

Notice of Enforcement / Avis d'exécution

09-191

Sheriff's File No. / N° de dossier du shérif

ONTARIO
SUPERIOR COURT OF JUSTICE
COUR SUPÉRIEURE DE JUSTICE

BETWEEN / ENTRE

HER MAJESTY THE QUEEN BY THE MINISTER OF NATIONAL REVENUE

and / et

960777 ALBERTA LTD.

NOTICE OF ENFORCEMENT / AVIS D'EXÉCUTION

Pursuant to a writ of execution filed in my office against 960777 ALBERTA LTD. in the above action:
En vertu d'un bref d'exécution déposé à mon bureau contre dans l'action mentionnée ci-dessus :

[ ] Any SAFETY DEPOSIT BOX with its contents and the lease thereof in the name of
Tout COFFRE BANCAIRE, son contenu et ses droits de location, ouvert au nom de

is hereby seized / est par les présentes saisi.

[ ] All RENTS owing to
Tous les LOYERS dus à
are hereby seized. I demand that payment be made directly to this office.
sont par les présentes saisis. Je demande que les paiements soient effectués directement à ce bureau.

Make cheques payable to the order of: The Minister of Finance
Libeller les chèques à l'ordre de : Le ministre des Finances

[ ] The REAL AND PERSONAL PROPERTY of
Les BIENS MEUBLES ET IMMEUBLES de
is hereby seized and I take in execution all the right, title, interest and equity of redemption of
sont par les présentes saisis, et j'ai procédé à la saisie-exécution des droits, titres de propriété et droits de rachat de

in the following: / sur les biens suivants :

[X] All MONIES and INTEREST and ALL SHARES and DIVIDENDS and ANY EQUITABLE or OTHER RIGHT, PROPERTY,
INTEREST or EQUITY OF REDEMPTION IN or IN RESPECT OF SHARES AND DIVIDENDS, STANDING
Les SOMMES D'ARGENT, les INTÉRÊTS, les ACTIONS et DIVIDENDES de même que les DROITS RECONNUS EN
EQUITY ou AUTRES DROITS, BIENS ou DROITS DE RACHAT reliés à des ACTIONS et DIVIDENDES

in the name of / au nom de 960777 ALBERTA LTD.

in the stock of / dans les actions de 105 SHARES OF SERAD HOLDINGS LIMITED
are hereby seized. / sont par les présentes saisis.

[ ] Any DEBT OWING or ACCRUING DUE IN RESPECT OF WAGES belonging to
Les CRÉANCES SALARIALES ÉCHUES ou À ÉCHOIR à
up to the amount of \$ are hereby seized and I demand payment of the same immediately.
jusqu'à concurrence de la somme de \$ sont par les présentes saisies et j'en demande le paiement immédiat.

[ ] Other / Autre
are hereby seized and I demand payment of the same immediately.
sont par les présentes saisies et j'en demande le paiement immédiat.

Notes: / Remarques :

1. Your attention is drawn to the Wages Act, R.S.O. 1990, c.W.1, section 7 (as amended). / Nous attirons votre attention sur la Loi sur les salaires, L.R.O. de 1990, chap. W.1, art. 7 (avec ses modifications).

2. Cheque or draft should be drawn in favour of the Minister of Finance.
Le chèque ou mandat doit être tiré à l'ordre du ministre des Finances.

3. If no payment is to be forthcoming, please indicate reason by return mail.
Si aucun paiement n'est prévu dans un avenir prochain, en donner les motifs par retour du courrier.

To: / Destinataire : SERAD HOLDINGS LIMITED
2481 KINGSWAY DRIVE, KITCHENER, ONTARIO
ATTENTION: MS. LOIS NORRIS,
SECRETARY/TREASURER

Dated at / Fait à KITCHENER, ONTARIO
on / le FEBRUARY 13, 2009

Signature of Sheriff/Bailiff / Signature de Shérif/l'huissier



FOR INFORMATION ON ACCESS TO ONTARIO COURTS
FOR PERSONS WITH DISABILITIES, CALL 1-800-387-4456
TORONTO AREA 416-326-0111
POUR PLUS DE RENSEIGNEMENTS SUR L'ACCÈS DES PERSONNES HANDICAPÉES
AUX TRIBUNAUX DE L'ONTARIO, COMPOSEZ LE 1-800-387-4456
RÉGION DE TORONTO 416-326-0111



Justice Canada  
# 510, 606 - 4th Street, SW  
Calgary, Alberta  
T2P 1T1

Telephone: 299-3985(403) 299-3978  
Facsimile: (403) 299-3966

Our File: 3-126697

February 10, 2009

**BY REGULAR MAIL**

**960777 ALBERTA LTD.**  
171, 5005 Dalhousie Drive N.W.  
Suite 117  
Calgary, Alberta T3A 5R8

Dear Sir or Madam:

**Re: JEOPARDY ORDER PURSUANT TO  
SECTION 225.2 OF THE *INCOME TAX ACT OF CANADA***

Further to the above, please find enclosed for service upon you the Order of Mr. Justice L. D. Wilkins granted on February 10<sup>th</sup>, 2009, Notice of Assessment, and the supporting Affidavit of Judith Thain.

The Order has been obtained pursuant to section 225.2 of the *Income Tax Act* and it effectively gives the CRA the authority to immediately commence collection of the tax assessment that have been raised against you. The Order was obtained without notice to you and was issued after the Judge was satisfied that there were reasonable grounds to believe that the collection of all or any of the amount assessed against you would be jeopardized by a delay in the collection of the tax assessed against you.

Pursuant to section 225.1 of the *Act*, once an assessment has been raised, the Minister must wait for a period of 90 days from the date the assessment is mailed to the taxpayer. By obtaining the court order pursuant to section 225.2 of the *Act*, the stay of collection is lifted and the Minister may commence collection proceedings against you forthwith.

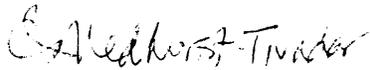
However, pursuant to section 225.2(8) of the *Act*, you have 30 days from the day this Order is served upon you, to have the Order reviewed by a Justice of the Court of Queen's Bench of Alberta, should you wish to do so. If you choose to bring an

application for review, that application must be brought upon 6 days notice to the Deputy Attorney General of Canada.

If you require further explanation regarding the assessments, please contact Ms. Judith Thain at the Calgary Tax Services Office of CRA, who can be reached at (403) 691-6954.

If on the other hand you require any additional information regarding the Court Order, please contact Ms. Brenda Bauer, the Assistant Director, Revenue Collections, at the Calgary Tax Services Office, who can be reached at (403) 691-6873.

Yours truly,



Jill Medhurst-Tivadar  
Legal Counsel

/dc

cc: Ms. Judith Thain  
Canada Revenue Agency

Action No. 960777-2009

**IN THE COURT OF QUEEN'S BENCH OF ALBERTA  
JUDICIAL DISTRICT OF CALGARY**

IN THE MATTER OF an assessment or assessments  
by the Minister of National Revenue under one  
or more of the *Income Tax Act, Canada Pension  
Plan, Employment Insurance Act* and the *Alberta  
Income Tax Act* against:

**960777 ALBERTA LTD.  
171, 5005 DALHOUSIE DRIVE N.W.  
SUITE 117  
CALGARY, ALBERTA T3A 5R8**

AND IN THE MATTER OF an application  
by the Canada Revenue Agency  
under s. 225.2 of the *Income Tax Act* of Canada

BEFORE JUSTICE *L. D. WILKINS*  
IN CHAMBERS )  
CALGARY COURTS CENTRE )  
CALGARY, ALBERTA )

On Tuesday, the 10<sup>th</sup> day  
of February, 2009.

**ORDER**

**UPON THE EX PARTE APPLICATION** of Canada Revenue Agency ("CRA"),  
**AND UPON HEARING READ** the Affidavit of Judith Thain, **AND UPON  
HEARING** Counsel for CRA:

**IT IS HEREBY ORDERED THAT:**

1. The Minister is authorized to take forthwith any of the actions described in paragraph 225.1(1) of the *Income Tax Act* with respect to the amounts assessed against 960777 Alberta Ltd., plus accrued interest;

2. Service of this Order and any supporting documents shall be effected personally upon the records office of 960777 Alberta Ltd. located at: 5719 Buckboard Road N.W., Calgary, Alberta, T3A 4R6, Attention: Sandra Betts, and personally upon the authorized representative of 960777 Alberta Ltd. located at: #870, 736 – 8<sup>th</sup> Avenue S.W., Calgary, Alberta, T2P 1H4, Attention: Carl D. Kucek, and by regular mail upon the registered office of 960777 Alberta Ltd., located at: 171, 5005 Dalhousie Drive N.W., Suite 117, Calgary, Alberta T3A 5R8 (“registered office”);
3. Service of any subsequent pleadings or documents shall be effected upon 960777 Alberta Ltd. by delivering such copies by Canada Post regular mail service to its registered office address; and
4. If personal service of this Order and any supporting documentation is not effected within 72 hours as provided for pursuant to ss. 225.2(5) of the *Income Tax Act* of Canada then the time for service of this Order shall be extended for a further seven (7) day period.



Justice of the Court of Queen's  
Bench of Alberta

**ENTERED** this 10<sup>th</sup> day of  
February, 2009.



---

CLERK OF THE COURT

ACTION NO. 0901-02061

---

**IN THE COURT OF QUEEN'S BENCH OF  
ALBERTA**

**JUDICIAL DISTRICT OF CALGARY**

**IN THE MATTER OF** an assessment or assessments  
by the Minister of National Revenue under one  
or more of the *Income Tax Act, Canada Pension  
Plan, Unemployment Insurance Act* and the *Alberta  
Income Tax Act* against:

**960777 ALBERTA LTD.  
171, 5005 DALHOUSIE DRIVE N.W.  
SUITE 117  
CALGARY, ALBERTA T3A 5R8**

**AND IN THE MATTER OF** an application  
by the Canada Revenue Agency  
under s. 225.2 of the *Income Tax Act* of Canada

---

**ORDER**

---

Department of Justice  
Suite 510, 606 – 4<sup>th</sup> Street S.W.  
Calgary, Alberta  
T2P 1T1

Jill Medhurst-Tivadar  
Legal Counsel

Phone: (403) 299-3985  
Fax: (403) 299-3966

File No: 3-126697



960777 Alberta Ltd.  
171, 5005 Dalhousie Drive NW, Suite 117

Calgary  
AB T3A 5R8  
CA

Mailing Date

2009-02-10

Account Number

454547548RI

Reference Number

708575

This Notice of Assessment is issued in respect of the liability under:

subsection 160(1) of the Income Tax Act and other applicable Act(s), in the amount of \$15,000,000.00, in respect of the transfer of 140 (one hundred and forty) shares of Serad Holdings Limited, on or about 2001-12-06 from Carolyn Dare Wilfred to 960777 Alberta Ltd.. Please refer to the attached Particulars of Assessment for further details.

Please see attached schedule for details

Amount Assessed

\$15000000.00

You are required to pay the amount assessed immediately. Failure to do so may result in further enforcement action. You have the right to object to this assessment by filing, with the Minister of National Revenue, a formal Notice of Objection WITHIN 90 days of the date this Notice of Assessment was mailed to you. Notice of Objection forms may be obtained by contacting the Appeals Division of your local Tax Services Office.

For more information, please contact:

J. Thain  
(403) 691-6954

William V. Baker  
Commissioner of Revenue

Other applicable Act(s) - See reverse (if applicable)