IN THE COURT OF APPEAL FOR SASKATCHEWAN

Between:

RANDY KOROLUK

Appellant (Applicant/Respondent)

- and -

KPMG INC.

Respondent (Respondent/Applicant)

- and -

PRIMEWEST MORTGAGE INVESTMENT CORPORATION, DAN ANDERSON, TOM ARCHIBALD, FRANCIS BAST, DOUG FRONDALL, MIKE HOUGH, WILSON OLIVE, TOM ROBINSON, IRENE SEIFERLING, ERNST & YOUNG INC.

Respondents (Respondents)

- and -

DIRECTOR OF CORPORATIONS, CANADA REVENUE AGENCY, P.I. FINANCIAL, DONALD ZEALAND, GRANITE ENTERPRISES, DEBBIE GLORIA BURWASH

Non-parties (Non-parties)

MEMORANDUM TO THE PRESIDING JUDGE

THIS IS AN APPLICATION pursuant to Rule 46(1) of *The Court of Appeal Rules* for the following relief:

1. An Order requiring the perfection of the Appeal initiated by the Notice of Appeal filed by the Appellant (Applicant/Respondent) on July 23, 2020 and served upon, *inter alia*, counsel for the Respondent (Respondent/Applicant) on July 22, 2020, in the manner prescribed by the *Court of Appeal Rules*; and

2. An Order that the Respondent (Respondent/Applicant) shall have costs of this application.

ON THE FOLLOWING GROUNDS:

- 3. The Appellant (Applicant/Respondent) filed a Notice of Appeal on July 23, 2020, which had been served the preceding day, on July 22, 2020.
- 4. As this is an appeal taken from an order of a judge of the Court of Queen's Bench for Saskatchewan in chambers, the Appellant (Applicant/Respondent) was required to perfect his Appeal by serving and filing the appeal book and his factum within 30 days after filing the Notice of Appeal pursuant to Rule 43(2)(b)(i) of *The Court of Appeal Rules*. The Appellant (Applicant/Respondent) was therefore required to serve and file the appeal book and his factum on or before August 24, 2020. To the date of this Notice of Motion to Perfect Appeal, the Appellant (Applicant/Respondent) has not served or filed the appeal book or his factum, to the knowledge of the Respondent (Respondent/Applicant).
- 5. To the Respondent's (Respondent/Applicant's) knowledge, the Appellant (Applicant/Respondent) has taken no steps to perfect his appeal.
- 6. The Appellant (Applicant/Respondent) is represented by:

Merchant Law Group LLP c/o E.F. Anthony Merchant, Q.C. 100-2401 Saskatchewan Drive Regina, Saskatchewan S4P 4H8

AND FURTHER TAKE NOTICE that in support of this Notice of Motion to Perfect Appeal the Respondent (Respondent/Applicant) relies upon:

- 7. Notice of Motion to Perfect Appeal, dated February 1, 2021;
- 8. Affidavit of Nicholas Conlon, sworn February 1, 2021;
- 9. Draft Order;
- 10. This Memorandum to the Presiding Judge; and
- 11. Such further and other material as counsel may advise and his Honourable Court may allow.

DATED at the City of Saskatoon, Saskatchewan, this 1st day of February, 2021.

W LAW LLP

Mike Russell and Nicholas Conlon,

Solicitors for the Respondent

(Respondent/Applicant),

KPMG Inc.

CONTACT INFORMATION AND ADDRESS FOR SERVICE

Name of firm: W Law LLP

Names of lawyers in charge of file: Mike Russell and Michelle Tobin Address of legal firms:

Suite 300, 110 – 21st Street East

Saskatoon, Saskatchewan

S7K 0B6

Telephone number: (306) 244-2242

Fax number: (306) 652-0332

E-mail address: mrussell@wlaw.com/mtobin@wlaw.com/

nconlon@wlaw.com