

Court File No. CV-22-00674717-00CL & CV-21-00668821-00CL

Court File No. CV-21-00668821-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE

)

WEDNESDAY, THE 26th

JUSTICE STEELE

)

DAY OF JUNE, 2024

)

BETWEEN:

**BERKID INVESTMENTS LIMITED, ROBERT BARRON, THORNBRIDGE CAPITAL
INC., LUCY BER, SUSAN LATREMOILLE, JAMES MACDONALD, SCOTT
TUPLING, NADA TUPLING, TMP INVESTMENTS INC., MARK PIEROG, TARA
PIEROG, RON LAPSKER, 1392530 ONTARIO INC., LANGFORD GRAIN INC., FORE
BEARS FORENSIC SCIENCE INC., FESTIVUS HOLDINGS INC., STEVEN FREIMAN
AND GREGORY IP**

Plaintiffs

- and -

**HUNTER MILBORNE, GREGORY MARCHANT, MM REALTY PARTNERS
INTERNATIONAL, MM REALTY PARTNERS INTERNATIONAL INC., LEGACY
LIFESTYLE DESTIN LIMITED PARTNERSHIP, LEGACY LIFESTYLE DESTIN GP
INC., LEGACY LIFESTYLE SUMMERLIN LIMITED PARTNERSHIP, LEGACY
LIFESTYLE SUMMERLIN GP INC. LEGACY LIFESTYLE TRAILWINDS LIMITED
PARTNERSHIP, LEGACY LIFESTYLE TRAILWINDS GP INC., WAVERLEY
CORPORATE FINANCE SERVICES LTD. and MORGAN MARCHANT**

Defendants

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

**LEGACY LIFESTYLES DESTIN LP, LEGACY LIFESTYLES TRAILWINDS LP,
LEGACY LIFESTYLES SUMMERLIN LP, LEGACY LIFESTYLES OCOEE LP,
LEGACY LIFESTYLES LONGLEAF LP**

Applicants

- and -

**LEGACY LIFESTYLES DESTIN PROPERTY LLC, LEGACY LIFESTYLES
TRAILWINDS PROPERTY LLC, LEGACY LIFESTYLES FORT MYERS PROPERTY
LLC, LEGACY LIFESTYLES OCOEE PROPERTY LLC, , LEGACY LIFESTYLES
LONGLEAF PROPERTY LLC**

Respondents

APPLICATION UNDER section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C., C. B-3, as amended, and section 101 of the *Courts of Justice Act*, R.S.O. 1990, C. C-43, as amended

**CLAIMS PROCEDURE ORDER
(Trailwinds)**

THIS MOTION, made by Zeifman Partners Inc., in its capacity as the court-appointed receiver (the “**Receiver**”) of the assets, undertakings and properties of Legacy Lifestyles Destin LP, Legacy Lifestyles Destin GP Inc., Legacy Lifestyles Summerlin LP, Legacy Lifestyles Summerlin GP Inc., Legacy Lifestyles Trailwinds LP, Legacy Lifestyles Trailwinds GP Inc., Legacy Lifestyles Ocoee LP, Legacy Lifestyles Ocoee GP Inc., Legacy Lifestyles Longleaf LP, Legacy Lifestyles Longleaf GP Inc., Legacy Lifestyles Destin Property LLC, Legacy Lifestyles Trailwinds Property LLC, Legacy Lifestyles Ft. Myers Property LLC, Legacy Lifestyles Ocoee Property LLC and Legacy Lifestyles Longleaf Property LLC (collectively, the “**Debtors**”), for an order, approving the Claims Procedure in respect of the Trailwinds Debtors (each as defined herein) and granting certain related relief was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Fifth Report of the Receiver, dated June 17, 2024 (the “**Fifth Report**”), the Supplemental Report to the Fifth Report, dated June 24, 2024, the affidavit of Allan Rutman affirmed June 4, 2024, the affidavit of Kenneth Kraft affirmed June 14, 2024, the Factum of the Receiver dated June 19, 2024, and on hearing the submissions of counsel for the Receiver, and such other counsel and parties as listed on the counsel slip, no one appearing for any other person on the service list, although properly served as appears from the affidavits of Amanda Campbell sworn June 17 and 19, 2024, filed:

SERVICE

1. **THIS COURT ORDERS** that the time for service and notice of this Motion is abridged and validated such that this Motion is properly returnable today, without further service or notice thereof.

INTERPRETATION

2. **THIS COURT ORDERS** that, for the purposes of this Claims Procedure Order, in addition to terms defined elsewhere herein, the following terms shall have the following meanings:

- (a) **“BIA”** means the *Bankruptcy and Insolvency Act* (Canada);
- (b) **“Business Day”** means a day, other than a Saturday or a Sunday, on which banks are generally open for business in Toronto, Ontario;
- (c) **“Claim”** means any right or claim of any Person against one or more of the Trailwinds Debtors, other than an Excluded Claim, whether or not asserted in connection with any indebtedness, liability or obligation of any kind, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, unknown, by guarantee, by surety or otherwise, and whether or not such right is executory or anticipatory in nature, and any right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future;

- (d) **“Claim Document Package”** means a document package that contains a copy of the Instruction Letter, the Notice to Creditors, the Proof of Claim or a Claim Statement and Notice of Dispute, as applicable, and such other materials as the Receiver may consider appropriate;
- (e) **“Claim Statement”** means a Claim Statement, substantially in the form attached hereto as **Schedule “C”**.
- (f) **“Claims Bar Date”** means 5:00 p.m. on August 16, 2024, or such other date as may be ordered by the Court;
- (g) **“Claims Procedure”** means the procedures set out in this Order for identifying and determining Claims against the Trailwinds Debtors;
- (h) **“Court”** means the Ontario Superior Court of Justice (Commercial List);
- (i) **“Creditor”** means any Person having or asserting a Claim;
- (j) **“Debtors”** has the meaning set forth in the first paragraph of this Order;
- (k) **“Trailwinds Debtors”** means, collectively, Legacy Lifestyles Trailwinds LP, Legacy Lifestyles Trailwinds GP Inc. and Legacy Lifestyles Trailwinds Property LLC;
- (l) **“Equity Claim”** has the meaning set forth in Section 2 of the BIA;
- (m) **“Excluded Claim”** means:
 - (i) any Equity Claim;
 - (ii) any Claim against Legacy Lifestyles Trailwinds Property LLC that is subordinate to the mortgage granted to Legacy Lifestyles Trailwinds LP, dated May 15, 2017 and recorded on May 23, 2017, in the Public Records of Sumter County, Florida, as amended;
 - (iii) any Claim secured by the Receivership Charges; and

- (iv) any Claims of the Debtors against any of the Trailwinds Debtors;
- (b) **“Instruction Letter”** means the instruction letter to Creditors, substantially in the form attached as **Schedule “A”** hereto, regarding completion by Creditors of the Proof of Claim and Notice of Dispute;
- (c) **“Known Claim”** has the meaning set forth in paragraph 13 of this Claims Procedure Order;
- (d) **“Known Creditor”** means each Person that the books and records of the Debtors disclose are owed money by one or more of the Trailwinds Debtors as of the date of the Receivership Order, where such monies remain unpaid in full or part as of the date of this Order;
- (e) **“Notice of Dispute”** means a notice, substantially in the form attached hereto as **Schedule “D”**;
- (f) **“Notice of Revision or Disallowance”** means a notice, substantially in the form attached hereto as **Schedule “F”**;
- (g) **“Notice to Creditors”** means the notice to Creditors for publication, substantially in the form attached as **Schedule “B”** hereto;
- (h) **“Person”** means, without limitation, any individual, firm, corporation, limited or unlimited liability company, general or limited partnership, association, trust, unincorporated organization, joint venture, government authority or any agency, regulatory body, officer or instrumentality thereof or any other entity, wherever situate or domiciled, and whether or not having legal status and whether acting on their own or in a representative capacity;
- (i) **“Proof of Claim”** means a Proof of Claim, substantially in the form attached hereto as **Schedule “E”**;
- (j) **“Proven Claim”** means the amount of a Claim of a Creditor as finally determined in accordance with this Claims Procedure Order;

- (k) **“Receivership Charges”** means the Receiver’s Charge and the Receiver’s Borrowings Charge (each as defined in the Receivership Order) and any other Court-ordered charge that may be granted over the property of the Trailwinds Debtors by the Court; and
- (l) **“Receivership Order”** means the Amended Order of the Court, dated February 11, 2022, appointing the Receiver.

GENERAL PROVISIONS

- 2. **THIS COURT ORDERS** that all references to time herein shall mean Toronto time and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day unless otherwise indicated herein.
- 3. **THIS COURT ORDERS** that the Claims Procedure and the forms of Instruction Letter, Notice to Creditors, Proof of Claim, Claim Statement, Notice of Dispute and Notice of Revision or Disallowance are hereby approved. Notwithstanding the foregoing, the Receiver may make minor changes to the forms as the Receiver, in its sole discretion, may consider necessary or desirable.
- 4. **THIS COURT ORDERS** that the Receiver is hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which forms delivered hereunder are completed and executed, and may waive strict compliance with the requirements of this Claims Procedure Order as to completion, execution and submission of such forms and to request any further documentation from a Creditor that the Receiver may require.
- 5. **THIS COURT ORDERS** that all Claims shall be denominated in United States dollars. Any Claims denominated in a currency other than United States dollars shall be converted to United States dollars at the Federal Reserve Board daily average exchange rate on the Claims Bar Date.
- 6. **THIS COURT ORDERS** that this Claims Procedure Order shall not affect Excluded Claims.

7. **THIS COURT ORDERS** that the Receiver, in addition to its prescribed rights, duties, responsibilities and obligations under the Receivership Order, shall administer the Claims Procedure provided for herein and is hereby directed and empowered to take such other actions and fulfill such other roles as are contemplated by this Claims Procedure Order.

8. **THIS COURT ORDERS** that the Receiver (i) shall have all protections afforded to it by the *Bankruptcy and Insolvency Act* (Canada), the Receivership Order, any other Orders of the Court in these proceedings and other applicable law in connection with its activities in respect of this Claims Procedure Order; and (ii) shall incur no liability or obligation as a result of carrying out the provisions of this Claims Procedure Order, other than in respect of gross negligence or wilful misconduct.

9. **THIS COURT ORDERS** that the Debtors and their employees, agents and representatives and any other Person given notice of this Claims Procedure Order shall fully cooperate with the Receiver in the exercise of its powers and the discharge of its duties and obligations under this Claims Procedure Order.

NOTICE TO CREDITORS

10. **THIS COURT ORDERS** that the Receiver shall, as soon as reasonably practical following the granting of the Claims Procedure Order:

- (a) cause to be published the Notice to Creditors in *The National Post* and such other publications as the Receiver may in its discretion determine are appropriate;
- (b) post a copy of this Claims Procedure Order and the Claim Document Package on its website; and
- (c) send a copy of the Claim Document Package to every Known Creditor and each Person that requests such material in writing.

11. **THIS COURT ORDERS** that the Receiver shall be entitled to rely on the accuracy and completeness of the information obtained from the books and records of the Debtors regarding the Known Creditors and the review of the Proof(s) of Claim. For greater certainty, the Receiver shall have no liability in respect of the information provided to it or otherwise obtained by it regarding

the Known Creditors and shall not be required to conduct any independent inquiry and/or investigation with respect to that information.

PROOFS OF CLAIM

12. **THIS COURT ORDERS** that, subject to paragraphs 13 to 17 below, every Creditor asserting a Claim against one or more of the Trailwinds Debtors shall set out its aggregate Claim in a Proof of Claim, attach all supporting documentation to the Proof of Claim, and deliver that Proof of Claim to the Receiver so that it is actually received by the Receiver by no later than the Claims Bar Date.

CLAIM STATEMENT

13. **THIS COURT ORDERS** that the Receiver may deliver a Claim Statement to a Creditor by including such Claim Statement in the Claim Document Package delivered to such Creditor. Such Claim Statement shall include a schedule of all known claims showing the amount of each Creditor's Claim, as determined by the Receiver based on the books and records of the Debtors (the "**Known Claim**").

14. **THIS COURT ORDERS** that any Creditor who wishes to dispute the amount of the Known Claim set forth in the schedule to the Claim Statement delivered to such Creditor or to assert an additional Claim against the Trailwinds Debtors other than the Known Claim shall be required to deliver a Notice of Dispute to the Receiver so that it is actually received by the Receiver by no later than the later of: (i) the Claims Bar Date; and (ii) fifteen (15) days after such Creditor is deemed to receive the Claim Statement.

15. **THIS COURT ORDERS** that if, after the date on which a Claim Statement is initially delivered to a Creditor, the Receiver determines that it is appropriate to change the amount of the Known Claim set forth in the schedule to such Claim Statement, the Receiver shall cause an amended Claim Statement (an "**Amended Claim Statement**") to be delivered to such Creditor, which Amended Claim Statement and the revised Known Claim specified therein shall thereafter supersede any previous Claim Statement delivered to such Creditor. If the Creditor wishes to dispute the amount of the Known Claim set forth in the Amended Claim Statement, such Creditor shall be required to deliver a Notice of Dispute so that it is actually received by the Receiver on or

before the later of: (i) the Claims Bar Date; and (ii) fifteen (15) days after such Creditor is deemed to receive the Amended Claim Statement.

16. **THIS COURT ORDERS** that any Creditor who does not dispute the amount of the Known Claim set forth in the schedule to the Claim Statement or Amended Claim Statement, as applicable, delivered to such Creditor is not required to take any further action and the Claim of such Creditor shall be deemed to be the amount of the Known Claim set forth in the schedule to the Claim Statement or Amended Claim Statement, as applicable.

17. **THIS COURT ORDERS** that if Creditor does not deliver a Notice of Dispute in respect of a Claim Statement or an Amended Claim Statement, if applicable, pursuant to the terms of this Claims Procedure Order:

- (a) the Known Claim of such Creditor as set out in the schedule to the Claim Statement or Amended Claim Statement, as applicable, shall be deemed to be the Proven Claim of the Creditor and will be final and binding on the Creditor for all purposes;
- (b) the Creditor will be barred from disputing the amount of the Known Claim set forth in the schedule to the Claim Statement or Amended Claim Statement, as applicable; and
- (c) any Claim of the Creditor against the Trailwinds Debtors of a different nature or in excess of the amount specified in the schedule to the Claim Statement or Amended Claim Statement, as applicable, shall be forever barred and extinguished.

CLAIMS BARRED

18. **THIS COURT ORDERS** that, subject to paragraphs 13 to 17, any Person that does not deliver a Proof of Claim in respect of a Claim in the manner required by this Claims Procedure Order such that it is actually received by the Receiver on or before the Claims Bar Date:

- (a) shall not be entitled to receive any distribution in respect of such Claim; and

- (b) shall be forever barred from making or enforcing such Claim against the Trailwinds Debtors and such Claim shall be hereby extinguished without any further act or notification.

SET OFF

19. **THIS COURT ORDERS** that nothing in this Claims Procedure Order shall affect any right of set-off which the Trailwinds Debtors may have against any Creditor.

TRANSFER OF CLAIMS

20. **THIS COURT ORDERS** that if the holder of a Claim transfers or assigns the whole of such Claim to another Person, the Receiver shall not be obligated to give notice or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until written notice of such transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been received by the Receiver and the Receiver has provided written confirmation acknowledging the transfer or assignment of such Claim, and thereafter such transferee or assignee shall for the purposes hereof constitute the "Creditor" in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Claims Procedure Order prior to receiving written confirmation by the Receiver acknowledging such assignment or transfer. After the Receiver has delivered a written confirmation acknowledging the notice of the transfer or assignment of a Claim, the Receiver shall thereafter be required only to deal with the transferee or assignee and not the original holder of the Claim. A transferee or assignee of a Claim takes the Claim subject to any rights of set-off to which the Trailwinds Debtors may be entitled with respect to such Claim. A transferee or assignee of a Claim is not entitled to set-off, apply, merge, consolidate or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such Person to the Trailwinds Debtors. Reference to transfer in this Claims Procedure Order includes a transfer or assignment whether absolute or intended as security.

DETERMINATION OF CLAIMS

21. **THIS COURT ORDERS** that, subject to the terms of this Claims Procedure Order, the Receiver shall review all Proofs of Claim and Notices of Dispute and may:

- (a) request additional information from a Creditor and/or the Debtors to assist with such review and assessment;
- (b) request that a Creditor file a revised Proof of Claim or Notice of Dispute;
- (c) attempt to resolve and settle any issue arising in a Proof of Claim, Claim Statement, Amended Claim Statement or Notice of Dispute;
- (d) accept (in whole or in part) the amount of any Claim and notify the Creditor in writing; and
- (e) revise or disallow (in whole or in part) the amount of any Claim by delivering a Notice of Revision or Disallowance to such Creditor.

22. **THIS COURT ORDERS** that the following Claims shall constitute a Proven Claim:

- (a) any Claim that is accepted or deemed accepted by the Receiver pursuant to the terms of this Claims Procedure Order; and
- (b) any Known Claim of a Creditor that received a Claim Statement and does not file a Notice of Dispute pursuant to the terms of this Claims Procedure Order.

23. **THIS COURT ORDERS** that if a Creditor intends to dispute its Claim as set out in a Notice of Revision or Disallowance, the Creditor shall deliver to the Receiver an objection (the “**Objection**”) in writing (setting out the grounds for the Objection) no later than 5:00 p.m. (Toronto time) on the day that is fifteen (15) days from deemed receipt by the Creditor of a Notice of Revision or Disallowance.

24. **THIS COURT ORDERS** that the Receiver shall attempt to resolve any Objections received pursuant to this Claims Procedure Order and in the event an Objection cannot be resolved the Receiver or the Creditor may file a motion with this Court, with service on the service list, for determination of the Claim in dispute.

25. **THIS COURT ORDERS** that if a Creditor in receipt of a Notice of Revision or Disallowance fails to deliver an Objection in accordance with this Order:

- (a) where the entire Claim is disallowed, such Creditor:
 - (i) shall not be entitled to receive any distribution in these proceedings; and
 - (ii) shall be forever barred from making or enforcing such Claim against the Trailwinds Debtors;
- (b) where the Claim has been revised, the Claim shall be deemed accepted in the revised amount set out in the Notice of Revision or Disallowance, such Creditor shall be forever barred from making or enforcing any Claim against the Trailwinds Debtors greater than the revised amount and the amount of the Claim reduced by the revision will be forever extinguished.

SERVICE AND NOTICE

26. **THIS COURT ORDERS** that the Receiver may, unless otherwise specified by this Claims Procedure Order, serve and deliver or cause to be served and delivered the Claim Document Package, any letters, notices or other documents to Creditors or any other interested Person by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, or email to such Persons or their counsel (including counsel of record in any ongoing litigation) at the physical or electronic address, as applicable, last shown on the books and records of the Debtors or set out in such Creditor's Proof of Claim or Notice of Dispute, if one has been filed. Any such service and delivery shall be deemed to have been received: (i) if sent by ordinary mail, on the third Business Day after mailing within Canada, and the fifth Business Day after mailing internationally; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by email by 5:00 p.m. on a Business Day, on such Business Day and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

27. **THIS COURT ORDERS** that any notice or communication required to be provided or delivered by a Creditor to the Receiver under this Claims Procedure Order shall be in writing in substantially the form, if any, provided for in this Claims Procedure Order and will be sufficiently given only if delivered by prepaid registered mail, courier, personal delivery or email addressed to:

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto, ON M6A 1Y7
Attn: Allan Rutman
Tel: 416-256-4005 / 416-861-1487
Email: aar@zeifmans.ca

Any such notice or communication delivered by a Creditor shall be deemed to be received upon actual receipt thereof before 5:00 p.m. on a Business Day or if delivered outside of normal business hours, the next Business Day.

28. **THIS COURT ORDERS** that the publication of the Notice to Creditors and the mailing of the Claim Document Packages as set out in this Claims Procedure Order shall constitute good and sufficient notice to Creditors of the Claims Bar Date and the other deadlines and procedures set forth herein, and that no other form of notice or service need be given or made on any Person, and no other document or material need be served on any Person in respect of the Claims Procedure described herein.

29. **THIS COURT ORDERS** that in the event that this Claims Procedure Order is subsequently amended by further Order of the Court, the Receiver shall serve notice of such amendment on the Service List in these proceedings and the Receiver shall post such further Order on the Receiver's website and such posting shall constitute adequate notice to all Persons of such amended Claims Procedure Order.

GENERAL

30. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court to amend, vary, supplement or replace this Claims Procedure Order or for advice and directions concerning the discharge of its powers and duties under this Claims Procedure Order or the interpretation or application of this Claims Procedure Order.

31. **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 Claims Procedure Order and to assist the Receiver and its agents in carrying out the terms of this Claims Procedure Order. All courts, tribunals, regulatory and administrative

bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Claims Procedure Order, to grant representative status to the Receiver in any foreign proceeding, or to assist the Receiver and its agents in carrying out the terms of this Claims Procedure Order.

32. **THIS COURT ORDERS** that this Claims Procedure Order and all of its provisions are effective as of 12:01 a.m. Toronto time on the date of this Claims Procedure Order.

SCHEDULE “A”

INSTRUCTION LETTER

LEGACY LIFESTYLES TRAILWINDS LP, ET AL. CLAIMS PROCEDURE

A. CLAIMS PROCEDURE

Pursuant to the Order of the Ontario Superior Court of Justice (Commercial List), dated June 26, 2024 (the “**Claims Procedure Order**”), Zeifman Partners Inc., in its capacity as court-appointed receiver (the “**Receiver**”) of Legacy Lifestyles Trailwinds LP, et al., has been authorized to conduct a Claims Procedure with respect to Claims against the following entities (collectively, the “**Trailwinds Debtors**”):

- (i) Legacy Lifestyles Trailwinds LP;
- (ii) Legacy Lifestyles Trailwinds GP Inc.; and
- (iii) Legacy Lifestyles Trailwinds Property LLC.

Unless otherwise defined, all capitalized terms used herein shall have the meanings given to those terms in the Claims Procedure Order.

The Claims Procedure Order, the Claim Document Package, additional Proofs of Claim and related materials may be accessed from the Receiver’s website at: <https://www.zeifmans.ca/current-insolvency-files/legacy-lifestyle/>.

This letter provides instructions for responding to or completing the Proof of Claim or a Notice of Dispute. Reference should be made to the Claims Procedure Order for a complete description of the Claims Procedure.

The Claims Procedure is intended for any Person with any Claim against one or more of the Trailwinds Debtors. Please review the Claims Procedure Order for the complete definition of a “Claim” to which the Claims Procedure applies.

B. FOR CREDITORS THAT RECEIVE A CLAIM STATEMENT

Certain Creditors will receive a Claim Statement from the Receiver with a schedule specifying the amount of such Creditor’s Claim as determined by the Receiver based on the books and records of the Debtors (the “**Known Claim**”).

If you receive a Claim Statement and you do not dispute the amount of the Known Claim set out in the attached schedule, you are not required to take any further action or to file a Proof of Claim with the Receiver in the Claims Procedure Order.

If you wish to, (i) dispute the amount of the Known Claim set forth in the Claim Statement schedule, or (ii) assert an additional Claim against one or more of the Trailwinds Debtors, you are required to deliver a Notice of Dispute to the Receiver so that it is received by the Receiver before **5:00 p.m. (Toronto Time) on August 16, 2024 (the “Claims Bar Date”)** unless you received the Claim Statement on or after August 2, 2024, in which case you have fifteen days from deemed receipt of the Claim Statement to deliver a Notice of Dispute.

If a completed Notice of Dispute in respect of a Known Claim is not received by the Receiver within the prescribed time period, the Creditor shall be forever barred from disputing the amount of the Known Claim and any Claim of a different nature or in excess of the amount specified in the Known Claim shall be forever barred and extinguished.

IF A NOTICE OF DISPUTE IS NOT RECEIVED BY THE RECEIVER WITHIN THE PRESCRIBED TIME PERIOD, THE CLAIM AS SET OUT IN THE CLAIM STATEMENT SCHEDULE WILL BE DEEMED TO BE THE CLAIM OF THE CREDITOR AND WILL BE FINAL AND BINDING ON THE CREDITOR FOR ALL PURPOSES.

Where a Creditor delivers a Notice of Dispute to the Receiver, the Receiver will review the Notice of Dispute and provide to the Creditor a response in writing as to whether the Claim set out in the Notice of Dispute is accepted, disputed in whole, or disputed in part. Where the Claim is disputed in whole or in part, the Receiver will issue a Notice of Revision or Disallowance indicating the reasons for the dispute.

The Claims Procedure Order provides that where a Creditor objects to a Notice of Revision or Disallowance, the Creditor must deliver to the Receiver its objection in writing by prepaid registered mail, courier, personal delivery or email within fifteen (15) days of deemed receipt of the Notice of Revision or Disallowance. The Receiver’s contact information is set out below.

C. FOR CREDITORS SUBMITTING A PROOF OF CLAIM

Unless you have received a Claim Statement, if you believe that you have a Claim against one or more of the Trailwinds Debtors, you must file a Proof of Claim with the Receiver on or before the Claims Bar Date.

PROOFS OF CLAIM MUST BE RECEIVED BY THE RECEIVER BY THE CLAIMS BAR DATE OR THE APPLICABLE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you are required to file a Proof of Claim pursuant to the Claims Procedure but do not file a Proof of Claim in respect of a Claim by the Claims Bar Date you shall not be entitled to participate in any distribution in respect of such Claim.

Where a Creditor files a Proof of Claim with the Receiver, the Receiver will review the Proof of Claim and provide to the Creditor a response in writing as to whether the Claim set out in the Proof of Claim is accepted, disputed in whole, or disputed in part. Where the Claim is disputed in whole or in part, the Receiver will issue a Notice of Revision or Disallowance indicating the reasons for the dispute.

D. OBJECTION

The Claims Procedure Order provides that where a Creditor objects to a Notice of Revision or Disallowance, the Creditor must deliver to the Receiver its objection in writing by prepaid registered mail, courier, personal delivery or email within fifteen (15) days of deemed receipt of the Notice of Revision or Disallowance.

E. RECEIVER'S CONTACT INFORMATION

All notices and enquiries with respect to the Claims Procedure and all Proofs of Claim and Notices of Dispute should be addressed to:

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto, ON M6A 1Y7

Attn: Allan Rutman
Tel: 416-256-4005 / 416-861-1487
Email: aar@zeifmans.ca

DATED at Toronto, Ontario this ____ day of _____, 2024.

Zeifman Partners Inc., in its capacity as Receiver of Legacy Lifestyles Trailwinds LP, et al.

SCHEDULE “B”

NOTICE TO CREDITORS

LEGACY LIFESTYLES TRAILWINDS LP, ET AL. CLAIMS PROCEDURE

RE: Notice of Call for Claims, Claims Procedure and Claims Bar Date

NOTICE IS HEREBY GIVEN THAT, by Order of the Ontario Superior Court of Justice (Commercial List), dated June 26, 2024 (the “**Claims Procedure Order**”), Zeifman Partners Inc., in its capacity as court-appointed receiver (the “**Receiver**”) of Legacy Lifestyles Trailwinds LP, et al., has been authorized to conduct a claims procedure with respect to claims against the following entities (collectively, the “**Trailwinds Debtors**”):

- (a) Legacy Lifestyles Trailwinds LP;
- (b) Legacy Lifestyles Trailwinds GP Inc.; and
- (c) Legacy Lifestyles Trailwinds Property LLC.

All persons, save and except for any Creditors in receipt of a Claim Statement, wishing to assert a Claim against one or more of the Trailwinds Debtors must file a Proof of Claim with the Receiver.

THE CLAIMS BAR DATE is 5:00 p.m. (Toronto Time) on August 16, 2024.

PROOFS OF CLAIM MUST BE RECEIVED BY THE RECEIVER BY THE CLAIMS BAR DATE OR THE CLAIM WILL BE FOREVER BARRED AND EXTINGUISHED. If you are required to file a Proof of Claim pursuant to the Claims Procedure Order and do not file a Proof of Claim in respect of a Claim by the Claims Bar Date, you shall not be entitled to participate in any distribution in respect of any such Claim.

Any Creditors that receive a Claim Statement from the Receiver setting out the amount of their Claim in the attached schedule need not submit a Proof of Claim. Instructions regarding such Claims are enclosed with the Claim Statement.

The Claims Procedure Order, the Claim Document Package, Proofs of Claim and related materials, including the Receiver’s contact information, may be accessed from the Receiver’s website at <https://www.zeifmans.ca/current-insolvency-files/legacy-lifestyle/>.

DATED at Toronto, Ontario this ____ day of _____, 2024.

Zeifman Partners Inc., in its capacity as Receiver of Legacy Lifestyles Trailwinds LP, et al.

SCHEDULE “C”

CLAIM STATEMENT

LEGACY LIFESTYLES TRAILWINDS LP, ET AL. CLAIMS PROCEDURE

To: The parties listed on the Schedule attached hereto

This Claim Statement is delivered pursuant to the Order of the Ontario Superior Court of Justice (Commercial List) dated June 26, 2024 (the “**Claims Procedure Order**”). Pursuant to the Claims Procedure Order, Zeifman Partners Inc., in its capacity as court-appointed receiver (the “**Receiver**”) of Legacy Lifestyles Trailwinds LP, et al., has been directed to administer a claims procedure with respect to claims against Legacy Lifestyles Trailwinds LP, Legacy Lifestyles Trailwinds GP Inc. and Legacy Lifestyles Trailwinds Property LLC (collectively, the “**Trailwinds Debtors**”) in accordance with the terms of the Claims Procedure Order. Unless otherwise defined, all capitalized terms used herein have the meanings given to those terms in the Claims Procedure Order.

According to the books, records and other relevant information in the possession of the Trailwinds Debtors, attached hereto is a schedule of Known Claims showing the amount of each Creditor’s Claim. The Known Claims are denominated in United States dollars.

If the Known Claim listed in the schedule attached hereto accurately reflects the Claim that you have against the Trailwinds Debtors, you are not required to take any further action in the Claims Procedure Order.

If you wish to dispute the amount of the Known Claim or to assert an additional Claim against one or more of the Trailwinds Debtors, you must complete the enclosed Notice of Dispute and deliver it to the Receiver such that it is received by the Receiver by no later than 5:00 p.m. (Toronto time) on August 16, 2024 (the “**Claims Bar Date**”), unless you received this Claim Statement on or after August 2, 2024, in which case you have fifteen days from deemed receipt of this Claim Statement to deliver a Notice of Dispute.

If a completed Notice of Dispute in respect of the Known Claim is not received by the Receiver within the prescribed time period, you shall be forever barred from disputing the amount of the Known Claim and any Claim of a different nature or in excess of the amount specified in the Known Claim shall be forever barred and extinguished. **IF A NOTICE OF DISPUTE IS NOT RECEIVED BY THE RECEIVER WITHIN THE PRESCRIBED TIME PERIOD, THE CLAIM AS SET OUT IN THE CLAIM STATEMENT WILL BE DEEMED TO BE THE CLAIM OF THE CREDITOR AND WILL BE FINAL AND BINDING ON THE CREDITOR FOR ALL PURPOSES.**

All notices and enquiries with respect to the Claims Procedure and all Notices of Dispute should be addressed to:

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto, ON M6A 1Y7
Attn: Allan Rutman
Tel: 416-256-4005 / 416-861-1487
Email: aar@zeifmans.ca

Dated at Toronto, this _____ day of _____, 2024.

Zeifman Partners Inc., in its capacity as Receiver of Legacy Lifestyles Trailwinds LP, et al.

SCHEDULE TO CLAIM STATEMENT

[insert list of Known Claims]

SCHEDULE “D”

NOTICE OF DISPUTE

LEGACY LIFESTYLES TRAILWINDS LP, ET AL. CLAIMS PROCEDURE

Capitalized terms not defined herein have the meanings given to them in the Order of the Ontario Superior Court of Justice (Commercial List) dated June 26, 2024 (the “**Claims Procedure Order**”), or the Claim Statement.

I. PARTICULARS OF CREDITOR

Full Legal Name of Creditor _____

Full Mailing Address of Creditor _____

Telephone Number _____

Email Address _____

Attention (Contact Person) _____

Have you acquired this Claim by assignment?

Yes: No: *(if yes, attach documents evidencing assignment)*

If Yes, Full Legal Name of Original Creditor(s): _____

II. DISPUTE OF CLAIM AND/OR ASSERTION OF ADDITIONAL CLAIM

The Creditor hereby disputes the amount of the Known Claim set out in the Claim Statement schedule and/or asserts an additional Claim against one or more of the Trailwinds Debtors as set out in the following table:

Name of Trailwinds Debtor Claim asserted against	Currency	Amount of Claim

III. REASONS FOR DISPUTE AND/OR DESCRIPTION OF ADDITIONAL CLAIM(S)

Provide full particulars below as to the basis for the Creditor's dispute of the Known Claim as set out in the Claim Statement and/or a description of the additional Claim(s) asserted against one or more of the Trailwinds Debtors and provide copies of all supporting documentation. This includes, without limitation, amounts, description of transaction(s) or agreement(s) giving rise to the Claim, the date and number of all invoices, and particulars of all credits, discounts, rebates and similar items. Attach all supporting documentation including copies of loan agreements, promissory notes, registrations, guarantees, statements of account, invoices, and other documentation.

This Notice of Dispute **MUST** be delivered to the Receiver at the below address such that it is received by the Receiver by no later than 5:00 p.m. (Toronto time) on August 16, 2024, unless you received the Claim Statement on or after August 2, 2024, in which case you have fifteen days from deemed receipt of the notice of the Claim Statement to deliver a Notice of Dispute:

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto, ON M6A 1Y7
Attn: Allan Rutman
Email: aar@zeifmans.ca

If a completed Notice of Dispute in respect of the Known Claim is not received by the Receiver within the prescribed time period, the Creditor shall be forever barred from disputing the amount of the Known Claim and any Claim of a different nature or in excess of the amount specified in the Known Claim shall be forever barred and extinguished. **IF A NOTICE OF DISPUTE IS NOT RECEIVED BY THE RECEIVER WITHIN THE PRESCRIBED TIME PERIOD, THE CLAIM AS SET OUT IN THE CLAIM STATEMENT WILL BE DEEMED TO BE THE CLAIM OF THE CREDITOR AND WILL BE FINAL AND BINDING ON THE CREDITOR FOR ALL PURPOSES.**

DATED at _____, this _____ day of _____, _____

NAME OF CREDITOR:

Witness Signature

Per: _____

(Signature)

Name: _____

(Please Print)

Title: _____

(Please Print)

SCHEDULE "E"

PROOF OF CLAIM

LEGACY LIFESTYLES TRAILWINDS LP, ET AL. CLAIMS PROCEDURE

Please read the enclosed Instruction Letter carefully prior to completing this Proof of Claim.

A. Particulars of Creditor

1. Full Legal Name of Creditor: _____ (the "Creditor")

2. Full Mailing Address of the Creditor:

3. Telephone Number: _____

Facsimile Number: _____

Attention (Contact Person): _____

4. Have you acquired this claim by assignment?

Yes: No: (if yes, attach documents evidencing assignment)

If Yes, Full Legal Name of Original Creditor(s): _____

B. Proof of Claim:

I, _____ (name of individual Creditor or representative of Creditor), of _____ (City, Province or State) do hereby certify:

(a) That I

[_____] am the Creditor; OR

[_____] am _____ (state position or title) of _____ (name of Creditor).

(b) That I have knowledge of all the circumstances connected with the Claim referred to below.

(c) I/The Creditor asserts my/its Claim against _____
(state name of Trailwinds Debtor(s) Claim is asserted against).

(d) The Claim is (check and complete appropriate category):

Unsecured Claim of \$ _____

Secured Claim of \$ _____

That in respect of this debt, I/the Creditor hold assets of the Trailwinds Debtor(s) valued at \$ _____ as security, particulars of which are as follows:

(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

(d) That the following are the repayments that I/the Creditor have received from the Debtor(s) and the credits, discounts etc. that I/the Creditor have allowed:

(Provide full details of repayments, credits and discounts)

C. Particulars of Claim:

Other than as already set out herein, the particulars of the Claim and all supporting documentation are attached.

(Attach a schedule providing full additional particulars of the Claim, including description of transaction(s) or agreement(s) giving rise to the Claim, name of any guarantor(s) which has guaranteed the Claim, and attach all supporting documentation including copies of loan agreements, promissory notes, registrations, guarantees, statements of account, invoices, and other documentation)

D. Filing of Claims:

The Receiver must receive this Proof of Claim before 5:00 p.m. (Toronto Time) on August 16, 2024 (the “**Claims Bar Date**”).

FAILURE TO FILE YOUR PROOF OF CLAIM ON OR BEFORE THE CLAIMS BAR DATE WILL RESULT IN YOUR CLAIM BEING BARRED AND EXTINGUISHED FOREVER, AND YOU WILL BE PROHIBITED FROM MAKING OR ENFORCING A CLAIM AGAINST THE TRAILWINDS DEBTORS IN RESPECT OF SUCH CLAIM.

This Proof of Claim must be delivered to the Receiver by prepaid registered mail, personal delivery, email (in PDF format), or courier at the following address:

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto, ON M6A 1Y7
Attn: Allan Rutman
Email: aar@zeifmans.ca

DATED at _____, this _____ day of _____, _____

NAME OF CREDITOR:

Witness Signature

Per: _____
(Signature)

Name: _____
(Please Print)

Title: _____
(Please Print)

SCHEDULE “F”

NOTICE OF REVISION OR DISALLOWANCE

LEGACY LIFESTYLES TRAILWINDS LP, ET AL. CLAIMS PROCEDURE

TO: _____ (the “**Creditor**”)

(Address of Creditor)

Pursuant to the Order of the Ontario Superior Court of Justice (Commercial List), dated June 26, 2024 (the “**Claims Procedure Order**”), Zeifman Partners Inc., in its capacity as court-appointed receiver (the “**Receiver**”) of Legacy Lifestyles Trailwinds LP, et al., hereby gives you notice that it has reviewed your Proof of Claim or Notice of Dispute (as applicable) and has revised or disallowed all or part of your Claim.

Subject to further dispute by you in accordance with the Claims Procedure Order, your Proven Claim will be as follows:

Name of Debtor	Type of Claim per Proof of Claim	Amount of Claim per Proof of Claim	Type of Claim allowed per this Notice of Revision and Disallowance	Amount of Claim allowed per this Notice of Revision and Disallowance
		\$		\$

Reasons for revision or disallowance:

If you wish to dispute this Notice of Revision or Disallowance, you must deliver to the Receiver an objection (the “Objection**”) in writing (setting out the grounds for the Objection) no later than 5:00 p.m. (Toronto time) on the day that is fifteen (15) days after you have been deemed to have received this Notice of Revision or Disallowance.**

If you do not deliver an Objection, your Claim will be deemed to be as set out in this Notice of Revision or Disallowance.

Objections must be delivered to the Receiver by prepaid registered mail, personal delivery, email (in PDF format), or courier at the following address:

Zeifman Partners Inc.
201 Bridgeland Avenue
Toronto, ON M6A 1Y7
Attn: Allan Rutman
Email: aar@zeifmans.ca

IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIOD THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU

DATED the ____ day of _____, _____

Zeifman Partners Inc., in its capacity as Receiver of Legacy Lifestyles Trailwinds LP, et al.

BERKID INVESTMENTS LIMITED

Plaintiff

and

Court File No. CV-21-00668821-00CL

HUNTER MILBORNE et al.

Defendants

LEGACY LIFESTYLES DESTIN LP, et al.

Applicants

and

Court File No. CV-22-00674717-00CL

LEGACY LIFESTYLES DESTIN PROPERTY LLC, et al.

Respondents

ONTARIO

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

PROCEEDING COMMENCED AT TORONTO

**CLAIMS PROCEDURE ORDER
(Trailwinds)**

DENTONS CANADA LLP
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON M5K 0A1

Kenneth Kraft (LSO # 31919P)

Tel: 416-863-4374

Fax: 416 863-4592

kenneth.kraft@dentons.com

Sara-Ann Wilson (LSO # 56016C)

Tel: (416) 863-4402

sara.wilson@dentons.com

Lawyers for Zeifman Partners Inc., in its capacity as Court-appointed Receiver