

COURT FILE NUMBER 2301-08305
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE CALGARY

IN THE MATTER OF THE COMPANIES'
CREDITORS ARRANGEMENT ACT, RSC
1985, c C-36, as amended

AND IN THE MATTER OF THE
COMPROMISE OR ARRANGEMENT OF
WALLACE & CAREY INC., LOUDON BROS
LIMITED, and CAREY MANAGEMENT INC.

APPLICANT **KSV RESTRUCTURING INC.**, in its capacity
as Court-appointed Monitor of Wallace &
Carey Inc., Loudon Bros Limited and Carey
Management Inc.

DOCUMENT **BOOK OF AUTHORITIES OF THE MONITOR**

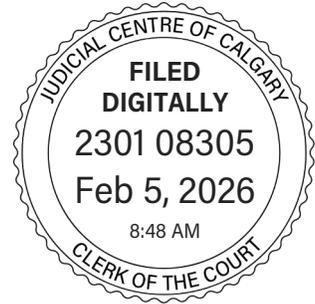
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File No.: 54670-3

Attention: Jeffrey Oliver



LIST OF AUTHORITIES**STATUTES AND REGULATIONS****Tab Authority**

1. [*Companies' Creditors Arrangement Act*, RSC 1985, c C-36](#)
2. [*Income Tax Act*, RSC 1985, c 1 \(5th Supp\)](#)
3. [*Excise Tax Act*, RSC 1985, c E-15](#)
4. [*Tobacco Tax Act*, RSA 2000, c T-4](#)
5. [*Tobacco Tax Act Regulation*, BC Reg 66/2002](#)
6. [*Revenue Collection Administration Regulations*, RRS c R-22.01 Reg 2](#)

JURISPRUDENCE**Tab Authority**

7. [*Wallace & Carey Inc. \(Re\)*, 2025 ABKB 750](#)
8. [*9354-9187 Quebec inc v Callidus Capital Corp*, 2020 SCC10](#)
9. [*Century Services Inc. v Canada \(Attorney General\)*, 2010 SCC 60](#)
10. [*NEP Canada ULC v MEC OP LLC*, 2021 ABQB 180](#)
11. [*IFP Technologies \(Canada\) Inc v EnCana Midstream and Marketing*, 2017 ABCA 157](#)