

This is the 1st Affidavit of S. Andersen, made on May 12, 2021

NO. S1913131 VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

MICHAEL NEIL STREET and MARIELLE JACQUELINE ANGELLA BRULE

PLAINTIFFS

AND:

SATHER RANCH LTD. by its Court Appointed Receiver and Manager, C. Cheveldave & Associates Ltd.

DEFENDANT

AFFIDAVIT

I, Scott R. Andersen, Barrister and Solicitor, of Suite 403 - 460 Doyle Avenue, in the City of Kelowna, Province of British Columbia, MAKE OATH AND SAY AS FOLLOWS:

- I am a Partner with the law firm of Lawson Lundell LLP ("Lawson"), solicitors for C. Cheveldave & Associates Ltd., the Court Appointed Receiver and Manager (the "Receiver"), of all of the assets, undertakings and property of Sather Ranch Ltd. (the "Company"), and as such have personal knowledge of the facts and matters herein deposed to by me, except where stated to be made upon information and belief in which case I believe such facts and matters to be true.
- 2. True copies of the accounts rendered herein to the Receiver for services performed by our offices for the period of time from November 20, 2019 to December 31, 2020 (the "Accounts") are attached as Exhibit "C" to the Affidavit of Cecil Cheveldave sworn herein on February 17, 2021. The Accounts detail the time spent by each timekeeper.

3. For the period of November 20, 2019 to December 31, 2020, Lawson spent a total of 198.60 hours broken down as follows:

Timekeeper	Rate	Amount
Scott R. Andersen	157.3 hours @ \$375/hour	\$58,987.50
Cara Wenger	0.1 hours @ \$180/hour	\$18.00
Joel Schachter	3.0 hours @ \$310/hour	\$930.00
Paul Kressock	18.6 hours @ \$360/hour	\$6,696.00
Noor Mann	12.5 hours @ \$270/hour	\$3,375.00
Jim Fraser	1.3 hours @ \$560/hour	\$728.00
Cecilia Conto	5.2 hours @ \$170/hour	\$884.00
Jean Mai	0.4 hours @ \$170/hour	68.00
Alexis Teasdale	0.2 hours @ \$450/hour	\$90.00
	Total	\$71,776.50

- 4. As noted above, I have been primarily responsible for the legal services provided to the Receiver. My practice is to record the time spent each day using timekeeping software called "Intapp Time". The program has a timer that I activate when I begin working on the file and that I stop when I stop working on a file. As a result, the time captured accurately reflects the amount of time actually spent working on the matter. My practice is to write reasonably detailed time narratives describing the work done throughout the day as the work is done. Throughout, we have billed this matter based strictly upon the time spent, with no premium added.
- I am a member in good standing of the Law Society of British Columbia and has been so since 2005. My practice is devoted primarily to the areas of litigation, bankruptcy and insolvency. Attached and marked as **Exhibit "A"** is a true copy of my profile.
- 6. Joel Schachter is a member in good standing of the Law Society of British Columbia and have been so since 2018. Mr. Schachter's practice is devoted primarily to the areas of

- litigation, bankruptcy and insolvency. Attached and marked as **Exhibit "B"** is a true copy of Mr. Schachter's profile.
- 7. Paul Kressock is a member in good standing of the Law Society of British Columbia and has been so since 2015. Mr. Kressock's practice is devoted primarily to the areas of commercial litigation. Attached and marked as **Exhibit "C"** is a true copy of Mr. Kressock's profile.
- 8. Noor Mann is a member in good standing of the Law Society of British Columbia and has been so since 2020. Mr. Mann's practice is devoted primarily to the areas of litigation, bankruptcy and insolvency. Attached and marked as **Exhibit "D"** is a true copy of Mr. Mann's profile.
- 9. Jim Fraser is a member in good standing of the Law Society of British Columbia and has been so since 1993. Mr. Fraser's practice is devoted primarily to the areas of property tax and expropriation law. Attached and marked as **Exhibit "E"** is a true copy of Mr. Fraser's profile.
- 10. Alexis Teasdale is a member in good standing of the Law Society of Alberta and has been so since 2007. Ms. Teasdale's practice is devoted primarily to the areas of insolvency and restructuring. Attached and marked as **Exhibit "F"** is a true copy of Ms. Teasdale's profile.
- 11. Cecilia Conto, Jean Mai and Cara Wenger are all paralegals employed by Lawson.
- 12. With the exception of my rate, the accounts were rendered based on each timekeeper's standard hourly rate for the time each spent as detailed in the Accounts. My standard hourly rate is presently \$490. As a term of this retainer, I agreed to bill at a reduced hourly rate of \$375.
- 13. All of the time recorded in the Accounts was for legal services requested by, and at the instruction of, the Receiver herein.

14. I swear this Affidavit in support of an application to pass Lawson's Accounts.

SWORN BEFORE ME at the City of Kelowna, in the Province of British Columbia, this 12th day of May, 2021

A Commissioner for taking Oaths for British Columbia

SCOTT R. ANDERSEN

MORGAN K. ANDERSEN
BARRISTER & SOLICITOR
856 Homer Street, 4th Floor
Vancouver, BC, V6B 2W5
Tel: 604-689-7555 Fax: 604-689-7554

This is Exhibit "____" referred to in the Affidavit of Scott Andersen made before me on May _______, 2021

A Commissioner for taking Affidavits for British Columbia





Scott R. Andersen

Partner scott.andersen@lawsonlundell.com Kelowna

Vancouver t:250.979.8546 t:604.631.9220 f: 604.641.2801

Scott acts as litigation counsel for clients involved in corporate/ commercial disputes. His practice involves prosecuting and defending claims for clients across a wide range of industries. He advises primarily on disputes arising from the sale of goods or services, real estate construction and development, the lending (and recovery) of money on a secured or unsecured basis, claims of professional negligence, and shareholder disputes.

Although his first objective is always to find practical and costeffective solutions, Scott is also experienced in utilizing the available judicial tools to enforce his clients' rights. He has done so successfully before mediators, arbitrators and all levels of court in British Columbia, Alberta and the Federal Court.

Scott has particular expertise in commercial restructuring and insolvency, and routinely represents clients in CCAA, bankruptcy, receivership and foreclosure proceedings. In those proceedings, he has acted for all parties affected by the insolvency process, including debtors, directors of debtor companies, secured creditors, insolvency professionals (in their capacity as trustee, receiver, or monitor), and unsecured creditors.

As part of this practice focus, Scott has successfully prosecuted actions for fraud to locate, trace and recover misappropriated assets or their value.

In 2017, Scott achieved recognition in the inaugural Acritas Stars database, which is based on Acritas' global Sharplegal survey of more than 4,000 general counsel (rather than peers). Lawyers were identified as "stars" as a result of their expertise, commercial mindedness, response times and dedication to client service.

ASSISTANT CONTACT

Cindy Curran Legal Assistant t: 604,408,5365 ccurran@lawsonlundell.com

BAR ADMISSIONS

British Columbia (2005)

EDUCATION

- University of Victoria, LLB, 2004
- University of British Columbia, B.Comm. (Finance, Hons.), 1999

PRACTICES & INDUSTRIES

Alternative Dispute Resolution Commercial Litigation Insolvency & Restructuring Litigation & Dispute Resolution



Scott R. Andersen continued

Professional Activities

- Canadian Bar Association, Civil Litigation Subsection
- Canadian Bar Association, Insolvency Subsection, Past Co-Chair
- · Law Society of British Columbia

Recognitions & Rankings

Acritas Stars 2017-2020

Experience

Scott's Experience Includes:

Commercial Litigation

- Counsel to the claimant in a commercial arbitration in which he successfully challenged the manufacturer's purported termination of the client's evergreen and exclusive distribution rights upon which the client's business depended. An interim injunction enabled the client's business to continue without interruption during the proceedings.
- Trial counsel to DTZ Barnicke Limited in a commercial lease dispute involving allegations of professional negligence of the real estate brokers and of the tenant's solicitor.
- Counsel to a plaintiff, who had been the victim of a multimillion fraud, in obtaining a Norwich Pharmacal order so that it could review the defendant's bank records and documents (without the defendant's knowledge) so that the stolen funds could be located and secured.
- Counsel to the plaintiff in a partnership dispute involving a \$65 million development property located in Richmond, British Columbia.
- Trial counsel to the plaintiff in a professional negligence action against a solicitor regarding the advice and structure of a secured loan transaction, successful at trial overturned on appeal on causation: 2008 BCSC 9, reversed 2009 BCCA 483.
- Counsel to the plaintiff Superior Plus LP dba Allroc in proceedings to successfully recover \$5
 million owing for goods supplied, which amount was secured in full before judgment was
 obtained.
- Counsel to the plaintiff supplier GL&V Canada Inc. dba Ovivo Water in proceedings to successfully recover approximately \$300,000 owing for goods supplied, which amount was secured in full before judgment was obtained.
- Counsel to the plaintiff partner in legal proceedings arising from the partner's departure giving rise to termination pay and the applicability and enforceability of a non-compete



Scott R. Andersen continued

clause.

- Counsel to a plaintiff trucking company in proceedings to recover \$600,000 on a labour and material bond following the bankruptcy of the client's customer which was successfully resolved by expanding the proceedings to include a claim of professional negligence against the client's former solicitor.
- Counsel to the plaintiffs in regard to five real estate development projects on Vancouver Island, in which the plaintiffs had invested \$12.5 million.
- Counsel to the plaintiff Bank of China in an action involving fraud and misappropriation of approximately USD \$500 million.

Bankruptcy, Insolvency & Restructuring

- Counsel to PricewaterhouseCoopers Inc. the Trustee in Bankruptcy of two companies that were operating a "quasi bank" with capital of approximately \$38 million raised from approximately 450 creditors from the community of Burns Lakes, British Columbia.
- Counsel to The Bowra Group Inc. the Trustee in Bankruptcy of Rock Petrick in obtaining several search and seizure warrants pursuant to the *Bankruptcy and Insolvency Act* to enable the Trustee to locate and recover the bankrupt's assets. The bankrupt was found in contempt in regard to the statement of affairs sworn and for failing to deliver up assets as ordered and a custodial sentence was imposed: 2017 BCSC 1626 and 2017 BCSC 1780.
- Counsel to the petitioner Home Hardware Stores Limited in bankruptcy and foreclosure proceedings involving one of its dealers.
- Counsel to Comerica Bank in successfully defending the enforceability of a \$21 million mortgage secured against a 142' ship under construction, the enforceability of which had been challenged based upon a contractual interpretation issue: 2013 FC 1266 affirmed 2015 FCA 46.
- Counsel for the participating creditors in proceedings brought pursuant to section 38 of the Bankruptcy and Insolvency Act to successfully recover damages from the principals of the bankrupt company in regard to their purchase for less than fair market value of assets from the company in the weeks prior to the bankruptcy: 2016 BCSC 2110.
- Counsel to John Beverley & Associates, the Trustee in the Bankruptcy of Glenn Anderson in legal proceedings under the Bankruptcy and Insolvency Act to recover assets transferred to the bankrupt's son for insufficient consideration: 2013 BCSC 317.
- Counsel to Boale Wood & Company Ltd., the Trustee in Bankruptcy of Douglas Montaldi.
- Counsel to Boale Wood & Company Ltd., the Receiver of Omineca Lama Ranch Inc., which company was operating an alpaca ranch having 200 head of alpaca from ranch located in a remote northern location.





Scott R. Andersen continued

- Counsel to a bottle manufacturer in proposal proceedings the company filed as debtor under the *Bankruptcy and Insolvency Act*.
- Counsel to a log hauling contractor in proposal proceedings the company filed as debtor under the *Bankruptcy and Insolvency Act*.
- Counsel to a full phase stump to dump logging contractor in proposal proceedings the company filed as debtor under the *Bankruptcy and Insolvency Act*.
- Counsel to a group of private lender petitioners in contentious foreclosure proceedings: 2013
 BCSC 1339 affirmed on appeal. A credit-bid by the petitioners enabled them to purchase the
 lands be reduction of the judgment debt and still pursue the defendants for the balance
 owing.
- Counsel to Investit Financial Inc., a major affected secured creditor, in proceedings filed pursuant to the Companies Creditors Arrangements Act in respect of the Shire Group of companies.
- Counsel to the defendants in a fraudulent preference/conveyance action arising from a receivership sale to a related party.
- Counsel to the plaintiff in a shareholders dispute arising in a closely held company.
- Counsel to the petitioner Abitibi-Consolidated Company of Canada in proceedings to successfully petition one of its logging contractors into bankruptcy: 2007 BCSC 371.

News & Publications

- Acritas Recognises Lawson Lundell Professionals as "Star Lawyers", Acritas Stars, April 17, 2020
- Acritas Recognises Lawson Lundell Professionals as "Star Lawyers", Acritas Stars, March 19, 2019

Blog Posts

- Recovering Damages from the "Lesser Losers", Commercial Litigation and Dispute Resolution Blog, July 16, 2019
- Cost Recovery When Litigating Dishonesty, Commercial Litigation and Dispute Resolution Blog, July 31, 2018
- How to Lose your Mortgage Security in 24 Months!, Commercial Litigation and Dispute Resolution Blog, February 27, 2018

This is Exhibit "______" referred to in the Affidavit of Scott Andersen made before me on May _______, 2021

A Commissioner for taking Affidavits for British Columbia







Joel Schachter

Associate jschachter@lawsonlundell.com

Vancouver t:604.631.9238 f:604.669.1620

Joel Schachter is a lawyer in the litigation and dispute resolution group. He has assisted with matters before all levels of court in British Columbia, and in various forms of alternative dispute resolution including mediation and arbitration. Joel has experience with cases involving contract and negligence claims, construction disputes and insurance litigation.

Professional Activities

· Canadian Bar Association, Member

Experience

- Assisted with the representation of occupiers in a range of occupiers liability claims
- Assisted with the representation of owners in various construction disputes

Blog Posts

 When is a Dismissal not a Dismissal? Court of Appeal Clarifies Limited Entitlement to Enforce Undertaking for Damages, Commercial Litigation and Dispute Resolution Blog, May 26, 2020

ASSISTANT CONTACT

Lorleen Langhorn Legal Assistant t: 604.408.5311 llanghorn@lawsonlundell.com

BAR ADMISSIONS

British Columbia (2018)

EDUCATION

Queen's University (J.D., 2017) McGill University (B.A., 2013)

PRACTICES & INDUSTRIES

Litigation & Dispute Resolution This is Exhibit "___" referred to in the Affidavit of Scott Andersen made before me on May _____, 2021

A Commissioner for taking Affidavits for British Columbia







Paul Kressock

Associate pkressock@lawsonlundell.com

Vancouver t:604.631.9141 f:604.669.1620

Paul is a commercial litigator with a diverse civil litigation and dispute resolution practice. He advises and acts for clients in a wide range of commercial matters, including contract and tort disputes, employment claims, shareholder remedies, real estate litigation and debt recovery and enforcement. Paul also has experience representing clients in regulatory investigations and proceedings in the areas of professional liability and consumer protection.

Paul has appeared as counsel in all levels of court in British Columbia as well as in domestic and international commercial arbitrations and proceedings and before various administrative tribunals. He has been an associate in Lawson Lundell's commercial litigation group since 2015.

Professional Activities

- · Law Society of British Columbia, Member
- · Canadian Bar Association, Member
- · Vancouver Bar Association, Member
- · Law Court's Inn, Member

Community Activities

- The Lawyer Show 2016 2019
- UBC Law Students' Society, President (2014)
- UBC Law and Business Society, President (2013)
- Law Students Legal Advice Program, Clinic Head (2012)

Speaking Engagements

• The Lawyer Show 2019: *Urinetown*, The Waterfront Theatre on Granville Island, May 11, 2019, Cast member

ASSISTANT CONTACT

Emma Kristensen Legal Assistant t: 604.408.5496 ekristensen@lawsonlundell. com

BAR ADMISSIONS British Columbia (2015)

EDUCATION

University of British Columbia (J.D., 2014)

University of Manitoba (B. Comm. (Hons.), 2011)

PRACTICES & INDUSTRIES

Commercial Litigation

This is Exhibit "____" referred to in the Affidavit of Scott Andersen made before me on May _____, 2021

A Commissioner for taking Affidavits for British Columbia







Noor Mann

Associate nmann@lawsonlundell.com

Vancouver t:604.631.9161 f:604.669.1620

Spotlight

"I chose to work at Lawson Lundell because of the firm's reputation as a leading law firm and the opportunity to work with the firm's diverse clientele."

Noor is an associate in the Insolvency and Restructuring Group at Lawson Lundell's Vancouver office.

Noor has acted for Canadian banks and other institutional lenders on a wide variety of matters such as lending, debt restructuring, security realization and receiverships.

Noor advises creditors, debtors and trustees on matters arising from the *Companies' Creditors Arrangement Act* and the *Bankruptcy and Insolvency Act*. He also assists clients with secured claims and priority matters.

Professional Activities

· Law Society of British Columbia, Member

Experience

- Pro Bono Student at the Public Legal Education Association of Saskatchewan
- Publicity Director and Men's Athletic Representative at the University of Saskatchewan Law Students' Association

News & Publications

• Lawson Lundell Welcomes Noor Mann to the Firm, May 27, 2020

ASSISTANT CONTACT

Maggie Huynh Legal Assistant t: 604.408.5363 mhuynh@lawsonlundell.com

BAR ADMISSIONS
British Columbia (2020)

EDUCATION

- University of Saskatchewan (J.D., 2019)
- Simon Fraser University (B.A., 2015)

LANGUAGES

Punjabi

PRACTICES & INDUSTRIES

Corporate Commercial Law Insolvency & Restructuring



Noor Mann continued

• IP Deadlines Amidst COVID-19, April 2, 2020

Blog Posts

- Bankruptcy and Insolvency New Reporting Requirements for Lands Used for Specified Industrial or Commercial Activities, Commercial Litigation and Dispute Resolution Blog, January 24, 2021
- 贷款人要当心:有担保的债权人可能要对借款人的欠税负责,新闻中心, July 8, 2020
- Lender Beware: Secured Creditors May be Responsible for a Borrower's Tax Debt, Business Law Blog, July 7, 2020
- 不列颠哥伦比亚省允许电子出席公司会议,新闻中心, April 24, 2020
- British Columbia Allows Electronic Attendance at Corporate Meetings, Business Law Blog, April 23, 2020

This is Exhibit "_E" referred to in the Affidavit of Scott Andersen made before me on May _/2_, 2021

A Commissioner for taking Affidavits for British Columbia





James D. Fraser

Partner jdfraser@lawsonlundell.com

Vancouver t: 604.631.9202 f: 604.669.1620

Jim is a leading British Columbia practitioner in property tax and expropriation law with extensive experience since 1993 providing strategic advice and litigating appeals for a wide range of clients before tribunals and courts relating to:

- Imposition and management of property taxes, property transfer taxes, mineral taxes and other commodity taxes on Crown, municipal, private and First Nations lands;
- Imposition and management of payments of grants in lieu of property taxes;
- Expropriation of property by municipalities, government agencies and utilities corporations for highway widenings, LNG pipelines, hydroelectric generation facilities, transmission lines, parks and seawalls, libraries and other municipal purposes;
- Negotiation and arbitration of commercial lease renewals and reviews; and
- Resolution of municipal and other governmental land-use issues relating to zonings and development permits.

Jim's clients have included mines, smelters, sawmills, pulp and paper mills, forestry companies, shopping mall landlords and tenants, large and small-scale golf courses, residential tower and other land developers, oil and gas companies, telecommunications companies, electrical power companies, pension trusts, industry associations, independent schools, charities and non-profits, an assessment appeal tribunal, a municipality and individual home, and small business owners and tax consultants.

Jim has many years of practical experience engaging and instructing professional appraisers, engineers and other expert witnesses in property valuation and litigation matters.

ASSISTANT CONTACT

Parveen Sidhu Legal Assistant t: 604.408.5302 psidhu@lawsonlundell.com

BAR ADMISSIONS

British Columbia (1993) Northwest Territories (2008) Nunavut (2015)

EDUCATION

Real Estate

University of Victoria (B.Sc. Physics Co-op, 1985)
University of Victoria (LL.B., 1992)

PRACTICES & INDUSTRIES

Administrative, Constitutional and Public Law
Business Taxation
Litigation & Dispute
Resolution
Project Permitting
Property Tax





Jim routinely appears before many levels of tribunal, agency and court including the B.C. Property Assessment Review Panel, B.C. Property Assessment Appeal Board, Federal Payment in Lieu of Tax Dispute Advisory Panel, arbitration tribunals, Canadian Transportation Agency, Yellowknife Development Appeal Board, B.C. Supreme Court, B.C. Court of Appeal and Federal Court.

Professional Activities

- · Canadian Property Tax Association, Past President
- Urban Development Institute (Pacific Region), Member of Tax Policy Committee
- British Columbia Real Property Assessment Manual, Editor
- British Columbia Expropriation Association, Member
- British Columbia Continuing Legal Education Society, frequent Lecturer (property tax assessment, administrative law, expropriation)

Recognitions & Rankings

- Best Lawyers in Canada 2019-2021: recognized in Municipal Law
- Benchmark Canada: The Guide to Canada's Leading Litigation Firms and Attorneys, 2019-2020: recognized as a Litigation Star
- Martindale-Hubbell International Law Directory: BV Peer Review rated

Experience

Jim's experience includes:

- General property tax advice to, and favourable property tax valuation through negotiation of long-term property tax arrangements for, international LNG plant developers
- General property tax advice to, and favourable property tax valuation of, lower mainland shopping centres
- Favourable defence of development permit for demolition of Yellowknife mining headframe
- Favourable property tax valuation of use-restricted Crown lease railway properties
- Favourable property tax assessment (classification and valuation) of Port of Vancouver bulk terminal facility and Vancouver Island barge terminal facilities
- Favourable property tax classification and valuation of hydroelectric pulp and paper mill dams
- Securing of standing for shopping centre anchor tenant to appeal landlord's property tax assessment



- Securing of equitable exemptions from property taxation for extensive non-profit youth summer camp
- Favourable expropriation compensation for major gas station along a public transit route
- Favourable arbitration award for lease rent renewal of port property
- Resolution of yacht construction contract dispute

News & Publications

- 58 Lawson Lundell Lawyers Recognized Across 34 Practice Areas in the *Best Lawyers in Canada® 2021*, *Best Lawyers in Canada® 2021 Edition*, August 27, 2020
- Real Estate Blog Published in World Municipal Journal, June 22, 2020
- Benchmark Canada Recognizes 27 Lawson Lundell Litigators in 2020 Guide, April 15, 2020
- 53 Lawson Lundell Lawyers Recognized Across 32 Practice Areas in *The Best Lawyers in Canada®* 2020, *The Best Lawyers in Canada®* 2020 Edition, August 21, 2019
- Benchmark Canada Recognizes 27 Lawson Lundell Litigators in 2019 Guide, Benchmark Canada 2019, March 26, 2019
- 50 Lawson Lundell Lawyers Recognized Across 33 Practice Areas in *The Best Lawyers in Canada®* 2019, *The Best Lawyers in Canada®* , August 21, 2018
- Benchmark Canada® recognizes 19 of our lawyers in its 2018 Editorial , April 12, 2018
- Jim Fraser quoted in The Lawyer's Daily, The Lawyer's Daily, March 7, 2018
- Jim Fraser quoted in Mansion Global Article, Mansion Global, December 7, 2017
- BC Ferries Wins Property Assessment Appeal Board Decision, November 1, 2012
- "Cross Canada Legal Panel: Legal Update and British Columbia Perspective on Equity", October 2, 2012
- "Cross Canada Legal Panel: British Columbia Equity Overview / Legal Update", February 6, 2012
- "Western Canada Legal Updates: British Columbia Legislative Changes and a Review of Case Law", March 6, 2011
- "Western Canada Legal Updates: British Columbia", November 9, 2010
- "Cross Canada Legal Panel: Appeal Rights What Do They Really Mean?", November 9, 2010
- Self Storage Property Tax Issues in British Columbia, March 31, 2010
- National Valuation and Legal Symposium, Cross-Canada Legal Panel: British Columbia Update, March 11, 2010
- Legal Challenges of Valuing Property in Falling (or Otherwise Turbulent) Market British Columbia Perspective, October 9, 2009





- Property Tax Considerations for B.C Developers, February 26, 2009
- · Cross-Canada Legal Update, February 18, 2009
- "Disclosure and Access to Information British Columbia Taxpayer Perspective", October 2, 2008
- Real Estate Special Topics: Expropriation from the Property Owner's Perspective", June 20, 2008
- Equitable Classification and Exemption, May 1, 2008
- British Columbia Update, January 15, 2008
- Observations on Manualized Assessment, June 30, 2007
- "British Columbia Legal Update", March 21, 2006
- British Columbia Legal Update Prepared for the 39th Annual Canadian Property Tax Association National Workshop Cross-Canada Legal Panel, September 28, 2005
- Real Property Assessment 2005: Equity and Consistency in Assessments, May 17, 2005
- Real Property Assessment 2005: Major Industry Use and Classification Issues, May 17, 2005
- Class 4 Major Industry MIPS EPG Manuals Current Issues, May 6, 2003
- Identifying and Proving Excess and Intangible Costs: British Columbia Experience, March 10, 2003
- "Property Tax Assessment of Oil and Gas Facilities in British Columbia Current Issues and Emerging Trends", March 20, 2000

Blog Posts

- 私人土地所有者失去申请农业土地储备(ALR)移除的能力,新闻中心, October 14, 2020
- Private Landowners Lose Ability to Apply for ALR Exclusion, Real Estate Law Blog, October 13, 2020
- 不列颠哥伦比亚省政府降低商业地产的学校税, 新闻中心, April 7, 2020
- B.C. Government to Reduce School Tax Rates for Commercial Properties, Real Estate Law Blog, April 3, 2020
- Property Tax Appeals: Are They Easier Now?, Real Estate Law Blog, February 5, 2020

Speaking Engagements

 "Cross Canada Legal Panel: Legal Update and British Columbia Perspective on Municipal Expansion and Preservation of Property Tax Base", Canadian Property Tax Association National Workshop, Winnipeg, MB (October 7, 2014), Speaker



- "Cross Canada Legal Panel: British Columbia Legal Update", Canadian Property Tax Association National Workshop, Ottawa, ON (September 24-27, 2017), Speaker
- "Practice Issues before the Property Assessment Appeal Board Taxpayer's Perspective", CLE, (May 5, 2017), Speaker
- "British Columbia Legal Update", Western Chapter 2017 Education Seminar, Calgary, AB (March 6-7, 2017), Speaker
- "Cross Canada Legal Panel: British Columbia Legal Update", Ontario Chapter Property Tax Open Forum, Toronto, ON (February 13-14, 2017), Speaker
- "Western Canada Legal Updates British Columbia", Western Chapter 2016 Education Seminar, Calgary, AB (March 7-8, 2016), Speaker
- "Cross Canada Legal Panel: British Columbia Legal Update", Ontario Chapter Property Tax Open Forum, Toronto, ON (February 1-2, 2016), Speaker
- "Cross Canada Legal Panel: Legal Update and British Columbia Perspective on Special Use Property Valuation and Expert Witness Issues", Canadian Property Tax Association National Workshop, Halifax, NS (September 27-30, 2015), Speaker
- "Western Canada Legal Updates British Columbia", Canadian Property Tax Association Education Seminar, Calgary, AB, (March 9, 2015), March 9, 2015, Speaker
- "Cross Canada Legal Panel: British Columbia Legal Update", Ontario Chapter Property Tax Open Forum, Toronto, ON, (February 9-10, 2015)
- "Cross Canada Legal Panel: British Columbia Legal Update", National Valuation and Legal Symposium, (February 3, 2014),
- "Western Canada Legal Updates British Columbia", 2013 Education Seminar, Canadian Property Tax Association Western Chapter, Calgary, AB, March 18-19, 2013, Speaker
- "Cross Canada Legal Panel", National Valuation & Legal Symposium, Canadian Property Tax Association Ontario Chapter, Toronto, ON, (February 11-12, 2013), Speaker
- "Cross Canada Legal Panel: Legal Update and British Columbia Perspective on Equity", 46th Annual Canadian Property Tax Association National Workshop, Banff, AB, October 2, 2012, Speaker
- "Cross Canada Legal Review Panel: British Columbia", Canadian Property Tax Association National Valuation and Legal Symposium, Toronto, ON, (February 6-7, 2012), Speaker
- "Western Canada Legal Updates: British Columbia Legislative Changes and a Review of Case Law", 2011 Western Chapter Education Seminar, Canadian Property Tax Association, Calgary, AB, March 8, 2011, Speaker
- "Cross Canada Legal Panel: Appeal Rights What do they Really Mean?", 44th Annual Canadian Property Tax Association National Workshop, Quebec City, September 26-29, 2010, Chair and Speaker



- "Self Storage Property Tax Issues in British Columbia", March 25-26, 2010, Speaker
- "Western Canada Legal Updates: British Columbia", March 22-23, 2010, Speaker
- "Cross Canada Legal Update Panel: Is the tax system becoming more or less equitable and transparent?", February 8-9, 2010, Speaker
- "Legal Challenges of Valuing Property in Falling (or Otherwise Turbulent) Market British Columbia Perspective", October 4, 2009, Speaker
- "Western Canada Legal Updates British Columbia", March 24, 2009, Speaker
- "Property Tax Issues for Commercial Real Estate Developers", February 26, 2009, Speaker
- "Cross-Canada Legal Update", February 18, 2009, Speaker
- "Disclosure and Access to Information British Columbia Taxpayer Perspective", August 9, 2008, Speaker
- "Expropriation from the Property Owner's Perspective", June 20, 2008, Speaker
- "Equitable Classification and Exemption", May 1, 2008, Speaker
- "British Columbia Update", January 15, 2008, Speaker
- · "Observations on Manualized Assessment", June 2007, Speaker
- "British Columbia Legal Update", Canadian Property Tax Association Western Chapter 2006 Education Seminar Legal Panel, March 20–21, 2006, Speaker
- "British Columbia Legal Update", September 28, 2005, Speaker
- "Real Property Assessment 2005: Major Industry Use and Classification Issues", May 17, 2005,
 Speaker
- "Real Property Assessment 2005: Equity and Consistency in Assessments", May 17, 2005, Speaker
- "Class 4 Major Industry MIPS EPG Manuals Current Issues", Canadian Property Tax Association BC Western Chapter Utility Industrial Group Meeting, May 6, 2003, Speaker
- "Identifying and Proving Excess and Intangible Costs: British Columbia Experience", Canadian Property Tax Association BC Western Chapter Conference, March 10, 2003, Speaker
- "Property Tax Assessment of Oil and Gas Facilities in British Columbia Current Issues and Emerging Trends", Canadian Property Tax Association Conference, March 20, 2000, Speaker

This is Exhibit "___ " referred to in the Affidavit of Scott Andersen made before me on May ____, 2021

A Commissioner for taking Affidavits for British Columbia





Alexis E. Teasdale*

Partner ateasdale@lawsonlundell.com

* Professional Corporation

Calgary t:403.218.7564

Alexis Teasdale is a partner in the Calgary office of Lawson Lundell LLP. Her practice focuses on insolvency and restructuring, and general corporate commercial litigation with a particular emphasis in debtor-creditor matters, foreclosures, disputes involving real property and leasing, and municipal tax assessment matters.

Alexis' restructuring and insolvency experience includes assisting clients in a broad range of industries who are experiencing financial difficulty to effectively and efficiently restructure or wind-up their affairs. She has assisted debtors of all sizes, from individuals to complex corporate groups, and also has significant experience representing licensed insolvency and restructuring professionals including monitors, receivers and trustees.

Additionally, Alexis represents secured and unsecured creditors in various types of insolvency proceedings and commercial litigation matters. Among other matters, she has experience with fraudulent preferences and conveyances, foreclosures, and civil enforcement proceedings.

In real property disputes and municipal tax matters, Alexis has represented commercial tenants and landlords, landowners, tax agents, and developers with a range of matters, including lease disputes and representing clients before municipal assessment review boards, subdivision and development appeal boards, and in judicial review matters of these municipal boards before the Alberta courts.

Professional Activities

- Law Society of Alberta, Member
- Louise Dean Centre, Legal Advice Clinic, Advisor and Supervisor

ASSISTANT CONTACT

Rachel Dingman
Legal Assistant
t: 403.218.7558
rdingman@lawsonlundell.com

BAR ADMISSIONS

Alberta (2007)

EDUCATION

University of British Columbia (LL.B., 2006)

PRACTICES & INDUSTRIES

Corporate Commercial Law Insolvency & Restructuring Litigation & Dispute Resolution





Alexis E. Teasdale continued

Community Activities

• Lindsay Park Sports Society, Chair of the Board of Governors, (Governor since 2015)

Experience

- Co-counsel for the primary secured creditor in the Companies' Creditors Arrangement Act
 proceedings and subsequent receivership proceedings of a number of private Canadian
 resource companies.
- Lead counsel for a creditor in the *Companies' Creditors Arrangement Act* proceedings of Cequence Energy Ltd.
- Lead counsel for a creditor in the *Companies' Creditors Arrangement Act* proceedings of Bellatrix Exploration Ltd.
- Co-counsel for the Applicants in complex *Companies' Creditors Arrangement Act* proceedings involving more than 30 affiliated entities involved in real property development and investment on a national and international scale.
- Lead counsel to Hardie & Kelly Inc. as Interim Receiver and Trustee in Bankruptcy of an internet-based technology company.
- Lead litigation counsel for a construction company in a complex and highly contested contractual interpretation dispute involving a share purchase agreement and related lease.
- Co-counsel to the holders of \$85 million of convertible debentures in the receivership proceedings of Twin Butte Energy Ltd.
- Co-counsel in the *Companies' Creditors Arrangement Act* proceedings of the Sanjel group of companies.
- Lead counsel to a debtor technology company in complex proposal proceedings under the Bankruptcy and Insolvency Act.
- Lead counsel on numerous actions and assessment review board matters on behalf of property tax agents, appearing before municipal assessment review boards for property tax review hearings and related procedural hearings, and handling numerous court actions for leave to appeal and judicial review of assessment review board decisions.
- Lead counsel for a landowner before the Subdivision and Development Appeal Board regarding a dispute with a neighbouring landowner.
- Lead counsel for a Canadian national bank overseeing numerous residential and commercial foreclosure actions.



Alexis E. Teasdale continued

News & Publications

• Lawson Lundell Welcomes New Partner Alexis Teasdale to the Firm, October 26, 2020