



Fraser Milner Casgrain LLP  
15TH Floor, Bankers Court  
850 - 2ND Street SW  
Calgary, AB, Canada T2P 0R8

MAIN 403 268 7000  
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January 20, 2011

**VIA E-MAIL AND COURIER (AS  
INDICATED ON SERVICE LIST)**

TO THE ADDRESSEES ON THE ATTACHED SERVICE LIST

David Mann  
DIRECT 403 268 7097  
david.mann@fmc-law.com  
File No.: 545112-1

Dear Sirs/Mesdames:

**RE: Receivership of Perera Development Corporation and Perera Shawnee Ltd.  
(collectively, "Perera") – Application Scheduled for Monday, January 24, 2011 at  
2:00 p.m. – Intervenor Application**

Further to our correspondence of January 17, 2011, we have been retained by the Canadian Association Insolvency and Restructuring Practitioners ("CAIRP") and its affiliate the Alberta Association of Insolvency and Restructuring Practitioners ("AAIRP) to seek leave to intervene in these proceedings. To this end, we enclose for service upon you the following material:

- a) Application we have filed on behalf of CAIRP/AAIRP, dated January 20, 2011;
- b) The Affidavit of Mr. Bruce Alger dated January 20, 2011, filed in support of the application; and
- c) Brief of Law filed on behalf of CAIRP/AAIRP, dated January 20, 2011.

Yours truly,

FRASER MILNER CASGRAIN LLP

A large, stylized handwritten signature in black ink, appearing to read "David W. Mann", is written over the typed name and firm name.

David W. Mann  
DWM/cs  
Enclosure

c. CAIRP/AAIRP

5355722\_1

Court File Number:  
 Court of Queen's Bench of Alberta  
 Judicial Centre of Calgary  
 Plaintiffs:  
 Defendants:

1001-03215

FIRST CALGARY SAVINGS & CREDIT UNION LTD.  
 PERERA SHAWNEE LTD., PERERA DEVELOPMENT  
 CORPORATION, DON L. PERERA AND SHIRANIE M.  
 PERERA  
 PERERA SHAWNEE LTD., DON L. PERERA AND  
 SHIRANIE M. PERERA  
 FIRST CALGARY SAVINGS & CREDIT UNION LTD.  
 AND DELOITTE & TOUCHÉ LLP

Plaintiffs by Counterclaim

Defendants by Counterclaim

**SERVICE LIST**  
**AS AT JANUARY 20, 2011**

<i>Service Recipient</i>	<i>Telephone</i>	<i>Fax</i>	<i>Recipient Status</i>
<b>Borden Ladner Gervais LLP</b> 1900-520 3 Avenue SW Calgary AB T2P 0R3  Travis Lysak tlysak@blgcanada.com  Josef Krüger jkruger@blg.com  Robert Stemp rstemp@blgcanada.com  Jeffrey D. Vallis, Q.C. jvallis@blgcanada.com	403 232-9719  403 232-9563  403 232-9780  403 232-9404	403 266-1395	First Calgary Savings and Credit Union  OZZ Electric Inc.  Quest Window Systems Inc.
<b>Deloitte &amp; Touche Inc.</b> 3000-700 2 Street SW Calgary AB T2R 1J8  Greg Stevens gstevens@deloitte.ca  Victor Kroeger vkroeger@deloitte.ca  David Adams davidadams@deloitte.ca  Stefan DuChene stduchene@deloitte.ca	403 267-1700	403 264-2871	Receiver of Debtors
<b>Osler, Hoskin &amp; Harcourt LLP</b> 2500-450 1 Street SW Calgary AB T2P 5H1  Christa Nicholson cnicholson@osler.com  Morgan Fowler mfowler@osler.com	403 260-7025  403 260-7057	403 260-7024	Deloitte & Touche Inc.

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<b>Hardie &amp; Kelly Inc.</b> 206-5800 2 Street SW Calgary AB T2H 0H2  Marc Kelly mkelly@insolvency.net			Trustee
<b>City of Calgary Law Department</b> 12 Flr-800 Macleod Trail SE Calgary AB T2G 2M3  Paul Frank paul.frank@calgary.ca  Jocelyne J. Caldwell jocelyne.caldwell@calgary.ca	403 268-1802	403 268-4634	
<b>McLennan Ross LLP</b> 1600-300 5 Avenue SW Calgary AB T2P 3C4  Jamie Flanagan jflanagan@mross.com  James L. Lebo jlebo@mross.com	403 303-9102  403 303-9111	403 543-9150	Emco Corporation  1412705 Alberta Ltd.  C. & T. Reinforcing Steel Co. (Alberta) Ltd.
<b>Vogel &amp; Company LLP</b> 1050-10201 Southport Road SW Calgary AB T2W 4X9  Bernice Wong bwong@vogelcomp.com	403 692-5214	403 253-8036	Waldemar and Maria Geier  Purchaser (Phase One and Phase Two)
<b>Bennett Jones LLP</b> 4500-855-2 Street SW Calgary AB T2P 4K7  Lawrence Ator atorl@bennettjones.com  Chris Simard simardc@bennettjones.com	403 298-3148  403 298-4485	403 265-7219	Mircom Distribution (BC) Inc.  Trustee

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<b>Warren Tettensor Amantea LLP</b> 1413 2 Street SW Calgary AB T2R 0W7  Tara L. Petersen petersen@warren.ab.ca  Joe Amantea amantea@warren.ab.ca	403 228-7007  403 228-8383  403 228-8374	403 244-1948	Alberta New Home Warranty Program  JMMK Plumbing & Heating Inc.  Global Stone Inc.  Novastone Inc.
<b>Burnet, Duckworth &amp; Palmer LLP</b> 1400-350 7 Avenue SW Calgary AB T2P 3N9  Kevin S. Burron kburron@bdplaw.com	403 260-0189	403 260-0332	
<b>Coast Wholesale Appliances Ltd./Coast            Wholesale Appliances LP</b> 6128 Centre Street SE Calgary AB T2H 0C4  Al Styles astyles@coastappliances.com			
<b>Hoffman Dorchik LLP</b> 600-5920 Macleod Trail S Calgary Ab T2H 0K2 <i>serve by fax</i>	403 258-0800	403 253-0738	Coast Wholesale Appliances GP Inc..
<b>Smith Mack Lamarsh</b> 450-808 4 Avenue SW Calgary AB T2P 3E8  Karen D. Jacobson kdjacobs@telusplanet.net	403 234-7779	403 263-7897	United Rentals of Canada, Inc.

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<b>Walsh Wilkins Creighton LLP</b> 2800-801 6 Avenue SW Calgary AB T2P 4A3  Paul J. Piddie ppidde@wwclawyers.com	403 267-8421	403 264-9400	Aluma Systems Inc.
<b>The Finishing Centre Ltd.</b> 2719 5 Avenue NE Calgary AB T2A 2L6  Chris Van Hees serve by <u>regular mail</u>			
<b>Weeks Law</b> 1000 888 3 Street. SW Calgary AB T2P 5C5  Kevin Weeks kevweeks@weekslaw.com	403 209-4988	403 444-6827	Ihab El Saghir
<b>Gregory Law Office</b> 1250-717 7 Avenue SW Calgary AB T2P 0Z3  Russell Q. Gregory gregory.law@hotmail.com	403 243-8363	403 770-8577	Doka Canada Ltd.
<b>Fraser Milner Casgrain LLP</b> 15 Flr-850 2 Street SW Calgary AB T2P 0R8  Corey Sandquist corey.sandquist@fmc-law.com  David W. Mann david.mann@fmc-law.com  B.A.R. (Quincy) Smith quincy.smith@fmc-law.com  Rebecca L. Lewis rebecca.lewis@fmc-law.com	403 268-6359  403 268-7097  403 268-6881  403 268-6354	403 268-3100	Spring Advertising Ltd.  CAIRP/AAIRP

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<b>Billington Barristers</b> 600-205 5 Avenue SW Calgary AB T2P 2V7  Richard N. Billington Q.C. rbillington@billingtonbarristers.com	403 705-3413	403 705-3418	E. David Podborski and Gwendolyn Podborski
<b>Justice Canada</b> 510-606 4 Street SW Calgary AB T2P 1T1  Jill Medhurst-Tivadar jill.medhurst-tivadar@justice.gc.ca	403 299-3985	403 299-3966	Canada Revenue Agency
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<b>Gowling LaFleur Henderson LLP</b> 1400-700 2 Street SW Calgary AB T2P 4V5  Stephen Carter-Edwards stephen.carter-edwards@gowlings.com	403 292-9875	403 695-3475	Citywide Door & Hardware Inc.
<b>Precision Aluminum Manufacturing Ltd.</b> 10-5935 35 Street SE Calgary AB T2C 2H1  Warren Moore <i>serve by fax</i>	403 301-3790	(403) 301-3795	
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<b>Peacock Linder &amp; Halt LLP</b> 850-6078 Avenue SW Calgary AB T2P 0A7  G. Stephen Panunto spanunto@plhlaw.ca	403 296-2280	403 296-2299	Nordstar Kitchens Ltd.
<b>Bryan &amp; Company</b> 1200-6457 Avenue SW Calgary AB T2P 4G8  Ryan J. Lee Chee rjleechee@bryanco-cgy.com	403 269-7220	403 269-9304	Domenico Fanelli
<b>Pittman MacIsaac &amp; Roy</b> 2600-144 4 Avenue SW Calgary AB T2P 3N4  Shaun T. MacIsaac stm@pmrlaw.ca	403 237-6566	403 237-6594	Distinctive Floors Ltd.
<b>Robert Schuett Professional Corporation</b> 200-602 11 Ave SW Calgary, Alberta T2R 1J8  Adrianna Worman adrianna.worman@schuettlaw.com	403 705-1267	403 705-1265	Ridgeline Sheet Metal Inc.  Peace Lutheran Church of Calgary 759450 Alberta Ltd. o/a Interior Finishing
<b>Tiro Clarke Professional Corporation</b> 301-522 11 Avenue SW Calgary AB T2R 0C8  tiro@tiroclarke.com trina@tiroclarke.com			Modern Industrial Rentals (1978) Ltd.
<b>Radke Law Office</b> 205-5917 1A Street SW Calgary AB T2H 0G4  Allan Radke aradke@radkeandassociates.com	403 252-4466	403 258-0695	On Track Excavating Ltd.
<b>Field Law LLP</b> 604 1 Street SW Calgary AB T2P 1M6  Ian MacDonald, Q.C. imacdonald@fieldlaw.com			1050299 Alberta Ltd./Colorado Hilmer

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<b>Canadian Western Bank</b> 6127 Barlow Trail SE Calgary AB T2C 4W8 serve by <b>fax</b>	403 269-9882	403 269-9883	
<b>Workers' Compensation Board/Collection Unit</b> 8 Flr.-9925 107 Street Edmonton AB T5J 2S5 serve by <b>fax</b>	780 498-3999	780 498-7871	
<b>Alberta New Home Warranty Program</b> 301-30 Springborough Boulevard SW Calgary AB T3H 0N9 serve by <b>regular mail</b>			
<b>Natalie Bronstein</b> 9-64 Woodacres Crescent SW Calgary AB T2W 4V6 nbronstein216@gmail.com  <b>Private &amp; Confidential</b> c/o McLeod & Company LLP 3 Flr-14505 Bannister Road SE Calgary, Alberta T2X 3J3 serve by <b>regular mail</b>	(403) 225-6411		Purchaser
<b>Judith Poole</b> 1558 Lake Bonavista Drive SE Calgary AB T2J 3H1 judypoole@pereradevelopments.com	403 617-2501	403 212-5870	Purchaser
<b>Beaumont Church LLP</b> 300-2912 Memorial Drive SE Calgary AB T2A 6R1  Jamie Clark jamie.clark@beaumontchurch.com	403 261-8340	403 264-0478	Agam Consulting &/or nominee Purchaser



<b>Service Recipient</b>	<b>Telephone</b>	<b>Fax</b>	<b>Recipient Status</b>
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<b>Jinah/Mohamed</b> 6325 E. Broadway Burnaby BC V5B 2Y4 rjinah@uniserve.com	604 710-4555	604 437-7020	Purchaser
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<b>Jane O'Neil/Luther Cutts</b> 11 Palomino Boulevard Calgary AB T3Z 1B9 janelinden@hotmail.com	403 286-1989		Purchaser
<b>Rose Robertson</b> 2578 Westhill Close West Vancouver BC V7S 3E4 610granville@gmail.com <i>hard copy by <u>regular mail</u></i>	604 922-7673	604 922-7673	Purchaser
<b>Donald J. Robertson</b> 3107-610 Granville Street Vancouver BC V6C 3T3 610granville@gmail.com	604 922-7673	604 922-7673	Purchaser

<b>Service Recipient</b>	<b>Telephone</b>	<b>Fax</b>	<b>Recipient Status</b>
<b>Tempo Real Estate Ltd. (operating as Royal Lepage Benchmark)</b> 430-7220 Fisher Street SE Calgary AB T2H 2H8 clyall@royallepage.ca	403 253-1901	403 259-5580	Purchaser
<b>Insight Dynamic Solutions c/o Don Lal Perera</b> 5 Mount Alberta View SE Calgary AB T2Z 3G6 lperera@insighteng.com	403 257-4564 403 242-2138	403 257-4570	Purchaser
<b>Frank Henzler</b> 1021814-29 Avenue SW Calgary AB T2T 1M8 frankhenzler@hotmail.com	403 650-8400		Purchaser
<b>Marivic Protacio</b> 134 Everwillow Circle Calgary AB T2Y 4V1 mavictp@yahoo.ca			Purchaser
<b>Yaletown Investments</b> c/o Galib Kara 907-583 Beach Crescent Vancouver BC V6Z 3E6 galibkara@novuscom.net			Purchaser
<b>Elaine Semkuley/Myron Semkuley</b> 288 Canterville Drive SW Calgary AB T2W 3X2 serve by <b>regular mail</b>	403 251-1300	403 251-4679	Purchaser
<b>Rent-Me Storage Systems Inc.</b> c/o Robb & Evenson Professional Corp 506-933 17 Avenue SW Calgary AB T2T 5R6 Calvin C. Robb crobb@robbevenson.com			
<b>1165767 Alberta Ltd.</b> 212-339 50 Avenue SE Calgary AB T2G 2B3 Harold Coates serve by <b>regular mail</b>			

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<b>Flashings Plus Ltd.</b> 30 Falconer Terrace N.E. Calgary AB T3J 1W4  Clive Scott serve by <u>regular mail</u>			
<b>Kozmyk Holdings/Shaw Properties</b> c/o Barry Kozmyk 110-7330 Fisher Street SE Calgary AB T2H 2H8 serve by <u>regular mail</u>			Purchaser (Phase Two)
<b>Frostbite Holdings Inc.</b> c/o Janet Frost 14 Noble Court Port Moody, BC V3H 3Z5  jfrost36@shaw.ca			Purchaser (Phase Two)
<b>Kathleen Davis</b> Kathleen S. Davis Professional Corporation  kathleen@ksdavislaw.ca	403 543-8580		
<b>First Choice Post Construction Cleaning</b> 216 Stanley Avenue Okotoks AB T1S 1M4  Debbie Lorenz serve by <u>regular mail</u>			
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<b>Aladen Painting Ltd.</b> 311 Canterbury Drive SW Calgary AB T2W 1H7  Mazen Sanaoubar serve by <u>regular mail</u>	403 238-9752		
<b>Inland Pipe A division of Lehigh Hanson            Materials Ltd.</b> 12640 Inland Way Edmonton AB T5V 1K2  Dennis Odding mbillingham@lehighcement.com			

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<b>OMC Renovations</b> 329 2 Avenue P.O. Box 34 Cluny AB T0J 0S0  Orel R. Madden omc-renovations@hotmail.ca	705 288-0886		
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<b>Beaumont Church LLP</b> 300-2912 Memorial Drive SE Calgary AB T2A 6R1  John Cumming john.cumming@beaumontchurch.com	403 264-0000	403 264-0478	Kelly James Welding Ltd. (Phase Two and Three Lien Holder)
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<b>Kerridge Concrete Ltd.</b> 9716 44 Street. SE Calgary AB T2C 2N4 serve by <u>regular mail</u>			Phase Two and Three Lien Holder
<b>AGAM Consulting Inc.</b> 425 78 Avenue SW Calgary AB T2V 5K5  Anwar Dean serve by <u>regular mail</u>			Phase Two Lien Holder
<b>1399855 Alberta Ltd.</b> <b>1399830 Alberta Ltd.</b> <b>1399827 Alberta Ltd.</b> 92 Cimarron Vista Circle Okotoks AB T1S 0H8 serve by <u>regular mail</u>			Phase Two Lien Holder
<b>Williams Engineering Canada Inc.</b> N195-3015 5 Avenue NE Calgary AB T2A 6T8 serve by <u>regular mail</u>			Phase Three Lien Holder
<b>Macleod Dixon LLP</b> 3700 400 3 Avenue SW Calgary AB T2P 4H2  Kevin Barr bark@macleoddixon.com	403 267-8142	403 264-5973	Unsecured Creditors
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January 20, 2011

David W. Mann  
DIRECT 403.268.7097  
david.mann@fmc-law.com

**VIA HAND DELIVERY**

Madam Justice C.A. Kent  
Court of Queen's Bench of Alberta  
2401N 601 5 Street SW  
Calgary AB T2P 5P7

Attention: Mireille Yoga

Dear Madam:

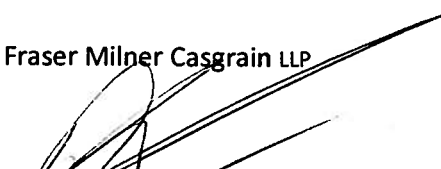
**RE: Receivership of Perera Development Corporation and Perera Shawnee Ltd. (collectively, "Perera") – Application Scheduled for Monday, January 24, 2011 at 2:00 p.m.**

Further to my correspondence to this Court on January 17, 2011, we represent the Canadian Association Insolvency and Restructuring Practitioners ("CAIRP") Alberta Affiliate Alberta Association of Insolvency and Restructuring Practitioners ("AAIRP"). In this regard, we are enclosing, for your reference, filed copies of the attached material:

- a) Application we have filed on behalf of CAIRP/AAIRP, dated January 20, 2011;
- b) The Affidavit of Mr. Bruce Alger dated January 20, 2011, filed in support of the application;
- c) Brief of Law filed on behalf of CAIRP/AAIRP dated January 20, 2011.

Respectfully,

Fraser Milner Casgrain LLP



David W. Mann  
DWM/cs

- c. CAIRP/AAIRP
- c. Service List