

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

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF BZAM LTD., BZAM HOLDINGS INC., BZAM MANAGEMENT INC., BZAM CANNABIS CORP., FOLIUM LIFE SCIENCE INC., 102172093 SASKATCHEWAN LTD., THE GREEN ORGANIC DUTCHMAN LTD., MEDICAN ORGANIC INC., HIGH ROAD HOLDING CORP., AND FINAL BELL CORP.

Applicants

**AIDE MEMOIRE OF BZAM LTD.
(Case Conference on May 6, 2024)**

1. There are certain outstanding procedural issues between BZAM and Final Bell relating to (i) Final Bell's claim for rescission and (ii) BZAM's motion for security for costs. As set out in more detail below, Final Bell has engaged in improper litigation tactics with the intent of avoiding the fair and timely adjudication of both the rescission claim and the motion for security for costs, and BZAM accordingly seeks to have its motion for security for costs adjudicated at the earliest possible time.

2. Among other things, as of the afternoon of May 3rd (i.e. the Friday immediately preceding this case conference), Final Bell entirely abandoned its rescission claim and now seeks equitable damages in lieu of rescission. Final Bell's abandonment of its rescission claim – made over a week *after* its claim was supposed to have been fully adjudicated but was not due to Final Bell adjourning the hearing over BZAM's objection – lays bare that Final Bell's claim was never really about seeking the return of the unprofitable FBC business. Final Bell's counsel has advised that "[w]e

will deliver a further amended notice of motion in due course to plead this change in the relief sought". Attached as **Appendix "A"** is the correspondence from Final Bell's counsel delivered on the afternoon of Friday, May 3, 2024. As such, some uncertainty remains as to what further steps, if any, may be required before that claim can be adjudicated. BZAM reserves all rights and remedies with respect to Final Bell's claim.

3. However, what is now more certain than ever in light of Final Bell's conduct and its further deteriorating financial position is the increasingly pressing need for security for costs. BZAM therefore asks this Court to compel Final Bell to deliver its responding materials on the motion so that the motion can be adjudicated by the Court as promptly as possible.

Procedural History

4. Final Bell's claim for rescission was originally returnable on April 22 and 23, 2024. BZAM diligently complied with all steps under the agreed-upon timetable in the lead up to the hearing and was ready to proceed on the scheduled dates with a view to having the matter adjudicated as soon as reasonably possible.

5. However, on April 19, Final Bell sought an adjournment of the hearing on the basis of BZAM's supplemental production of just four additional versions of the B300s (Cannabis Duty and Information Returns under *Excise Act, 2001*) for BZAM Management Inc. ("BMI") for August-November 2023 (the "Relevant Time Period"). The B300s were originally produced on April 12, 2024 by way of answer to a question taken under advisement on the out-of-court examination of Sean Bovington (BZAM's former Chief Financial Officer) conducted under Rule 39.03. It was the supplemental production of these additional versions of the B300s taken from the CRA portal – which simply illustrated the difference between the *filing date* and the *CRA*

review date for the B300s for August and November 2023, and which was necessitated by the unfounded position asserted in Final Bell's opening statement that BMI "failed to file its B300 excise tax returns for August and November 2023 within the time required and was therefore not current with its excise tax filings" – that resulted in Final Bell seeking, and the Court reluctantly granting, the adjournment of the hearing.

6. On April 27, 2024, BZAM made further production of documentation relating to the issue concerning BMI's B300s for the Relevant Time Period, which clearly indicate that BMI's B300s for the Relevant Time Period were filed on time.¹ BZAM also advised Final Bell that it would make Mr. Bovingdon available for a continued examination on this subject-matter at the earliest possible time. Attached as **Appendix "B"** is BZAM's cover letter to Final Bell enclosing the supplementary productions and addressing, among other things, Mr. Bovingdon's continued examination.

7. On May 1, 2024, counsel for Final Bell advised that it no longer wished to conduct an examination of Mr. Bovingdon.² On May 3, 2024, Final Bell confirmed this and took the position that "the pre-hearing record is now complete".³

¹ After obtaining the adjournment Final Bell made excessive and broad requests for documents, many of which bore no relation to BMI's B300's for the Relevant Time Period and were inconsistent with the very premise of its adjournment request (being to seek "limited" discovery relating to BMI's B300s for the Relevant Time Period).

² See Appendix "C".

³ See Appendix "A".

8. The adjournment of the originally scheduled hearing dates and the delay that adjournment occasioned was unfounded, as the B300s provided by BZAM clearly demonstrated both then and now.⁴

BZAM's Motion for Security for Costs

9. Very shortly after the adjournment of the hearing (on the morning of April 24), BZAM served a motion for security for costs on Final Bell. In the one-month period between when Final Bell commenced its claim on March 18 and when BZAM's motion for security for costs was served on April 24, BZAM's attention was focused entirely on having Final Bell's claim adjudicated in the timeliest manner possible so that it could move forward in its CCAA proceedings, which would be in the best interests of all its stakeholders. In that brief timeframe, BZAM prepared a responding record, made documentary productions, defended cross-examinations of its witnesses, cross-examined Final Bell's witnesses, answered undertakings, and took all other steps required to prepare for the hearing—which it was ready to begin, on schedule, on April 22. Once Final Bell obtained an adjournment of the hearing and delayed the timely adjudication of the matter over BZAM's objection, BZAM immediately brought its motion for security for costs.

⁴ Final Bell's adjournment request was based on its lack of understanding of the excise tax regime in Canada and its resulting misinterpretation of the B300s that were initially produced by BZAM. Indeed, Final Bell's Chief Financial Officer, Keith Adams, acknowledged under oath while being cross-examined on April 10 that he has no knowledge of how the excise tax regime in Canada works: **Q.** You believe that what you have said here [at paragraph 32 of Mr. Adams' affidavit sworn March 18, 2024] might be mistaken? **A.** Mm-hmm. **Q.** And so that your entire understanding of how excise tax works might be misguided in some respect? **A.** I wouldn't say misguided. I might not be fully informed. [...] **Q.** Again, you have no knowledge of what a B300 is? **A.** I do not. **Q.** You have no knowledge of -- firsthand knowledge of how the excise tax regime up here in Canada works? **A.** I do not. **Q.** Might that be important information to have before alleging fraud as against a party? **MR. WINTON:** That's fine. **THE WITNESS:** It is not.

10. BZAM moves for security for costs on the basis that (i) Final Bell is not ordinarily resident in Ontario (R. 56.01(1)(a)) and (ii) Final Bell lacks sufficient assets in Ontario (and elsewhere) to satisfy an adverse costs award in this proceeding (R. 56.01(1)(d)).

11. Not only does Final Bell lack any assets in Ontario but it is balance sheet-insolvent. Its financial statements include going concern notes indicating the existence of a material uncertainty that casts "significant doubt on the Company's ability to continue as a going concern". Its liabilities have at all times materially exceeded its assets, by more than \$20 million. It has at all times experienced significant losses, had a working capital deficiency (in the tens of millions of dollars), had negative cash flows from operations, and an accumulated deficit (in the tens of millions of dollars). And it sought to divest FBC to BZAM because of the significant cash drain that FBC imposed on its strained, balance sheet-insolvent, money-losing business.

12. Despite having been served with BZAM's motion materials on April 24; the Court having directed the parties to agree to a timetable for the motion on April 25 (notwithstanding Final Bell's insistence that the security for costs motion be deferred); and counsel for BZAM having followed up on multiple occasions with counsel for Final Bell asking them to propose a date by which they will deliver Final Bell's responding materials, Final Bell was steadfast in its refusal to even propose a date, instead maintaining that it could not do so until Mr. Bovington's continued examination on the B300s was scheduled.

13. As noted, on May 1, 2024, Final Bell advised that it would not be examining Mr. Bovington. At that time, it advised that it would also not be in a position to deliver its responding materials on the security for costs motion until May 9, 2024, albeit contingent on BZAM producing redacted dockets for the time set out in its bill of costs filed on the motion for security for costs.

14. That same day, counsel for BZAM advised Final Bell that there was no basis upon which it should require such a lengthy period of time to respond to the motion. Counsel for BZAM also advised Final Bell that there is no basis upon which redacted dockets are required or appropriate in order for Final Bell to respond to the motion. A copy of the exchange between the parties on these issues is attached as **Appendix "C"**.

15. In connection with its motion, BZAM has delivered a detailed bill of costs, appended to an affidavit, that sets out the services provided and the associated costs for those services, the hours spent, the hourly rates charged for those hours spent, the names of the timekeepers who provided the services, and the details about the years of experience of each timekeeper; all of which is supported by a lawyer's certificate attesting to the fact the time was incurred.

16. There is no basis (factually⁵ or legally⁶) for the production of redacted dockets, and no further information is necessary for Final Bell to respond to the motion for security for costs. Final Bell's request for redacted dockets is yet another delay tactic, which would do nothing to further Final Bell's ability to respond to the motion.

17. Final Bell ought to respond to the motion without further delay so that the motion can be adjudicated in a timely manner and BZAM can seek the necessary protection that an order for security for costs would afford given Final Bell's dire financial circumstances, the significant costs

⁵ Final Bell's request for redacted dockets is ostensibly based on a purported concern that some limited amount of time may have been incurred in respect of restructuring efforts rather than the Final Bell litigation. However, there a total of 7 timekeepers on the bill of costs. Three of the timekeepers (Joseph Blinick, Tom Feore and Josephine Bulat) are all litigators that have worked exclusively on the Final Bell litigation, whose time collectively amounts to over 467 of the 534 hours incurred as at the date of bill of costs, being 88% of the time. Preet Gill is a research lawyer who has had no involvement in any restructuring matters and, in any event, has less than 7 hours on the bill of costs. The balance, being the time incurred by Sean Zweig (7.7 hours), Mike Shaka (40.2 hours) and Jamie Ernst (12.8 hours), was also incurred on the Final Bell litigation and, in any event, this time amounts to a fraction of the costs in respect of which security is being sought.

⁶ See, for instance: *Godard v. Intelcom Courier Canada Inc.*, 2023 ONSC 1941, at paras 38-39; *M&M Homes Inc. v. 2088556 Ontario Inc.*, 2019 ONSC 6400, aff'd 2022 ONCA 364, leave to appeal to SCC ref'd, at paras 21-22; *Chandra v. Canadian Broadcasting Corp.*, 2015 ONSC 6519, at para 6; and *Legacy Leather International Inc. v. Ward*, 2007 CanLII 2357 (ON SC) [Comm. List], at para 6.

it has already caused BZAM to incur and which it is continuing cause BZAM to incur, and its clear inability to pay those costs should the Court make such an order once the matter is adjudicated.

18. In addition to the significant litigation costs that BZAM has incurred and is continuing to incur in responding to Final Bell's claim, the Applicants have incurred and are continuing to incur significant costs in operating the business that they are seeking to restructure as part of the CCAA proceedings, and there are certain significant steps (including disclaiming leases, reducing headcount, and rationalizing other costs related to the unprofitable FBC business that was subject to the now-abandoned rescission claim) that the Applicants have not taken as a result of Final Bell's claim. With Final Bell's late-breaking abandonment of its claim for rescission, BZAM can now finally take those steps; however, as it moves forward with Final Bell's constantly evolving claim, it requires the protection that an order for security for costs will afford.

19. Because Final Bell has objected to BZAM's proposal that its motion for security for costs be addressed in writing and has taken the position that a half-day oral hearing is required, BZAM respectfully requests that its motion for security for costs be scheduled for the first available half day that the Court can accommodate.

Court File No.: CV-24-00715773-00CL

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Applicants

**ONTARIO
SUPERIOR COURT OF JUSTICE
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**AIDE MEMOIRE OF THE APPLICANTS
(Case Conference on May 6, 2024)**

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May 3, 2024

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Dear Counsel:

Final Bell Claim v BZAM Ltd. *et al.* - Various Issues & Updates

I am writing with respect to three issues concerning the upcoming hearing of Final Bell's claim against BZAM Ltd. *et al.*:

Updated Documentary Production

On April 30, 2024, Final Bell Holdings International Ltd. filed its annual audited financial statements for the year ended March 31, 2024 and the related management's discussion and analysis on SEDAR. A copy of these documents is enclosed. We are delivering these documents to update Final Bell's April 4, 2024 Response to BZAM's Redfern Requests, as these documents were not available prior to this week. In the event that Final Bell is able to release interim financial statements for the quarters subsequent to March 31, 2024, we will deliver those to you upon receipt.

Pre-Hearing Record Now Complete

On April 29, 2024, BZAM delivered additional documents in response to our April 22 document request, but it refused to produce all of the documents requested. In many cases, entire categories of documents were refused. At trial, we will rely on this refusal if necessary to ask the Court to draw the adverse inference that the documents would have supported Final Bell's claim and undermined BZAM's and Cortland's defences. We understand the defendants will debate that position, but we wanted to put you on notice of our intention so there is no complaint when we seek the adverse inference at trial.

As we informed you via email earlier this week, upon review of the additional documents BZAM disclosed on April 29, 2024, we did not need to conduct a further examination of Mr. Bovingdon. This confirms that the pre-hearing record is now complete.

Withdrawal of Rescission Claim, Restricting Claim to Equitable Damages and Constructive Trust

We understand that since Mr. Milich's cross-examination on April 8, 2024, more former employees of Final Bell Canada have left BZAM. We further understand that the business formerly operated under the Final Bell Canada brand has deteriorated significantly since it merged with BZAM's operations, to the point where there is little value left in Final Bell Canada as a standalone entity.

Having regard to these developments, and with an awareness that the SISP Process requires approval of the Stalking Horse Bid by May 21, 2024, Final Bell has determined that it is no longer feasible for it to seek rescission of the Share Exchange Agreement, as there is effectively nothing left for BZAM to return to Final Bell if rescission is granted.

In light of these circumstances, we will be amending our notice of motion to confirm that Final Bell's claim will be limited to one for equitable damages in lieu of rescission, and that Final Bell claims a constructive trust over the proceeds of sale of BZAM's shares or assets, as the case may be, to support its claim (see, e.g., [Credifinance Securities Limited v DSLC Capital Corp., 2011 ONCA 160, ¶33](#)).

We will deliver a further amended notice of motion in due course to plead this change in the relief sought. We wanted to alert you to it as soon as the determination was made so that BZAM can proceed with its sale approval motion.

Yours truly,

A handwritten signature in blue ink, appearing to read 'Andrew Winton', with a long horizontal flourish extending to the right.

Andrew Winton

Enclosures

cc: Brendan Bohn / David Ionis, *Lax O'Sullivan Lisus Gottlieb LLP*
Mike Shakra / Tom Feore, *Bennett Jones LLP*
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April 29, 2024

Via Email

Andrew Winton

Lax O'Sullivan Lissus Gottlieb LLP

145 King Street West

Suite 2750

Toronto, ON M5H 1J8

Andrew:

Re: **Supplementary Productions of BZAM**

We write further to the adjournment of the hearing, which was obtained by Final Bell at its insistence, and over the objection of all other parties, on the basis that Final Bell needed to seek additional documentary productions concerning the issue of the B300 filings of BZAM Management Inc. ("**BMI**") for August-November 2023 (the "**Relevant Time Period**") and conduct a further examination of Sean Bovingdon with respect to this specific subject-matter.

Basis for the Adjournment

As you know, the hearing of Final Bell's claim for rescission was returnable on April 22 and 23, 2024, and the parties diligently complied with all steps under the agreed upon timetable in the lead up to the hearing and were ready to proceed on the scheduled dates.

We note that on April 12, 2024, at a case conference at which Final Bell strongly opposed any further evidence being adduced by the Monitor, Final Bell represented to the Court that the evidentiary record was robust and complete, subject only to the completion of in-court examinations of certain witnesses.¹ In Final Bell's Aide Memoire filed on that case conference, it took the position that "the pre-hearing evidence is sufficiently developed such that only limited in-court evidence is now required. The evidentiary record is now substantially formed. The affidavits (with exhibits) comprise almost 1,500

¹ As the Court noted in its endorsement dated April 12, 2024: "*Final Bell strongly opposes the Monitor adducing or obtaining any additional evidence. The Applicants take no position, and nor does the secured lender, Cortland. The parties have exchanged six affidavits that will constitute the evidence in chief. Cross examinations have been conducted with the result that, as directed, the viva voce evidence to be led at the hearing will be very limited. In short, the evidentiary record is relatively mature, subject to the additional evidence to be led at the trial of the issue.*"

pages. The cross-examination transcripts comprise approximately 450 pages, plus exhibits...Cross-examinations – which are different from examinations from discovery – were conducted with care and precision."

We also note that it was the supplemental production of just four additional versions of the B300s for BMI for the Relevant Time Period that were originally produced on April 12, 2024 by way of answer to a question taken under advisement on Mr. Bovingdon's examination conducted on April 8, 2024, that resulted in Final Bell seeking, and obtaining, the adjournment of the hearing on April 19, 2024.² In Final Bell's Aide Memoire seeking the adjournment of the hearing, it noted that it wished to conduct "limited documentary and oral discovery" with respect to the additional versions of BMI's B300s for the Relevant Time Period produced on April 18. As Final Bell further asserted in its Aide Memoire, "[t]he circumstances of BZAM's filing of its B300 forms and payment of its excise taxes for the period spanning August through November 2023 [i.e. the Relevant Time Period] is a core issue" in the litigation.

Supplementary Productions and Potential Continued Out-of-Court Examination of Mr. Bovingdon

We have reviewed and considered Final Bell's document request letter dated April 22, 2024, which requests an excessively broad scope of documents, many of which have no connection to BMI's B300s for the Relevant Time Period or to excise tax at all. Accordingly, we have disregarded those requests which are a clear overreach.

We have enclosed BZAM's supplementary productions concerning BMI's B300s for the Relevant Time Period and matters relating thereto. Given that your client's Chief Financial Officer, Keith Adams, acknowledged under oath while being cross-examined that he has no knowledge of how the excise tax regime in Canada works (see, e.g., Q/As. 684-685 and 714-716 of his cross-examination transcript),³ we have also set out below a detailed explanation for the enclosed documents with a view to: (i) helping clarify the circumstances relating to BMI's B300s, (ii) avoiding further tactical delays by Final Bell in having the matter adjudicated on the merits, and (iii) reducing the additional costs and prejudice that would be occasioned by any such further delays, which would only serve to further

² The supplemental production of the additional versions of the B300s for BMI for the Relevant Time Period taken from the CRA portal simply illustrated the difference between the filing date and the CRA review date for the B300s for August and November 2023.

³ **Q.** You believe that what you have said here [at paragraph 32 of Mr. Adams' affidavit sworn March 18, 2024] might be mistaken? **A.** Mm-hmm. **Q.** And so that your entire understanding of how excise tax works might be misguided in some respect? **A.** I wouldn't say misguided. I might not be fully informed. [...] **Q.** Again, you have no knowledge of what a B300 is? **A.** I do not. **Q.** You have no knowledge of -- firsthand knowledge of how the excise tax regime up here in Canada works? **A.** I do not. **Q.** Might that be important information to have before alleging fraud as against a party? **MR. WINTON:** That's fine. **THE WITNESS:** It is not.

compound the harm and prejudice that has already been caused by Final Bell's adjournment of the matter.

Both we and Mr. Bovingdon will make ourselves available at the earliest possible date for any further limited examination that Final Bell may wish to conduct concerning this subject matter. To the extent that Final Bell intends to continue its examination of Mr. Bovingdon, please provide us with your availability as soon as possible so we may schedule the examination for the earliest available date. As previously advised, our position is that any such examination should be a continued Rule 39.03 examination, consistent with the process the parties agreed upon and have followed throughout, including so that the entire transcript of Mr. Bovingdon's examination will be before the Court at the return of the hearing. Should Final Bell continue to insist that any further out-of-court examination should be an examination for discovery – which is entirely inconsistent with the process the parties designed, agreed upon and have followed throughout – we would be pleased to discuss why, in our view, that would be wholly inappropriate, procedurally unfair and not something that would best serve the Court's fact-finding function.

The B300s – Tab 1

At Tab 1, you will find all of the B300s (Cannabis Duty and Information Returns under *Excise Act, 2001*) for the Relevant Time Period, plus additional B300s concerning the time period immediately preceding and following the Relevant Time Period (i.e. July 2023 and December 2023-January 2024). This includes all of the B300s for this time period, including (i) the B300s as originally filed by BMI, (ii) the B300s as subsequently amended by BMI (to the extent applicable) and (iii) the B300s as subsequently reviewed by the CRA (to the extent applicable). We have also enclosed at Tab 1 the print-outs of the CRA webpage setting out the monthly account activity with respect to the B300s for this time period. For ease of reference, the below chart summarizes the relevant information with respect to the documentation enclosed at Tab 1:

B300 Return Period	Filed	Updated/Amended (if applicable)	CRA Reviewed (if applicable)
Jul-23	8/31/2023		
Aug-23	9/12/2023	9/25/2023	2/12/2024
Sep-23	10/30/2023		2/26/2024
Oct-23	11/28/2023		2/26/2024
Nov-23	12/22/2023		2/12/2024
Dec-23	1/25/2024		
Jan-24	2/28/2024		

As should be apparent from both the documents enclosed at Tab 1 and the above chart summarizing the documents with respect to BMI's B300s, all of the B300s were filed with the CRA on time.

As it relates to the B300s for August and November 2023 in particular (which are the two B300s that prompted the adjournment), the enclosed supplementary documentation clearly contradicts the

assertion made in Final Bell's opening statement that BMI "failed to file its B300 excise tax returns for August and November 2023 within the time required and was therefore not current with its excise tax filings".

The B301s (Refund Credits) – Tab 2

In addition to B300s, BMI (like all cannabis companies) also from time-to-time filed B301s (Applications for a Refund of Cannabis Duty under the *Excise Act, 2001*), typically if inventory for which a B300 had been filed had been destroyed, such that excise tax should not have been paid or be payable with respect to that inventory. Enclosed at Tab 2 are all of BMI's relevant B301 filings, which resulted in refund credits being issued to BMI starting in September 2023. For ease of reference, the below chart summarizes the relevant information with respect to the documentation enclosed at Tab 2:

B300 Return Period	B301 Refund Credit Date	Refund Credit Amount
Feb-22	1/31/2024	27,830.94
Mar-22	1/31/2024	303,061.12
Apr-22	1/31/2024	155,649.47
May-22	1/31/2024	17,955.63
Jun-22	1/31/2024	15,820.00
Jul-22	1/31/2024	77,468.38
Aug-22	1/31/2024	17,955.63
Dec-22	1/31/2024	114,529.04
Mar-23	9/13/2023	382,062.50
Jun-23	9/13/2023	259,424.37
Aug-23	9/13/2023	208,729.89
Sep-23	11/1/2023	140,493.12
Oct-23	11/28/2023	131,754.24
Total Refund Credits:		1,852,734.33

As should be apparent from the documents enclosed at Tab 2 and summarized in the chart above, BMI received substantial refund credits for excise tax paid/payable in both 2022 (which credits were applied by the CRA in January 2024) and 2023 (which credits were applied by the CRA in September and November 2023 for prior return periods).

Correspondence with BZAM and the CRA – Tab 3

Enclosed at Tab 3 is additional relevant correspondence with the CRA dated February 15, 2024 concerning BMI's excise taxes for the Relevant Time Period that was not previously requested by Final Bell and therefore not previously produced by BZAM. According to the enclosed letter from

the CRA dated February 15, 2024, BMI's outstanding excise tax liabilities as at that date amounted to \$3,841,933.

Payment Documentation for BMI's B300s for the Relevant Time Period – Tab 4

Enclosed at Tab 4 is documentation comprised of BMI bank statements for July 2023 – January 2024 (with redactions for matters unrelated to excise tax payments) evidencing the payments made to the CRA in respect of BMI's B300s. These documents confirm that all of BMI's excise taxes for the Relevant Time Period were paid.

Final Bell's Representation to the Court Concerning What was Requested

We would be remiss if we did not address the representation made to the Court on April 19, 2024 with regard to BZAM's documentary productions. At no point prior to Final Bell seeking an adjournment of the hearing did you so much as suggest that BZAM's productions were in any way incomplete. Rather, as set out above, you specifically represented to the Court on April 12, 2024 that the evidentiary record was robust and complete, subject only to the completion of in-court examinations of certain witnesses. Accordingly, we were surprised that you suggested otherwise to the Court when seeking an adjournment of this matter. We are of the view that this may have improperly influenced the Court's reluctant granting of the adjournment. We trust that, going forward, you will refrain from inaccurately characterizing the facts or the procedural history relating to this matter.

Next Steps

The enclosed supplementary productions fully address the issue concerning BMI's B300s for the Relevant Time Period, which prompted the adjournment. We trust Final Bell will now proceed with having all of the issues in dispute between the parties determined by the Court on the merits and not attempt to use these supplementary productions as a springboard to further delay the process, drive-up costs even further, or again purport to expand or change the scope of the agreed-upon process even further.

As noted toward the outset of this letter, we and Mr. Bovingdon are available for a further out-of-court examination at any time to the extent Final Bell wishes to ask any questions about BMI's B300s for the Relevant Time Period or matters relating thereto. While we do not believe a further examination should be necessary in the circumstances, we look forward to hearing from you in this regard and to getting this matter back on track for timely adjudication.

Finally, we have still not heard from you regarding Final Bell's proposed timing for delivering its responding materials on the motions for security for costs. Despite having been served with our motion materials on the morning of Wednesday, April 24, Justice Osborne having directed the parties to agree to a timetable for the motions on Thursday, April 25 despite your insistence that timetabling be deferred, and us having followed up on multiple occasions asking when you intend to deliver Final Bell's responding materials, you have maintained your refusal to commit to a date for delivering Final Bell's responding materials and instead maintained, inconsistent with what the Court directed, that Final Bell cannot propose a date until the record for the rescission claim is complete. As we would

April 29, 2024

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prefer to set a timetable amongst ourselves without the need to involve the Court, we ask again that you please advise as to when you will be in a position to deliver Final Bell's responding materials so that we can settle a timetable and get the motions fully briefed and adjudicated at the earliest opportunity.

Yours truly,

A handwritten signature in blue ink, appearing to read "J. Blinick", with a long horizontal flourish extending to the right.

Joseph Blinick

JB

Enclosures

cc: Sean Zweig, Mike Shakra and Tom Feore, Bennett Jones LLP
Colin Pendrith, Natalie Levine and Jonathan Shepperd, Cassels Brock & Blackwell LLP
Maria Konyukhova, Nicholas Avis and Philip Yang, Stikeman Elliott LLP
Jeffrey Rosenberg, Kamran Hamidi and Adsaran Vithiyananthan, FTI Consulting Canada Inc.

From: Joseph Blinick
Sent: Wednesday, May 1, 2024 6:13 PM
To: Maria Konyukhova; Andrew Winton
Cc: Pendrith, Colin; jshepherd@cassels.com; Jeffrey Rosenberg (jeffrey.rosenberg@fticonsulting.com)
Subject: RE: Re BZAM Ltd. et al. (Court File No.: CV-24-00715773-00CL) [BJ-WSLegal.FID6404647] [LOLG-DMS.FID160107]

Andrew,

Your proposed timing of May 9 for delivery of Final Bell's responding materials is unacceptable. You have had our motion for security for costs since April 24, and there is no reason that you should require a further 8 days on top of the time you have already had to deliver Final Bell's responding materials.

As it relates to your request for redacted dockets, as you know, the Rules require the Court to devise and adopt the simplest, least expensive and most expeditious process for determining costs. Requiring the production of dockets where costs are to be fixed by the court rather than assessed is the exception rather than the rule. Here, the Court is not even fixing costs but it is simply determining the appropriate quantum of security for costs to be posted so that there is sufficient security to enforce upon should BZAM ultimately be awarded costs once the matter is adjudicated on the merits.

We have delivered a detailed bill of costs, appended to an affidavit, that sets out the services provided and the associated costs for those services, the hours spent, the hourly rates charged for those hours spent, the names of the timekeepers who provided the services, and the details about the years of experience of each timekeeper; all of which is supported by a lawyer's certificate attesting to the fact the time was incurred. There is no basis for the production of redacted dockets, and no further information is necessary for Final Bell to respond to the motion for security for costs.

Because your request for our redacted dockets is ostensibly based on a purported concern that some limited amount of time may have been incurred in respect of restructuring efforts rather than the Final Bell litigation, let me clarify what should already be clear: We have a total of 7 timekeepers on the bill of costs. Three of the timekeepers (me, Tom Feore and Josephine Bulat) are all litigators whose time relates entirely to the Final Bell litigation. The litigator time collectively amounts to over 467 of the 534 hours incurred as at the date of bill of costs, being 88% of the time. Preet Gill is a research lawyer who has had no involvement in any restructuring matters and, in any event, has less than 7 hours on the bill of costs. The balance, being the time incurred by Sean Zweig (7.7 hours), Mike Shaka (40.2 hours) and Jamie Ernst (12.8 hours), was incurred on the Final Bell litigation and, in any event, this time amounts to a fraction of the costs in respect of which security is being sought. Rest assured that if any of their time on the restructuring side was included on the bill of costs, their hours would be substantially higher.

In the circumstances, there is no reasonable basis for the request for production of redacted dockets. Your request appears to be yet another attempt to further delay matters. To the extent Final Bell intends to challenge the reasonableness of the security being sought, it is of course at liberty to do so and, to that end, it may consider tendering its own bill of costs (rather than seeking dockets) as is the standard practice, particularly on the Commercial List.

To the extent you remain of the view that our redacted dockets are somehow necessary for Final Bell to respond to the motion for security for costs, we can seek direction from the Court at the upcoming case conference. In our view, that would not be a productive use of judicial or party resources. However, we will speak to the matter at the case conference to the extent necessary.

Thanks,

Joseph Blinick, *Partner**, Bennett Jones LLP

*Denotes Professional Corporation

T. 416 777 4828 | F. 416 863 1716 | M. 416 803 7301

From: Maria Konyukhova <MKonyukhova@stikeman.com>
Sent: Wednesday, May 1, 2024 2:49 PM
To: Andrew Winton <awinton@lolg.ca>; Joseph Blinick <BlinickJ@bennettjones.com>
Cc: Pendrith, Colin <cpendrith@cassels.com>; jshepherd@cassels.com; Jeffrey Rosenberg (jeffrey.rosenberg@fticonsulting.com) <jeffrey.rosenberg@fticonsulting.com>
Subject: RE: Re BZAM Ltd. et al. (Court File No.: CV-24-00715773-00CL) [BJ-WSLegal.FID6404647] [LOLG-DMS.FID160107]

I will let Joey and Colin respond to your point 1.

With respect to your second point, since you are not examining Mr. Bovington, will you be delivering an amended opening statement and, if so, when? The Monitor would like to have this trial scheduled for the earliest available date and we need to understand what steps need to take place before then.

With respect to your last point, what disputed privilege issue? You asked for certain correspondence which we provided. We are happy to provide some cases for your educational purposes, but its not a priority from my timing perspective.

We will be asking for Justice Osborne's times on Thursday or Friday and scheduling will depend on HH's availability.

Thanks.

Maria Konyukhova

Direct: 416-869-5230

Mobile: 416-319-1632

Email: mkonyukhova@stikeman.com

From: Andrew Winton <awinton@lolg.ca>
Sent: Wednesday, May 1, 2024 2:34 PM
To: Maria Konyukhova <MKonyukhova@stikeman.com>; Joseph Blinick <BlinickJ@bennettjones.com>
Cc: Pendrith, Colin <cpendrith@cassels.com>; jshepherd@cassels.com; Jeffrey Rosenberg (jeffrey.rosenberg@fticonsulting.com) <jeffrey.rosenberg@fticonsulting.com>
Subject: RE: Re BZAM Ltd. et al. (Court File No.: CV-24-00715773-00CL) [BJ-WSLegal.FID6404647] [LOLG-DMS.FID160107]

Maria,

I would ask that we schedule the conference for Friday afternoon to accommodate my schedule. I don't think there is any prejudice if we wait until then.

In the interim, I can advise that:

1. Final Bell intends to deliver its responding record to the security for costs motion by May 9, but will deliver it sooner if possible. That is conditional on receiving the dockets we requested from BZAM and Cortland by the end of this week. We need a reasonable period of time to review the dockets as part of the preparation of our responding record. We are still waiting for BZAM and Cortland to confirm their position on our request.

- a. Assuming the motion is heard later this month, we will deliver a responding factum four business days before the hearing date.
2. Final Bell does not intend to examine Mr. Bovingdon further on the limited documents delivered by BZAM on April 29.

Finally, on Sunday I was told the Monitor would send me case law on a disputed privilege issue by Monday. I did not see that case law. Please send that today as that remains an open issue.

Regards,

Andrew

Andrew Winton

Lax O'Sullivan Lissus Gottlieb LLP

D: 416 644 5342 | M: 647 286 9001

www.lolg.ca

From: Maria Konyukhova <MKonyukhova@stikeman.com>
Sent: Wednesday, May 1, 2024 11:09 AM
To: Andrew Winton <awinton@lolg.ca>; Joseph Blinick <BlinickJ@bennettjones.com>
Cc: Pendrith, Colin <cpendrith@cassels.com>; jshepherd@cassels.com; Jeffrey Rosenberg (jeffrey.rosenberg@fticonsulting.com) <jeffrey.rosenberg@fticonsulting.com>
Subject: RE: Re BZAM Ltd. et al. (Court File No.: CV-24-00715773-00CL) [BJ-WSLegal.FID6404647] [LOLG-DMS.FID160107]

I don't think the below is in keeping with any of the 3C's either and urge everyone to reign in the unhelpful rhetoric. It appears to the Monitor that the progress on this matter has stalled, and we will reach out to Justice Osborne to request a case conference for tomorrow or Friday to assist the parties with setting appropriate deadlines to move this matter forward.

Andrew – to the extent it is helpful, I understand the Applicants are agreeable to proceeding with the hearing of the security for motion orally. We look forward to receiving later today your proposed timetable for the adjudication of the security for costs motion, as well as your proposed method of and date for the examination of Mr. Bovington.

Maria Konyukhova

Direct: 416-869-5230

Mobile: 416-319-1632

Email: mkonyukhova@stikeman.com

From: Andrew Winton <awinton@lolg.ca>
Sent: Wednesday, May 1, 2024 8:00 AM
To: Joseph Blinick <BlinickJ@bennettjones.com>
Cc: Pendrith, Colin <cpendrith@cassels.com>; Maria Konyukhova <MKonyukhova@stikeman.com>; jshepherd@cassels.com
Subject: Re: Re BZAM Ltd. et al. (Court File No.: CV-24-00715773-00CL) [BJ-WSLegal.FID6404647] [LOLG-DMS.FID160107]

Joey,

I don't think the tone or content of your email is in keeping with the 3Cs. I will not debate this issue further via email as we seem to have exhausted your ability to think rationally about the issues.

I still anticipate having a proposed date for a responding record to you by end of day. I would appreciate a response to the other issues raised in my email below.

Regards,

Andrew

Andrew Winton

Lax O'Sullivan Lissus Gottlieb LLP

D: 416 644 5342 | M: 647 286 9001

awinton@lolg.ca

On Apr 30, 2024, at 6:08 PM, Joseph Blinick <BlinickJ@bennettjones.com> wrote:

Andrew,

You have had our materials for the security costs motion for nearly a week, yet you persist in your refusal to even suggest a date by which Final Bell could reasonably deliver responding materials. This is unacceptable. Your continued failure to even propose a date for delivery of responding materials on the basis of a purported need to review BZAM's supplementary productions and schedule an examination of Mr. Bovingdon makes no sense and is a transparent delay tactic. In any event, you have BZAM's supplementary productions addressing the narrow issue concerning BMI's B300s (which you leveraged to postpone the hearing), and you also have our commitment to make Mr. Bovingdon available on the first available date for a continued examination on that subject-matter should Final Bell wish to conduct such an examination.

It is eminently clear that Final Bell has no genuine interest in agreeing to any kind of reasonable timetable for the motion and that it is intent on delaying the matter unreasonably. Accordingly, if we do not hear from you by 10 am tomorrow morning with a draft timetable for the security for costs motions and your position on Mr. Bovingdon's continued examination, we will be asking the Monitor to reach out to the Court to set up a case conference on the first available date to address all extant issues between the parties with a view to getting the matter back on track for timely adjudication.

Yours truly,

Joseph Blinick, *Partner**, Bennett Jones LLP

*Denotes Professional Corporation

T. 416 777 4828 | F. 416 863 1716 | M. 416 803 7301

From: Andrew Winton <awinton@lolg.ca>

Sent: Tuesday, April 30, 2024 1:12 PM

To: Joseph Blinick <BlinickJ@bennettjones.com>

Cc: Pendrith, Colin <cpendrith@cassels.com>; Maria Konyukhova <MKonyukhova@stikeman.com>;

jshepherd@cassels.com

Subject: Re: Re BZAM Ltd. et al. (Court File No.: CV-24-00715773-00CL) [BJ-WSLegal.FID6404647] [LOLG-DMS.FID160107]

Joey,

Your email below does not accurately summarize what happened last week. At the case conference held April 25, we asked Justice Osborne to stand down the scheduling of Final Bell's response to the motion until the pending case conference to schedule the claim hearing date(s). Justice Osborne did not agree with that submission, and instead directed the parties to try to agree on a timetable or else return before him. He did not otherwise make any directions or comments about the timing for delivery of a responding record.

My email below informed you that we would not be able to commit to a date for a responding record after we had a chance to review BZAM's additional documents and agree to a date for Mr. Bovingdon's examination, at which point we would provide you with a date for our responding record. That does not conflict with His Honour's direction.

From Final Bell's point of view, it could not commit to a date for a responding record without first seeing the scope of BZAM's additional documents, which will feature in the responding record, which will include documents that go to the merits of the claim.

While my proposal below was not inconsistent with Justice Osborne's direction, your threat to request another case conference before Final Bell has a reasonable chance to propose a date by which it will deliver responding materials is contrary to the direction that the parties attempt to negotiate a timetable. Your conference would be a waste of the court's time.

We received your client's additional documents yesterday afternoon and they are under review. We anticipate we will be able to propose a date by which we will deliver a responding record by end of day tomorrow.

That deals with the first issue in your email. I don't understand the balance of your email re form of hearing and dockets. Per Rule 37.12.1, after a party delivers a motion record and factum for an opposed motion in writing, the responding party may elect to make oral argument at a hearing. The moving party can either attend at the hearing and also make submissions or it can rely solely on its written materials. The moving party does not have the ability to restrict the responding party's right to make oral argument on an opposed motion.

My email below informed you that we intend to make oral argument. I assumed you want to do so the same, which is why I suggested equal time for you and Cortland. If you are trying to suggest that BZAM can somehow prevent Final Bell from responding to an opposed motion with oral submissions, I'd like to know what case law you rely on for that position, which contrary to the Rules and basic principles of procedural fairness.

Likewise, the Rules and case law are clear re bills of costs and supporting dockets: a Bill of Costs should include supporting dockets or other evidence to support the time claimed. While it may be common practice not to include dockets at first instance, the party seeking costs is required to produce redacted dockets or other similar evidence to support the hours claimed upon request from the responding party.

Here, where Final Bell and Cortland combined seek security of approximately \$1 million, and where most of the time for which security is sought has already been incurred, we require your (redacted) dockets. We want to review the dockets the moving parties rely upon as being in relation to the Final Bell claim when both parties are engaged in other tasks for the CCAA proceeding.

Thanks,

Andrew

Andrew Winton
Lax O'Sullivan Lissus Gottlieb LLP
D: 416 644 5342 | M: 647 286 9001
awinton@lolg.ca

On Apr 29, 2024, at 3:58 PM, Joseph Blinick <BlinickJ@bennettjones.com> wrote:

Andrew,

At the last case conference, you made the submission that Final Bell should not be required to respond to these motions until after the record for the rescission claim is finalized. The Court disagreed and directed the parties to agree on a timetable. Your below position is inconsistent with the Court's direction. It is also a clear attempt to delay the timely adjudication of the motions for security for costs. Accordingly, either re-consider your below position and provide us with a reasonable date by which Final Bell proposes to deliver responding materials consistent with the Court's direction or we will be left with no choice but to return to Court to implement a timetable and compel delivery of Final Bell's responding materials so that we can have the matter adjudicated expeditiously.

As it relates to the form of hearing, that is something we can address amongst ourselves or, if necessary, with the Court once the motion is briefed.

As it relates to your request for dockets, there is a lawyer's certificate attached to the bill of costs confirming that all of the historical time was spent. The balance relates to our anticipated costs going forward, which may be light given Final Bell's conduct and the extent to which it is seeking to expand the scope of the agreed-upon process and tactically delay the adjudication of the issues. If you wish to challenge the quantum of security for costs sought as being unreasonable, that is of course your right, and you can tender you own costs outline showing all of the costs Final Bell has incurred.

You now have BZAM's supplementary productions and a commitment to make Mr. Bovingdon available for an examination on the earliest possible date. Let's please set a timetable within the next 24 hours for the security for costs motions or we will seek to address the matter a case conference.

Yours truly,

Joseph Blinick, *Partner**, Bennett Jones LLP
*Denotes Professional Corporation
T. 416 777 4828 | F. 416 863 1716 | M. 416 803 7301

From: Andrew Winton <awinton@lolg.ca>
Sent: Sunday, April 28, 2024 5:31 PM
To: Joseph Blinick <BlinickJ@bennettjones.com>
Cc: Pendrith, Colin <cpendrith@cassels.com>; Maria Konyukhova <MKonyukhova@stikeman.com>;
jshepherd@cassels.com
Subject: Re: Re BZAM Ltd. et al. (Court File No.: CV-24-00715773-00CL) [BJ-WSLegal.FID6404647]

Joey,

It is more complicated than you seem to appreciate. Having thought about it since Friday, I won't be in a position to commit to a date to deliver a responding record until we receive BZAM's documents in response to our April 22 request. Once we have a chance to review the documents and schedule Mr. Bovingdon's examination, we can discuss the timetable for delivery of a responding record.

I also do not agree that the motion can proceed in writing. Our intention is to respond to the motion with reference to both the merits of our claim and the process by which this motion was brought.

I estimate we'll need a half day to argue, based on my need for 90 minutes to respond to the motion, and I assume you and Cortland will want to have an equal amount of time to argue in favour. If you need more than 90 minutes combined, then I will want an allotment of time equal to your combined submissions to respond, so plan accordingly.

I also need you and Colin to deliver redacted dockets to support the hours claimed by your respective firms. I am concerned at the number of timekeepers and hours claimed and would appreciate understanding what timekeepers' dockets (days and hours docketed) are referenced in your bills of costs. I obviously do not care for the entries (for now), but I am concerned that in the haste with which you prepared your materials, you inadvertently included time entries that are unrelated to the Final Bell claim, so I reserve the right to further challenge the time claimed if necessary.

Thanks,

Andrew

Andrew Winton
Lax O'Sullivan Lissus Gottlieb LLP
D: 416 644 5342 | M: 647 286 9001
awinton@lolg.ca

On Apr 27, 2024, at 8:51 AM, Joseph Blinick <BlinickJ@bennettjones.com> wrote:

Thanks. This should not be difficult. We are simply asking for you to advise when you propose to deliver responding materials. I am not sure why you need 4 days to advise, but we will look forward to hearing from you later today or tomorrow latest.

Have a nice weekend.

Joseph Blinick, *Partner**, Bennett Jones LLP
*Denotes Professional Corporation
T. 416 777 4828 | F. 416 863 1716 | M. 416 803 7301

From: Andrew Winton <awinton@lolg.ca>
Sent: Saturday, April 27, 2024 8:45 AM
To: Joseph Blinick <BlinickJ@bennettjones.com>
Cc: Pendrith, Colin <cpendrith@cassels.com>; Maria Konyukhova <MKonyukhova@stikeman.com>;
jshepherd@cassels.com
Subject: RE: Re BZAM Ltd. et al. (Court File No.: CV-24-00715773-00CL) [BJ-WSLegal.FID6404647]

Good morning Joey,

I just wanted to send a quick note to confirm I am not ignoring your email below and will try to get back to you before the end of the weekend.

Regards,

Andrew Winton

Lax O'Sullivan Lissus Gottlieb LLP
D: 416 644 5342 | M: 647 286 9001

From: Joseph Blinick <BlinickJ@bennettjones.com>
Sent: Thursday, April 25, 2024 1:52 PM
To: Andrew Winton <awinton@lolg.ca>
Cc: Pendrith, Colin <cpendrith@cassels.com>; Maria Konyukhova <MKonyukhova@stikeman.com>; jshepherd@cassels.com
Subject: RE: Re BZAM Ltd. et al. (Court File No.: CV-24-00715773-00CL) [BJ-WSLegal.FID6404647]

Andrew,

Further to the below and Justice Osborne's direction of a moment ago, please advise as to when you propose to deliver Final Bell's responding materials for the security for costs motions so we can consider your position and work toward settling on a timetable.

We look forward to hearing from you.

Thank you,

Joseph Blinick, *Partner**, Bennett Jones LLP
*Denotes Professional Corporation
T. 416 777 4828 | F. 416 863 1716 | M. 416 803 7301

From: Joseph Blinick
Sent: Thursday, April 25, 2024 11:56 AM
To: Andrew Winton <awinton@lolg.ca>
Cc: Pendrith, Colin <cpendrith@cassels.com>; Maria Konyukhova <MKonyukhova@stikeman.com>
Subject: FW: Re BZAM Ltd. et al. (Court File No.: CV-24-00715773-00CL) [BJ-WSLegal.FID6404647]

Andrew,

We will need to get the motions for security for costs adjudicated in a timely manner. Please let us know as soon as possible when you propose to deliver Final Bell's responding materials.

Thank you,

Joseph Blinick, *Partner**, Bennett Jones LLP

*Denotes Professional Corporation

T. 416 777 4828 | F. 416 863 1716 | M. 416 803 7301

From: Tom Feore <FeoreT@bennettjones.com>

Sent: Wednesday, April 24, 2024 11:09 AM

To: PYang@stikeman.com; Andrew Froh <froha@bennettjones.com>; Jamie Ernst <ernstj@bennettjones.com>; jeffrey.rosenberg@fticonsulting.com; kamran.hamidi@fticonsulting.com; adsaran.vithiyananthan@fticonsulting.com; MKonyukhova@stikeman.com; NAvis@stikeman.com; Joseph <jbellissimo@cassels.com>; Levine, Natalie <nlevine@cassels.com>; Pendrith, Colin <cpendrith@cassels.com>; abozzelli@cassels.com; ngoldstein@ksvadvisory.com; harvey@chaitons.com; pat.confalone@justice.gc.ca; kelly.smithwayland@justice.gc.ca; kevin.dias@justice.gc.ca; christopher.vanberkum@justice.gc.ca; AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca; pat.confalone@cra-arc.gc.ca; sandra.palma@cra-arc.gc.ca; steven.groeneveld@ontario.ca; insolvency.unit@ontario.ca; servicebc@gov.bc.ca; aglsbrevtaxinsolvency@gov.bc.ca; fin.minister@gov.sk.ca; jus.minister@gov.sk.ca; janine.vindevoghel@gov.sk.ca; jsg.servicehmk@gov.ab.ca; danielcantin@revenuquebec.ca; notif-quebec@revenuquebec.ca; cassandra.scullion@hc-sc.gc.ca; licensing-cannabis-licenses@hc-sc.gc.ca; inquiry@slga.com; jgasper@slga.com; amacfarlane@blg.com; bbrooksbank@blg.com; nhollard@blg.com; jeffrey.ring@bcldb.com; cannabis.vendor@bcldb.com; procurement@aglc.ca; craig.smitten@aglc.ca; larysa.palyniak@aglc.ca; loi-cannabis@msss.gouv.qc.ca; inquiries@osc.gov.on.ca; maya@chaitons.com; info@thecse.com; cecilia@otcmarkets.com; ralgar@bdplaw.com; customercare@johnstonequipment.com; customerexperience@cangaspropane.ca; elizabeth.patrick@bmo.com; enquiries.canada@silverchef.ca; sheryl.nisenbaum@linde.com; contactus@linde.com; awinton@lolg.ca; bbohn@lolg.ca; dionis@lolg.ca; lapointeclaudio@live.ca; ron@auxly.com; helen.martin@organigram.ca; tjeffries@farris.com; jquick@cannapiece.ca; gwhaywood642@msn.com; fnadon@pax.com; mgundereson@pax.com; mpatag@pax.com; sally@pax.com; bcosman@perkinscoie.com; hrutledge@perkinscoie.com; rleibowitz@perkinscoie.com; jlotz@lotzandco.com

Cc: Sean Zweig <ZweigS@bennettjones.com>; Mike Shakra <ShakraM@bennettjones.com>; Joseph Blinick <BlinickJ@bennettjones.com>; Tom Feore <FeoreT@bennettjones.com>

Subject: Re BZAM Ltd. et al. (Court File No.: CV-24-00715773-00CL) [BJ-WSLegal.FID6404647]

To the Service List:

Attached please find BZAM Ltd.'s materials for its motion seeking security for costs from Final Bell Holdings International Ltd., which is hereby served pursuant to the *Rules of Civil Procedure* and the E-Service Protocol.

Yours truly,

Tom Feore

Associate, Bennett Jones LLP
3400 One First Canadian Place, P.O. Box 130, Toronto, ON, M5X 1A4
T. 416 777 7905 | F. 416 863 1716

BennettJones.com

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Stikeman Elliott LLP Barristers & Solicitors

5300 Commerce Court West, 199 Bay Street, Toronto, ON M5L 1B9 Canada

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Stikeman Elliott LLP Barristers & Solicitors

5300 Commerce Court West, 199 Bay Street, Toronto, ON M5L 1B9 Canada

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