

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

B E T W E E N:

PAUL JOSEPH DIETRICH

Applicant

- and -

STEVEN ROBERT MCLAREN

Respondent

APPLICATION UNDER SECTIONS 207, 209 AND 210 OF THE  
*BUSINESS CORPORATIONS ACT*, R.S.O. 1990, c. B.16

**AIDE MEMOIRE OF THE LIQUIDATOR**  
(RE: Case Conference – Feb. 24, 2025)

February 22, 2025

**RECONSTRUCT LLP**  
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Lawyers for Albert Gelman Inc. in its capacity as the Court-appointed liquidator of 1827403 Ontario Inc., 1853997 Ontario Inc., 1885926 Ontario Inc., 1950940 Ontario Inc., 1950941 Ontario Inc. and 1950979 Ontario Inc.

1. Albert Gelman Inc., (“**AGI**”) bought a motion on January 27, 2025 in its capacity as Court-appointed liquidator (the “**Liquidator**”) of 1827403 Ontario Inc. (“**1827403**”), 1853997 Ontario Inc. (“**1853997**”), 1885926 Ontario Inc. (“**1885926**”), 1950940 Ontario Inc. (“**1950940**”), 1950941 Ontario Inc. (“**1950941**”) and 1950979 Ontario Inc. (“**1950979**”) and, collectively, the “**Companies**”).
2. That motion had been for a Dissolution, Distribution and Discharge Order.
3. At the return of the motion, counsel for the Respondent advised that the Respondent objected to the proposed distribution, which involved a proposed unequal division of the assets of 1827403. The remainder of the relief was granted that day, and the distribution relief was adjourned to a case conference on Feb. 24, 2025.
4. As a result of further discussions between the Liquidator and the Respondent, counsel for the Respondent has confirmed that the distribution proposed in the Liquidator’s motion is no longer opposed.
5. The Liquidator therefore seeks a further Distribution Order based on the portions of the draft Order that was before the Court on Jan. 27, 2025. The form of Order sought is attached at **Tab A**. A redline against the draft Order sought on Jan. 27, 2025 is attached at **Tab B**.
6. If the Court is prepared to grant that relief at the case conference, the Liquidator would proposed to proceed in that fashion. If not, then the Liquidator seeks a further formal motion date to do so.

7. ALL OF WHICH IS RESPECTFULLY SUBMITTED THIS 22<sup>nd</sup> DAY OF FEBRUARY,  
2025.

A handwritten signature in blue ink, appearing to read "R.B. Ri", is written above a solid black horizontal line.

RECONSTRUCT LLP

**TAB A**



counsel for the Respondent that he does not object, no one appearing for any other person on the service list, although properly served as appears from the affidavit of service of Julie Mah sworn January 24, 2025, filed:

## **DEFINITIONS**

1. **THIS COURT ORDERS** that all capitalized terms not expressly defined herein shall have the meaning ascribed to them in the Seventh Report.

## **DISTRIBUTION**

2. **THIS COURT ORDERS** that the Liquidator is authorized and directed to distribute the funds remaining in its estate trust account held for each of 1950979 Ontario Inc. and 1827403 Ontario Inc. after payment of all proven claims by creditors and amounts owing to the Liquidator and its counsel for professional fees (the “**Remaining Funds**”), subject to a reserve in the discretion of the Liquidator until its discharge, as follows:

- (a) to the shareholder, Paul Dietrich, in respect of the dissolution of 1827403 Ontario Inc. and 1950979 Ontario Inc.:
  - (i) 50%,
  - (ii) plus 50% of the amounts that Parkview Homes Inc. is unable to repay 1827403; and
- (b) to the shareholder, Steve McLaren, in respect of the dissolution of 1827403 Ontario Inc. and 1950979 Ontario Inc.:
  - (i) 50%;

- (ii) less 50% of the amounts that Parkview Homes Inc. is unable to repay 1827403.

3. **THIS COURT ORDERS** that the Liquidator, its counsel and other agents are hereby authorized to take all necessary or appropriate steps and actions to effect the payments and distributions described in this Order, and shall not incur any liability as a result of making such payments and distributions.

4. **THIS COURT ORDERS** that, notwithstanding anything else contained in this Order, each of the payments and distributions provided for in this Order shall be made free and clear of all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise, including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of Gilmore J. dated April 4, 2022; and (ii) all charges security interests, liens, trusts, or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property or real property registry system.

5. **THIS COURT ORDERS** that the Liquidator or any other person facilitating payments and distributions pursuant to this Order shall be entitled to deduct and withhold from any such payment or distribution such amounts as may be required to be deducted or withheld under applicable law and to remit such amounts to the appropriate governmental authority or other person entitled thereto as may be required by applicable law. To the extent that amounts are so withheld or deducted and remitted to the appropriate governmental authority or other person entitled thereto, such withheld or deducted amounts shall be treated for all purposes as having been paid pursuant to this Order.

6. **THIS COURT ORDERS** that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Companies and any bankruptcy order issued pursuant to any such application; and
- (c) any assignment in bankruptcy made in respect of the Companies;

any payment or distribution made pursuant to this Order are final and irreversible and shall be binding on any trustee-in-bankruptcy that may be appointed in respect of the Companies and shall not be void or voidable by creditors of the Companies, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction pursuant to the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial law.

#### **GENERAL**

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

8. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01

[5]

a.m. Eastern Time on the date of this Order.

---

PAUL JOSEPH DIETRICH  
Applicant

STEVEN ROBERT MCLAREN  
Respondent

---

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

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**DISTRIBUTION ORDER**

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Lawyers for Albert Gelman Inc. in its capacity as the Court-appointed liquidator of 1827403 Ontario Inc., 1853997 Ontario Inc., 1885926 Ontario Inc., 1950940 Ontario Inc., 1950941 Ontario Inc. and 1950979 Ontario Inc.

**TAB B**

ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

THE HONOURABLE  
JUSTICE J. DIETRICH

)  
)  
)

MONDAY, THE ~~27<sup>TH</sup>~~  
24<sup>TH</sup> DAY OF  
~~JANUARY~~FEBRUARY,  
2025

B E T W E E N:

PAUL JOSEPH DIETRICH

Applicant

- and -

STEVEN ROBERT MCLAREN

Respondent

APPLICATION UNDER SECTIONS 207, 209 AND 210 OF THE  
*BUSINESS CORPORATIONS ACT*, R.S.O. 1990, c. B.16

~~DISCHARGE, DISTRIBUTION AND DISSOLUTION ORDER~~

**THIS MOTION**, made by Albert Gelman Inc. ("**Albert Gelman**") in its capacity as the Court-appointed liquidator (in such capacity, the "**Liquidator**") of all the assets, undertakings and properties of 1827403 Ontario Inc., 1853997 Ontario Inc., 1885926 Ontario Inc., 1950940 Ontario Inc., 1950941 Ontario Inc. and 1950979 Ontario Inc. (collectively, the "**Companies**") for an order approving and authorizing ~~(i) the distribution of the Remaining Funds; (ii) the dissolution of 1827403 Ontario Inc. and 1950979 Ontario Inc. upon the filing of the Dissolution Certificate (as defined herein); and (iii) the discharge of Albert Gelman as Liquidator upon filing the Discharge Certificate (as defined herein) was heard by videoconference. of the Companies was~~

heard on January 27, 2025 and this day by videoconference.

**ON READING** the Seventh Report of the Liquidator dated January 23, 2025 (the “**Seventh Report**”) ~~and on hearing the submissions of counsel for the Liquidator~~

**Report**”) and on hearing the submissions of counsel for the Liquidator and being advised by

counsel for the Respondent that he does not object, no one appearing for any other person on the service list, although properly served as appears from the affidavit of service of Julie Mah sworn January 24, 2025, filed:

## DEFINITIONS

~~4.~~1. **THIS COURT ORDERS** that all capitalized terms not expressly defined herein shall have the meaning ascribed to them in the Seventh Report.

## DISTRIBUTION

~~2.~~2. **THIS COURT ORDERS** that the Liquidator is authorized and directed to distribute the funds remaining in its estate trust account held for each of 1950979 Ontario Inc. and 1827403 Ontario Inc. after payment of all proven claims by creditors and amounts owing to the Liquidator and its counsel for professional fees (the "**Remaining Funds**"), subject to a reserve in the discretion of the Liquidator until its discharge, as follows:

~~(a)~~(a) to the shareholder, Paul Dietrich, in respect of the dissolution of 1827403 Ontario Inc. and 1950979 Ontario Inc.:

~~(i)~~ (i) 50%,

~~(ii)~~  
(ii) plus 50% of the amounts that Parkview Homes Inc. is unable to repay 1827403; and

~~(b)~~(b) to the shareholder, Steve McLaren, in respect of the dissolution of 1827403 Ontario Inc. and 1950979 Ontario Inc.:

~~(i)~~ (i) 50%;

~~(iii)~~ (ii) less 50% of the amounts that Parkview Homes Inc. is unable to repay 1827403.

~~3.3.~~ 3.3. **THIS COURT ORDERS** that the Liquidator, its counsel and other agents are hereby authorized to take all necessary or appropriate steps and actions to effect the payments and distributions described in this Order, and shall not incur any liability as a result of making such payments and distributions.

~~4.4.~~ 4.4. **THIS COURT ORDERS** that, notwithstanding anything else contained in this Order, each of the payments and distributions provided for in this Order shall be made free and clear of all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise, including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of Gilmore J. dated April 4, 2022; and (ii) all charges security interests, liens, trusts, or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property or real property registry system.

~~5.5.~~ 5.5. **THIS COURT ORDERS** that the Liquidator or any other person facilitating payments and distributions pursuant to this Order shall be entitled to deduct and withhold from any such payment or distribution such amounts as may be required to be deducted or withheld under applicable law and to remit such amounts to the appropriate governmental authority or other person entitled thereto as may be required by applicable law. To the extent that amounts are so withheld or deducted and remitted to the appropriate governmental authority or other person entitled thereto, such withheld or deducted amounts shall be treated for all purposes as having been paid pursuant to this Order.

~~6-6.~~ **THIS COURT ORDERS** that, notwithstanding:

~~(a)~~ (a) the pendency of these proceedings;

~~(b)~~ (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Companies and any bankruptcy order issued pursuant to any such application; and

~~(c)~~ (c) any assignment in bankruptcy made in respect of the Companies;

any payment or distribution made pursuant to this Order are final and irreversible and shall be binding on any trustee-in-bankruptcy that may be appointed in respect of the Companies and shall not be void or voidable by creditors of the Companies, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction pursuant to the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial law.

~~**DISSOLUTION OF 1827403 ONTARIO INC. AND 1950979 ONTARIO INC.**~~

~~7. **THIS COURT ORDERS** that the Liquidator is authorized to dissolve each of 1827403 and 1950979 upon the Liquidator filing a certificate substantially in the form attached as **Schedule "A"** hereto (the "**Dissolution Certificate**") with the Court, certifying that it has completed the Remaining Activities described in paragraph 33 of the Seventh Report, at which time the dissolution of both 1827403 and 1950979 will become effective.~~

~~**DISCHARGE OF THE LIQUIDATOR**~~

8. ~~THIS COURT ORDERS~~ that upon the Liquidator filing a certificate substantially in the form attached as ~~Schedule “B”~~ hereto (the ~~“Discharge Certificate”~~) certifying that all matters to be attended to in connection with these liquidation proceedings of the Companies have been completed to the satisfaction of the Liquidator, the Liquidator shall be discharged as liquidator of the Companies, provided however that notwithstanding its discharge herein (a) the Liquidator shall remain Liquidator for the performance of such incidental duties as may be required to complete the administration of the liquidation herein, and (b) the Liquidator shall continue to have the benefit of the provisions of all Orders made in this proceeding, including, without limitation, all approvals, protections and stay of proceedings in favour of Albert Gelman in its capacity as Liquidator.

9. ~~THIS COURT ORDERS AND DECLARES~~ that, upon the filing of the Discharge Certificate, Albert Gelman is hereby released and discharged from any and all liability that Albert Gelman now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of Albert Gelman while acting in its capacity as Liquidator herein, save and except for any gross negligence or wilful misconduct on the Liquidator's part. Without limiting the generality of the foregoing, upon the filing of the Discharge Certificate, Albert Gelman is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within liquidation proceedings, save and except for any gross negligence or wilful misconduct on the Liquidator's part.

## **GENERAL**

~~10-7.~~ **THIS COURT ORDERS** that the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or outside of Canada to give effect to this Order and to assist the Liquidator and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Liquidator, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Liquidator and its agents in carrying out the terms of this Order.

~~11-8.~~ **THIS COURT ORDERS** that this Order and all of its provisions are effective as of ~~12:01~~  
~~a.m.~~ 12:01

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a.m. Eastern Time on the date of this Order.

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~~SCHEDULE "A" – Form of Dissolution Certificate~~

Court File No. CV-22-00679109-00CL

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

~~BETWEEN:~~

PAUL JOSEPH DIETRICH

Applicant

~~–and–~~

STEVEN ROBERT MCLAREN

Respondent

~~LIQUIDATOR'S DISSOLUTION CERTIFICATE~~

~~RECITALS~~

~~A. Pursuant to an Order of the Honourable Justice Gilmore of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated April 4, 2022, Albert Gelman Inc. was appointed as liquidator (the "Liquidator") without security, of all of the assets, undertakings and properties of 1827403 Ontario Inc., 1853997 Ontario Inc., 1885926 Ontario Inc., 1950940 Ontario Inc., 1950941 Ontario Inc. and 1950979 Ontario Inc. (collectively, the "Companies").~~

~~B. Pursuant to an Order of the Court dated January 27, 2025, the Court approved the dissolution of of both 1827403 Ontario Inc. and 1950979 Ontario Inc. to become effective upon the filing by the Liquidator of a certificate certifying that most of the Remaining Activities (as defined in the Seventh Report) in the Seventh Report of the Liquidator dated January 23, 2025 (the "Seventh Report") have been completed.~~

~~THE LIQUIDATOR CERTIFIES~~ the following:

~~1. The Remaining Activities as set out in the Seventh Report have been completed.~~

This Certificate was delivered by the Liquidator at \_\_\_\_\_ [TIME] on \_\_\_\_\_ 2025.

~~Albert Gelman Inc., solely in its capacity as  
Court-appointed liquidator of the  
Companies, and not in its personal capacity~~

Per:

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

Title:

~~SCHEDULE "B" – Form of Discharge Certificate~~

~~Court File No. CV-22-00679109-00CL~~

---

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

~~BETWEEN:~~

~~PAUL JOSEPH DIETRICH~~

Applicant

~~-and-~~

~~STEVEN ROBERT MCLAREN~~

Respondent

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ONTARIO SUPERIOR COURT OF JUSTICE

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**LIQUIDATOR'S DISCHARGE CERTIFICATE**

**RECITALS**

~~A. Pursuant to an Order of the Honourable Justice Gilmore of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated April 4, 2022, Albert Gelman Inc. was appointed as liquidator (the "Liquidator") without security, of all of the assets, undertakings and properties of 1827403 Ontario Inc., 1853997 Ontario Inc., 1885926 Ontario Inc., 1950940 Ontario Inc., 1950941 Ontario Inc. and 1950979 Ontario Inc. (collectively, the "Companies").~~

~~B. Pursuant to an Order of the Court dated January 27, 2025, the Court approved the discharge of the Liquidator to become effective upon the filing by the Liquidator of a certificate certifying that all outstanding matters in respect of the liquidation proceeding have been completed.~~

**THE LIQUIDATOR CERTIFIES** the following:

~~2. All outstanding matters in respect of the liquidation proceeding, including but not limited to those set out in the Seventh Report of the Liquidator dated January 23, 2025, have been completed.~~

This Certificate was delivered by the Liquidator at \_\_\_\_\_ [TIME] on \_\_\_\_\_ 2025.

~~**Albert Gelman Inc.**, solely in its capacity as Court-appointed liquidator of the Companies, and not in its personal capacity~~

Per:

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

Title:

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Court File

PAUL JOSEPH DIETRICH  
Applicant

STEVEN

ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL DIVISION)

DISCHARGE, DISTRIBUTION AND  
ORDERS

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Lawyers for Albert Gelman  
Court-appointed liquidator  
1853997 Ontario Inc., 1853998 Ontario Inc.,  
1950940 Ontario Inc., 1950941 Ontario Inc.,  
1950979 Ontario Inc.

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RECON:00050516.3

<b>Summary report:</b> <b>Litera Compare for Word 11.5.0.74 Document comparison done on</b> <b>2/22/2025 4:42:35 PM</b>	
<b>Style name:</b> Default Style	
<b>Intelligent Table Comparison:</b> Active	
<b>Original DMS:</b> nd://1379-5230-2098/9/Discharge and Dissolution Order - Liquidator - Albert Gelman Inc. - 27-JAN-2025.docx	
<b>Modified DMS:</b> nd://1405-9109-3010/4/Distribution Order - Liquidator - Albert Gelman Inc. - 22-Feb-2025.pdf	
<b>Changes:</b>	
Add	61
Delete	93
<del>Move From</del>	0
Move To	0
Table Insert	0
<del>Table Delete</del>	1
Table moves to	0
<del>Table moves from</del>	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
<b>Total Changes:</b>	<b>155</b>

**PAUL JOESPH DIETRICH**

and

**STEVEN ROBERT MCLAREN**

Applicant

Respondent

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

Proceedings commenced at Toronto

**AIDE MEMOIRE OF THE LIQUIDATOR**

**RECONSTRUCT LLP**

Richmond-Adelaide Centre  
120 Adelaide Street West, Suite 2500  
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Lawyers for Albert Gelman Inc. in its capacity  
as the Court-appointed liquidator of 1827403  
Ontario Inc., 1853997 Ontario Inc., 1885926  
Ontario Inc., 1950940