

Court File No. & Estate No. CV-19-627184-00CL(31-2560674)
CV-19-627185-00CL(31-2560984)
and CV-19-627186-00CL(31-2560986)

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.
JUSTICE HAINEY

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TUESDAY, THE 14th
DAY OF APRIL, 2020



IN THE MATTER OF THE BANKRUPTCY OF QUADRIGA FINTECH
SOLUTIONS CORP., WHITESIDE CAPITAL CORPORATION AND 0984750
B.C. LTD. D/B/A QUADRIGA CX AND QUADRIGA COIN EXCHANGE

**ORDER
(Re: CRA Production Demand)**

THIS MOTION, made by the Trustee, Ernst & Young Inc., in its capacity as the trustee-in-bankruptcy (the "Trustee") of 0984750 B.C. Ltd. d/b/a Quadriga CX and Quadriga Coin Exchange, Quadriga Fintech Solutions Corp. and Whiteside Capital Corporation (collectively, the "Companies") under the *Bankruptcy and Insolvency Act* RSC 1985, c B-3 ("BIA"), for an order (the "CRA Production Order"), *inter alia*, authorizing the Trustee to comply with a production request from the Canada Revenue Agency ("CRA") was heard on April 14, 2020 via teleconference.

ON READING the Notice of Motion dated March 24, 2020, the Sixth Report of the Trustee dated March 24, 2020 (the "Sixth Report"), and on hearing the submissions of the lawyers for the Trustee, Representative Counsel, CRA and other interested parties, no one appearing for any other party although duly served as appears from the affidavit of service of Lee Nicholson.

CRA PRODUCTION DEMAND

1. **THIS COURT ORDERS** that the Trustee is hereby authorized and permitted to comply with the CRA Production Demand (as defined in the Sixth Report) pursuant to and in accordance with the Order of this Court dated September 17, 2019 (the "**Law Enforcement Order**"). Production in accordance with the Law Enforcement Order shall constitute a complete response and no further steps or analysis shall be required to be undertaken by the Trustee.

TRUSTEE AND REPRESENTATIVE COUNSEL PROTECTIONS

2. **THIS COURT ORDERS** that the Trustee shall enjoy all the rights and protections afforded to the Trustee under the BIA, the Law Enforcement Order and other Orders issued in these proceedings in complying with the CRA Production Demand.

3. **THIS COURT ORDERS** that Representative Counsel and the Official Committee of Affected Users (each as defined in the Order of the Nova Scotia Supreme Court dated February 28, 2019 (the "**Representative Counsel Order**") shall incur no liability or obligation as a result of the CRA Production Demand or the Trustee complying with the CRA Production Demand, and Representative Counsel and the Official Committee of Affected Users shall continue to have all the rights and protections afforded to Representative Counsel and the Official Committee of Affected Users under the Representative Counsel Order and other Orders issued in these proceedings.

GENERAL

4. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States or elsewhere, to

give effect to this CRA Production Order and to assist the Trustee and its respective agents and counsel in carrying out the terms of this CRA Production Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Trustee, as an officer of this Court, as may be necessary or desirable to give effect to this CRA Production Order, to grant representative status to the Trustee in any foreign proceeding, or to assist the Trustee and its respective agents and counsel in carrying out the terms of this CRA Production Order.



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SUPERIOR COURT OF JUSTICE
ENTERED
APR 14 2020 JP
COUR SUPÉRIEURE DE JUSTICE
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IN THE MATTER OF THE BANKRUPTCY OF QUADRIGA FINTECH SOLUTIONS
CORP., WHITESIDE CAPITAL CORPORATION AND 0984750 B.C. LTD. D/B/A
QUADRIGA CX AND QUADRIGA COIN EXCHANGE

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Proceeding commenced at Toronto

**ORDER
(RE: CRA PRODUCTION DEMAND)**

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Trustee-in-Bankruptcy**