

# IN THE SUPREME COURT OF BRITISH COLUMBIA

Citation: *SLP Holdings Ltd. (Re)*,  
2026 BCSC 200

Date: 20260122  
Docket: S233209  
Registry: Vancouver

**In the Matter of the *Companies' Creditors Arrangement Act*,  
R.S.C. 1985, c. C-36, as Amended**

and

**In the Matter of SLP Holdings Ltd., Structurlam Mass Timber Corporation,  
Structurlam Mass Timber U.S., Inc., Natural Outcomes, LLC**

Before: The Honourable Madam Justice S.C. Fitzpatrick

## **Oral Reasons for Judgment**

In Chambers

Counsel for Heather L. Barlow as  
Structurlam Liquidating Trustee:

J. Latham  
N. Mann

Counsel for ISL Letter of Request:

K. Duffield

Place and Date of Hearing:

Vancouver, B.C.  
January 22, 2026

Place and Date of Judgment:

Vancouver, B.C.  
January 22, 2026

[1] **THE COURT:** This is an application to recognize and give full force and effect to two letters of request from the U.S. Bankruptcy Court for the District of Delaware on December 31, 2025 to produce documents responsive to certain specified requests. Those letters were directed at, firstly, an Alberta witness identified as ISL Engineering and Land Services Ltd. (“ISL”), and secondly, a BC witness, being Aspect Structural Engineers (“Aspect”).

[2] The applicant is Heather L. Barlow, in her capacity as the Liquidating Trustee of the Structurlam Liquidating Trust (the “Trustee”).

[3] Counsel have reminded me of the background of this matter. This is a cross-border proceeding with respect to the debtors’ businesses that were operating in both Canada and the U.S. I have been the supervising judge since 2023. The Chapter 11 proceedings in the U.S. are continuing, principally relating to the adjudication of an adversary proceeding advanced against Walmart in respect of a termination of a lease with Structurlam Mass Timber U.S., Inc. (“SMTU”). Another adversary proceeding is also being addressed in the Chapter 11 proceedings, although it is not relevant to this application.

[4] In connection with the Walmart claim, the Trustee, on behalf of SMTU, retained two Canadian engineering firms, being ISL and Aspect. The Trustee has determined that documents and evidence from both ISL and Aspect are directly relevant to the issues in the adversary proceeding with Walmart in the U.S.

[5] The scope of the letters of request, as counsel have described, is quite broad. As I understand it, they principally, if not solely, relate to the engineering work and expertise, if not the reports, that were generated by both ISL and Aspect.

[6] ISL has responded to this application and their counsel is before me today. Aspect has not responded to the application and therefore I have no information as to what position, if any, they take in respect of this matter.

[7] I am satisfied that the relief should be granted for reasons advanced by the Trustee's counsel. This procedure is necessary to obtain the documentation and evidence that will hopefully advance the proceedings in the U.S.

[8] ISL's counsel has raised various concerns, principally relating to the broad scope of the requests to ISL. I agree that the letter of request on its face refers to a broader period of time than what is arguably required. Mr. Latham, the Trustee's counsel, has given his undertaking before this Court that the subject period of the request will be narrowed and that he will confirm that in writing to ISL's counsel at the conclusion of this hearing. That resolution satisfies ISL's concern about the broadness of the period under review.

[9] The second concern relates to costs. As I have indicated to counsel throughout this hearing, the British Columbia *Supreme Court Civil Rules* [SCCR] include a third party production rule [SCCR 7-1(18)]. This Court regularly orders that any person who is required to produce documents under this Rule is entitled to be compensated for its reasonable costs in doing so.

[10] I take it that there is no dispute that reasonable costs will be payable by the Trustee to ISL with respect to their compliance with the letter of request. As I have indicated to counsel, I am going to order that the costs to be paid to ISL will include administration costs to comply with the information requests, with a ceiling of \$1,000 (being ISL's counsel's rough estimate of \$125 an hour for approximately six hours). If there are any further costs to be incurred in that respect, I expect that can be discussed between ISL and the Trustee.

[11] Another costs concern relates to the costs of any attendance of ISL's representative at a deposition, I acknowledge Mr. Latham's comments that there is some concern about "buying evidence," which is obviously a concern that should be avoided if at all possible. In my view, if there is a request for payment in respect of the costs of attendance (both preparation and the actual attendance), that should be considered in light of whatever relevant U.S. procedural rule applies. Needless to say, that issue can also be discussed further by counsel for ISL and the Trustee.

[12] To clarify, my comments on the costs issues, as above, will be applied to both ISL and Aspect.

[13] I am also ordering that ISL is entitled to its costs for its counsel's preparation and attendance fees at this hearing in accordance with the *SCCR* given that she is attending here in BC.

[14] On a final note, I have signed the order as sought on the bench, which I understand does not include the additional terms clarifying the scope of the requests and the costs issues, set out above. I do not think it is necessary to have a separate order for those matters since it is on the record and everyone is quite clear as to what I have ordered.

"Fitzpatrick J."