

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

B E T W E E N:

IMC LIMITED PARTNERSHIP, by its general partner, INSTITUTIONAL  
MORTGAGE CAPITAL CANADA INC.

Applicant

and

WESTCAN CEDAR GROVE VILLAGES INC.

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**

**SERVICE LIST  
(as at January 12, 2026)**

January 12, 2026

**GARFINKLE BIDERMAN LLP**  
Barristers & Solicitors  
1 Adelaide Street East, Suite 801  
Toronto, Ontario  
M5C 2V9

**Wendy Greenspoon-Soer** LSO#: 34698L  
wgreenspoon@garfinkle.com  
Tel: 416-869-1234

**Yupei (Summer) Xia** LSO#: 85015Q  
thuynh@garfinkle.com  
Tel: 416-869-7665

Lawyers for the Applicant

AND TO: **KSV Restructuring Inc.**  
220 Bay St  
Toronto Ontario M5J 2W4

David Sieradzki  
Email: [dsieradzki@ksvadvisory.com](mailto:dsieradzki@ksvadvisory.com)

Proposed Receiver

AND TO: **CHAITONS LLP**  
5000 Yonge Street  
10<sup>th</sup> Floor  
Toronto, Ontario  
M2N 7E9

**George Benchetrit** LSO#: 34163H  
[george@chaitons.com](mailto:george@chaitons.com)  
Tel: 416-218-1141

Lawyers for the Receiver

AND TO: **POLLEY FAITH LLP**  
TD North Tower  
77 King St. West  
Suite 2110  
Toronto ON M5K 2A1

**Brookelyn Kirkham** LSO#70643W  
[bkirkham@polleyfaith.com](mailto:bkirkham@polleyfaith.com)  
Tel: 416-306-6451

Counsel for Respondent

AND TO: **CAISSE DESJARDINS ONTARIO UNION INC.**  
40 Elm Street, Unit 166  
Sudbury, Ontario P3C 1S8

AND TO: **CANADA MORTGAGE AND HOUSING CORPORATION**  
700 Montreal Road  
Ottawa, Ontario K1A 0P7

AND TO: **WESTCAN CEDAR GROVE LIMITED PARTNERSHIP**  
612A Welland Avenue,  
St. Catharines, Ontario L2M 5V6

AND TO: **CARLTON TRAIL LIMITED PARTNERSHIP**  
612A Welland Avenue,  
St. Catharines, Ontario L2M 5V6

AND TO: **CARLTON TRAIL PROPERTIES LTD.**  
#1, 1715 – 27 Avenue  
Calgary, Alberta T2E 7E1

c/o Pitblado LLP  
2500-360 Main Street  
Winnipeg, Manitoba R3C 4H6

AND TO: **MICHAEL JOHN GEOFFREY FULTON a.k.a GEOFFREY FULTON**  
177 Roxborough Drive,  
Toronto, Ontario M4W 3B5  
Email: [gfulton@carltonco.com](mailto:gfulton@carltonco.com)

TO: **OLYMPIA TRUST COMPANY**  
125-29th Avenue SE,  
Calgary, Alberta T2G 0P6

AND TO: **PORT ELGIN LIVING INC.**  
820 28 St NE #6  
Calgary, Alberta T2A 6K1  
Email: [ayesha@national-research.com](mailto:ayesha@national-research.com)

177 Roxborough Drive,  
Toronto, Ontario M4W 3B5

AND TO: **533438 ONTARIO LIMITED**  
165 Thames Road East  
Exeter, Ontario N0M 1S3

AND TO: **DE LAGE LANDEN FINANCIAL SERVICES CANADA INC.**  
5046 Mainway, Unit 1  
Burlington, Ontario L7L 5Z1

TO: **ALL TENANTS OF:**  
5007 Highway 21  
Port Elgin, Ontario N0H 2C5

TO: **OFFICE OF THE SUPERINTENDENT IN BANKRUPTCY**  
151 Yonge Street, 4th Floor  
Toronto, ON M5C 2W7  
Email: [osbservice-bsfservice@ised-isde.gc.ca](mailto:osbservice-bsfservice@ised-isde.gc.ca)

TO: **CANADA REVENUE AGENCY**  
c/o Department of Justice  
Ontario Regional Office  
120 Adelaide St. W., Suite 400  
Toronto, Ontario M5H 1T1

TO: **THE MINISTRY OF FINANCE**  
Revenue Collections Branch – Insolvency Unit  
33 King Street W., P.O. Box 627  
Oshawa, Ontario L1H 8H5  
Email: [insolvency.unit@ontario.ca](mailto:insolvency.unit@ontario.ca)

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Proceeding commenced at Toronto

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**GARFINKLE BIDERMAN LLP**  
Barristers & Solicitors  
1 Adelaide Street East, Suite 801  
Toronto, Ontario  
M5C 2V9

**Wendy Greenspoon-Soer** – LSO#: 34698L  
Email: [wgreenspoon@garfinkle.com](mailto:wgreenspoon@garfinkle.com)  
Tel: 416-869-1234

**Yupei (Summer) Xia** – LSO#: 85015Q  
Email: [sxia@garfinkle.com](mailto:sxia@garfinkle.com)  
Tel: 416-869-7665

Lawyers for the Applicant

File Number: 15058-001