



**Supplement to the Fifth Report of
KSV Restructuring Inc. as
Receiver of certain property of
30 Roe Investments Corp.**

November 6, 2023

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COURT FILE NO.: CV-22-00674810-00CL

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

B E T W E E N:

KINGSETT MORTGAGE CORPORATION

Applicant

- and -

30 ROE INVESTMENTS CORP.

Respondent

**APPLICATION UNDER SUBSECTION 243(1) OF THE BANKRUPTCY AND INSOLVENCY
ACT, R.S.C. 1985, c. B-3, AS AMENDED, AND SECTION 101 OF THE COURTS OF
JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED**

**SUPPLEMENT TO THE FIFTH REPORT OF
KSV RESTRUCTURING INC.
AS RECEIVER**

November 6, 2023

1.0 Introduction

1. This report (“Supplemental Report”) supplements the Receiver’s Fifth Report to Court dated October 4, 2023 (“Fifth Report”).
2. Unless otherwise stated, capitalized terms used in this Supplemental Report have the meanings provided to them in the Fifth Report.

1.1 Purpose of this Supplemental Report

1. The purposes of this Supplemental Report are to:
 - a) provide the Court with a procedural update on these proceedings; and
 - b) provide the Court with an update regarding additional information that the Receiver has been made aware of with respect to the Potential HST Obligation owing to the CRA.

1.2 Restrictions

1. This Supplemental Report is subject to the restrictions noted in the Fifth Report.

2.0 Procedural Update

1. On October 4, 2023, the Receiver served a motion originally returnable October 13, 2023, seeking, among other things, its discharge and the passing of the accounts of the Receiver and its counsel.
2. On October 5, 2023, Zar advised the Receiver that he intended to oppose various aspects of the Receiver's motion, namely approval of the Fifth Report, passing of the accounts of the Receiver and its counsel and the releases sought in favour of the Receiver and KingSett. Zar has also advised that he intended to bring a motion seeking leave to represent the Debtor pursuant to Rule 15 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended.
3. In consideration of Zar's stated position, the Receiver, KingSett, and Zar agreed to a litigation timetable (the "Litigation Schedule"). Pursuant to an endorsement of the Honourable Justice Osborne dated October 13, 2023 (the "October 13th Endorsement"), the Litigation Schedule was approved by the Court. A copy of the October 13th Endorsement (including the Litigation Schedule) is attached as Appendix "A". The Court fixed November 14, 2023 as the hearing date for the Receiver's motion and Zar's Rule 15 motion on a peremptory basis.
4. Pursuant to the Litigation Schedule, Zar was required to serve: (i) the Rule 15 motion record; and (ii) his responding motion record to the Receiver's motion, by no later than October 16, 2023.
5. Zar did not deliver his materials on October 16, 2023. In response to an inquiry from Receiver's counsel as to the status of his materials, by email dated October 18, 2023, Zar advised his materials would be delivered by October 19, 2023 at 5:00 pm.
6. On October 19, 2023, Zar advised the Receiver's counsel as follows:

"Mr. Dunn,

I am writing to update you on the status of our motion record. The dates on the cover pages for the notary stamp on each exhibit were accidentally left as "October 16, 2023" instead of today's date. In updating them to today's date so they can be commissioned properly, I disturbed the hyperlinks on the index page. Given the volume of materials and exhibits, I am going through them one by one to ensure they are correctly linked (I do not have the benefit of law firm software that does this automatically). You will have our responding motion record late tonight or, worst-case, by early tomorrow morning.

I thank you for your anticipated understanding and apologize for the delay."

7. Despite the email above (and the Receiver's offer to receive the current version of Zar's materials with a corrected version to follow), Zar has yet to serve any motion materials as of the date of this Supplemental Report. The Receiver's counsel has followed up on several occasions with Zar regarding the delivery of materials, including most recently on October 25, 2023:

"Mr. Zar,

As you know, we had previously intended to have cross-examinations between October 24-26, 2023. We still do not have your motion material, and several extended deadlines that you set for yourself have passed. I am writing to make two points clear:

The Receiver will not consent to an adjournment based on your late delivery of material;

To the extent that you intend to cross-examine on the fee affidavits (keeping in mind, of course, the limits on cross-examination in the case law and Justice Osborne's endorsement) we need your material immediately so that cross-examinations can be scheduled. The schedule we agreed to accounted for other commitments that we have, and the time required for the orderly exchange of written argument after cross-examinations. It is now unclear if (or when) you intend to cross-examine on the fee affidavits.

We reserve all of our rights in respect of the late delivered material, including our right to object to admission of the late materials.”

Zar has not responded to the Receiver's counsel since October 19, 2023.

Copies of the foregoing emails and related emails pertaining to the status of Zar's materials are attached as Appendix "B" and "C".

3.0 CRA Update

1. As described in the Fifth Report, there is a Potential HST Obligation owing to the CRA, for HST owing on the condo sale Transactions. In the Fifth Report, the Receiver advised that it intended to continue to attempt to access records relevant to the Potential HST Obligation, including by liaising with CRA, to determine the Potential HST Obligation owing.
2. Following Zar failing to provide any further information in this regard, subsequent to the date of the Fifth Report, the Receiver received copies of the various HST Notices of Assessment (the "HST NOAs") that have been issued to the Company for the period 2017 - 2019 directly from the CRA. A copy of the correspondence received from the CRA, including the HST NOAs, is attached as Appendix "D". At Zar's request, a copy of CRA's correspondence was provided to him on October 12, 2023.
3. The HST NOAs indicate approximately \$696,000 of HST assessed on the acquisition of the Units by the Company in 2017 and approximately \$709,000 of input tax credits ("ITCs") claimed by the Company in the same year. Based on the reported 2017 purchase price of the Units paid by the Company as reflected in the PINs for the Units (totalling approximately \$5.3 million), the Receiver estimates the corresponding ITCs to be approximately \$689,000 (*i.e.* 13% of \$5.3 million). Given its understanding of the nature of the Company's business, it appears likely to the Receiver that the vast majority of the ITCs claimed by the Company in 2017 relate to the purchase price for the Units.
4. The CRA also verbally advised the Receiver that, contrary to Zar's suggestion to the Receiver on June 22, 2023 (as detailed in the Fifth Report), no HST returns have been filed in respect of the Company for the period subsequent to the 2019 tax year.

5. Given the information provided to the Receiver by the CRA, and given that Zar has not provided any further information to the Receiver, the Receiver is of the view that it is appropriate to seek an order authorizing it to make the HST Remittances.

* * *

All of which is respectfully submitted,

KSV Restructuring Inc.

**KSV RESTRUCTURING INC.
SOLELY IN ITS CAPACITY AS COURT APPOINTED RECEIVER AND MANAGER OF
CERTAIN PROPERTY OF 30 ROE INVESTMENTS CORP.
AND NOT IN ITS PERSONAL OR CORPORATE CAPACITIES**

Appendix “A”



SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

ENDORSEMENT

COURT FILE NO.: CV-22-00674810-00CL DATE: October 12, 2023

NO. ON LIST: 1

TITLE OF PROCEEDING: **KINGSETT MORTGAGE CORP. -v- 30 ROE INVESTMENTS CORP.**

BEFORE: **JUSTICE OSBORNE**

PARTICIPANT INFORMATION

For Applicant:

Name of Person Appearing	Name of Party	Contact Info
RICHARD B. SWAN	APPLICANT	swanr@bennettjones.com

For Respondent:

Name of Person Appearing	Name of Party	Contact Info
RAYMOND ZAR	RESPONDENT (SELF-REP)	rz@roehamptoncapital.com

Other:

Name of Person Appearing	Name of Party	Contact Info
CHRIS ARMSTRONG	RECEIVER	carmstrong@goodmans.ca
NOAH GOLDSTEIN	"	ngoldstein@ksvadvisory.com

ENDORSEMENT OF JUSTICE OSBORNE:

[1] This scheduling case conference proceeded today. A court reporter was present.

[2] The Receiver and manager seeks to reschedule, on consent, its motion for discharge and passing of accounts of the Receiver and its counsel, and for authorization to make such HST remittances as the Receiver determines are required.

[3] Mr. Zar appears on behalf of 30 Roe, the Debtor. He seeks to oppose the Receiver's motion and to bring a motion pursuant to Rule 15 to seek leave permitting him, as a non-lawyer, to represent the Debtor in the balance of this proceeding.

[4] The parties have agreed upon a schedule for the delivery of materials and the completion of other matters to permit the determination of each of these two motions.

[5] Accordingly, the schedule set out below is approved and forms part of this Endorsement.

Date	Party	Step
October 16, 2023	Zar	Zar serves: (i) Rule 15 motion record; and (ii) responding motion record to Receiver's motion, including in each case all evidence Zar relies upon (including any video or audio recordings Zar seeks to have introduced into the record).
October 20, 2023	Receiver	Receiver serves: (i) Responding motion record to Zar's Rule 15 motion; and (ii) reply motion record in respect of Receiver's motion.
October 24-26, 2023	Zar & Receiver	Cross-examinations. Half-day in this timeframe that works for all parties.
October 31, 2023	Zar & Receiver	Receiver serves factum for Receiver's motion; Zar serves factum for Rule 15 motion.
November 6, 2023	Zar & Receiver	Receiver serves responding factum on Rule 15 motion and Zar serves responding factum on Receiver's motion.
Early November 2023	All parties	Proposed hearing date for two (2) hours, based on Court availability. Hearing date is peremptory.

To the extent KingSett wishes to deliver any motion materials, it will do so on the same date indicated for the Receiver serving its materials.

[6] These two motions will be heard on **November 14, 2023, via Zoom, commencing at 11 AM and continuing as necessary for up to two hours.** The parties have confirmed their availability for, and consent to, this date. Indeed, as reflected in the agreed-upon schedule, this date is peremptory on the parties.

[7] Mr. Zar stated that he would like to interview the Receiver with respect to its activities, whether under oath or otherwise. As is consistent with the practice of this court and absent extraordinary or other compelling circumstances, requests and inquiries of the Receiver should be made in writing and directed to the Receiver through its counsel. Mr. Zar understands this direction and I reminded all parties of the fact that the motion dates were being scheduled on the basis of their agreement that all steps would be completed, and materials filed, to permit the determination of the motions on the merits on the dates scheduled.

[8] Counsel for the Receiver indicated that the Receiver would likely consent to the Rule 15 motion, on condition that Mr. Zar agree that he would be personally liable for costs, given that the Debtor is the entity in receivership. Mr. Zar advised that he would not consent to this condition. Accordingly, the Rule 15 motion will proceed on a contested basis and the judge presiding over that motion will determine whether relief should be granted and if so, on what terms.

A handwritten signature in black ink, appearing to read "Osborne, J.", written in a cursive style.

OSBORNE, J.

Date: October 12, 2023

Appendix “B”

From: Dunn, Mark <mdunn@goodmans.ca>
Sent: Friday, October 20, 2023 9:06 AM
To: Raymond Zar <rz@roehamptoncapital.com>
Cc: Armstrong, Christopher <carmstrong@goodmans.ca>; Murtaza Tallat <mtallat@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>; zweigs@bennettjones.com
Subject: 30 Roe - Overdue Motion Materials

Just following up again on this. Please let me know.

Mark Dunn

He/Him
Goodmans LLP

416.849.6895 (office) 647.294.3866 (mobile)
mdunn@goodmans.ca

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, ON M5H 2S7
goodmans.ca

From: Dunn, Mark
Sent: Thursday, October 19, 2023 6:11 PM
To: Raymond Zar <rz@roehamptoncapital.com>
Cc: Armstrong, Christopher <carmstrong@goodmans.ca>; Murtaza Tallat <mtallat@ksvadvisory.com>; Noah Goldstein <ngoldstein@ksvadvisory.com>; zweigs@bennettjones.com
Subject: Re: Updated waterfall - 30 Roe

I'm happy to get the version with the incorrect commissioning date, with the corrected version to follow and be uploaded to caselines. This should allow you to deliver now without rushing to sort out the hyperlink issues.

Sent from my iPhone

On Oct 19, 2023, at 6:08 PM, Raymond Zar <rz@roehamptoncapital.com> wrote:

Mr. Dunn,

I am writing to update you on the status of our motion record. The dates on the cover pages for the notary stamp on each exhibit were accidentally left as "October 16, 2023" instead of today's date. In updating them to today's date so they can be commissioned properly, I disturbed the hyperlinks on the index page. Given the volume of materials and exhibits, I am going through them one by one to ensure they are correctly linked (I do not have the benefit of law

firm software that does this automatically). You will have our responding motion record late tonight or, worst-case, by early tomorrow morning.

I thank you for your anticipated understanding and apologize for the delay.

Raymond Zar

ROEHAMPTON CAPITAL

d: 416.322.8509 e: rz@roehamptoncapital.com

On Thu, Oct 19, 2023 at 1:00 PM Dunn, Mark <mdunn@goodmans.ca> wrote:

Thank you Mr. Zar. We do not agree with your characterization of either the facts or the law. We look forward to receiving your motion material this afternoon.

Mark Dunn

He/Him

Goodmans LLP

416.849.6895 (office) 647.294.3866 (mobile)

mdunn@goodmans.ca

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, ON M5H 2S7

goodmans.ca

From: Raymond Zar <rz@roehamptoncapital.com>

Sent: Thursday, October 19, 2023 12:51 PM

To: Dunn, Mark <mdunn@goodmans.ca>

Cc: Armstrong, Christopher <carmstrong@goodmans.ca>; Murtaza Tallat <mtallat@ksvadvisory.com>;
Noah Goldstein <ngoldstein@ksvadvisory.com>; zweigs@bennettjones.com

Subject: Re: Updated waterfall - 30 Roe

Mr. Dunn,

This is improper.

One, the Receiver is supposed to be an impartial, disinterested observer and not an advocate. This is precisely why we took issue with your firm acting for the Receiver, given you, Mr. Armstrong and Goodmans also act for KingSett, and this situation is a clear example of the conflict of interest we warned would result in undue influence on the Receiver.

Two, the Receiver's Reports (including the Fifth Report you alluded to below) are shielded from cross-examination, given they are not meant to be a canvas for stakeholders to scribble on.

By using the Receiver and its Fifth Report to seek this relief in favour of KingSett, 30 Roe is prejudiced in that it is precluded from cross-examining on the record put forth in support of the relief sought - not in favour of the court officer/ Receiver, but in favour of another stakeholder: KingSett.

Mr. Dunn - this is not proper, and the decision of The Honourable Justice Newbould in *Canrock v. Ambercore* supports our position. See highlighted paras 28-32.

Please confirm the Receiver is withdrawing the relief sought in favour of KingSett. 30 Roe does not give the Receiver or Goodmans permission to act for KingSett, thereby shielding KingSett from cross-examination.

Raymond Zar

ROEHAMPTON CAPITAL

d: 416.322.8509 e: rz@roehamptoncapital.com

On Thu, Oct 19, 2023 at 12:00 PM Dunn, Mark <mdunn@goodmans.ca> wrote:

Mr. Zar,

The basis for the relief is set out in section 6.0 of the 5th Report. To the extent you are asking about a legal argument, that will be addressed as necessary when we deliver our factum.

Mark Dunn

He/Him

Goodmans LLP

416.849.6895 (office) 647.294.3866 (mobile)

mdunn@goodmans.ca

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, ON M5H 2S7

goodmans.ca

From: Raymond Zar <rz@roehamptoncapital.com>

Sent: Thursday, October 19, 2023 11:50 AM

To: Dunn, Mark <mdunn@goodmans.ca>

Cc: Armstrong, Christopher <carmstrong@goodmans.ca>; Murtaza Tallat <mtallat@ksvadisory.com>;
Noah Goldstein <ngoldstein@ksvadisory.com>; zweigs@bennettjones.com

Subject: Re: Updated waterfall - 30 Roe

Mr. Dunn,

Please advise what authority you rely on in seeking the proposed release language in favour of KingSett.

Raymond Zar

ROEHAMPTON CAPITAL

d: 416.322.8509 e: rz@roehamptoncapital.com

On Wed, Oct 18, 2023 at 12:59 PM Raymond Zar <rz@roehamptoncapital.com> wrote:

Mr. Dunn,

Thank you for your email.

Our responding motion record will be delivered by tomorrow at 5 pm.

In return for the three additional days utilized by me, I will grant the Receiver three additional days to prepare any responding materials as well.

On Tue, Oct 17, 2023 at 3:39 PM Dunn, Mark <mdunn@goodmans.ca> wrote:

Mr. Zar,

I am writing in respect of your motion materials, both in response to the Receiver's motion and in support of your motion under Rule 15. We have not yet received anything. Given the volume of materials that you have said you plan to deliver, and the history of very late filings in this matter, we need certainty from you about when your materials will be delivered so that we can consider our position and adjust any of the other pre-hearing steps as necessary.

I look forward to hearing from you promptly.

Regards,

Mark

Mark Dunn

He/Him

Goodmans LLP

416.849.6895 (office)

mdunn@goodmans.ca

Bay Adelaide Centre
[333 Bay Street, Suite 3400](#)
[Toronto, ON M5H 2S7](#)

goodmans.ca

Appendix “C”

From: Dunn, Mark <mdunn@goodmans.ca>
Sent: Wednesday, October 25, 2023 6:45 AM
To: Armstrong, Christopher <carmstrong@goodmans.ca>; Raymond Zar <rz@roehamptoncapital.com>
Cc: Noah Goldstein <ngoldstein@ksvadvisory.com>; Murtaza Tallat <mtallat@ksvadvisory.com>; Sean Zweig <ZweigS@bennettjones.com>
Subject: RE: Updated waterfall - 30 Roe

Mr. Zar,

As you know, we had previously intended to have cross-examinations between October 24-26, 2023. We still do not have your motion material, and several extended deadlines that you set for yourself have passed. I am writing to make two points clear:

- The Receiver will not consent to an adjournment based on your late delivery of material;
- To the extent that you intend to cross-examine on the fee affidavits (keeping in mind, of course, the limits on cross-examination in the case law and Justice Osborne's endorsement) we need your material immediately so that cross-examinations can be scheduled. The schedule we agreed to accounted for other commitments that we have, and the time required for the orderly exchange of written argument after cross-examinations. It is now unclear if (or when) you intend to cross-examine on the fee affidavits.

We reserve all of our rights in respect of the late delivered material, including our right to object to admission of the late materials.

Mark Dunn

He/Him
Goodmans LLP

416.849.6895 (office) 647.294.3866 (mobile)
mdunn@goodmans.ca

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, ON M5H 2S7
goodmans.ca

Appendix “D”

FACSIMILE MESSAGE

Secure

PROTECTED A

Unsecure

 Canada Revenue Agency / Agence du revenu du Canada

FROM:		Originals will follow in the mail	
		X Please respond accordingly	
WENDY RUEGER			
RO/CCO Insolvency Unit, Revenue Collections		To Facsimile No:	(416) 932-6266 *00
Cell Ph: (905) 516-2715		No. of Pages: (including cover sheet)	13
(or if there are any problems with the transmission)			

TO:		DATE:	October 10, 2023
ATTENTION	NOAH GOLDSTEIN		
COMPANY	KSV Advisory Inc		
SUBJECT	30 Roe Investments Corp		
MESSAGE	<p>Please see attached per your request.</p> <p>If you have any questions or concerns, please call.</p> <p>Thanks</p>		

Kitchener / Waterloo Tax Services Office
 166 Frederick Street
 Kitchener, Ontario
 N2H 0A9
 Fax: (833) 540-3352

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Page 1 of 4

Sudbury ON P3A 5C1

0003501

Notice details

Business number 82626 3881 RT0001

Period covered Jan 1, 2019 - Dec 31, 2019

Date issued Jun 28, 2021

30 Roe Investments Corp.

C/O RAYMOND ZAR
3500 - 2 BLOOR ST E

TORONTO ON M4W 1A8

Notice of assessment for goods and services

tax/harmonized sales tax (GST/HST)

This notice explains the results of our assessment of your GST/HST return(s).
The amount you need to pay is \$37,389.21 .

Thank you.

Bob Hamilton
Commissioner of Revenue

Account summary

Previous payments may not appear if they have not been processed. If you have already paid the balance owing, please ignore this request.

Sign up for MyBA

MyBA lets you:

- Submit elections online
- View filed returns; and
- View account history.

Total balance: \$37,389.21

Go to: canada.ca/my-cra-business-account

RT299-A E X

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Page 2 of 4

30 Roe Investments Corp.

Notice details

82626 3881 RT0001

Business number

Jan 1, 2019 - Dec 31, 2019

Period covered

Jun 28, 2021

Date issued

GST/HST assessment

Results

This notice explains the results of our assessment of the GST/HST return(s) received on January 17, 2021, for the period shown above.

Description	\$ Amount CR
Result of this assessment	1,843.54 CR
Previous balance	39,232.75
Total balance	37,389.21

If your net tax for the previous fiscal year was \$3,000 or more and your net tax for this fiscal year will be \$3,000 or more, you will need to make quarterly instalment payments this year.

To view your up-to-date account information, including payment transactions, go to canada.ca/my-cra-business-account.

We may take legal action to collect debts that you do not pay voluntarily.

Need to make a payment? Pre-authorized debit is now available for businesses. You can set up a pre-authorized debit agreement using the CRA's My Business Account service. For more information on payment options, go to canada.ca/payments.

For more information, please see the "Summary" and "Explanation of changes and other important information" sections of this notice.

Please keep this notice of assessment for your records.

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30 Roe Investments Corp.

Notice details

82626 3881 RT0001

Business number

Jan 1, 2019 - Dec 31, 2019

Period covered

Jun 28, 2021

Date issued

Summary

Reporting Period: Jan 1, 2019 - Dec 31, 2019

Reference Number: 21017000232360158

Sales and other revenue

Line Description	\$ Amount CR
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101 Sales and other revenue	326,808.00
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Balance calculation

Line Description	\$ Amount CR
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105 Total GST/HST and adjustments	0.00
108 Total ITCs and Adjustments	1,843.54 CR
109 Net tax assessed	1,843.54 CR

Result of assessment	1,843.54 CR
----------------------	-------------

Explanation of changes and other important information
We processed your GST/HST return for the period ending December 31, 2019.

The details of the assessment are included on the statement of audit adjustments that we sent you.

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Page 4 of 4

More information

If you need more information, go to canada.ca/taxes.

To see your latest account information, including payment transactions, go to canada.ca/my-cra-business-account.

For information regarding options for adjusting your return, go to canada.ca/taxes-business-online and select "GST/HST return and/or rebate" under "Change", or see Guide RC4022, General Information for GST/HST Registrants. For faster service, submit your request electronically.

If you disagree with this assessment, go to canada.ca/cra-complaints-disputes and select the topic "Goods and services tax/harmonized sales tax (GST/HST)" for your objection options. You have 90 days from the date of this notice to register your dispute.

Definitions

CR (credit) is the amount we owe you.

Help for persons with visual impairments

You can get this notice in braille, large print, or audio format. For more information about other formats, go to canada.ca/cra-multiple-formats.

Direct deposit

Direct deposit is a faster, more convenient, reliable, and secure

way to get all amounts deposited

into one account or to have refunds

and rebates from different

programs deposited into different

accounts. For more information, go

to canada.ca/cra-direct-deposit.

Get your mail online

You can choose to receive your

mail online. When you register for

this new service, we will no longer

print and mail most

correspondence to you. Instead, we will notify you by email when

you have mail to view in your

secure online account. For more information, go to

canada.ca/my-cra-business-acco

unt .

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Page 1 of 4

Sudbury ON P3A 5C1

0005928

Notice details

92626 3881 RT0001

Business number

30 Roe Investments Corp.

Jan 1, 2018 - Dec 31, 2018

Period covered

C/O RAYMOND ZAR
3500 - 2 BLOOR ST E

Aug 9, 2019

Date issued

TORONTO ON M4W 1A8

Notice of assessment for goods and services

tax/harmonized sales tax (GST/HST)

This notice explains the results of our assessment of your GST/HST return(s).
The amount you need to pay is \$35,980.66 .

Thank you.

Bob Hamilton
Commissioner of Revenue

Account summary

Get the CRA BizApp

Previous payments may not appear if they have not been processed. If you have already paid the balance owing, please

ignore this request.

CRA BizApp lets you view:

- account transactions;
- expected GST/HST returns; and
- the status of filed returns.

Total balance: \$35,980.66

For more information, go to canada.ca/cra-biz-app

RT299-A E X

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Page 2 of 4

30 Roe Investments Corp.

Notice details

82626 3881 RT0001

Business number

Jan 1, 2018 - Dec 31, 2018

Period covered

Aug 9, 2019

Date issued

GST/HST assessment

Results

This notice explains the results of our assessment of the GST/HST return(s) received on July 22, 2019, for the period shown above.

Description	\$ Amount CR
Result of this assessment	35,980.66
Previous balance	0.00
Total balance	35,980.66

If your net tax for the previous fiscal year was \$3,000 or more and your net tax for this fiscal year will be \$3,000 or more, you will need to make quarterly instalment payments this year.

To view your up-to-date account information, including payment transactions, go to canada.ca/my-cra-business-account.

We may take legal action to collect debts that you do not pay voluntarily.

Need to make a payment? Pre-authorized debit is now available for businesses. You can set up a pre-authorized debit agreement using the CRA's My Business Account service. For more information on payment options, go to canada.ca/payments.

For more information, please see the "Summary" and "Explanation of changes and other important information" sections of this notice.

Please keep this notice of assessment for your records.

.....P A G E B R E A K.....P A G E B R E A K.....

Page 3 of 4

0005929

30 Roe Investments Corp.

Notice details

Business number 82626 3881 RT0001
 Period covered Jan 1, 2018 - Dec 31, 2018
 Date issued Aug 9, 2019

Summary

Reporting Period: Jan 1, 2018 - Dec 31, 2018
 Reference Number: 19203000232360244

Sales and other revenue

Line Description	\$ Amount CR
101 Sales and other revenue	636,353.03

Balance calculation

Line Description	\$ Amount CR
105 Total GST/HST and adjustments	35,880.00
108 Total ITCs and adjustments	1,266.18 CR
109 Net tax assessed	34,613.82

Payment(s) applied	5.27 CR
Net balance	34,608.55

Arrears interest	766.47
Failure to file penalty	605.64

Explanation of changes and other important information

We processed your GST/HST return for the period ending December 31, 2018 .
 We assessed a penalty for failing to file your return on time.
 We charged arrears interest because you did not pay the amount owing by the due date.
 We changed the total payment amount received to match our records. On your return, the total payment amount is \$34,613.82 while the amount in our records is \$5.27 .
 Your payment on filing is not on this notice of assessment. To view your up-to-date account information, go to canada.ca/my-cra-business-account .

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Page 4 of 4

More information

If you need more information, go to canada.ca/taxes .

To see your latest account information, including payment transactions, go to canada.ca/my-cra-business-account .

For information regarding options for adjusting your return, go to canada.ca/gst-hst and select the topic "Correcting a GST/HST return," or see Guide RC4022, General Information for GST/HST

Registrants. For faster service, submit your request electronically.

If you disagree with this assessment, go to

canada.ca/cra-complaints-disputes and select the topic "Goods

and services tax/harmonized sales tax (GST/HST)" for your

objection options. You have 90 days from the date of this notice to register your dispute.

Definitions

CR (credit) is the amount we owe you.

Help for persons with visual impairments

You can get this notice in braille, large print, or audio format. For

more information about other formats, go to canada.ca/cra-multiple-formats .

Direct deposit

Direct deposit is a faster, more convenient, reliable, and secure

way to get all amounts deposited

into one account or to have refunds

and rebates from different

programs deposited into different

accounts. For more information, go

to canada.ca/cra-direct-deposit .

Get your mail online

You can choose to receive your

mail online. When you register for

this new service, we will no longer

print and mail most

correspondence to you. Instead,

we will notify you by email when

you have mail to view in your

secure online account. For more

information, go to

canada.ca/my-cra-business-account

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Sudbury ON P3A 5C1

Notice details

82626 3881 RT0001

Business number

30 Roe Investments Corp.

Jan 1, 2017 - Dec 31, 2017

Period covered

C/O RAYMOND ZAR
3500 - 2 BLOOR ST E

Apr 11, 2018

Date issued

TORONTO ON M4W 1A8

Notice of assessment for goods and services

tax/harmonized sales tax (GST/HST)

This notice explains the results of our assessment of your GST/HST return(s).
The amount you need to pay is \$11,079.72 .

Thank you,

Bob Hamilton
Commissioner of Revenue

Account summary

Go green, go paperless!

Previous payments may not appear if they have not been

processed. If you have already paid the balance owing, please ignore this request.

Get your mail online through My Business

Account.

- 1. log in at cra.gc.ca/mybusinessaccount
- 2. select "Manage online mail"

Total balance: \$11,079.72

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Page 2 of 4

30 Roe Investments Corp.

Notice details

82626 3881 RT0001

Business number

Jan 1, 2017 - Dec 31, 2017

Period covered

Apr 11, 2018

Date issued

GST/HST assessment

Results

This notice explains the results of our assessment of the GST/HST return(s) received on March 22, 2018, for the period shown above.

Description	\$ Amount CR
Result of this assessment	11,079.72
Previous balance	0.00
Total balance	11,079.72

If your net tax for the previous fiscal year was \$3,000 or more and your net tax for this fiscal year will be \$3,000 or more, you will need to make quarterly instalment payments this year.

For more information, including payment transactions, go to www.cra.gc.ca/mybusinessaccount.

We may take legal action to collect debts that you do not pay voluntarily.

Need to make a payment? Pre-authorized debit is now available for businesses. You can set up a pre-authorized debit agreement using the CRA's My Business Account service. For more information on payment options, go to cra.gc.ca/payments.

For more information, please see the "Summary" and "Explanation of changes and other important information" sections of this notice.

Please keep this notice of assessment for your records.

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30 Roe Investments Corp.

Notice details

82626 3881 RT0001

Business number

Jan 1, 2017 - Dec 31, 2017

Period covered

Apr 11, 2018

Date issued

Summary

Reporting Period: Jan 1, 2017 - Dec 31, 2017

Reference Number: 18081000232360842

Sales and other revenue

Line Description	\$ Amount CR
101 Sales and other revenue	184,000.00

Balance calculation

Line Description	\$ Amount CR
105 Total GST/HST and adjustments	23,920.00
108 Total ITCs and adjustments	708,818.54 CR
109 Net tax assessed	684,898.54 CR

205 GST/HST due on acquisition of real property	695,958.25
Total amount assessed	11,059.71

Arrears interest	20.01
Result of assessment	11,079.72

Explanation of changes and other important information

We processed your GST/HST return for the period ending December 31, 2017.

If your net tax owing is the same as the payment you made when you filed your GST/HST return, we will not send you a notice of assessment. But, if we charge you a penalty or interest, we will send you a notice. We charged arrears interest because you did not pay the amount owing by the due date.

We changed the number of payments to match the amount in our records. On your return, the total amount of payments is \$11,059.71 while the amount in our records is \$0.00.

Your payment on filing is not on this notice of assessment. To view your up-to-date account information, go to cra.gc.ca/mybusinessaccount.

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More information

If you need more information, go to cra.gc.ca/business.

To see your latest account information, including payment transactions, go to cra.gc.ca/mybusinessaccount.

For information regarding options for adjusting your return, go to

cra.gc.ca/gsthst and select the topic "Correcting a GST/HST return," or see Guide RC4022, General Information for GST/HST

Registrants. For faster service, submit your request electronically.

If you disagree with this assessment, go to

cra.gc.ca/resolvingdisputes and select the topic "Goods and services tax/harmonized sales tax (GST/HST)" for your objection

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we will notify you by email when

you have mail to view in your secure online account. For more

information, go to cra.gc.ca/

[mybusinessaccount](http://cra.gc.ca/mybusinessaccount)