

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

B E T W E E N:

UBC SOLUTIONS INCORPORATED

Applicant

- and -

**1680 BRIMLEY LIMITED PARTNERSHIP,
2808908 ONTARIO INC. and
BRIMLEY PROGRESS DEVELOPMENTS INC.**

Respondents

**REPLY FACTUM OF THE RECEIVER
(motion returnable on September 18, 2026)**

September 15, 2026

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PART I - OVERVIEW

1. This factum is filed in reply to the responding factum of the Respondents.
2. The Respondents make very serious allegations based solely on speculation and innuendo with no evidence to back any of it up. A prime example is the number of times the Respondents' affiant accuses Bryan Tannenbaum, a senior and respected insolvency trustee, of corruption and fraud¹.

PART II - STATEMENT OF ISSUES, LAW & AUTHORITIES

A. ALLEGATIONS OF CORRUPTION AND FRAUD MADE AGAINST THE RECEIVER

3. To make reckless allegations with respect to the integrity of a court-officer occupying a position of public trust is a serious matter and warrant an award of costs on a substantial indemnity basis.²
4. The Receiver submits that the allegations of corruption and fraud made by Mr. Jain are without any basis in evidence, are reckless, and warrant an award of costs on a substantial indemnity against Mr. Jain personally.

B. THE SALES PROCESS SHOULD BE APPROVED

5. The Respondents' complaints about the sales process can be summarized as follows:

¹ Transcript from the Cross-examination of Hans Jain held on August 18, 2026 ("**Jain Transcript**"), at qq. 41, 57, 58, Case Center Nos. E435, E441-E444.

² *Kaptor Financial Inc. et al v SF Partnership, LLP et al*, [2016 ONSC 6607](#) (CanLII).

- (a) The Respondents allege the Receiver failed to market the Canada Mortgage and Housing Corporation certificates of Insurance (the “**CMHC COIs**”)
- (b) The Respondents allege relevant documents were not made available to prospective bidders; and
- (c) The Respondents propose a two-stage process.

(i) CMHC COIs

6. The Respondents criticize the Receiver for not making the CMHC COIs available to be assigned to a potential purchaser. The Receiver did not make the CMHC COIs available to be assigned because they cannot be assigned.

7. The Receiver took steps to preserve the CMHC COIs because it recognized their value.³

8. The Receiver subsequently learned that:

- (a) the CMHC COIs were conditional upon the Applicant remaining a guarantor which the Applicant was not prepared to do⁴;
- (b) the CMHC COIs were not transferable⁵;
- (c) an extension of the CMHC COIs would not be granted⁶; and

³ Supplement to the First Report of the Receiver dated July 27, 2026 (“**Supplement Report**”), at para 14, Case Center No. E330.

⁴ Supplementary Report, at para 18, Case Center No. E331.

⁵ Supplementary Report, at para 17, Case Center No. E331.

⁶ Supplementary Report, at para 17, Case Center No. E331.

- (d) a new purchaser would not be able to “assume” the CMHC COIs and would instead be required to submit a new application⁷.

9. The Receiver submits that it took reasonable steps to preserve the CMHC COIs and explored whether they could be made available to a prospective purchaser, however, an assignment of the CMHC COIs was ultimately not possible.

(ii) Relevant documents

10. The Respondents criticize the Receiver for not providing sufficient documents to prospective purchasers. However, the Respondents also acknowledge that “99%” of the documents are in electronic format⁸. The information remains on the very servers the Respondents refused to provide to the Receiver.⁹

11. The Receiver submits that any failure to provide documents to prospective bidders is caused entirely by the Respondents’ failure to provide access to electronic documents.

(iii) Two stage process

12. The Respondents submit that the Receiver should run a two-stage sales process where prospective bidders would submit letters of intent and then qualified bids. The proposed process adds complexity and expense both for the Receiver and for prospective purchasers. The Respondents do not explain how adding complexity and expense for all parties would encourage, rather than discourage, prospective purchasers.

⁷ Supplementary Report, at para 17, Case Center No. E331.

⁸ Jain Transcript, at qq. 16, 17, 29-34, Case Center Nos. E426-E427 and E431-E433.

⁹ Jain Transcript, at q. 38, Case Center No. E434.

13. The process established by the Receiver is intentionally simple to remove any barriers to a bid. The Receiver submits that removing barriers and expenses will create the best value for stakeholders and gives the greatest chance of maximizing value.

14. The Respondents are also critical of a previously “bid before” date set by the Receiver. In other words, the Respondents complain that the Receiver has not set a bid deadline but also complain that the Receiver previously set a form of bid deadline.

C. THE DEBTORS SHOULD BE COMPELLED TO DELIVER THEIR BOOKS AND RECORDS AND TO GRANT ACCESS TO THEIR SERVERS FOR IMAGING

15. The Respondents argue that the servers cannot be made available to the Receiver because the information on them is “commingled” with the information of other parties. The Respondents only identified two related companies which have “comingled” information – Janeric Engineering Inc. (“**Janeric**”) and Prism Property Management Inc.¹⁰.

16. In *GE Real Estate v. Liberty Assisted Living*¹¹ (“**GE Real Estate**”). The Honourable Justice Brown dealt with a similar argument. Justice Brown ordered that the servers be made available to the Receiver to be imaged. In coming to this decision, Justice Brown found as follows:

[14] 285 [the debtor] and its principals have, in effect, turned paragraph 9 of the Appointment Order on its head by denying the Receiver access to the computers where Records are stored and by assuming control over the process of selecting the electronic Records which it determines should be fed to its counsel or the Receiver. The whole point of my Appointment Order was to enable an independent Receiver to investigate and collect information in respect of the affairs of 285. By its obstruction of the Receiver’s efforts to gain access

¹⁰ Supplemental Report, at para 34, Case Center No. E334; Appendix “F” to Supplemental Report: Profile Reports for Janeric Engineering Inc. and Prism Property Management Inc., Case Center No. E372.

¹¹ *GE Real Estate v. Liberty Assisted Living*, [2011 ONSC 5741](#) (CanLII).

to computers upon which Records are stored, 285 has emasculated the Receiver, and its investigative utility, by turning it into a mere repository of such information as 285 sees fit to release to it.

[15] That is unacceptable. Such conduct constitutes a direct breach of the Appointment Order.

[16] I recognize that the computer server on which 285 stores its Records is used by other companies in the Liberty Assisted Group. The interconnectedness of the companies in that group was known when the appointment motion was brought and, more importantly, was known when counsel were working out the terms of the Appointment Order. I spent several paragraphs in my June Reasons commenting on the parties' respective positions on the terms of the Appointment Order. Why, in heavens name, did 285 not advert back in June to the issue of how, as a practical matter, access to its Records should occur given its joint use of the server with related companies? Instead, the last three months have been spent by 285 interpreting the Appointment Order in a way which has obstructed and frustrated the Receiver in performing its duties.¹²

17. The present case and *GE Real Estate* can be distinguished from *In the Matter of Creative Wealth Media Finance Corp.* ("**Creative Wealth**") which is cited by the Respondents. *Creative Wealth* was a bankruptcy. The obligation to provide access to information arose from the *Bankruptcy and Insolvency Act* not from a court order. The hearing which led to the decision cited by the Respondents was the first time the issue was addressed by the Court. In the present case and in *GE Real Estate* the Court ordered production of information on an application which was on notice to the Respondents. The Respondents did not raise any issues relating to production of information, including electronic information. The Respondents' argument that the information does not have to be produced is a collateral attack on the appointment order.

¹² *Ibid*, at paras [14-16](#).

18. For the first time in their factum the Respondents state that the companies with comingled documents are “...unrelated to the Respondents”¹³. The Respondents lead no evidence to support this submission. To the contrary, Janeric provided groundbreaking and sound systems services to the Respondents. As such Janeric possesses information and records related to the Respondents.¹⁴

D. HANSALEX SHOULD BE ORDERED TO REPAY \$24,941,549.49 TO THE RECEIVERSHIP ESTATE

19. Hansalex’ response to the Receiver’s request for an order that it repay amounts which were transferred to it from 280’s account is that the transfers were “...bookkeeping transactions...” and that it was the same \$500,000 which was repeatedly deposited and withdrawn.

20. 280’s bank statements show actual transfers of funds into 280’s bank accounts, not mere “bookkeeping transactions”. Hansalex does not explain why mere bookkeeping transactions required transfers of actual funds.

21. Hansalex leads no evidence to show that it was the same \$500,000 which was transferred in and out of 280’s bank account. More importantly it does not explain why, for bookkeeping purposes, it was necessary to transfer the same \$500,000 in and out of 280’s account 29 times.

¹³ Confidential Responding Factum of the Respondents, dated September 10, 2026, at para 36, Case Center No. B-1-877.

¹⁴ Second Supplementary Report of the Receiver, dated September 15, 2026, at paras 4 and 5.

22. The Receiver submits that the evidence shows an actual transfer of \$24,941,549.49 from 280's account to Hansalex. None of Hansalex's explanations stand up to scrutiny or provide any defence to the Receiver's requested order.

E. THE REPORT AND THE RECEIVER'S ACTIVITIES SHOULD BE APPROVED

23. For the reasons set out above, the Receiver's sales process is appropriate and should be approved. The Receiver submits that by extension, the Receiver's sales related activities should be approved.

PART III - ORDER REQUESTED

24. For the reasons set out above, the Receiver respectfully requests that this Court grant the proposed order in the form attached to the Motion Record.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 15th day of September, 2026.



Wojtek Jaskiewicz

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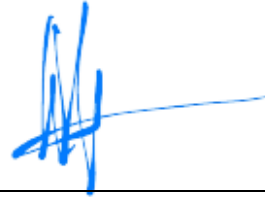
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**Lawyers for the Receiver,
TDB Restructuring Limited**

STATEMENT OF AUTHENTICITY

Pursuant to Rule 4.06(2.1), I, **WOJTEK JASKIEWICZ**, lawyer for TDB Restructuring Limited, am satisfied as to the authenticity of every authority cited in this factum dated September 15, 2026 and I am satisfied that every quotation from an authority that appears in the factum accurately reproduces the text of the authority.

A handwritten signature in blue ink, consisting of stylized, overlapping loops and a long horizontal stroke extending to the right.

WeirFoulds LLP
Lawyers for TDB Restructuring Limited

SCHEDULE “A”

LIST OF AUTHORITIES

1. *Kaptor Financial Inc. et al v SF Partnership, LLP et al*, [2016 ONSC 6607](#) (CanLII)
2. *GE Real Estate v. Liberty Assisted Living*, [2011 ONSC 5741](#) (CanLII).

SCHEDULE “B”

TEXT OF STATUTES, REGULATIONS & BY - LAWS

N/A.

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Respondents

Court File No. CV-25-00740765-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
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Proceeding commenced at Toronto

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