

Statement of Facts - Tom McKenzie

1. The regulatory framework for accountants in Saskatchewan is established under CPA Saskatchewan, The Accounting Profession Act, which outlines their duties and responsibilities, including fiduciary duties.
2. Thomas McKenzie was officially appointed as the receiver-manager of Keeley Lake Lodge (1989) Ltd. on February 25, 2021, through a valid court order.
3. Madelyn Niessner's actions have directly violated Mr. McKenzie's code of conduct and duties as an accountant, as stated in the court order.
4. Charlene Lariviere was appointed as interim-manager to assist Thomas McKenzie, but she, along with Pamela Dietrich and Madelyn Niessner, is withholding crucial information and documents, obstructing the smooth operation of the lodge.
5. A court order issued by Hon. N.G. Gabrielson on January 29, 2021, restrained Madelyn Niessner, Charles, and Timothy Cimmer from interfering with the lodge's property and assets or the managers' duties and powers.
6. Despite the court order, Madelyn Niessner appointed Pamela Dietrich as Director of Keeley Lake Lodge, which constitutes a breach of the order.
7. Another court order issued on February 25, 2021, by Hon. N.G. Gabrielson stated that Pamela Dietrich had to be removed from her position as the cabin attendant or employee of Keeley Lake Lodge.
8. The court order also mentioned that Pamela Dietrich was found unsuitable for the position of interim manager of the lodge.
9. Pamela Dietrich and Madelyn Niessner's actions have not only harmed the lodge's operations but have also hindered Thomas McKenzie from effectively performing his duties as the receiver-manager.
10. Tim obtained the following documents:
 - a. Two security agreements
 - b. Copies of the lodge's minutes books
 - c. Share certificates and shareholders agreement signed by both Charlie and Richard
 - d. Share certificates signed by both Charlie and Richard
 - e. CRA filings over a 17 year period showing Richard as the majority owner of 60 shares
 - f. Relevant documents from 1998 to 2015, indicating Charlie and Richard signing tax returns with their respective share ownership (Charlie: 40 shares, Richard: 60 shares)
11. The ISC report from 1998 to 2015 legally confirms Richard's ownership of 60 Class A Shares and Charlie's ownership of 40 shares for a period of 17 years.
12. Tim has engaged with several law firms, namely McKercher (George Green), Battle River Law (Erin Freedman), Kloppenburg & Kloppenburg (Henry Kloppenburg), MLT (Jim Kirby and Jeff Lee), and Bill Hood.
13. A letter from McKercher Law was sent to RBC, resulting in the freezing of Madelyn's bank account when she attempted to transfer \$325,000.00 from Keeley Lake Lodge's account to her personal RBC account.

14. Six law firms, including Merchant, have confirmed Richard's claim as legitimate and not a sham. They have all recognized fiduciary duties, distinguishing this case from Lomax and Scharfstein.
15. Cimmer has never believed the claim to be fraudulent and sought legal advice from six law firms to validate Richard's legal ownership of the 60 Class A Shares.

On May 13, 2021 a letter of resignation was hand delivered to Judge Gabrielson at the Court of Queen's Bench, effective May 31, 2021. We made it clear that we were prepared to act as co-manager under appropriate terms. However the Court Order as written (with no consultation with McKenzie & Co) is impractical, not in the best interest of Keeley Lake Lodge (1989) Ltd., and we were under threat of being sued by your Lawyer because it was not being adhered to. We had no intention of keeping to an Order that did not even name the Firm as co-manager when no professional work is conducted otherwise. I have no idea why your Lawyer has not attended to this matter. However we believe that we still have responsibilities under that Court Order until such time as we have been released or re-appointed.

Work has stopped due to non-payment of our account. You will recall the Firm was engaged by yourself on June 21 , 2016 which was confirmed by Richard Lunemann, Tim Cimmer and Wes Bousquet all current and former Directors. This work entailed analysis of Shareholders loan accounts and to correspond with various Lawyers. Our Claim was pushed to Queen's Bench because someone ridiculously named Tom McKenzie as a Defendant to your matters, which you were and are still involved with and our account remains unpaid to this day. We are attempting to avoid being burnt a second time when retainers would be most appropriate for work related to that business. Our firm charges an hourly rate for the work done and it is going to take many hours to get this job on track. We charge time just like your Lawyer charges and I can promise you they will not continue working for you without the account being current. Until the account is in good standing (all balances are paid within 30 days – the two monthly invoices are attached in PDF) we have no choice to prevent further credit losses. I can assure you the other co-manager is paid in full up to date!!

It is clear from a mile away that there has been no consistency in coding transactions to produce prior year Financial Statements rendering them close to useless. Probably due to the set-up of the code of accounts and haphazard keying of transactions, which you are obsessing about and now taking those issues up with us. When theft is both systematic and pervasive to the extent it is not even considered as such by the perpetrators, virtually all the businesses staff and customers are essentially one family. It should not surprise you that we have not received back one signed application for employee bonding as I requested. I suspect that the bookkeeping issues that have existed for many years now have not been remedied due to your condescending mannerism.

We approach all client business from a cost/benefit perspectivewe are not about to spend hours fixing the G/L when the place is bleeding cash. Yes, the G/L and the data entry is a mess which makes analysis difficult but that will be fixed in due time, if we remain involved. We will answer all your reasonable questions and respect your input, subject to Paragraph 5 of the Court Order which clearly states that you as the " Parties " are not to interfere in any way with the managers in the discharge of their duties and exercise of their powers.