

VANCOUVER
NOV 23 2023
COURT OF APPEAL
REGISTRY

This is the 1st affidavit
of Wen-Shih Yang in this case
and was made on November 23 2023

Court of Appeal File No. CA49489

COURT OF APPEAL

BETWEEN:

M&M BUSINESS GROUP, L.P., MUFEED HADDAD and MIKE BUDKA

APPELLANTS

AND:

NEXTPPOINT FINANCIAL, INC., AND THOSE PARTIES LISTED ON SCHEDULE "A"

RESPONDENTS
(PETITIONERS)

AND:

FTI CONSULTING CANADA INC., FIRST CENTURY BANK, N.A., BASEPOINT, DRAKE
ENTERPRISES LTD., FRONTIER CAPITAL GROUP LTD., CHILMARK ADMINISTRATIVE
LLC, TMI TRUST COMPANY, CMB TAX SERVICE, LLC, and HIS MAJESTY THE KING IN
RIGHT OF CANADA

RESPONDENTS

AFFIDAVIT

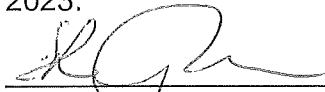
I, Wen-Shih Yang, of Suite 2700 - 1133 Melville Street, Vancouver, British
Columbia, Legal Assistant, AFFIRM THAT:

1. I am an employee of the law firm of DLA Piper (Canada) LLP, counsel for the
Petitioners, NextPoint Financial Inc. and those parties listed on Schedule "A" in
this proceeding. I have personal knowledge of the facts and matters hereinafter

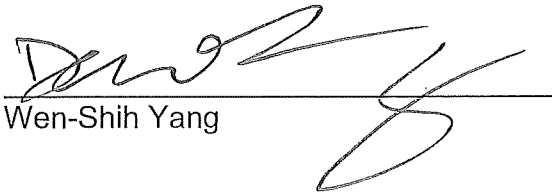
deposed to in this Affidavit, except where they are stated to be made upon information and belief and where so stated I verily believe them to be true.

2. Attached and marked as **Exhibit "A"** to my affidavit is a true copy of correspondence between counsel for the Petitioners/Respondents and counsel for the Appellants, dated November 21 and November 22, 2023, regarding a potential timeline for an expedited appeal.
3. Attached and marked as **Exhibit "B"** to my affidavit is a true copy of correspondence between counsel for the Petitioners/Respondents and counsel for the Appellants, dated November 22, 2023 discussing the availability of counsel for the Appellants.

AFFIRMED BEFORE ME at Vancouver,)
British Columbia, on November 23,)
2023.)



A Commissioner for taking Affidavits for)
British Columbia.)



Wen-Shih Yang

Samantha Arbor
Barrister & Solicitor
DLA Piper (Canada) LLP
1133 Melville Street, Suite 2700
Vancouver, BC V6E 4E5
604.687.9444

Schedule "A"

1. NextPoint Financial, Inc.
2. NPI Holdco LLC

Liberty Tax Entities

1. LT Holdco, LLC
2. LT Intermediate Holdco, LLC
3. SiempreTax+ LLC
4. JTH Tax LLC
5. Liberty Tax Holding Corporation
6. Liberty Tax Service Inc.
7. JTH Financial, LLC
8. JTH Properties 1632, LLC
9. Liberty Credit Repair, LLC
10. Wefile, LLC
11. JTH Tax Office Properties, LLC
12. LTS Software LLC
13. JTH Court Plaza, LLC
14. 360 Accounting Solutions, LLC
15. LTS Properties, LLC

Community Tax Entities

- 16. CTAX Acquisition LLC
- 17. Community Tax Puerto Rico LLC
- 18. Community Tax LLC

LoanMe Entities

- 19. NPLM Holdco LLC
- 20. MMS Servicing LLC
- 21. LoanMe, LLC
- 22. LoanMe Funding, LLC
- 23. LM Retention Holdings, LLC
- 24. LoanMe Stores LLC
- 25. LM BP Holdings, LLC
- 26. InsightsLogic LLC
- 27. LM 2020 CM I SPE, LLC

This is **Exhibit "A"** referred to in the Affidavit of Wen-Shih Yang affirmed before me at Vancouver, British Columbia on this the 23 day of November, 2023.



A Commissioner for taking Affidavits for
British Columbia.

Samantha Arbor
Barrister & Solicitor
DLA Piper (Canada) LLP
1133 Melville Street, Suite 2700
Vancouver, BC V6E 4E5
604.687.9444

Bradshaw, Jeffrey

From: Bradshaw, Jeffrey
Sent: Wednesday, November 22, 2023 3:03 PM
To: 'William Roberts'; 'Sarah Hannigan'; 'Laura Bevan'
Cc: Arbor, Samantha; Hunter, Carole; 'lhiebert@fasken.com'; 'kjackson@fasken.com'; Albanese, Rachel; Martin, Craig
Subject: RE: [EXTERNAL] In the matter of a Plan of Compromise and Arrangement of NextPoint Financial, Inc. and those parties listed on Schedule "A" | CA

Hi Will, Laura, and Sarah,

We will be bringing an urgent application for a case management time tabling order. The Court is able to hear us tomorrow afternoon or on Friday, and they have a strong preference for appearing tomorrow afternoon. Can you confirm your availability as soon as possible. We are working on the necessary materials and will circulate as soon as they are available but wanted to let you know that we will be applying under Rule 57 for an Order under Rule 48 (1) to try to set the following timelines (or something very similar):

1. We provide our response to your leave application on Monday November 27th.
2. You provide your appeal materials by Thursday November 30th.
3. We provide you with our response materials on Monday December 4th.
4. We will proceed with the leave application and, if necessary, the appeal on Wednesday December 6th.

You have our position on urgency. I am available by phone to discuss.

Regards,
Jeffrey

Jeffrey Bradshaw
Associate

T +1 604.643.2941
F +1 604.605.3714
E jeffrey.bradshaw@dlapiper.com

Please note our new address:
1133 Melville St, Suite 2700
Vancouver, BC
V6E 4E5

From: Bradshaw, Jeffrey
Sent: Wednesday, November 22, 2023 12:04 PM
To: William Roberts <wroberts@lawsonlundell.com>; Sarah Hannigan <shannigan@lawsonlundell.com>; Laura Bevan <lbevan@lawsonlundell.com>
Cc: Arbor, Samantha <samantha.arbor@ca.dlapiper.com>; Hunter, Carole <carole.hunter@ca.dlapiper.com>; lhiebert@fasken.com; kjackson@fasken.com; Albanese, Rachel <Rachel.Albanese@us.dlapiper.com>; Martin, Craig <craig.martin@us.dlapiper.com>
Subject: RE: [EXTERNAL] In the matter of a Plan of Compromise and Arrangement of NextPoint Financial, Inc. and those parties listed on Schedule "A" | CA

Hi Will,

I have discussed with our US colleagues and they do not believe it is possible to move that hearing at this point as 1) there is a scheduling order that would require court time to revise (a copy is attached), 2) there then is an issue of notice and renotice for a new hearing date, and 3) there is extremely limited court availability given the run up to the holidays. There is also an issue of budget (as demonstrated in the latest cashflow filed with the Court) and potential material adverse impact on the business as the Purchaser is buying a tax preparation business that needs to be operational for the upcoming tax season starting in January. We are attempting here to address your appeal in an efficient manner that does not create additional prejudice to the Company, purchaser, and other stakeholders, including Liberty and Community Tax customers. That interest in keeping the business running should be aligned with your clients' interests and their stated filed positions in Canada and the US. Is anyone else from your office available on the 6th? Happy to hop on a call to discuss.

Regards,
Jeffrey

Jeffrey Bradshaw
Associate

T +1 604.643.2941
F +1 604.605.3714
E jeffrey.bradshaw@dlapiper.com

Please note our new address:
1133 Melville St, Suite 2700
Vancouver, BC
V6E 4E5

From: William Roberts <wroberts@lawsonlundell.com>

Sent: Wednesday, November 22, 2023 11:07 AM

To: Bradshaw, Jeffrey <jeffrey.bradshaw@ca.dlapiper.com>; Sarah Hannigan <shannigan@lawsonlundell.com>; Laura Bevan <lbevan@lawsonlundell.com>

Cc: Arbor, Samantha <samantha.arbor@ca.dlapiper.com>; Hunter, Carole <carole.hunter@ca.dlapiper.com>; lhiebert@fasken.com; kjackson@fasken.com; Albanese, Rachel <Rachel.Albanese@us.dlapiper.com>; Martin, Craig <craig.martin@us.dlapiper.com>

Subject: RE: [EXTERNAL] In the matter of a Plan of Compromise and Arrangement of NextPoint Financial, Inc. and those parties listed on Schedule "A" | CA

Jeffrey,

We (Sarah, Laura and me) are unfortunately in Ottawa for a hearing the week of Dec 4. Are you able to push the US recognition hearing a week or two?

Will

William L. Roberts* | Partner
Lawson Lundell LLP
D 604.631.9163 | F 604.641.4401
*Law Corporation

From: Bradshaw, Jeffrey <jeffrey.bradshaw@dlapiper.com>

Sent: Wednesday, November 22, 2023 11:04 AM

To: Sarah Hannigan (3144) - 14Flr <shannigan@lawsonlundell.com>; William Roberts (3163) - 14Flr <wroberts@lawsonlundell.com>; Laura Bevan (3106) - 14Flr <lbevan@lawsonlundell.com>

Cc: Arbor, Samantha <samantha.arbor@dlapiper.com>; Hunter, Carole <carole.hunter@dlapiper.com>; lhiebert@fasken.com; kjackson@fasken.com; Albanese, Rachel <Rachel.Albanese@us.dlapiper.com>; Martin, Craig <craig.martin@us.dlapiper.com>

Subject: RE: [EXTERNAL] In the matter of a Plan of Compromise and Arrangement of NextPoint Financial, Inc. and those parties listed on Schedule "A" | CA

Importance: High

[THIS MESSAGE ORIGINATED FROM OUTSIDE OUR FIRM]

Hi Will and Sarah,

We were able to successfully download the materials from the site. Thank you.

We are writing to seek agreement on an expedited timeline for your leave application and the appeal, should you be successful on the leave application. The Petitioners are at risk significant prejudice, even the risk of losing the transaction if we are unable to maintain the Delaware recognition date set for December 11, 2023.

It appears to me be most efficient if we were able to have your leave application heard, and if leave is granted, have your appeal heard immediately thereafter. I have looked at the Court schedule, spoken with Maria Littlejohn at the Court of Appeal registry and there is a day available for the hearing of the leave application and potentially the appeal on December 6th and that is being held for us pending our confirmation and confirmation from the Registrar. I would propose that we confirm that date with the Court today, and proceed with the following timelines:

1. We provide our response to your leave application on Monday November 27th.
2. You provide your appeal materials by Thursday November 30th.
3. We provide you with our response materials on Monday December 4th.
4. We will proceed with the leave application and, if necessary, the appeal on Wednesday December 6th.

Given the tight turnaround, please let us know your thoughts on the above as soon as possible, but no later than 3:45 pm today as we will need to confirm with the Registry before 4. If not, we will need to bring an urgent application to chambers this week to seek this timeline (or something very similar) by way of court order. Please feel free to call me if you would like to discuss.

Regards,
Jeffrey

Jeffrey Bradshaw
Associate

T +1 604.643.2941
F +1 604.605.3714
E jeffrey.bradshaw@dlapiper.com

Please note our new address:
1133 Melville St, Suite 2700
Vancouver, BC
V6E 4E5

From: Sarah Hannigan <shannigan@lawsonlundell.com>

Sent: Tuesday, November 21, 2023 3:54 PM

To: Bradshaw, Jeffrey <jeffrey.bradshaw@ca.dlapiper.com>; Arbor, Samantha <samantha.arbor@ca.dlapiper.com>; Yang, Dannis <dannis.yang@ca.dlapiper.com>; Brousson, Colin <colin.brousson@ca.dlapiper.com>; Craig.Munro@fticonsulting.com; Tom.Powell@fticonsulting.com; Huw.Parks@fticonsulting.com; Paul.bishop@fticonsulting.com; Michael.clark@fticonsulting.com; kjackson@fasken.com; lhiebert@fasken.com;

svolkow@fasken.com; lwilliams@mccarthy.ca; abowron@mccarthy.ca; jkrclark@mccarthy.ca; sdanielisz@mccarthy.ca; mwasserman@osler.com; drosenblat@osler.com; epaplowski@osler.com; mattery@osler.com; msennott@boughtonlaw.com; sevans@boughtonlaw.com; SWeisz@cozen.com; HEsslinger@cozen.com; aminollah.Sabzevari@justice.gc.ca; mihai.Beschea@justice.gc.ca; khanh.Gonzalez@justice.gc.ca; evan.cobb@nortonrosefulbright.com; jennifer.stam@nortonrosefulbright.com; scott.boucher@nortonrosefulbright.com; serbus@coastalnet.com

Cc: William Roberts <wroberts@lawsonlundell.com>; Laura Bevan <lbevan@lawsonlundell.com>; Teri Stevens <tstevens@lawsonlundell.com>

Subject: [EXTERNAL] In the matter of a Plan of Compromise and Arrangement of NextPoint Financial, Inc. and those parties listed on Schedule "A" | CA

DLA Piper (Canada) LLP ALERT: This is an external email. Do not click links or open attachments unless you recognize the sender's email address and know the content is safe.

Good afternoon:

Please see the attached correspondence regarding our clients' application for leave to appeal the Order of Madam Justice Fitzpatrick, pronounced October 31, 2023, and a stay of proceedings. The attachments referred to in this letter are available at the following file-share link:

Lawson Lundell would like to share a file with you. This link will expire on 02/04/24 at 23:59.

<https://filesend.lawsonlundell.com/?u=VMv9&p=DvFk>

For technical support, please contact our help desk at 604.408-5585.

Best,



SARAH HANNIGAN (she/her) | Associate
D 604.631.9144 | F 604.669.1620 | E shannigan@lawsonlundell.com
LAWSON LUNDELL LLP 1600 - 925 West Georgia Street, Vancouver, BC V6C 3L2
Vancouver | Calgary | Yellowknife | Kelowna



Disclaimer

This email and any accompanying attachments contain confidential information that may be subject to solicitor-client privilege and are intended only for the named recipients. If you have received this email in error, please notify the sender and destroy the email. Our e-mail terms of use can be found at <http://www.lawsonlundell.com/disclaimer.html>

This is **Exhibit "B"** referred to in the Affidavit of Wen-Shih Yang affirmed before me at Vancouver, British Columbia on this the 23 day of November, 2023.



A Commissioner for taking Affidavits for
British Columbia.

Samantha Arbor
Barrister & Solicitor
DLA Piper (Canada) LLP
1133 Melville Street, Suite 2700
Vancouver, BC V6E 4E5
604.687.9444

Bradshaw, Jeffrey

From: Bradshaw, Jeffrey
Sent: Wednesday, November 22, 2023 5:25 PM
To: 'Laura Bevan'
Cc: 'Sarah Hannigan'; 'William Roberts'
Subject: RE: [EXTERNAL] NextPoint

Your secret is safe with me.

I will circle back internally. If I get instructions to try and get to chambers this week or Monday to get an urgent order for a timeline to the 6th, I will advise as soon as I can.

Regards,
Jeffrey

Jeffrey Bradshaw
Associate

T +1 604.643.2941
F +1 604.605.3714
E jeffrey.bradshaw@dlapiper.com

Please note our new address:
1133 Melville St, Suite 2700
Vancouver, BC
V6E 4E5

From: Laura Bevan <lbevan@lawsonlundell.com>
Sent: Wednesday, November 22, 2023 1:27 PM
To: Bradshaw, Jeffrey <jeffrey.bradshaw@ca.dlapiper.com>
Cc: Sarah Hannigan <shannigan@lawsonlundell.com>; William Roberts <wroberts@lawsonlundell.com>
Subject: RE: [EXTERNAL] NextPoint

Hi Jeff –

That timeline will most certainly not work. Our appeal raises serious questions that need to be heard and considered by the court on full argument and record. Even in the most extraordinary of circumstances (which these are not) that timeline is impossible. Don't tell Will, but I am not a literal magician, despite what I say to his face.

LLB

Laura L. Bevan (she/her) | Partner
Lawson Lundell LLP
D 604.631.9106 | F 604.669.1620

From: Bradshaw, Jeffrey <jeffrey.bradshaw@dlapiper.com>
Sent: Wednesday, November 22, 2023 1:16 PM
To: Laura Bevan (3106) - 14Flr <lbevan@lawsonlundell.com>
Cc: William Roberts (3163) - 14Flr <wroberts@lawsonlundell.com>; Sarah Hannigan (3144) - 14Flr

<shannigan@lawsonlundell.com>

Subject: RE: [EXTERNAL] FW: NextPoint

[THIS MESSAGE ORIGINATED FROM OUTSIDE OUR FIRM]

Thanks Laura. What about your availability late next week? That's going to super compressed but we may be able to work out a plan to that date if agreeable and if available from the Court.

Regards,
Jeffrey

Jeffrey Bradshaw
Associate

T +1 604.643.2941
F +1 604.605.3714
E jeffrey.bradshaw@dlapiper.com

Please note our new address:
1133 Melville St, Suite 2700
Vancouver, BC
V6E 4E5

From: Laura Bevan <lbevan@lawsonlundell.com>
Sent: Wednesday, November 22, 2023 1:10 PM
To: Bradshaw, Jeffrey <jeffrey.bradshaw@ca.dlapiper.com>
Cc: William Roberts <wroberts@lawsonlundell.com>; Sarah Hannigan <shannigan@lawsonlundell.com>
Subject: [EXTERNAL] FW: NextPoint

DLA Piper (Canada) LLP ALERT: This is an external email. Do not click links or open attachments unless you recognize the sender's email address and know the content is safe.

Hi Jeffrey,

I'm working with Will and Sarah on the Nextpoint proceedings. Jumping in here to let you know that our SCC team (Will, Sarah, myself) will be gone the entire week of December 4. We can't be back for December 7 or 8. The earliest availability we have is December 13.

Laura L. Bevan (she/her) | Partner
Lawson Lundell LLP
D 604.631.9106 | F 604.669.1620

From: Bradshaw, Jeffrey <jeffrey.bradshaw@dlapiper.com>
Sent: Wednesday, November 22, 2023 12:40 PM
To: William Roberts (3163) - 14Flr <wroberts@lawsonlundell.com>
Subject: NextPoint

[THIS MESSAGE ORIGINATED FROM OUTSIDE OUR FIRM]

Hi Will,

Tried your line. Have a call into Tim at the CA registry and wanted to try and connect briefly before. Could you be back from Ottawa for a hearing on the 7th if I can get a panel convened? I just peaked and I think you are in on the 6th at SCC no?

Regards,
Jeffrey

Jeffrey Bradshaw
Associate

T +1 604.643.2941
F +1 604.605.3714
E jeffrey.bradshaw@dlapiper.com



DLA Piper (Canada) LLP
1133 Melville St, Suite 2700
Vancouver, BC, V6E 4E5

www.dlapiper.com

Disclaimer

This email and any accompanying attachments contain confidential information that may be subject to solicitor-client privilege and are intended only for the named recipients. If you have received this email in error, please notify the sender and destroy the email. Our e-mail terms of use can be found at <http://www.lawsonlundell.com/disclaimer.html>

COURT OF APPEAL

BETWEEN:

M&M BUSINESS GROUP, L.P., MUFEED HADDAD and MIKE BUDKA

APPELLANTS

AND:

NEXTPPOINT FINANCIAL, INC., AND THOSE PARTIES LISTED ON
SCHEDULE "A"

RESPONDENTS
(PETITIONERS)

AND:

FTI CONSULTING CANADA INC., FIRST CENTURY BANK, N.A.,
BASEPOINT, DRAKE ENTERPRISES LTD., FRONTIER CAPITAL GROUP
LTD., CHILMARK ADMINISTRATIVE LLC, TMI TRUST COMPANY, CMB TAX
SERVICE, LLC, and HIS MAJESTY THE KING IN RIGHT OF CANADA

RESPONDENTS

AFFIDAVIT

DLA Piper (Canada) LLP
Barristers & Solicitors
Suite 2700
1133 Melville Street
Vancouver, BC V6E 4E5

Tel. No. 604.687.9444
Fax No. 604.687.1612

File No.: 109926-00007

JDB/day