

District of: Ontario
Division No.:09-Toronto
Court No.: BK-24-03038619-0031
Estate No.:31-3038619

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

B E T W E E N:

IN THE MATTER OF NOTICE OF INTENTION TO MAKE
A PROPOSAL OF
BRR LOGISTICS LIMITED

**MOTION RECORD
(RETURNABLE MAY 14, 2024)**

April 12, 2024

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District of Ontario
Division No. 09 – Toronto
Court No. 31-3038619
Estate No. 31-3038619

ONTARIO
SUPERIOR COURT OF JUSTICE
(IN BANKRUPTCY AND INSOLVENCY)

IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT,
R.S.C 1985, C.B-3, AS AMENDED

AND IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL
OF BRR LOGISTICS LIMITED

SERVICE LIST
(As at April 12, 2024)

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B E T W E E N:

IN THE MATTER OF NOTICE OF INTENTION TO MAKE
A PROPOSAL OF
BRR LOGISTICS LIMITED

I N D E X

Tab	Description
1.	Notice of Motion, returnable May 14, 2024
2.	Affidavit of Michael Wakefield, sworn April 12, 2024
Exhibits	
A.	Walmart Supplier Guidelines
B.	Distribution Contract
C.	Email between Walmart, Pazo, and BRR dated May 30, 2023 to June 2, 2023
D.	Spreadsheet from Walmart to BRR - Input Tab (attachment from email in Tab C)
E.	Letter from M. Ditkofsky dated January 31, 2024
F.	Letter from Miller Thomson to M. Ditkofsky dated February 12, 2024
G.	Letter from Miller Thomson to Blakes dated February 26, 2024
H.	Letter from Blakes to Miller Thomson LLP dated March 14, 2024
I.	Letter from Miller Thomson to Blakes dated March 27, 2024
J.	Letter from Blakes to Miller Thomson dated April 4, 2024
K.	Letter from Blakes to Miller Thomson dated April 11, 2024
L.	Invoices for outstanding Walmart Receivable
M.	Spreadsheet Summarizing Walmart Receivable
N.	Spreadsheet re Charges & Invoices (from Blakes letter dated April 4, 2024)

O.	Invoice #3751 and Supporting Documentation
P.	Email from Ashley Ward dated June 13, 2023
Q.	Invoice #4289 and Supporting Documentation
R.	Email among BRR and Walmart dated August 28, 2023
S.	Invoice #3267 and Supporting Documentation
T.	Invoice #4264
3.	Draft Order

TAB 1

District of: Ontario
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**ONTARIO
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NOTICE OF MOTION

BRR Logistics Limited (“**BRR**” or the “**Company**”) will make a Motion to the court on Monday, May 14, 2024 at 10:00 a.m., or as soon after that time as the Motion can be heard.

PROPOSED METHOD OF HEARING: The Motion is to be heard in person at the following location:

330 University Avenue, Toronto.

THE MOTION IS FOR

1. An Order substantially in the form of the draft order at **Tab “3”** to the Motion Record, among other things:

- (a) directing Wal-Mart Canada (“**Walmart**”) to pay to BRR the amount of \$1,287,608.42 plus interest (the “**Outstanding Walmart Receivable**”) or such other amount as the Court determines is due and owing;

- (b) awarding costs of this motion; and
- (c) such further and other relief as counsel may advise and as this Honourable Court may deem just.

THE GROUNDS FOR THE MOTION ARE

Background

2. BRR is a private company incorporated under the *Business Corporations Act* (Ontario) with a registered head office at 107 Walker Drive, Brampton, Ontario;

3. Prior to the wind-down of its business, BRR owned and operated a frozen foods sale and logistics business. The Company had two revenue streams. The majority of its revenue was derived from third party logistics (“3PL”), including distribution, storage and warehousing services for deep frozen products. The second revenue stream is the Company’s “buy-sell” line of business, which involved the purchase and supply of deep-frozen food products to retail customers across Canada;

4. Prior to its financial difficulties, the Company had thousands of retail customers and operated in all provinces and territories in Canada, with most of its business conducted in Ontario;

NOI Proceedings

5. On January 31, 2024 (the “**NOI Filing Date**”), BRR initiated proceedings (the “**NOI Proceedings**”) under the *Bankruptcy and Insolvency Act*, R.S.C. 1985 c. B-3, as amended (the “**BIA**”) by filing of a notice of intention (“**NOI**”) to make a proposal. BDO Canada Limited

(“**BDO**”) was appointed as proposal trustee (in such capacity, the “**Proposal Trustee**”) in the NOI Proceedings;

6. The purpose of these NOI proceedings is to effect an orderly liquidation of the Company’s assets and wind-down of its business. As part of this process, accounts receivable collections have been a priority for BRR and the Proposal Trustee;

7. While there has been steady and positive progress with customers with receivables given BRR’s longstanding relationships in the industry, there has been an ongoing dispute with Walmart in relation to the significant amounts owing to BRR by Walmart;

8. On March 20, 2024, the Company appeared for a case conference before the Honourable Justice Kimmel to schedule, among other things, a motion for an expedited adjudication of a dispute (the “**Walmart Dispute**”) with Walmart in respect of a significant receivable owing by Walmart to the Company. This motion was booked pursuant to the endorsement of Justice Kimmel dated March 20, 2024;

Walmart Dispute

Relationship with Walmart

9. Walmart was previously a customer of the Company in both (i) the 3PL revenue stream (distribution services) and (ii) buy-sell line of business;

10. Walmart had been a customer of the Company for buy-sell services since 2018, and for 3PL distribution services since late 2020. During this time, Walmart was one of BRR’s largest customer accounts. Walmart accounted for approximately \$12 million of annual revenue for the

Company in relation to the 3PL distribution services. For buy-sell services, Walmart accounted for between \$3 to \$7 million per year over the course of the relationship;

11. Walmart is one of the largest retailers in the world by a number of metrics including size of operations, size of workforce, revenue, and global footprint. As a result of this and its significant resources as compared to other enterprises in the food logistics industry, Walmart enjoys substantial bargaining power;

12. Historically, Walmart had a good track record in its dealings with the Company including in terms of paying invoices in full in accordance with the agreed-upon terms;

13. However, in the months preceding the NOI filing the Company experienced significant changes in its experience with Walmart including significant departures from the ordinary course business practices of the parties, both in the 3PL (distribution) business and in the buy-sell business;

Disputes with Walmart

14. The Walmart Dispute consists of two critical issues:

- (a) the “**Alleged Overpayment**” issue, whereby Walmart alleges that a mistake was made regarding the pricing for one of the products purchased from BRR, and requested a retroactive price adjustment for the products. This price adjustment would require BRR to pay to Walmart \$489,193.26; and
- (b) the general dispute of BRR’s invoices, including invoices issued for products sold, services rendered including distribution, transportation and logistics services.

Walmart refuses to pay certain invoices totalling approximately \$1,287,608.42 (including the Alleged Overpayment);

15. The Outstanding Walmart Receivable is properly documented, valid and enforceable. The circumstances surrounding the Alleged Overpayment and the dispute of BRR's invoices by Walmart demonstrate that Walmart has no intention of paying its bills;

16. Instead, Walmart has made significant unilateral deductions from invoices for charges that it claims it is entitled to make. Many of these deductions (totalling almost \$400,000) appear to be for historical alleged errors that can no longer be verified, particularly in light of these insolvency proceedings;

17. As it relates to the Alleged Overpayment, Walmart and Pazo Global LLC, a third party broker, provided specific pricing to BRR for distribution of certain products, and BRR relied upon that pricing in delivering services. BRR delivered the requested services to Walmart on the basis of the agreed upon price as there was a valid and enforceable contract.

18. Subsequently, Walmart indicated that there was alleged error in the price communicated to BRR, and requested a *retroactive* discount. On that basis Walmart now declines to pay a significant portion of the outstanding receivable;

19. BRR had no knowledge of any alleged error until Walmart's request for a retroactive discount;

20. BRR has rendered substantial services and supplied substantial product to Walmart. On the strength of those services and products, BRR issued valid invoices. It had a reasonable expectation

of being paid. BRR has provided Walmart with substantial documentation and evidence in respect of all of its invoices, including for both the 3PL distribution services rendered and the buy-sell products sold;

21. Rather than pay the invoices due and owing, Walmart has simply applied unilateral deductions to invoices which are improper, unreasonable and which, as indicated, the Company is now unable to review or verify. They have asserted that BRR's invoices relating to the Outstanding Walmart Receivable are invalid and have refused payment;

22. This dispute has caused a significant disruption to these proceedings particularly given the Company's financial situation and the substantial amount of the outstanding Walmart receivable;

23. The Company has spent a significant amount of resources during the course of these NOI proceedings to make progress with Walmart in relation to this dispute. In addition, Walmart's refusal to pay even the uncontested portion of the amounts it owes to the Company on a timely basis has resulted in significant additional, unnecessary and costly challenges to the Company as it attempted to navigate these proceedings;

Other Grounds

24. The equitable and inherent jurisdiction of the Court;

25. Rules 1.04, 1.05, 2.01, 2.03, 16.04 and 37 of the *Rules of Civil Procedure* (Ontario);

26. The provisions of the BIA; and

27. Such further and other grounds as counsel may advise and this Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the Motion:

- (a) The Affidavit of Michael Wakefield sworn April 12, 2024;
- (b) The Fourth Report of the Proposal Trustee to be filed; and
- (c) Such further and other evidence as the lawyers may advise and this Honourable Court may permit.

April 12, 2024

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TO: SERVICE LIST

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(As at April 11, 2024)

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IN THE MATTER OF NOTICE OF INTENTION TO MAKE
A PROPOSAL OF BRR LOGISTICS LIMITED

District of: Ontario
Division No.: 09-Toronto
Court No.: 31-3038619
Estate No.: 31-3038619

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

Proceeding Commenced at
Toronto

**NOTICE OF MOTION
(returnable April 12, 2024)**

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TAB 2

District of: Ontario
Division No.: 09-Toronto
Court No.: BK-24-0303861-0031
Estate No.:31-3038619

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

B E T W E E N:

**IN THE MATTER OF NOTICE OF INTENTION TO MAKE
A PROPOSAL OF
BRR LOGISTICS LIMITED**

**AFFIDAVIT OF MICHAEL WAKEFIELD
(April 12, 2024)**

TABLE OF CONTENTS

BACKGROUND ON THE BUSINESS	3
BACKGROUND: BRR AND WALMART BUSINESS RELATIONSHIP	5
(i) History of Walmart Relationship.....	5
(i) Ordinary Course Business Practices – Buy-sell Services.....	5
(ii) Walmart’s Historical Payment Practices	7
(iii) Errors and Credits: Buy-Sell Products	8
(iv) Ordinary Course Business Practices – Warehousing & Distribution Services	9
ALLEGED OVERPAYMENT ISSUE.....	10
(i) Red Baron Pizza Products	10
(ii) Alleged Mistake and Overpayment	13
(iii) Post Filing Correspondence with Walmart and Alleged Overpayment	16
GENERAL DISPUTE REGARDING OUTSTANDING WALMART RECEIVABLE.....	18
(i) Disputed Buy-Sell Invoices	18
(ii) Disputed Distribution Invoices.....	19
RELIEF SOUGHT AND CONCLUSION	23

-2-

**AFFIDAVIT OF MICHAEL WAKEFIELD
(April 12, 2024)**

I, Michael Wakefield, of the City of Winnipeg, in the Province of Manitoba, MAKE OATH
AND SAY:

1. I am the President and Chief Executive Officer of BRR Logistics Limited (“**BRR**” or the “**Company**”). As such, I have knowledge of the matters to which I depose in this affidavit, save and except for matters which are stated to be based on information and belief, and where so stated, I believe same to be true.

2. This affidavit is sworn in connection with a motion by BRR for an order, among other things:

- (a) directing Wal-Mart Canada Corp. (“**Walmart**”) to pay to BRR the amount of \$1,287,608.42 (the “**Outstanding Walmart Receivable**”) or such other amount as the Court determines is due and owing;
- (b) awarding costs of this motion; and
- (c) such further and other relief as counsel may advise and as this Honourable Court may deem just.

3. The dispute with Walmart consists of two separate issues:

- (a) the “**Alleged Overpayment**” issue, whereby Walmart alleges that a mistake was made regarding the pricing for one of the products purchased from BRR, and seeks

-3-

to apply a retroactive price adjustment. This price adjustment would require BRR to pay to Walmart \$489,193.26; and

- (b) the general dispute of BRR's invoices, including invoices issued for products sold, services rendered including distribution, transportation and logistics services. Walmart refuses to pay certain invoices totalling approximately \$1,287,608.42 (including the Alleged Overpayment).

4. Each of these issues is detailed in turn below.

BACKGROUND ON THE BUSINESS

5. BRR is a private company incorporated under the *Business Corporations Act* (Ontario) with a registered head office at 107 Walker Drive, Brampton, Ontario.

6. Prior to the wind-down of its business, BRR owned and operated a frozen foods sale and logistics business. The Company had two revenue streams. The majority of its revenue was derived from third party logistics (“3PL”) services, including distribution, storage and warehousing services for deep frozen products. The second revenue stream is the Company’s “buy-sell” line of business, which involved the purchase and supply of deep-frozen food products to retail customers across Canada. Historically, the Company’s 3PL business accounted for approximately 75% of its annual revenue.

7. As described in my affidavit sworn February 23, 2024 (the “**First Wakefield Affidavit**”), the Company began to see a shift in its business in or about January 2022. During that period, the Company lost a significant number of customer accounts that were collectively responsible for a large portion of the Company’s annual revenues.

8. Prior to its financial difficulties, the Company had thousands of retail customers and operated in all provinces and territories in Canada, with most of its business conducted in Ontario.

9. Despite efforts to cut costs and downsize its operations, as of January 2024, the Company determined that it could no longer sustain operations and meet its obligations in the ordinary course.

10. On January 31, 2024 (the “**NOI Filing Date**”), BRR initiated proceedings (the “**NOI Proceedings**”) under the *Bankruptcy and Insolvency Act*, R.S.C. 1985 c. B-3, as amended (the “**BIA**”) by filing of a notice of intention (“**NOI**”) to make a proposal. BDO Canada Limited (“**BDO**”) was appointed as proposal trustee (in such capacity, the “**Proposal Trustee**”) in the NOI Proceedings.

11. The purpose of these NOI proceedings is to effect an orderly liquidation of the Company’s assets and wind-down of its business. As part of this process, accounts receivable collections have been a priority for BRR and the Proposal Trustee.

12. While there has been steady and positive progress with customers with receivables given BRR’s longstanding relationships in the industry, the Company has had an ongoing dispute with Walmart in relation to the significant amounts owing to BRR. The Company has spent a significant amount of resources during the course of these NOI proceedings to make progress with Walmart in relation to this dispute.

13. In addition, Walmart’s refusal to pay even the uncontested portion of the amounts it owes to the Company on a timely basis (as it had represented to the Court that it would do) has resulted

in significant additional, unnecessary and costly challenges to the Company as it attempted to navigate these proceedings.

BACKGROUND: BRR AND WALMART BUSINESS RELATIONSHIP

(i) History of Walmart Relationship

14. Walmart was previously a customer of the Company in both (i) the 3PL revenue stream (distribution services), and (ii) buy-sell line of business. As indicated below, the Walmart 3PL Distribution Contract was terminated in or about August, 2023.

15. Walmart had been a customer of the Company for buy-sell services since 2018, and for 3PL distribution services since late 2020. During these periods, Walmart was one of BRR's largest customer accounts. Walmart accounted for approximately \$12 million of annual revenue for the Company in relation to the 3PL distribution services. For buy-sell services, Walmart accounted for between \$3 to \$7 million per year over the course of the relationship.

16. In accordance with Walmart's policy, as a supplier to Walmart in connection with buy-sell services, the Company adhered to Walmart's standard supplier guidelines (the "**Supplier Guidelines**"). Among other things, the Supplier Guidelines required that the Company obtain pre-approval for pricing of all product listings. A copy of the Supplier Guidelines used by Walmart is attached as **Exhibit "A"**.

(i) Ordinary Course Business Practices – Buy-sell Services

17. Below is a step-by-step summary of the ordinary practices of BRR and Walmart in the order fulfillment process for buy-sell services (the "**Ordinary Business Practices**"), which has been the established and accepted protocol for years:

-6-

- (a) listings for products to be purchased and sold by BRR are agreed to between BRR and Walmart;
- (b) once agreed, the per-unit cost and any other key deal terms are inputted into Walmart's online electronic system used for product listings (the "**Walmart Portal**");
- (c) when a product is inputted into the Walmart Portal, a representative of Walmart reviews and authorizes the price and other product listing details;
- (d) once the price and other listing details are authorized by Walmart in its own system, the product is made available publicly to Walmart stores (and warehouses) for purchase;
- (e) Walmart retail stores (and warehouses) can then place orders, and these orders are submitted to BRR through the electronic data interface (the "**EDI**"), which is a data-exchange platform that permits BRR to accept orders into its order and revenue system;
- (f) when BRR receives an order, the order then appears in BRR's internal warehouse system and is picked by warehouse staff and shipped to the final destination;
- (g) when the order is picked by the warehouse staff, an invoice is automatically generated and transmitted to Walmart by EDI;
- (h) when the driver delivering the product to the Walmart customer (either a retail store or a warehouse) has delivered the product, proof of delivery is provided to BRR;

-7-

- (i) after proof of delivery is received by BRR, BRR marks the applicable order as “confirmed” in the BRR system;
- (j) invoices are then paid by the customer to BRR in the ordinary course based on the applicable payment terms.

(ii) *Walmart’s Historical Payment Practices*

18. The above Ordinary Business Practices were followed in all dealings between BRR and Walmart over the years.

19. Historically, Walmart had a good track record in its dealings with the Company including in terms of paying invoices in full in accordance with the agreed-upon terms.

20. Pursuant to the Supplier Guidelines, Walmart is required to pay BRR’s invoices within 30 days of the invoice date. The Supplier Guidelines provide for a 2% “prompt payment” discount when the 30-day payment term is met. However, Walmart’s ordinary method of payment is by cheque sent by mail. When a cheque is issued by Walmart, it appears in Walmart’s “retail link” online portal with the details of the cheque.

21. Due to transit time required for a cheque to be received in the mail, in the ordinary course, Walmart has taken the 2% discount on invoices despite the payment being received beyond the 30-day term. BRR has never taken issue with this and has been accommodating to Walmart particularly in light of the importance of the commercial relationship to BRR.

(iii) Errors and Credits: Buy-Sell Products

22. In the ordinary course, errors in the order fulfilment process did occur from time to time. For instance, occasional issues arose from reefer truck malfunctions that resulted in products that could not be sold due to temperature concerns, or picking errors that resulted in incorrect quantities sent to a customer.

23. These types of errors may result in a “delivery difference”, which, in the industry, means that the invoice that was generated in the applicable system does not accord with the items delivered. In these situations, the invoice can be physically marked to reflect the delivery difference through notations added to the invoice. The customer receiving the product at the receiving dock will make a notation on the applicable invoice that indicates, for example, a case of product was missing.

24. BRR’s designated delivery driver and the recipient must review and sign the revised invoice with the accurate details. At that point the invoice becomes the proof of delivery (the “**POD**”). When the POD showing the delivery difference is received by BRR, a credit is entered into BRR’s system in favour of the customer. Any party who is eligible for a credit would receive such credit *via* EDI.

25. Importantly, when any type of error was discovered in respect of an invoice, it was dealt with in a timely manner. In light of the business practices, it would be highly unusual for an error to be identified weeks or months after services were rendered (or products were delivered).

26. As indicated, historically, Walmart had a good track record in its dealings with the Company. Unilateral or unauthorized deductions for invoices were not taken. The trade terms and

the business practice were that, where appropriate, issues or errors were confirmed in writing on the POD and a credit was issued, as described above.

27. Incomplete, damaged or missing orders are generally quite rare. When such rare issues occur, they were promptly addressed once identified. For instance, an error in the quantity of a product or an error in the applicable price would be brought to the attention of BRR and/or the customer as applicable, in writing, and the issue was reviewed and resolved. The process was always documented as a good business practice.

28. In the years preceding the NOI filing, Walmart placed thousands of purchase orders with BRR, representing annual revenue for the Company ranging from \$3 to \$7 million. In 2023, Walmart accounted for 38% of BRR's overall buy-sell sales volume.

(iv) Ordinary Course Business Practices – Warehousing & Distribution Services

29. As indicated, the Company had a separate line of business relating to its distribution services.

30. As part of the Company's 3PL distribution services, the Company would enter into a distribution contract with its customers. The distribution contract would stipulate a per-case rate for product delivery.

31. BRR and Walmart entered into a contract dated February 20, 2021 for distribution services (the "**Distribution Contract**"). The Distribution Contract is attached hereto as **Exhibit "B"**. As described further below in this affidavit, certain customers required customized contracts and arrangements, which BRR was able to provide.

32. In the ordinary course, when deliveries were made under a Distribution Contract (i.e. products were loaded onto trucks and delivered), customers would receive an invoice weekly. In the case of Walmart, after deliveries were completed, an invoice would be submitted *and pre-approved* by Walmart and then subsequently entered into an electronic system called “Ariba”. In the ordinary course, payments of distribution invoices were made on a weekly basis by electronic funds transfer.

33. There were no departures from this ordinary course business activity. Importantly, the Walmart team that dealt with BRR’s 3PL services were entirely separate and apart from the Walmart team that worked with BRR on the buy-sell line of business.

34. In or about June, 2023 Walmart gave notice to the Company that Walmart had decided to move its distribution services in-house. The contract was accordingly terminated in August, 2023. Termination of the Walmart account for distribution services unfortunately exacerbated the financial difficulty of the Company as BRR was no longer able to sustain the significant costs of doing business. BRR made significant efforts to address the loss of Walmart’s volume (50% of BRR’s volume for distribution services), but the challenges could not be surmounted and ultimately culminated in the filing of the NOI.

ALLEGED OVERPAYMENT ISSUE

(i) Red Baron Pizza Products

35. Schwan’s Company (“**Schwan’s**”) is a frozen food manufacturer that owns the Red Baron Pizza products brand, which is a very successful frozen pizza brand in the United States.

-11-

36. BRR first started working with Schwan's to bring Red Baron Pizza products (the "**Pizza Products**") to Canada in connection BRR's buy-sell business, in or about February 2023. The arrangement between BRR and Schwan's was that BRR would be responsible for distributing the Pizza Products across Canada. Pazo Global LLC ("**Pazo**") assisted Schwan's in selling the Pizza Products. Pazo is a U.S. based company that works with brands to assist with sales strategy, distribution and other related services. Pazo, as a broker for Schwan's, had authority to negotiate listings and arrangements with grocers on Schwan's behalf.

37. As I understand it, Schwan's wanted BRR to be the exclusive distributor for the Pizza Products in Canada due to BRR's network and capability. While BRR focused on finalizing the regulatory and logistic aspects of the Pizza Products deal, Schwan's and Pazo, together worked on the listing negotiations with third party grocers including large national retailers like Metro, Sobeys, and Walmart. Schwan's and Pazo secured listings, negotiated prices and other terms, and finalized the entire structure for these listings.

38. By mid-summer of 2023, Pazo and Schwan's finalized the negotiations in respect of the listings for the Pizza Products. BRR was not involved in any of those negotiations and was not privy to any communications regarding pricing or other terms. As indicated, BRR focused on the regulatory and logistics aspects of their new venture involving the Pizza Products.

39. By the end of June 2023, BRR received confirmation of the final listing price for the Pizza Products from both Walmart and Pazo. A previous employee of the Company, Mary McLaughlin, who was BRR’s brand manager at the relevant time, received directly from Walmart and Pazo the final product set-up (which included the price) with a direction to include the applicable price in the Walmart system. Attached as **Exhibit “C”** is an email chain among Ali Jahanzaib and Nicola Wepener, (Walmart), Gary Taylor (Pazo), and Mary McLaughlin (BRR) between May 30, 2023 and June 2, 2023. In this e-mail chain, Walmart sends to BRR and Pazo a final spreadsheet (attached as **Exhibit “D”**) that includes the following prices for the Pizza Products:

Pricing Information						
CORPORATE PRICING						
Unit Cost	Base Unit Retail	Supplier Pack Cost	Mfgr Pre Price	Mfgr Suggeste d Retail	Item Opp	Whse Pack Calc Method
0.00	0.00	0.00	0.00	0.00	y/n	A/R/M
[REDACTED]						A
						A
						A
						A

40. As shown under “Supplier Pack Cost” in the image above, the price provided to BRR for the relevant Pizza Products was [REDACTED] per case.

41. As shown in the e-mail communications, Pazo and Walmart communicated the final negotiated price to BRR. Prior to these communications, were no discussions between BRR and Walmart regarding pricing or any other matter; rather, Pazo acted as an intermediary between BRR and Walmart, negotiated the price, and communicated (jointly with Walmart) the final product set-up for the Pizza Products to BRR.

(ii) Alleged Mistake and Overpayment

42. The Pizza Products were made available through the Walmart Portal at the price Pazo provided to BRR for several months. However, in or about November 2023, Pazo advised BRR of an alleged “error” in the pricing that was included in the Walmart Portal. Pazo advised BRR that due to this “error”, the price in the portal should be lower (rather than approximately [REDACTED], it should have been approximately [REDACTED] per case). This is a very material difference in price.

43. As indicated, BRR was not privy to any price negotiations or listing discussions in respect of the Pizza Products, and simply entered the price directed by Pazo and Walmart into the Walmart Portal. BRR relied on the information received. As shown in the communications above, Walmart was a party to the e-mails that include the final price provided to BRR. BRR was directed to include that final price ([REDACTED] into its system.

44. In November 2023, when Pazo first advised BRR of the “error” and directed BRR to change the price in the Walmart Portal, BRR changed the price in the Walmart Portal in good faith, despite its serious concerns regarding the sufficiency of the lower price. As always, BRR’s role in this arrangement was to do what it was told by Pazo and Walmart. When told to update the price based on new information, it did so.

45. The Company simply followed the instructions that Pazo provided. In accordance with the Ordinary Business Practices, when BRR entered the price it received into the Walmart Portal, it was both reviewed and accepted by Walmart. That is the only way the Pizza Products could have been made available for purchase.

-14-

46. I was surprised when I was asked by Mr. Taylor of Pazo to *retroactively* apply the discount to the Pizza Products from the date they were first made available. BRR had no discretion or involvement in this process; it simply inputted the price that Pazo directed. To retroactively apply the discount would mean that BRR would owe Walmart a substantial sum (almost \$500,000). At this point BRR had sold its account receivables to Sallyport and arranged for funding from Sallyport on the basis projected receivables, including the substantial Walmart receivables, causing significant disruption to the business.

47. In the weeks that followed, there were a number of discussions between Pazo and BRR during which Pazo continued to insist that due to an error the price change needed to be implemented retroactively. BRR immediately requested a direct meeting with Walmart, despite the fact that up until that time there were no direct discussions between BRR and Walmart (regarding the Pizza Products or otherwise).

48. BRR and Walmart met on or about December 15, 2023. In attendance at that meeting were me, Tracy Graham (CFO of BRR), Mary McLaughlin (BRR), Gary Taylor of Pazo, and Nicola Wepener senior category manager for frozen grocery for Walmart (“**Ms. Wepener**”).

49. At the meeting, Walmart indicated that a mistake was made in the pricing approved in the Walmart system. Ms. Wepener indicated, as Pazo did, that BRR was required to retroactively apply a discount which meant that BRR owed Walmart a substantial sum. BRR attempted to reach a resolution in respect of the issue, including requesting a potential payment arrangement, escalating the issue to the finance team at Walmart, or any other resolution. Ms. Wepener advised that no alternative was available and that discount had to be paid to Walmart forthwith.

50. Over the holidays, between December 2023 and January 2024, I received correspondence from Walmart on this issue and continued to attempt to reach a resolution of the matter.

51. I verily believe that given Ms. Wepener's position with Walmart, and her prior experience with BRR, it would be apparent and obvious that BRR was not involved whatsoever in the negotiations with Pazo and Schwan's, and that Pazo was not an agent of BRR in their negotiations with Walmart.

52. BRR was merely the distributor (or the "wheels that got the Pizza Products to its destination"). BRR had no direct relationship with Walmart regarding listings or deal structures related to the Red Baron brand. As one example, in January 2024, Schwan's advised BRR that BRR would no longer be the distributor for the Pizza Products for Walmart. Schwan's unilaterally changed the vendor of record for this product without any input from or notice to BRR. This demonstrates that BRR had neither a direct relationship with Walmart, nor any control or direct relationship with them.

53. It is well known that Walmart is one of the largest retailers in the world by a number of metrics including size of operations, size of workforce, revenue, and global footprint. As a result of this and its significant resources as compared to other enterprises in the food logistics industry, Walmart enjoys substantial bargaining power. As one example, all parties who work with Walmart must adhere to the Supplier Guidelines, which is essentially a contract of adhesion that sets out all of the terms of the relationship. Any party who wished to do business with Walmart must accept the terms provided for in the Supplier Guidelines.

54. Similarly, as described below, when Walmart refuses to pay its bills, a small business like BRR is unable to compete with Walmart in terms of resources to dedicate to the dispute. We also cannot sustain operations when such a significant receivable is effectively held hostage for any material period of time.

55. In the months leading up to these NOI proceedings Walmart initially accepted a substantial amount of the receivables in its system (signifying that Walmart had reviewed and acknowledged the invoices as owing).

56. However, Walmart later refused to pay the entire receivable owing to the Company, which after being reduced by a recent April 9, 2024 payment in the amount of \$394,295.13 by Walmart, now totals \$1,287,608.42.

57. In a letter from Walmart that was received one day prior to the NOI Filing Date, as detailed and attached below, Walmart advised that the amount it claimed was \$489,193.26, and characterized this amount as an “overpayment” (the “**Alleged Overpayment**”).

(iii) Post Filing Correspondence with Walmart and Alleged Overpayment

58. On January 31, 2024, the Company received a letter from in-house legal counsel at Walmart alleging that, due to a mistaken overpayment by Walmart, the Company owed Walmart the amount of \$489,193.26 for the Alleged Overpayment. The letter provided no details in support of this amount and simply demanded that the Company pay. The letter from Walmart dated January 31, 2024 is attached as **Exhibit “E”**.

-17-

59. The Company responded to the letter dated February 12, 2024 advising that, among other things, there had not been an overpayment and no amount was owed by the Company to Walmart.

This letter is attached as **Exhibit “F”**.

60. Between February 2024 and April 2024, Walmart and BRR attempted to resolve the dispute through correspondence, including the following communications:

- (a) Letter from Walmart’s external counsel, Blake, Cassels and Graydon LLP (“**Blakes**”) to Miller Thomson LLP (“**MT**”) dated February 26, 2024, a copy of which is attached as **Exhibit “G”**.
- (b) Letter from Blakes to MT dated March 14, 2024, a copy of which is attached as **Exhibit “H”**.
- (c) Letter from MT to Blakes dated March 27, 2024, a copy of which is attached as **Exhibit “I”**.
- (d) Letter from MT to Blakes dated April 4, 2024, a copy of which is attached as **Exhibit “J”**.
- (e) Letter from Blakes to MT dated April 11, 2024, a copy of which is attached as **Exhibit “K”**.

61. On March 1, 2024, the Company sent, through counsel *via* Titanfile due to size restrictions, copies of hundreds of invoices establishing the entire Walmart receivable. Those invoices are attached as **Exhibit “L”**. A spreadsheet summary of the invoices relating to the Outstanding Walmart Receivable, which was sent to Walmart on February 26, 2024 is attached as **Exhibit “M”**.

GENERAL DISPUTE REGARDING OUTSTANDING WALMART RECEIVABLE

62. Apart from the Alleged Overpayment, BRR has issued to Walmart a number of invoices for either distribution services rendered or buy-sell products sold. These disputed invoices comprise a significant amount totalling over \$1,287,608.42, including the invoices relating to the Alleged Overpayment.

(i) Disputed Buy-Sell Invoices

63. Disputed buy-sell invoices relating to products sold to Walmart total \$1,317,935.30. Of this amount \$898,354.35 is outstanding (the “**Outstanding Buy-Sell Invoices**”).

64. Walmart asserts (in their counsel’s letter of April 4, 2024) as follows:

Lastly, the spreadsheet submitted by BRR does not include the Charges and Fees Walmart is contractually entitled to charge BRR, including for non-compliance cost-recovery and missing or defective merchandise (please see “Compliance with Supplier Information Manual and Accounts Payable Supplier Reference Guide” on page 4, and section 6(c) of the Purchase Order terms and conditions on page 7 of the Supplier Agreements between Walmart and BRR).

Attached hereto as Exhibit “E” is a spreadsheet setting out the Charges and Fees charged by Walmart with respect to the invoices. The invoice to which each Charge or Fee relates is identified in the column entitled “Reference”. These Charges and Fees have been deducted by Walmart from the Alleged Receivable.

65. Walmart has attached a spreadsheet setting out charges totalling \$358,252 CAD on the basis of various “Charges and Fees” that Walmart says it is entitled to charge. The charges include: damaged shipments, wrong quantity of wrong item; blue box fees; non-compliance charges; e-commerce fees; missing merchandise or unusable merchandise due to temperature issues. This spreadsheet is attached as **Exhibit “N”**.

-19-

66. As indicated, the Company has ordinary course business practices that deal with any order fulfillment issues. BRR is unable to verify any of the costs titled “Charges and Fees” in this spreadsheet and I believe that Walmart is aware that these fees are improper, unreasonable and not supportable.

67. Since BRR already issues a credit to remedy order deficiencies, these enormous fees may represent a significant “double credit” on orders that have already been rectified. Further, it is inconceivable that Walmart (or any other customer for that matter) would wait until months after an alleged “order error” before raising it with their distributor. The letter from counsel on April 4, 2024 and the above-noted spreadsheet is the very first time that BRR had ever learned of any errors. As indicated above, there is an ordinary course business practice for dealing promptly with any errors in the order fulfillment process.

(ii) Disputed Distribution Invoices

68. Disputed distribution invoices relating to BRR’s 3PL distribution services total \$405,595.28. The amount outstanding under those invoices amount to \$389,254.07 (the “**Outstanding Distribution Invoices**”). The Outstanding Distribution invoices have been disputed in correspondence from Blakes dated April 4, 2024, previously appended as Exhibit “J”.

69. These invoices relate to distribution and logistics services provided to Walmart by the Company under the Distribution Contract.

70. The Distribution Contract includes a per-case rate for distribution services based on estimated prospective volumes negotiated between the parties. It is important to note, however, that not all of the services provided by BRR under the Distribution Contract are a variable function

-20-

of cases delivered. For instance, costs of the driver, fuel costs, insurance and other fees are based on the number of “stops” and distance covered by the route, rather than the number of cases being delivered. These costs are incurred whether or not a truck is delivering a full load, and form a significant part of BRR’s costs.

71. The Distribution Contract does not contemplate all services provided to customers, including to Walmart. Historically, there was consistent and open dialogue with a customer to determine what their customized needs are. This was precisely the case with Walmart. In connection with its distribution services, particularly with large customers like Walmart, BRR is required to make adjustments to ensure it has the capacity and resources to meet Walmart’s needs.

72. For instance, the Distribution Contract does not contemplate how many deliveries per store there will be. Walmart asked for a specified number of deliveries *per retail store, per week*. This level of service is simply not contemplated by the Distribution Contract. However, the Company provided this level of service to ensure that Walmart’s distribution needs were met. To meet the service level required by Walmart, BRR and Walmart agreed upon a “Minimum Volume” of cases to be delivered per week. If the Minimum Volume of cases delivered per week were not met, BRR could only provide the required services to Walmart at a loss.

73. Below is a detailed description of the disputed distribution invoices:

- (a) **Invoice 3751**. A copy of this invoice together with the back-up received by Walmart in relation to the invoice, is attached as **Exhibit “O”**. This invoice in the amount of \$82,282.44 relates to the case deficit between the number of cases delivered and the committed minimum cases (55,000 cases to be delivered per

-21-

week). This invoice is disputed by Walmart on the basis that it “[attempts] to charge for “revenue surety” of a minimum volume amount that Walmart did not commit to”. Attached hereto as **Exhibit “P”** is a copy of an email dated June 13, 2023 from a representative of Walmart, Ashley Ward (Director, Supply Chain Planning & Reporting), specifically setting out the agreed upon rate for the services provided. In particular, Ms. Ward indicates that “We will commit to the above contracted rate for the expected weekly volume of 55k until August 21st week [...]”

- (b) Invoice 4289. A copy of this invoice together with the back-up received by Walmart in relation to the invoice is attached as **Exhibit “Q”**. This invoice in the amount of \$51,140.02 relates to transportation costs from BRR to Walmart’s warehouse for leftover inventory. Walmart apparently disputes this invoice on the basis that Walmart made an arrangement with Gagandeem Ghuman (“**Mr. Ghuman**”) of BRR for transportation costs at a truck price equal to \$425 per load rather than the agreed upon price in the contract. The relevant email correspondence is attached as **Exhibit “R”** and was enclosed with the letter from Blakes to MT dated April 4, 2024. Firstly, Mr. Ghuman is a warehouse manager and has no involvement in the negotiation of prices for transportation costs, which are clearly laid out in the Distribution Contract. Mr. Ghuman’s role is clearly set out in his e-mail signature as “Warehouse Manager”. Based on the years that BRR and Walmart worked together I verily believe that Walmart was aware of this. In any event, BRR completed the services contemplated by the invoice which was delivery of leftover inventory at the end of the BRR’s contract with Walmart. As indicated, BRR’s

-22-

Distribution Contract with Walmart was terminated in or about August, 2023. All inventory belonging to Walmart had to be returned. The Distribution Contract clearly stipulates the case rate for transportation (see Schedule “C” of the Distribution Contract), which is \$1.49 and multiplied it by the number of cases delivered.

- (c) Invoice 3267. A copy of this invoice for \$252,803.60 is attached as **Exhibit “S”**. In the ordinary course, Walmart’s product vendors dropped off inventory to BRR’s warehouse for delivery. These drop-offs must be scheduled with BRR to ensure there was an available dock, receiver and resources to receive the inventory. The vendor must therefore show up at their scheduled appointment term. Timeliness is critical for any warehouse operation. This is standard practice in the industry. When a vendor is not on time, it creates significant hardship for BRR including extra manpower and other expenses. I am aware that Walmart also required BRR to report to Walmart when Walmart’s own vendors were late to their pick-up appointments – this allowed Walmart to charge those parties a fee for violating Walmart’s minimum standards. This invoice includes costs and expenses incurred by BRR in connection with late and missed appointments from Walmart’s vendors in Q1 of 2023.
- (d) Invoice 4264. This invoice for \$2,028 is for charges incurred in the process of delivering product to the Walmart store. When BRR was required to complete deliveries to Walmart stores, it was required to do so at a particular time on a particular date. On a number of occasions, the BRR driver was either (i) turned

away from the Walmart retail store and asked to return at another time, or (ii) asked to wait for a period of time at the dock. The charges on this invoice relate to charges incurred for both of these situations: additional fees for re-shipping products, or waiting time for drivers. A copy of this invoice is attached as **Exhibit “T”**.

RELIEF SOUGHT AND CONCLUSION

74. BRR respectfully seeks an Order in the form of attached at Tab “3” to this Motion Record.

75. I make this Affidavit in support of the Company’s motion for the relief described herein, and for no other or improper purpose or delay.

SWORN by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.



DocuSigned by:
Monica Faheim
A927328446B742A...

Commissioner for Taking Affidavits
(or as may be)

MONICA FAHEIM

DocuSigned by:
MW
A927328446B742A...

MICHAEL WAKEFIELD

This is Exhibit “A” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica
A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

CONFIDENTIAL
EXHIBIT
TO BE FILED

This is Exhibit “B” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica

A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

CONFIDENTIAL
EXHIBIT
TO BE FILED

This is Exhibit “C” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica
A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

From: Mary McLaughlin
Sent: Friday, June 2, 2023 5:20 PM
To: Gary Taylor <Gary.Taylor@Pazoglobal.com>
Subject: FW: Red Baron Item Creation

This makes for a happy weekend.

From: Jahanzaib Ali - j0ali <Jahanzaib.Ali@walmart.com>
Sent: Friday, June 2, 2023 5:12 PM
To: Mary McLaughlin <mmclaughlin@brrlogistics.ca>; Gary Taylor <Gary.Taylor@Pazoglobal.com>
Cc: Nicola Wepener <Nicola.Wepener@walmart.com>
Subject: RE: Red Baron Item Creation

Hi

Following new items are now created, please update the online contents using [Vendor portal and confirm](#).

Since we don't have the brand id (waiting for factory id # to create the brand id) I have temporarily use Nestle brand id to create following items.

Item Number	Item Type	UPC/GTIN	Item Description 1	Item Effective Date	Supplier Name
50283962	20	0007218076300	RB CLASSIC PEPPERONI	2023-07-10	BRR LOGISTICS LIMITED
50283963	20	0007218076301	RB CLASSIC 4 CHEESE	2023-07-10	BRR LOGISTICS LIMITED
50283964	20	0007218076311	RB THIN PEPPERONI	2023-07-10	BRR LOGISTICS LIMITED
50283965	20	0007218076310	RB THIN 5 CHEESE	2023-07-10	BRR LOGISTICS LIMITED

50283966	20	0007218076306	RB DEEP DISH PEP	2023-07-10	BRR LOGISTICS LIMITED
50283967	20	0007218076305	RB DEEP DISH CHEESE	2023-07-10	BRR LOGISTICS LIMITED

Kind Regards

Ali Jahanzaib

Phone: 905.821.2111 x75659

Email: j0ali@wal-mart.com

Walmart Canada Corp.
1940 Argentia Road
Mississauga, Ontario L5N 1P9

Walmart * Save money. Live better.

From: Mary McLaughlin <mmclaughlin@brrlogistics.ca>

Sent: Friday, June 2, 2023 3:54 PM

To: Jahanzaib Ali - j0ali <Jahanzaib.Ali@walmart.com>; Gary Taylor <Gary.Taylor@Pazoglobal.com>

Cc: Nicola Wepener <Nicola.Wepener@walmart.com>

Subject: EXT: RE: Red Baron Item Creation

EXTERNAL: Report suspicious emails to **Email Abuse**.

Hi

Please find the attached NIC form.

Missing is the Brand Id and Factory ID.

From: Jahanzaib Ali - j0ali <Jahanzaib.Ali@walmart.com>

Sent: Friday, June 2, 2023 1:33 PM

To: Gary Taylor <Gary.Taylor@Pazoglobal.com>; Mary McLaughlin <mmclaughlin@brrlogistics.ca>

Cc: Nicola Wepener <Nicola.Wepener@walmart.com>

Subject: RE: Red Baron Item Creation

Importance: High

Hi Gary

I have checked new items are still pending because of missing Factory id #.

To expedite the process we need to process these new items via our old system. Please fill out the attached NIC form and send back to me urgently.

Kind Regards

Ali Jahanzaib

Phone: 905.821.2111 x75659

Email: j0ali@wal-mart.com

Walmart Canada Corp.
1940 Argentia Road
Mississauga, Ontario L5N 1P9

Walmart * Save money. Live better.

From: Gary Taylor <Gary.Taylor@Pazoglobal.com>
Sent: Friday, June 2, 2023 12:45 PM
To: Jahanzaib Ali - j0ali <Jahanzaib.Ali@walmart.com>; BRR LOGISTICS LIMITED - Mary McLaughlin <mmclaughlin@brrlogistics.ca>
Cc: Nicola Wepener <Nicola.Wepener@walmart.com>
Subject: EXT: RE: Red Baron Item Creation

EXTERNAL: Report suspicious emails to **Email Abuse**.

Hi Ali-hope you are well.

Just checking in-Mary from BRR completed the task on Item360. Please confirm we are good to go?

If not-what line item is missing to complete the listing process?

Thanks!

From: Jahanzaib Ali - j0ali <Jahanzaib.Ali@walmart.com>
Sent: Thursday, June 1, 2023 8:54 AM
To: BRR LOGISTICS LIMITED - Mary McLaughlin <mmclaughlin@brrlogistics.ca>; Gary Taylor <Gary.Taylor@Pazoglobal.com>
Cc: Nicola Wepener <Nicola.Wepener@walmart.com>
Subject: RE: Red Baron Item Creation

Hi Mary

We urgently need the Factory id # without we cannot create items in Item360 and cannot create brand id.

Appreciate your prompt action

Kind Regards

Ali Jahanzaib

Phone: 905.821.2111 x75659

Email: j0ali@wal-mart.com

Walmart Canada Corp.
1940 Argentia Road
Mississauga, Ontario L5N 1P9

Walmart * Save money. Live better.

From: Mary McLaughlin <mmclaughlin@brrlogistics.ca>
Sent: Thursday, June 1, 2023 8:26 AM
To: Gary Taylor <Gary.Taylor@Pazoglobal.com>; Jahanzaib Ali - j0ali <Jahanzaib.Ali@walmart.com>
Subject: EXT: RE: Red Baron Item Creation

EXTERNAL: Report suspicious emails to **Email Abuse**.

Hi Ali,

The factory ID we provided is what was provided by Schwan's, which is the site code used for their Walmart USA listings.

Their Factory ID code is blank. I am not sure how to provide you this information.

Details			
Supplier Name:	SCHWANS CONSUMER BRANDS, INC.		
Site Name:	SFC Global Supply Chain, Inc. - Salina		
Site Code:	WMUS-A0841-00002	Site Status:	
Site Type:	Manufacturer / Facility		
Phone:	-	Factory ID:	
Site GLN:	-		

From: Gary Taylor <Gary.Taylor@Pazoglobal.com>
Sent: Thursday, June 1, 2023 8:11 AM
To: Mary McLaughlin <mmclaughlin@brrlogistics.ca>
Subject: Fwd: Red Baron Item Creation

See below-

Get [Outlook for iOS](#)

From: Jahanzaib Ali - j0ali <Jahanzaib.Ali@walmart.com>
Sent: Wednesday, May 31, 2023 11:10:52 PM
To: Gary Taylor <Gary.Taylor@Pazoglobal.com>
Cc: Nicola Wepener <Nicola.Wepener@walmart.com>
Subject: RE: Red Baron Item Creation

Hi Gary

I have reviewed the id you have processed, the main issue I saw was that you have uploaded Sellable GTIN (Carton UPC) as Sellable GTIN which was not correct. Sellable GTIN should be your Product UPC.

Hence I have cancelled the old id and uploaded new/correct Specs (NIC Form) but have got only one error i.e. Factory ID #, the info I took from your previous file is not valid. Please see enclosed file and update the Valid Factory ID and upload the same file back in Item360 or you can send this file back to me.

Kind Regards

Ali Jahanzaib

Phone: 905.821.2111 x75659

Email: j0ali@wal-mart.com

Walmart Canada Corp.
 1940 Argentia Road
 Mississauga, Ontario L5N 1P9

Walmart * Save money. Live better.

From: Gary Taylor <Gary.Taylor@Pazoglobal.com>
Sent: Wednesday, May 31, 2023 5:07 PM
To: Nicola Wepener <Nicola.Wepener@walmart.com>
Cc: Jahanzaib Ali - j0ali <Jahanzaib.Ali@walmart.com>
Subject: EXT: RE: Red Baron Item Creation

EXTERNAL: Report suspicious emails to **Email Abuse**.

BRR Logistics vendor #066790-911

From: Nicola Wepener <Nicola.Wepener@walmart.com>
Sent: Wednesday, May 31, 2023 4:00 PM
To: Gary Taylor <Gary.Taylor@Pazoglobal.com>
Cc: Jahanzaib Ali - j0ali <Jahanzaib.Ali@walmart.com>
Subject: RE: Red Baron Item Creation

Please provide your vendor ID

Nicola Wepener
Senior Category Manager – Frozen Grocery
Email Nicola.Wepener@walmart.com

From: Gary Taylor <Gary.Taylor@Pazoglobal.com>
Sent: Tuesday, May 30, 2023 3:01 PM
To: Nicola Wepener <Nicola.Wepener@walmart.com>
Cc: Jahanzaib Ali - j0ali <Jahanzaib.Ali@walmart.com>
Subject: EXT: FW: Red Baron Item Creation

EXTERNAL: Report suspicious emails to **Email Abuse**.

See below-should good to go on Item360. Please confirm.

Thanks!

From: Mary McLaughlin <mmclaughlin@brrlogistics.ca>
Sent: Tuesday, May 30, 2023 2:59 PM
To: Gary Taylor <Gary.Taylor@Pazoglobal.com>
Subject: RE: Red Baron Item Creation

Everything has been submitted the only thing missing is Brand ID and Fineline number which have to be supplied by Walmart.

[Submission Detail 32MEUNZ2](#)

From: Nicola Wepener <Nicola.Wepener@walmart.com>
Sent: Tuesday, May 30, 2023 1:58 PM
To: Gary Taylor <Gary.Taylor@Pazoglobal.com>
Cc: Jahanzaib Ali - j0ali <Jahanzaib.Ali@walmart.com>
Subject: Red Baron Item Creation

Hi Gary,

Please advise by EOD if you have had luck with Item360 for Red Baron Pizza item creation?

Nicola Wepener
Senior Category Manager – Frozen Grocery
Walmart Canada
Mobile 289-952-7141
Email Nicola.Wepener@walmart.com

[EXTERNAL EMAIL / COURRIEL EXTERNE]

Please report any suspicious attachments, links, or requests for sensitive information.

Veillez rapporter la présence de pièces jointes, de liens ou de demandes d'information sensible qui vous semblent suspectes.

This is Exhibit “D” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica
A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

CONFIDENTIAL
EXHIBIT
TO BE FILED

This is Exhibit “E” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica

A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

Legal Department

Michael Ditkofsky
Corporate Counsel
Email: Michael.Ditkofsky@walmart.com

1940 Argentia Road
Mississauga, Ontario
L5N 1P9
(437) 688-8401

VIA E-MAIL: mwakefield@brrlogistics.ca

January 31, 2024

Michael Wakefield
President and CEO
BRR Logistics Limited
11 – 55 Fleming Road
Cambridge, Ontario
N1T 2A9

Dear Mr. Wakefield:

Re: Reimbursement for overpayments made by Wal-Mart Canada Corp. (“Walmart”)

I am writing with respect to the outstanding amount of **\$489,193.26** owing to Walmart as a result of overpayments made by Walmart to BRR Logistics Limited (“BRR”) during the period of July 2, 2023 to November 21, 2023 in regards to the purchase of certain food items.

Pursuant to the Supplier Agreement between Walmart and BRR effective February 2, 2018, BRR is responsible for verifying the accuracy of costs, discounts, allowances and all other terms of sale between the parties. An action plan to remedy any erroneous payments was to be entered into within 48 hours of their discovery. Despite several attempts made by representatives of Walmart, BRR has failed to agree to a resolution plan.

Accordingly, please confirm by no later than February 7, 2024 that BRR will reimburse Walmart for the full amount noted above. If we do not hear from you by that date, we will have no choice but to consider initiating court proceedings to pursue Walmart’s available remedies.

I look forward to hearing from you.

Sincerely,

WAL-MART CANADA CORP.



Michael Ditkofsky
Corporate Counsel
MD/jp

This is Exhibit “F” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica

A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



MILLER THOMSON
AVOCATS | LAWYERS

MILLER THOMSON LLP
SCOTIA PLAZA
40 KING STREET WEST, SUITE 5800
P.O. BOX 1011
TORONTO, ON M5H 3S1
CANADA

T 416.595.8500
F 416.595.8695

MILLERTHOMSON.COM

February 12, 2024

Private and Confidential

**Sent via E-mail –
michael.ditkofsky@walmart.com**

Gregory Azeff
Direct Line: 416.595.2660
gazeff@millerthomson.com

File No. 0282719.0001

Wal-Mart Canada Corp.

1940 Argentia Road
Mississauga, Ontario
L5N 1P9

Attention: Michael Ditkofsky

Dear Mr. Ditkofsky:

Re: Amounts owing by Wal-Mart Canada Corp. to BRR Logistics Limited

We are the solicitors for BRR Logistics Limited (the “**Company**”), which filed a Notice of Intention to make a Proposal pursuant Subsection 50.4(6) the *Bankruptcy and Insolvency Act* (Canada) (the “**BIA**”) on January 31, 2024. We refer to your letter to the Company dated January 31, 2024.

It is our understanding that Wal-Mart Canada Corp. (“**Walmart**”) owes the amount of \$1,797,142.65 (the “**Account**”) to the Company as at the date hereof, plus accrued interest. However, we understand that Walmart is improperly refusing to pay the Account, on the basis of Walmart’s claim that an amount of \$489,193.26 is owing by the Company to Walmart due to an alleged overpayment.

First, there was no overpayment and as such no amount is owing by the Company to Walmart. Rather, Walmart’s claim is premised on its attempt to unilaterally and retroactively impose a discount on the Account. The Company has not agreed to this discount and requires that Walmart immediately pay the Account in accordance with the Supplier Agreement.

Second, Walmart’s actions in refusing to pay the Account in response to this dispute are in clear violation of the stay of proceedings under Section 69 of the BIA, which prohibits creditors and other third parties from, among other things, exercising any remedies against the Company during the BIA proposal proceeding.

Please be advised that in the event that Walmart does not pay the Account within 7 days of the date hereof, we intend to immediately bring this matter to the attention of the Ontario Superior Court of Justice (the “**Court**”) and seek appropriate relief against Walmart in connection with, among other things, Walmart’s intentional and continuing violation of the stay of proceedings.

Please note that we have copied the BIA proposal trustee, BDO Canada Limited (the “**Trustee**”) and its counsel, Aird & Berlis LLP. We understand that the Trustee supports the

Company's position and intended course of action with respect to Walmart's ongoing breach of the stay of proceedings and refusal to pay the Account (which we note is causing ongoing harm to the Company and its restructuring efforts).

Thank you for your prompt attention to this matter. Please do not hesitate to contact the undersigned with any questions or comments.

Yours truly,

MILLER THOMSON LLP

Per:

A handwritten signature in blue ink, appearing to read 'Gregory Azeff', with a stylized flourish at the end.

Gregory Azeff
Partner
GAZ/sg



This is Exhibit “G” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica
A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



February 26, 2024

Private and Confidential

Sent via E-mail

Monica Faheim

Direct Line: 416.597.6087

mfaheim@millerthomson.com

File No. 0282719.0001

Blake, Cassels & Graydon LLP

Commerce Court

199 Bay Street, Suite 4000

Toronto, Ontario M5L 1A9

Attention: Caitlin McIntyre

Dear Ms. McIntyre

**Re: In the Matter of BRR Logistics Limited (the “Company”)
(Court File No. 31-3038619)**

We are in receipt of your letter dated February 26, 2024 on behalf of your client Wal-Mart Canada Corp. (“Walmart”).

We acknowledge your request sent to us by e-mail on Friday February 23, 2024 for supporting documentation related to the \$1,797,142.65 receivable (the “**Receivable**”) owed by Walmart to the Company.

We have prepared a full itemized list of outstanding invoices in the enclosed spreadsheet for your review.

Please note the following:

1. Our client is in the process of pulling the invoices that relate to the Receivable. There are approximately 1,000 such invoices. Please note that these documents are initiated and generated from Walmart-produced documents. They are not prepared by our client. They are generated automatically through your client’s own system and are available in Walmart’s Retail Link Portal. In any event, we are now deploying resources to pull copies of these invoices in the interest of time. We expect to receive copies of the invoices within the next 48 hours.
2. There has never been any dispute regarding the invoices that are the basis for the Receivable, save and except for in respect of two (2) invoices (out of an estimated 1,000 invoices). These two invoices are highlighted in the enclosed spreadsheet in green. Your letter is the first suggestion that there is a question about the validity of the

entire Receivable. In fact, your client's portal shows that Walmart has already approved for payment a substantial number of the invoices relating to the Receivable (totalling approximately \$1,030,891.48), which represents the invoices that have come due and owing. In other words, Walmart has acknowledged that these invoices are due and authorized their payment. The only dispute we are aware of is in regards to the Alleged Overpayment (as defined and described in Michael Wakefield's Affidavit sworn February 23, 2024).

Regarding the Alleged Overpayment in the amount of \$489,193.26 as stated in your letter (and in previous correspondence from Walmart), please similarly provide supporting documentation regarding this amount. At no point has Walmart provided details or support to us or to our client in respect of this claim and our client has been unable to verify or investigate this claim.

To be clear, please be advised that Walmart has refused payment of the Receivable on the sole basis of the Alleged Overpayment. That is the basis for the dispute, not the validity of the invoices that relate to the Receivable.

Yours truly,

MILLER THOMSON LLP

Per:

A handwritten signature in black ink, appearing to read 'mf', is positioned above the typed name of the signatory.

Monica Faheim
Associate
MF/sg



This is Exhibit “H” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica
A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

CONFIDENTIAL
EXHIBIT
TO BE FILED

This is Exhibit "I" referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica

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Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



MILLER THOMSON
AVOCATS | LAWYERS

MILLER THOMSON LLP
SCOTIA PLAZA
40 KING STREET WEST, SUITE 5800
P.O. BOX 1011
TORONTO, ON M5H 3S1
CANADA

T 416.595.8500
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MILLERTHOMSON.COM

March 27, 2024

Private and Confidential
Sent via E-mail

Monica Faheim
Direct Line: 416.597.6087
mfaheim@millerthomson.com

File No. 0282719.0001

Blake, Cassels & Graydon LLP
Commerce Court
199 Bay Street, Suite 4000
Toronto, Ontario M5L 1A9
Attention: Caitlin McIntyre

Dear Ms. McIntyre

Re: Wal-Mart Canada Corp (“Walmart”) and BRR Logistics Limited (“BRR” or the “Company”) (Court File No. 31-3038619)

We are writing pursuant to the endorsement of Justice Kimmel dated March 20, 2024 in the above-noted matter (the “**Endorsement**”). The Endorsement provides that the Company shall provide its response to outstanding information requests from Walmart by March 27, 2024.

Please note that there are no specific information or document requests outstanding from Walmart as of the date of the Endorsement, other than Walmart’s request that the Company respond to Walmart’s position on the \$489,193.26 portion of the Company’s receivable that Walmart characterizes as an “Overpayment” (the “**Alleged Overpayment**”). A detailed spreadsheet itemizing the accounts receivable along with copies of every applicable invoice, have already been provided to Walmart on February 26, 2024 and March 1, 2024, respectively.

We have reviewed and considered your letter of March 14, 2024 (your “**Letter**”) including Walmart’s position on the Alleged Overpayment.

The purpose of this letter is to clarify a number of fundamental misconceptions set out in your Letter, some of which is repeated in Walmart’s case conference brief filed with the court on March 19, 2024, and to provide BRR’s response to same.

Please note, that as of the date of this letter the Company has still not received the \$425,000 which Walmart claims was released on March 20, 2024. Please direct any and all future payments to Sallyport Commercial Finance ULC at the enclosed payment details.

A. Pazo Global LLC (“Pazo”) is not and has never been an authorized agent of the Company.

The Company has no contractual or other relationship with Pazo. Contrary to your Letter, Pazo is not BRR’s agent. Pazo is an authorized agent of the frozen food product manufacturer, Schwan’s. Schwan’s and Pazo negotiate with Walmart, not BRR.

You will note that no representative of BRR is included on any of the e-mail communications attached to your Letter regarding negotiations about pricing or promotions. At no point was BRR privy or party to any such discussions.

B. The ordinary business practice was that BRR is told what price to enter into the Walmart system by Pazo

In the ordinary course, Pazo on behalf of Schwan’s corresponded with Walmart directly regarding all product and promotion related negotiations. After an agreement on pricing for a product was reached among those parties, a representative of BRR was advised of the final price to enter into Walmart’s system.

This protocol was followed in the instant case. In particular, after Pazo completed its negotiations with Walmart, a representative of Pazo advised a representative of BRR of the price to enter into the Walmart system. BRR simply did as it was directed.

Importantly, the price entered by BRR into Walmart’s system was reviewed *and accepted* in the system by Walmart. This signals to BRR that there is an agreement on pricing with Walmart and it is safe to proceed with supplying the product.

In addition to accepting the prices in their system, Walmart also acknowledged the invoices due and owing to BRR. Please see the enclosed screen capture of Retail Link (Walmart’s Portal). As shown in the screen capture, Walmart has acknowledged that invoices in the amount of *at least* \$1,030,891.48 were due and owing, with an estimated payment date of March 3, 2024.

C. When BRR was told to change the price in the system in November of 2023, it immediately did so.

There was no error nor any admission of error by BRR in respect of the product pricing. As soon as BRR was advised by Pazo that the pricing should be changed, BRR immediately made the change in Walmart’s system.



D. Walmart decides to freeze BRR's account and declines to pay balance of receivable

The last payment received by BRR was on January 1, 2024. After that date, Walmart placed a hold on BRR's account, declined to make any payments to BRR and requested that the price change be reflected on a retroactive basis.

BRR had one virtual meeting with Walmart and Pazo in an effort to resolve the issues. This discussion took place on December 15, 2024.

Among other things, BRR made it clear to Walmart that the price change was not to be reflected on a retroactive basis as the error was not from BRR. Since BRR was not privy to any negotiations or discussions about pricing, it would not be possible nor expected for BRR to identify or report an error between what was agreed upon and what was entered in the system. BRR simply followed instructions it received, as indicated. BRR relied on the information it received in deciding to provide services to Walmart.

As part of the discussions with BRR, Walmart admitted an error (*i.e.* Walmart accepted the price entered into their system) but still requested that the change be implemented on a retroactive basis. This is despite being advised by BRR that this would cause a material and unmanageable financial burden to the Company. BRR attempted to negotiate a resolution with Walmart and requested any alternative but was met with the response that there were no other options.

A critical step that caused extreme hardship for BRR was Walmart's decision to withhold the outstanding balance owing to BRR (exceeding \$1.2 million) on the basis of an impasse regarding the Alleged Overpayment. Walmart was well aware of the Company's difficulties and chose to exacerbate those difficulties by holding hostage the remainder of the amount owing despite there being no dispute in relation to those invoices.

Finally, we note that in Walmart's case conference brief filed with the Court, Walmart indicated that due to the volume of the invoices, it required more time to verify their accuracy prior to approving payment. We note that there was never any dispute among Walmart and BRR as to the invoices that don't relate to the Alleged Overpayment. The applicable invoices were already received and much of them were already approved by Walmart for payment. In any event, we trust that given the size of the Walmart organization and the resources available to it, that this review will not take much longer, particularly in light of the difficult financial circumstances of BRR. As you know, a motion was scheduled and materials will have to be prepared and exchanged if the Company and Walmart cannot reach a resolution regarding the amounts owing.



Yours truly,

MILLER THOMSON LLP

Per:

A handwritten signature in black ink, appearing to read 'mf', with a light gray circular stamp or watermark behind it.

Monica Faheim
Associate
MF/sg



This is Exhibit “J” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica
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Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

CONFIDENTIAL
EXHIBIT
TO BE FILED

This is Exhibit “K” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica

A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



Blake, Cassels & Graydon LLP
Barristers & Solicitors
Patent & Trademark Agents
199 Bay Street
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Caitlin McIntyre

Associate

Dir: 416-863-4174

caitlin.mcintyre@blakes.com

April 11, 2024

VIA E-MAIL

Miller Thomson LLP

Attention: Monica Faheim

mfaheim@millerthomson.com

RE: In the Matter of BRR Logistics Limited ("**BRR**") (Court File No. 31-3038619) and Wal-Mart Canada Corp. ("**Walmart**")

Dear Ms. Faheim:

We write in response to the Affidavit of Michael Wakefield sworn April 9, 2024 (the "**April 9 Wakefield Affidavit**") filed with the Court on April 9, 2024 and the statements made therein regarding the dispute between BRR and Walmart. As described below, the April 9 Wakefield Affidavit fundamentally misrepresents to the Court the status of the dispute and the conduct of Walmart throughout the dispute.

Capitalized terms not otherwise defined herein have the meanings given to them in my letter dated April 4, 2024 (the "**April 4 Letter**"). A copy of the April 4 Letter is attached hereto as **Exhibit "A"**, without exhibits.

As set out in the April 4 Letter, Walmart is committed to paying the amount that is determined to be properly owing to BRR. In an effort to establish the amount payable to BRR, in the April 4 Letter we set out in specific detail, including with substantiating evidence, (i) Walmart's position with respect to the Overpayment, and (ii) the outcome of Walmart's reconciliation process and its position with respect to each and every invoice submitted by BRR. To date, Walmart has received no response to the April 4 Letter. The April 4 Letter, and Walmart's considerable time and effort exerted to resolve this dispute consensually, were omitted from the April 9 Wakefield Affidavit. Instead, the April 9 Wakefield Affidavit alleges that "Walmart is trying to take advantage of the Company's financial challenges to avoid paying its bills." This allegation is false and inflammatory and appears to be designed to gain a tactical litigation advantage by unfairly disparaging Walmart in a public forum.

This tactic has been employed by BRR since the filing of the Affidavit of Michael Wakefield sworn February 23, 2024 wherein Mr. Wakefield states at paragraph 24 that "Walmart requested a discount on the pre-approved prices that it paid for the Company's supply" and "asserted that the discount should be "retroactive". No evidence has been provided to date to substantiate this baseless allegation, despite multiple requests being made for such evidence. Such spurious allegations designed to gain an advantage over Walmart are inappropriate and irresponsible.

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Also as set out in the April 4 Letter, in the course of the reconciliation process, Walmart identified a number of invoices that it did not dispute. These invoices, less applicable charges and fees that Walmart is contractually entitled to charge on such invoices, represent the amount that Walmart committed to pay BRR on March 20, 2024 before the Court. The total amount of the payment was ultimately \$419,580.95.

As set out in the email correspondence attached to the April 9 Wakefield Affidavit as Exhibit "C", BRR was advised that this payment would take 8-10 days to arrive. The payment ultimately arrived after 13 business days. The fact that the payment delivered was only \$394,295.13 only came to the attention of our instructing counsel upon service of the April 9 Wakefield Affidavit. The April 9 Wakefield Affidavit notes that it is "unclear" why Walmart issued a cheque in the wrong amount. We note that no explanation was sought prior to filing of the April 9 Wakefield Affidavit. A simple courtesy call could have resolved this matter.

Upon investigation, it became apparent that the discrepancy resulted from the application of an automatic cash discount applied to all invoices submitted by BRR. Walmart is entitled to make this discount in accordance with the contractual arrangements between the parties. Given that Walmart represented that it would pay \$419,580.95 and did not identify this cash discount for BRR, Walmart sent a wire transfer to Sallyport (rather than BRR, at your instruction) on April 10, 2024 to resolve the discrepancy.

Through the April 9 Wakefield Affidavit, BRR is attempting to selectively draw the Court's attention to certain aspects of the dispute between Walmart and BRR, while wholly excluding others, in an attempt to create a false narrative for the Court. At paragraph 24 of the April 9 Wakefield Affidavit, Mr. Wakefield includes a screenshot of the "Retail Link" portal reflecting a cheque issued for \$0. On top of entirely omitting the April 4 Letter, Mr. Wakefield has omitted that, on April 3, you wrote to me to inquire about this cheque. On April 4, I responded informing you that the financial team at Walmart input the incorrect number into the system initially when arranging for the release of funds, and that the reversal of this mistake resulted in the \$0 cheque. I verified that a total payment of \$419,580.95 was also released to BRR and that I would continue to follow up with my client for updates. I reiterated that Walmart was committed to paying \$419,580.95 to BRR in the April 4 Letter.

Lastly, BRR appears to be using Walmart's "Retail Link" portal to draw conclusions for the Court regarding Walmart's position. I make reference to paragraph 25(b) of the April 9 Wakefield Affidavit wherein Mr. Wakefield alleges that "Walmart unilaterally reduced the amount that appears as owing to BRR in the portal", and that Walmart has "manipulated" the Walmart system.

This is wholly inappropriate. The Retail Link portal is a financial tool used by both Walmart and its suppliers to generate and pay invoices. Point-in-time screenshots obtained from the Retail Link portal do not represent Walmart's position on the Alleged Receivable. Rather, Walmart's position on the Alleged Receivable is clearly described in the April 4 Letter which, as noted, was omitted from the April 9 Wakefield Affidavit.

We intend to bring the foregoing context to the attention of the Court in advance of the hearing on April 15, 2024. Based on this conduct, Walmart reserves all of its rights, including with respect to seeking appropriate costs against your client in light of the circumstances.

Blakes

Yours very truly,



Caitlin McIntyre

cc. Linc Rogers, *Blake, Cassels & Graydon LLP*
Gregory Azeff, *Miller Thomson LLP*
Ian Aversa & Matilda Lici, *Aird & Berlis LLP*
Brent Warga & John Fritz, *BDO Canada Limited*

EXHIBIT "A"



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Caitlin McIntyre

Associate

Dir: 416-863-4174

caitlin.mcintyre@blakes.com

April 4, 2024

VIA E-MAIL

Miller Thomson LLP

Attention: Monica Faheim

mfaheim@millerthomson.com

RE: In the Matter of BRR Logistics Limited ("**BRR**") (Court File No. 31-3038619) and Wal-Mart Canada Corp. ("**Walmart**")

Dear Ms. Faheim:

We write in response to your letter dated March 27, 2024 (the "**March 27 BRR Letter**") and to provide an update on the reconciliation conducted by Walmart pertaining to the receivable BRR alleges is owing by Walmart (the "**Alleged Receivable**"). Capitalized terms not otherwise defined herein have the meanings given to them in my letter to you dated March 14, 2024.

As set out in greater detail below, Walmart has determined that a number of invoices submitted by BRR to Walmart are valid, subject to applicable charges and fees that were not included on such invoices, described in greater detail below (the "**Charges and Fees**"). Walmart has committed to pay the amount of such invoices to BRR, less the Overpayment and the Charges and Fees, with the total payment amounting to \$419,580.95.

The Overpayment

We have reviewed the March 27 BRR Letter. This letter did not respond to the outstanding information request first made by Walmart on February 23, 2024. To date, no evidence has been provided to support that Walmart is "attempting to unilaterally impose a discount on past purchases of products" as alleged in the Affidavit of Michael Wakefield sworn February 23, 2024 and sworn in support of the relief requested by BRR before the Court. We reiterate our request for any evidence you have to support this allegation.

In the March 27 BRR Letter, you state that after an agreement on pricing for a product was reached among Pazo Global and Walmart, a representative of BRR was advised by a representative of Pazo Global of the price to enter into the Walmart system. You state that BRR "simply did as it was directed". Please provide us with the direction from Pazo Global in or around May 2023 to enter the price into the Walmart system to support that BRR acted in accordance with its direction from Pazo Global.

In your March 27 BRR Letter you assert that Pazo Global is not BRR's agent and does not have authority to bind BRR. You then paradoxically confirm that the applicable price is the price that Pazo Global

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negotiates directly with Walmart, and subsequently directs BRR to charge Walmart. It is inarguably the case then, that the price agreed to by Pazo Global and Walmart is the price that Walmart should have been charged for the services rendered by BRR.

We would also like to correct your assertion that there was no error by BRR in respect of the product pricing. As illustrated by the November 22, 2023 correspondence attached to our March 14, 2024 letter as Exhibit "C", the instruction from Pazo Global to BRR to change the pricing in November 2023 was a result of a mistake, contrary to the agreement negotiated between Pazo Global and Walmart. When sending the cost change form to Walmart, Pazo Global apologizes for this mistake, indicating an acknowledgement that the previous pricing did not align with the agreement between Pazo Global and Walmart. Whether this error was on the part of Pazo Global in the direction it provided to BRR, or BRR in the method by which it entered the pricing, it is indisputable that the amount charged to Walmart by BRR between May 2023 and November 2023 was an error.

Furthermore, in the March 27 BRR Letter, you also state that "BRR made it clear to Walmart that the price change was not to be reflected on a retroactive basis as the error was not from BRR." This statement is, in and of itself, an acknowledgement that there was an error with respect to the price charged by BRR. Regardless of BRR's obligation to identify or report an error it may or may not have been aware of, it is unreasonable for BRR to expect to be unjustly enriched by what all parties agree was a mistake, regardless of whose mistake the Overpayment was based on or what alleged financial burden it might cause to BRR. BRR has not identified any legal basis upon which it is entitled to retain the Overpayment.

Lastly, the fact that the incorrect pricing entered into and accepted into the system went unnoticed from May 2023 to November 2023 is not disputed by Walmart. This is the very basis of the Overpayment. The fact that Walmart did not identify this mistake until November 2023 does not, however, make the pricing entered by BRR any less incorrect.

The Alleged Receivable

Attached hereto as **Exhibit "A"** is a copy of the spreadsheet provided by BRR to Walmart itemizing the Alleged Receivable. This spreadsheet has been edited by Walmart to reflect its position on each invoice. The invoices highlighted in green on this spreadsheet represent the invoices Walmart does not dispute are valid (subject to the Charges and Fees).

The invoices in white were previously paid by Walmart. Attached hereto as **Exhibit "B"** are the payment details for each of these invoices.

The invoices highlighted in purple appear to be invoices which BRR and Walmart agree are not owing and which are represented by a corresponding credit on the spreadsheet provided by BRR.

With respect to the invoices highlighted in red, Walmart has no record of these invoices or any of the services identified thereon being rendered.

There are two invoices highlighted in yellow with a notation next to them of “Dispute Owing” that relate to “cold storage services” provided by BRR to Walmart. Walmart disputes that these invoices are owing on the following basis:

1. Invoice 3751 – the services itemized on this invoice were never rendered. BRR is attempting to charge for “revenue surety” of a minimum volume amount that Walmart did not commit to. There is no contractual or other basis for BRR to charge Walmart for a minimum volume.
2. Invoice 4289 – Walmart’s position is that the total amount owing under this invoice should be \$11,050 and not \$51,140.02. This invoice relates to transportation costs from BRR to Walmart. Pursuant to the agreement arrived at in the correspondence attached hereto as **Exhibit “C”**, BRR was to invoice Walmart for transportation costs at a truck price of \$425/per load (\$425 x 26 loads = \$11,050). Instead, BRR invoiced Walmart by the amount of cases.

There are two additional invoices highlighted in yellow that Walmart disputes are owing on the following basis:

1. Invoice 3267 – this invoice is not for services rendered and is instead for “noncompliance and missed appointments.” BRR has no contractual or other entitlement to charge Walmart such fees. Walmart previously discussed this invoice with representatives of BRR in May 2023 and asked that this invoice be cancelled. Attached hereto as **Exhibit “D”** is a copy of this correspondence.
2. Invoice 4264 – this invoice is not for services rendered and is instead for “wait charges”, “reship charges” and another charge labelled “FSC”. The purchase order to which this invoice relates was never booked for delivery or delivered to Walmart. Furthermore, BRR has no contractual or other entitlement to charge Walmart the fees set out on this invoice.

Lastly, the spreadsheet submitted by BRR does not include the Charges and Fees Walmart is contractually entitled to charge BRR, including for non-compliance cost-recovery and missing or defective merchandise (please see “Compliance with Supplier Information Manual and Accounts Payable Supplier Reference Guide” on page 4, and section 6(c) of the Purchase Order terms and conditions on page 7 of the Supplier Agreements between Walmart and BRR). Attached hereto as **Exhibit “E”** is a spreadsheet setting out the Charges and Fees charged by Walmart with respect to the invoices. The invoice to which each Charge or Fee relates is identified in the column entitled “Reference”. These Charges and Fees have been deducted by Walmart from the Alleged Receivable.

Yours very truly,



Caitlin McIntyre

This is Exhibit “L” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica
A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

CONFIDENTIAL
EXHIBIT
TO BE FILED

This is Exhibit “M” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

Monica

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Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

CONFIDENTIAL
EXHIBIT
TO BE FILED

This is Exhibit “N” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica
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Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

CONFIDENTIAL
EXHIBIT
TO BE FILED

This is Exhibit “O” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica
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Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

CONFIDENTIAL
EXHIBIT
TO BE FILED

This is Exhibit “P” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica

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Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

CONFIDENTIAL
EXHIBIT
TO BE FILED

This is Exhibit “Q” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica
A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



BRR LOGISTICS LIMITED

PO BOX 80115
 Brampton, Ontario 6P 2W7
 Canada

Number:	IN000004289
Page:	1
Date:	1/3/2024

Sold To: WAL-MART CANADA CORP
 1940 ARGENTIA ROAD
 MISSISSAUGA, ON L5N 1P9

Ship To: 1940 ARGENTIA ROAD
 MISSISSAUGA, ON L5N 1P9

Reference - P.O. No.	Customer No.	Salesperson	Ship Via	Terms Code
	021843			N30

Description/Comments	Amount								
DC grocery transport fees for Aug 27 - Sep 16, 2023	40,627.83								
DC bakery transport fees for Aug 27 - Sep 16, 2023	4,628.82								
<table border="0"> <tr> <td>Due Date</td> <td>Amount Due</td> <td>Disc. Date</td> <td>Disc. Amount</td> </tr> <tr> <td>2/2/2024</td> <td>51,140.02</td> <td></td> <td>0.00</td> </tr> </table>	Due Date	Amount Due	Disc. Date	Disc. Amount	2/2/2024	51,140.02		0.00	
Due Date	Amount Due	Disc. Date	Disc. Amount						
2/2/2024	51,140.02		0.00						

Remit To:
 BRR LOGISTICS LIMITED
 c/o Sallyport Commercial Finance ULC
 2233 Argentia Road, East Tower, Suite 302
 Mississauga ON L5N 2X7
 This invoice has been sold & assigned to Sallyport CF ULC

HST

5,883.37

Subtotal before taxes	45,256.65
Total taxes	5,883.37
Total amount	51,140.02
Payment received	0.00
Discount taken	0.00
Amount due	51,140.02

Invoice

Invoice No	Order No	Date	Warehouse	Retailer Code	Retailer Name	Product Code	Product Name	Cases
[0001767390]	[0002518766]	8/29/2023	RTP1	[9056709966]	WALMART MISSISSAUGA DC 7087	[9818554]	ANGEL FOOD CAKE	1
[0001767391]	[0002518767]	8/29/2023	RTP1	[9056709966]	WALMART MISSISSAUGA DC 7087	[30269805]	YFM CHICKEN STRIPS	2
[0001767392]	[0002518768]	8/29/2023	RTP1	[9056709966]	WALMART MISSISSAUGA DC 7087	[50282203]	MINI ANGEL CAKE	624
[0001767526]	[0002518920]	8/30/2023	RTS1	[9056709966]	WALMART MISSISSAUGA DC 7087	[9818554]	ANGEL FOOD CAKE	1
[0001767527]	[0002518921]	8/30/2023	RTS1	[9056709966]	WALMART MISSISSAUGA DC 7087	[9818554]	ANGEL FOOD CAKE	1
[0001767528]	[0002518922]	8/30/2023	RTS1	[9056709966]	WALMART MISSISSAUGA DC 7087	[50282203]	MINI ANGEL CAKE	512
[0001767528]	[0002518922]	8/30/2023	RTS1	[9056709966]	WALMART MISSISSAUGA DC 7087	[9818554]	ANGEL FOOD CAKE	115
[0001768067]	[0002519642]	8/31/2023	RTS1	[9056709966]	WALMART MISSISSAUGA DC 7087	[30269805]	YFM CHICKEN STRIPS	538
[0001768067]	[0002519642]	8/31/2023	RTS1	[9056709966]	WALMART MISSISSAUGA DC 7087	[8014808]	MCC SAVORY WEDGE	800
[0001768214]	[0002519643]	8/31/2023	RTS1	[9056709966]	WALMART MISSISSAUGA DC 7087	[30663152]	GV-4BERYBLEND-1.75KG	132
[0001768214]	[0002519643]	8/31/2023	RTS1	[9056709966]	WALMART MISSISSAUGA DC 7087	[31652661]	GV CHICKEN SWISS	713
[0001768214]	[0002519643]	8/31/2023	RTS1	[9056709966]	WALMART MISSISSAUGA DC 7087	[8014808]	MCC SAVORY WEDGE	185
[0001768217]	[0002519644]	8/31/2023	RTS1	[9056709966]	WALMART MISSISSAUGA DC 7087	[30663152]	GV-4BERYBLEND-1.75KG	663
[0001768217]	[0002519644]	8/31/2023	RTS1	[9056709966]	WALMART MISSISSAUGA DC 7087	[30705184]	GV WHITE PEACHES	383
[0001768217]	[0002519644]	8/31/2023	RTS1	[9056709966]	WALMART MISSISSAUGA DC 7087	[31652664]	GV MOZZ CHSE STK	165
[0001768374]	[0002519965]	9/1/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50282282]	LEMON CAKE	260
[0001768375]	[0002519966]	9/1/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31259903]	MCC POCKET PEPP 12 PK	350
[0001768375]	[0002519966]	9/1/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[9122043]	MC POTATO PATTIES	283
[0001768467]	[0002519967]	9/1/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30997522]	MCC PRM XC S/C SPICY	336
[0001768467]	[0002519967]	9/1/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31094779]	GV-CULTBLUEBERRY-600	415
[0001768467]	[0002519967]	9/1/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[9136505]	GV-4BERYBLEND-600G	241
[0001770793]	[0002522080]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145228]	MM HOME SQZED 295ML	92
[0001770793]	[0002522080]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145244]	MM ORANGE PNCH 295ML	97
[0001770793]	[0002522080]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30288472]	WW SOUP	105
[0001770793]	[0002522080]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30346289]	GV WINGS BRWNSGR BBQ	87
[0001770793]	[0002522080]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30647264]	MICH GB CHICK F RICE	87
[0001770793]	[0002522080]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30648554]	MICH MAC CHSE LIGHT	106
[0001770793]	[0002522080]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30658178]	GARLIC TOAST	99
[0001770793]	[0002522080]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30997521]	MCC PRM XC S/C	103
[0001770793]	[0002522080]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31393419]	BM CHIC ALFRDO BROC	96
[0001770793]	[0002522080]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31413213]	GV ASIAN APPETIZER	96
[0001770793]	[0002522080]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50154837]	MC REG FRIES C/C	95
[0001770793]	[0002522080]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50154839]	MC REG FRIES JULN	98
[0001770793]	[0002522080]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50169480]	MC SPIRAL CUT	95
[0001770794]	[0002522081]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30197382]	MCC DND CAKE CK&CRM	79
[0001770794]	[0002522081]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30238913]	MC SPRFRS 5MN 1.5KG	87
[0001770794]	[0002522081]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30701543]	PORK BREAKFAST PATTY	77
[0001770794]	[0002522081]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30873951]	AA SHRIMP WONTONSOU	78
[0001770794]	[0002522081]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30936959]	GV CRISPY CHKN WING	86
[0001770794]	[0002522081]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30936963]	GV BUFFALO CKN WING	81
[0001770794]	[0002522081]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31015420]	FIVE CHEESE ZITI	81
[0001770794]	[0002522081]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31090167]	GV CHICKEN BURGER	85

[0001770794]	[0002522081]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31090177]	GV CHICKEN STRIPS VP	88
[0001770794]	[0002522081]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31090183]	GV CHICKEN FRIES BAG	80
[0001770794]	[0002522081]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31386618]	MC PZA PCKT CHS 12 PK	75
[0001770794]	[0002522081]	9/11/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31393420]	BM SWT SOUR CHICKEN	79
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30132026]	SCH MIINI SIZZLERS FZ	3
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145226]	MM ORIGINAL OJ 295ML	27
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145245]	MM GRAPE PNCH 295ML	25
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145264]	MM FRUIT PUNCH 295ML	24
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30188125]	MC SAVRY WEDGE 1.5K	32
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30346290]	GV WINGS GARPAR	36
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30647665]	MICH GB MAC&BEEF	24
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30781408]	GV-CRANBERRIES-600G	24
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30874061]	AA PAD THAI W CHIC	35
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30936960]	GV SALT N PPR CHKN WING	35
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30997517]	MCC SUPER SPIRALS	36
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31013431]	PEPPERONI PIZZA SNAX	37
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31386613]	MC BK PKT EGG BCN CH	37
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31393421]	BM CHICKEN POT PIE	27
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31396277]	JNS ULTM WNG S&P	27
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31424710]	MINA HG WINGS	24
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31424711]	MINA MLD BBQ WINGS	23
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31482591]	WW SWEET & SOUR CKN	31
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31482593]	WW EGG ROLL VEG 10PK	20
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31482596]	WW SP VEG 6PK	29
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31586984]	MCCAIN TATER CRISPS	33
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31704539]	DE BROCC SFTD CKN	28
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31731098]	SCH CKN MEAT PIE	29
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50041171]	BUFFALO WRP KIT	33
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50113466]	FILLET OF SOLE	21
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50152933]	GREAT VALUE FRZN RAS	20
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50172577]	SCH SPICY CKN STRIP	30
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50172580]	MINA MOZZA STFD CKN	28
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50172582]	MINA SPICY CKN BITE	4
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50239164]	DE BUFFALO CKN WINGS	23
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50243974]	DE BBQ DRUMSTICKS	29
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50283029]	DE S&P CHICKEN WINGS	37
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[9132039]	BACARDI STWBRY 250ML	33
[0001771388]	[0002522684]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[9132445]	MCC DND CAKE VANILLA	26
[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145238]	MM PINK LMNAD 295ML	58
[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30648483]	MICH GB RIGATONI	63
[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30874060]	AA THAI REDCURRY CHK	59
[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30937328]	JUNS PUB POPCORN CKN	61
[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30997526]	MCC PRM XC SAV WEDGE	72

[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30997528]	MCC TASTI TATERS	65
[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31298849]	MC BK BL POT EGG BAC	59
[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31386614]	MC BK PCKT EGG CHS	74
[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31386616]	MC PIZZA DELUX	70
[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31423409]	SCH BUTTER CHICKEN	70
[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31577866]	MINA TAND CHKN BURGR	70
[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31704547]	DE CHICKEN NUGGET	71
[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31704550]	DE HG CHICKEN WINGS	64
[0001771468]	[0002522668]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[9132046]	BACARDI P COLADA 250	61
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145227]	MM PULP FREE 295ML	41
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30647263]	MICH GB LASAG ALREDO	55
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30647869]	MICH GB PENNE POLO	42
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30648820]	ZAPEMS TACO BITES	43
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30648823]	ZAPEMS WHEELS & CHS	55
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30874059]	AA THAI GRNCURRY CHK	39
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30936962]	GV HNY GRLC CKN WING	47
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30997523]	MCC PRM XC C/C	49
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30997524]	MCC SMILES	49
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30997532]	MCC PRM XC S/C 1.45K	40
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31071194]	MCC DND COOK CR CC	55
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31261030]	WW WON TON COVERS	38
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31296873]	MINA JLPN BEEF BURG	52
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31386617]	MC PZ PCKT MEAT LVR	43
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31393416]	BM MEATLOAF	51
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31482595]	WW ER CHICKEN 10PK	39
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31547122]	MC PAT SAV 9M	53
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31586985]	MCC RSEMYR & GARLIC	39
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31704551]	DE BBQ CHICKEN WING	56
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50041170]	BBQ WRP KIT	38
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50154840]	MC DICED HSHBRWN	49
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50172581]	MINA SPCY CHK BRGR	38
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50303359]	MC BKBL POT EGG SAUS	43
[0001771542]	[0002522683]	9/12/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[9150652]	MC PRM SPRFRS 5MNFRS	55
[0001771498]	[0002522654]	9/13/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30925978]	O`DOUGHS WHITE LOAF	883
[0001771498]	[0002522654]	9/13/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30927054]	O`DOUGHS EVRYT BAGEL	1
[0001771795]	[0002522655]	9/14/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30927049]	O`DOUGHS DLX HAM BUN	612
[0001771795]	[0002522655]	9/14/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30013465]	6 OF NEW YORK	150
[0001771795]	[0002522655]	9/14/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30927072]	O`DOUGHS SAND ORIG	952
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30217781]	MCC POT PATTIES 9MIN	3
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145230]	5A CITRUS 295ML	7
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145262]	FRTPIA STBY PASS 295	11
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30154583]	GV ORGANIC B BLEND	8
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30600923]	GV TATERS 1KG	8

[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30619737]	MCC DND CP COCONUT	12
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30619738]	MCC DND CP COOK&CRM	55
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30648484]	MICH GB SPAGHETTI	8
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30925677]	O`DOUGHS FLAX LOAF	544
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31013059]	GENERAL TAO CHICKEN	3
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31073761]	MINA SPRM CRC DRM	7
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31090169]	GV CHICKEN BURGER VP	6
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31269422]	MICH GRNDE MAC&BEEF	7
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31393415]	BM SALISBURY STEAK	16
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31396272]	JNS BUFFALO BITES	6
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31396274]	JNS HON/THAI BITES	6
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31482588]	WW GENERAL TAO	6
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31482589]	WW CHICKEN CHOW MEIN	11
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31482594]	WW ER MEAT 10PK	7
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31577865]	MINA STUFF CHKN MOZZ	8
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31654166]	GV COCONUT	2
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31704541]	DE BBQ DRUMSTICK	9
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31713268]	AA CHICK SING NOODLE	11
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31739097]	MCCAIN PLANT BASED NUGG SP	34
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50041172]	CK SRA&GLIC WRP KIT	8
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50113465]	TAVERN BATTERED COD	5
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50154838]	MC REG FRIES S/C	7
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50178003]	GV WILD BLUEBERRIES	9
[0001772088]	[0002522658]	9/15/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[9136491]	GV-WHLSTRWBRY-600G	6
[0001769022]	[0002521359]	9/5/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[9144030]	MC SF SWT POT PLNK	1
[0001769023]	[0002521360]	9/5/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50282280]	CINNAMON CAKE	624
[0001769024]	[0002521363]	9/5/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30663155]	GV-CULTBLUBRY-1.75KG	580
[0001769024]	[0002521363]	9/5/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31652664]	GV MOZZ CHSE STK	411
[0001769024]	[0002521363]	9/5/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[9144030]	MC SF SWT POT PLNK	123
[0001769301]	[0002521686]	9/6/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145242]	MM BERRY PNCH 295ML	312
[0001769301]	[0002521686]	9/6/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30647265]	MICH GB FETTUCINE	125
[0001769302]	[0002521689]	9/6/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31704538]	DE HAM STFD CHKN	330
[0001769302]	[0002521689]	9/6/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[9121378]	MCC DND CAKE CHOC	501
[0001769303]	[0002521690]	9/6/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145239]	NESTEA LEMON 295ML	269
[0001769303]	[0002521690]	9/6/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30237850]	GV-MANGCHUNKS-600G	232
[0001769303]	[0002521690]	9/6/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30781407]	GV-MIXEDFRUIT-600G	208
[0001769303]	[0002521690]	9/6/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31090175]	GV CHICKEN STRIPS	301
[0001769303]	[0002521690]	9/6/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[9120783]	MCC DND CAKE MARBLE	464
[0001769678]	[0002521803]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30806047]	BROC & CHS STF CHKN	192
[0001769678]	[0002521803]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31652663]	GV JALAPENO BITES	180
[0001769678]	[0002521803]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31652666]	GV MOZZ JALAP STICKS	247
[0001769678]	[0002521803]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31704549]	DE CHICKEN STRIPS	206
[0001769678]	[0002521803]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50280499]	BM HOT HONEY CHIC	300

[0001769679]	[0002521804]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30168293]	GV-MIXEDFRUIT-1.75KG	228
[0001769679]	[0002521804]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30244605]	GV-SLCSTRWBRY-600G	220
[0001769679]	[0002521804]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30261957]	GV IMPERFECT MANGO	194
[0001769679]	[0002521804]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30262552]	GV IMPERFECT STRAW	226
[0001769679]	[0002521804]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30997519]	MCC PRM SF C/C	175
[0001769756]	[0002521806]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145243]	MM PEACH PNCH 295ML	172
[0001769756]	[0002521806]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145247]	MM MANGO PNCH 295ML	246
[0001769756]	[0002521806]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30145263]	MM LIMEADE 295ML	199
[0001769756]	[0002521806]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30647865]	MICH GB MEAT LASAGNA	163
[0001769756]	[0002521806]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31067048]	GV-PINAPLCHNK-600G	149
[0001769756]	[0002521806]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31214087]	GV-SLCDSTRWBRY1.75KG	165
[0001769756]	[0002521806]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31654169]	GV ACAI SMOOTHIE	147
[0001769756]	[0002521806]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31670679]	JNS PUB CHKN STRIP	257
[0001769756]	[0002521806]	9/7/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50280500]	BM CHIC BACON RANCH	216
[0001770027]	[0002522040]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30217023]	MCC SUPERCRISP S/C	111
[0001770027]	[0002522040]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30896222]	MCC 9M SAV FRITES	123
[0001770027]	[0002522040]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30997533]	MCC PRM SF C/C 1.5KG	113
[0001770027]	[0002522040]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31003895]	SCH ORIG BEEF PIES	129
[0001770027]	[0002522040]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31015389]	FET ALF CHKN & BROCC	118
[0001770027]	[0002522040]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31164777]	MC SAVRY HOME FRIES	114
[0001770027]	[0002522040]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31393418]	BM CHICKEN PARMESAN	113
[0001770027]	[0002522040]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31546608]	MC PAT ONION 9M	107
[0001770027]	[0002522040]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31704542]	DE BRD CKN BURGERS	130
[0001770027]	[0002522040]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[50169479]	MC BEER BAT C/S	112
[0001770027]	[0002522040]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[9142378]	MC BKFST PT PNCAKE	111
[0001770028]	[0002522042]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30107855]	MC PATTIES 9MN 1.4KG	133
[0001770028]	[0002522042]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30408261]	MCCAIN TASTI TATERS	144
[0001770028]	[0002522042]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30997520]	MCC PRM SF S/C	144
[0001770028]	[0002522042]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30997525]	MCC BKFST HOMFRIES	127
[0001770028]	[0002522042]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31090171]	GV CHICKEN NUGGETS	98
[0001770028]	[0002522042]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31090173]	GV CHICKEN NUGGET VP	118
[0001770028]	[0002522042]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31090179]	GV CHICKEN FRIES/POP	129
[0001770028]	[0002522042]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31090181]	GV SOUTHERN POP	109
[0001770028]	[0002522042]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31670681]	JNS PUB CHKN BURGERS	101
[0001770181]	[0002522043]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30086009]	GV SMOOTHIE GREEN	107
[0001770181]	[0002522043]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30154618]	GV ORGANIC WILD BLUE	110
[0001770181]	[0002522043]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30311396]	GV-BRYCHRYMEDLY-600G	117
[0001770181]	[0002522043]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30647670]	MICH GB MACCHEESE	108
[0001770181]	[0002522043]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30705187]	GV DRAGON FRUIT	75
[0001770181]	[0002522043]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30781405]	GV-STRW-BANANA-600G	74
[0001770181]	[0002522043]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30781406]	GV-SLCPEACHES-600G	80
[0001770181]	[0002522043]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30936766]	GV POMEGRANATE ARILS	57
[0001770181]	[0002522043]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[30936772]	GV KIWI SLICED	67

[0001770181]	[0002522043]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31067047]	GV-DARKCHRIES-600G	144
[0001770181]	[0002522043]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31654167]	GV DRAGON SMOOTHIE	142
[0001770181]	[0002522043]	9/8/2023	RTS9	[9056709966]	WALMART MISSISSAUGA DC 7087	[31654168]	GV PASSIONSMOOTHIE	103

TOTAL	27,267
TRANSPORT FEES @ \$1.49 PER CASE	\$ 40,627.83
TAX @ 13%	\$ 5,281.62
GRAND TOTAL	\$ 45,909.45

This is Exhibit “R” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:
Monica
A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM

McIntyre, Caitlin

From: Kulraj Dhanoa <Kulraj.Dhanoa@walmart.com>
Sent: Monday, February 5, 2024 11:38 AM
To: Ashley Ward
Subject: FW: BRR weekly connect_BRR Inventory cycle count

From: Prem Dmello <Prem.Dmello@walmart.com>
Sent: Monday, August 28, 2023 10:11 AM
To: Gagandeep Ghuman <gghuman@brrlogistics.ca>; Kulraj Dhanoa <Kulraj.Dhanoa@walmart.com>; James Green <jgreen@BRRLOGISTICS.ca>; Brook Hodgins <bhodgins@brrlogistics.ca>; Info <info@brrlogistics.ca>; Nichol Harris <nharris@brrlogistics.ca>; Daniel Vargas <dvargas@brrlogistics.ca>
Cc: Wade Drennan <wdrennan@brrlogistics.ca>; Roger Burdeos <rburdeos@brrlogistics.ca>; Manny Burdeos <mburdeos@brrlogistics.ca>; Donna Hou <Donna.Hou@walmart.com>
Subject: RE: BRR weekly connect_BRR Inventory cycle count

+ Donna From Wmt transport.

For tomorrow- Our WMT team can assist in the 3 loads. Can you let us know the pick up times we can schedule from BRR accordingly.

For the rest of the days can you give us when BRR will be able to deliver each load so the teams can confirm your 2 hr appt. slots? Between Wed to Fri

In terms of prioritization- ensure each load that arrives per day is a different item so minimum we should have 3 different items till we finish all 10 and then you can repeat it again from the beginning till we clear it out. So within 3 days I should have some of all this product for our stores.

From: Gagandeep Ghuman <gghuman@brrlogistics.ca>
Sent: Thursday, August 24, 2023 7:30 PM
To: Kulraj Dhanoa <Kulraj.Dhanoa@walmart.com>; James Green <jgreen@BRRLOGISTICS.ca>; Brook Hodgins <bhodgins@brrlogistics.ca>; Info <info@brrlogistics.ca>; Nichol Harris <nharris@brrlogistics.ca>; Daniel Vargas <dvargas@brrlogistics.ca>
Cc: Prem Dmello <Prem.Dmello@walmart.com>; Wade Drennan <wdrennan@brrlogistics.ca>; Roger Burdeos <rburdeos@brrlogistics.ca>; Manny Burdeos <mburdeos@brrlogistics.ca>
Subject: EXT: RE: BRR weekly connect_BRR Inventory cycle count

EXTERNAL: Report suspicious emails to **Email Abuse**.

Sure Kulraj, BRR could take care of the transportation for you. It will cost \$425 per FTL. However, I do request that BRR receives priority at the PDC. I'm pulling from additional resources from our fleet and brokers, and I need this to be as efficient as possible.

We require to be off loaded within 2 hours or we have pull drivers and freight will need to be rebooked and charged.

Let me know if this works with you and we could get this started asap.

I'm adding in @Info @Nichol Harris to get started on keying the orders.

@Daniel Vargas could you help break down the freight for the Cambridge team. This will work out to 12 loads at 26+ pallets per trailer.

Do you have priority skus Kulraj? Should we do one load of each and then repeat for some consolidated freight?

Best Regards,

Gagandeep Ghuman
Warehouse Manager



#2-107 Walker Drive
Brampton, Ontario L6T 5K5
Tel: 905-799-1717 Ext: 221
Toll Free: (800) 786-3495
(M) 416-471-0643
Fax: 905-799-1008
www.brrlogistics.ca

From: Kulraj Dhanoa <Kulraj.Dhanoa@walmart.com>
Sent: Thursday, August 24, 2023 4:03 PM
To: Gagandeep Ghuman <gghuman@brrlogistics.ca>; James Green <jgreen@BRRLOGISTICS.ca>; Brook Hodgins <bhodgins@brrlogistics.ca>
Cc: Prem Dmello <Prem.Dmello@walmart.com>
Subject: RE: BRR weekly connect_BRR Inventory cycle count

Hi Gagan,

Below Items are 12 loads which are already cycle counted, we want to move this inventory from Monday Aug 28 to Thursday Aug 31 – 3 loads a day as we need the inventory urgently in our DC.

Please confirm.

Also, please advise the Transportation cost if BRR transport has to do the delivery from BRR to PDC 7087 (7295 W CREDIT AVE, Mississauga)

WM	Description	BRR Actual Inventory on hand - 2023-08-24	TiXHi	# of Pallets
9818554	ANGEL FOOD CAKE	3234	40	81
30269805	YFM CHICKEN STRIPS	2726	84	34
50282203	MINI ANGEL CAKE	1135	48	50
8014808	MCCAIN SAVOURY WEDGE	995	40	28
31652661	GV CHICKEN SWISS	713	40	19
30663152	GV-4BERYBLEND-1.75KG	795	44	20
30705184	GV WHITE PEACHES	383	48	10

31652664	GV MOZZRELLA STICKS	576	55	12
50282280	CHOCOLATE CAKE	819	24	26
9144030	MC SF SWT POT PLNK	1423	50	33
		Pallets Total =>		313
		Loads Total =>		12

Regards
Kulraj

From: Gagandeep Ghuman <gghuman@brrlogistics.ca>
Sent: Thursday, August 24, 2023 3:46 PM
To: Kulraj Dhanoa <Kulraj.Dhanoa@walmart.com>; James Green <jgreen@BRRLOGISTICS.ca>; Brook Hodgins <bhodgins@brrlogistics.ca>
Cc: Prem Dmello <Prem.Dmello@walmart.com>; dc7088.DPT-QA <dc7088.DPT-QA@wal-mart.com>; dc7087.DPT-QA <dc7087.DPT-QA@wal-mart.com>; Peter Lemstra <Peter.Lemstra@walmart.com>
Subject: EXT: RE: BRR weekly connect_BRR Inventory cycle count

EXTERNAL: Report suspicious emails to **Email Abuse**.

Hi Kulraj,

We're cleaning up inventory and finishing off disposal. We'll look at the capacity we have next week to potentially get out 3 loads a day. Will you be arranging WM transport to pick up freight once a plan is in place.

Best Regards,

Gagandeep Ghuman
Warehouse Manager



#2-107 Walker Drive
Brampton, Ontario L6T 5K5
Tel: 905-799-1717 Ext: 221
Toll Free: (800) 786-3495
(M) 416-471-0643
Fax: 905-799-1008
www.brrlogistics.ca

From: Kulraj Dhanoa <Kulraj.Dhanoa@walmart.com>
Sent: Thursday, August 24, 2023 2:19 PM
To: James Green <jgreen@BRRLOGISTICS.ca>; Brook Hodgins <bhodgins@brrlogistics.ca>; Gagandeep Ghuman <gghuman@brrlogistics.ca>
Cc: Prem Dmello <Prem.Dmello@walmart.com>; dc7088.DPT-QA <dc7088.DPT-QA@wal-mart.com>; dc7087.DPT-QA <dc7087.DPT-QA@wal-mart.com>; peter.lemstra@walmart.com
Subject: RE: BRR weekly connect_BRR Inventory cycle count

Hello Dc 7088 QA,

Please find below BRR Inventory count compared to Walmart On hand in the System,
Can you please adjust the Inventory in BRR (DC 7088 Subcentre) as per the actual

WM	Description	BRR Actual Inventory on hand - 2023-08-24	TiXHi	# of Pallets	Walmart On hand 2023-08-24	Variance
9818554	ANGEL FOOD CAKE	3234	40	81	3225	9
30269805	YFM CHICKEN STRIPS	2726	84	34	2644	82
50282203	MINI ANGEL CAKE	1135	48	50	1163	-28
8014808	MCCAIN SAVOURY WEDGE	995	40	28	832	163
31652661	GV CHICKEN SWISS	713	40	19	580	133
30663152	GV-4BERYBLEND-1.75KG	795	44	20	478	317
30705184	GV WHITE PEACHES	383	48	10	367	16
31652664	GV MOZZRELLA STICKS	576	55	12	374	202
50282280	CHOCOLATE CAKE	819	24	26	79	740
9144030	MC SF SWT POT PLNK	1423	50	33	0	1423

Regards
Kulraj

From: James Green <jgreen@BRRLOGISTICS.ca>

Sent: Thursday, August 24, 2023 9:19 AM

To: Kulraj Dhanoa <Kulraj.Dhanoa@walmart.com>; Brook Hodgins <bhodgins@brrlogistics.ca>; Gagandeep Ghuman <gghuman@brrlogistics.ca>

Cc: Prem Dmello <Prem.Dmello@walmart.com>; dc7088.DPT-QA <dc7088.DPT-QA@wal-mart.com>; dc7087.DPT-QA <dc7087.DPT-QA@wal-mart.com>; Peter Lemstra <Peter.Lemstra@walmart.com>

Subject: EXT: RE: BRR weekly connect_BRR Inventory cycle count

EXTERNAL: Report suspicious emails to **Email Abuse**.

Hi Gag,

In my absence please work with Kulraj on the remaining info required below to start getting the product moving.
Including pickup appointments for each load.

BRR	WM	Description	BRR Inventory on hand	TiXHi	# of Pallets	Load no.	Double Stack ?
92518554	9818554	ANGEL FOOD CAKE	3234	40	81		
92569805	30269805	YFM CHICKEN STRIPS	2726	84	34		
92582203	50282203	MINI ANGEL CAKE	1135	48	50		
92514808	8014808	MCCAIN SAVOURY WEDGE	995	40	28		
92552661	31652661	GV CHICKEN SWISS	713	40	19		
92563152	30663152	GV-4BERYBLEND-1.75KG	795	44	20		
92505184	30705184	GV WHITE PEACHES	383	48	10		
92552664	31652664	GV MOZZRELLA STICKS	576	55	12		
92582280	50282280	CHOCOLATE CAKE	819	24	26		

92544030	9144030	MC SF SWT POT PLNK	1423	50	33		
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Thanks,
James Green
Inventory Manager



Tel: 866.888.2775 Ext: 227
Direct: 647.249.0405
#2-107 Walker Drive
Brampton, Ontario L6T 5K5
www.brrlogistics.ca

From: Kulraj Dhanoa <Kulraj.Dhanoa@walmart.com>
Sent: Wednesday, August 23, 2023 3:54 PM
To: Brook Hodgins <bhodgins@brrlogistics.ca>; Gagandeep Ghuman <gghuman@brrlogistics.ca>; James Green <jgreen@BRRLOGISTICS.ca>
Cc: Prem Dmello <Prem.Dmello@walmart.com>; dc7088.DPT-QA <dc7088.DPT-QA@wal-mart.com>; dc7087.DPT-QA <dc7087.DPT-QA@wal-mart.com>; peter.lemstra@walmart.com
Subject: RE: BRR weekly connect_BRR Inventory cycle count

Hi James,

As discussed, can you please prioritize below Items for Cycle count and advise the Load no. /Sequence in which you can ship to our DC.

Also please advise if any of these can be double stacked ?

BRR	WM	Description	BRR Inventory on hand	TiXHi	# of Pallets	Load no.
92518554	9818554	ANGEL FOOD CAKE		40		
92569805	30269805	YFM CHICKEN STRIPS		84		
92582203	50282203	MINI ANGEL CAKE		48		
92514808	8014808	MCCAIN SAVOURY WEDGE		40		
92552661	31652661	GV CHICKEN SWISS		40		
92563152	30663152	GV-4BERYBLEND-1.75KG		44		
92505184	30705184	GV WHITE PEACHES		48		
92552664	31652664	GV MOZZRELLA STICKS		55		
92582280	50282280	CINNAMON CAKE		24		
92544030	9144030	MC SF SWT POT PLNK		50		

Regards
Kulraj

-----Original Appointment-----

From: Kulraj Dhanoa
Sent: Wednesday, August 31, 2022 2:20 PM

To: Kulraj Dhanoa; Brook Hodgins; BRR Logistics Limited - Michael Wakefield; gghuman@brrlogistics.ca
Cc: Matthew Teruya - m0teruy; Alex Peng; Prem Dmello; Tiffany van Geyn; Tammy Rose; Robert Li; Drishelle Mclean
Subject: BRR weekly connect
When: Wednesday, August 23, 2023 3:30 PM-4:00 PM (UTC-05:00) Eastern Time (US & Canada).
Where: <https://walmart.zoom.us/j/93002219313?from=addon>

Hi Team,

Previous invite expired.
Setting up a new series, sorry for short notice.

Regards
Kulraj



Hi there,
Kulraj Dhanoa is inviting you to a scheduled Zoom meeting.

Meeting URL <https://walmart.zoom.us/j/93002219313?from=addon>



Join from Video Conference Room

Dial 93002219313 from any Walmart meeting rooms

Join by Telephone

Please join this meeting using these two options to avoid additional charges:

- Select "Call Using Computer" option
- Use available video conferencing devices in the meeting rooms

Still having issues connecting?

You can use the toll options to join your meeting

Dial +1 346 248 7799 (US Toll)
+1 646 558 8656 (US Toll)
+1 669 900 6833 (US Toll)
+1 253 215 8782 (US Toll)
+1 301 715 8592 (US Toll)
+1 312 626 6799 (US Toll)
855 880 1246 (US Toll Free)
877 853 5257 (US Toll Free)
888 475 4499 (US Toll Free)

International numbers

Meeting ID 930 0221 9313

We want your feedback!

What do you think about the new zoom meeting invite?



IMPORTANT NOTICE: Please note that this Zoom service allows audio and other information sent during the session to be recorded, which may be discoverable in a legal matter. By joining this session, you automatically consent to such recordings. If you do not consent to being recorded, discuss your concerns with the host or do not join the session. Also, please take action to preserve any recording if the meeting's content is subject to a legal hold for which you are a hold custodian. This recording will be retained in the United States for 30 days and then deleted. Do not use Zoom for official training activities or to record content that is subject to the US Records Management Policy.

The "US Records Management Policy" URL is: [Records Management Policy](#)



This is Exhibit “S” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

Monica

A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



BRR LOGISTICS LIMITED

PO BOX 80115
 Brampton, Ontario 6P 2W7
 Canada

Number:	IN000003267
Page:	1
Date:	5/1/2023

Sold To: WAL-MART CANADA CORP
 1940 ARGENTIA ROAD
 MISSISSAUGA, ON L5N 1P9

Ship To: 1940 ARGENTIA ROAD
 MISSISSAUGA, ON L5N 1P9

Reference - P.O. No.	Customer No.	Salesperson	Ship Via	Terms Code
	021843			N30

Description/Comments	Amount								
Non compliance of late & missed appointments Q1 2023 Handling Recovery	205,870.00								
Non compliance of late & missed appointments Q1 2023 Processing Recovery	17,850.00								
<table border="1"> <thead> <tr> <th>Due Date</th> <th>Amount Due</th> <th>Disc. Date</th> <th>Disc. Amount</th> </tr> </thead> <tbody> <tr> <td>5/31/2023</td> <td>252,803.60</td> <td></td> <td>0.00</td> </tr> </tbody> </table>	Due Date	Amount Due	Disc. Date	Disc. Amount	5/31/2023	252,803.60		0.00	
Due Date	Amount Due	Disc. Date	Disc. Amount						
5/31/2023	252,803.60		0.00						

Remit To:
 BRR LOGISTICS LIMITED
 PO BOX 80115
 BRAMPTON, ON L6P 2W7

HST

29,083.60

Subtotal before taxes	223,720.00
Total taxes	29,083.60
Total amount	252,803.60
Payment received	0.00
Discount taken	0.00
Amount due	252,803.60

Invoice

DATE	VENDOR	PO NUMBER	APPOINTMENT NUMBER	TIME BOOKED	DOOR	TIME IN	COMMENTS:	HANDLING RECOVERY	PROCESSING RECOVERY
1/2/2023	snowcrest	7000602330	9266198	10:00:00 PM	801	10:40:00 AM		\$ 1,730.00	\$ 150.00
1/3/2023	Ontario Ltd.	4450461308	9266289	1:30:00 PM	804	1:50:00 PM		\$ 1,730.00	\$ 150.00
1/3/2023	grand river	2950610240	9266290	4:30:00 PM	805	6:20:00 PM		\$ 1,730.00	\$ 150.00
1/3/2023	grand river	9250600974	9266295	4:30:00 PM	801	6:20:00 PM		\$ 1,730.00	\$ 150.00
1/4/2023	sofina	9250600978	9266298	4:30:00 PM	803	5:33:00 PM		\$ 1,730.00	\$ 150.00
1/5/2023	Furlani's Food	4450461325	9266320	11:00:00 AM	804	11:30:00 AM		\$ 1,730.00	\$ 150.00
1/5/2023	Furlani's Food	7000602407	9266321	12:00:00 PM	805	12:20:00 PM		\$ 1,730.00	\$ 150.00
1/5/2023	Furlani's Food	7000602410	9266322	12:00:00 PM	801	12:20:00 PM		\$ 1,730.00	\$ 150.00
1/5/2023	sofina	9250600981	9266324	7:00:00 PM	803	7:35:00 PM		\$ 1,730.00	\$ 150.00
1/6/2023	McCain Foods	2950610244	9266343	5:00:00 AM	801	5:15:00 AM		\$ 1,730.00	\$ 150.00
1/6/2023	McCain Foods	7000602430	9266344	5:00:00 AM	802	5:15:00 AM		\$ 1,730.00	\$ 150.00
1/6/2023	Furlani's Food	4450461327	9266346	1:30:00 PM	804	2:30:00 PM		\$ 1,730.00	\$ 150.00
1/7/2023	Cerelia bakery	4450461330	9266369	1:30:00 PM	803	2:14:00 PM		\$ 1,730.00	\$ 150.00
1/8/2023	McCain Foods	7000602444	9266354	1:30:00 PM	803	1:34:00 PM		\$ 1,730.00	\$ 150.00
1/9/2023	maple leaf	7000602453	9266360	5:00:00 AM	804	5:11:00 AM		\$ 1,730.00	\$ 150.00
1/9/2023	maple leaf	9250600992	9266361	5:00:00 AM	805	5:11:00 AM		\$ 1,730.00	\$ 150.00
1/9/2023	grand river	9250600985	9266363	1:30:00 PM	802	1:55:00 PM		\$ 1,730.00	\$ 150.00
1/9/2023	grand river	2950610243	9266364	1:30:00 PM	803	1:55:00 PM		\$ 1,730.00	\$ 150.00
1/9/2023	sofina	9250600991	9266366	7:00:00 PM	805	7:04:00 PM		\$ 1,730.00	\$ 150.00
1/15/2023	McCain Foods	7000602473	9266451	7:30:00 AM	803	7:40:00 AM		\$ 1,730.00	\$ 150.00
1/16/2023	maple leaf	7000602478	9266455	5:00:00 AM	802	5:40:00 AM		\$ 1,730.00	\$ 150.00
1/16/2023	maple leaf	9250601001	9266456	5:00:00 AM	803	5:40:00 AM		\$ 1,730.00	\$ 150.00
1/16/2023	snowcrest	7000602412	9266460	7:00:00 PM	802	7:40:00 PM		\$ 1,730.00	\$ 150.00
1/18/2023	Lanthier Bakery	4450461340	9266477	5:00:00 AM	802	3:09:00 PM		\$ 1,730.00	\$ 150.00
1/18/2023	snowcrest	7000602439	9266479	11:00:00 AM	804		no show	\$ 1,730.00	\$ 150.00
1/18/2023	snowcrest	7000602437	9266482	7:00:00 PM	802		no show	\$ 1,730.00	\$ 150.00
1/19/2023	Furlani's Food	4450461341	9266508	8:30:00 PM	802	10:58:00 PM		\$ 1,730.00	\$ 150.00
1/20/2023	McCain Foods	2950610250	9266504	5:00:00 AM	803	5:09:00 AM		\$ 1,730.00	\$ 150.00
1/20/2023	McCain Foods	7000602486	9266505	5:00:00 AM	804	5:09:00 AM		\$ 1,730.00	\$ 150.00
1/21/2023	sofina	9250601000	9266515	4:30:00 PM	801	6:35:00 PM		\$ 1,730.00	\$ 150.00
1/23/2023	maple leaf	3200800006	9266520	5:00:00 AM	801	5:05:00 AM		\$ 1,730.00	\$ 150.00
1/23/2023	maple leaf	9050800006	9266521	5:00:00 AM	802	5:05:00 AM		\$ 1,730.00	\$ 150.00
1/23/2023	sofina	9050800001	9266526	8:30:00 PM	802	9:05:00 PM		\$ 1,730.00	\$ 150.00
1/24/2023	snowcrest	7000602437	9266482	5:00:00 AM	802	7:25:00 AM		\$ 1,730.00	\$ 150.00
1/25/2023	snowcrest	7000602439	9266479	11:00:00 AM	804	3:20:00 AM		\$ 1,730.00	\$ 150.00
1/26/2023	MINUTE MAID	3200800007	9266562	5:00:00 AM	803	7:10:00 AM		\$ 1,730.00	\$ 150.00
1/26/2023	MLW Foods	9050800008	9266563	7:30:00 AM	804	7:55:00 AM		\$ 1,730.00	\$ 150.00
1/29/2023	McCain Foods	5701220003	9266580	5:00:00 AM	801	7:10:00 AM		\$ 1,730.00	\$ 150.00
1/29/2023	McCain Foods	3200800017	9266581	5:00:00 AM	802	7:10:00 AM		\$ 1,730.00	\$ 150.00
1/29/2023	McCain Foods	3200800029	9266597	10:30:00 AM	801	10:37:00 AM		\$ 1,730.00	\$ 150.00
1/29/2023	McCain Foods	3200800028	9266598	7:00:00 PM	802	8:05:00 PM	refused, rebooked in 2/2	\$ 1,730.00	\$ 150.00
1/30/2023	Bellisio Foods	3200800033	9266605	7:00:00 PM	804	7:15:00 PM		\$ 1,730.00	\$ 150.00
1/31/2023	sofina	9050800020	9266627	4:30:00 PM	801	5:10:00 PM		\$ 1,730.00	\$ 150.00
1/31/2023	sofina	9050800022	9266629	8:30:00 PM	803	9:10:00 PM		\$ 1,730.00	\$ 150.00
1/31/2023	sofina	9050800023	9266630	10:00:00 PM	804	11:05:00 PM		\$ 1,730.00	\$ 150.00
2/2/2023	Lanthier Bakery	6900790013	9266656	5:00:00 AM	802	3:38:00 PM		\$ 1,730.00	\$ 150.00
2/2/2023	Cerelia bakery	6900790020	9266658	11:00:00 AM	804	11:15:00 AM		\$ 1,730.00	\$ 150.00
2/2/2023	McCain Foods	3200800028	9266598	7:00:00 PM	802	9:50:00 PM		\$ 1,730.00	\$ 150.00
2/5/2023	McCain Foods	3200800055	9266685	7:00:00 PM	801	7:25:00 PM		\$ 1,730.00	\$ 150.00

2/6/2023	maple leaf	3200800060	9266687	5:00:00 AM	803	5:15:00 AM		\$	1,730.00	\$	150.00
2/6/2023	maple leaf	9050800037	9266688	5:00:00 AM	804	5:15:00 AM		\$	1,730.00	\$	150.00
2/6/2023	sofina	9050800033	9266689	11:00:00 AM	805	11:26:00 AM		\$	1,730.00	\$	150.00
2/6/2023	grand river	9050800029	9266690	4:30:00 PM	801	5:15:00 PM		\$	1,730.00	\$	150.00
2/7/2023	Furlani's Food	6900790015	9266700	11:00:00 AM	801	11:30:00 AM		\$	1,730.00	\$	150.00
2/9/2023	maple leaf	9050800040	9266724	5:00:00 AM	802	5:45:00 AM		\$	1,730.00	\$	150.00
2/10/2023	grand river	5701220007	9266737	4:30:00 PM	801	4:33:00 PM		\$	1,730.00	\$	150.00
2/10/2023	grand river	9050800042	9266738	4:30:00 PM	802	4:33:00 PM		\$	1,730.00	\$	150.00
2/11/2023	sofina	9050800047	9266757	1:30:00 PM	801	3:58:00 PM		\$	1,730.00	\$	150.00
2/13/2023	sofina	9050800049	9266759	8:30:00 PM	803	10:06:00 PM		\$	1,730.00	\$	150.00
2/14/2023	sofina	9050800051	9266787	5:00:00 PM	804	5:20:00 PM		\$	1,730.00	\$	150.00
2/16/2023	sofina	9050800057	9266818	10:00:00 PM	805	10:18:00 PM		\$	1,730.00	\$	150.00
2/18/2023	MINUTE MAID	3200800096	9266835	7:30:00 AM	801	7:52:00 AM		\$	1,730.00	\$	150.00
2/21/2023	Cerelia bakery	6900790038	9266850	11:00:00 AM	801	11:06:00 AM		\$	1,730.00	\$	150.00
2/21/2023	sofina	9050800070	9266855	10:00:00 PM	801	10:18:00 PM		\$	1,730.00	\$	150.00
2/22/2023	sofina	9050800068	9266853	7:00:00 PM	804	7:46:00 AM		\$	1,730.00	\$	150.00
2/22/2023	Lanthier Bakery	6900790043	9266868	1:30:00 PM	801	2:30:00 PM		\$	1,730.00	\$	150.00
2/22/2023	sofina	9050800067	9266872	10:00:00 PM	805	11:12:00 PM		\$	1,730.00	\$	150.00
2/23/2023	MLW Foods	9050800084	9266888	8:00:00 AM	803	10:10:00 AM		\$	1,730.00	\$	150.00
2/23/2023	Furlani's Food	3200800106	9266866	3:30:00 PM	802		no show	\$	1,730.00	\$	150.00
2/24/2023	McCain Foods	3200800134	9266910	11:00:00 AM	802	11:11:00 AM		\$	1,730.00	\$	150.00
2/25/2023	snowcrest	3200800083	9266920	7:30:00 AM	803	8:00:00 AM		\$	1,730.00	\$	150.00
2/25/2023	sofina	9050800079	9266923	4:30:00 PM	801	4:50:00 PM		\$	1,730.00	\$	150.00
2/26/2023	McCain Foods	5701220012	9266925	7:30:00 AM	803			\$	1,730.00	\$	150.00
2/26/2023	McCain Foods	5701220013	9266931	10:00:00 PM	804		refused by mistake, rebooked in 02/28@9:00am	\$	1,730.00	\$	150.00
2/26/2023	McCain Foods	3200800149	9266932	10:00:00 PM	805	10:20:00 PM		\$	1,730.00	\$	150.00
2/27/2023	Bellisio Foods	3200800154	9266940	8:30:00 PM	803	8:45:00 PM		\$	1,730.00	\$	150.00
2/27/2023	Furlani's Food	6900790044	9266941	10:00:00 PM	804	10:13:00 PM		\$	1,730.00	\$	150.00
2/28/2023	Cerelia bakery	6900790049	9266960	2:00:00 PM	802	2:45:00 PM		\$	1,730.00	\$	150.00
3/1/2023	sofina	9050800088	9266968	6:00:00 AM	802	6:10:00 AM		\$	1,730.00	\$	150.00
3/1/2023	Furlani's Food	6900790052	9266999	10:00:00 PM	802	11:03:00 PM		\$	1,730.00	\$	150.00
3/2/2023	sofina	9050800092	9266989	7:00:00 PM	801	10:21:00 PM		\$	1,730.00	\$	150.00
3/2/2023	Furlani's Food	3200800137	9267006	4:30:00 PM	804	5:55:00 PM		\$	1,730.00	\$	150.00
3/3/2023	McCain Foods	3200800168	9267001	5:00:00 AM	804	5:03:00 AM		\$	1,730.00	\$	150.00
3/4/2023	sofina	9050800098	9267015	7:30:00 AM	804	8:51:00 AM		\$	1,730.00	\$	150.00
3/5/2023	McCain Foods	5701220012	9266925	7:30:00 AM	803	1:30:00 PM		\$	1,730.00	\$	150.00
3/6/2023	McCain Foods	3200800182	9267027	5:00:00 AM	803			\$	1,730.00	\$	150.00
3/6/2023	Cerelia bakery	6900790056	9267029	11:00:00 AM	805	11:20:00 AM		\$	1,730.00	\$	150.00
3/6/2023	McCain Foods	3200800180	9267032	7:00:00 PM	803	7:20:00 PM		\$	1,730.00	\$	150.00
3/7/2023	Furlani's Food	6900790053	9267051	1:30:00 PM	803	4:00:00 PM		\$	1,730.00	\$	150.00
3/7/2023	Furlani's Food	3200800139	9267052	1:30:00 PM	804	4:00:00 PM		\$	1,730.00	\$	150.00
3/8/2023	McCain Foods	3500620242	9267028	5:00:00 AM	804	5:55:00 AM		\$	1,730.00	\$	150.00
3/8/2023	Furlani's Food	3200800174	9267073	10:00:00 AM	803	12:12:00 PM		\$	1,730.00	\$	150.00
3/8/2023	Furlani's Food	6900790060	9267074	7:00:00 PM	804		rebooked in for 03/09	\$	1,730.00	\$	150.00
3/8/2023	sofina	9050800110	9267086	10:00:00 PM	801		no show, rebooked for 03/11@1:30pm	\$	1,730.00	\$	150.00
3/9/2023	maple leaf	9050800108	9267080	5:00:00 AM	802		no show, rebooked in for 03/11	\$	1,730.00	\$	150.00
3/9/2023	Furlani's Food	6900790060	9267074	9:00:00 PM	804		no show	\$	1,730.00	\$	150.00
3/9/2023	snowcrest	3200800146	9267083	7:00:00 PM	805	8:40:00 PM		\$	1,730.00	\$	150.00
3/10/2023	MLW Foods	9050800109	9267100	8:00:00 AM	801	8:09:00 AM		\$	1,730.00	\$	150.00
3/10/2023	Cerelia bakery	6900790064	9267102	1:30:00 PM	803	1:36:00 PM		\$	1,730.00	\$	150.00

3/12/2023	McCain Foods	3200800220	9267108	7:30:00 AM	801	8:16:00 AM		\$	1,730.00	\$	150.00
3/12/2023	McCain Foods	5701220018	9267109	7:30:00 AM	802	8:16:00 AM		\$	1,730.00	\$	150.00
3/13/2023	Furlani's Food	6900790060	9267074	9:00:00 PM	804		no show	\$	1,730.00	\$	150.00
3/14/2023	Furlani's Food	6900790060	9267074	7:00:00 PM	804	10:35:00 PM		\$	1,730.00	\$	150.00
3/15/2023	Lanthier Bakery	6900790066	9267156	1:30:00 PM	803	3:30:00 PM	rebooked for 4:30pm	\$	1,730.00	\$	150.00
3/16/2023	maple leaf	9050800116	9267164	5:00:00 AM	804	5:17:00 AM		\$	1,730.00	\$	150.00
3/16/2023	MLW Foods	9050800117	9267165	8:00:00 AM	805	8:25:00 AM		\$	1,730.00	\$	150.00
3/17/2023	mcCain Foods	3200800237	9267183	4:30:00 PM	805	5:08:00 PM		\$	1,730.00	\$	150.00
3/19/2023	mcCain Foods	3200800247	9267192	7:30:00 AM	805	12:22:00 PM		\$	1,730.00	\$	150.00
3/20/2023	Lanthier Bakery	6900790067	9267198	5:00:00 AM	801	6:07:00 AM		\$	1,730.00	\$	150.00
3/21/2023	sofina	3200800255	9267225	11:00:00 AM	803	11:05:00 AM		\$	1,730.00	\$	150.00
3/22/2023	Lanthier Bakery	6900790075	9267240	5:00:00 AM	805	6:00:00 AM		\$	1,730.00	\$	150.00
3/22/2023	Furlani's Food	6900790076	9267242	8:30:00 PM	802	9:15:00 PM		\$	1,730.00	\$	150.00
3/24/2023	McCain Foods	3500620244	9267260	8:00:00 AM	801	8:20:00 AM		\$	1,730.00	\$	150.00
3/29/2023	Furlani's Food	3200800277	9267298	1:30:00 PM	805	2:05:00 PM		\$	1,730.00	\$	150.00
3/29/2023	Furlani's Food	6900790083	9267299	4:30:00 PM	801	6:10:00 PM		\$	1,730.00	\$	150.00
3/31/2023	McCain Foods	3200800311	9267322	5:00:00 AM	801	6:10:00 AM		\$	1,730.00	\$	150.00
3/31/2023	McCain Foods	5701220023	9267323	5:00:00 AM	802	6:10:00 AM		\$	1,730.00	\$	150.00
3/31/2023	grand river	3200800281	9267324	11:00:00 AM	803	11:45:00 AM		\$	1,730.00	\$	150.00
3/31/2023	grand river	5701220022	9267326	11:00:00 AM	804	11:45:00 AM		\$	1,730.00	\$	150.00
SUBTOTAL								\$	205,870.00	\$	17,850.00
TOTAL								\$		\$	223,720.00

This is Exhibit “T” referred to in the Affidavit of Michael Wakefield sworn by Michael Wakefield of the City of Winnipeg, in the Province of Manitoba, before me at the City of Mississauga, in the Province of Ontario, on April 12, 2024 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

DocuSigned by:

Monica

A927328446B742A...

Commissioner for Taking Affidavits (or as may be)

MONICA FAHEIM



BRR LOGISTICS LIMITED

PO BOX 80115
 Brampton, Ontario 6P 2W7
 Canada

Number:	IN000004264
Page:	1
Date:	12/22/2023

Sold To: WAL-MART CANADA CORP
 1940 ARGENTIA ROAD
 MISSISSAUGA, ON L5N 1P9

Ship To: 1940 ARGENTIA ROAD
 MISSISSAUGA, ON L5N 1P9

Reference - P.O. No.	Customer No.	Salesperson	Ship Via	Terms Code
	021843			N30

Description/Comments	Amount								
Wait time charges (applied after 1 hour for PO 9400793309)	625.00								
Reship charges (reshipped PO 9400793309 twice)	350.00								
FSC	234.85								
Reship charges (reshipped PO 9400793309 twice)	350.00								
FSC	234.85								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Due Date</th> <th style="text-align: left;">Amount Due</th> <th style="text-align: left;">Disc. Date</th> <th style="text-align: left;">Disc. Amount</th> </tr> </thead> <tbody> <tr> <td>1/21/2024</td> <td>2,028.01</td> <td></td> <td>0.00</td> </tr> </tbody> </table>	Due Date	Amount Due	Disc. Date	Disc. Amount	1/21/2024	2,028.01		0.00	
Due Date	Amount Due	Disc. Date	Disc. Amount						
1/21/2024	2,028.01		0.00						

Remit To:
 BRR LOGISTICS LIMITED
 c/o Sallyport Commercial Finance ULC
 2233 Argentia Road, East Tower, Suite 302
 Mississauga ON L5N 2X7
 This invoice has been sold & assigned to Sallyport CF ULC

HST 233.31

Subtotal before taxes	1,794.70
Total taxes	233.31
Total amount	2,028.01
Payment received	0.00
Discount taken	0.00
Amount due	2,028.01

Invoice

IN THE MATTER OF NOTICE OF INTENTION TO MAKE
A PROPOSAL OF
BRR LOGISTICS LIMITED

District of: Ontario
Division No.:09-Toronto
Court No.: BK-24-0303861-0031
Estate No.:31-3038619

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding Commenced at
Toronto

AFFIDAVIT OF MICHAEL WAKEFIELD
SWORN APRIL 12, 2024

MILLER THOMSON LLP

Scotia Plaza
40 King Street West, Suite 5800
P.O. Box 1011
Toronto ON M5H 3S1

Gregory Azeff (LSO#: 45324C)

gazeff@millerthomson.com
Tel: 416-595-2660

Monica Faheim (LSO#: 82213R)

mfaheim@millerthomson.com
Tel: 416.597.6087

Lawyers for BRR Logistics Limited

TAB 3

District of: Ontario
Division No.: 09-Toronto
Court No.: 31-3038619
Estate No.: 31-3038619

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

THE HONOURABLE)
JUSTICE [●])
)
)

MONDAY, THE 14TH
DAY OF MAY, 2024

B E T W E E N:

(Court Seal)

IN THE MATTER OF NOTICE OF INTENTION TO MAKE
A PROPOSAL OF
BRR LOGISTICS LIMITED

**ORDER
(Walmart Dispute)**

THIS MOTION, made by BRR Logistics Limited (the “**Company**”), pursuant to the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”) was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion, the Affidavit of Michael Wakefield sworn April 12, 2024 and the exhibits thereto (the “**Wakefield Affidavit**”), and the Fourth Report dated [●] 2024 (the “**Fourth Report**”) of BDO Canada Limited (“**BDO**”) in its capacity as proposal trustee of the Company (in such capacity, the “**Proposal Trustee**”), and on hearing the submissions of counsel for the Company and counsel for the Proposal Trustee, and those other parties present as shown

on the counsel slip, no one else appearing although duly served as appears from the Affidavit of Service of Shallon Garrafa, filed,

DIRECTION TO PAY

1. **THIS COURT DECLARES** that the amount of \$1,287,608.42 (the “**Outstanding Walmart Receivable**”) is due and owing by Wal-Mart Canada Corp (“**Walmart**”) to the Company in connection with the invoices appended at Exhibit “L” of the Wakefield Affidavit.
2. **THIS COURT ORDERS AND DIRECTS** Walmart to pay the Outstanding Walmart Receivable to the Company forthwith.

GENERAL

3. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or the United States, to give effect to this Order and to assist the Company, the Proposal Trustee and their respective agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Company and the Proposal Trustee, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Proposal Trustee in any foreign proceeding, or to assist the Company and the Proposal Trustee and their respective agents in carrying out the terms of this Order.
4. **THIS COURT ORDERS** that each of the Company or the Proposal Trustee shall be at liberty and are hereby authorized and empowered to apply to any court, tribunal, regulatory or

administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.

5. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. Eastern Standard/Daylight Time on the date of this Order, and this Order is enforceable without the need for entry and filing.

(Signature of judge, officer or registrar)

IN THE MATTER OF NOTICE OF INTENTION TO MAKE
A PROPOSAL OF
BRR LOGISTICS LIMITED

District of: Ontario
Division No.: 09-Toronto
Court No.: 31-3038619
Estate No.: 31-3038619

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding Commenced at
Toronto

ORDER
(Walmart Dispute)

MILLER THOMSON LLP

Scotia Plaza
40 King Street West, Suite 5800
P.O. Box 1011
Toronto ON M5H 3S1

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gazeff@millerthomson.com
Tel: 416-595-2660

Monica Faheim (LSO#: 82213R)

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Tel: 416.597.6087

Lawyers for BRR Logistics Limited

IN THE MATTER OF NOTICE OF INTENTION TO MAKE
A PROPOSAL OF
BRR LOGISTICS LIMITED

District of: Ontario
Division No.:09-Toronto
Court No.: BK-24-03038619-0031
Estate No.:31-3038619

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding Commenced at
Toronto

MOTION RECORD
(RETURNABLE MAY 14, 2024)

MILLER THOMSON LLP

Scotia Plaza
40 King Street West, Suite 5800
P.O. Box 1011
Toronto ON M5H 3S1

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