), for any person pursuant to the Receivership Order;
 - (b) 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;

- (c) to sell, convey, transfer, lease or assign the Property in the ordinary course of business without the approval of this Honourable Court and to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business in accordance with paragraphs 3(l)(i) and 3(l)(ii) of the Receivership Order;
 - (d) 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; and
 - (e) with prior court approval, to assign the companies into bankruptcy.
8. On April 14, 2021, the Honourable Justice J.J. Gill granted an Order Approving Receiver's Activities and Authorizing the Receiver to Assign the Companies into bankruptcy, as well as a Restricted Court Access Order. In addition, Justice J.J. Gill granted the following Approval and Vesting Orders:
- (a) Approval and Vesting Order – Kalco Equipment;
 - (b) Approval and Vesting Order Lot 1;
 - (c) Approval and Vesting Order Lot 2;
 - (d) Approval and Vesting Order Lot 3;
 - (e) Approval and Vesting Order Lot 4;
 - (f) Approval and Vesting Order Lot 5;
 - (g) Approval and Vesting Order Lot 6;
 - (h) Approval and Vesting Order Lot 7;
 - (i) Approval and Vesting Order Lot 8;
 - (j) Approval and Vesting Order Lot 9; and
 - (k) Approval and Vesting Order Lot 10.
- (collectively the “**Sales Orders**”).
9. The Sales Orders authorized the sale of certain equipment owned by the Companies, as well as lands owned by either of the Companies, and the Individuals (the “**Transactions**”). The Transactions authorized by the Sales Orders have closed and the Receiver has filed corresponding Receiver's Certificates for each of the Transactions as required by the Sales Orders.

10. In addition to the funds realized through the Transactions, the Receiver has also received an additional \$1,559,465 through an insurance refund issued to Farms, as more particularly highlighted in the Second Report of the Receiver and Trustee filed concurrently with this Application (the “**Crop Insurance Refund**”).
11. BMO holds security from the Companies over all of their present and after acquired property. BMO also held security over the lands sold and previously owned by either Investments, Farms, or the Individuals. Further, BMO holds section 427 *Bank Act* security from the Companies with respect to all of their agricultural inventory, equipment, supplies and products (the “**BMO Security**”).
12. The Receiver has obtained a legal opinion from its legal counsel, Miller Thomson, confirming that the BMO Security is valid and enforceable, subject to the normal qualifications and assumptions contained in an opinion of that nature.
13. As of the date of the Receivership, the Companies were indebted to BMO in the approximate amount of \$16,469,257.
14. The Receiver is aware of three claims that it believes rank in priority to BMO’s Security:
 - (a) Funds borrowed by the Receiver in the amount of \$260,000 pursuant to the borrowing charge in the Receivership Order (the “**Receiver’s Borrowing Certificate**”);
 - (b) Canada Revenue Agency (the “**CRA**”) property claim for unpaid source deductions estimated at \$75,000 in respect of Farms (the “**CRA Claim**”); and
 - (c) *Wage Earners Program Protection Act* claim in the amount of \$17,402 (the “**WEPPA Claim**”)

(the “**Priority Claims**”).
15. The CRA has not completed their payroll trust audit and accordingly, the Receiver has not received a deemed trust claim. Based on a review of the books and records of the Companies, as well as discussions with the CRA, the CRA Claim is estimated to be \$75,000.
16. Security interests have also been registered at the Alberta PPR and at the Land Title Office by various entities with respect to the Companies and the Individuals (the “**Additional Security Holders**”). The Receiver is of the view that any of the interests held by the Additional Security Holders, aside from the rights of John Deere with respect to the John Deere Leased Equipment (as referenced and defined in the Second Report), are subordinate to the interests held by BMO. The proposed distribution will not affect the claim to entitlement of any amounts realized on account of the John Deere Leased Equipment.

17. The Receiver seeks an Order approving an interim distribution from realizations made to date including from the Transactions, Sales Orders and Crop Insurance Refund as follows:
- (a) Payment of \$9,300,000 to BMO in partial satisfaction of its secured claim;
 - (b) Payment of \$260,000 to BMO for repayment of the Receiver's Borrowing Certificate; and
 - (c) Payment of \$17,402 to Employment and Social Development Canada for the WEPPA Claim;
- (collectively the "**Interim Distribution**").
18. The remaining amounts held by the Receiver in its trust account after the Interim Distribution are anticipated to be adequate to satisfy the remaining Priority Claims as well as the anticipated remaining costs for the administration of the Receivership.

Tolling Order

19. On April 23, 2021, the Receiver assigned each of Investments and Farms into bankruptcy pursuant to an Order granted by this Honourable Court on April 14, 2021.
20. The Bowra Group Inc., as Receiver and Bankruptcy Trustee of each the Companies, has performed a review of the Companies books and records, including their bank statements and financial statements (the "**Records Review**"). As a result of the Records Review, a number of transactions were identified where the Receiver/Trustee was unable to confirm if such transactions were made in the ordinary course of business, were made in exchange for fair consideration between the Companies, who the source of the funds or recipient of funds were, or if the transactions constitute a preferential payment (the "**Questioned Transactions**"). Further information is required before the Receiver/Trustee is able to determine if some or all of the Questioned Transactions are preference payments or transfers at under value as contemplated by section 95 to 101 of the *BIA*, the *Fraudulent Preferences Act*, RSA 2000, c F-24 and or the *Statute of Elizabeth*, 1571 (UK), c 5.
21. The Trustee has received approval from the inspector of the estates of the Companies by written resolutions to conduct an examination pursuant to Section 163 of the *BIA* regarding the Questioned Transactions and the 2020 crop inventory of the Companies. Counsel for the Trustee has reached out to counsel for Michael Kalisvaart to schedule the examination.
22. The Receiver/Trustee is of the view that it is in the best interests of the Companies' estate to obtain a court order tolling and suspending all limitation

periods with respect to potential claims belonging to the Companies, the Trustee or any creditor as they relate to the Companies' estate, including, but not limited to, any transfers, preferences and/or conveyances at under value of any property of the Companies, including the right to bring applications to set aside the Questioned Transactions, while the Trustee completes its investigation into the Questioned Transactions.

Approval of the Receiver's Activities

23. The Second Report to the Court of the Bowra Group Inc. in its Capacity as Receiver and Manager of Kalco Investments Ltd., Kalco Farms Ltd. and Certain Lands Owned by Michael Kalisvaart and Karen Jansen, and Licensed Insolvency Trustee of Kalco Farms Ltd. and Kalco Investments Ltd. (the "**Second Report**") sets out the activities of the Receiver since April 6, 2021.
24. All of the activities of the Receiver and its legal counsel in the course of the administration of the receivership of the Companies, and the lands owned by the Individuals, as described in the Second Report are reasonable and appropriate in the circumstances.
25. The Receiver seeks the approval of the Court for the activities set out in the Second Report.

Approval of Accounts

26. The Receiver seeks approval of its fees and disbursements as well as those of its legal counsel.
27. The Receiver was granted a first charge over the property of the Companies as security for its fees and disbursements, including legal fees in the Receivership Order.
28. A summary of the Receiver's fees and disbursements, and those of its legal counsel is provided in the Second Report and the Fee Affidavit sworn August 12, 2021 and appended to the Second Report as **Appendix "D"**.
29. The fees and disbursements of the Receiver and Miller Thomson are reasonable and necessary for the administration of the Receivership.
30. Such further and other grounds as counsel may advise and this Honourable Court may permit.

Material or evidence to be relied on:

31. The Receiver's First Report dated April 5, 2021, filed.
32. The Second Report dated August 12, 2021, filed.

33. The Fee Affidavit of Doug Chivers sworn August 12, 2021 and appended to the Second Report as **Appendix “D”**.
34. The Receivership Order, filed.
35. A Bench Brief of the Receiver and Trustee, to be filed.
36. The inherent jurisdiction of this Honourable Court to control its own process.
37. Such further and other material as legal counsel for the Receiver may advise and this Honourable Court may permit.

Applicable rules:

38. Part 6, Division 4 of the *Alberta Rules of Court*.
39. Rules 1.3, 11.27, 11.29 and 13.5 of the *Alberta Rules of Court*.
40. Such further and other authority as counsel may advise and this Honourable Court may permit.

Applicable Acts and regulations:

41. The *Bankruptcy and Insolvency Act*, RSC 1985, c B-3, as amended.
42. The *Judicature Act*, RSA, 2000, c J-2, as amended.
43. The *Personal Property Security Act*, RSA 2000, c P-7, as amended.
44. *Fraudulent Preferences Act*, RSA 2000, c F-24, as amended.
45. The *Statute of Elizabeth*, 1571 (UK), 13 Eliz I, c5.
46. Such further and other Acts and regulations as counsel may advise and this Honourable Court may permit.

Any irregularity complained of or objection relied upon

47. None.

How the application is proposed to be heard or considered:

48. By Webex hearing in Commercial Chambers.

WARNING

If you do not come to Court either in person or by your lawyer, the Court may give the applicant(s) what they want in your absence. You will be bound by any order that the Court makes. If you want to take part in this application, you or your lawyer must attend in Court on the date and at the time shown at the beginning of the form. If you intend to give evidence in response to the application, you must reply by filing an affidavit or other evidence with the Court and serving a copy of that affidavit or other evidence on the applicant(s) a reasonable time before the application is to be heard or considered.

SCHEDULE "A"

Clerk's stamp:

COURT FILE NUMBER 2003-15829
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF BANK OF MONTREAL
DEFENDANTS KALCO INVESTMENTS LTD., KALCO FARMS LTD., MICHAEL KALISVAART, and KAREN JANSEN

DOCUMENT **ORDER APPROVING RECEIVER'S FEES, ACTIVITIES AND AUTHORIZING DISTRIBUTIONS**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT MILLER THOMSON LLP
Barristers and Solicitors
2700, Commerce Place
10155-102 Street
Edmonton, AB, Canada T5J 4G8
Phone: 780.429.1751 Fax: 780.424.5866

Lawyer's
Name: Susy Trace
Lawyer's
Email: strace@millerthomson.com
File No.: 0255543-0001

DATE ON WHICH ORDER WAS PRONOUNCED: August 27, 2021

LOCATION WHERE ORDER WAS PRONOUNCED: Edmonton, Alberta

NAME OF MASTER WHO MADE THIS ORDER: The Honourable Justice G.S. Dunlop

UPON THE APPLICATION of The Bowra Group Inc. in its capacity as the court appointed receiver and manager (the "**Receiver**") of the undertakings, property and assets of Kalco Investments Ltd., Kalco Farms Ltd. (collectively the "**Companies**"), and certain lands owned by Michael Kalisvaart and Karen Jansen (collectively the "**Debtors**"); **AND UPON HAVING READ** the Application, the Receivership Order granted by the Honourable Justice D.R. Mah on January 14, 2021 in respect of the Debtors, the Second Report to the Court of The Bowra Group Inc. in its capacity as Receiver of the Debtors and in its capacity as Trustee in Bankruptcy of the Companies (the "**Trustee**") dated August 12, 2021 (the "**Second Report**"), the Fee Affidavit of Doug Chivers sworn August 12, 2021 and appended to the Second Report as **Appendix "D"** (the "**Fee Affidavit**") and Brief of the Receiver and Trustee, filed; **AND UPON HEARING** the submissions of counsel for the Receiver and all other interested parties present;

IT IS HEREBY ORDERED AND DECLARED THAT:

1. Service of Notice of this Application and all materials in support (the "**Materials**") is hereby declared to be good and sufficient, no other person is required to have been served with the Materials and the time required for service of the Materials is abridged to that actually given.
2. The activities, conduct and actions of the Receiver as described in the Second Report are hereby approved.
3. The Receiver's accounts for fees and disbursements incurred in these proceedings, as set out in the Second Report and the Fee Affidavit are hereby passed and approved.
4. The accounts of the Receiver's legal counsel, Miller Thomson LLP, for its fees and disbursements, as set out in the Second Report and the Fee Affidavit are hereby passed and approved.
5. The Receiver is hereby authorized to make an interim distribution from realizations it has made in the Estate as described in the Second Report and the Statement of Receipts and Disbursements appended to the Second Report as **Appendix "A"** as follows:
 - (a) payment of \$9,300,000 to Bank of Montreal in partial satisfaction of its secured claim;
 - (b) payment of \$260,000 to Bank of Montreal for repayment of the Receiver's Borrowing Certificate; and
 - (c) payment of \$17,402 to Employment and Social Development Canada for the WEPPA Claim (as defined in the Second Report).
6. Service of this Order shall be deemed good and sufficient by:
 - (a) Serving the same on:
 - (i) the persons listed on the service list created in these proceedings;
 - (ii) any other person served with notice of the application for this Order;
 - (iii) any other parties attending or represented at the application for this Order; and
 - (b) Posting a copy of this Order on the Receiver's website at: <https://www.bowragroup.com/kalcofarms>; and

Service on any other person is hereby dispensed with.
7. Service of this Order may be effected by facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following transmission or delivery of this Order.

J.C.Q.B.A

SCHEDULE "B"

Clerk's stamp:

COURT FILE NUMBER 2003-15829
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF BANK OF MONTREAL
DEFENDANTS KALCO INVESTMENTS LTD., KALCO
FARMS LTD., MICHAEL KALISVAART, and
KAREN JANSEN
DOCUMENT **ORDER SUSPENDING AND TOLLING
LIMITATION PERIODS**

COURT FILE NUMBER 24-2731666

COURT COURT OF QUEEN'S BENCH

JUDICIAL CENTRE EDMONTON

APPLICANT THE BOWRA GROUP INC.

STYLE OF CAUSE IN THE MATTER OF THE BANKRUPTCY OF
KALCO INVESTMENTS LTD.

DOCUMENT **ORDER SUSPENDING AND TOLLING
LIMITATION PERIODS**

COURT FILE NUMBER 24-2731662

COURT COURT OF QUEEN'S BENCH

JUDICIAL CENTRE EDMONTON

APPLICANT THE BOWRA GROUP INC.

STYLE OF CAUSE IN THE MATTER OF THE BANKRUPTCY OF KALCO FARMS LTD.

DOCUMENT **ORDER SUSPENDING AND TOLLING LIMITATION PERIODS**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT MILLER THOMSON LLP
Barristers and Solicitors
2700, Commerce Place
10155-102 Street
Edmonton, AB, Canada T5J 4G8
Phone: 780.429.1751 Fax: 780.424.5866

Lawyer's
Name: Susy Trace
Lawyer's
Email: strace@millerthomson.com
File No.: 0255543-0001

DATE ON WHICH ORDER WAS PRONOUNCED: August 27, 2021

LOCATION WHERE ORDER WAS PRONOUNCED: Edmonton, Alberta

NAME OF MASTER WHO MADE THIS ORDER: The Honourable Justice G. S. Dunlop

UPON THE APPLICATION of The Bowra Group Inc. in its capacity as the court appointed receiver and manager (the "**Receiver**") of the undertakings, property and assets of Kalco Investments Ltd., Kalco Farms Ltd. (collectively the "**Companies**"), and certain lands owned by Michael Kalisvaart and Karen Jansen (collectively the "**Debtors**"), and in its capacity as trustee in Bankruptcy of each of the Companies (the "**Trustee**"); **AND UPON HAVING READ** the Application, the Receivership Order granted by the Honourable Justice D.R. Mah on January 14, 2021 in respect of the Debtors, and the Second Report to the Court of The Bowra Group Inc. in its capacity as Receiver of the Debtors and Trustee of the Companies dated August 12, 2021 (the "**Second Report**"), filed; **AND UPON HEARING** the submissions of counsel for the Receiver and all other interested parties present;

IT IS HEREBY ORDERED AND DECLARED THAT:

1. Service of Notice of this Application and all materials in support (the "**Materials**") is hereby declared to be good and sufficient, no other person is required to have been

served with the Materials and the time required for service of the Materials is abridged to that actually given.

2. To the extent any prescription, time or limitation period may hereafter expire during the pendency of these Receivership or Bankruptcy proceedings relating to:
 - (a) any proceeding or enforcement process in any court or tribunal related to any claim or action that the Companies, or any one of them, may assert against a third party;
 - (b) potential claims by the Receiver and Trustee, and any creditor with respect to transfers, conveyances, preferences and conveyances at under value of any property of the Companies including, without limitation, claims arising pursuant to Sections 95 to 101 of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3, the *Fraudulent Preferences Act*, RSA 2000, c F-24 and the *Statute of Elizabeth*, 1571 (UK), 13 Eliz I, c5;
 - (c) the current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof of the Companies, or any one of them, wherever situate; or
 - (d) the business of the Companies or any one of them;

the term of such prescription, time or limitation period shall hereby be deemed to be extended by a period from and after the date of this Order until further Order of this Honourable Court and that no person may rely on any limitation defence in respect of any claims or actions that the Companies, the Receiver or the Trustee, or any one of them, may have or assert against such person during the pendency of the within Receivership proceedings.

3. This Honourable Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in any of its provinces or territories or in any foreign jurisdiction, to act in aid of and to be complimentary to this Court in carrying out the terms of this Order, to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such order and to provide such assistance to the Receiver, as an officer of the 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.
4. Service of this Order shall be deemed good and sufficient by:
 - (a) Serving the same on:
 - (i) the persons listed on the service list created in these proceedings;
 - (ii) any other person served with notice of the application for this Order;
 - (iii) any other parties attending or represented at the application for this Order; and
 - (b) Posting a copy of this Order on the Receiver's website at: <https://www.bowragroup.com/kalcofarms>; and

Service on any other person is hereby dispensed with.

5. Service of this Order may be effected by facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following transmission or delivery of this Order.

J.C.Q.B.A