



No. VLC-S-S-183355
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

ALL CANADIAN INVESTMENT CORPORATION

PLAINTIFF

AND:

BDO CANADA LLP

DEFENDANTS

COUNTERCLAIM

Filed by: BDO Canada LLP

To: All Canadian Investment Corporation

This action has been brought by the plaintiff against the defendant for the relief as set out in the notice of civil claim filed in this action.

TAKE NOTICE that the defendant, BDO Canada LLP, claims against you for the relief set out in Part 2 below.

IF YOU INTEND TO RESPOND to the claim made against you in this counterclaim, or if you have a set-off or counterclaim that you wish to have taken into account at the trial, YOU MUST FILE a response to counterclaim in Form 4 in the above-named registry of this court within the time for response to counterclaim described below and SERVE a copy of the filed response to counterclaim on the address for service of the defendant bringing this counterclaim.

YOU OR YOUR LAWYER may file the response to counterclaim.

JUDGMENT MAY BE PRONOUNCED AGAINST YOU IF YOU FAIL to file the response to counterclaim within the time for response to counterclaim described below.

Time for response to counterclaim

A response to counterclaim must be filed and served on the defendant bringing this counterclaim,

- (a) if you were served with the counterclaim anywhere in Canada, within 21 days after that service,
- (b) if you were served with the counterclaim anywhere in the United States of America, within 35 days after that service,

- (c) if you were served with the counterclaim anywhere else, within 49 days after that service, or
- (d) if the time for response to counterclaim has been set by order of the court, within that time.

CLAIM OF THE DEFENDANT BRINGING THE COUNTERCLAIM

Part 1: STATEMENT OF FACTS

1. The Defendant BDO Canada LLP (“BDO”) is a Canadian limited liability partnership, licensed as a firm of Chartered Professional Accountants in British Columbia, and other provinces.
2. The Plaintiff All Canadian Investment Corporation (“ACIC”) is a company incorporated under the laws of British Columbia and has an address for service for this action only care of suite 490 – 1177 West Hastings Street, Vancouver, British Columbia.
3. BDO pleads and relies upon those facts alleged in the Response to Civil Claim, including as it may be amended from time to time.
4. BDO relies on the defined terms as set out in the Response to Civil Claim, including as it may be amended from time to time.
5. Pursuant to the Engagement Letter, BDO billed ACIC for its work in progress, fees and disbursements, and GST on January 31, 2016 and February 29, 2016.
6. Additionally, at the time of its resignation, BDO had accumulated amounts of work in progress which had not yet been billed to ACIC.
7. The Engagement Letter provided that BDO was entitled to a rate of interest of 1% per month (12% per annum) on overdue accounts.
8. ACIC and Bergman breached the Engagement Letter as set out in the Response to Civil Claim. The breaches of ACIC and Bergman include, *inter alia*:

- a. Failing to provide access to all of the information of which management is aware such as records, documents, and other information necessary for ACIC to provide pursuant to the Engagement Letter, and which was required for BDO to complete the audit;
 - b. Providing false representations regarding the security for the Altezza loan, Hastings 4719 loan and the existence of the 0911 Loan; and
 - c. Failing to perform ACIC's contractual duties to BDO honestly, and in good faith.
9. As a result of ACIC's breach of the Engagement Letter, BDO suffered loss and damage, including in particular, loss of the value of the fees for the work performed pursuant to the Engagement Letter (the "Fees").

Part 2: RELIEF SOUGHT

1. General damages;
2. Judgment in the amount of the Fees for the work performed by BDO for ACIC prior to its resignation;
3. An order that ACIC pay the Fees forthwith with interest as permitted by the Engagement Letter;
4. Costs;
5. Interest pursuant to the *Court Order Interest Act*; and
6. Such further relief as this Honourable Court may deem just.

Part 3: LEGAL BASIS

1. The Plaintiff is liable to BDO for breach of contract.

2. BDO has suffered loss and damage as a result of ACIC's breach of contract, as set out above in Part 1.

Address for service of the defendant
bringing this counterclaim:

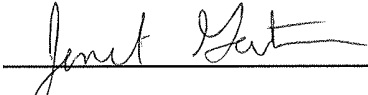
Gudmundseth Mickelson LLP
2525-1075 West Georgia Street
Vancouver, B.C. V6E 3C9

Fax number address for service (if any): N/A

Email address for service (if any): N/A

The address of the registry is: 800 Smithe Street, Vancouver, B.C. V6Z 2E1

Date: March 29, 2018



for: Signature of Howard A. Mickelson Q.C.
Lawyer for BDO Canada LLP

Rule 7-1(1) of the Supreme Court Civil Rules states:

- (1) Unless all parties of record consent or the court otherwise orders, each party of record to an action must, within 35 days after the end of the pleading period,
 - (a) prepare a list of documents in Form 22 that lists
 - (i) all documents that are or have been in the party's possession or control and that could, if available, be used by any party at trial to prove or disprove a material fact, and
 - (ii) all other documents to which the party intends to refer at trial, and
 - (b) serve the list on all parties of record.