

COURT FILE NUMBER 2403-15089
COURT Court of King's Bench of Alberta
JUDICIAL CENTRE Edmonton

IN THE MATTERS OF THE COMPANIES CREDITORS
ARRANGEMENTS ACT, R.S.C. 1985 c. C-36, as amended
AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF FREEDOM CANNABIS INC.



DOCUMENT AFFIDAVIT
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT Department of Justice Canada
300 EPCOR Tower
10423 – 101 Street NW
Edmonton Alberta T5H 0E7
Attention: George F. Bódy
Telephone: 780-495-7595
Fax: 780-495-3319
Email: George.Body@justice.gc.ca
File number: 500202833

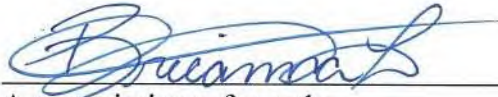
Affidavit of Debbie Mitchell sworn March 11, 2025

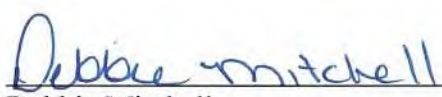
I, Debbie Mitchell, of Regina, Saskatchewan, make oath and say that

1. I am employed by the Canada Revenue Agency (“CRA”) at its Regina office, have conduct of the CRA’s files relating to Freedom Cannabis Inc., and have personal knowledge of the matters set out below except where stated to be based on information and belief and, where so stated, I believe them to be true.
2. I have informed myself from books or records maintained by the CRA, and where I have done so, I affirm that, to the best of my knowledge:
 - a. these books or records were part of CRA’s ordinary books or records;
 - b. any entries in these books or records were made in the usual and ordinary course of CRA’s business;
 - c. these books and records were and are in the custody and control of CRA;
 - d. any copies of these books or records appended to this Affidavit are true copies thereof; and
 - e. I believe the information set out in CRA’s records concerning Freedom Cannabis Inc. to be true.

3. On June 20, 2024, the CRA issued a certificate pursuant to subsection 288 of the *Excise Act, 2001* against Freedom Cannabis Inc. in respect of its liability to the Minister under that statute for the period between July 31, 2022 and June 30, 2023. The certificate was issued in the amount of \$4,764,620.64 as the sum payable as of June 1, 2024.
4. The certificate was filed with the Federal Court in Ottawa on June 20, 2024 and recorded as Federal Court file T-1669-24. Attached as **Exhibit "A"** is a true copy of that certificate with the Federal Court's filing stamp.
5. On the same date, the CRA requested and the Federal Court issued a Writ of Seizure and Sale (the "**Writ**") directed to the Sheriff of Alberta or any civil enforcement agency licensed pursuant to Section 9 of the Civil Enforcement Act of Alberta. Attached as **Exhibit "B"** is a true copy of that Writ.
6. On my review of the pertinent records, CRA did not register the Writ in the Alberta personal property registry.
7. I make this affidavit in support of the Minister's application to lift the stay of proceedings protecting Freedom Cannabis Inc. and for no improper purpose.


SWORN BEFORE ME at Regina,)
 Saskatchewan this 11 day of)
 March, 2025.)


 _____)
 A commissioner for oaths
 in and for Saskatchewan
 My commission expires:
May 31st, 2028


 _____)
 Debbie Mitchell

Brieanna Lommerse
 A Commissioner for Oaths for
 Saskatchewan
 My appointment expires: May 31, 2028

This is Exhibit A to the affidavit of Debbie Mitchell
sworn before me at Regina, Saskatchewan
this 11 day of March 2025.



A commissioner for oaths in and for Saskatchewan

My commission expires:

May 31st, 2028

Brianna Lommerse
A Commissioner for Oaths for
Saskatchewan
My appointment expires: May 31, 2028

F I L E D	FEDERAL COURT COUR FÉDÉRALE	D É P O S É
	JUN 20 2024	
	LAURENCE GAUTHIER	
OTTAWA, ON		

Court File No.: T -166A- 24

TO THE FEDERAL COURT

In the matter of the *Excise Act, 2001*, S.C.
2002, c. 22,

- and -

In the matter of a notice or notices of
penalty, or of an assessment or assessments
by the Minister of National Revenue under
the *Excise Act, 2001*, against:

FREEDOM CANNABIS INC.
9827 279 Street,
Acheson, Alberta.
T7X 6J4

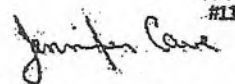
CERTIFICATE

The undersigned certifies, under section 288 of the *Excise Act, 2001*, that, in addition to such other amounts as may have been previously certified, the following amount payable by the above named has not been paid, namely, \$4,764,620.64.

Interest, compounded daily, is payable, at the rate prescribed under the *Excise Act, 2001*, applicable from time to time, on the sum of \$4,764,620.64 from the 1st day of June, 2024, to the day of payment.

This Certificate is executed under the *Excise Act, 2001*.

Certified at Ottawa, Ontario this 20 day of June, A.D. 2024.

 #11

Director, Collections
Collections and Verification Branch
Canada Revenue Agency

TO THE FEDERAL COURT

In the matter of the *Excise Act, 2001*, S.C. 2002,
c. 22,

- and -

In the matter of a notice or notices of penalty, or of an
assessment or assessments by the Minister of National
Revenue under the *Excise Act, 2001*, against:

FREEDOM CANNABIS INC.

CERTIFICATE

Filed by
Commissioner of Canada Revenue Agency
Assistant Director, Revenue Collections
Canada Revenue Agency
Edmonton Tax Services Office
Suite 10, 9700 Jasper Avenue NW
Edmonton, Alberta
T5J 4C8
Telephone: (780) 495-3428

This is Exhibit B to the affidavit of Debbie Mitchell
sworn before me at Regina, Saskatchewan
this 11 day of March 2025.

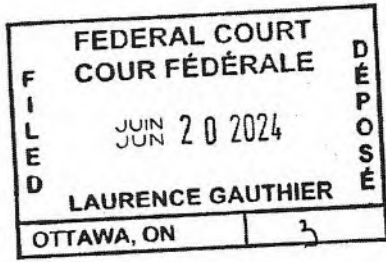


A commissioner for oaths in and for Saskatchewan

My commission expires:

May 31st, 2028

Brianna Lommerse
A Commissioner for Oaths for
Saskatchewan
My appointment expires: May 31, 2028



Court File No.: T - 1669-24

FEDERAL COURT

In the matter of the *Excise Act, 2001*,
S.C. 2002, c. 22,

- and -

In the matter of a notice or notices of
penalty, or of an assessment or assessments
by the Minister of National Revenue under
the *Excise Act, 2001*, against:

FREEDOM CANNABIS INC.
9827 279 Street,
Acheson, Alberta.
T7X 6J4



WRIT OF SEIZURE AND SALE

To the Sheriff of Alberta or any civil enforcement agency licensed pursuant to Section 9
of the Civil Enforcement Act of the Province of Alberta

Under a Certificate made under the *Excise Act, 2001* and registered in the Court on the 20
day of June, 2024, in favour of His Majesty the King,

YOU ARE DIRECTED to seize and sell the real property or immovables and the personal
property or movables within your jurisdiction of **FREEDOM CANNABIS INC.**


and to realize from the seizure the following sums:

- (a) **\$4,764,620.64** and interest, compounded daily, at the rate prescribed under the *Excise Act, 2001*, applicable from time to time, on the sum of **\$4,764,620.64** from the **1st** day of **June, 2024**, to the day of payment;
- (b) \$ for costs; and
- (c) your fees and expenses in enforcing this writ.

YOU ARE DIRECTED to pay out the proceeds according to law and to report on the execution of this writ if required by the party or solicitor who filed it.

JUNE 20, 2024

(Date)

Issued by: 
Registry Officer,
Federal Court
90 Sparks Street
Ottawa, Ontario
K1A 0H9

LAURENCE GAUTHIER
REGISTRY OFFICER
AGENT DU GREFFE

This writ was issued at the request of, and inquiries may be directed to:

Assistant Director, Revenue Collections
Canada Revenue Agency
Edmonton Tax Services Office
Suite 10, 9700 Jasper Avenue NW
Edmonton, Alberta
T5J 4C8
Telephone: (780) 495-3428

