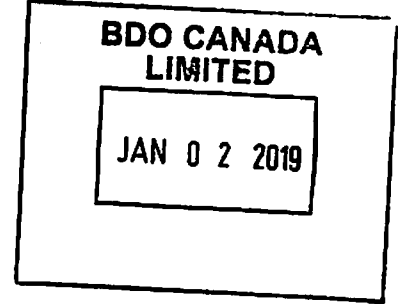




Tax Centre
Halifax NS B3J 2T5

December 21, 2018

BDO CANADA LIMITED
SUITE 201
255 LACEWOOD DRIVE
HALIFAX NS B3M 4G2



Dear Sir or Madam:

Re: Sports Villa Resort, Inc.
Estate Number: 51-126140

We understand that you have been appointed (Receiver or Receiver and Manager) for the above GST/HST registrant. Currently, the registrant owes us goods and services tax / harmonized sales tax (GST/HST) of \$92,079.27.

Period outstanding	GST/HST payable	Penalty & Interest	Total payable
October 31, 2017	\$12,679.79	\$5,377.87	\$29,057.66
July 31, 2018	\$61,744.40	\$1,147.21	\$62,891.61

Under subsection 222(3) of the "Excise Tax Act," \$85,424.19, which is included in the above totals, is held in trust and forms no part of the property, business, or estate of Sports Villa Resort, Inc. in receivership. This is the case whether or not those funds have in fact, been kept separate and apart from the person's own money or from the assets of the estate.

The Receiver General should be paid the total amount of this trust, namely \$85,424.19, out of the realization of any property subject to these statutory trusts. This should take priority over all other creditors. Please forward your payment by return mail as soon as possible. If this is not possible, please indicate when payment will be forthcoming.

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Please advise when payment of the remaining balance of \$6,655.08, will be forthcoming. We draw your attention to sections 266 and 270 of the "Excise Tax Act."

This letter will also serve to notify you that as a (Receiver or Receiver and Manager) you are required to collect and remit GST/HST according to paragraph 266(2)(d) and to file any applicable returns as provided in paragraphs 266(2)(f) and (g) of the "Excise Tax Act."

If you have any questions, please contact me at one of the telephone numbers provided in this letter.

Yours truly,



K. Lien
Resource Officer/Complex Case Officer