

COURT OF APPEAL

CANADA
PROVINCE OF QUEBEC
REGISTRY OF MONTREAL

No.: 500-09-029763-216, 500-09-029765-211
(500-11-060355-217)

MINUTES OF HEARING

DATE: September 12, 2023

CORAM: THE HONOURABLE MARK SCHRAGER, J.A.
BENOÎT MOORE, J.A.
LORI RENÉE WEITZMAN, J.A.

No: 500-09-029763-216	
APPELLANT	COUNSEL
ATTORNEY GENERAL OF CANADA	Mtre KIM SHEPPARD Mtre GEORGE BODY Mtre ARIANNE GAUTHIER <i>(Department of Justice Canada)</i>
RESPONDENT	COUNSEL
RICHTER ADVISORY GROUP INC., in continuance of proceedings for CHRONOMÉTRIQ INC and HEATH MYSELF INNOVATIONS INC.	Mtre HUGO BABOS-MARCHAND Mtre FRÉDÉRIQUE DRAINVILLE <i>(McCarthy Tétrault)</i>
INTERVENERS	COUNSEL
CANADIAN IMPERIAL BANK OF COMMERCE	Mtre HARVEY G. CHAITON <i>(Chaitons)</i> Mtre JOSHUA BOUZAGLOU <i>(Woods)</i>

CANADIAN BANKERS' ASSOCIATION	Mtre CHRISTIAN LACHANCE Mtre BENJAMIN JARVIS <i>(Davies Ward Phillips & Vineberg)</i>
INSOLVENCY INSTITUTE OF CANADA	Mtre ALAIN RIENDEAU Mtre BRANDON FARBER <i>(Fasken Martineau DuMoulin)</i>

No: 500-09-029765-211

APPELLANT	COUNSEL
AGENCE DU REVENU DU QUÉBEC	Mtre DANIEL CANTIN <i>(Larivière Meunie (Revenu Québec))</i>
RESPONDENT	COUNSEL
RICHTER ADVISORY GROUP INC., in continuance of proceedings for CHRONOMÉTRIQ INC and HEATH MYSELF INNOVATIONS INC.	Mtre HUGO BABOS-MARCHAND Mtre FRÉDÉRIQUE DRAINVILLE <i>(McCarthy Tétrault)</i>
INTERVENERS	COUNSEL
CANADIAN IMPERIAL BANK OF COMMERCE	Mtre HARVEY G. CHAITON <i>(Chaitons)</i> Mtre JOSHUA BOUZAGLOU <i>(Woods)</i>
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INSOLVENCY INSTITUTE OF CANADA	Mtre ALAIN RIENDEAU Mtre BRANDON FARBER <i>(Fasken Martineau DuMoulin)</i>

On appeal from a judgment rendered on October 27, 2021 by the Honourable Martin Castonguay of the Superior Court, District of Montreal.

NATURE OF THE APPEAL: **500-09-029763-216, 500-09-029765,211**
Bankruptcy and insolvency – Super priority charges
– Deemed Crown trust – Source deductions.

Clerk at the hearing: Vit lina Saint-Phard

Courtroom: Pierre-Basile-Mignault

HEARING

9:42 Commencement of the hearing. Identification of counsel.
Preliminary remarks by the Court.

9:47 Mtre Cantin submits to the Court an "*Outline of oral argument and condensed book*".

9:49 Submissions by Mtre Sheppard.

9:54 Questions from the Court and responses by Mtre Sheppard.
Mtre Sheppard resumes her submissions.

10:02 Discussion between the Court and Mtre Sheppard.

10:12 Mtre Sheppard resumes her submissions.

10:16 Questions from the Court and responses by Mtre Sheppard.

10:21 Mtre Sheppard resumes her submissions.

10:27 Submissions by Mtre Body.

10:33 Questions from the Court and responses by Mtre Body.

10:37 Mtre Body resumes his submissions.

10:40 Discussion between the Court and Mtre Body.

10:45 Mtre Body resumes his submissions.

10:47 Questions from the Court and responses by Mtre Body.

10:52 Recess of the hearing.

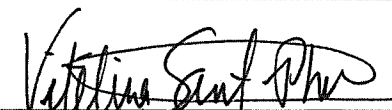
11:12 Resumption of the hearing.
Submissions by Mtre Cantin.

11:19 Discussion between the Court and Mtre Cantin.

11:31 Mtre Cantin resumes his submissions.

11:34 Submissions by Mtre Babos-Marchand.

11:36	Mtre Babos-Marchand provides the Court with a copy of the decision " <i>R. c. Henry</i> ". Mtre Babos-Marchand resumes his submissions.
11:57	Questions from the Court and responses by Mtre Babos-Marchand.
12:03	Mtre Babos-Marchand resumes his submissions.
12:08	Discussion between the Court and Mtre Babos-Marchand.
12:12	Mtre Babos-Marchand resumes his submissions.
12:15	Mtre Chaiton provides the Court with a " <i>Submissions brief (compendium)</i> " document. Submissions by Mtre Chaiton.
12:23	Questions from the Court and responses by Mtre Chaiton.
12:28	Mtre Chaiton resumes his submissions.
12:45	Discussion between the Court and Mtre Chaiton.
12:51	Submissions by Mtre Lachance.
12:55	Questions from the Court and responses by Mtre Lachance.
1:05	Submissions by Mtre Riendeau.
1:12	Recess of the hearing.
1:22	Resumption of the hearing. Rebuttal by Mtre Sheppard.
1:26	Discussion between the Court and Mtre Sheppard. Mtre Sheppard resumes her rebuttal.
1:32	Questions from the Court and responses by Mtre Sheppard.
1:34	BY THE COURT: The case is taken under advisement. Conclusion of the hearing.



Vitelina Saint-Phard, Clerk at the hearing