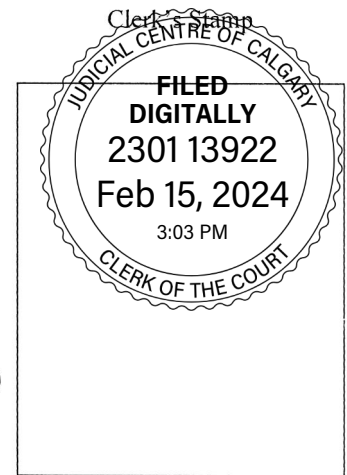


COURT FILE NUMBER 25-2958981  
2301 - 13922  
COURT COURT OF KING'S BENCH OF  
ALBERTA  
JUDICIAL CENTRE CALGARY

IN THE MATTER OF THE RECEIVERSHIP OF  
OGEN HOLDINGS LTD., OGEN LTD., EDWARDS  
CONCRETE INC., AND MORRISON HOMES (CALGARY)  
LTD



PLAINTIFF/APPLICANT CONNECT FIRST CREDIT UNION LTD.  
DEFENDANT/RESPONDENT OGEN HOLDINGS LTD., OGEN LTD., EDWARDS  
CONCRETE INC., and MORRISON HOMES (CALGARY) LTD.

DOCUMENT **AFFIDAVIT**

ADDRESS FOR SERVICE AND CONTACT  
INFORMATION OF PARTY  
FILING THIS DOCUMENT  
Department of Justice Canada  
410 – 22nd St E, Suite 410  
Saskatoon, SK S7K 5T6  
Attention: David J. Smith  
Tel: 306-491-0058  
Fax: 306-975-4030  
  
601, 606 – 4th Street SW  
Calgary, Alberta T2P 1T1  
Attention: Tristen Cones  
Tel: 403-461-4723  
Fax: 403-299-3507  
  
File: LEX-500146557

**AFFIDAVIT OF JASON STERLING**

**Sworn on February 5, 2024**

I, JASON STERLING, of the City of London, in the Province of Ontario, **MAKE OATH AND SAY THAT:**

1. I am an Industry Sector Specialist, Cannabis Unit, with the Excise Duty Division of the Excise and Specialty Tax Directorate, Legislative Policy and Regulatory Affairs Branch of the Canada Revenue Agency ("CRA") and as such have personal knowledge of the facts and matters hereinafter deposed to, save and except what is stated to be on information and belief, and where so stated, I verily believe them to be true.

**Regulatory Overview *Excise Act, 2001***

2. Cannabis is jointly regulated by the CRA and Health Canada. The CRA regulates cannabis pursuant to the *Excise Act, 2001*. Health Canada regulates cannabis pursuant to the *Cannabis Act*.
3. In this affidavit I will focus on the regulation of cannabis by the CRA

***The Excise Act, 2001***

4. Under the *Excise Act, 2001*, the CRA is responsible for the regulation of cannabis products including the production of cannabis (licensing), possession of cannabis, removal of cannabis, sale and distribution of cannabis (stamping requirements), re-work and destruction.
5. The CRA is also responsible for the imposition of excise duties.

**CRA licences under the *Excise Act, 2001***

6. Subsection 158.02(1) of the *Excise Act, 2001* requires a CRA licence in order to cultivate, produce or package cannabis.

7. The CRA's objectives in issuing licences under the *Excise Act, 2001* are to control the production of cannabis, the possession of non-duty paid product, ensure the stamping requirements are met and ensure the imposition and payment of excise duties.

#### **Applying for a CRA licence**

8. Subsection 2(1) of the *Regulations Respecting Excise Licences and Registrations* ("*Regulations*") requires every person wishing to obtain a CRA licence to complete Form L300, Cannabis Licence Application (A true copy of Form L300 is attached to this my affidavit and marked as **Exhibit "A"**).
9. An application for a new CRA licence must include:
- A business plan that includes a business overview, sales and marketing plan and a financial plan, which includes documents demonstrating sources of funds;
  - A completed Form L300SCHA, which lists of all of the premises where business activities are being carried out (A true copy of Form L300SCHA is attached to this my affidavit and marked as **Exhibit "B"**); and
  - A completed Form L300SCHB is required if the applicant is a corporation, which provides information on individuals or partners, directors, officers or shareholders (A true copy of Form L300SCHB is attached to this my affidavit and marked as **Exhibit "C"**).

#### **General Eligibility for a CRA Licence**

10. The general eligibility requirements for a CRA licence are set out in paragraphs 2(2)(a) and (b) of the *Regulations*.
11. An applicant is not eligible for a CRA licence if they:
- Are subject of a receivership in respect of their debts;

- Have failed in the 5 years immediately before the date of the CRA licence application to comply with any Act of Parliament (other than the *Excise Act, 2001*) or of a provincial or territorial legislature that deals with the taxation or control of tobacco or alcohol, or any regulations made under it; or
  - Have acted to defraud Her Majesty in the 5 years immediately before the date of the licence application.
12. With respect to corporations, paragraph 2(2)(e) of the *Regulations* states that a licence will be issued only if the corporation has sufficient financial resources to conduct its business in a responsible manner.
13. Subsection 23(1) of the *Excise Act, 2001*, also allows the Minister to refuse to issue a CRA licence if they have reason to believe that access to the person's premises will be denied or impeded by any person or that the refusal is otherwise in the public interest.

#### **Security Requirements**

14. In addition to the eligibility requirements, an applicant must provide financial security for a CRA licence pursuant to paragraphs 23(3)(b) of the *Excise Act, 2001* and 5(1)(b) of the *Regulations*. The security must be an amount of not less than \$5,000 and be sufficient to ensure payment of the total cannabis duty owed in a given reporting period up to a maximum of \$5 million per licence.
15. Financial solvency is important to the integrity of the excise duty framework because the *Excise Act, 2001* regulates the production and possession of non-duty paid cannabis. Licensees who are insolvent or do not have sufficient financial resources to operate their businesses in a responsible manner may be seen as being at risk for diversion to the illicit market.
16. The security may be in the form of a bank draft, certified cheque, Canada Post money order or surety bond.



### **Health Canada Licence Requirement**

17. Subsection 14(1.2) of the *Excise Act, 2001* states that a CRA licence cannot take effect until a licence has been issued by Health Canada pursuant to the *Cannabis Act*.

### **Approval of a CRA Licence**

18. If an applicant demonstrates they meet the eligibility requirements, the application will generally be approved within 30-45 days. There are no limitations on the number of CRA licences that may be approved and, if an applicant meets the application requirements, its application will be approved.
19. There is no fee associated with applying for a CRA cannabis licence. There is, however, the requirement to provide financial security representing one reporting period (up to a maximum of five million dollars) based on their forecasted sales for the first twelve months of operations.

### **Cannabis Packaging and Stamps**

20. Any person who intends to package cannabis products subject to duty must also register under the cannabis excise stamping regime by completing and submitting Form L301, Registration for the Cannabis Stamping Regime (A true copy of Form L301 is attached to this my affidavit and marked as **Exhibit "D"**).
21. With a few exceptions cannabis excise stamps are required for all packaged cannabis products removed from the premises of a CRA licensee in order to enter the Canadian duty-paid market for retail sale.
22. Cannabis excise stamps have specified colours indicating the province or territory where the product is intended to be sold.

23. The CRA licensee is responsible for determining and applying the appropriate cannabis excise stamp.

#### **Expiry of a CRA Licence**

24. Pursuant to section 4 of the *Regulations*, a CRA cannabis licence is valid for the period specified at the time of approval of the licence to a maximum of five years, expiring either before or when the associated Health Canada licence expires.

#### **Renewal of a CRA Licence**

25. In order to renew a CRA licence, section 9 of the *Regulations* requires that a licensee continue to meet the eligibility requirements discussed above.
26. A licensee must also submit a renewal application to CRA at least thirty days prior to the expiry of the licence.

#### **Conditions on a CRA licence**

27. Pursuant to paragraph 23(3)(a) of the *Excise Act, 2001*, on issuing a licence, or at any time after a licence has been issued, the CRA may specify the activities that may be carried on under the licence. Paragraph 23(3)(c) states that the CRA may impose any other conditions that the CRA deems appropriate with respect to the carrying on of activities under the licence.

#### **Suspension of a CRA licence**

28. A CRA licence may be suspended pursuant to subsections 23(2) of the *Excise Act, 2001* and 10(1) of the *Regulations* if, for example:
- The licensee no longer meets the above noted eligibility requirements for a CRA licence, such as being subject of a receivership;
  - The licensee becomes bankrupt;

- The licensee ceases to carry on the business for which the licence or registration was issued; or
  - It is otherwise in the public interest for the licence to be cancelled.
29. Upon suspension, the Minister must immediately give the licensee notice of the suspension and the licensee has 90 days to respond.

**Cancellation of a CRA licence**

30. A CRA licence may be cancelled pursuant to subsections 23(2.1) of the *Excise Act, 2001* and 12(1) of the *Regulations* for reasons similar to justifying its suspension, such as:
- The licensee no longer meets the above noted eligibility requirements for a CRA licence, such as being subject of a receivership;
  - The licensee becomes bankrupt;
  - The licensee ceases to carry on the business for which the licence or registration was issued; or
  - It is otherwise in the public interest for the licence to be cancelled.
31. The CRA may also propose cancellation of a corporation's CRA cannabis licence if it can no longer demonstrate that it possesses sufficient financial resources to operate in a responsible manner. For example, there could be significant arrears owing in respect of cannabis duties payable or an inability to meet current monthly obligations in respect of cannabis duties.
32. The CRA will send a written notice to the licensee 90 days before a CRA licence is cancelled that includes all the relevant information concerning the grounds for the cancellation.

33. A CRA licensee who has received a notice of the cancellation may, within 90 days from the date of the notice, make representations to the CRA regarding why the licence should not be cancelled. During this period, the licensee can continue to conduct activities under the licence.
34. The CRA will review the representations and confirm its decision in writing.
35. When a CRA licence is cancelled, the licensee can no longer carry on any activities under that licence and the licensee can no longer possess stamped or unstamped cannabis products or cannabis excise stamps.
36. Upon cancellation of a CRA licence:
  - Arrangements must be made to dispose of or destroy all cannabis and cannabis excise stamps on site;
  - CRA officials will conduct a final review to ensure all cannabis products and cannabis excise stamps have been disposed of in accordance with the legislation; and
  - Any financial security that has been posted by the licensee that is in excess of any liabilities of the licensee to pay cannabis duty and, where applicable, additional cannabis duty will be returned to the licensee.

**Ogen Ltd.**

37. Ogen Ltd. was originally granted a CRA licence on October 17, 2018. The licence allowed Ogen Ltd. to cultivate, produce and package cannabis.
38. It is the CRA's understanding that Ogen Ltd. entered into insolvency proceedings on June 26, 2023, and specifically that they had filed a Notice of Intention pursuant to section 50.4 of the *Bankruptcy and Insolvency Act*.
39. On July 12, 2023, the CRA issued a letter proposing to cancel the licence of Ogen Ltd. under paragraph 12(1)(d) of the *Regulations*. Specifically, Ogen Ltd. did not meet the


requirement of paragraph 2(2)(e) of the *Regulations* because it filed a Notice of Intention under the *Bankruptcy and Insolvency Act* as an Insolvent Person (A true copy of the Licence Cancellation Proposal letter is attached to this my affidavit and marked as **Exhibit “E”**).

40. This notice of licence cancellation afforded Ogen Ltd. ninety (90) days to provide representation as to why their licence should not be cancelled, meaning that no further notice would result Ogen Ltd.’s licence being cancelled effective October 10, 2023.
41. The CRA did not receive representations from Ogen Ltd. as to why Ogen Ltd.’s licence should not be cancelled October 10, 2023.
42. It is CRA’s understanding that the Meeting of Creditors for the proposal vote was adjourned until November 2, 2023. Consequently, on October 10, 2023, the CRA sent Ogen Ltd. a letter extending the cancellation date of the licence based on this stay of proceedings.
43. Further to the outcome of the proposal vote, the cancellation date of the licence would either be November 8, 2023, if the proposal was rejected, or November 30, 2023, should the proposal have been approved (A true copy of the Licence Cancellation Extension letter is attached to this my affidavit and marked as **Exhibit “F”**).
44. It is also the CRA’s understanding that on November 3, 2023, the Court of King’s Bench of Alberta granted a receivership order, a transitional order, as well as an order terminating the Notice of Intention; however, the proposal remained and was further adjourned.
45. Despite there being a receivership, the CRA further postponed the cancellation given the extension of the proposal.
46. Since November 2023, the CRA has been working with Ogen Ltd. and their trustee in receivership to dispose of all cannabis and cannabis excise stamps prior to Ogen Ltd.’s licence being officially cancelled. To allow Ogen Ltd. the opportunity to sell as much

of their remaining cannabis inventory as possible, the cancellation date of Ogen Ltd.'s licence has been postponed beyond the last extension of November 30, 2023.

47. It is the CRA's understanding that any sales of cannabis will be complete by the end of February, 2024 and that the remaining cannabis and cannabis excise stamps will be destroyed at that time.
48. On March 1, 2024, Ogen Ltd.'s CRA cannabis licence will be cancelled pursuant to paragraphs 12(1)(c) and (d) of the *Regulations* for the following reasons:
- Ogen Ltd. is the subject of a receivership in respect of their debts, contravening paragraph 2(2)(a) of the *Regulations*;
  - Ogen Ltd. does not have sufficient financial resources to conduct their business in a responsible manner, which is a contravention of paragraph 2(2)(e) of the *Regulations*; and
  - Ogen Ltd. will cease to carry on the business for which the licence was issued.
49. On February 1, 2024, the CRA issued a letter to Ogen Ltd. notifying them of the cancellation date (A true copy of the Final Licence Cancellation letter is attached to this my affidavit and marked as **Exhibit "G"**).
50. I make this affidavit for no improper purpose.

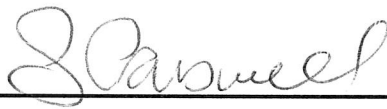
SWORN BEFORE ME at the City of  
London, Ontario, this 5<sup>th</sup> day of  
February, 2024.

  
A Commissioner for Oaths  
in and for the Province of Ontario

My Commission expires:

**Sophie Zovenar Carswell, a Commissioner, etc.,  
Province of Ontario, for the Government of Canada,  
Canada Revenue Agency.  
Expires January 17, 2026.**

This is **Exhibit "A"** referred to in the Affidavit of Jason Sterling sworn before me this 5<sup>th</sup> day of February, 2024, at the City of London, in the Province of Ontario.

A handwritten signature in cursive script, appearing to read 'S. Carswell', written in black ink.

A Commissioner for Oaths in and for Ontario

Sophie Zovenar Carswell, a Commissioner, etc.,  
Province of Ontario, for the Government of Canada,  
Canada Revenue Agency.  
Expires January 17, 2026.



## Cannabis Licence Application

under the Excise Act, 2001

To cultivate, produce, or package cannabis, you must hold a cannabis licence. To apply for, or to renew, a cannabis licence under the Excise Act, 2001, fill out this form.

Do not use this area.

Licences remain effective for the period specified in the licence to a maximum of 5 years, provided that the licence is not suspended or cancelled prior to its expiration. Licences will **not** be automatically renewed. You must send in your application to renew your cannabis licence at least 30 days before the licence expires.

For more information, see Excise Duty Notice EDN52, Obtaining and Renewing a Cannabis Licence.

### Part A – Before you start

#### Eligibility for a licence

Do you meet the eligibility criteria as per Excise Duty Notice EDN52, Obtaining and Renewing a Cannabis Licence?

☐ Yes (continue)

☐ No. You are **not** eligible to apply for a cannabis licence.

#### Required documents

Tick the boxes to confirm that the required documents are attached:

☐ Business plan (including a business overview)

☐ Sales and marketing plan

☐ Financial plan (including source of funds)

☐ Financial security

### Part B – Licence information

#### Type of application

What is the type of application?  
Tick one box only.

☐ New

☐ Renewal

Do you have a Health Canada licence?

☐ No

☐ Yes. Enter your licence number:

#### Type of activity

What type(s) of activity do you wish to carry on?

☐ Cultivating

☐ Producing

☐ Packaging



**Part C – Business information****Type of business**

What is the type of business?  
Tick one box only.

- ☐ Corporation – Certificate of incorporation or amalgamation is attached
- ☐ Partnership
- ☐ Sole proprietorship

**Name**

Legal name:

---

Operating, trading, or partnership name  
(if different from legal name):

---

Business number  
(enter your nine-digit business number):

--	--	--	--	--	--	--	--	--	--

**Note**

To get a business number, go to [canada.ca/en/services/taxes/business-number](http://canada.ca/en/services/taxes/business-number) or fill out Form RC1, Request for a Business Number and Certain Program Accounts.

**Physical business location**

Unit No. – Street No. Street name, RR:

---

City:

---

Province/Territory:

---

Postal code:

---

Telephone number:

Extension: 

---

**Mailing address**

- ☐ Same as physical business location

Unit No. – Street No. Street name, PO Box, RR:

---

City:

---

Province/Territory/State:

---

Postal or ZIP code:

---

Country:

---

**Part C – Business information** (continued)**Other business location(s)**Do you have more than **one** business location? ☐ No☐ Yes. A filled-out Form L300SCHA, Schedule A – Other Business Location(s) (to support a cannabis licence application), is attached.☐ Yes. Schedule A was sent. No change is needed.**Email notification**

Enter your email address if you are registered for My Business Account and you want to register to receive your Canada Revenue Agency (CRA) mail online:

By providing an email address, you are agreeing to the terms of use. For the terms of use, go to [canada.ca/cra-business-email-notifications-terms](https://canada.ca/cra-business-email-notifications-terms).

**Information on individuals, partners, directors, officers or shareholders holding more than 20% shares**

Last name: \_\_\_\_\_

First name: \_\_\_\_\_

Position or title: \_\_\_\_\_

Date of birth:

Year			Month		Day	

Telephone number: \_\_\_\_\_

Extension: \_\_\_\_\_

**Home address**

Unit No. – Street No. Street name, PO Box, RR: \_\_\_\_\_

City: \_\_\_\_\_

Province/Territory/State: \_\_\_\_\_

Postal or ZIP code: \_\_\_\_\_

Country: \_\_\_\_\_

Do you have more than **one** individual, partner, director, officer or shareholder?☐ No. There is only one individual, partner, director, officer or shareholder.☐ Yes. A completed Form L300SCHB, Schedule B – Information Relating to Individuals, Partners, Directors, Officers or Shareholders (to support a Cannabis Licence Application), is attached.☐ Yes. Schedule B was sent. No change is needed.

**Part D – Financial security amount (a minimum of \$5,000 and a maximum of \$5,000,000)**

A sufficient amount of financial security is required to ensure payment of the total amount of duty payable by a person for a reporting period. Each reporting period, when you complete Form B300, Cannabis Duty and Information Return under Excise Act, 2001, you must calculate the duty you owe for that period. To help calculate your financial security amount, see Excise Duty Notice EDN52, Obtaining and Renewing a Cannabis Licence.

- What type of financial security are you providing? ☐ Bank draft
- ☐ Certified cheque
- ☐ Surety bond
- ☐ Canada Post money order

What is the amount of financial security you are providing? \$ \_\_\_\_\_

**Part E – Registration for the cannabis stamping regime**

Are you a person who packages cannabis products? (If yes, you are required to be registered for the cannabis stamping regime.)

- ☐ Yes. A completed Form L301, Registration for Cannabis Stamping Regime under the Excise Act, 2001, is attached.
- ☐ Yes. L301 was sent. No change is needed.
- ☐ No

**Part F – Certification**

I certify that the information given on this form and any document attached is correct and complete. It is a serious offence to make a false statement. Incomplete or incorrect information may delay the processing of your application.

Name (print)		Title	
Telephone number	Extension	Signature	<div style="display: flex; justify-content: space-between;"> <div style="border-bottom: 1px solid black; width: 10%;"></div> <div style="border-bottom: 1px solid black; width: 10%;"></div> <div style="border-bottom: 1px solid black; width: 10%;"></div> <div style="border-bottom: 1px solid black; width: 10%;"></div> <div style="border-bottom: 1px solid black; width: 10%;"></div> <div style="border-bottom: 1px solid black; width: 10%;"></div> </div> <div style="display: flex; justify-content: space-between; font-size: small;"> <span>Year</span> <span>Month</span> <span>Day</span> </div>

Personal information is collected and used to administer or enforce the Excise Act, 2001, its Regulations, and related programs and activities including administering tax, audit, compliance, and collection activities. All information provided is subject to verification and may include criminal record, financial checks and compliance. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 062 on Information about Programs and Information Holdings at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

---

## What to do once your form is completed

- Keep a copy of this filled-out form for your records.
- You can file this form electronically using the "Submit documents" service in My Business Account at [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account) or send the filled-out and signed form with all required documents to your regional excise office.

A cannabis licensee can only perform activities related to cannabis products as specified in the licence. You or the person you have designated can only start to cultivate, produce or package cannabis products once you have been notified that a cannabis licence has been issued and you also hold a valid licence issued by the Minister of Health under the Cannabis Act.

---

## What happens after you get your licence

- For each reporting period, you have to send a completed Form B300, Cannabis Duty and Information Return, to the CRA.
- You must tell us immediately if any information you provided in your licence application is inaccurate or incomplete.

For more information, go to [canada.ca/cannabis-excise](https://canada.ca/cannabis-excise) or call 1-866-330-3304.

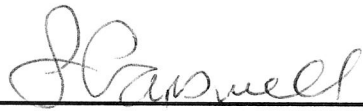
---

## Most requested services

- **My Business Account:** Use this service for online access to your accounts for GST/HST, payroll, corporation income tax, excise tax, excise duty, fuel charge, and other levies. If you are not registered for My Business Account, you can register at [canada.ca/my-cra-business-account](https://canada.ca/my-cra-business-account).
- **Receiving your CRA mail online:** Sign up for email notifications to get most of your CRA mail, like your notice of assessment, online. For more information, go to [canada.ca/cra-business-email-notifications](https://canada.ca/cra-business-email-notifications).
- **Represent a Client:** This service lets an authorized representative access tax information for an individual or a business, including your employer. If you want to give a representative online access to your business account(s), go to [canada.ca/taxes-representative-authorization](https://canada.ca/taxes-representative-authorization).

**CRA online services make it faster and easier to handle your company's tax matters.**

This is **Exhibit "B"** referred to in the Affidavit of Jason Sterling sworn before me this 5<sup>th</sup> day of February, 2024, at the City of London, in the Province of Ontario.

A handwritten signature in cursive script, appearing to read 'S. Carswell', written over a horizontal line.

A Commissioner for Oaths in and for Ontario

Sophie Zovenar Carswell, a Commissioner, etc.,  
Province of Ontario, for the Government of Canada,  
Canada Revenue Agency.  
Expires January 17, 2026.

A small, stylized handwritten mark or signature in the bottom right corner of the page.



## Schedule A – Other Business Location(s) (to support a cannabis licence application)

Fill out this schedule if you have other business locations and attach it to Form L300, Cannabis Licence Application under the Excise Act, 2001. For more information, go to [canada.ca/cannabis-excise](https://canada.ca/cannabis-excise).

Do not use this area.

### Business information

Legal name:

Business number  
(enter your nine-digit business number):

--	--	--	--	--	--	--	--	--	--

### Location 2

Health Canada licence number:

#### Physical business location

Unit No. – Street No. Street name, RR:

City:

Province/Territory:

Postal code:

Telephone number:

Extension:

#### Mailing address

☐ Same as physical business location

Unit No. – Street No. Street name, PO Box, RR:

City:

Province/Territory/State:

Postal or ZIP code:

Country:

**Location 2 (continued)****Email notification**

Enter your email address if you are registered for My Business Account and you want to register to receive your Canada Revenue Agency mail online:

By providing an email address, you are agreeing to the terms of use. For the terms of use, go to [canada.ca/cra-business-email-notifications-terms](http://canada.ca/cra-business-email-notifications-terms).

**Type of activity**

What type(s) of activity do you wish to carry on?

☐ Cultivating

☐ Producing

☐ Packaging

**Filing requirements**

How will you file your returns?

☐ Separate return for this location

☐ Another location will file the returns. Enter the location address:

Unit No. – Street No.

Street name, RR:

City:

Province/Territory:

Postal code:

**Location 3**

Health Canada licence number:

**Physical business location**

Unit No. – Street No. Street name, RR:

City:

Province/Territory:

Postal code:

Telephone number:

Extension:

**Location 3 (continued)****Mailing address**☐ Same as physical business location

Unit No. – Street No. Street name, PO Box, RR: \_\_\_\_\_

City: \_\_\_\_\_

Province/Territory/State: \_\_\_\_\_

Postal or ZIP code: \_\_\_\_\_

Country: \_\_\_\_\_

**Email notification**

Enter your email address if you are registered for My Business Account and you want to register to receive your Canada Revenue Agency mail online:

By providing an email address, you are agreeing to the terms of use. For the terms of use, go to [canada.ca/cra-business-email-notifications-terms](http://canada.ca/cra-business-email-notifications-terms).

**Type of activity**

What type(s) of activity do you wish to carry on?

☐ Cultivating☐ Producing☐ Packaging**Filing requirements**

How will you file your returns?

☐ Separate return for this location☐ Another location will file the returns. Enter the location address:

Unit No. – Street No.  
Street name, RR: \_\_\_\_\_

City: \_\_\_\_\_

Province/Territory: \_\_\_\_\_

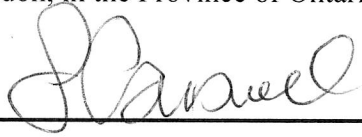
Postal code: \_\_\_\_\_

**If you have more than 3 locations, use a separate sheet of paper to give the information for them. Attach the sheet to this form.**

Personal information is collected and used to administer or enforce the Excise Act, 2001, its Regulations, and related programs and activities including administering tax, audit, compliance, and collection activities. All information provided is subject to verification and may include criminal record, financial checks and compliance. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 062 on Information about Programs and Information Holdings at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).



This is **Exhibit "C"** referred to in the Affidavit of Jason Sterling sworn before me this 5<sup>th</sup> day of February, 2024, at the City of London, in the Province of Ontario.



A Commissioner for Oaths in and for Ontario

Sophie Zovenar Carswell, a Commissioner, etc.,  
Province of Ontario, for the Government of Canada,  
Canada Revenue Agency.  
Expires January 17, 2026.





## Schedule B – Information Relating to Individuals, Partners, Directors, Officers or Shareholders (to support a cannabis licence application)

Fill out this schedule to provide information relating to individuals, partners, directors, officers, or shareholders holding more than 20% shares, and attach it to Form L300, Cannabis Licence Application under the Excise Act, 2001. For more information, go to [canada.ca/cannabis-excise](http://canada.ca/cannabis-excise).

Do not use this area.

### Business information

Legal name:

\_\_\_\_\_

Business number

(enter your nine-digit business number):

--	--	--	--	--	--	--	--	--

### Individual, partner, director, officer or shareholder

Last name:

\_\_\_\_\_

First name:

\_\_\_\_\_

Position or title:

\_\_\_\_\_

Date of birth:

Year			Month		Day	

Telephone number:

\_\_\_\_\_

Extension:

\_\_\_\_\_

### Home address

Unit No. – Street No. Street name, PO Box, RR:

\_\_\_\_\_

City:

\_\_\_\_\_

Province/Territory/State:

\_\_\_\_\_

Postal or ZIP code:

\_\_\_\_\_

Country:

\_\_\_\_\_

---

**Individual, partner, director, officer or shareholder**

Last name:

---

First name:

---

Position or title:

---

Date of birth:

Year				Month		Day	

Telephone number:

---

Extension:

---

---

**Home address**

Unit No. – Street No. Street name, PO Box, RR:

---

City:

---

Province/Territory/State:

---

Postal or ZIP code:

---

Country:

---

---

**Individual, partner, director, officer or shareholder**

Last name:

---

First name:

---

Position or title:

---

Date of birth:

Year				Month		Day	

Telephone number:

---

Extension:

---

---

**Home address**

Unit No. – Street No. Street name, PO Box, RR:

---

City:

---

Province/Territory/State:

---

Postal or ZIP code:

---

Country:

---

**Individual, partner, director, officer or shareholder**

Last name:

First name:

Position or title:

Date of birth:

Year				Month		Day	

Telephone number:

Extension:

**Home address**

Unit No. – Street No. Street name, PO Box, RR:

City:

Province/Territory/State:

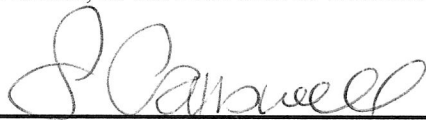
Postal or ZIP code:

Country:

**If you have more than 5 individuals, partners, directors, officers or shareholders, use a separate sheet of paper to give the information for each one. Attach the sheet to this form.**

Personal information is collected and used to administer or enforce the Excise Act, 2001, its Regulations, and related programs and activities including administering tax, audit, compliance, and collection activities. All information provided is subject to verification and may include criminal record, financial checks and compliance. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 062 on Information about Programs and Information Holdings at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

This is **Exhibit "D"** referred to in the Affidavit of Jason Sterling sworn before me this 5<sup>th</sup> day of February, 2024, at the City of London, in the Province of Ontario.

A handwritten signature in cursive script, appearing to read 'S. Carswell', written in black ink.

A Commissioner for Oaths in and for Ontario

Sophie Zovenar Carswell, a Commissioner, etc.,  
Province of Ontario, for the Government of Canada,  
Canada Revenue Agency.  
Expires January 17, 2026.



## Registration for Cannabis Stamping Regime

under the Excise Act, 2001

Use this form to register or change your registration to the cannabis stamping regime for the purpose of ordering excise stamps in accordance with the Excise Act, 2001. For more information, see Excise Duty Notice EDN54, General Overview of the Cannabis Excise Stamps.

Do not use this area.

### Part A – Registration information

#### Eligibility for registration

Do you have a cannabis licence under the Excise Act, 2001?

☐ Yes (continue)

☐ No (attach a completed Form L300, Cannabis Licence Application under the Excise Act, 2001).

#### Type of registration

What is the type of registration?

☐ New

☐ Change

### Part B – Business information

Legal name:

\_\_\_\_\_

Operating, trading, or partnership name  
(if different from legal name):

\_\_\_\_\_

Business number  
(enter your nine-digit business number):

--	--	--	--	--	--	--	--	--

#### Physical business location

Unit No. – Street No. Street name, RR:

\_\_\_\_\_

City:

\_\_\_\_\_

Province/Territory:

\_\_\_\_\_

Postal code:

\_\_\_\_\_

Telephone number:

\_\_\_\_\_

Extension:

\_\_\_\_\_

## Part C – Type of stamps

Packaged cannabis products that are entered into the Canadian duty-paid market for retail sale must be stamped with a cannabis excise stamp of the province or territory where the cannabis product will be sold at the retail level.

Select the jurisdictions for which you will be ordering cannabis excise stamps:

- |  |   |
|--|---|
| <input type="checkbox"/> Alberta                   | <input type="checkbox"/> Nunavut              |
| <input type="checkbox"/> British Columbia          | <input type="checkbox"/> Ontario              |
| <input type="checkbox"/> Manitoba                  | <input type="checkbox"/> Prince Edward Island |
| <input type="checkbox"/> New Brunswick             | <input type="checkbox"/> Quebec               |
| <input type="checkbox"/> Newfoundland and Labrador | <input type="checkbox"/> Saskatchewan         |
| <input type="checkbox"/> Northwest Territories     | <input type="checkbox"/> Yukon                |
| <input type="checkbox"/> Nova Scotia               |   |

## Part D – Persons authorized to order stamps (if you have more than one user, complete page 4)

### User 1

Full name:

\_\_\_\_\_

Position or title:

\_\_\_\_\_

Telephone number:

\_\_\_\_\_ Extension: \_\_\_\_\_

Email Address:

\_\_\_\_\_

Do you wish to be notified by email once an order has been accepted or rejected?

☐ Yes

☐ No



**Part E – Stamps shipped to authorized locations** (if you have more than one location, complete page 5)**Shipping information for site 1**

Name of site: \_\_\_\_\_

**Business address**

Unit No. – Street No. Street name, RR: \_\_\_\_\_

City: \_\_\_\_\_

Province/Territory: \_\_\_\_\_

Postal code: \_\_\_\_\_

Telephone number: \_\_\_\_\_

Extension: \_\_\_\_\_

Name of contact person: \_\_\_\_\_

Telephone number for contact person: \_\_\_\_\_

Extension: \_\_\_\_\_

**Part F – Certification**

I certify that the information given on this form and any document attached is correct and complete. It is a serious offence to make a false statement. Incomplete or incorrect information may delay the processing of your application.

Name (print) \_\_\_\_\_

Title \_\_\_\_\_

Telephone number \_\_\_\_\_

Extension \_\_\_\_\_

Signature \_\_\_\_\_

Year \_\_\_\_\_

Month \_\_\_\_\_

Day \_\_\_\_\_

Personal information is collected and used to administer or enforce the Excise Act, 2001, its Regulations, and related programs and activities including administering tax, audit, compliance, and collection activities. All information provided is subject to verification and may include criminal record, financial checks and compliance. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, or to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 062 on Information about Programs and Information Holdings at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

**What to do once your form is completed**

- Keep a copy of this filled-out form for your records.
- You can file this form electronically using the "Submit documents" service in My Business Account at [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account) or send the filled-out and signed form with all required documents to your regional excise office.

For more information, go to [canada.ca/cannabis-excise](http://canada.ca/cannabis-excise) or call 1-866-330-3304.



**Part D – Persons authorized to order stamps** (continued)**User 2**

Full name: \_\_\_\_\_

Position or title: \_\_\_\_\_

Telephone number: \_\_\_\_\_

Extension: \_\_\_\_\_

Email Address: \_\_\_\_\_

Do you wish to be notified by email once an order  
has been accepted or rejected?☐ Yes☐ No**User 3**

Full name: \_\_\_\_\_

Position or title: \_\_\_\_\_

Telephone number: \_\_\_\_\_

Extension: \_\_\_\_\_

Email Address: \_\_\_\_\_

Do you wish to be notified by email once an order  
has been accepted or rejected?☐ Yes☐ No

If you have more than 3 users, use a separate sheet of paper to give the information requested for each other user.  
Sign the sheet and attach it to this form.

**Part E – Stamps shipped to authorized locations** (continued)**Shipping information for site 2**

Name of site: \_\_\_\_\_

**Business address**

Unit No. – Street No. Street name, RR: \_\_\_\_\_

City: \_\_\_\_\_

Province/Territory: \_\_\_\_\_

Postal code: \_\_\_\_\_

Telephone number: \_\_\_\_\_

Extension: \_\_\_\_\_

Name of contact person: \_\_\_\_\_

Telephone number for contact person: \_\_\_\_\_

Extension: \_\_\_\_\_

**Shipping information for site 3**

Name of site: \_\_\_\_\_

**Business address**

Unit No. – Street No. Street name, RR: \_\_\_\_\_

City: \_\_\_\_\_

Province/Territory: \_\_\_\_\_

Postal code: \_\_\_\_\_

Telephone number: \_\_\_\_\_

Extension: \_\_\_\_\_

Name of contact person: \_\_\_\_\_

Telephone number for contact person: \_\_\_\_\_

Extension: \_\_\_\_\_

**If you have more than 3 shipment locations, use a separate sheet of paper to give the information requested for each of the other locations. Sign the sheet and attach it to this form.**

This is **Exhibit "E"** referred to in the Affidavit of Jason Sterling sworn before me this 5<sup>th</sup> day of February, 2024, at the City of London, in the Province of Ontario.

A handwritten signature in cursive script, appearing to read 'S. Carswell', written in black ink.

---

A Commissioner for Oaths in and for Ontario

Sophie Zovenar Carswell, a Commissioner, etc.,  
Province of Ontario, for the Government of Canada,  
Canada Revenue Agency.  
Expires January 17, 2026.



Canada Revenue  
Agency

Agence du revenu  
du Canada

July 12, 2023

Linda Kamphuis  
OGEN Ltd.  
5430 - 30 Street SE  
Calgary AB T2C 1G2

Dear Linda Kamphuis:

**Subject: Cancellation of Cannabis Licence issued under the Excise Act, 2001**

We are writing to inform you that cannabis licence number 81004 6599 RD0001 issued to OGEN Ltd. will be cancelled effective October 10, 2023.

The cannabis licence is being proposed for cancellation at this time as OGEN Ltd. no longer possesses sufficient financial resources to conduct business in a responsible manner, in contravention of the requirements of the Regulations Respecting Excise Licences and Registrations.

On June 26, 2023, OGEN Ltd. filed a Notice of Intention under the Bankruptcy and Insolvency Act as an Insolvent Person. This clearly demonstrates that you do not possess sufficient financial resources to conduct business in a responsible manner.

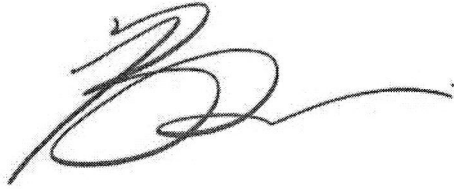
You may, within the 90 (ninety) days prior to the cancellation date indicated above, provide representations in writing as to why the licence should not be cancelled.

Upon cancellation of the cannabis licence, you will no longer be authorized to conduct any of the activities for which the licence was issued, specifically the cultivation, production or packaging of any cannabis products.

Since you will no longer be able to possess non-duty paid cannabis and cannabis excise stamps, an excise duty officer will contact you prior to the cancellation date to discuss disposition of non-duty-paid cannabis products and cannabis excise stamps currently in your possession. Any unaccounted for goods will be subject to the cannabis duties and possible application of penalty.

Should you have any questions or concerns, please do not hesitate to contact An Yang Liu at 403-404-9743.

Sincerely,



Brenda Omara, CPA  
Regional Manager, Western Region  
Excise Duties and Taxes Division

Telephone: 1-866-330-3304  
Facsimile: 1-204-984-0606  
Address: Eastern Prairie Tax Services Office  
PO Box 1022 Station Main  
Winnipeg MB R3C 2W2



This is **Exhibit "F"** referred to in the Affidavit of Jason Sterling sworn before me this 5<sup>th</sup> day of February, 2024, at the City of London, in the Province of Ontario.



---

A Commissioner for Oaths in and for Ontario

Sophie Zovenar Carswell, a Commissioner, etc.,  
Province of Ontario, for the Government of Canada,  
Canada Revenue Agency.  
Expires January 17, 2026.



Canada Revenue  
Agency

Agence du revenu  
du Canada

October 10, 2023

Linda Kamphuis  
OGEN Ltd.  
5430 – 30 Street SE  
Calgary AB T2C 1G2

Dear Linda Kamphuis:

**Subject: Cancellation of Cannabis Licence issued under the Excise Act, 2001**

Further to our letter of July 12, 2023 regarding the proposed cancellation of cannabis licence number 81004 6599 RD0001 issued to OGEN Ltd., we are writing to inform you that the effective date of the cancellation has been revised and will not be cancelled effective today, October 10, 2023.

Given that the Meeting of Creditors for the proposal vote has been adjourned until November 2, 2023, the licence cancellation will also be postponed. Should the proposal be rejected, the cancellation date of the licence will be November 8, 2023; however, if the proposal is approved, the cancellation date will be delayed until November 30, 2023.

You are reminded that upon cancellation of the cannabis licence, you will no longer be authorized to conduct any of the activities for which the licence was issued, specifically the cultivation, production or packaging of any cannabis products. Since you will no longer be able to possess non-duty paid cannabis and cannabis excise stamps, an excise duty officer will contact you prior to the cancellation date to discuss disposition of non-duty-paid cannabis products and cannabis excise stamps in your possession. Any unaccounted for goods will be subject to the cannabis duties and possible application of penalty.

Should you have any questions or concerns, please do not hesitate to contact Bradley Loxley at 204-583-7571. For general information regarding the excise duty on cannabis products please go to [canada.ca/cannabis-excise](http://canada.ca/cannabis-excise). To request a ruling or interpretation or make a technical enquiry on cannabis excise duty, please email [cannabis@cra-arc.gc.ca](mailto:cannabis@cra-arc.gc.ca).

Sincerely,



Laura Reed  
Regional Manager, Western Region  
Excise Duties and Taxes Division

Telephone: 1-866-330-3304  
Facsimile: 1-204-984-0606  
Address: Eastern Prairie Tax Services Office  
PO Box 1022 Station Main  
Winnipeg MB R3C 2W2





This is **Exhibit "G"** referred to in the Affidavit of Jason Sterling sworn before me this 5<sup>th</sup> day of February, 2024, at the City of London, in the Province of Ontario.



---

A Commissioner for Oaths in and for Ontario

Sophie Zovenar Carswell, a Commissioner, etc.,  
Province of Ontario, for the Government of Canada,  
Canada Revenue Agency.  
Expires January 17, 2026.



February 5, 2024

Linda Kamphuis  
OGEN Ltd.  
5430 – 30 Street SE  
Calgary AB T2C 1G2

Dear Linda Kamphuis:

**Subject: Cancellation of Cannabis Licence issued under the Excise Act, 2001**

Further to our letter of October 10, 2023 regarding the proposed cancellation of cannabis licence number 81004 6599 RD0001 issued to OGEN Ltd., we are writing to inform you that the effective date of the cancellation has been revised and will now be cancelled effective March 1, 2024.

The cannabis licence is being cancelled at this time because:

- Your business is the subject of a receivership in respect of their debts
- Your business does not have sufficient financial resources to conduct their business in a responsible manner
- Your business will cease to carry on the business for which the licence was issued

OGEN Ltd. was granted a receivership order on November 3, 2023. Under paragraph 2(2)(a) of the Regulations Respecting Excise Licences and Registrations, a licensee must not be in receivership in respect of their debts. In addition, paragraph 2(2)(e) of the Regulations states that a licensee must have sufficient financial resources to conduct their business in a responsible manner. As detailed in our letter of July 12, 2023, OGEN Ltd. has not demonstrated that they have sufficient resources to conduct their business in a responsible manner.

You are reminded that upon cancellation of the cannabis licence, you will no longer be authorized to conduct any of the activities for which the licence was issued, specifically the cultivation, production or packaging of any cannabis products. Since you will no longer be able to possess cannabis products or cannabis excise stamps after March 1, 2024, excise duty representatives will work with you during the period to dispose of all cannabis products and cannabis excise stamps remaining in your possession before this cancellation date. Cannabis products include both unpackaged and packaged cannabis.

Paragraph 23(3)(a) of the Excise Act, 2001 states that on issuing a licence the Minister may specify the activities that may be carried on under the licence. Paragraph 23(3)(c) states that the Minister

may impose any other conditions that the Minister deems appropriate with the respect to the carrying on of activities under the licence.

Subject to these provisions, the CRA imposes the following conditions on the activities that may be conducted by OGEN Ltd. from the date of this letter to March 1, 2024 :

1. The cultivation, processing or packaging of cannabis products is not permitted.
2. The stamping and sale of currently packaged cannabis products is permitted.
3. The disposition of any remaining cannabis products may occur by either selling to a CRA cannabis licensee or destruction. All destruction activities must be reported to Yasmin Somji and approved prior to taking place. This would include all cannabis products being returned from the duty-paid market that you intend to destroy and claim a refund of the applicable cannabis excise duties.

Any unaccounted for goods (that is, cannabis products or cannabis excise stamps) could be subject to assessment of the cannabis duties and/or possible application of penalty.

Should you have any questions or concerns, please do not hesitate to contact Bradley Loxley at 204-583-7571. For general information regarding the excise duty on cannabis products please go to [canada.ca/cannabis-excise](https://canada.ca/cannabis-excise). To request a ruling or interpretation or make a technical enquiry on cannabis excise duty, please email [cannabis@cra-arc.gc.ca](mailto:cannabis@cra-arc.gc.ca).

Sincerely,

*Yasmin Somji*

Yasmin Somji  
Regional Manager, Western Region  
Excise Duties and Taxes Division

Telephone: 1-866-330-3304  
Facsimile: 1-204-984-0606  
Address: Eastern Prairie Tax Services Office  
PO Box 1022 Station Main  
Winnipeg MB R3C 2W2

