



COURT FILE NUMBER 1903-21122
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF(S) ROYAL BANK OF CANADA
DEFENDANTS MACHINE WORKS INDUSTRIAL INC., PAUL BURNS, JODY COOMBS, AND ALLAN MCNUTT
DOCUMENT **SECOND REPORT OF THE RECEIVER**

**ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT**

Counsel
Duncan Craig LLP
Suite 2800, 10060 Jasper Avenue
Edmonton, Alberta T5J 3V9
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Deloitte Restructuring Inc.
1500 Manulife Place, 10180 101 Street
Edmonton, Alberta T5J 4K1

Attention: Darren M. Crocker, CPA, CGA, CIRP, LIT
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Introduction

1. On August 13, 2019 (the "**Date of Receivership**"), Machine Works Industrial Inc. (the "**Company**") was placed into receivership pursuant to an Order (the "**Receivership Order**") issued by the Court of Queen's Bench of Alberta (the "**Court**"). Deloitte Restructuring Inc. (the "**Receiver**") was appointed as interim receiver and receiver and manager, without security, of all of the Company's current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "**Property**").
2. The Company is incorporated under the laws of Alberta and carried on business from a leased premises located at 11405 85 Avenue, Fort Saskatchewan, Alberta (the "**Head Office**"). The Company primarily serviced oil and gas customers, providing welding, mechanical, structural fabrication, piping fabrication and technical services throughout Alberta for the past ten (10) years. The directors and senior managers of the Company are Paul Burns, Jody Coombs, and Allan McNutt (collectively "**Management**").
3. Information on the receivership proceedings can be accessed on Deloitte's website at www.insolvencies.deloitte.ca under the link "Machine Works Industrial Inc." (the "**Receiver's Website**").

Purpose of this report

4. This second report of the Receiver (the "**Second Report**") is filed in support of the Receiver's application for an Order from this Honourable Court to:
 - 4.1. approve the activities of the Receiver since the First Report dated October 21, 2019;
 - 4.2. approve the Receiver's Statement of Receipts and Disbursements for the period August 13, 2019 to February 29, 2020;
 - 4.3. approve the Receiver's fees and disbursements for the period August 13, 2019 to December 31, 2019 and those of its counsel, Duncan Craig LLP to December 18, 2019; and

- 4.4. authorize and direct the Receiver to make an interim distribution to certain secured creditors of the Company, in accordance with the Receiver's proposed distribution of funds (the "**Proposed Distribution Schedule**") as detailed in paragraph 25 herein.

Terms of reference

5. In preparing this Second Report, the Receiver has relied upon unaudited financial information prepared by Management, the Company's books and records, and discussions with Management. The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the *Chartered Professional Accountants Canada Handbook*. The Receiver expresses no opinion or other form of assurance with respect to the accuracy of any financial information presented in this Second Report, or relied upon by the Receiver in preparing this Second Report.
6. The Receiver assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction or use of this Second Report. Any use which any party makes of this Second Report, or any reliance or decision to be made based on this Second Report, is the sole responsibility of such party.
7. Capitalized terms used in this Second Report but not defined herein are as defined in the Receivership Order and in the First Report.

Currency

8. All currency references in this Second Report are in Canadian dollars.

Activities of the Receiver

9. Since the filing of the First Report, the Receiver has, among other things, completed the following:
 - 9.1. The sale of the Company's Property to Century;
 - 9.2. Corresponding and meeting with the Receiver's legal counsel, Duncan Craig LLP, with respect to administration and general receivership matters, including liaising and addressing queries and requests for information from various stakeholders;
 - 9.3. Maintaining the Receiver's website;
 - 9.4. Maintaining the Receiver's trust bank account;
 - 9.5. Assembling required books and records for a trust audit by CRA;
 - 9.6. Continued correspondence, meetings and discussions with the Company's customers for the purpose of collecting the outstanding accounts receivable;
 - 9.7. Administration of WEPP claims filed by the Company's former employees;
 - 9.8. Provided a disclaimer of lease to the landlord of the Head Office; and
 - 9.9. Prepared, reviewed, and finalized this Second Report.

Work in Process and Accounts Receivable

10. At the date of the receivership, it was estimated that unbilled work in process totaled \$319,383. The Receiver invoiced the work in process and commenced collection efforts against the accounts receivable in existence at the Date of Receivership, which were estimated at \$1,107,280.
11. To date, the Receiver has collected \$1,059,159 which includes \$45,526 of work in process billed in the post-receivership period. The balance of the receivables (approximately \$353,221) are in various stages of follow up and negotiation between the Receiver and the customers or have been sent to legal counsel for litigation.

Sale Process

12. Pursuant to the terms of the Approval and Vesting Order granted by the Honourable Mr. Justice Gill on October 29, 2019 (the "**October 29th Order**"), the Receiver has completed the realization of the Company's Property with Century. The gross realizations total \$1,285,000, which is \$15,000 less than the approved purchase price of \$1,300,000. Pursuant to Section 2.5 of the APA, the Purchase Price was reduced by \$15,000 as a 2008 Doepker trailer valued at \$15,000 was determined to be property of a third party and therefore was not available at the Closing Date for purchase by Century.
13. Upon closing of the transaction, Paragraph 3 of the October 29th Order required the Receiver to deliver a copy of the Receiver's Certificate to Century, which was completed on November 8, 2019. The Receiver was also required to file a copy of the Receiver's Certificate with the Court pursuant to paragraph 12 of the October 29th Order. A copy of the Receiver's Certificate was filed with the Court on November 29, 2019, a copy of which is attached as **Appendix "A"**.

Employee Claims

14. As required by the Wage Earner Protection Program (the "**WEPP**"), the Receiver notified all former employees of the Company of their obligation to file a proof of claim form in the receivership proceedings, in order to partake in the WEPP program. The Receiver confirmed the filing of 14 proofs of claim by eligible employees with Employment and Social Development Canada ("**ESDC**") which resulted in a subrogated secured claim by ESDC in the amount of \$19,794.92. The Receiver confirms having paid this amount to ESDC.

Canada Revenue Agency Claims

15. The Receiver made arrangements for a trust examination of the Company books and records by the Canada Revenue Agency ("**CRA**") for unremitted source deductions and goods and services tax remittances. CRA issued correspondence dated December 20, 2019 indicating that the Company owes CRA \$87,696.88 for unremitted source deductions, of which \$32,852.48 forms a deemed trust claim and ranks in priority to

all secured creditors. A copy of the correspondence is attached as **Appendix "B"**. The Receiver has requested a property claim from CRA, however, nothing has been filed to the date of this Report. The Receiver is currently reviewing the correspondence and the Company books and records to determine whether any amendments can be filed with respect to the CRA payroll account that would have the effect of reducing the deemed trust exposure. It is the Receiver's intention to retain sufficient funds in its trust account for source deductions to pay the deemed trust claim in full, subject to any amendments that can be filed to reduce the claim.

16. With respect to goods and services tax, CRA issued correspondence dated December 20, 2019 indicating an outstanding indebtedness of \$72,414, of which \$71,781 forms a deemed trust claim, ranking in priority to all secured creditors. A copy of the correspondence is attached as **Appendix "C"**. The Receiver has requested a property claim from CRA, however, nothing has been filed to the date of this Report. The Receiver is currently reviewing the records of the Company to determine whether an amended goods and services tax returns can be filed to reduce the deemed trust claim. It is the Receiver's intention to retain sufficient funds in its trust account for unremitted goods and services tax, subject to any amendments that can be filed to reduce the claim.

Secured Claims

17. Subsequent to the granting of the Receivership Order, the Receiver provided notice to all known creditors of the receivership proceedings. As a result of the notice, the Receiver has been provided with secured proofs of claim, including supporting documentation from three secured creditors. Secured claims have been advanced by RBC Royal Bank, Jim Peplinski Leasing Inc. and CWB National Leasing. A summary of the security held by each of the secured creditors is summarized as follows:

Secured Creditor	Type of Security	Indebtedness
RBC Royal Bank of Canada	General Security Agreement against all present and after-acquired personal property	\$1,955,290 plus interest and costs
Jim Peplinski Leasing Inc.	Master Lease Agreement on vehicles	\$214,589 plus G.S.T.
CWB National Leasing	Lease Agreement on equipment	\$28,159

18. The Receiver requested its legal counsel, Duncan Craig LLP ("**Legal Counsel**") to provide legal opinions as to the enforceability, validity and perfection of the security held by each of the RBC Royal Bank of Canada ("**RBC**"), Jim Peplinski Leasing Inc. ("**Peplinski**") and CWB National Leasing ("**CWB**").
19. Legal Counsel opined the following with respect to the RBC security:
- 19.1. the security constitutes valid and binding obligations of the Company in favour of the RBC and is enforceable by the RBC in accordance with its terms;
 - 19.2. the security creates a valid and enforceable security interest in effectively all present and after acquired personal property of the Company; and
 - 19.3. the security has been validly perfected with respect to collateral comprised of personal property by registration in accordance with the *Personal Property Security Act (Alberta)* (the "**PPSA**").
20. Details of the Peplinski security are as follows:
- 20.1. there is a master lease (the "**Master Lease**") dated February 12, 2019;
 - 20.2. all risk of loss, cost of use rests with the Company;
 - 20.3. the Master Lease provides for the entry into subsequent agreements each entitled "Offer to Lease" of which there were 9 in total.

21. Legal counsel has opined that there were no issues with registration and that the Peplinski security is properly perfected. A list of the vehicles secured by Peplinski is attached hereto as **Appendix "D"**.
22. The Receiver conducted a review of the vehicles to determine whether there was equity in the vehicle fleet. It was determined that there was sufficient equity in the fleet as a whole to warrant the inclusion the vehicle fleet in the Sales Process. The equity analysis is also included in Appendix D.
23. With respect to the CWB security, the Company had entered into a lease on July 29, 2019 to lease certain computer equipment, which the Company took delivery of on the same day. The lease term was to commence on September 1, 2019 for a period of 40 months. CWB did not register a financing statement under the PPSA until August 15, 2019 which was 17 days after the Company took delivery of the computer equipment. At that time, RBC had a valid and enforceable security interest in all present and after-acquired personal property of the Company.
24. Legal counsel advises the Receiver that where a secured creditor with a purchase money security interest fails to register its security within 15 days after the debtor took possession of the collateral, then the secured creditor loses its priority position to another creditor who has registered a general security interest prior to the creditor claimant. In this case, Legal Counsel opines that, because CWB did not register its security interest within the 15 day timeframe, the RBC enjoys priority to the CWB collateral and its proceeds. The computer equipment subject to the CWB security was included in the Sales Process.

Proposed Distribution Schedule

25. The Receiver presently holds the sum of \$2,169,060.74 in its trust account and proposes to make the following distribution to Peplinski and RBC:

Funds on Hand	\$2,169,060.74	
Less: Peplinski	\$225,319.15	
Less: RBC	<u>\$1,700,000.00</u>	
Amount Retained by Receiver		<u>\$243,741.59</u>

Statement of Receipts and Disbursements

26. The Receiver attaches hereto to as **Appendix "E"** the Receiver's Statement of Receipts and Disbursements for the period of August 13, 2019 to February 29, 2020.

Professional Fees and Disbursements

27. Attached hereto as **Appendix "F"** are the Receiver's time dockets for the period of August 12, 2019 to December 31, 2019 in the amount of \$180,682. The Receiver believes that the time entries in the attached time dockets accurately reflect the work which was done in connection with this matter and that all of the time spent by the Receiver was reasonable and necessary.

28. Legal fees, inclusive of disbursements and G.S.T., were rendered by Legal Counsel and total \$19,641.87 for the period of August 13, 2019 to December 18, 2019. A summary of the invoices rendered is listed below:

Date of Invoice	Fees	Disbursements	G.S.T.	Total
October 2, 2019	\$3,177.50	\$46.10	\$161.19	\$3,384.79
November 1, 2019	\$10,902.50	\$207.49	\$553.00	\$11,662.99
December 4, 2019	\$2,613.00	\$313.55	\$146.33	\$3,072.88
December 23, 2019	\$1,275.50	\$173.27	\$72.44	\$1,521.21

Conclusion and Recommendation

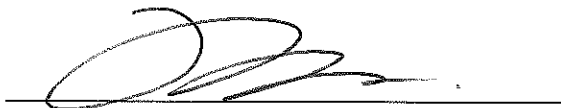
29. The Receiver respectfully requests that this Honourable Court grant an Order:

- 29.1. approving the activities of the Receiver since the First Report dated October 21, 2019;
- 29.2. approving the Receiver's Statement of Receipts and Disbursements for the period August 13, 2019 to February 29, 2020;
- 29.3. approving the Receiver's fees and disbursements for the period August 13, 2019 to December 31, 2019 and those of its counsel, Duncan Craig LLP to December 18, 2019; and
- 29.4. authorizing and directing the Receiver to make an interim distribution to Peplinski and RBC in accordance with the Receiver's proposed distribution of funds under paragraph 25.

All of which is respectfully submitted this 2nd day of March, 2020.

DELOITTE RESTRUCTURING INC.,

In its capacity as Court Appointed Receiver of
Machine Works Industrial Inc.
and not in its personal capacity



Darren Crocker, CPA, CGA, CIRP, LIT
Senior Vice-President

COURT FILE NUMBER 1903 21122

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

PLAINTIFF ROYAL BANK OF CANADA

DEFENDANTS MACHINE WORKS INDUSTRIAL INC., PAUL BURNS, JODY COOMBS and JAMES ALLAN MCNUTT

DOCUMENT RECEIVER'S CERTIFICATE



ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

Ryan F.T. Quinlan
Barrister & Solicitor
Phone: (780) 441-4336
Fax: (780) 428-9683
Email: rquinlan@dcllp.com
File #445-203220
DUNCAN CRAIG LLP
LAWYERS MEDIATORS
2800 Scotia Place, 10060 Jasper Avenue
Edmonton, Alberta

RECITALS

- A. Pursuant to an Order of the Honourable Justice Eidsvik of the Court of Queen's Bench of Alberta, Judicial District of Calgary (the "Court") dated August 13, 2019, Deloitte Restructuring Inc. was appointed as the receiver (the "Receiver") of the undertakings, property and assets of Machine Works Industrial Inc. (the "Debtor").
- B. Pursuant to an Order of the Court dated October 29, 2019, the Court approved the agreement of purchase and sale made as of October 11, 2019 (the "Sale Agreement") between the Receiver and Century Services Corp. (the "Purchaser") and provided for the vesting in the Purchaser of the Debtor's right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in the Sale Agreement have been satisfied or

waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

- C. Unless otherwise indicated herein, capitalized terms have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser (or its nominee) has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser (or its nominee); and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at Edmonton, Alberta on November 8, 2019.

Deloitte Restructuring Inc., in its capacity as Receiver of the undertakings, property and assets of Machine Works Industrial Inc., and not in its personal capacity.

Per: 

Darren Crocker, CPA, CGA, CIRP, LIT
Senior Vice-President



Canada Revenue Agency
Agence du revenu
du Canada

Tax Services Office
Edmonton AB T5J 4C8

December 20, 2019

DELOITTE RESTRUCTURING INC
1500 - 10180 101 ST NW
EDMONTON AB T5J 4K1

Dear Sir/Madam:

Subject: MACHINE WORKS INDUSTRIAL INC.
Account number: 904 RP0001

We were told that you have been appointed as receiver for the above-named. There is a debt owed to the Canada Revenue Agency for source deductions amounting to \$87,696.88 for income tax and Canada Pension Plan (CPP) contributions, as well as employment insurance (EI) premiums.

Details of the debt are as follows:

Tax deductions:	\$29,334.85
CPP:	\$5,291.64
EI:	\$2,092.35
Penalties and interest:	\$50,978.04
Total:	\$87,696.88

Further to the Income Tax Act, the Canada Pension Plan, and the Employment Insurance Act, the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of MACHINE WORKS INDUSTRIAL INC. in receivership.

Federal income tax:	\$17,565.71
Provincial income tax:	\$11,769.14
CPP employee part:	\$2,645.82
EI employee part:	\$871.81
Total:	\$32,852.48

Payment for the total amount of this trust, namely \$32,852.48, must be made to the Receiver General for Canada out of the realization of any property that is subject to these statutory trusts in priority to all other creditors.

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Canada

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local: 587-489-2699
Toll Free: 1-877-469-2609
Fax: 866-219-0311
Web site: canada.ca/taxes

Please let us know when payment of this trust amount and the remaining balance of \$54,844.40 will be made.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the Income Tax Act for periods before or after your appointment, you must withhold tax deductions and remit payments in accordance with that subsection and sections 101 and 108 of the Income Tax Regulations.

Also, see section 5 of the Employment Insurance Act and section 8 of the Canada Pension Plan Regulations.

For more information or clarification, please call me at 587-489-2699.

Yours truly,



A.J. LaRocque (1225)
Resource/Complex Case Officer



Canada Revenue Agency
Agence du revenu du Canada

Tax Services Office
Edmonton AB T5J 4C8

December 20, 2019

DELOITTE RESTRUCTURING INC
1500 - 10180 101 ST NW
EDMONTON AB T5J 4K1

Account Number
904 RT0001

Dear Sir/Madam:

Subject: MACHINE WORKS INDUSTRIAL INC.

We understand that you have been appointed receiver or receiver-manager (receiver) for the above GST/HST registrant. Currently, the registrant owes goods and services tax / harmonized sales tax (GST/HST) of \$72,414.00.

Period outstanding -----	GST/HST payable -----	Penalty & interest -----	Total -----
19/04/01 - 19/04/30	\$10,276.94	\$186.57	\$10,463.51
19/05/01 - 19/05/31	\$61,504.06	\$446.43	\$61,950.49

Under the Excise Tax Act, \$71,781.00 of the above totals represents property of the Crown held in trust and does not form part of MACHINE WORKS INDUSTRIAL INC.'s property, business, or estate. This is the case whether or not those funds are kept separate and apart from the registrant's own money or from the estate's assets.

You must pay the Receiver General for Canada \$71,781.00 out of the realization of any property subject to the trust created by subsection 222(3) of the Act before paying any other creditor. Please send us your payment right away. If this is not possible, please tell us when you will make the payment. Also, please tell us when you will pay the remaining balance of \$633.00.

As a receiver, you must collect and remit the registrant's GST/HST for the period you are acting as a receiver. You also must file the registrant's returns for any periods ending while

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Canada

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local: 587-489-2699
Toll Free: 1-877-469-2609
Fax: 866-219-0311
Web site: canada.ca/taxes

you were acting as receiver. This includes any returns the registrant did not file for a period ending in or immediately before the fiscal year you became receiver.

For more information or clarification, please call us at 587-489-2699.

Yours truly,

A handwritten signature in cursive script that reads "A.J. LaRocque".

A.J. LaRocque (1225)
Resource/Complex Case Officer

Model Year	Unit Desc	Serial No	Lease Start Date	Monthly Payment	Lease Term	Total Due per Lease Agreement	Payments Received	Net Lease Payments Remaining	Residual Value	Balance of payments + residual	CSST	Total with Tax	Value Allocated by Century
2014	14 RAM 1500	1CGRRZFT3ES325056	2019-06-01	\$625.89	24	\$15,021.36	\$1,877.67	\$13,143.69	\$1.00	\$13,144.69	\$657.23	\$13,801.92	\$23,000.00
2014	14 RAM 4500 HD Chassis	3C7WRJFLXEG22974	2019-06-01	\$1,750.88	24	\$42,021.12	\$5,252.64	\$36,768.48	\$1.00	\$36,769.48	\$1,838.47	\$38,607.95	\$35,000.00
2014	14 RAM 3500	3C7WRJC18EG317973	2019-06-01	\$1,222.82	24	\$29,347.68	\$3,668.46	\$25,679.22	\$1.00	\$25,680.22	\$1,284.01	\$26,964.23	\$38,000.00
2014	14 RAM 3500	3C7WRJC18EG317975	2019-06-01	\$1,222.82	24	\$29,347.68	\$3,668.46	\$25,679.22	\$1.00	\$25,680.22	\$1,284.01	\$26,964.23	\$28,000.00
2014	14 RAM 3500	3C7WRJC18EG317972	2019-06-01	\$1,222.82	24	\$29,347.68	\$3,668.46	\$25,679.22	\$1.00	\$25,680.22	\$1,284.01	\$26,964.23	\$38,000.00
2014	14 RAM 3500	3C7WRJC18EG317974	2019-06-01	\$1,222.82	24	\$29,347.68	\$3,668.46	\$25,679.22	\$1.00	\$25,680.22	\$1,284.01	\$26,964.23	\$38,000.00
2014	14 RAM 3500	3C7WRJC18EG317975	2019-06-01	\$1,222.82	24	\$29,347.68	\$3,668.46	\$25,679.22	\$1.00	\$25,680.22	\$1,284.01	\$26,964.23	\$38,000.00
2014	14 RAM 3500	3C7WRJC18EG317976	2019-06-01	\$1,222.82	24	\$29,347.68	\$3,668.46	\$25,679.22	\$1.00	\$25,680.22	\$1,284.01	\$26,964.23	\$38,000.00
2013	13 Ford E-350 Super Dut	1FBNE3BL6DDA35242	2019-06-01	\$1,177.02	12	\$24,124.24	\$3,531.06	\$10,593.18	\$1.00	\$10,594.18	\$529.71	\$11,123.89	\$17,000.00
						\$247,252.80	\$32,672.13	\$214,580.67	\$9.00	\$214,589.67	\$10,729.48	\$225,319.15	\$293,000.00

Net Equity \$67,680.85

**In the Matter of the Receivership of
Machine Works Industrial Inc.
Statement of Receipts and Disbursements
for the Period of August 13, 2019 to February 29, 2020**

Receipts

Sale of Assets	\$ 1,285,000.00	
Accounts Receivable	1,059,159.47	
Cash in Bank	223,952.87	
GST Collected	64,250.00	
Interest Income	5,756.38	
WCB Refund	1,706.68	
Miscellaneous Refunds	73.35	
	<hr/>	
Total Receipts		\$ 2,639,898.75

Disbursements

Receiver's Fees	\$ 180,682.50	
Occupation Rent	76,607.55	
GST Remitted	59,927.63	
Purchases for Operations	31,760.94	
WEPPA Payments	19,794.92	
Security	18,798.10	
GST Input Credits	17,732.38	
Legal Fees	18,708.91	
Insurance	16,677.00	
Receiver's Disbursements	8,055.64	
Repairs and Maintenance	7,280.17	
Computer Services	6,563.69	
Utilities on Operations	4,590.77	
Transport	2,280.00	
Wages	895.31	
Accounting Services	412.50	
Filing fees paid to Official Receiver	70.00	
	<hr/>	
Total Disbursements		\$ 470,838.01

Excess of Receipts over Disbursements

\$ 2,169,060.74

APPENDIX "F"

<p align="center">IN THE MATTER OF THE RECEIVERSHIP OF MACHINE WORKS INDUSTRIAL INC. PROFESSIONAL SERVICES RENDERED FROM AUGUST 12, 2019 TO December 31, 2019</p>					
Date	Name	Hours	Rate	Total	Narrative
8/12/2019	Crocker, Darren	5.00	\$ 575.00	\$ 2,875.00	Travel to and from Machine Works site; discussions with ownership group; answer queries from employees; review physical assets with management;
8/12/2019	Rowley, Michael	0.80	\$ 250.00	\$ 200.00	Reviewing check list for possession. Printed Notices. Planned receivership possession.
8/13/2019	Knox, Christopher	7.00	\$ 250.00	\$ 1,750.00	Receivership Order granted, secure premises, lock changes, security guard, inventory.
8/13/2019	Rowley, Michael	7.30	\$ 250.00	\$ 1,825.00	Travel to Machine Works Inc. Took possession, change locks, reviewing information requested from Mr. McNutt. Scanned yard for potential security deficiencies.
8/13/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Telephone call from Mr. McNutt and Mr. Coombs; discussion with Mr. Knox and Mr. Rowley; review and respond to email from Mr. LeGeyt; telephone call with Mr. Masson; telephone call with Mr. Quinlan; email to same; review and respond to email from MWI
8/14/2019	Crocker, Darren	4.40	\$ 575.00	\$ 2,530.00	Discussions with Mr. Knox and Mr. Rowley regarding ongoing security of building; telephone calls and emails with Mr. McNutt. Travel to Machine Works site; meeting with management group and Deloitte staff; telephone call to landlord; email correspondence to same with copy of Order
8/14/2019	Knox, Christopher	8.00	\$ 250.00	\$ 2,000.00	Client site, securing site, discussions with Directors and previous employees, inventory.
8/14/2019	Rowley, Michael	10.00	\$ 250.00	\$ 2,500.00	Travel to Machine Works. Taking possession, asset review and securing site.
8/15/2019	Knox, Christopher	4.50	\$ 250.00	\$ 1,125.00	Client site, initial file work and inventory.
8/15/2019	Rowley, Michael	7.00	\$ 250.00	\$ 1,750.00	Travel to Machine Works. Took inventory. Communications regarding insurance.
8/16/2019	Knox, Christopher	5.00	\$ 250.00	\$ 1,250.00	Attend on site, worked with employee to obtain missing information. Discussions with employees regarding wages.
8/16/2019	Rowley, Michael	8.00	\$ 250.00	\$ 2,000.00	Updated insurance loss beneficiary for all assets to Deloitte. Continued counting inventories. Checked status of GST, WCB, and source deductions payable.
8/18/2019	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Travel to and from site, confirmed site is secure and no issues.
8/19/2019	Knox, Christopher	6.00	\$ 250.00	\$ 1,500.00	Travel to and from site, attend site to obtain required company records to facilitate Receivership proceedings.
8/19/2019	Rowley, Michael	7.00	\$ 250.00	\$ 1,750.00	At client site reviewing Personal Property Search. Cross referenced property search to asset appraisal to ensure completeness of all registered vehicles. Interviewed Mr. McNutt of assets on third party property. Gathered environmental assessments.
8/20/2019	Knox, Christopher	5.10	\$ 250.00	\$ 1,275.00	Receivership administration, meeting to discuss outstanding matters, travel to and from site to ensure security.
8/20/2019	Chan, Garrett	0.70	\$ 475.00	\$ 332.50	Meeting with Mr. Rowley and Mr. Knox; realization planning
8/20/2019	Rowley, Michael	4.30	\$ 250.00	\$ 1,075.00	Preparation of asset listing. Reviewing for completeness of assets with secured creditors registered as per personal property search. Documenting assets in third party possession. Draft email to Mr. McNutt.
8/21/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Accounts receivable, document review and Receivership administration.
8/21/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Discussion with Mr. Rowley regarding assets
8/21/2019	Rowley, Michael	6.20	\$ 250.00	\$ 1,550.00	Preparation of asset listing. Reviewing for completeness of assets with secured creditors registered as per personal property search. Documenting assets in third party possession. Draft email to Mr. McNutt.
8/22/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Review of records and discussions regarding assets, accounts receivables, and employee wages.
8/22/2019	Chan, Garrett	0.30	\$ 475.00	\$ 142.50	Review draft email to Mr. McNutt; discussion with Mr. Knox and Mr. Rowley regarding asset list and accounts receivable
8/22/2019	Rowley, Michael	7.20	\$ 250.00	\$ 1,800.00	Prepared Notice of Receiver and e-filed. Drafted claim forms 74 and 75. Contacted parties with assets in possession of Machine Works, got emails and other contact information, sent forms 74 and 75. Did drive by Machine Works to safeguard assets.
8/23/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Accounts receivables and Receivership administration.
8/23/2019	Chan, Garrett	0.50	\$ 475.00	\$ 237.50	Email from Mr. Masson; email with Pickford; review draft notice of receiver
8/23/2019	Rowley, Michael	5.80	\$ 250.00	\$ 1,450.00	Prepared Notice of Receiver and e-filed. Drafted claim forms 74 and 75. Contacted parties with assets in possession of Machine Works, got emails and other contact information, sent forms 74 and 75. Did drive by Machine Works to safeguard assets.
8/24/2019	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Travel to and from site in Fort Saskatchewan to ensure site is secured and no issues to note.
8/24/2019	Chan, Garrett	0.50	\$ 475.00	\$ 237.50	Phone call with Mr. Rowley
8/24/2019	Rowley, Michael	3.90	\$ 250.00	\$ 975.00	Admitted Pickford claim for 30 day goods. Drafted email to Mr. Sagoo. Drafted email to Mr. McNutt for action plan on collection. Sent drafted emails to Mr. Chan.
8/26/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Work on Wage Earner Protection Program and Notice of Statement of Receiver mailout
8/26/2019	Rowley, Michael	6.10	\$ 250.00	\$ 1,525.00	Preparing Accounts Receivable tracking sheets, responding to telephone inquiries from interested purchasers. Updated asset spreadsheet for potential securities on assets. preparing instructions to Business Operations team for Receivable letters to signify

8/26/2019	Chan, Garrett	3.00	\$ 475.00	\$ 1,425.00	engagement planning; meeting to discuss accounts receivable, assets, and general estate matters; review and revise accounts receivable letter; emails and discussion with Mr. Rowley regarding property claims, 30 day goods, and locating assets
8/26/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Review and respond to email from Mr. Robert Jordan regarding WEPPA claim; review voice messages from former employees Fred Baker and Edwin Olivier; review voice message from United Rentals; emails to Mr. Knox; conference call with Mr. Masson
8/27/2019	Crocker, Darren	3.10	\$ 575.00	\$ 1,782.50	Review voice message from NES Mechanical regarding interest in business; email to Mr. Rowley; telephone calls with Fred Baker and Jesse Kslondzyn; telephone call with landlord; discussion with Mr. Chan regarding repairs to Dodge 2500. Review voice message from NES Mechanical regarding interest in business; email to Mr. Rowley; telephone calls with Fred Baker and Jesse Kslondzyn; telephone call with landlord; discussion with Mr. Chan regarding repairs to Dodge 2500
8/27/2019	Knox, Christopher	5.00	\$ 250.00	\$ 1,250.00	Mailout; Wage Earner Protection Program work and discussions regarding employees and company records.
8/27/2019	Rowley, Michael	9.40	\$ 250.00	\$ 2,350.00	Worked on Accounts Receivable billing with Ms. Newlands and Mr. Burns by communicating with customers regarding payments instructions. Conference call regarding invoicing for elbows sent to BFL and paying vendor Rio-Tek to complete the shipment of goods.
8/27/2019	Chan, Garrett	1.50	\$ 475.00	\$ 712.50	Review BFL property claim regarding elbows; phone call with Mr. Rowley regarding state of completion of MWI work on BFL elbows; review truck autoshop matters; conference call and emails with RloTek and BFL.
8/28/2019	Crocker, Darren	1.20	\$ 575.00	\$ 690.00	Review correspondence from the Office of the Superintendent of Bankruptcy; discussion with Mr. Knox regarding WEPP notices
8/28/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Accounts Receivables, document review and wage earner protection program work.
8/28/2019	Chan, Garrett	0.50	\$ 475.00	\$ 237.50	Call to Academy; call with Rio-Tek and Dana Nowak
8/29/2019	Knox, Christopher	4.80	\$ 250.00	\$ 1,200.00	Mail out, Accounts Receivables, Wage Earner Protection Program, Discussions with Bookkeeper, entered and completed bank deposit.
8/29/2019	Chan, Garrett	0.60	\$ 475.00	\$ 285.00	Email to Ms. Nowak; emails to Rio-Tek and BFL; confirm payment for elbows; phone call with Good Guys Auto; phone call with Shea Roche at Cenovus
8/30/2019	Knox, Christopher	3.40	\$ 250.00	\$ 850.00	Wage earner protection work and accounts receivables.
8/30/2019	Rowley, Michael	1.20	\$ 250.00	\$ 300.00	Check up on premises.
8/30/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Emails with Rio-Tek; review and sign Rio-Tek cheque
8/31/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Call with Mr. Rowley regarding daily site walkthrough
9/2/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Phone call with Mr. Rowley regarding air leak at MWI premises
9/2/2019	Goyal, Riya	3.00	\$ 75.00	\$ 225.00	Screening potential buyer's list
9/3/2019	Chan, Garrett	5.50	\$ 475.00	\$ 2,612.50	Email to Luke Pavlic regarding buyer list screen; phone call with Mr. Medori regarding Academy Fabricator assets and MWI assets secure; drafting sale package; third party property matters; meeting with Mr. Crocker regarding receivables collection; travel and attend at MWI
9/3/2019	Pavlic, Luke	1.30	\$ 250.00	\$ 325.00	Discussion with Mr. Chan on creating a buyers list for the assets owned by Machine Works. Ran a CapitalIQ screen based on the agreed upon criteria.
9/3/2019	Shankar, Srividya	3.00	\$ 250.00	\$ 750.00	Accounts receivable administrative assistance.
9/4/2019	Chan, Garrett	4.00	\$ 475.00	\$ 1,900.00	Check on site and assets; review and comments on preliminary buyer screen; phone calls with Mr. Neal; revisions to sales package; email to counsel and quality assurance partner; emails with bookkeeper regarding ROEs and WEPP; review insurance policies
9/4/2019	Rowley, Michael	0.50	\$ 250.00	\$ 125.00	Deposited cheques for Brown's Industrial, Heartland Sulphur, and Strike.
9/4/2019	Shah, Aayushi	1.00	\$ 250.00	\$ 250.00	Segregation of companies into tiers for prospective buyer's list
9/4/2019	Crocker, Darren	1.50	\$ 575.00	\$ 862.50	Discussion with Mr. Rowley regarding accounts receivable collections; review draft Asset Purchase Agreement and Sales Information Package; telephone call with Mr. Bieganeck regarding same; review emails from Mr. Bieganeck and Mr. Chan
9/5/2019	Warga, Brent	0.70	\$ 575.00	\$ 402.50	Quality Assurance Review of Sales and Information Package
9/5/2019	Parekh, Poonam	1.00	\$ 250.00	\$ 250.00	Accounts receivable administrative assistance.
9/5/2019	Mamania, Keval	3.00	\$ 75.00	\$ 225.00	Accounts receivable administrative assistance.
9/5/2019	Ladha, Pratik	2.00	\$ 75.00	\$ 150.00	Accounts receivable administrative assistance.
9/5/2019	Chan, Garrett	4.50	\$ 475.00	\$ 2,137.50	Emails with insurance broker; analyze insurance coverage and cost; email to Firstbrook; meet with AI Weatherby and provide instructions on site visits; emails with counsel and quality assurance partner; revisions to sale package
9/5/2019	Rowley, Michael	0.50	\$ 250.00	\$ 125.00	Prepared deposit for collection of Accounts Receivable for Brown's Industrial. Delivered deposit to RBC.
9/5/2019	Parekh, Niraj	3.00	\$ 75.00	\$ 225.00	Accounts receivable administrative assistance.
9/5/2019	Shetty, Rachaita	2.00	\$ 75.00	\$ 150.00	Accounts receivable administrative assistance.
9/6/2019	Chan, Garrett	3.20	\$ 475.00	\$ 1,520.00	Insurance survey forms; phone call with Mr. McNutt regarding building and sale process; phone call with counsel; work on asset list
9/7/2019	Chan, Garrett	1.50	\$ 475.00	\$ 712.50	Finalize and send sales package
9/9/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Document review, claims review and discussions with creditors and bookkeeper regarding Wage Earner Protection Program.
9/9/2019	Parekh, Zeel	1.00	\$ 250.00	\$ 250.00	Accounts receivable administrative assistance.

9/9/2019	Chan, Garrett	5.00	\$ 475.00	\$ 2,375.00	Meeting with engagement team regarding sale process, employees, and general matters; discussion with Mr. Weatherby regarding mail, assets, and locks on modular trailer; assemble bid sheet; phone calls and emails to MWI principals regarding buyers; emails to potential buyer.
9/9/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Meeting with Mr. Chan regarding status of Sales Information Package; discussion with Mr. Knox and Mr. Rowley regarding bank account funds and collection of accounts receivable; review emails from Mr. Chan regarding prospective buyer list.
9/10/2019	Knox, Christopher	6.00	\$ 250.00	\$ 1,500.00	Claims review, discussions with employees, creditors and bookkeeper. Wage earner protection program work and updates.
9/10/2019	Chan, Garrett	0.90	\$ 475.00	\$ 427.50	Phone call with Mr. Crocker regarding sale process; discuss access for viewings with engagement team; emails with interested purchasers; Air Liquide matters; emails to bookkeeper.
9/10/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Discussion with Mr. Chan regarding interest in assets; telephone calls with Mr. Brad Neal regarding interest from a company to buy company; telephone call to Mr. Bieganeck; review and respond to email from Mr. Knox; email to Mr. Masson.
9/11/2019	Crocker, Darren	1.40	\$ 575.00	\$ 805.00	Telephone calls with Mr. Neal; telephone call with Mr. Bieganeck; telephone call with Mr. Chan; review and respond to message from Mr. T.J. Sagoo (landlord); review lease; telephone call with same.
9/12/2019	Chan, Garrett	6.50	\$ 475.00	\$ 3,087.50	Emails with buyers; review confidentiality agreements from buyers; update sale process tracker; phone call with Mr. Crocker regarding buyer interest in contracts; draft financial information request and addendum to sale process; arrangements for access to site.
9/12/2019	Rowley, Michael	2.50	\$ 250.00	\$ 625.00	Accounts Receivable review and collections.
9/13/2019	Chan, Garrett	4.00	\$ 475.00	\$ 1,900.00	Email to Jim Peplinski; emails and phone calls with buyers; phone calls with Mr. Weatherby; phone call with CRA; emails with insurance brokers; additional buyers.
9/13/2019	Rowley, Michael	3.10	\$ 250.00	\$ 775.00	Accounts Receivable review and collections.
9/13/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review and discussions with creditors and employees.
9/13/2019	Crocker, Darren	1.50	\$ 575.00	\$ 862.50	Review file in preparation for call; attend conference call; review emails from Mr. Bieganeck and Mr. LeGeyt; telephone call from former employee regarding proof of claim; discussion with Mr. Knox regarding status of bank account funds from RBC.
9/15/2019	Chan, Garrett	2.00	\$ 475.00	\$ 950.00	Email to Mr. Weatherby; finalize addendum to sale process; emails with buyers; assemble and upload financial and other information to Sharepoint.
9/16/2019	Ionica, Nicoleta	1.00	\$ 75.00	\$ 75.00	Mailmerge.
9/16/2019	Chan, Garrett	4.50	\$ 475.00	\$ 2,137.50	Phone calls with Mr. Weatherby, Newcart, Mr. Burns, and Weaver; update sale process tracker; addendum to SIP distribution; confidential information matters; equity analysis of trucks; emails with legal counsel and Jim Peplinski Leasing; insurance matters.
9/16/2019	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review correspondence from Mr. Bieganeck.
9/17/2019	Knox, Christopher	3.40	\$ 250.00	\$ 850.00	Entered and completed bank deposit. Claims review, wage earner protection program work, discussions with creditors.
9/17/2019	Chan, Garrett	3.00	\$ 475.00	\$ 1,425.00	Correspondence with third parties regarding third party property and assets located offsite; secured creditor claims; sales process matters.
9/18/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Claims review, wage earner protection program work, discussions with creditors.
9/18/2019	Chan, Garrett	2.00	\$ 475.00	\$ 950.00	Asset matters (relocation, secured claims, etc.); phone calls with Mr. Weatherby; emails with Cenovus.
9/19/2019	Chan, Garrett	2.50	\$ 475.00	\$ 1,187.50	Bid sheet to buyers; emails and phone calls with buyers; tool crib relocation arrangements; emails and phone calls with B&R Eckels and Al Weatherby; Air Liquide property claim.
9/19/2019	Knox, Christopher	3.50	\$ 250.00	\$ 875.00	Claims review and wage earner protection program work.
9/20/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review.
9/20/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Phone call with counsel; emails with buyers.
9/20/2019	Rowley, Michael	3.50	\$ 250.00	\$ 875.00	Following up on Accounts Receivable outstanding. Arranging for payment from Keyera, ConocoPhillips, DW Wilson, Advanced Energy Technologies. Sent email to Advanced Energy Technologies to provide property claim.
9/21/2019	Chan, Garrett	1.00	\$ 475.00	\$ 475.00	Update sale process tracker; third party property matters.
9/22/2019	Chan, Garrett	0.30	\$ 475.00	\$ 142.50	Emails with buyer.
9/23/2019	Knox, Christopher	3.50	\$ 250.00	\$ 875.00	Entered and completed bank deposit and records management. Claims review and wage earner protection program work. Accounts receivables.
9/23/2019	Chan, Garrett	1.60	\$ 475.00	\$ 760.00	phone call with Air Liquide in house counsel; email to Joiner sales; emails with B&R Eckels; emails and phone calls with landlord and with Mr. Masson; phone call with Mr. Weatherby; discussion with Mr. Rowley regarding accounts receivable.
9/23/2019	Rowley, Michael	5.80	\$ 250.00	\$ 1,450.00	Following up on accounts receivable for Keyera, Warco, DW Wilson. updating records for cash collections, notes on disputed receivables.
9/24/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review and records management.
9/24/2019	Chan, Garrett	1.70	\$ 475.00	\$ 807.50	Emails regarding bank activity; emails with landlord and approve rent invoice; review and approve mechanic work on truck; phone call with Mr. Weatherby; email with Air Liquide; phone calls and emails with buyers; email to Kencor; email to Eagle Rock.
9/24/2019	Rowley, Michael	6.70	\$ 250.00	\$ 1,675.00	Prepared listing of receivables for liens with all relevant documentation necessary. Locating customer sites where service by Machine Works occurred.

9/25/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Drafted cheque requisition and prepared cheque to pay security, rent, wages, insurance, and auto repairs. Claims review and accounts receivables.
9/25/2019	Chan, Garrett	3.20	\$ 475.00	\$ 1,520.00	Emails with Air Liquide; phone calls and emails with management; email to Peplinski Leasing; phone calls with auctioneers; phone call with Mr. Burns; discussion with Mr. Rowley regarding accounts receivable; update sale tracking; emails with B&R Eckels; liens
9/25/2019	Rowley, Michael	5.90	\$ 250.00	\$ 1,475.00	Following up on accounts receivable balances with Kris George of Warco Industrial.
9/25/2019	Crocker, Darren	0.80	\$ 575.00	\$ 460.00	Review email from Mr. Chan; telephone call from landlord regarding outstanding rent; discuss options for building; review email from Mr. Knox
9/26/2019	Knox, Christopher	1.50	\$ 250.00	\$ 375.00	Claims review
9/26/2019	Chan, Garrett	2.70	\$ 475.00	\$ 1,282.50	Emails and phone calls with buyers; discussion with Mr. Knox regarding buyer notices; discuss accounts receivable with Mr. Rowley; meeting with Mr. Burns; email to buyers regarding allocating purchase price; email to Air Liquide
9/26/2019	Rowley, Michael	4.00	\$ 250.00	\$ 1,000.00	Organizing details for liens on accounts receivable for Cenovus, Warco, KBR, and Bruderheim.
9/26/2019	Crocker, Darren	1.20	\$ 575.00	\$ 690.00	Discussion with Mr. Chan; review and sign trust cheques; review email and proposal from Mirterra
9/27/2019	Chan, Garrett	3.50	\$ 475.00	\$ 1,662.50	Emails and calls with buyers; discussion with Mr. Rowley regarding collections; phone call with Mr. Roche at Cenovus; phone calls with Mr. Weatherby; phone call with Eagle Rock
9/27/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Entered and completed deposit, transfers and recording wire transfers and sale process, accounts receivables and claims review.
9/27/2019	Rowley, Michael	3.90	\$ 250.00	\$ 975.00	Telephone call with Bob Chaffee of Warco industrial regarding outstanding receivable balance and dispute of invoice 1323. Followed up on other accounts receivable.
9/27/2019	Crocker, Darren	1.50	\$ 575.00	\$ 862.50	Review collection results; discussion with Mr. Chan regarding proposals; telephone call to Mr. Bieganeck; discussion with Mr. Knox; telephone call to Mr. Masson; telephone call from Mr. Bieganeck; email to same
9/28/2019	Chan, Garrett	3.50	\$ 475.00	\$ 1,662.50	Summarize offers received; draft email to Cenovus; Eagle Rock quote
9/30/2019	Crocker, Darren	2.50	\$ 575.00	\$ 1,437.50	Review offers to purchase; discussion with Mr. Chan regarding same; discussion with Mr. Rowley regarding collection of accounts receivable; telephone calls with Mr. Bieganeck
9/30/2019	Knox, Christopher	2.50	\$ 250.00	\$ 625.00	Claims review, wage earner protection program work, and banking.
9/30/2019	Rowley, Michael	2.70	\$ 250.00	\$ 675.00	Followed up with Accounts Receivable balances. Modified spreadsheet to present receivable listing to Mr. Chaffee of Warco.
9/30/2019	Chan, Garrett	1.50	\$ 475.00	\$ 712.50	Brief review of offers from sale process; email to Air Liquide; meeting to discuss receivables collection; email to FCA; draft email to Cenovus
10/1/2019	Crocker, Darren	2.70	\$ 575.00	\$ 1,552.50	Review and respond to email from Mr. Chan; review email from Cenovus; review summary of offers and email from Mr. Chan; telephone call to Mr. Masson; telephone call from Mr. Victor; telephone call from Mr. Neal; telephone call from landlord
10/1/2019	Knox, Christopher	3.00	\$ 250.00	\$ 750.00	Wage Earner Protection Program work, claims review and banking.
10/1/2019	Rowley, Michael	3.50	\$ 250.00	\$ 875.00	Conference call with Bob Chaffee and Mr. Chan for Warco receivable. Emailed summary of outstanding invoices to Mr. Chaffee.
10/1/2019	Chan, Garrett	3.90	\$ 475.00	\$ 1,852.50	Review and assess offers; email to counsel and Mr. Crocker; emails with Century; discussion of sale process with Mr. Crocker; teleconference with Warco; review and revise email to Warco; email with Air Liquide
10/2/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Claims review, sales process and banking.
10/2/2019	Rowley, Michael	1.60	\$ 250.00	\$ 400.00	Accounts Receivable collections
10/2/2019	Crocker, Darren	1.30	\$ 575.00	\$ 747.50	Review realizations; discussion with Mr. Masson regarding outstanding indebtedness; review email from Mr. Masson; discussion with Mr. Chan regarding successful bidder; review and respond to emails from Mr. Chan
10/2/2019	Chan, Garrett	2.30	\$ 475.00	\$ 1,092.50	Discussion with Mr. Rowley regarding property claims, IT services, collections; email to buyers; phone call to counsel; email to successful bidder; email to unsuccessful bidders; drafting first report
10/3/2019	Chan, Garrett	3.30	\$ 475.00	\$ 1,567.50	Phone calls with bidders; review email from KBR; email to counsel; drafting first report of receiver; emails with Mr. Rowley regarding Cenovus liens
10/3/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Claims review, accounts receivable work, and wage earner protection work and banking.
10/3/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Review numerous emails from Mr. Bieganeck and Mr. Chan regarding collection off accounts receivable and liens
10/3/2019	Rowley, Michael	4.80	\$ 250.00	\$ 1,200.00	Met Mr. Dunfey of Air Liquide at Machine Works to oversee the removal of Air Liquide property from Machine Works premises. Travel back to office.
10/4/2019	Crocker, Darren	2.00	\$ 575.00	\$ 1,150.00	Review draft report and revise same; discussions with Mr. Chan regarding report content
10/4/2019	Chan, Garrett	1.00	\$ 475.00	\$ 475.00	Emails with Mr. Crocker, Mr. Rowley, and bidders; phone call with FCA Insurance; email to counsel regarding insurance provision in lease; report drafting
10/4/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review and wage earner protection program work.
10/4/2019	Rowley, Michael	3.60	\$ 250.00	\$ 900.00	Call from Mr. Taylor of General Recycling regarding scrap metal bins, sent him property claim. Called Equirex, WCB, and to submit claim. Followed up with Arnie Masson for bank statements. Matched Accounts Receivables to cash collected in RBC account.

10/7/2019	Knox, Christopher	3.00	\$ 250.00	\$ 750.00	Claims review and wage earner protection program work.
10/7/2019	Chan, Garrett	3.50	\$ 475.00	\$ 1,662.50	Review blackline APA; emails with counsel regarding insurance and APA; email with Century; emails with Mr. Rowley regarding Warco receivable; drafting first report and emails with counsel; review status of collections with Mr. Rowley
10/7/2019	Rowley, Michael	3.50	\$ 250.00	\$ 875.00	Followed up on accounts receivable with Academy, AET, Air Liquide, Browns, C&L Pipeline, Radium. Arranged for Warco to pay the balance agreed upon. Prepared list of payables on Cenovus jobs payable invoices. Emailed Equirax regarding secured claim.
10/8/2019	Adlington, Ryan	0.50	\$ 575.00	\$ 287.50	Quality Assurance Review of materials
10/8/2019	Chan, Garrett	0.40	\$ 475.00	\$ 190.00	Phone call with Ryan Quinlan; phone call with Mr. Weatherby
10/8/2019	Knox, Christopher	1.40	\$ 250.00	\$ 350.00	Entered and completed bank deposit and records management. Claims review and wage earner protection program work.
10/8/2019	Rowley, Michael	0.70	\$ 250.00	\$ 175.00	Discussion and dispute with DW Wilson regarding outstanding balance. Received cheques from Warco Industrial Inc. Recorded deposits and delivered the cheques to RBC.
10/9/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review and wage earner protection program work.
10/9/2019	Chan, Garrett	2.50	\$ 475.00	\$ 1,187.50	Phone call with Mr. Rowley regarding Cenovus; emails from counsel; review invoice from B&R Eckels; email to Mr. Knox; phone calls and emails with Century and counsel regarding purchase agreement; review revised APA; revisions to draft first report
10/9/2019	Crocker, Darren	0.70	\$ 575.00	\$ 402.50	Review numerous emails from Mr. Chan and legal counsel regarding the Asset Purchase Agreement; review consent order
10/10/2019	Chan, Garrett	0.50	\$ 475.00	\$ 237.50	Review Cenovus accounts receivable spreadsheet; phone call with Mr. Rowley
10/10/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review and wage earner protection program work.
10/10/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Review correspondence and property claim received from Canada Revenue Agency; review emails from Mr. Chan and Mr. Quinlan review email from Mr. Zeke Purves-Smith
10/11/2019	Knox, Christopher	3.00	\$ 250.00	\$ 750.00	Claims review. Wage Earner Protection Program work Entered and completed bank deposit, took deposit to bank, records management.
10/11/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Email to Mr. Knox regarding rent cheque; banking information for Hyduke billing; review email from Mr. Hitesman
10/11/2019	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review email from Mr. Knox regarding accounts receivable collection
10/14/2019	Chan, Garrett	2.10	\$ 475.00	\$ 997.50	Revise first report; draft confidential supplement; review Cenovus summary; emails to counsel, Mr. Crocker, and Mr. Rowley
10/15/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Discussion with team regarding report to court, accounts receivable collections and strategy, sale of assets and WEPPA; review and sign Asset Purchase Agreement
10/15/2019	Rowley, Michael	2.40	\$ 250.00	\$ 600.00	Call Enmax and City of Fort Saskatchewan regarding utilities. Call from Mr. Richardson of Eagle Rock regarding IT services and Ms. Newland's email for payment confirmations for Cenovus' Accounts Receivable balance. Assessed Eagle Rock proposal.
10/15/2019	Crocker, Darren	1.10	\$ 575.00	\$ 632.50	Discussion with team regarding report to court, accounts receivable collections and strategy, sale of assets and WEPPA; review and sign Asset Purchase Agreement; Review and approve bank reconciliation
10/15/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Claims review, wage earner protection program work, prepared cheque requisitions and cheques, and wire transfers.
10/15/2019	Gaspar, Dana	0.20	\$ 250.00	\$ 50.00	Prepare bank reconciliation.
10/16/2019	Crocker, Darren	1.70	\$ 575.00	\$ 977.50	Review email from Mr. Quinlan; review draft Confidential Supplement to Receiver's First Report; review further drafts of Receiver's First Report and revise same; email to Mr. Bieganek
10/16/2019	Knox, Christopher	3.00	\$ 250.00	\$ 750.00	Claims review, wage earner protection program work, wire transfers.
10/16/2019	Chan, Garrett	1.50	\$ 475.00	\$ 712.50	Discussion with Mr. Rowley regarding appraised value; finalize draft of report and supplement; email from bookkeeper; review Eagle Rock proposal; email to quality assurance partner; discussion with Mr. Crocker and Mr. Rowley regarding records; email to counsel regarding A/
10/16/2019	Rowley, Michael	0.50	\$ 250.00	\$ 125.00	Emailed Mr. Chan documentation in support of Bruderheim Energy Terminal and KBR Accounts Receivable
10/17/2019	Crocker, Darren	0.70	\$ 575.00	\$ 402.50	Review email from Mr. Bieganek; review and respond to message from Mr. Rowley; review and respond to email from Mr. Quinlan; review email from Mr. Bieganek regarding correspondence to landlord and respond to same; discussion with Mr. Chan
10/17/2019	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Review and sign trust cheques
10/17/2019	Knox, Christopher	1.20	\$ 250.00	\$ 300.00	Drafted cheque requisitions and prepared cheques for bookkeeper services, IT Services, and Official Receiver Filing Fee.
10/17/2019	Chan, Garrett	0.50	\$ 475.00	\$ 237.50	Emails with counsel regarding landlord, KBR, and Cenovus
10/17/2019	Rowley, Michael	0.60	\$ 250.00	\$ 150.00	Proof of claim submitted by Kevin Swerling of General Recycling. arranged for General to meet Mr. Weatherbee on site. Arranging for Al McNutt to pick up books and records from Ms. Leblanc to bring to Edmonton.
10/18/2019	Crocker, Darren	1.20	\$ 575.00	\$ 690.00	Review email from Mr. Chan; discussion with Mr. Chan regarding report filing; review comments on Report by Mr. Warga; review email from Mr. Quinlan; further discussion with Mr. Chan
10/18/2019	Warga, Brent	1.30	\$ 575.00	\$ 747.50	Quality Assurance Review of First Report and Confidential Supplement.

10/18/2019	Knox, Christopher	2.80	\$ 250.00	\$ 700.00	Records management, claims review and wage earner protection program work.
10/18/2019	Chan, Garrett	1.50	\$ 475.00	\$ 712.50	Email to quality assurance partner; revisions after quality assurance review; emails with counsel
10/21/2019	Crocker, Darren	2.00	\$ 575.00	\$ 1,150.00	Review and revise final drafts of Report and Supplement to Report along with Appendices; discussion with Mr. Chan regarding same; email to Mr. Quinlan
10/21/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Emails with counsel; meeting to discuss receivership matters
10/21/2019	Knox, Christopher	2.50	\$ 250.00	\$ 625.00	Claims review and wage earner protection program work.
10/22/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review email from Mr. Quinlan; email to Mr. Knox
10/22/2019	Knox, Christopher	1.50	\$ 250.00	\$ 375.00	Claims review and wage earner protection program work.
10/22/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Respond to email from Academy
10/22/2019	Rowley, Michael	0.20	\$ 250.00	\$ 50.00	Site visit. Reviewed assets on site for details on asset listing. Received comments on asset listing from Mr. Toledo. Revised the asset listing to report to Mr. Crocker and prepared a new asset schedule.
10/23/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Email to First Funding; phone call with Century
10/23/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review and wage earner protection program work.
10/23/2019	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and respond to email from Mr. Steve Cooper regarding WEPPA claim
10/24/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay utilities.
10/25/2019	Knox, Christopher	0.10	\$ 250.00	\$ 25.00	Entered and deposited interest for September 2019.
10/25/2019	Rowley, Michael	1.40	\$ 250.00	\$ 350.00	Site visit and asset review.
10/27/2019	Rowley, Michael	5.00	\$ 250.00	\$ 1,250.00	Packing paper documentation on site to inventory records.
10/28/2019	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Review and sign trust cheque; discussion with Mr. Rowley regarding removing books and records; review and respond to email from Mr. Knox
10/28/2019	Rowley, Michael	2.30	\$ 250.00	\$ 575.00	Gathering back up on DW Wilson receivable to email to Mr. Chan. Followed up with AET receivable. Emailed the directors of MWI requesting they pick up their books and records not applicable to the estate. Property claim for water coolers, scheduled pick up
10/29/2019	Knox, Christopher	3.20	\$ 250.00	\$ 800.00	Reviewing and uploading documents for internal audit.
10/29/2019	Chan, Garrett	1.10	\$ 475.00	\$ 522.50	Phone calls and emails with counsel; prepare for and attend Court hearing to approve sale process
10/29/2019	Rowley, Michael	0.40	\$ 250.00	\$ 100.00	Called Mr. Weatherbee regarding status of scrap metal pick up, water cooler pick up, and computer/IT service. Returned call from Equirex, sent Mr. Chan balance of Equirex claim.
10/30/2019	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Telephone call with Mr. Masson
10/30/2019	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Document review and records management. Wage earner protection program work.
10/31/2019	Rowley, Michael	0.80	\$ 250.00	\$ 200.00	Call from Mr. Weatherbee confirming oil removal next week. Emailed Patricia Dowson of Bravo Target Safety a Notice Package for her to complete a Proof of Claim. Received cheque from Academy Fabricators.
11/1/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review filed copy of Order; email to Mr. Knox regarding update to website
11/1/2019	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Claims review and wage earner protection program work.
11/1/2019	Rowley, Michael	2.30	\$ 250.00	\$ 575.00	Received records from Mr. McNutt and stored them for Iron Mountain pick up. Call from CRA request status of trust exam. Received WCB notice from DW Wilson. Emailed GST number to Mr. Mark Baegren of Duncan Craig. Call Al Weatherbee to schedule key pick up.
11/2/2019	Rowley, Michael	3.70	\$ 250.00	\$ 925.00	Packing books and records.
11/4/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review and respond to email from Mr. Chan; review water bill from City of Fort Saskatchewan
11/4/2019	Chan, Garrett	0.40	\$ 475.00	\$ 190.00	Call with Century; call with Mr. Weatherby
11/4/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Entered and completed bank deposit. Document review and records management.
11/5/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Phone call with Mr. Weatherby
11/6/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Wage Earner Protection Program work.
11/6/2019	Chan, Garrett	0.30	\$ 475.00	\$ 142.50	Email to Century; closing matters for sale
11/7/2019	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Review email from Mr. Baegren; review and sign Receiver's Certificate; discussion with Mr. Rowley regarding removal of books and records
11/7/2019	Rowley, Michael	0.40	\$ 250.00	\$ 100.00	Asset sale closing. Emailed directors for records pick up on site. Reviewed laptop wipe from EagleRock computers
11/7/2019	Chan, Garrett	1.50	\$ 475.00	\$ 712.50	Phone call with landlord; phone call with Century; emails with Century and counsel regarding closing; meeting to discuss receivership matters; phone call with counsel regarding property claim
11/7/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Drafted cheque requisitions and prepared cheques to pay Foothills monitoring of site and legal fees. Claims review, contacted CRA regarding their letter and deemed trust.
11/8/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Discussion with Mr. Rowley regarding revised adjustment to asset list and trust examination by the Canada Revenue Agency; review revised indemnity agreement; review and sign trust cheques; discussion with Mr. Rowley regarding property claim
11/8/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Emails from counsel regarding closing
11/8/2019	Gaspar, Dana	0.20	\$ 250.00	\$ 50.00	Prepare bank reconciliation.
11/8/2019	Rowley, Michael	2.10	\$ 250.00	\$ 525.00	Reviewed sales documents. Correspondence with Mr. Baegren regarding changes to sales documents. Prepared edit to Trustee's certificate. Delivered documents to Duncan Craig LLP. Call from Mr. Richardson of Eagle Rock. Calls with directors for records pick up
11/10/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Email from Century regarding non-running unit; email to Mr. Weatherby
11/11/2019	Knox, Christopher	0.60	\$ 250.00	\$ 150.00	Drafted cheque requisitions and prepared cheques to pay legal fees and deemed trust claim.
11/11/2019	Chan, Garrett	0.40	\$ 475.00	\$ 190.00	Email to First Funding; email to Century

11/12/2019	Chan, Garrett	0.50	\$ 475.00	\$ 237.50	Emails and phone calls with Century; phone call with Mr. Weatherby
11/12/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Review and discussion regarding records.
11/12/2019	Rowley, Michael	3.70	\$ 250.00	\$ 925.00	Travel to Machine Works and documented the pick up and books and records of the company by Mr. McNutt and Mr. Burns.
11/13/2019	Chan, Garrett	0.70	\$ 475.00	\$ 332.50	Emails with Century; phone call with Mr. Rowley regarding books and records and IT assets; email to Mr. Crocker regarding onsite auction; discussion with Mr. Crocker regarding bankruptcy and priority claims
11/13/2019	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Review legal account; review and sign trust cheque; review and approve bank reconciliation; review email from Century Services; email to Mr. Chan
11/13/2019	Rowley, Michael	4.20	\$ 250.00	\$ 1,050.00	Travel to Machine Works and documented the pick up and books and records of the company by Mr. Coombs. Cleaned up remaining books and records.
11/14/2019	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Discussion with Mr. Rowley and Mr. Chan regarding removal of books and records from site; review email from Mr. Rowley
11/14/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Discussion with Mr. Crocker and Mr. Rowley regarding books and records; phone call to Century
11/14/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Drafted and completed transfer request with backup to move Century deposit to Machine Works estate.
11/15/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review quote and invoice from Eagle Rock Computers; approve for payment
11/15/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Entered and completed bank deposit.
11/15/2019	Rowley, Michael	0.70	\$ 250.00	\$ 175.00	Phone call with WCB regarding letters sent to customers of Machine Works Industrial.
11/17/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Review cost to wipe and backup computers and database
11/18/2019	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Discussion with Mr. Rowley regarding status of T4 slips and CRA audit; discussion with Mr. Chan and Mr. Rowley regarding status of asset removal and final landlord matters
11/18/2019	Chan, Garrett	0.80	\$ 475.00	\$ 380.00	Meeting to discuss priority claims, trust examination, accounts receivable collection; email to Century; email to counsel regarding disclaimer of lease
11/18/2019	Rowley, Michael	1.20	\$ 250.00	\$ 300.00	Call from Tyson Coombs regarding payment from TC Electric. Called utility companies to arrange for the transfer of utility accounts back to landlord. Set up payroll documentation for trust claim
11/19/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay computer services.
11/19/2019	Chan, Garrett	2.50	\$ 475.00	\$ 1,187.50	Phone calls and email with Century; phone call with Mr. Weatherby; discussion with Mr. Crocker regarding vacating premises; email to counsel; discussion with Mr. Rowley regarding property claim; review property claim and draft dispute; phone calls with Mr. Weatherby
11/19/2019	Crocker, Darren	0.40	\$ 575.00	\$ 230.00	Discussion with Mr. Chan regarding removal of assets by Century Services; review email from Mr. Rowley; review email from Mr. Chan regarding premises vacated; review email from Mr. Biganek
11/19/2019	Rowley, Michael	3.20	\$ 250.00	\$ 800.00	Travelled to Machine Works. Reviewed assets of property claim submitted by Sagoo Transport. Phoned Mr. McNutt, to inquire about the assets claimed by Sagoo Transport. Verified assets claimed and prepared list for Mr. Chan
11/20/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Review and reconciliation of rent.
11/20/2019	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Review draft correspondence to landlord; discussion with Mr. Chan; review draft correspondence to landlord; review and sign correspondence; discussion with Mr. Chan regarding insurance and utilities
11/20/2019	Chan, Garrett	2.00	\$ 475.00	\$ 950.00	Lease disclaimer and property claim matters; phone call and email with landlord
11/20/2019	Perales-Solis, Grace	0.20	\$ 375.00	\$ 75.00	Prepare bank reconciliation - October 2019.
11/20/2019	Rowley, Michael	2.30	\$ 250.00	\$ 575.00	Prepared for CRA trust examination. Delivered mail to TJ Sagoo, landlord of Machine Works.
11/21/2019	Rowley, Michael	5.10	\$ 250.00	\$ 1,275.00	Preparing and coordinating CRA trust exam, providing documents requested; Answering CRA examiner inquiries. Clean up books and records. Requested records to be sent to Iron Mountain. Emailed Mr. Moskalyk regarding WCB clearance, requested payment.
11/22/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Email with First Funding counsel
11/25/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay final insurance.
11/25/2019	Rowley, Michael	0.60	\$ 250.00	\$ 150.00	Called Mr. Mark Wong of PWC, Trustee of 605673 BC Ltd an unsecured creditor. Inquiring as to whether there will be funds available to unsecured creditors. Called Lisa of WCB to request all customers of the receivership be provided release forms immediately.
11/26/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review and sign trust cheque; Review and approve bank reconciliation
11/26/2019	Chan, Garrett	0.40	\$ 475.00	\$ 190.00	Phone call with creditor; meeting to discuss interim distribution and priority creditors
11/26/2019	Rowley, Michael	0.50	\$ 250.00	\$ 125.00	Phone call with Mr. Moskalyk of DW Wilson. He advised of the receipt of the clearance letter from WCB and that DW has paid the amount owed to Machine Works Industrial and that the cheque has been sent. Emailed and called Ms. Asif of CRA regarding status of trust claim.
11/27/2019	Rowley, Michael	1.10	\$ 250.00	\$ 275.00	Dropping off books and records at Deloitte office. Call from Ms. Asif of the CRA regarding status of Trust exam and scheduled follow up with her on December 2 if results are not provided by then.
11/27/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Records management.
11/28/2019	Knox, Christopher	1.10	\$ 250.00	\$ 275.00	Entered and completed bank deposit. Records management. Updated accounts receivables. Drafted cheque requisition and prepared a cheque to pay Foothills monitoring
11/30/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Email from landlord regarding water bill

12/2/2019	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and sign trust cheque
12/2/2019	Rowley, Michael	0.10	\$ 250.00	\$ 25.00	Received Receiver's Certificate from Duncan Craig.
12/2/2019	MacLean, Camille	2.00	\$ 75.00	\$ 150.00	Mail merge and delivery
12/3/2019	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Review time dockets and approve
12/3/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Discussion with Mr. Crocker regarding interim distribution
12/4/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque.
12/5/2019	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and sign trust cheque
12/5/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque.
12/9/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review correspondence from Canada Revenue Agency; email to Mr. Knox
12/9/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Saved tax document to network and uploaded to the CRA network.
12/10/2019	Crocker, Darren	4.60	\$ 575.00	\$ 2,645.00	Email to Mr. Bleganek; file review; begin drafting report; emails to and from Mr. Bleganek
12/11/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Entered and completed deposit, document review and records management.
12/12/2019	Knox, Christopher	0.60	\$ 250.00	\$ 150.00	Drafted cheque requisitions and prepared cheques to pay secured portion of Wage Earner Protection Program (WEPP) and levy.
12/12/2019	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Review and sign trust cheques
12/13/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Pulled employee information from tax system and provided information and sent to CRA as per their request.
12/16/2019	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review Notice of Assessment and correspondence from the Canada Revenue Agency regarding outstanding source deductions and GST
12/17/2019	Chan, Garrett	0.40	\$ 475.00	\$ 190.00	Discussion with Mr. Crocker regarding distribution and CWB leasing claim; email to Mr. Rowley; email to counsel
12/17/2019	Crocker, Darren	1.50	\$ 575.00	\$ 862.50	Claims review; discussion with Mr. Chan regarding priorities; continue working on report
12/17/2019	Rowley, Michael	0.20	\$ 250.00	\$ 50.00	Took pictures of Janvier Fabrication Services premises for proof the company is still operating in order to pursue collection of receivables.
12/17/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Drafted cheque requisition and prepared cheque to pay legal fees. Reviewed and organized T4 slips from CRA agent, separated mixed employees on same form and used accounting software to find blank addresses on all T4s
12/18/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Email with counsel regarding CWB leasing opinion
12/18/2019	Ionica, Nicoleta	5.00	\$ 75.00	\$ 375.00	Employees T4 Mailout
12/18/2019	Rowley, Michael	1.30	\$ 250.00	\$ 325.00	Called Mr. Alberta Larocque of CRA. Left voicemail requesting Property Claim. Called WCB regarding refund. Received Enmax bill submitted cheque request. Email Mr. Bleganek regarding status of Cenovus and KBR receivables.
12/18/2019	Crocker, Darren	0.40	\$ 575.00	\$ 230.00	Review email and invoices received from Mr. Rowley for approval; review and respond to email from Mr. Rowley regarding Janvier Fabrication Services
12/19/2019	Rowley, Michael	0.50	\$ 250.00	\$ 125.00	Call to Wade Noble and Partners LLP for detailed 2017 tax return, left message for Mr. Wade to return call regarding tax returns. Call from Mr. Larocque of CRA regarding trust claims.
12/20/2019	Rowley, Michael	1.50	\$ 250.00	\$ 375.00	Called Ms. Amanda Mix of Wade Noble. Requested detailed 2017 income tax return. Prepared analysis of potential for corporate income tax payable for the 2018 and 2019 fiscal years. Email from Mr. Bleganek regard outstanding legal fees.
12/20/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Requested unpaid invoice
12/20/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Discussion with Mr. Rowley on tax exposure
12/23/2019	Rowley, Michael	0.20	\$ 250.00	\$ 50.00	Review correspondence and property claims received from Canada Revenue Agency
12/23/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Call to Wade Noble and Partners LLP
12/24/2019	Rowley, Michael	0.40	\$ 250.00	\$ 100.00	Review and respond to email from Mr. Rowley regarding tax returns; review email from Mr. Bleganek
					Call with Telus regarding cell phone service still provided.

Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	58.40	\$ 575.00	\$ 33,580.00
Partner	Adlington, Ryan	0.50	\$ 575.00	\$ 287.50
Partner	Warga, Brent	2.00	\$ 575.00	\$ 1,150.00
Senior Manager	Chan, Garrett	112.40	\$ 475.00	\$ 53,390.00
Manager	Perales-Solis, Grace	0.20	\$ 375.00	\$ 75.00
Senior	Gaspar, Dana	0.40	\$ 250.00	\$ 100.00
Senior	Knox, Christopher	164.90	\$ 250.00	\$ 41,225.00
Senior	Rowley, Michael	189.90	\$ 250.00	\$ 47,475.00
Senior	Parekh, Poonam	1.00	\$ 250.00	\$ 250.00
Senior	Parekh, Zeel	1.00	\$ 250.00	\$ 250.00
Senior	Pavlic, Luke	1.30	\$ 250.00	\$ 325.00
Senior	Shankar, Srividya	3.00	\$ 250.00	\$ 750.00
Senior	Shah, Aayushi	1.00	\$ 250.00	\$ 250.00
Technician	Shetty, Rachalta	2.00	\$ 75.00	\$ 150.00
Technician	Parekh, Nirali	3.00	\$ 75.00	\$ 225.00
Technician	Ladha, Pratik	2.00	\$ 75.00	\$ 150.00
Technician	Mamania, Keval	3.00	\$ 75.00	\$ 225.00
Technician	MacLean, Camille	2.00	\$ 75.00	\$ 150.00
Technician	Ionica, Nicoleta	6.00	\$ 75.00	\$ 450.00
Technician	Goyal, Riya	3.00	\$ 75.00	\$ 225.00
		557.00		\$ 180,682.50