

**IN THE COURT OF QUEEN'S BENCH FOR SASKATCHEWAN  
JUDICIAL CENTRE OF SASKATOON**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF  
COPPER SANDS LAND CORP., WILLOW RUSH DEVELOPMENT CORP., PRAIRIE  
COUNTRY HOMES LTD., MIDTDAL DEVELOPMENTS & INVESTMENTS CORP.,  
JL DEVELOPMENTS & INVESTMENTS CORP., AND MDI UTILITY CORP.**

**APPLICANTS**

**SEVENTH REPORT OF THE MONITOR  
DELOITTE RESTRUCTURING INC.**

**February 21, 2020**

---

## TABLE OF CONTENTS

INTRODUCTION .....	1
PURPOSE.....	6
TERMS OF REFERENCE .....	6
MONITOR’S ACTIVITIES SINCE THE SIXTH REPORT.....	7
RESTRUCTURING ACTIVITIES AND SECURED CREDITOR UPDATE.....	8
OKR REFINANCING TRANSACTION.....	15
CASH FLOW STATEMENT AND LIQUIDITY .....	16
FEES AND DISBURSEMENTS OF THE MONITOR AND ITS LEGAL COUNSEL.....	19
REQUESTED EXTENSION OF THE PROCEEDINGS AND RECOMMENDATIONS.....	21

### EXHIBITS

- Exhibit A – November 6, 2019 McDougall Gauley LLP Correspondence
- Exhibit B – December 9, 2019 Miller Thomson LLP Correspondence
- Exhibit C – LSD5 Land Titles Registry Search
- Exhibit D – Forecast to Actual Results for the Period January 7, 2019 to February 24, 2019
- Exhibit E – Actual Results for the Period February 25, 2019 to February 16, 2020
- Exhibit F – Fees and Disbursements of the Monitor
- Exhibit G – Fees and Disbursements of the Monitor’s Legal Counsel

## INTRODUCTION

1. On November 15, 2017, Copper Sands Land Corp. (“**CSLC**”), Willow Rush Development Corp. (“**Willow Rush**”), Midtdal Developments & Investments Corp. (“**MDI**”), Prairie Country Homes Ltd. (“**Prairie Country**”), JJJL Developments & Investments Corp. (“**JJJL**”), and MDI Utility Corp. (collectively the “**Companies**” or the “**Applicants**”) filed for protection under the *Companies’ Creditors Arrangement Act* (the “**CCAA**”). The Honourable Justice Gabrielson reserved his decision at the November 15, 2017 hearing, and the initial Order (the “**Initial Order**”) was issued on December 20, 2017.
2. As detailed in the sixth report of the Monitor dated January 7, 2019 (the “**Sixth Report**”) and the confidential supplement to the Sixth Report of the Monitor dated January 7, 2019 (the “**Confidential Supplement to the Sixth Report**”), various extensions have been provided to the Applicants since the granting of the Initial Order, and the granting of the amended and restated Initial Order on July 5, 2018 (the “**Amended and Restated Initial Order**”).
3. On January 9, 2019, the Applicants made an application to the Court for a sale approval, vesting, and distribution order (the “**Sale Approval & Distribution Order**”) which granted, *inter alia*, the following relief:
  - a. Approving the sale of the CSLC Mobile Home Park (the “**MHP**”) to 102062687 Saskatchewan Ltd. (“**687 Sk Ltd.**”) (the “**MHP Transaction**”);
  - b. Severing the parcel tie (the “**Parcel Tie**”) between lands legally described as Surface Parcel #111653603, LSD 5 of Section 25, Township 17, Range 18, West of the Second Meridian, Extension 38 (“**LSD5**”), and lands legally described as Surface Parcel #111653591, LSD 4 of Section 25, Township 17, Range 18, West of the Second Meridian, Extension 37 (“**LSD4**”);
  - c. Vesting title to the MHP in 687 Sk Ltd. upon the Monitor filing a closing certificate (the “**Closing Certificate**”);

- d. Approving the refinancing transaction (the “**Refinancing Transaction**”) with Old Kent Road Financial Inc. (“**OKR**”), which was to close concurrently with the MHP Transaction;
  - e. Approving the distribution of the Refinancing Transaction and MHP Transaction proceeds (which included full payment and retirement of the Court approved Administration Charge);
  - f. Sealing certain confidential materials in these proceedings pending further order of the Court; and
  - g. Extending the stay of proceedings to February 15, 2019.
4. On February 13, 2019, the Applicants made an application to the Court for an order to “decouple” certain transactions (the “**Decoupling Order**”), which granted, *inter alia*, the following relief:
- a. Amending the Sale Approval & Distribution Order such that the MHP Transaction and the Refinancing Transaction were no longer required to close concurrently;
  - b. Amending the tender deadline (the “**Tender Deadline**”) (from February 28, 2019 to May 8, 2019) as provided for in the December 7, 2018 sales process order (the “**Sales Process Order**”);
  - c. Amending the timing of the Tender Process (as approved in the Sales Process Order) for the MHP assets (the “**MHP Assets**”) in the event that the MHP Transaction and Refinancing Transaction failed to close; and
  - d. Extending the stay of proceedings to March 15, 2019.
5. On March 12, 2019, the Applicants made an application to the Court for an extension of the Decoupling Order (the “**Extended Decoupling Order**”), which granted, *inter alia*, the following relief:

- a. Extending the time to close the MHP Transaction and the Refinancing Transaction (from February 28, 2019 to April 1, 2019);
  - b. Amending the Tender Deadline (from May 8, 2019 to June 10, 2019);
  - c. Directing the Applicants to remit all rents collected post March 12, 2019 from the MHP (the “**Subject Rents**”) be paid to MLT Aikins LLP (“**MLT Aikins**”), the Applicants’ legal counsel, to be held in trust and disbursed by MLT Aikins as provided for in the Extended Decoupling Order;
  - d. Directing the Applicants to provide certain information to the Selling Officer (as defined in the Sales Process Order) in preparation of the Tender Process for the MHP Assets; and
  - e. Extending the stay of proceedings to April 15, 2019.
6. On April 15, 2019, the Applicants made an application to the Court for an extension of the deadline for closing the MHP Transaction (the “**Closing Date Extension Order**”), which granted, *inter alia*, the following relief:
- a. Extending the time to close the MHP Transaction (from April 1, 2019 to April 30, 2019);
  - b. Amending the Tender Deadline (from June 10, 2019 to July 10, 2019); and
  - c. Extending the stay of proceedings to May 31, 2019.
7. Subsequent to the issuance of the Closing Date Extension Order, the Applicants determined that they would not be able to close the MHP Transaction. Accordingly, as the Sales Process Order remained extant, Industrial Properties Regina Ltd. (“**IPRL**”) and 101297277 Saskatchewan Ltd. (“**7277**”) (collectively the “**Secured Creditors**”) made an application to the Court on May 30, 2019 requesting an extension of the stay of proceedings until June 14, 2019 (the “**Sale Process Extension Order**”) to revisit the implementation of the Tender Process for the MHP Assets.

8. Between June 14, 2019 and February 12, 2020 (the “**Extension Period**”), either the Secured Creditors, or 7277 individually, made eight (8) applications to Court extending the Sale Process Extension Order, with the most recent stay of proceedings being extended to February 28, 2020. It is the Monitor’s understanding that the necessity for the various extensions during the Extension Period were premised on efforts between the Applicants and the Secured Creditors to reach a consensus on a draft asset purchase agreement (the “**Asset Purchase Agreement**”) for the MHP Assets, which was to function as a stalking horse bid in a revised sale process being negotiated amongst the parties (further discussed below). As further detailed below, as at the date of this seventh report (the “**Seventh Report**”), an Asset Purchase Agreement has not been reached.
9. The Monitor has provided the Court with the following reports in these proceedings:
  - a. A Pre-Filing Report of the Proposed Monitor dated November 10, 2017 (the “**Pre-Filing Report**”) and the Pre-Filing Confidential Report in connection with the Applicants’ application for protection under the CCAA;
  - b. A First Report of the Monitor dated January 16, 2018 (the “**First Report**”) in connection with the Applicants’ motion to extend the stay of proceedings;
  - c. A Second Report of the Monitor dated July 3, 2018 (the “**Second Report**”) in connection with the Applicants’ motion for an increase in the Administration Charge, the creation of the Subordinate Administration Charge, and to extend the stay of proceedings;
  - d. A Third Report of the Monitor dated August 30, 2018 (the “**Third Report**”) in connection with the Applicants’ motion seeking Court approval to sell three (3) mobile homes owned by Prairie Country by public auction, and to extend the stay of proceedings;
  - e. A Fourth Report of the Monitor dated October 12, 2018 (the “**Fourth Report**”) in connection with the Applicants’ motion to extend the stay of proceedings;

- f. A Supplement to the Fourth Report dated October 19, 2018 (the “**Supplement to the Fourth Report**”) in connection with the Applicants’ motion for approval of the Proposed Sale to Edna Keep (“**Ms. Keep**”) or her nominee, the granting of the Sale Approval & Vesting Order, and further extending the stay of proceedings;
  - g. A Confidential Supplement to the Fourth Report of the Monitor dated October 19, 2018 (the “**Confidential Supplement to the Fourth Report**”) in support of the Applicants’ motion for approval of the MHP Transaction and the granting of the Sale Approval & Vesting Order;
  - h. A Fifth Report of the Monitor dated December 5, 2018 (the “**Fifth Report**”) in connection with the Applicants’ motion for approval of the MHP Transaction, the granting of the Sale Approval & Vesting Order, the vesting off of the Parcel Tie, the approval of the Refinancing Transaction, and further extending the stay of proceedings;
  - i. A Confidential Supplement to the Fifth Report of the Monitor dated December 5, 2018 (the “**Confidential Supplement to the Fifth Report**”) in support of the Applicants’ motion for approval of the MHP Transaction, approval of the Refinancing Transaction, and the granting of the Sale Approval & Vesting Order;
  - j. The Sixth Report in connection with the Applicants’ motion for approval of the Sale Approval & Vesting Order, the vesting off of the Parcel Tie, the approval of the Refinancing Transaction, and further extending the stay of proceedings; and
  - k. The Confidential Supplement to the Sixth Report in support of the Applicants’ motion for approval of the MHP Transaction, approval of the Refinancing Transaction, and the granting of the Sale Approval & Vesting Order.
10. Copies of the Initial Order, all previously filed reports of the Monitor, all motion materials and orders in the CCAA proceedings, and certain other documents related to the CCAA proceedings have been posted and are available on the Monitor’s website at [www.insolvencies.deloitte.ca/en-ca/coppersands](http://www.insolvencies.deloitte.ca/en-ca/coppersands).

## PURPOSE

11. The purpose of this Seventh Report is to provide the Court with information with respect to the following:
  - a. A summary of the Monitor's activities since the Sixth Report;
  - b. The activities of the Applicants and the Secured Creditors since the Sixth Report with respect to the Companies' restructuring and sales efforts;
  - c. A possible issue with the Sales Process Order as a result of the closure of the OKR Refinancing Transaction;
  - d. An update of the Applicants' cash flows for the period January 7, 2019 to February 16, 2020;
  - e. The fees and disbursements of the Monitor and its legal counsel, McDougall Gauley LLP ("**McDougall Gauley**"); and
  - f. The Secured Creditors' requested relief and the Monitor's recommendations regarding same.

## TERMS OF REFERENCE

12. In preparing this Seventh Report, the Monitor has relied upon unaudited interim financial information, the Applicants' books and records, various affidavits sworn by Jaimey Midtdal ("**Ms. Midtdal**"), Zachery Wong, and representatives of the Secured Creditors in these proceedings, and discussions with management ("**Management**") and their financial and legal advisors.
13. The financial information of the Companies has not been audited, reviewed, or otherwise verified by the Monitor as to its accuracy or completeness, nor has it necessarily been prepared in accordance with generally accepted accounting principles and the reader is cautioned that this Seventh Report may not disclose all significant matters about the Applicants. Additionally, none of the Monitor's procedures were intended to detect defalcations or other irregularities. If the Monitor were to perform additional procedures



or to undertake an audit examination of the financial statements in accordance with generally accepted auditing standards, additional matters may have come to the Monitor's attention. Accordingly, the Monitor does not express an opinion nor does it provide any other form of assurance on the financial or other information presented herein. The Monitor may refine or alter its observations as further information is obtained or brought to its attention after the date of this Seventh Report.

14. The Monitor 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 Seventh Report. Any use which any party makes of this Seventh Report, or any reliance or decision to be made based on this Seventh Report, is the sole responsibility of such party.
15. Unless otherwise stated, all monetary amounts contained in this Seventh Report are expressed in Canadian dollars.
16. Capitalized terms used in this Seventh Report but not defined herein are as defined in the reports previously filed by the Monitor in these proceedings, or in the various Court orders.

#### **MONITOR'S ACTIVITIES SINCE THE SIXTH REPORT**

17. Since filing of the Sixth Report, the Monitor has engaged in the following activities:
  - a. Held discussions with Management and MLT Aikins regarding the Companies' business and financial affairs, restructuring activities, creditor matters, and other matters relating to the CCAA proceedings generally;
  - b. Monitored on a weekly basis the receipts and disbursements of the Applicants;
  - c. Attended to inquiries from creditors of the Companies;
  - d. Reviewed draft Asset Purchase Agreements, draft orders, and various application materials filed in these proceedings;
  - e. Reviewed various correspondence between the Applicants and the Secured Creditors;

- f. Attended various Court hearings to extend these proceedings; and
  - g. Drafted, reviewed, and finalized this Seventh Report.
18. As the Sales Process Order limited the Monitor’s role in any Tender Process, and the Closing Date Extension Order directed that MLT Aikins collect the MHP Subject Rents and disburse same, the Monitor has played a passive role in these proceedings since the filing of the Sixth Report.
19. The Monitor continued to support the various extensions being requested by the Secured Creditors (and/or 7277 individually) over the Extension Period as it was the Monitor’s understanding that the Applicants and the Secured Creditors were working towards an Asset Purchase Agreement, and potentially a revised stalking horse sale process (the “**Stalking Horse Sale Process**”), to be brought before the Court for approval, which would see these proceedings move towards a final conclusion.

#### **RESTRUCTURING ACTIVITIES AND SECURED CREDITOR UPDATE**

20. Despite the Applicants’ best efforts to close the MHP Transaction and the Refinancing Transaction during the period of January 2019 to May 2019, the Companies were unsuccessful in closing the MHP Transaction.
21. As such, during the period of June 2019 to October 2019, the Applicants and the Secured Creditors continued efforts to determine whether a definitive Asset Purchase Agreement could be agreed upon amongst the parties, and whether a revised Stalking Horse Sale Process could be developed and brought before the Court for approval.
22. Unfortunately the Secured Creditors and the Applicants could not reach a consensus, and on November 4, 2019, in advance of the November 8, 2019 Court hearing, 7277 served a notice of application seeking the following relief (the “**November 4, 2019 Relief**”):
- a. An order extending the stay of proceedings;
  - b. An order lifting the stay of proceedings granted pursuant to paragraph 22 of the Amended and Restated Initial Order in respect of an action by 7277 against Ms.

Midtdal relating to amounts owing to 7277, the terms and conditions relating to such amounts, the representations made by or on behalf of Ms. Midtdal, the use of the proceeds of the funds loaned by 7277, and related matters; and

- c. An order that the Applicants fully comply with the Extended Decoupling Order in respect of all revenues from and in respect of the MHP and that the Applicants provide within twenty-one (21) days a full accounting of all revenues from the MHP from March 12, 2019 onwards.
23. Based on the requested lifting of the stay, it was evident to the Monitor for the first time since May 2019 that the Applicants and the Secured Creditors were no longer working towards a consensual agreement. As the Monitor's continued support for all prior requested extensions of the CCAA proceedings was premised on the fact that the Applicants and the Secured Creditors were working to find a mutually acceptable path forward, which no longer appeared to be practical, on November 6, 2019, McDougall Gauley sent correspondence (the "**November 6, 2019 McDougall Gauley Correspondence**") to legal counsel representing 7277, Miller Thomson LLP ("**Miller Thomson**"), advising that the Monitor was no longer able to support the continuation of the CCAA proceedings and that the Monitor would be seeking its discharge. The November 6, 2019 McDougall Gauley Correspondence is attached hereto as Exhibit A.
24. As a result of the concerns raised by the Monitor, rather than request the November 4, 2019 Relief at the November 8, 2019 hearing, 7277 simply sought an extension of the stay of proceedings (which was granted by the Court and extended until January 10, 2020).
25. On December 9, 2019, Miller Thomson sent correspondence to the Monitor (the "**December 9, 2019 Miller Thomson Correspondence**") advising that although 7277 and the Applicants had been attempting to proceed with an Asset Purchase Agreement, negotiations had failed. Miller Thomson advised that the Applicants were not willing to enter into an Asset Purchase Agreement given the ongoing issues between 7277 and Ms. Midtdal. The December 9, 2019 Miller Thomson Correspondence is attached hereto as Exhibit B.

26. The December 9, 2019 Miller Thomson Correspondence also sought comments as to whether the Monitor was prepared to apply to Court or support an application approving/confirming an offer to purchase the MHP Assets (the “**Confidential Offer**”) on the same general basis outlined in a previously shared draft Asset Purchase Agreement, or alternatively, whether the Monitor was prepared to support an application by the Secured Creditors for such approval/confirmation. Further, assuming the Selling Officer was willing to accept the Confidential Offer, Miller Thomson advised that the Secured Creditors would then seek approval from the Court to accept same, along with a revised Stalking Horse Sale Process.
27. On December 17, 2019, McDougall Gauley responded to Miller Thomson by e-mail advising as follows:
- a. The Monitor’s support for any proposed Stalking Horse Sale Process required the confidential offeror and the Applicants to first agree to the terms of the underlying commercial transaction, as the Monitor was not aware of any authority for the Court to order the Applicants to enter into a sale transaction;
  - b. The Secured Creditors have alternative remedies available to them if the parties cannot agree on a sale transaction and revised sale process; and
  - c. As the Monitor continued to have a limited role in the proceedings, the Monitor intended to apply for its discharge in due course.
28. On December 17, 2019, Miller Thomson responded to McDougall Gauley by e-mail advising that it agreed that the Court could not compel the Companies to enter into a sale transaction, and that the Court could not compel that there be an Asset Purchase Agreement between the Companies and any party. Miller Thomson also advised that it was of the belief that the Monitor could however express its opinion to the Court on whether it thought that a Stalking Horse Sale Process was in the interests of the Companies and its stakeholders.
29. On January 7, 2020 (in advance of the January 10, 2020 hearing), McDougall Gauley advised Miller Thomson by e-mail that in the Monitor’s view, the introduction of a

Stalking Horse Sale Process had merit as it would provide some certainty as to the “price to beat”, and would provide an avenue to move towards a final outcome to the protracted sales process. To the extent that such a process required the Secured Creditors and the Applicants to first agree to the underlying bid, the Monitor advised that it was willing to assist the parties to facilitate same.

30. On January 8, 2020, Miller Thomson advised the Monitor by e-mail of the following:
  - a. As there continued to be no ability to negotiate an Asset Purchase Agreement with the Companies, the Secured Creditors were intending to submit the Confidential Offer to the Selling Officer;
  - b. As the Monitor had signaled its intention to seek its discharge, 7277 had been working to retain MNP LLP as Monitor, and have Deloitte Restructuring Inc. replaced; and
  - c. 7277 was hoping to amend the Amended and Restated Initial Order to address the above, and to have MNP LLP complete a review of certain financial and operational issues.
  
31. At the January 10, 2020 hearing, the Monitor (through counsel) advised the Court of the following:
  - a. CCAA proceedings require that there be circumstances warranting an extension in order for the Court to grant same;
  - b. The Monitor’s consent to the ongoing extensions in these proceedings was predicated on there being continued good faith negotiations towards a resolution that would finally bring these proceedings to an end;
  - c. When the Secured Creditors and the Applicants signaled that discussions had broken down (in November 2019), it meant that the underlying reason for preserving the CCAA was no longer extant, and the Monitor raised its intention to seek its discharge;

- d. In the Monitor’s view, it was inappropriate to simply shift gears and replace the Monitor as suggested in the January 8, 2020 Affidavit of Muir Barber, if the only reason for doing so was to facilitate a unilateral, creditor-driven liquidation;
  - e. The Monitor did not oppose the requested extension to allow the Secured Creditors and the Applicants time to resume negotiations and come to an agreement along the lines originally proposed in May 2019; and
  - f. Conceptually, the Monitor supports the concept of a revised Stalking Horse Sale Process.
32. At the January 10, 2020 hearing, the Court granted an extension of the stay of proceedings to February 12, 2020. After the Monitor followed up on the status of discussions between the Applicants and the Secured Creditors on January 20, 2020, on January 26, 2020, Miller Thomson advised the Monitor by e-mail that the Secured Creditors were not supporting any mediation proposal to facilitate the finalization of an Asset Purchase Agreement, and that the parties were not (at that point) in agreement as to terms upon which to resume the bilateral approach to an Asset Purchase Agreement.
33. In advance of the February 12, 2020 hearing, the parties agreed to adjourn the substantive applications and extend the stay of proceedings so as to allow the Applicants and the Monitor time to respond to the same. Accordingly, the Court granted, *inter alia*, the following order (the “**February 12, 2020 Order**”):
- a. 7277 shall serve its notice of application and supporting materials in respect thereof not later than 5:00PM on February 13, 2020;
  - b. IPRL shall serve any materials it wishes to file not later than 5:00PM on February 14, 2020;
  - c. Any other party shall serve any materials they wish to file not later than 5:00PM on February 21, 2020; and
  - d. Extending the stay of proceedings to February 28, 2020.

34. In accordance with the February 12, 2020 Order, on February 13, 2020, 7277 filed materials requesting, *inter alia*, the following relief:
- a. An order authorizing the Selling Officer to accept the Confidential Offer on a conditional basis;
  - b. An order amending the Sales Process Order to provide new time lines and revisions to the sales process (the “**Revised Sales Process**”);
  - c. An order replacing Deloitte Restructuring Inc. as Monitor with MNP LLP;
  - d. An order amending and restating the Amended and Restated Initial Order, to include enhancing and expanding the powers of the Monitor;
  - e. An order sealing the Affidavit of Muir Barber sworn February 13, 2020; and
  - f. An order extending the CCAA proceedings to allow the Selling Officer time to complete the sales process.
35. On February 14, 2020, Miller Thomson advised the Monitor and the Applicants by e-mail that if the parties could get to the point where the Revised Sales Process and the Confidential Offer were acceptable (and approved as a reserve bid by the Court), that all other matters (i.e. 7277’s action(s) against Ms. Midtdal) would be temporarily set aside, as the sale of the MHP Assets was their primary priority. Furthermore, Miller Thompson advised that their application materials (filed on February 13, 2020) were structured in such a manner so as to be able to withdraw certain of the requested relief if a path forward was agreed upon.
36. Further, on February 14, 2020, subsequent to a call amongst Miller Thomson, MLT Aikins, and McDougall Gauley, MLT Aikins sent e-mail correspondence suggesting that prior to the implementation of the Revised Sales Process, the Monitor review and provide an independent report with respect to the following:
- a. Whether and to what extent the Water Treatment Plant (“the “**WTP**”) and the Waste Water Treatment Plant (the “**WWTP**”) (collectively the “**Utility Facility**”)

owned by MDI Utility Corp., which is the subject matter of a service agreement between CSLC and MDI Utility Corp. (the “**Service Agreement**”), is viable, licensed, and capable of servicing the MHP; and

- b. Whether and to what extent there is a business case for including the Utility Facility among the assets to be sold in the Revised Sales Process.

MLT Aikins further advised that if an agreement could be reached authorizing the Monitor to report to Court promptly on the above two (2) issues, that the Applicants would be agreeable to a Revised Sales Process, substantially in the fashion being proposed by the Secured Creditors.

37. As at the date of this Seventh Report, the Monitor continues to work with the Applicants and the Secured Creditors to facilitate a consensual path forward. In this respect, the Monitor has raised its concerns and made certain suggestions to the Secured Creditors and the Applicants for a Revised Sales Process, including:

- a. Having both the Selling Officer and the Monitor involved in reviewing the sealed offers and making a recommendation to the Court;
- b. Streamlining the Revised Sales Process to eliminate any “phase two” realtor driven process, given the Confidential Offer;
- c. Assessing the appropriateness of including the WTP and WWTP in the Revised Sales Process to avoid orphaning the Utility Facility; and
- d. Assessing the appropriateness of soliciting interest in LSD4 and LSD5 as a single transaction, as opposed to discrete land parcels.

38. The Monitor is of the view that any approved sales process, regardless of the forum to facilitate same (i.e. CCAA, receivership, bankruptcy, etc.), will benefit from an independent assessment of the Utility Facility and Service Agreement (the “**Independent Assessment**”). If the Utility Facility is compliant with all legislation and is capable of servicing the MHP, in order to maximize value of the Companies’ assets, it may be most appropriate to maintain the Service Agreement Registrations (as defined below) as



Permitted Encumbrances against LSD5 for the purposes of the Sales Process Order. There may also be a business case for including LSD4 (inclusive of the Utility Facility) in the Sales Process Order. The proposed Independent Assessment will provide the information required to make that determination.

39. As at the date of this Seventh Report, the Applicants advised the Monitor that the Utility Facility had been completed, with the exception of one (1) trench to the mainline from the WWTP storage tanks (which will be completed when the ground thaws in the spring). According to Ms. Midtdal, all other equipment had been installed and the work was completed on both the WTP and the WWTP.

#### **OKR REFINANCING TRANSACTION**

40. When the Decoupling Order was granted enabling the Refinancing Transaction to close, MDI Utility Corp. (and JIL) provided OKR with, among other things, an assignment of the Service Agreement as security. OKR registered its interest in the Service Agreement against title to LSD5 on March 1, 2019, and MDI Utility Corp. subsequently registered the Service Agreement against title to LSD5 on May 24, 2019 (collectively the “**Service Agreement Registrations**”). Attached hereto as Exhibit C is a land titles registry search for LSD5 (as at February 7, 2020) evidencing the Service Agreement Registrations.
41. As the Decoupling Order was granted subsequent to the granting of the Sales Process Order and construction of the Utility Facility itself, the Sales Process Order does not contemplate the Service Agreement Registrations being maintained as Permitted Encumbrances (against LSD5) in Schedule D appended to the Sales Process Order. Further, paragraph 11 of the Sales Process Order states the following:

*“Subject to the terms in paragraphs 12 and 15 hereof, the Land shall be sold subject to the encumbrances described in Schedule “D” hereto (the “Permitted Encumbrances”) and all equipment included in the Assets shall be sold free and clear of all encumbrances.”*

Consequently, proceeding with the Sales Process Order in its present form will allow a prospective purchaser of LSD5 to acquire the MHP without the Service Agreement in

place. If this were to occur, the Utility Facility may potentially be orphaned with no customer to service, MDI Utility Corp. may have no ability to service its debt obligations to OKR without receiving its service fees from the MHP, and the underlying value of the Utility Facility may be compromised.

42. As OKR is the primary secured creditor with respect to MDI Utility Corp. and the Utility Facility, OKR has a material interest in whether the Service Agreement should be vested off title to LSD5 upon the closing of a sale transaction.
43. As 7277 is presently uncertain as to the viability of the Utility Facility, the Monitor understands that 7277 is of the view that no amendment is necessary to the Sales Process Order to include the Service Agreement Registrations as Permitted Encumbrances. The Monitor further understands that the Applicants are of the view that the Utility Facility is viable and an amendment to the Sales Process Order is necessary.
44. In order to bring resolution to this matter, the Monitor is of the view that it is in the best interests of the Applicants, the Secured Creditors, and OKR that the Independent Assessment be completed on an expeditious basis to determine the viability of the Utility Facility. If the results of the Independent Assessment are positive, then there will be a business case for not only maintaining the Service Agreement Registrations as Permitted Encumbrances under the Sales Process Order, but also including LSD4 within the same. With the viability of the Utility Facility unknown, there is, in the Monitor's view, insufficient evidence to consider the merits of implementing the Sales Process Order in its present form.

## **CASH FLOW STATEMENT AND LIQUIDITY**

45. The Companies' cash receipts and disbursements for the period January 7, 2019 to February 24, 2019 are attached as Exhibit D with a comparison to the updated cash flow (the "**Updated Cash Flow**"), attached as Exhibit C to the Sixth Report.
46. Since the filing of the Sixth Report, the Monitor has reviewed the Companies' actual cash flow compared to the Updated Cash Flow on a weekly basis. The Monitor's comments on the actual cash flow to February 24, 2019 are as follows:

- a. Compared with the Updated Cash Flow, the Companies experienced an overall favorable variance of approximately \$3,000, primarily attributable to the following:
    - i. Approximately \$28,000 in additional rental income as the Updated Cash Flow had assumed that the sale of the MHP was to close on January 23, 2019, with no rental income forecast thereafter;
    - ii. Approximately \$20,000 in cost savings as a result of not funding forecast professional fees; offset by
    - iii. Approximately \$17,000 in additional operating costs (given that the MHP was not sold), and \$28,000 in legal fees associated with discharging certain liens from LSD4 and LSD5.
47. As the Applicants have not prepared a revised cash flow forecast for any period subsequent to February 24, 2019, the Monitor has continued to review weekly receipts and disbursements, but has not been able to compare against any projection. The actual receipts and disbursements (the “**Actual Results**”) for the period February 25, 2019 to February 16, 2020 (the “**Unbudgeted Period**”) are attached hereto as Exhibit E. The Monitor’s comments on the Actual Results are as follows:
- a. The net cash outflow for the Unbudgeted Period approximated \$3,500 and was comprised of the following:
    - i. CSLC net cash outflow of approximately \$4,000, resulting from MHP rental income of approximately \$535,000, offset by the following:
      - 1. Utility Facility service fee payments of approximately \$195,000;
      - 2. Transfers to MLT Aikins of approximately \$146,000 (in accordance with the Closing Date Extension Order);

3. Interest reserve payments of approximately \$109,000 (required to maintain a refinancing facility while trying to close the Refinancing Transaction);
  4. Wages of approximately of \$39,000;
  5. Repairs and maintenance expenses of approximately \$20,000;
  6. Legal fees of approximately \$14,000; and
  7. General operating disbursements of approximately \$16,000.
- ii. MDI Utility Corp. net cash inflow of approximately \$500, resulting from OKR refinancing proceeds of approximately \$850,000 and service fee receipts from CSLC of approximately \$195,000, offset by the following:
1. Utility Facility construction costs paid to Aquas Water Works of approximately \$758,000;
  2. Wages and general labour costs of approximately \$78,000;
  3. Environmental consulting costs of approximately \$52,000;
  4. Utilities and repairs and maintenance costs of approximately \$54,500;
  5. Management fees of approximately \$36,000 (paid to Ms. Midtdal); and
  6. General operating disbursements of approximately \$66,000.
48. As detailed in the Sixth Report, in accordance with paragraph 57 of the Amended and Restated Initial Order, commencing July 2018, \$5,000 per month (the “**Monthly \$5,000 Payment**”) from the rental revenues from the MHP were to be utilized by the Applicants to pay property tax arrears owed by CSLC to the RM of Edenwold. As at the date of this

Seventh Report, the Applicants have not made the July 2018 through February 2020 Monthly \$5,000 Payment.

49. As of the date of this Seventh Report, all expenses incurred by the Applicants, with the exception of professional fees, the Monthly \$5,000 Payment, and certain statutory remittances, have been paid in accordance with the Amended and Restated Initial Order from ongoing operations and the OKR refinancing. As the Amended and Restated Initial Order no longer provided the Applicants with any access to interim financing, as at the date of this Seventh Report, the Companies have not been able to address the significant professional fee arrears, as detailed in the Monitor's previous reports, and further discussed below.
50. Management has further advised that Canada Revenue Agency ("CRA") payroll source deduction remittances have not been made since the commencement of the CCAA proceedings. As such, post filing obligations of approximately \$16,000 are owing by CSLC, and approximately \$11,000 are owing by MDI Utility Corp. as at the date of this Seventh Report. The Applicants advised that CRA is in the process of conducting a payroll source deduction audit, and that the review is ongoing.
51. Management advised that CSLC was not registered to collect goods and services tax ("GST") or provincial sales tax ("PST"), and accordingly, CSLC had no outstanding remittance obligations. Management advised that MDI Utility Corp. was in the process of obtaining both GST and PST registration numbers as at the date of this Seventh Report, and remittance obligations, if any, were unknown.

#### **FEES AND DISBURSEMENTS OF THE MONITOR AND ITS LEGAL COUNSEL**

52. Attached as Exhibit F is a summary of the invoices of the Monitor for fees and disbursements incurred during the course of the proceedings for the period November 3, 2017 to January 2, 2019. The Monitor's accounts total \$194,093 in fees and disbursements (excluding GST). Additionally, the Monitor has unbilled work in process for the period January 3, 2019 to February 19, 2020 in the amount of \$47,743 (excluding GST).

53. To date, the Monitor has only been paid \$118,800, comprised of a retainer of \$60,000, and the Monitor's allocation of the Administrative Charge disbursement in the amount of \$58,800. The payment of the Administrative Charge was approved by the Court on January 9, 2019.
54. As the Extended Decoupling Order (dated March 12, 2019) directed the Applicants to remit the Subject Rents from the MHP to MLT Aikins (to be held in trust and disbursed by MLT Aikins as provided for therein), the Applicants have been unable to fund any ongoing professional fees. Accordingly, the Monitor's outstanding accounts (inclusive of unbilled work in process) total \$135,127 (inclusive of GST) as at February 19, 2020.
55. The fees charged by the Monitor are based on the amount of professional time required at hourly billing rates, which vary depending upon the experience level and location of the professionals involved. The average hourly rate charged by the Monitor in these proceedings for invoices issued to date is \$437 per hour. The rates charged by the Monitor are the normal rates and charges for engagements of this nature, and are comparable to the rates charged for the provision of services by other professional firms providing specialized financial advisory and restructuring services.
56. The Monitor is of the view that its fees and disbursements are fair and reasonable in the circumstances and have been duly rendered in response to the required and necessary duties of the Monitor in accordance with the provisions of the various Orders issued in these CCAA proceedings.
57. Attached as Exhibit G is a summary of the invoices of the Monitor's legal counsel for fees and disbursements incurred during the course of the proceedings for the period November 6, 2017 to June 27, 2019. The accounts total \$177,501 in fees and disbursements excluding PST and GST. To date, McDougall Gauley has only been paid \$99,400 in accordance with its allocation of the Administrative Charge disbursement. McDougall Gauley's outstanding accounts total \$97,483 (inclusive of PST and GST) as at June 27, 2019. Additionally, McDougall Gauley has unbilled work in process for the period June 28, 2019 to February 19, 2020 in the amount of \$28,770 (including PST and GST), resulting in total outstanding fees and disbursements (inclusive of unbilled work in process) of \$126,253 (inclusive of PST and GST).

58. The Monitor has reviewed the invoices rendered by its legal counsel and finds them reasonable and validly incurred in accordance with the provisions of the various Orders issued in these CCAA proceedings.
59. On February 14, 2020, Kanuka Thuringer LLP (“KTL”) filed a proposed revised Amended and Restated Initial Order which contemplated the replacement of Deloitte Restructuring Inc. as Monitor, with MNP LLP. Detailed therein were the following provisions:
- a. The Monitor, counsel to the Monitor, and counsel to the Applicants shall be paid their reasonable fees and disbursements by the Applicants as part of the costs of these proceedings. The Applicants are hereby authorized and directed to pay the accounts of the Monitor, counsel for the Monitor, and counsel for the Applicants on a weekly basis or such other interval as the Monitor and the Applicants agree.
  - b. The Monitor, counsel for the Monitor, and counsel for the Applicants may render accounts on a periodic basis and the Applicants shall pay such accounts when rendered, subject to any final assessments and taxations by this Court.
  - c. The Monitor and counsel for the Monitor shall be entitled to the benefits of and are hereby granted a charge (the “**Monitor’s Charge**”) on the Property, which charge shall not exceed an aggregate amount of \$75,000, as security for their reasonable professional fees and disbursements, both before and after the making of this Order in respect of these proceedings.
60. Given the significant outstanding accounts of both the Monitor and its legal counsel detailed above, the Monitor is of the view that it would be appropriate to grant a first priority Monitor’s Charge to see these proceedings to a conclusion, and anticipates bringing an application for that relief at a future time.

#### **REQUESTED EXTENSION OF THE PROCEEDINGS AND RECOMMENDATIONS**

61. The current stay of proceedings under the Amended and Restated Initial Order expires on February 28, 2020. In order to facilitate the Independent Assessment of the Utility Facility and continue with the sales process, an extension of the Amended and Restated Initial Order (and the stay of proceedings provided therein) is required. The requested

extension will enable the Independent Assessment of the Utility Facility to be completed, and will enable the Applicants and the Secured Creditors to conclusively determine how best to sell LSD4 and LSD5 to maximize value.

62. The Monitor is aware of its duty under section 23(1)(h) of the CCAA. That section states that, if the Monitor is of the opinion that it would be more beneficial to the company's creditors if proceedings in respect of the company were taken under the *Bankruptcy and Insolvency Act*, it shall so advise the Court without delay after coming to that opinion. As at the date of this Seventh Report, as the Applicants and the Secured Creditors continue to work collaboratively to maximize the underlying value of the Companies' assets, the Monitor has not formed such an opinion. However, if the parties cease working together and a creditor driven receivership process is more appropriate, the Monitor will apprise the Court of same, concurrently seek its discharge, and recommend that the CCAA proceedings be terminated.
63. At present, the Monitor remains of the view that continuing the Companies' restructuring under the CCAA proceedings will continue to maximize and preserve value for stakeholders of the Companies, and affords the only opportunity for many of the stakeholders to achieve a recovery.
64. The Monitor is of the view that the Companies have acted, and are acting, in good faith and with due diligence.
65. Accordingly, the Monitor respectfully recommends that the Court approve the following:
  - a. The Independent Assessment of the Utility Facility;
  - b. The fees and disbursements, inclusive of work in process, of the Monitor and its legal counsel for the period November 3, 2017 to February 19, 2020, and November 6, 2017 to February 19, 2020, respectively;
  - c. An extension of the Amended and Restated Initial Order, and the stay of proceedings therein; and



- d. This Seventh Report and the conduct and activities of the Monitor described herein.

All of which is respectfully submitted at Saskatoon, Saskatchewan, this 21<sup>st</sup> day of February, 2020.

**DELOITTE RESTRUCTURING INC.**

In its capacity as Monitor of  
Copper Sands Land Corp., Willow Rush Development Corp., Midtdal Developments & Investments Corp., Prairie Country Homes Ltd., JJI Developments & Investments Corp., and MDI Utility Corp., and not in its personal capacity.



Per: Brent Warga, CPA, CA, CIRP, LIT  
Senior Vice-President

**Exhibit A – November 6, 2019 McDougall Gauley Correspondence**

REFER TO: IAN SUTHERLAND  
DIRECT DIAL: (306) 665-5417  
FAX NO.: (306) 652-1323  
E-MAIL: [isutherland@mcdougallgauley.com](mailto:isutherland@mcdougallgauley.com)  
Our File No.: 549268.4

November 6, 2019

*Via email*

Miller Thomson LLP  
2103 11th Ave.  
Regina SK S4P 3Z8

**Attention: Rick M. Van Beselaere**

Dear Sir:

**Re: Copper Sands CCAA, QB #1693 of 2017**

As previously indicated, the Monitor's continued support of the numerous extensions of these proceedings was premised upon the parties working together to implement a sales process to conclude the same.

With 101297277 Saskatchewan Ltd. now seeking to pursue Ms. Midtdal personally for, among other things, alleged misrepresentations and diversion of funds and there still being no agreed upon sales process, the Monitor is not prepared to continue with its appointment and will be seeking its discharge.

You will be served with the Monitor's application materials in due course. Please contact the undersigned with any questions or concerns.

Yours truly,

**McDougall Gauley LLP**

Per: 

IAN SUTHERLAND  
IAS~CPF~aai  
cc: Jeff Lee

**Exhibit B – December 9, 2019 Miller Thomson LLP Correspondence**



**MILLER THOMSON**  
AVOCATS | LAWYERS

MILLER THOMSON LLP  
BANK OF MONTREAL BUILDING  
2103 - 11TH AVENUE, SUITE 600  
REGINA, SK S4P 3Z8  
CANADA

T 306.347.8300  
F 306.347.8350

MILLERTHOMSON.COM

December 9, 2019

**Sent by email:**  
**bwarga@deloitte.ca**

Deloitte Inc.  
2300 - 360 Main Street  
Winnipeg, MB R3C 3Z3

Attention: Brent Warga

**Sent by email:**  
**isutherland@mcdougallgauley.com**  
**cfrith@mcdougallgauley.com**

McDougall Gauley LLP  
500,616 Main Street  
Saskatoon, SK S7H 0J6

Attention: Ian A. Sutherland and Craig P. Frith

Dear Sirs:

**Re: Stalking Horse Process - Copper Sands Development, et al**

As I believe you know, we have been attempting to proceed with an Asset Purchase Agreement between 101297277 Saskatchewan Ltd. ("7277") and Copper Sands. That process has failed to proceed. Copper Sands is not willing to enter into that agreement given issues between 7277 and Copper Sands and its director.

We are writing to determine if the Monitor supports the approach involving a stalking horse process with our client agreeing to purchase the assets unless a superior bid is received during a revised Sale Process by the Selling Officer. We have provided counsel for Copper Sands with a draft asset purchase agreement and received comments on that agreement. However, we have not responded to the comments as we were trying to determine if our client and Copper Sands were going to proceed with the Asset Purchase Agreement and the revised Sale Process. We are advised that it will not proceed.

Is the Monitor prepared to apply to the Court or support an application for an Order approving/confirming an offer to purchase by 7277 on the general basis outlined in the draft Asset Purchase Agreement? Alternatively, is the Monitor prepared to support an application by our client for such approval/confirmation?

From our perspective, the process is fair and reasonable. The price is a reasonable price under the circumstances and it positions the Selling Officer to proceed to solicit and entertain bids that might be superior to the stalking horse offer provided by 7277. We would propose to change the Asset Purchase Agreement to an Offer to Purchase submitted to the

Selling Officer who would, if he is prepared to accept the Offer, would seek approval from the Court to accept the Offer and proceed with the revised Sales Process.

Please provide us with your position on this and we can determine how this matter might proceed. In looking back at Jeff Lee's email with comments our draft of the Asset Purchase Agreement sent on October 28 at 4:31 p.m., I note that Brent Warga was copied but Ian Sutherland and Craig Frith were not so a copy of those comments on the APA are attached.

We look forward to hearing from you as quickly as possible. We would ask to know your position by end of day on Wednesday, December 10<sup>th</sup>. If you wish to discuss the matter, please contact our office.

Yours truly,

MILLER THOMSON LLP

Per:

  
Rick Van Beselaere, Q.C.  
RMV/DocPro

Enclosure

c. MLT Aikins LLP, Attn: Jeff Lee and Paul Olfert by email;  
Kanuka Thuringer LLP, Attn: Warren N. Sproule, Q.C., Diana K. Lee, Q.C. and Alexander K.V. Shalashniy by email;

43638139.1



**Exhibit C – LSD5 Land Titles Registry Search**





**166308026**

CNV Public Utility Easement

**Value:** N/A**Reg'd:** 01 Apr 1992 02:33:35**Interest Register Amendment Date:** N/A**Interest Assignment Date:** N/A**Interest Scheduled Expiry Date:** N/A**Expiry Date:** N/A

LSD 5

**Holder:**

Saskatchewan Telecommunications  
 13th Floor, 2121 Saskatchewan Drive  
 Regina, Saskatchewan, Canada S4P 3Y2  
**Client #:** 100006861

**Int. Register #:** 101299473**Converted Instrument #:** 92R15219**Feature #:** 100045000**Interest #:**  
**166308093**Personal Property Security  
Interest**Value:** \$53,500.00 CAD**Reg'd:** 07 Apr 2009 11:01:10**Interest Register Amendment Date:** N/A**Interest Assignment Date:** N/A**Interest Scheduled Expiry Date:** N/A**Expiry Date:** 06 Apr 2029 00:00:00**Holder:**

BANK OF NOVA SCOTIA  
 DEALER LEASE ADMINISTRATION CENTRE 44 KING ST. W.  
 TORONTO, ON, Canada M5H 1H1  
**Client #:** 123462952

**Int. Register #:** 115341612**Interest #:**  
**166308105**Personal Property Security  
Interest**Value:** \$141,538.13 CAD**Reg'd:** 19 Feb 2010 10:32:59**Interest Register Amendment Date:** N/A**Interest Assignment Date:** N/A**Interest Scheduled Expiry Date:** N/A**Expiry Date:** 01 Mar 2035 08:56:08**Holder:**

THE TORONTO-DOMINION BANK  
 500 EDMONTON CITY CENTRE EAST  
 EDMONTON, Alberta, Canada T5J 5E8  
**Client #:** 124379040

**Int. Register #:** 116188577**Interest #:**  
**166308138**Assignment of a Lease as  
Security**Value:** N/A**Reg'd:** 06 Apr 2011 10:06:12**Interest Register Amendment Date:** N/A**Interest Assignment Date:** N/A**Interest Scheduled Expiry Date:** N/A**Expiry Date:** N/A**Holder:**

Conexus Credit Union 2006  
 Box 760  
 Assiniboia, SK, Canada S0H 0B0

**Client #:** 125933654**Int. Register #:** 117287624**Interest #:**  
**166308149**Personal Property Security  
Interest**Value:** \$195,074.98 CAD**Reg'd:** 06 Apr 2011 10:06:12**Interest Register Amendment Date:** N/A**Interest Assignment Date:** N/A**Interest Scheduled Expiry Date:** N/A**Expiry Date:** N/A**Holder:**

Conexus Credit Union 2006

Box 760

Assiniboia, SK, Canada S0H 0B0

**Client #:** 125933654**Int. Register #:** 117287646**Interest #:**  
**169659422**

Joint Use Utility Easement

**Value:** N/A**Reg'd:** 23 Dec 2014 09:14:00**Interest Register Amendment Date:** N/A**Interest Assignment Date:** N/A**Interest Scheduled Expiry Date:** N/A**Expiry Date:** N/A**Holder as Tenant in Common****Interest Share:** 1/2**Interest Share Number:** 180521333**Holder:**

SASKATCHEWAN POWER CORPORATION

2025 VICTORIA AVE

REGINA, SK, Canada S4P 0S1

**Client #:** 100307618**Holder as Tenant in Common****Interest Share:** 1/2**Interest Share Number:** 180521344**Holder:**

Saskatchewan Telecommunications

13th Floor, 2121 Saskatchewan Drive

Regina, Saskatchewan, Canada S4P 3Y2

**Client #:** 100006861**Int. Register #:** 120554287**Interest #:**  
**171339699**

Mortgage

**Value:** \$4,300,000.00 CAD**Reg'd:** 08 Jun 2015 15:05:56**Interest Register Amendment Date:** N/A**Interest Assignment Date:** 20 Apr 2018  
11:27:51**Interest Scheduled Expiry Date:** N/A**Expiry Date:** N/A**Holder:**

IPR CAPITAL LTD.

1400 - 2500 VICTORIA AVE

REGINA, Saskatchewan, Canada S4P 3X2

**Client #:** 134029627**Int. Register #:** 120882506**Interest #:**  
**171339756**

Mortgage

**Value:** \$3,000,000.00 CAD  
**Reg'd:** 08 Jun 2015 15:05:57  
**Interest Register Amendment Date:** 16 Oct 2017 16:09:37  
**Interest Assignment Date:** N/A  
**Interest Scheduled Expiry Date:** N/A  
**Expiry Date:** N/A**Holder:**INDUSTRIAL PROPERTIES REGINA LIMITED  
1400 - 2500 VICTORIA AVE  
REGINA, Saskatchewan, Canada S4P 3X2  
**Client #:** 100811977**Int. Register #:** 120882539**Interest #:**  
**171339712**

Assignment of Rents

**Value:** \$4,300,000.00 CAD  
**Reg'd:** 08 Jun 2015 15:05:57  
**Interest Register Amendment Date:** N/A  
**Interest Assignment Date:** 20 Apr 2018 11:27:52  
**Interest Scheduled Expiry Date:** N/A  
**Expiry Date:** N/A**Holder:**IPR CAPITAL LTD.  
1400 - 2500 VICTORIA AVE  
REGINA, Saskatchewan, Canada S4P 3X2  
**Client #:** 134029627**Int. Register #:** 120882517**Interest #:**  
**171339778**

Assignment of Rents

**Value:** \$3,000,000.00 CAD  
**Reg'd:** 08 Jun 2015 15:05:57  
**Interest Register Amendment Date:** N/A  
**Interest Assignment Date:** N/A  
**Interest Scheduled Expiry Date:** N/A  
**Expiry Date:** N/A**Holder:**INDUSTRIAL PROPERTIES REGINA LIMITED  
1400 - 2500 VICTORIA AVE  
REGINA, Saskatchewan, Canada S4P 3X2  
**Client #:** 100811977**Int. Register #:** 120882540**Interest #:**  
**171930102**Personal Property Security  
Interest**Value:** \$113,710.60 CAD  
**Reg'd:** 29 Jul 2015 14:12:52  
**Interest Register Amendment Date:** N/A  
**Interest Assignment Date:** N/A  
**Interest Scheduled Expiry Date:** N/A

**Expiry Date:** N/A**Holder:**

CONEXUS CREDIT UNION 2006  
 P.O. Box 1960 Stn. Main  
 REGINA, Saskatchewan, Canada S4P 4M1  
**Client #:** 102031591

**Int. Register #:** 120996579**Interest #:**  
**178058627**

Personal Property Security  
 Interest

**Value:** N/A**Reg'd:** 14 Feb 2017 08:04:47**Interest Register Amendment Date:** N/A**Interest Assignment Date:** N/A**Interest Scheduled Expiry Date:** N/A**Expiry Date:** N/A**Holder:**

PLAINSVIEW CREDIT UNION  
 HEAD OFFICE , BOX 150  
 KIPLING, SASKATCHEWAN, Canada S0G 2S0  
**Client #:** 119695573

**Int. Register #:** 122090161**Interest #:**  
**180336764**

Mortgage

**Value:** \$2,500,000.00 CAD**Reg'd:** 20 Oct 2017 11:04:11**Interest Register Amendment Date:** N/A**Interest Assignment Date:** N/A**Interest Scheduled Expiry Date:** N/A**Expiry Date:** N/A**Holder:**

101297277 Saskatchewan Ltd.  
 2745 Elphinstone Street  
 Regina, SK, Canada S4S 6Y5  
**Client #:** 133602252

**Int. Register #:** 122555437**Interest #:**  
**180336775**

Personal Property Security  
 Interest

**Value:** \$2,500,000.00 CAD**Reg'd:** 20 Oct 2017 11:04:11**Interest Register Amendment Date:** N/A**Interest Assignment Date:** N/A**Interest Scheduled Expiry Date:** N/A**Expiry Date:** N/A**Holder:**

101297277 Saskatchewan Ltd.  
 2745 Elphinstone Street  
 Regina, SK, Canada S4S 6Y5  
**Client #:** 133602252

**Int. Register #:** 122555448**Interest #:**  
**183802653**

Water Security Agency Act  
 Notice (s.64)

**Value:** N/A**Reg'd:** 11 Dec 2018 10:12:53

**Interest Register Amendment Date:** N/A**Interest Assignment Date:** N/A**Interest Scheduled Expiry Date:** N/A**Expiry Date:** N/A

Approval of Ground Water Works File E3/5309 issued November 1, 2018 for a well and pipeline.

**Holder:**

WATER SECURITY AGENCY

101 - 111 Fairford Street East

Moose Jaw, Saskatchewan, Canada S6H 7X9

**Client #:** 100005174**Int. Register #:** 123239459**Interest #:**  
**184359550**

Miscellaneous Interest

**Value:** N/A**Reg'd:** 01 Mar 2019 08:17:22**Interest Register Amendment Date:** N/A**Interest Assignment Date:** N/A**Interest Scheduled Expiry Date:** N/A**Expiry Date:** N/A**Holder:**

Old Kent Road Financial Inc.

2030, 150 9 Avenue SW

Calgary, AB, Canada T2P 3H9

**Client #:** 134952891**Int. Register #:** 123347280**Interest #:**  
**185100072**

Miscellaneous Interest

**Value:** N/A**Reg'd:** 24 May 2019 09:13:18**Interest Register Amendment Date:** N/A**Interest Assignment Date:** 28 Jan 2020

09:51:35

**Interest Scheduled Expiry Date:** N/A**Expiry Date:** N/A**Holder:**

MDI Utility Corp

PO Box 248

Brentwood Bay, British Columbia, Canada V8M 1R3

**Client #:** 135842003**Int. Register #:** 123468396**Interest #:**  
**185842233**Assignment of a Lease as  
Security**Value:** N/A**Reg'd:** 20 Aug 2019 10:00:00**Interest Register Amendment Date:** N/A**Interest Assignment Date:** N/A**Interest Scheduled Expiry Date:** N/A**Expiry Date:** N/A**Holder:**

PLAINSVIEW CREDIT UNION

15 GREAT PLAINS RD.

EMERALD PARK, Saskatchewan, Canada S4L 1C6

**Client #:** 131153240**Int. Register #:** 123607166

**Addresses for Service:**

**Name**

**Address**

**Owner:**

COPPER SANDS LAND CORP.

81 CRYSTAL DR COPPERSANDS, Saskatchewan, Canada S4L 1B3

Client #: 128990481

**Notes:**

Parcel Class Code: Parcel (Generic)



**Back to top**

**Exhibit D – Forecast to Actual Results for the Period January 7, 2019 to February 24, 2019**





## Notes and Assumptions

1	CSLC revenues are forecast based on 79 existing Copper Sands Mobile Home Park tenants paying lease fees of \$675 per month. Given the anticipated closing date of January 23, 2019 for the Mobile Home Park (i.e. two weeks after the January 9, 2019 hearing assuming the granting of a sale approval and vesting order), no monthly rents have been forecast beyond January 23, 2019.
2	CSLC continues to work with the Rural Municipality of Edenwold to obtain approval of the development plan and subdivision for the Tanglewood Expansion. As the timing of development is uncertain, no sale/rental revenues have been included in the forecast.
3	Forecast net proceeds received for the sale of the Mobile Home Park have not been disclosed herein to avoid tainting any future sales process. Any approved holdback from the Old Kent Road Financial Inc. refinancing to complete the MDI Utility Facility have been excluded from the forecast as any such holdback must be approved by the Secured Creditors and the Court, and will be held in trust, only to be released upon submission of statutory declarations by MDI Utility Corp's engineers.
4	As the timing of the sale of the RTM Mobile Homes is uncertain, no amounts have been included in the forecast. Furthermore, the priority and distribution of any proceeds received will be subject to further Order of the Court.
5	As the timing of the completion of the MDI Utility Facility is unknown, no receipts have been forecast over the projection period.
6	Operating costs are forecast based on the historical annualized operating costs for Copper Sands Mobile Home Park prorated monthly.
7	Forecast consulting costs for Ms. Midtdal and other third party external consultants associated with the Tanglewood Expansion, development of the MDI Utility, and securing alternative financing.
8	The 2018 annual property tax payment of approximately \$4,100 has not been made by the Applicants.
9	Forecast based on actual repairs and maintenance costs incurred for the period January 15, 2018 to January 6, 2019.
10	Forecast utility costs are based on annual costs associated with five (5) accounts prorated monthly.
11	Estimated remittance of payroll source deduction arrears.
12	Forecast based on actual travel costs incurred by Ms. Midtdal for the period January 15, 2018 to January 6, 2019.
13	Forecast vehicle costs are based on monthly fuel charges of \$500.
14	Wages are forecast based on the actual cost of the on-site resident manager at Copper Sands Mobile Home Park and a part-time maintenance/repair individual.
15	Water Security Agency (WSA) costs are based on historical costs.
16	Contingency reserve for unbudgeted costs.
17	Estimated costs for completion of the MDI Utility Facility (approximately \$750,000) have been excluded from the cash flows as the timing of these costs is uncertain. The Applicants are anticipating funding these costs from a holdback from refinancing expected to be received from Old Kent Road Financial Inc.
18	Given the limited operating capital available to the Applicants, professional fees will continue to accrue during the forecast period with limited professional fees expected to be paid. Professional fee arrears (as disclosed in the Third Report) have not been included in the forecast.
19	Opening cash balance as at January 7, 2019.

**Exhibit E – Actual Results for the Period February 25, 2019 to February 16, 2020**

COPPER SANDS LAND CORP. ("CSLC")  
WILLOW RUSH LAND CORP. ("Willow Rush")  
MDI UTILITY CORP.  
JLI DEVELOPMENTS AND INVESTMENTS CORP. ("JLI")  
MIDTAL DEVELOPMENTS AND INVESTMENTS CORP. ("MDI")  
PRAIRIE COUNTRY HOMES LTD. ("PRAIRIE COUNTRY")  
(Collectively the "COMPANIES")

Actual Results for the 51-Week Period  
February 25, 2019 to February 16, 2020

	Actual Week 8 25-Feb-19 3-Mar-19	Actual Week 9 4-Mar-19 10-Mar-19	Actual Week 10 11-Mar-19 17-Mar-19	Actual Week 11 18-Mar-19 24-Mar-19	Actual Week 12 25-Mar-19 31-Mar-19	Actual Week 13 1-Apr-19 7-Apr-19	Actual Week 14 8-Apr-19 14-Apr-19	Actual Week 15 15-Apr-19 21-Apr-19	Actual Week 16 22-Apr-19 28-Apr-19	Actual Week 17 29-Apr-19 5-May-19	Actual Week 18 6-May-19 12-May-19	Actual Week 19 13-May-19 19-May-19	Actual Week 20 20-May-19 26-May-19	Actual Week 21 27-May-19 2-Jun-19	Actual Week 22 3-Jun-19 9-Jun-19	Actual Week 23 10-Jun-19 16-Jun-19	Actual Week 24 17-Jun-19 23-Jun-19	Actual Week 25 24-Jun-19 30-Jun-19	Actual Week 26 1-Jul-19 7-Jul-19	Actual Week 27 8-Jul-19 14-Jul-19
<b>CSLC Receipts</b>																				
CSLC monthly rent (existing CSLC tenants)	\$ 24,475	\$ 18,999	\$ 2,608	\$ -	\$ 26,168	\$ -	\$ 13,627	\$ -	\$ 3,927	\$ 32,477	\$ 16,132	\$ -	\$ 3,500	\$ 20,891	\$ 19,409	\$ -	\$ 6,716	\$ -	\$ 37,600	\$ -
Recoveries from Utility Facility	-	-	2,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total CSLC Receipts</b>	<b>24,475</b>	<b>18,999</b>	<b>5,508</b>	<b>-</b>	<b>26,168</b>	<b>-</b>	<b>13,627</b>	<b>-</b>	<b>3,927</b>	<b>32,477</b>	<b>16,132</b>	<b>-</b>	<b>3,500</b>	<b>20,891</b>	<b>19,409</b>	<b>-</b>	<b>6,716</b>	<b>-</b>	<b>37,600</b>	<b>-</b>
<b>CSLC Disbursements</b>																				
<b>Operating Costs</b>																				
Bank Fees	60	15	-	-	59	15	15	-	49	15	23	25	-	56	22	-	-	55	30	-
Consulting costs	500	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	2,821	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,534	-	-	6,745	13,639	-
Miscellaneous operating costs	-	1,148	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	7,182	4,800	-	-	-	1,000	-	-	-	-	500	-	-	-	-	-	-	-	-	-
SaskPower / SaskEnergy	-	1,489	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street repair / road maintenance	-	975	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to MLT Atkins	-	-	-	-	6,830	10,125	-	-	21,200	-	-	-	-	-	11,000	-	-	-	7,986	-
Wages	6,915	1,780	1,829	-	608	2,438	-	2,438	-	-	-	-	-	-	-	-	-	-	-	-
Waste disposal	-	-	-	-	-	-	-	-	-	-	3,145	-	-	-	-	-	-	-	-	-
Well Costs	850	640	-	-	-	-	614	-	-	-	301	-	-	-	-	-	-	-	-	-
Contingency	-	-	19	-	-	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>15,507</b>	<b>11,847</b>	<b>4,669</b>	<b>-</b>	<b>667</b>	<b>10,283</b>	<b>10,794</b>	<b>2,438</b>	<b>49</b>	<b>21,215</b>	<b>3,968</b>	<b>25</b>	<b>-</b>	<b>56</b>	<b>30,556</b>	<b>-</b>	<b>-</b>	<b>6,800</b>	<b>21,655</b>	<b>-</b>
<b>MDI Utility Corp.</b>																				
Service Fee	-	21,725	-	-	-	15,800	-	-	-	15,800	-	-	-	15,800	-	-	-	-	15,800	-
Loan payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>21,725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>-</b>
<b>Financing Costs and Professional Fees</b>																				
Professional fees	-	-	-	-	-	-	-	-	-	-	-	9,700	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total CSLC Disbursements</b>	<b>15,507</b>	<b>33,572</b>	<b>4,669</b>	<b>-</b>	<b>667</b>	<b>26,083</b>	<b>10,794</b>	<b>2,438</b>	<b>49</b>	<b>37,015</b>	<b>3,968</b>	<b>9,725</b>	<b>-</b>	<b>15,856</b>	<b>30,556</b>	<b>-</b>	<b>-</b>	<b>6,800</b>	<b>37,455</b>	<b>-</b>
<b>Net CSLC Cash Flows</b>	<b>8,968</b>	<b>(14,573)</b>	<b>839</b>	<b>-</b>	<b>25,501</b>	<b>(26,083)</b>	<b>2,833</b>	<b>(2,438)</b>	<b>3,878</b>	<b>(4,538)</b>	<b>12,164</b>	<b>(9,725)</b>	<b>3,500</b>	<b>5,035</b>	<b>(11,147)</b>	<b>-</b>	<b>6,716</b>	<b>(6,800)</b>	<b>145</b>	<b>-</b>
<b>MDI Utility Corp. Receipts</b>																				
Financing	-	-	-	-	-	196,562	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service Fee	-	-	-	-	-	37,525	-	-	15,800	-	-	-	-	15,800	-	-	-	-	15,800	-
<b>Total MDI Utility Corp. Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>234,087</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>-</b>
<b>MDI Utility Corp. Disbursements</b>																				
<b>Operating Costs</b>																				
Advance to CSLC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aquas Water Works	-	-	-	-	-	170,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Fees	-	-	-	-	-	23	2	2	1	60	-	4	-	57	3	-	3	54	4	1
Consulting costs	-	-	-	-	-	11,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lab fees	-	-	-	-	-	-	-	-	-	1,800	-	-	856	-	-	-	-	-	-	-
Loan payment	-	-	-	-	-	-	3,000	-	-	3,000	-	-	-	-	-	-	-	-	-	-
Management fee	-	-	-	-	-	-	-	-	-	-	-	2,500	-	-	3,000	-	-	-	3,000	-
Miscellaneous operating costs	-	-	-	-	2,000	1,000	133	-	-	-	78	-	-	1,000	-	-	-	-	-	30
Office supplies	-	-	-	-	44	76	1,220	-	-	-	350	1,000	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	2,000	-	150	1,957	-	2,000	-	250	-	-	-	-
Travel	-	-	-	-	-	-	2,141	-	-	-	105	-	2,057	53	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	995	1,238	-	-	-	-	-	-	1,000	-	-	-	536	-	-
Wages	-	-	-	-	3,000	6,000	3,720	3,000	6,638	3,000	2,438	-	-	-	2,438	-	4,143	-	2,438	-
Waste disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500
Website	-	-	-	-	-	8,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total MDI Utility Corp. Disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,244</b>	<b>11,073</b>	<b>8,454</b>	<b>3,001</b>	<b>13,498</b>	<b>3,183</b>	<b>5,442</b>	<b>5,870</b>	<b>2,110</b>	<b>7,441</b>	<b>-</b>	<b>4,932</b>	<b>54</b>	<b>5,472</b>	<b>1,501</b>	<b>-</b>
<b>Net MDI Utility Corp. Cash Flows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,843</b>	<b>(11,073)</b>	<b>(8,454)</b>	<b>(3,001)</b>	<b>2,302</b>	<b>(3,183)</b>	<b>(5,442)</b>	<b>(5,870)</b>	<b>(2,110)</b>	<b>8,359</b>	<b>-</b>	<b>(4,932)</b>	<b>(54)</b>	<b>10,328</b>	<b>(1,501)</b>	<b>-</b>
<b>Opening CSLC Cash Position</b>	<b>5,824</b>	<b>14,792</b>	<b>220</b>	<b>1,058</b>	<b>1,058</b>	<b>26,559</b>	<b>476</b>	<b>3,309</b>	<b>872</b>	<b>4,750</b>	<b>212</b>	<b>12,376</b>	<b>2,651</b>	<b>6,151</b>	<b>11,186</b>	<b>39</b>	<b>39</b>	<b>6,755</b>	<b>(45)</b>	<b>100</b>
<b>Opening MDI Utility Cash Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,843</b>	<b>28,770</b>	<b>20,315</b>	<b>17,314</b>	<b>19,617</b>	<b>16,434</b>	<b>10,992</b>	<b>5,123</b>	<b>3,013</b>	<b>11,372</b>	<b>11,372</b>	<b>11,372</b>	<b>6,441</b>	<b>6,387</b>	<b>16,715</b>
<b>Opening Cash Position</b>	<b>\$ 5,824</b>	<b>\$ 14,792</b>	<b>\$ 220</b>	<b>\$ 1,058</b>	<b>\$ 1,058</b>	<b>\$ 26,559</b>	<b>\$ 40,319</b>	<b>\$ 32,079</b>	<b>\$ 21,187</b>	<b>\$ 22,065</b>	<b>\$ 19,829</b>	<b>\$ 28,810</b>	<b>\$ 13,644</b>	<b>\$ 11,274</b>	<b>\$ 14,199</b>	<b>\$ 11,411</b>	<b>\$ 11,411</b>	<b>\$ 13,195</b>	<b>\$ 6,341</b>	<b>\$ 16,815</b>
<b>Net CSLC Cash Flows</b>	<b>8,968</b>	<b>(14,573)</b>	<b>839</b>	<b>-</b>	<b>25,501</b>	<b>(26,083)</b>	<b>2,833</b>	<b>(2,438)</b>	<b>3,878</b>	<b>(4,538)</b>	<b>12,164</b>	<b>(9,725)</b>	<b>3,500</b>	<b>5,035</b>	<b>(11,147)</b>	<b>-</b>	<b>6,716</b>	<b>(6,800)</b>	<b>145</b>	<b>-</b>
<b>Net MDI Utility Corp. Cash Flows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,843</b>	<b>(11,073)</b>	<b>(8,454)</b>	<b>(3,001)</b>	<b>2,302</b>	<b>(3,183)</b>	<b>(5,442)</b>	<b>(5,870)</b>	<b>(2,110)</b>	<b>8,359</b>	<b>-</b>	<b>(4,932)</b>	<b>(54)</b>	<b>10,328</b>	<b>(1,501)</b>	<b>-</b>
<b>Closing CSLC Cash Position</b>	<b>14,792</b>	<b>220</b>	<b>1,058</b>	<b>1,058</b>	<b>26,559</b>	<b>476</b>	<b>3,309</b>	<b>872</b>	<b>4,750</b>	<b>212</b>	<b>12,376</b>	<b>2,651</b>	<b>6,151</b>	<b>11,186</b>	<b>39</b>	<b>39</b>	<b>6,755</b>	<b>(45)</b>	<b>100</b>	<b>100</b>
<b>Closing MDI Utility Corp. Cash Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,843</b>	<b>28,770</b>	<b>20,315</b>	<b>17,314</b>	<b>19,617</b>	<b>16,434</b>	<b>10,992</b>	<b>5,123</b>	<b>3,013</b>	<b>11,372</b>	<b>11,372</b>	<b>6,441</b>	<b>6,387</b>	<b>16,715</b>	<b>15,214</b>
<b>Closing Cash Position</b>	<b>\$ 14,792</b>	<b>\$ 220</b>	<b>\$ 1,058</b>	<b>\$ 1,058</b>	<b>\$ 26,559</b>	<b>\$ 40,319</b>	<b>\$ 32,079</b>	<b>\$ 21,187</b>	<b>\$ 22,065</b>	<b>\$ 19,829</b>	<b>\$ 28,810</b>	<b>\$ 13,644</b>	<b>\$ 11,274</b>	<b>\$ 14,199</b>	<b>\$ 11,411</b>	<b>\$ 11,411</b>	<b>\$ 13,195</b>	<b>\$ 6,341</b>	<	

COPPER SANDS LAND CORP. ("CSLC")  
WILLOW RUSH LAND CORP. ("Willow Rush")  
MDI UTILITY CORP.  
JL DEVELOPMENTS AND INVESTMENTS CORP. ("JL")  
MIDTAL DEVELOPMENTS AND INVESTMENTS CORP. ("MDI")  
PRAIRIE COUNTRY HOMES LTD. ("PRAIRIE COUNTRY")  
(Collectively the "COMPANIES")

Actual Results for the 51-Week Period  
February 25, 2019 to February 16, 2020

	Actual Week 28 15-Jul-19 21-Jul-19	Actual Week 29 22-Jul-19 28-Jul-19	Actual Week 30 29-Jul-19 4-Aug-19	Actual Week 31 5-Aug-19 11-Aug-19	Actual Week 32 12-Aug-19 18-Aug-19	Actual Week 33 19-Aug-19 25-Aug-19	Actual Week 34 26-Aug-19 1-Sep-19	Actual Week 35 2-Sep-19 8-Sep-19	Actual Week 36 9-Sep-19 15-Sep-19	Actual Week 37 16-Sep-19 22-Sep-19	Actual Week 38 23-Sep-19 29-Sep-19	Actual Week 39 30-Sep-19 6-Oct-19	Actual Week 40 7-Oct-19 13-Oct-19	Actual Week 41 14-Oct-19 20-Oct-19	Actual Week 42 21-Oct-19 27-Oct-19	Actual Week 43 28-Oct-19 3-Nov-19	Actual Week 44 4-Nov-19 10-Nov-19	Actual Week 45 11-Nov-19 17-Nov-19	Actual Week 46 18-Nov-19 24-Nov-19	Actual Week 47 25-Nov-19 1-Dec-19
<b>CSLC Receipts</b>																				
CSLC monthly rent (existing CSLC tenants)	\$ 6,750	\$ 2,700	\$ 29,500	\$ 10,800	\$ 2,700	\$ 1,025	\$ -	\$ 37,600	\$ -	\$ 2,025	\$ 4,725	\$ 36,450	\$ 5,400	\$ -	\$ 7,680	\$ 23,177	\$ 10,125	\$ 2,700	\$ -	\$ 675
Recoveries from Utility Facility	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total CSLC Receipts</b>	<b>9,750</b>	<b>2,700</b>	<b>29,500</b>	<b>10,800</b>	<b>2,700</b>	<b>1,025</b>	<b>-</b>	<b>37,600</b>	<b>-</b>	<b>2,025</b>	<b>4,725</b>	<b>36,450</b>	<b>5,400</b>	<b>-</b>	<b>7,680</b>	<b>23,177</b>	<b>10,125</b>	<b>2,700</b>	<b>-</b>	<b>675</b>
<b>CSLC Disbursements</b>																				
<b>Operating Costs</b>																				
Bank Fees	8	55	15	15	-	8	47	23	-	-	55	23	8	-	22	63	8	-	-	52
Consulting costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest reserve	6,795	5,700	10,600	1,498	-	-	-	14,000	-	-	5,700	19,000	-	-	6,000	-	-	-	-	-
Miscellaneous operating costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SaskPower / SaskEnergy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Street repair / road maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to MLT Atkins	-	-	-	9,180	-	-	-	7,640	-	-	-	-	6,000	-	-	-	15,105	-	-	-
Wages	-	-	-	-	-	-	-	-	608	500	610	-	1,340	1,310	-	1,025	2,529	825	700	-
Waste disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Well Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>6,802</b>	<b>5,755</b>	<b>10,615</b>	<b>10,693</b>	<b>-</b>	<b>8</b>	<b>47</b>	<b>21,663</b>	<b>-</b>	<b>608</b>	<b>6,255</b>	<b>19,633</b>	<b>6,008</b>	<b>1,340</b>	<b>7,332</b>	<b>63</b>	<b>16,137</b>	<b>2,529</b>	<b>825</b>	<b>752</b>
<b>MDI Utility Corp.</b>																				
Service Fee	-	-	15,800	-	-	-	-	15,800	-	-	-	15,800	-	-	-	15,800	-	-	-	-
Loan payment	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>18,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financing Costs and Professional Fees</b>																				
Professional fees	-	-	-	-	-	3,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total CSLC Disbursements</b>	<b>6,802</b>	<b>5,755</b>	<b>29,415</b>	<b>10,693</b>	<b>-</b>	<b>3,906</b>	<b>47</b>	<b>37,463</b>	<b>-</b>	<b>608</b>	<b>6,255</b>	<b>35,433</b>	<b>6,008</b>	<b>1,340</b>	<b>7,332</b>	<b>15,863</b>	<b>16,137</b>	<b>2,529</b>	<b>825</b>	<b>752</b>
<b>Net CSLC Cash Flows</b>	<b>2,948</b>	<b>(3,055)</b>	<b>85</b>	<b>107</b>	<b>2,700</b>	<b>(2,883)</b>	<b>(47)</b>	<b>138</b>	<b>-</b>	<b>1,417</b>	<b>(1,530)</b>	<b>1,018</b>	<b>(608)</b>	<b>(1,340)</b>	<b>348</b>	<b>7,314</b>	<b>(6,012)</b>	<b>171</b>	<b>(825)</b>	<b>(77)</b>
<b>MDI Utility Corp. Receipts</b>																				
Financing	-	-	-	553,438	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan repayment	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-
Service Fee	-	-	15,800	-	-	-	-	15,800	-	-	-	15,800	-	-	-	15,800	-	-	-	-
<b>Total MDI Utility Corp. Receipts</b>	<b>-</b>	<b>-</b>	<b>18,800</b>	<b>553,438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>15,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MDI Utility Corp. Disbursements</b>																				
<b>Operating Costs</b>																				
Advance to CSLC	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aquas Water Works	-	-	-	528,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Fees	4	2	57	25	78	-	-	11	1	2	-	76	15	2	-	70	6	1	2	-
Consulting costs	-	-	-	20,878	-	-	-	-	(400)	-	-	-	-	-	-	-	-	-	-	-
Lab fees	-	-	930	1,142	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Management fee	-	-	-	3,000	-	-	-	-	3,000	-	-	3,000	-	-	-	3,500	-	-	-	-
Miscellaneous operating costs	120	320	1,380	180	573	-	-	-	-	-	-	-	452	-	-	-	425	-	-	-
Office supplies	54	132	-	535	2,464	-	-	358	-	200	1,500	500	497	-	-	500	845	-	205	-
Repairs and maintenance	-	1,200	690	2,870	-	-	-	1,500	-	-	1,500	500	(100)	-	2,000	845	-	(50)	-	-
Travel	-	683	(519)	273	1,465	-	-	-	-	-	1,500	-	-	-	-	-	-	-	-	-
Training	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	500	-	-	4,358	-	-	-	-	-	2,600	143	-	-	-	1,800	187	-	-	-
Wages	3,688	336	2,438	-	3,597	-	-	4,316	525	2,340	2,940	-	2,215	-	2,548	2,875	890	-	-	-
Waste disposal	-	-	-	-	-	-	-	-	-	-	1,500	-	-	-	-	-	-	-	-	-
Website	-	-	-	-	-	-	-	3,900	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total MDI Utility Corp. Disbursements</b>	<b>3,866</b>	<b>6,173</b>	<b>7,975</b>	<b>556,902</b>	<b>12,534</b>	<b>-</b>	<b>-</b>	<b>13,085</b>	<b>126</b>	<b>2,542</b>	<b>-</b>	<b>13,116</b>	<b>1,606</b>	<b>2,117</b>	<b>-</b>	<b>8,118</b>	<b>6,451</b>	<b>1,078</b>	<b>157</b>	<b>-</b>
<b>Net MDI Utility Corp. Cash Flows</b>	<b>(3,866)</b>	<b>(6,173)</b>	<b>10,825</b>	<b>(3,464)</b>	<b>(12,534)</b>	<b>-</b>	<b>-</b>	<b>2,715</b>	<b>(126)</b>	<b>(2,542)</b>	<b>-</b>	<b>2,684</b>	<b>(1,606)</b>	<b>(1,117)</b>	<b>-</b>	<b>7,662</b>	<b>(6,451)</b>	<b>(1,078)</b>	<b>(157)</b>	<b>-</b>
<b>Opening CSLC Cash Position</b>	<b>100</b>	<b>3,048</b>	<b>(7)</b>	<b>78</b>	<b>185</b>	<b>2,885</b>	<b>3</b>	<b>(44)</b>	<b>94</b>	<b>94</b>	<b>1,510</b>	<b>(20)</b>	<b>998</b>	<b>390</b>	<b>(950)</b>	<b>(602)</b>	<b>6,712</b>	<b>700</b>	<b>871</b>	<b>46</b>
<b>Opening MDI Utility Cash Position</b>	<b>15,214</b>	<b>11,348</b>	<b>5,174</b>	<b>15,999</b>	<b>12,535</b>	<b>1</b>	<b>1</b>	<b>2,716</b>	<b>2,590</b>	<b>48</b>	<b>48</b>	<b>2,732</b>	<b>1,126</b>	<b>9</b>	<b>9</b>	<b>7,690</b>	<b>1,239</b>	<b>161</b>	<b>4</b>	<b>4</b>
<b>Opening Cash Position</b>	<b>\$ 15,314</b>	<b>\$ 14,396</b>	<b>\$ 5,168</b>	<b>\$ 16,078</b>	<b>\$ 12,720</b>	<b>\$ 2,886</b>	<b>\$ 4</b>	<b>\$ (43)</b>	<b>\$ 2,809</b>	<b>\$ 2,683</b>	<b>\$ 1,558</b>	<b>\$ 28</b>	<b>\$ 3,730</b>	<b>\$ 1,516</b>	<b>\$ (941)</b>	<b>\$ (593)</b>	<b>\$ 14,402</b>	<b>\$ 1,939</b>	<b>\$ 1,032</b>	<b>\$ 50</b>
<b>Net CSLC Cash Flows</b>	<b>2,948</b>	<b>(3,055)</b>	<b>85</b>	<b>107</b>	<b>2,700</b>	<b>(2,883)</b>	<b>(47)</b>	<b>138</b>	<b>-</b>	<b>1,417</b>	<b>(1,530)</b>	<b>1,018</b>	<b>(608)</b>	<b>(1,340)</b>	<b>348</b>	<b>7,314</b>	<b>(6,012)</b>	<b>171</b>	<b>(825)</b>	<b>(77)</b>
<b>Net MDI Utility Corp. Cash Flows</b>	<b>(3,866)</b>	<b>(6,173)</b>	<b>10,825</b>	<b>(3,464)</b>	<b>(12,534)</b>	<b>-</b>	<b>-</b>	<b>2,715</b>	<b>(126)</b>	<b>(2,542)</b>	<b>-</b>	<b>2,684</b>	<b>(1,606)</b>	<b>(1,117)</b>	<b>-</b>	<b>7,662</b>	<b>(6,451)</b>	<b>(1,078)</b>	<b>(157)</b>	<b>-</b>
<b>Closing CSLC Cash Position</b>	<b>3,048</b>	<b>(7)</b>	<b>78</b>	<b>185</b>	<b>2,885</b>	<b>3</b>	<b>(44)</b>	<b>94</b>	<b>94</b>	<b>1,510</b>	<b>(20)</b>	<b>998</b>	<b>390</b>	<b>(950)</b>	<b>(602)</b>	<b>6,712</b>	<b>700</b>	<b>871</b>	<b>46</b>	<b>(31)</b>
<b>Closing MDI Utility Corp. Cash Position</b>	<b>11,348</b>	<b>5,174</b>	<b>15,999</b>	<b>12,535</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2,716</b>	<b>2,590</b>	<b>48</b>	<b>48</b>	<b>2,732</b>	<b>1,126</b>	<b>9</b>	<b>9</b>	<b>7,690</b>	<b>1,239</b>	<b>161</b>	<b>4</b>	<b>4</b>
<b>Closing Cash Position</b>	<b>\$ 14,396</b>	<b>\$ 5,168</b>	<b>\$ 16,078</b>	<b>\$ 12,720</b>	<b>\$ 2,886</b>	<b>\$ 4</b>	<b>\$ (43)</b>	<b>\$ 2,809</b>	<b>\$ 2,683</b>	<b>\$ 1,558</b>	<b>\$ 28</b>	<b>\$ 3,730</b>	<b>\$ 1,516</b>	<b>\$ (941)</b>	<b>\$ (593)</b>	<b>\$ 14,402</b>	<b>\$ 1,939</b>	<b>\$ 1,032</b>	<b>\$ 50</b>	<b>(26)</b>

COPPER SANDS LAND CORP. ("CSLC")  
WILLOW RUSH LAND CORP. ("Willow Rush")  
MDI UTILITY CORP.  
JLL DEVELOPMENTS AND INVESTMENTS CORP. ("JLL")  
MIDTAL DEVELOPMENTS AND INVESTMENTS CORP. ("MDI")  
PRAIRIE COUNTRY HOMES LTD. ("PRAIRIE COUNTRY")  
(Collectively the "COMPANIES")

Actual Results for the 51-Week Period  
February 25, 2019 to February 16, 2020

	Actual Week 48 2-Dec-19 8-Dec-19	Actual Week 49 9-Dec-19 15-Dec-19	Actual Week 50 16-Dec-19 22-Dec-19	Actual Week 51 23-Dec-19 29-Dec-19	Actual Week 52 30-Dec-19 5-Jan-20	Actual Week 53 6-Jan-20 12-Jan-20	Actual Week 54 13-Jan-20 19-Jan-20	Actual Week 55 20-Jan-20 26-Jan-20	Actual Week 56 27-Jan-20 2-Feb-20	Actual Week 57 3-Feb-20 9-Feb-20	Actual Week 58 10-Feb-20 16-Feb-20	Actual Weeks 8 - 58 Cumulative Totals
<b>CSLC Receipts</b>												
CSLC monthly rent (existing CSLC tenants)	\$ 41,905	\$ -	\$ 675	\$ 675	\$ 27,500	\$ 14,145	\$ 1,664	\$ -	\$ -	\$ 38,180	\$ -	\$ 535,305
Recoveries from Utility Facility	-	-	-	-	-	-	-	-	-	-	-	5,900
<b>Total CSLC Receipts</b>	41,905	-	675	675	27,500	14,145	1,664	-	-	38,180	-	541,205
<b>CSLC Disbursements</b>												
<b>Operating Costs</b>												
Bank Fees	15	-	-	55	8	8	-	8	51	30	-	1,010
Consulting costs	-	-	-	-	-	-	-	-	-	-	-	1,500
Insurance	-	-	-	-	-	-	-	-	-	-	-	2,821
Interest reserve	-	-	-	-	-	-	-	-	-	-	-	109,211
Miscellaneous operating costs	-	-	-	-	-	-	-	-	-	555	-	1,703
Repairs and maintenance	-	-	-	-	-	1,200	1,165	900	-	2,800	-	19,547
SaskPower / SaskEnergy	-	-	-	-	-	-	-	-	-	-	-	1,489
Street repair / road maintenance	-	-	-	-	-	-	-	-	-	-	-	975
Transfer to MLT Atkins	16,870	-	-	-	-	19,000	-	-	-	15,200	-	146,135
Wages	2,620	2,000	3,620	-	-	-	2,700	-	-	-	2,620	39,016
Waste disposal	-	-	-	-	-	-	-	4,103	-	-	-	7,248
Well Costs	-	-	-	-	-	-	-	-	-	-	-	2,405
Contingency	-	-	-	-	-	-	-	-	-	-	-	59
<b>Subtotal</b>	19,505	2,000	3,620	55	8	20,208	3,865	5,010	51	18,585	2,620	333,117
<b>MDI Utility Corp.</b>												
Service Fee	15,800	-	-	-	15,800	-	-	-	-	15,800	-	195,525
Loan payment	-	-	-	-	-	-	-	-	-	-	-	3,000
<b>Subtotal</b>	15,800	-	-	-	15,800	-	-	-	-	15,800	-	198,525
<b>Financing Costs and Professional Fees</b>												
Professional fees	-	-	-	-	-	-	-	-	-	-	-	13,600
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-	-	-	13,600
<b>Total CSLC Disbursements</b>	35,305	2,000	3,620	55	15,808	20,208	3,865	5,010	51	34,385	2,620	545,242
<b>Net CSLC Cash Flows</b>	6,600	(2,000)	(2,945)	620	11,693	(6,063)	(2,201)	(5,010)	(51)	3,795	(2,620)	(4,037)
<b>MDI Utility Corp. Receipts</b>												
Financing	-	-	100,000	-	-	-	-	-	-	-	-	850,000
Loan repayment	-	-	-	-	-	-	-	-	-	-	-	3,000
Other	4,175	-	-	-	-	-	-	-	-	-	-	5,175
Service Fee	15,800	-	-	-	15,800	-	-	-	-	15,800	-	195,525
<b>Total MDI Utility Corp. Receipts</b>	19,975	-	100,000	-	15,800	-	-	-	-	15,800	-	1,053,700
<b>MDI Utility Corp. Disbursements</b>												
<b>Operating Costs</b>												
Advance to CSLC	-	-	-	-	-	-	-	-	-	-	-	3,000
Aquas Water Works	-	-	60,000	-	-	-	-	-	-	-	-	758,000
Bank Fees	55	41	121	2	80	3	12	3	-	72	4	956
Consulting costs	-	-	10,150	-	-	-	10,000	-	-	-	-	51,628
Lab fees	-	-	-	-	-	-	-	-	-	-	-	4,728
Loan payment	-	-	-	-	-	-	-	-	-	-	-	6,000
Management fee	3,000	-	5,000	-	3,000	-	-	-	-	4,000	-	36,000
Miscellaneous operating costs	3,000	2,999	3,025	1,750	1,850	1,875	1,900	(300)	-	249	1,076	25,114
Office supplies	-	-	-	-	-	-	-	500	-	-	-	500
Repairs and maintenance	3,000	1,643	3,000	2,000	-	850	1,222	-	-	1,500	800	31,527
Travel	(200)	-	-	-	-	-	-	-	-	-	-	7,557
Training	-	-	-	-	-	-	-	-	-	-	-	3,000
Utilities	1,700	-	3,500	-	-	1,065	-	-	-	-	-	22,894
Wages	3,000	640	-	1,250	2,548	1,000	875	-	-	2,640	800	78,274
Waste disposal	-	600	-	-	-	-	-	-	-	-	-	3,600
Website	-	-	-	-	-	-	-	-	-	-	-	12,994
<b>Total MDI Utility Corp. Disbursements</b>	13,555	5,923	84,796	5,002	7,478	4,793	14,009	203	-	8,460	6,878	1,053,217
<b>Net MDI Utility Corp. Cash Flows</b>	6,420	(5,923)	15,205	(5,002)	8,322	(4,793)	(14,009)	(203)	-	7,340	(6,878)	483
<b>Opening CSLC Cash Position</b>	(31)	6,569	4,569	1,624	2,244	13,937	7,874	5,873	663	612	4,407	5,824
<b>Opening MDI Utility Cash Position</b>	4	6,424	501	15,706	10,704	19,026	14,233	224	21	21	7,361	-
<b>Opening Cash Position</b>	\$ (26)	\$ 12,993	\$ 5,070	\$ 17,330	\$ 12,948	\$ 32,962	\$ 22,107	\$ 5,898	\$ 684	\$ 633	\$ 11,768	\$ 5,824
<b>Net CSLC Cash Flows</b>	6,600	(2,000)	(2,945)	620	11,693	(6,063)	(2,201)	(5,010)	(51)	3,795	(2,620)	(4,037)
<b>Net MDI Utility Corp. Cash Flows</b>	6,420	(5,923)	15,205	(5,002)	8,322	(4,793)	(14,009)	(203)	-	7,340	(6,878)	483
<b>Closing CSLC Cash Position</b>	6,569	4,569	1,624	2,244	13,937	7,874	5,673	663	612	4,407	1,787	1,787
<b>Closing MDI Utility Corp. Cash Position</b>	6,424	501	15,706	10,704	19,026	14,233	224	21	21	7,361	483	483
<b>Closing Cash Position</b>	\$ 12,993	\$ 5,070	\$ 17,330	\$ 12,948	\$ 32,962	\$ 22,107	\$ 5,898	\$ 684	\$ 633	\$ 11,768	\$ 2,270	\$ 2,270

**Exhibit F – Fees and Disbursements of the Monitor**

**COPPER SANDS LAND CORP., WILLOW RUSH DEVELOPMENT CORP., PRAIRIE COUNTRY HOMES LTD., MIDTDAL  
DEVELOPMENTS & INVESTMENTS CORP., JJI DEVELOPMENTS & INVESTMENTS CORP., AND  
MDI UTILITY CORP.**

**SUMMARY OF MONITOR FEES AND DISBURSEMENTS**

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>Total</b>	<b>Hours</b>
29-Jan-18	8000061637	\$ 77,750	\$ -	\$ 3,888	\$ 81,638	176.0
15-Oct-18	8000254252	77,378	-	3,869	81,246	179.7
3-Jan-19	8000354263	38,965	-	1,948	40,913	92.6
<b>Subtotal</b>		<b>194,093</b>	<b>-</b>	<b>9,705</b>	<b>203,797</b>	<b>448.3</b>
19-Feb-20	Work in Process	47,743	-	2,387	50,130	105.1
<b>Subtotal</b>		<b>47,743</b>	<b>-</b>	<b>2,387</b>	<b>50,130</b>	<b>105.1</b>
<b>Subtotal</b>		<b>241,835</b>	<b>-</b>	<b>12,092</b>	<b>253,927</b>	<b>553.4</b>
<b>Payments</b>						
	Retainer				60,000	
	Administrative Charge Allocation				58,800	
<b>Subtotal</b>					<b>118,800</b>	
<b>Outstanding Fees</b>					<b>\$ 135,127</b>	



**Invoice 8000061637**

Deloitte Restructuring Inc.  
360 Main Street  
Suite 2300  
Winnipeg, MB R3C 3Z3

Attention: Ms. Jaimey Middtdal  
Copper Sands Land Corp.  
110E-2201 11<sup>th</sup> Avenue  
Regina, SK S4P 0J8  
Canada

Tel: (204)942-0051  
Fax: (204) 947-9390  
www.deloitte.ca

Date: January 29, 2018  
Client No.: 1182734

WBS#: COPC0008  
Engagement Partner: Brent Warga

GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

Professional services rendered in accordance with the CCAA proceedings.  
Time incurred for the period of November 3, 2017 to January 25, 2018.

B. Warga - Partner (115.80 hrs) - \$55,005.00  
R. Taylor – Partner (1.70 hrs) - \$807.50  
J. Fritz - Senior Manager (58.50 hrs) - \$21,937.50

7% Administrative Fee (waived) - Nil

Total - \$77,750.00

GST applicable 77,750.00

**Sales Tax**

GST at 5.00% 3,887.50

Sub-total 81,637.50

Less: Retainer (30,000.00)

**Total Amount Due (CAD) 51,637.50**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.



**COPPER SANDS LAND CORP. ET AL**

**TIME SUMMARY**

**For the Period November 3, 2017 to January 25, 2018**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
11/3/2017	Warga,Brent M	0.6	\$ 285.00	Discussions with J. Lee; review of Drop Box materials; discussions with J. Fritz.
11/4/2017	Fritz, John R	5.0	1,875.00	CSLC Pre-Filing Reports and review of documents.
11/5/2017	Warga,Brent M	2.5	1,187.50	Preparation of Copper Sands Cash Flows; review of drop box materials.
11/6/2017	Warga,Brent M	8.0	3,800.00	Drafting of Confidential Report; preparation of cash flows; conference call with J. Midtdal and J. Lee.
11/6/2017	Fritz, John R	8.0	3,000.00	CSLC Pre-Filing Reports and review of documents; correspondence with principal and counsel.
11/7/2017	Warga,Brent M	5.0	2,375.00	Copper Sands calls; review of drop box details; prep for hearing.
11/7/2017	Fritz, John R	4.0	1,500.00	Drafting CSLC Pre-Filing Reports and review of documents; correspondence and call with principal and counsel.
11/8/2017	Taylor,Robert	0.8	380.00	QA Reports.
11/8/2017	Fritz, John R	8.0	3,000.00	Drafting CSLC Pre-Filing Reports and review of documents; correspondence with principal and counsel.
11/8/2017	Warga,Brent M	6.0	2,850.00	Drafting Pre-Filing Report and Confidential Report.
11/9/2017	Taylor,Robert	0.9	427.50	QA review.
11/9/2017	Warga,Brent M	6.0	2,850.00	Copper Sands calls; review of drop box details; prep for hearing; CCAA file matters.
11/9/2017	Fritz, John R	6.0	2,250.00	CSLC Pre-Filing Reports and document preparation; correspondence with principal and counsel.
11/10/2017	Warga,Brent M	5.0	2,375.00	Finalization of Pre-Filing Report and Confidential Report; call with J. Midtdal, J. Lee, and D. Brunidge.
11/10/2017	Fritz, John R	4.5	1,687.50	Finalize and file CSLC Pre-Filing Reports; correspondence with principal and counsel.
11/13/2017	Warga,Brent M	2.8	1,330.00	Call with J. Lee and J. Midtdal; review of Draft Order; review of various e-mail correspondence from J. Lee; draft website posting; review FAQ document.
11/14/2017	Fritz, John R	3.5	1,312.50	Preparation of documents for Copper Sands CCAA filing; affidavit review.
11/15/2017	Warga,Brent M	3.6	1,710.00	Copper Sands Court Hearing.
11/15/2017	Fritz, John R	2.0	750.00	Finalize preparation for CCAA filing; contact advertisers.
11/16/2017	Warga,Brent M	1.5	712.50	Various Copper Sands matters and e-mail correspondence.
11/17/2017	Warga,Brent M	4.0	1,900.00	Copper Sands Reporting; addressing various calls; drafting Supplemental Report.
11/17/2017	Fritz, John R	2.0	750.00	Preparation of Copper Sands supplemental report.
11/20/2017	Warga,Brent M	0.6	285.00	Call with J. Lee re: Copper Sands.
11/21/2017	Fritz, John R	0.7	262.50	Various Copper Sands matters; review of Court decision; discussion for next steps with B. Warga.
11/22/2017	Fritz, John R	2.5	937.50	Statutory filing items; review and editing of documents; updates to creditor list; website updates.
11/23/2017	Warga,Brent M	1.0	475.00	Copper Sands call with J. Lee and Jaimey.
11/23/2017	Fritz, John R	1.0	375.00	Call with management and counsel.
11/24/2017	Warga,Brent M	1.4	665.00	Review of Copper Sands e-mails from J. Lee; call with Jaimey re: fees and other matters.
11/27/2017	Warga,Brent M	2.2	1,045.00	Preparation for Copper Sands call; call with J. Lee.
12/4/2017	Warga,Brent M	1.7	807.50	Copper Sands Affidavit review.
12/5/2017	Warga,Brent M	0.3	142.50	Call with Jeff Lee re: Copper Sands.
12/5/2017	Fritz, John R	0.5	187.50	Call with J. Lee re: file matters.
12/6/2017	Warga,Brent M	2.5	1,187.50	Review of Copper Sands affidavit materials; discussions with J. Lee.
12/7/2017	Fritz, John R	3.5	1,312.50	Review of Court material and correspondence; update discussions with B. Warga.
12/10/2017	Warga,Brent M	0.8	380.00	Copper Sands calls.
12/10/2017	Fritz, John R	0.5	187.50	Call with management and counsel.
12/11/2017	Warga,Brent M	5.0	2,375.00	Attendance at Copper Sands hearing (via phone).
12/20/2017	Warga,Brent M	3.0	1,425.00	Preparation of statutory documents.
12/21/2017	Warga,Brent M	5.2	2,470.00	Review and finalization of Copper Sands statutory documents; filing of same with the OSB; corresponding with Adworks re: advertising; calls with I. Sutherland re: CCAA requirements.
12/22/2017	Warga,Brent M	2.4	1,140.00	Coppersands call with J. Lee and J. Midtdal; call with I. Sutherland; website updates.
1/2/2018	Warga,Brent M	2.1	997.50	Review of Copper Sands bank details; updates to forecast to actual monitoring; review of Affidavit; various e-mail correspondence with J. Midtdal.
1/2/2018	Fritz, John R	0.3	112.50	J. Midtdal affidavit review.
1/3/2018	Warga,Brent M	0.8	380.00	Review of e-mail correspondence; review of appeal materials; discussion with I. Sutherland re: Appeal Hearing.
1/8/2018	Warga,Brent M	2.2	1,045.00	Call with J. Lee re: hearing; review of J. Midtdal materials for hearing; review of forecast to actual results.
1/9/2018	Warga,Brent M	1.3	617.50	Preparation of cash flow forecast for extension hearing; review of materials and preparation for Jan 10, 2018 leave to appear hearing.
1/10/2018	Warga,Brent M	5.1	2,422.50	Attendnace at leave to appeal hearing via phone

**COPPER SANDS LAND CORP. ET AL**  
**TIME SUMMARY**  
**For the Period November 3, 2017 to January 25, 2018**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
1/11/2018	Warga,Brent M	3.6	1,710.00	Drafting of First Monitor's Report.
1/12/2018	Warga,Brent M	3.1	1,472.50	Closing of Willow Rush transaction.
1/13/2018	Warga,Brent M	4.0	1,900.00	Drafting Monitor's Report.
1/13/2018	Fritz, John R	1.0	375.00	Trust account, land sale logistics.
1/14/2018	Warga,Brent M	5.3	2,517.50	Drafting Monitor's Report.
1/14/2018	Fritz, John R	5.5	2,062.50	Drafting first report; review and integration of various affidavits and court materials; claims process document preparation.
1/15/2018	Warga,Brent M	6.1	2,897.50	Drafting of Monitor's Report; call with J. Lee re: Jan 18, 2018 Fiat; updates to First Report; updates to cash flows.
1/16/2018	Warga,Brent M	4.3	2,042.50	Finalization of First Report; various e-mail correspondence with J. Lee, I. Sutherland, and J. Midtdal.
1/18/2018	Warga,Brent M	1.0	475.00	Call with Justice Herauf (Appeal) re: terms of stay order.
1/22/2018	Warga,Brent M	1.4	665.00	Review of Copper Sands matters and e-mails.
1/23/2018	Warga,Brent M	1.5	712.50	Call with Justice Herauf (re: clarification of Order); calls with C. Frith re: hearing and Monitor's position re: charges and holdbacks from Willow Rush proceeds.
1/24/2018	Warga,Brent M	2.2	1,045.00	Court hearing; calls with C. Frith re: file matters and court hearing.
1/25/2018	Warga,Brent M	0.7	332.50	Call with J. Lee re: affidavits; call with C. Frith re: court appearance.
<b>TOTAL</b>		<b>176.0</b>	<b>\$ 77,750.00</b>	



**Invoice 8000254252**

Deloitte Restructuring Inc.  
360 Main Street  
Suite 2300  
Winnipeg, MB R3C 3Z3

Attention: Ms. Jaimey Middtdal  
Copper Sands Land Corp.  
110E-2201 11<sup>th</sup> Avenue  
Regina, SK S4P 0J8  
Canada

Tel: (204)942-0051  
Fax: (204) 947-9390  
www.deloitte.ca

Date: October 15, 2018  
Client No.: 1182734

WBS#: COPC0008  
Engagement Partner: Brent Warga

GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

Professional services rendered in accordance with the CCAA proceedings.  
Time incurred for the period of January 26, 2018 to October 14, 2018.

B. Warga - Partner (109.6 hrs) - \$52,060.00  
R. Taylor – Partner (2.4 hrs) - \$1,140.00  
J. Fritz - Senior Manager (63.3 hrs) - \$23,737.50  
R. Brown – Technician (2.6 hrs) - \$260.00  
C. Faria – Technician (1.8 hrs) - \$180.00

7% Administrative Fee (waived) - Nil

Total - \$77,377.50

GST applicable 77,377.50

**Sales Tax**

GST at 5.00% 3,868.88

**Total Amount Due (CAD) 81,246.38**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.

**COPPER SANDS LAND CORP. ET AL**  
**TIME SUMMARY**  
**For the Period January 26, 2018 to October 14, 2018**

Date	Name	Hours	Total	Description
1/26/2018	Fritz, John R	1.1	\$ 412.50	CSLC affidavit review and discussion with J. Lee.
3/6/2018	Fritz, John R	1.0	375.00	Meeting with B. Warga re: CSLC next steps
3/16/2018	Warga,Brent M	3.0	1,425.00	Drafting of Second Report
3/19/2018	Fritz, John R	3.5	1,312.50	CSLC review orders, appraisals, creditor balances and commentary on restructuring plan, website updates, correspondence review, call with legal counsel and J. Lee re Plan.
3/21/2018	Warga,Brent M	1.1	522.50	Call with I. Sutherland; call with J. Lee and I. Sutherland re: plan
3/21/2018	Fritz, John R	1.5	562.50	Website updates, correspondence review, call with Monitor's and Applicant's legal counsel.
3/22/2018	Warga,Brent M	1.0	475.00	Updates to cash flows; e-mail to J. Midtdal re: bank details.
3/27/2018	Brown, Rose	0.1	10.00	Website update
4/4/2018	Warga,Brent M	1.1	522.50	Copper sands - review of Applicant Proposal; call with J. Lee
4/5/2018	Warga,Brent M	1.4	665.00	Review of bank details; updates to forecast to actual results
4/6/2018	Warga,Brent M	3.6	1,710.00	Call with J. Lee re: Order; drafting of Second Report.
4/6/2018	Fritz, John R	0.7	262.50	Call with Applicant's Counsel.
4/9/2018	Warga,Brent M	2.1	997.50	Updates to second report; e-mail correspondence with J. Lee and J. Midtdal
4/10/2018	Warga,Brent M	2.1	997.50	Updates to Second Report; review of counter proposal from Secured Creditors; e-mail correspondence with J. Midtdal
4/11/2018	Warga,Brent M	1.6	760.00	Updates to Second report; review of various e-mail correspondence; e-mail correspondence with J. Lee.
4/18/2018	Brown, Rose	0.3	30.00	Website update.
4/25/2018	Warga,Brent M	1.0	475.00	Updates to cash flows; e-mail correspondence with J. Midtdal.
4/26/2018	Warga,Brent M	1.0	475.00	Review of Miller Thomson Letter; e-mail correspondence with I. Sutherland.
4/30/2018	Warga,Brent M	0.7	332.50	Review of Coppersands matters; review of letter from Miller Thomson; e-mail correspondence with I. Sutherland; e-mail correspondence with MLT Aikins.
5/3/2018	Fritz, John R	1.0	375.00	Call with I. Sutherland re: Monitor's reporting and Applicant's progress to date.
5/11/2018	Warga,Brent M	2.1	997.50	Call with J. Lee; review of bank details; updates to forecast to actual reporting.
5/12/2018	Warga,Brent M	3.4	1,615.00	Updates to Second Report
5/15/2018	Warga,Brent M	0.9	427.50	E-mail correspondence to J. Midtdal; review of correspondence to Miller Thomson.
5/16/2018	Warga,Brent M	1.5	712.50	E-mail correspondence with J. Lee; review of proposed letter to IPRL; call with I. Sutherland; drafting of Second Report.
5/16/2018	Fritz, John R	1.6	600.00	CSLC Review and edits to Monitor's report and correspondence from Counsel.
5/17/2018	Warga,Brent M	0.7	332.50	Call with J. Lee and I. Sutherland re: copper sands court hearing; review of letter correspondence from J. Lee.
5/18/2018	Warga,Brent M	1.4	665.00	Call with J. Lee re: Court hearing; call with I. Sutherland re: Miller Thomson letter; review of Miller Thomson letter; e-mail correspondence to J. Midtdal.
5/22/2018	Warga,Brent M	2.8	1,330.00	Updates to Cash flows; drafting of Second Report
5/23/2018	Brown, Rose	0.2	20.00	Update website page.
5/24/2018	Warga,Brent M	1.3	617.50	Call with J. Lee re: Copper Sands Update; initial review of Midtdal Affidavit.
5/25/2018	Warga,Brent M	2.3	1,092.50	Updates to Second Report; review of Affidavit materials; e-mail correspondence with J. Lee and J. Midtdal.
5/26/2018	Warga,Brent M	1.6	760.00	Review of confidential letter; various e-mail correspondence with J. Lee and J. Midtdal.
5/29/2018	Warga,Brent M	1.4	665.00	Updates to Second Report
5/30/2018	Warga,Brent M	1.2	570.00	Updates to Second Report; updates to Cash Flows and forecast to actual results; e-mail correspondence with J. Lee and C. Frith.
5/30/2018	Fritz, John R	2.5	937.50	Copper Sands report review and edits, various email correspondence.
5/30/2018	Brown, Rose	0.3	30.00	Update website page.
5/31/2018	Warga,Brent M	3.1	1,472.50	Updates to Second Report; review of revised affidavits
6/1/2018	Warga,Brent M	4.0	1,900.00	Review of Second Report; call with J. Midtdal and J. Lee; revisions to Report and Cash Flows.
6/1/2018	Brown, Rose	0.2	20.00	Website update
6/4/2018	Warga,Brent M	1.1	522.50	Various calls with I. Sutherland and J. Lee re: hearing and reporting.
6/4/2018	Fritz, John R	4.3	1,612.50	Finalize CSLC report, schedules, edits, etc., courier draft to Counsel.
6/7/2018	Warga,Brent M	1.0	475.00	Website posting; calls with I. Sutherland re: Court Hearing.
6/7/2018	Faria, Cecilia	0.5	50.00	Update Copper Sands Website - Order (Extension of Initial Order) – June 7, 2018 and update text.
6/12/2018	Warga,Brent M	1.0	475.00	Call with J. Lee and I. Sutherland re: June 15, 2018 hearing and Monitor's reporting.
6/13/2018	Warga,Brent M	0.5	237.50	Review of correspondence from J. Lee; call with Regina Leader Post re: website postings.
6/13/2018	Brown, Rose	0.5	50.00	update website - Text and documents.
6/15/2018	Warga,Brent M	2.6	1,235.00	Review of Miller Thomson letter; review of affidavit materials re: same; e-mail correspondence with I. Sutherland.
6/15/2018	Fritz, John R	2.5	937.50	Review of water treatment plant costs and estimates to complete.

**COPPER SANDS LAND CORP. ET AL**  
**TIME SUMMARY**  
**For the Period January 26, 2018 to October 14, 2018**

Date	Name	Hours	Total	Description
6/15/2018	Faria, Cecilia	0.4	40.00	Updated the Copper Sands webpage with the text and the Order (Extension of Initial Order) – June 15, 2018
6/18/2018	Warga,Brent M	1.3	617.50	Call with I. Sutherland; updates to Second Report; review of Counter Proposal.
6/19/2018	Warga,Brent M	2.8	1,330.00	Updates to Second Report
6/25/2018	Warga,Brent M	4.3	2,042.50	Updates to Second Report; call with C. Frith; call with I. Sutherland and J. Lee
6/26/2018	Warga,Brent M	2.2	1,045.00	Updates to Second Report; e-mail correspondence with J. Lee; e-mail correspondence with J. Midtdal; call with J. Lee.
6/26/2018	Fritz, John R	1.5	562.50	Call with Counsel to the Monitor and the Applicants. Review and discussion with Monitor's Counsel re: July 5th Hearing.
6/27/2018	Warga,Brent M	2.3	1,092.50	Updates to Second Report; review of Affidavit materials and revised order.
6/27/2018	Fritz, John R	2.3	862.50	Review of cash flows and report, correspondence from Counsel.
6/28/2018	Warga,Brent M	1.5	712.50	Updates to Second Report
6/28/2018	Fritz, John R	4.0	1,500.00	Report review, edits to report and schedules.
6/29/2018	Warga,Brent M	2.6	1,235.00	Finalization of Second Report; review of draft order; review of various e-mail correspondence from MLT Aikins; call with I. Sutherland; website updates.
6/29/2018	Fritz, John R	4.0	1,500.00	Finalize second report, provision to Counsel in draft, correspondence from Applicant's counsel and secured creditors Re: Consent Order.
6/29/2018	Taylor, Robert	1.0	475.00	Quality Assurance Review.
7/3/2018	Warga,Brent M	1.7	807.50	Finalization of Second Report
7/3/2018	Fritz, John R	2.5	937.50	Final review, compilation and finalization of Monitor's Second Report and provision for service. Review court materials for July 5 hearing.
7/3/2018	Brown, Rose	0.4	40.00	Updating website page with documents.
7/6/2018	Fritz, John R	0.9	337.50	Compile and direct updates to website, newspaper advertisement.
7/6/2018	Brown, Rose	0.2	20.00	Website update.
7/9/2018	Fritz, John R	1.0	375.00	Review newspaper advertisement, requirements of Order, correspondence with B. Warga, J. Midtdal and Counsel.
7/9/2018	Brown, Rose	0.1	10.00	Website update.
7/23/2018	Fritz, John R	0.2	75.00	Creditor enquiry
7/24/2018	Fritz, John R	0.4	150.00	Newspaper advertisement finalization and approval.
8/7/2018	Fritz, John R	0.4	150.00	Advertisement follow-up and review; receipt of tear sheets.
8/10/2018	Warga,Brent M	2.0	950.00	Call with J. Lee and McDougall Gauley; drafting of Third Report.
8/10/2018	Fritz, John R	1.0	375.00	Preparation for and call with Counsel for the Applicants and the Monitor. Review of draft correspondence to Counsel to certain secured creditors.
8/13/2018	Fritz, John R	0.7	262.50	Review of MLT Aikins correspondence to certain secured creditors, compilation of costs to date.
8/15/2018	Warga,Brent M	2.8	1,330.00	Drafting of Third Report
8/20/2018	Warga,Brent M	1.1	522.50	Review of bank details; updates to forecast to actual results.
8/22/2018	Warga,Brent M	1.4	665.00	Updates to Third Report; e-mail correspondence with MLT Aikins.
8/22/2018	Brown, Rose	0.1	10.00	Update website page with text.
8/24/2018	Warga,Brent M	0.7	332.50	Review of Copper Sands Correspondence; e-mail correspondence with I. Sutherland.
8/27/2018	Warga,Brent M	1.2	570.00	Updates to Third Report; e-mail correspondence with J. Midtdal; call with I. Sutherland; review of email correspondence.
8/28/2018	Warga,Brent M	1.0	475.00	Review and updates to Third Report.
8/28/2018	Fritz, John R	0.4	150.00	Third Report commentary and edits.
8/29/2018	Warga,Brent M	2.3	1,092.50	Finalization of Copper Sands Third Report.
8/29/2018	Fritz, John R	2.0	750.00	Schedule review and revision for Monitor's report.
8/30/2018	Warga,Brent M	2.1	997.50	Finalization of Third Report; review of MLT Aikins correspondence to counsel representing 7277.
8/30/2018	Fritz, John R	3.0	1,125.00	Finalization of Monitor's report, review of materials, and correspondence re: September 4, 2018 hearing.
8/30/2018	Faria, Cecilia	0.9	90.00	Save documents to Source; post documents to website.
8/30/2018	Taylor, Robert	0.9	427.50	Quality Assurance Review.
8/31/2018	Warga,Brent M	1.1	522.50	Review of various e-mail correspondence and letter correspondence.
9/4/2018	Warga,Brent M	3.5	1,662.50	Attendance at Court Hearing; various calls with I. Sutherland and J. Lee; review of various draft orders and e-mail correspondence.
9/5/2018	Warga,Brent M	0.7	332.50	Creditor calls; review of Order.
9/6/2018	Fritz, John R	5.0	1,875.00	Call with Applicant's counsel re: asset listing and content commentary.
9/6/2018	Brown, Rose	0.2	20.00	Website update.
9/21/2018	Warga,Brent M	2.6	1,235.00	Call with MLT Aikins re: asset listing, site visit, and status of refinancing; review of documents posted in support of asset schedule.

**COPPER SANDS LAND CORP. ET AL**  
**TIME SUMMARY**  
**For the Period January 26, 2018 to October 14, 2018**

Date	Name	Hours	Total	Description
9/21/2018	Fritz, John R	0.7	262.50	Call with Counsel and discussion with B. Warga re: onsite meeting.
9/25/2018	Warga,Brent M	0.5	237.50	Update call with J. Lee and P. Olfert re: refinancing, RTM sales; and site visit.
9/25/2018	Fritz, John R	1.0	375.00	Update call with Counsel, re: next steps and visit timing.
9/27/2018	Warga,Brent M	0.9	427.50	Call with J. Lee; various e-mails re: onsite inspection
9/27/2018	Fritz, John R	0.5	187.50	Logistics correspondence.
10/1/2018	Warga,Brent M	0.8	380.00	Call with J. Fritz re: Copper Sands; e-mail correspondence with MLT.
10/2/2018	Warga,Brent M	0.7	332.50	Call with MLT Akins and discussions with J. Fritz.
10/3/2018	Warga,Brent M	1.1	522.50	Review and updates to proposed SIP; e-mail correspondence with MLT Aikins; call with P. Olfert.
10/3/2018	Fritz, John R	0.8	300.00	SIP Information and edits.
10/4/2018	Warga,Brent M	1.4	665.00	Draft of Fourth Report.
10/4/2018	Fritz, John R	0.4	150.00	Various file correspondence
10/5/2018	Warga,Brent M	1.7	807.50	Draft of Fourth Report.
10/9/2018	Warga,Brent M	1.1	522.50	Call with MLT Aikins; updates to Fourth Report.
10/9/2018	Fritz, John R	0.3	112.50	Review of provisions of Order re: site visit and billing of same.
10/10/2018	Fritz, John R	1.0	375.00	Fourth report and filing documents for pending hearing
10/11/2018	Warga,Brent M	3.0	1,425.00	Call with MLT Aikins; call with McDougall Gauley; updates to Fourth Report; review of various e-mail correspondence.
10/11/2018	Fritz, John R	4.5	1,687.50	Drafting and edits to Fourth Report and cash flow exhibits. Calls with Legal Counsel to the Applicants and the Monitor, correspondence from the Applicants.
10/12/2018	Warga,Brent M	3.6	1,710.00	Finalization of Fourth Report; call with I. Sutherland re: e-mail correspondence; review of various e-mail correspondence.
10/12/2018	Fritz, John R	4.4	1,650.00	Finalize and file Fourth Report, correspondence with the Monitor and the Applicant's Counsel, call with the Monitor's Counsel.
10/12/2018	Taylor, Robert	0.5	237.50	QA Review report
10/14/2018	Fritz, John R	0.7	262.50	Correspondence with B. Warga, website update correspondence and filing documents.
<b>TOTAL</b>		<b>179.7</b>	<b>\$ 77,377.50</b>	



**Invoice 8000354263**

Deloitte Restructuring Inc.  
360 Main Street  
Suite 2300  
Winnipeg, MB R3C 3Z3

Attention: Ms. Jaimey Middal  
Copper Sands Land Corp.  
110E-2201 11<sup>th</sup> Avenue  
Regina, SK S4P 0J8  
Canada

Tel: (204)942-0051  
Fax: (204) 947-9390  
www.deloitte.ca

Date: January 3, 2019  
Client No.: 1182734

WBS#: COPC0008  
Engagement Partner: Brent Warga

GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

Professional services rendered in accordance with the CCAA proceedings.  
Time incurred for the period of October 15, 2018 to January 2, 2019.

B. Warga - Partner (51.2 hrs) - \$24,320.00  
J. Fritz - Senior Manager (38.2 hrs) - \$14,325.00  
R. Brown – Technician (2.7 hrs) - \$270.00  
C. Faria – Technician (0.5 hrs) - \$50.00

7% Administrative Fee (waived) - Nil

Total - \$38,965.00

GST applicable 38,965.00

**Sales Tax**

GST at 5.00% 1,948.25

**Total Amount Due (CAD) 40,913.25**

Accounts shall be due and payable when rendered. Interest shall be calculated at a simple daily rate of 0.0493% (equivalent to 18% per annum). Interest shall be charged and payable at this rate on any part of an account which remains unpaid from thirty(30) days after the invoice date to the date on which the entire account is paid.

**COPPER SANDS LAND CORP. ET AL**  
**TIME SUMMARY**  
**For the Period October 15, 2018 to January 2, 2019**

Date	Name	Hours	Total	Description
10/15/2018	Warga,Brent M	2.0	\$ 950.00	Review of appraisals; review of various e-mail correspondence re: Utility Facility; drafting response to Miller Thomson; calls with MLT Aikins and McDougall re: Hearing and asset
10/15/2018	Brown, Rose	0.4	40.00	Update website - text and documents.
10/15/2018	Fritz, John R	3.5	1,312.50	Correspondence with Legal Counsel to the Monitor, the Applicants and certain secured creditors re: secured creditor enquiries and hearing matters; correspondence to the Applicants.
10/16/2018	Warga,Brent M	1.1	522.50	Review order; call with J. Lee re: Oct 23 hearing; call with I. Sutherland re: Oct 23 hearing.
10/16/2018	Fritz, John R	1.5	562.50	Various correspondence with Applicants, draft cash flow projections.
10/17/2018	Warga,Brent M	3.8	1,805.00	Drafting of Supplemental Reports.
10/17/2018	Brown, Rose	0.2	20.00	Website updates.
10/17/2018	Fritz, John R	3.4	1,275.00	Correspondence with the Applicants and their legal counsel; cash flow revisions and updates; review of Supplements to the Fourth Report.
10/18/2018	Warga,Brent M	4.1	1,947.50	Drafting of Supplemental Fourth Reports; review and finalization of cash flows; email correspondence with J. Midtdal and J. Lee; review of application materials.
10/18/2018	Fritz, John R	4.7	1,762.50	Cash flow revisions and correspondence to Applicants; report revisions; correspondence with legal counsel to the Applicants and to the Monitor.
10/19/2018	Warga,Brent M	3.2	1,520.00	Finalization of Fourth Supplemental and Confidential Supplemental Reporting; review of various e-mail correspondence; call with J. Lee.
10/19/2018	Fritz, John R	3.8	1,425.00	Revise and finalize Monitor's reports for service.
10/21/2018	Warga,Brent M	0.8	380.00	Call with J. Lee
10/21/2018	Fritz, John R	2.0	750.00	Review of court materials filed by secured creditors; call with counsel to the Applicants and the Monitor.
10/22/2018	Warga,Brent M	3.1	1,472.50	Review of various e-mail correspondence; call with J. Lee; call with I. Sutherland
10/22/2018	Brown, Rose	0.4	40.00	Update website - Documents.
10/22/2018	Fritz, John R	1.5	562.50	Materials for Court hearing and review of draft order and commentary.
10/23/2018	Warga,Brent M	3.0	1,425.00	Attendance at Court hearing by phone; various e-mail correspondence to/from McDougall Gauley and MLT Aikins; review and commentary on draft sales order.
10/23/2018	Fritz, John R	1.0	375.00	Correspondence from Applicants, Respondents, and Monitor's Counsel re: hearing and extension.
10/24/2018	Brown, Rose	0.2	20.00	Update website.
10/24/2018	Fritz, John R	0.8	300.00	Call to Garnet Bailey at Aquas; follow up with Applicants re: Aquas credit; Applicant's Counsel correspondence review.
10/25/2018	Warga,Brent M	1.8	855.00	Review of various e-mail correspondence re: Court hearing; review letter correspondence from Miller Thomson; review e-mail correspondence to/from J. Midtdal.
10/25/2018	Fritz, John R	2.8	1,050.00	Review of information provided by the Applicants regarding Aquas Water Works account; comparison of statement provided to information on hand; correspondence to the Applicants and Aquas re: additional information requests.
10/26/2018	Warga,Brent M	0.5	237.50	E-mail correspondence to I. Sutherland re: file matters.
10/26/2018	Fritz, John R	0.2	75.00	Interested party enquiry.
10/29/2018	Fritz, John R	0.4	150.00	Interested party enquiries and correspondence.
10/30/2018	Fritz, John R	0.3	112.50	Follow-up correspondence to J. Midtdal and G. Bailey re: copies of Aquas invoices and accounting.
10/31/2018	Fritz, John R	0.7	262.50	Discussion of Aquas status with B. Warga and correspondence to counsel to the Monitor.
11/2/2018	Warga,Brent M	0.5	237.50	Review of letter correspondence from Applicants.
11/9/2018	Warga,Brent M	0.8	380.00	Call with MLT Aikins re: file matters; prep for call.
11/9/2018	Fritz, John R	0.8	300.00	Prep. and call with counsel to the Applicants and the Monitor; discussion of next steps.
11/14/2018	Warga,Brent M	1.2	570.00	Call with I. Sutherland; call with J. Lee; call with R. Van Beselaere all re: Court Hearing and ongoing Monitor involvement.
11/15/2018	Warga,Brent M	1.5	712.50	Call with C. Frith re: hearing; review of various e-mail correspondence and motion materials.
11/15/2018	Brown, Rose	0.3	30.00	Update website page - text and documents.
11/19/2018	Brown, Rose	0.2	20.00	Update website.
11/22/2018	Warga,Brent M	1.5	712.50	Review of Utility Facility supporting invoices from Aquas; discussion with J. Fritz re: same.
11/28/2018	Warga,Brent M	3.0	1,425.00	Drafting Fifth Report and Confidential Fifth Report; call with J. Lee; e-mail correspondence with I. Sutherland.
11/28/2018	Fritz, John R	0.8	300.00	Call with J. Lee and report planning with B. Warga.
11/29/2018	Warga,Brent M	2.5	1,187.50	Updates to forecast to actual results; review of affidavit materials; drafting of cash flows.
11/30/2018	Warga,Brent M	4.5	2,137.50	Drafting of Fifth Report and Fifth Confidential Report; call with I. Sutherland; call with J. Fritz.
11/30/2018	Faria, Cecilia	0.5	50.00	Upload 3 documents to Source; attempt to upload them to the webpage.
11/30/2018	Fritz, John R	1.5	562.50	Report review, edits, and commentary.
12/3/2018	Warga,Brent M	2.8	1,330.00	Drafting of Fifth Report and Fifth Confidential Report; call with C. Frith; review of various e-mail correspondence; updates to cash flows.
12/3/2018	Brown, Rose	0.3	30.00	Update website.



**COPPER SANDS LAND CORP. ET AL**

**TIME SUMMARY**

**For the Period October 15, 2018 to January 2, 2019**

<b>Date</b>	<b>Name</b>	<b>Hours</b>	<b>Total</b>	<b>Description</b>
12/4/2018	Warga,Brent M	2.0	950.00	Finalization of Fifth Report and Confidential Supplement; e-mail correspondence with C.
12/4/2018	Fritz, John R	2.0	750.00	Report finalization and internal review; additional Aquas questions to Management.
12/5/2018	Warga,Brent M	2.9	1,377.50	Finalization of reporting; e-mail correspondence with C. Frith; review of materials filed by Secured Creditors; call with I. Sutherland re: same.
12/5/2018	Brown, Rose	0.4	40.00	Website updates.
12/5/2018	Fritz, John R	2.0	750.00	Finalization of report; review of secured creditors' materials; call with Counsel.
12/6/2018	Warga,Brent M	0.6	285.00	Call with McDougall re: hearing, draft order, and Notice of Motion(s) filed by Secured Creditors.
12/6/2018	Fritz, John R	1.9	712.50	Pre-hearing review of information and call with legal counsel.
12/7/2018	Warga,Brent M	0.9	427.50	Copper Sands Court Hearing; review of amendments to Draft Order; calls with C. Frith.
12/8/2018	Fritz, John R	0.2	75.00	Website posting.
12/10/2018	Brown, Rose	0.3	30.00	Website updates.
12/10/2018	Fritz, John R	0.2	75.00	Creditor enquiry.
12/12/2018	Fritz, John R	0.2	75.00	Correspondence to Management re: Aquas.
12/17/2018	Fritz, John R	2.0	750.00	Aquas contract and invoice review, correspondence to Management re: information provided and outstanding.
1/2/2019	Warga,Brent M	3.1	1,472.50	Drafting of Sixth Report and Confidential Supplement to the Sixth Report.
<b>TOTAL</b>		<b>92.6</b>	<b>\$ 38,965.00</b>	

**COPPER SANDS LAND CORP. ET AL**  
**TIME SUMMARY**  
**For the Period January 4, 2019 to February 19, 2020**

Date	Name	Hours	Total	Description
1/4/2019	Warga, Brent	4.5	\$ 2,137.50	Drafting of Sixth Report and Confidential Supplement to the Sixth Report; call with P. Olfert; review of Affidavit materials.
1/5/2019	Warga, Brent	3.4	1,615.00	Review of Wong Affidavit; e-mail correspondence with J. Lee and P. Olfert; updates to Sixth Reports.
1/5/2019	Fritz, John	3.3	1,237.50	CSLC review of materials; review and edits to Sixth Monitor's Report and Confidential Supplement to same.
1/6/2019	Warga, Brent	1.6	760.00	Review of draft Order and provision of comments to legal counsel.
1/6/2019	Fritz, John	0.5	187.50	Distribution of CSLC report.
1/7/2019	Warga, Brent	3.6	1,710.00	Finalization of Sixth Report; various e-mail correspondence with MLT Aikins; review and comments on Draft Order; review of Affidavit materials.
1/7/2019	Taylor, Robert	0.5	237.50	QAR Reports.
1/7/2019	Fritz, John	2.5	937.50	Finalization for filing of Sixth Report and Supplement to same.
1/8/2019	Warga, Brent	1.7	807.50	Review of Draft Order; various e-mail correspondence to/from legal counsel re: same.
1/8/2019	Brown, Rose	0.2	20.00	Update website page.
1/9/2019	Warga, Brent	1.8	855.00	Preparation and attendance at Court hearing; calls with creditors; website updates; review of revised draft order.
1/9/2019	Brown, Rose	0.3	30.00	Website update.
1/9/2019	Fritz, John	0.5	187.50	Order review and filing.
1/16/2019	Warga, Brent	0.3	142.50	Call with J. Lee re: file matters.
1/29/2019	Warga, Brent	1.7	807.50	Review of various e-mail correspondence re: sale closing; e-mail correspondence to C. Frith re: same.
2/6/2019	Warga, Brent	1.0	475.00	Updates to cash flows; e-mail correspondence with Jaimey and MLT Aikins.
2/12/2019	Warga, Brent	2.2	1,045.00	Review of various e-mail correspondence; review of Draft Order; e-mail correspondence with McDougall Gauley re: hearing; updates to forecast to actual reporting.
2/12/2019	Brown, Rose	0.3	30.00	Website update - text and document.
2/13/2019	Warga, Brent	0.7	332.50	Attendance on Court call (hearing); review of draft Order.
3/7/2019	Warga, Brent	0.8	380.00	Review of draft order; call with C. Frith.
3/12/2019	Brown, Rose	0.2	20.00	Update Website page.
4/15/2019	Brown, Rose	0.2	20.00	Website updates.
4/15/2019	Warga, Brent	0.8	380.00	Call with C. Frith and P. Olfert re: hearing; review of various e-mail correspondence and draft Order.
5/24/2019	Warga, Brent	1.2	570.00	Discussion with J. Lee; draft e-mail correspondence to J. Lee re: Sources and Uses of Cash compilation.
5/27/2019	Warga, Brent	1.4	665.00	Call with C. Frith; review and responding to various e-mail correspondence.
5/28/2019	Warga, Brent	3.1	1,472.50	Preparation of Sources and Uses of Cash; e-mail correspondence with C. Frith; review of application materials.
5/29/2019	Warga, Brent	2.7	1,282.50	Calls with MLT Aikins and McDougall Gauley; review of various orders in the proceedings.
5/30/2019	Brown, Rose	0.2	20.00	Website update.
5/30/2019	Warga, Brent	3.7	1,757.50	Call with J. Lee; compilation and review of MHP sources and uses of cash; e-mail correspondence with J. Lee.
5/31/2019	Warga, Brent	1.6	760.00	Call with J. Lee; call with Secured Lenders; e-mail correspondence with Secured lenders; updates to sources and uses of cash for the MHP.
6/5/2019	Warga, Brent	0.3	142.50	Review of e-mail correspondence.
6/10/2019	Warga, Brent	1.7	807.50	Review of bank details and reporting for February to June 2019.
6/11/2019	Warga, Brent	0.7	332.50	Call with MLT Aikins.
6/12/2019	Warga, Brent	2.1	997.50	Review of Court materials; updates to website; review of Midtdal proposal to secured creditors.
6/14/2019	Warga, Brent	0.3	142.50	Website postings.
6/27/2019	Warga, Brent	0.7	332.50	Review of letters from Secured Creditors; e-mail correspondence with McDougall Gauley.
7/4/2019	Warga, Brent	0.4	190.00	Review of e-mail correspondence; e-mail correspondence to MLT Aikins re: July 12 hearing.
7/10/2019	Warga, Brent	0.8	380.00	E-mail correspondence with MLT Aikins re: July 12 hearing.
7/11/2019	Keene, Ashley	0.2	20.00	Website updates.
7/11/2019	Warga, Brent	1.2	570.00	Review of draft order; review of application materials; e-mail correspondence with McDougall Gauley.
7/12/2019	Brown, Rose	0.1	10.00	Update website page with text and document..
7/24/2019	Warga, Brent	0.4	190.00	E-mail correspondence with J. Midtdal and J. Lee.
8/9/2019	Warga, Brent	1.2	570.00	E-mail correspondence with J. Midtdal; updates to actual cash flows.
8/15/2019	Keene, Ashley	0.4	40.00	Website update.
9/26/2019	Warga, Brent	0.6	285.00	Various e-mails with J. Lee re: Copper Sands Hearing.
9/30/2019	Keene, Ashley	0.2	20.00	Website update.
9/30/2019	Warga, Brent	0.7	332.50	Website Updates; various e-mail correspondence with C. Frith re: Oct 2, 2019 hearing.
10/4/2019	Warga, Brent	0.3	142.50	Website updates.
10/22/2019	Warga, Brent	0.5	237.50	Call with I. Sutherland; e-mail correspondence with J. Midtdal.
10/23/2019	Warga, Brent	0.9	427.50	Various e-mail correspondence with J. Midtdal and MLT Aikins.
10/28/2019	Brown, Rose	0.1	10.00	Update website page.
10/28/2019	Warga, Brent	1.2	570.00	Review of various e-mail correspondence; review of bank details.
10/29/2019	Warga, Brent	1.3	617.50	Call with C. Frith; various e-mail correspondence.
10/30/2019	Keene, Ashley	0.3	30.00	Website update.
10/30/2019	Warga, Brent	0.5	237.50	Website postings; review of various e-mail correspondence.
11/4/2019	Warga, Brent	1.3	617.50	Review of motion materials; call with J. Lee; call with I. Sutherland.
11/5/2019	Warga, Brent	0.5	237.50	Review of letter correspondence.
11/6/2019	Warga, Brent	0.5	237.50	Review of various e-mail correspondence and sharepoint documents.
11/8/2019	Keene, Ashley	0.2	20.00	Website updates.
11/8/2019	Warga, Brent	0.2	95.00	Review of Order and e-mail correspondence; website postings.
11/14/2019	Brown, Rose	0.1	10.00	Website update.

**COPPER SANDS LAND CORP. ET AL  
TIME SUMMARY  
For the Period January 4, 2019 to February 19, 2020**

Date	Name	Hours	Total	Description
12/9/2019	Warga, Brent	0.7	332.50	Review of letter from R. Van Beseleare; e-mail correspondence with I. Sutherland and C. Frith.
12/10/2019	Warga, Brent	0.6	285.00	Call with C. Frith re: R. Van Beseleare correspondence.
12/17/2019	Warga, Brent	0.4	190.00	E-mail correspondence with C. Frith.
1/3/2020	Warga, Brent	0.7	332.50	Review of cash receipts/disbursements; e-mail correspondence with J. Midtdal.
1/8/2020	Keene, Ashley	0.1	10.00	Website update.
1/8/2020	Warga, Brent	1.7	807.50	Call with C. Frith; review of various e-mail correspondence; summarization of o/s accounts.
1/9/2020	Keene, Ashley	0.2	20.00	Website updates.
1/9/2020	Warga, Brent	1.3	617.50	Call with MLT and McDougall; review of e-mail correspondence in advance of Jan 10 hearing.
1/11/2020	Keene, Ashley	0.3	30.00	Website updates.
1/29/2020	Warga, Brent	2.1	997.50	Review of outstanding fees; drafting of Seventh Report.
1/30/2020	Warga, Brent	4.5	2,137.50	Drafting of Seventh Report.
1/31/2020	Warga, Brent	4.3	2,042.50	Drafting of Seventh Report.
2/3/2020	Warga, Brent	3.5	1,662.50	Review of MDI Utility bank activity; updating actual results schedule; drafting of Seventh Report; call with C. Frith.
2/6/2020	Warga, Brent	2.0	950.00	Review of offer and sales process order; call with C. Frith.
2/10/2020	Warga, Brent	1.2	570.00	Review of application materials; call with C. Frith re: same.
2/11/2020	Warga, Brent	0.6	285.00	Review of various e-mail correspondence.
2/12/2020	Keene, Ashley	0.4	40.00	Website updates.
2/12/2020	Warga, Brent	1.0	475.00	Call with I. Sutherland and C. Frith; website postings.
2/13/2020	Warga, Brent	1.5	712.50	Review filed materials; e-mail correspondence with McDougall Gauley.
2/14/2020	Warga, Brent	1.5	712.50	Review of Court materials; call with J. Lee; e-mail correspondence with MLT.
2/17/2020	Warga, Brent	3.5	1,662.50	Drafting Seventh Report; call with C. Frith.
2/18/2020	Warga, Brent	3.2	1,520.00	Call with J. Midtdal; review of receipts and disbursements; edits to draft order; review of e-mail correspondence; updates to Seventh Report.
2/19/2020	Warga, Brent	3.4	1,615.00	Review of Seventh Report; call with C. Frith re: Court hearing; review of various e-mail correspondence.
<b>TOTAL</b>		<b>105.1</b>	<b>\$ 47,742.50</b>	

**Exhibit G – Fees and Disbursements of the Monitor’s Legal Counsel**

**COPPER SANDS LAND CORP., WILLOW RUSH DEVELOPMENT CORP., PRAIRIE COUNTRY HOMES LTD.,  
MIDTDAL DEVELOPMENTS & INVESTMENTS CORP., JJJ DEVELOPMENTS & INVESTMENTS CORP., AND  
MDI UTILITY CORP.**

**SUMMARY OF LEGAL FEES AND DISBURSEMENTS  
MCDUGALL GAULEY LLP**

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>PST</b>	<b>Total</b>
21-Dec-17	572331	\$ 19,292	\$ 143	\$ 972	\$ 1,158	\$ 21,564
7-Jan-19	596930	132,583	2,180	6,738	7,955	149,456
26-Feb-19	599453	10,656	5	533	639	11,833
8-Jul-19	607775	12,590	52	632	755	14,029
<b>Subtotal</b>		<b>175,121</b>	<b>2,380</b>	<b>8,875</b>	<b>10,507</b>	<b>196,883</b>
19-Feb-20	Work in Process	25,919		1,296	1,555	28,770
<b>Subtotal</b>		<b>25,919</b>	<b>-</b>	<b>1,296</b>	<b>1,555</b>	<b>28,770</b>
<b>Total Fees</b>		<b>201,039</b>	<b>2,380</b>	<b>10,171</b>	<b>12,062</b>	<b>225,652</b>
<b>Payments</b>						
	Administrative Charge Allocation					99,400
<b>Subtotal</b>						<b>99,400</b>
<b>Outstanding Fees</b>						<b>\$ 126,252</b>

IN ACCOUNT WITH



barristers and solicitors  
(306) 653-1212  
500 - 616 Main Street  
Saskatoon, Saskatchewan S7H 0J6

Brent Warga  
Deloitte Restructuring Inc.  
360 Main Street, Suite 2300  
Winnipeg, MB  
Canada R3C 3Z3

Date: December 21, 2017  
Invoice No.: 572331  
File Number: 549268.4/IAS

GST 890275415  
PST 1887298

RE: Copper Sands Land Corp., et al  
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

DATE	LAWYER	DESCRIPTION	TIME	RATE	VALUE
06/11/17	IAS	To receipt of email from Warga re: court approval	0.10	545.00	54.50
06/11/17	IAS	Correspondence to Warga re: court approval	0.20	545.00	109.00
06/11/17	IAS	To receipt of email from Warga re: necessity of monitor attending court application	0.10	545.00	54.50
06/11/17	IAS	Correspondence to Warga re: necessity of monitor attending court application	0.20	545.00	109.00
07/11/17	IAS	Correspondence to Warga re: timing of filing materials	0.10	545.00	54.50
07/11/17	IAS	To receipt of email from Warga re: timing of filing materials	0.10	545.00	54.50
08/11/17	IAS	Correspondence to Warga re: timing of reports	0.10	545.00	54.50
08/11/17	IAS	To receipt of email from Warga re: timing of reports	0.10	545.00	54.50
08/11/17	IAS	Correspondence from Warga re: initial report	0.20	545.00	109.00
09/11/17	CPF	Telephone attendance on Warga - resolution of lien	0.20	305.00	61.00
09/11/17	IAS	To receipt of email from Fritz	0.10	545.00	54.50
09/11/17	IAS	To review and revise draft pre- filing report of proposal monitor	3.10	545.00	1,689.50
09/11/17	IAS	Review of financial statements - JLL	0.30	545.00	163.50
09/11/17	IAS	Review of financial statements - MDI	0.30	545.00	163.50
09/11/17	IAS	Review of financial statements - CSLC	0.30	545.00	163.50
09/11/17	IAS	Review of financial statements - Willow Rush	0.20	545.00	109.00
09/11/17	IAS	To review and revise draft confidential report of the monitor	2.90	545.00	1,580.50
09/11/17	IAS	Correspondence to Warga	0.10	545.00	54.50

A monthly late charge of 18% per annum will be applied to unpaid balance after 30 days.

DATE	LAWYER	DESCRIPTION	TIME	RATE	VALUE
09/11/17	IAS	To receipt of email from Fritz	0.10	545.00	54.50
09/11/17	IAS	To receipt of email from Warga	0.10	545.00	54.50
09/11/17	IAS	Review of draft Affidavit of Jaimey Midtdal	0.80	545.00	436.00
09/11/17	IAS	Review of draft Affidavit of Midtdal	0.50	545.00	272.50
10/11/17	PEF	To filing sealing order	0.60	225.00	135.00
10/11/17	CPF	To receipt of emails - proposed monitor's sealed reports and consider logistics of filing same	0.10	305.00	30.50
10/11/17	CPF	Review draft initial order and note revisions	0.80	305.00	244.00
10/11/17	CPF	Telephone attendance on Sirois - revisions to initial order	0.10	305.00	30.50
10/11/17	CPF	Email Sirois - revisions to initial order	0.20	305.00	61.00
10/11/17	JOR	Document preparation of application re publication ban - first confidential report	1.00	240.00	240.00
10/11/17	JOR	Telephone call to applicant's counsel re sealing order	0.10	240.00	24.00
10/11/17	JOR	Document preparation affidavit re practice directive compliance	0.50	240.00	120.00
10/11/17	JOR	Review confidential pre-filing report	0.70	240.00	168.00
10/11/17	JOR	Document preparation sealing order/notice of application language	0.50	240.00	120.00
10/11/17	JOR	Email from registrar re publication ban	0.10	240.00	24.00
10/11/17	JOR	Review application materials	0.50	240.00	120.00
10/11/17	IAS	Correspondence to Warga and Fritz re: changes to draft pre-filing report	0.20	545.00	109.00
10/11/17	IAS	To receipt of email from warga re: draft Initial Order	0.10	545.00	54.50
10/11/17	IAS	Correspondence to Warga re: draft Initial Order	0.20	545.00	109.00
10/11/17	IAS	To review and revise draft Initial Order	1.60	545.00	872.00
10/11/17	IAS	Correspondence to Warga and Fritz re: draft Confidential Report	0.20	545.00	109.00
10/11/17	IAS	Correspondence from Warga and Fritz re: draft Confidential Report	0.20	545.00	109.00
10/11/17	IAS	Correspondence to Warga and Fritz re: draft Confidential Report	0.20	545.00	109.00
10/11/17	IAS	Correspondence from Warga and Fritz re: exhibits to pre-filing report	0.20	545.00	109.00
10/11/17	IAS	Correspondence to Warga and Fritz re: exhibits to pre-filing report	0.20	545.00	109.00
10/11/17	IAS	Correspondence to Warga and Fritz re: changes to Initial Order	0.50	545.00	272.50
10/11/17	IAS	Correspondence to Lee re: changes to Notice of Application re: sealing Confidential Report	0.30	545.00	163.50
10/11/17	IAS	Correspondence from Lee re: Sealing Confidential Report	0.20	545.00	109.00
10/11/17	IAS	Correspondence to Lee re: service	0.20	545.00	109.00

DATE	LAWYER	DESCRIPTION	TIME	RATE	VALUE
10/11/17	IAS	issues To receipt of email from Warga re: CUSN system	0.10	545.00	54.50
10/11/17	IAS	Correspondence to Warga and Fritz	0.20	545.00	109.00
10/11/17	IAS	To further revisions to draft Confidential Report	0.40	545.00	218.00
10/11/17	IAS	To receipt of email from Warga re: confidential report	0.10	545.00	54.50
10/11/17	IAS	Correspondence from Lee re: service issues	0.20	545.00	109.00
10/11/17	IAS	Correspondence to Lee re: service issues and notice to media	0.20	545.00	109.00
10/11/17	IAS	To receipt of email from Lee re: service issues	0.10	545.00	54.50
10/11/17	IAS	To further revisions to draft pre- filing report	0.50	545.00	272.50
10/11/17	IAS	Correspondence to Warga and Fritz re: filing reports	0.20	545.00	109.00
10/11/17	IAS	To receipt of email from Warga re: pre-filing report	0.10	545.00	54.50
10/11/17	IAS	To receipt of email from Warga re: confidential report	0.10	545.00	54.50
11/11/17	IAS	Preparation for court application	1.40	545.00	763.00
13/11/17	IAS	To receipt of email from Warga	0.10	545.00	54.50
13/11/17	IAS	Review of emails re: Consent Order	0.30	545.00	163.50
13/11/17	IAS	Review of draft Consent Order	0.30	545.00	163.50
13/11/17	IAS	To receipt of email from Warga	0.10	545.00	54.50
13/11/17	IAS	To receipt of email from Lee	0.10	545.00	54.50
13/11/17	IAS	To receipt of email from Lee	0.10	545.00	54.50
13/11/17	IAS	To receipt of email from Pederson	0.10	545.00	54.50
13/11/17	IAS	To receipt of email from Lee	0.10	545.00	54.50
14/11/17	JOR	Email to Lee re affidavit practice directive compliance	0.20	240.00	48.00
14/11/17	IAS	Preparation for court application - Initial Order	1.10	545.00	599.50
14/11/17	IAS	Telephone attendance on Lee re: attendance at hearing	0.20	545.00	109.00
14/11/17	IAS	Correspondence to Warga re: attendance at hearing	0.20	545.00	109.00
14/11/17	IAS	To receipt of email from Warga	0.10	545.00	54.50
14/11/17	IAS	Correspondence to Warga	0.10	545.00	54.50
14/11/17	IAS	Correspondence from Lee re: cost issues	0.10	545.00	54.50
14/11/17	IAS	To receipt of email from Warga re: attendance at hearing	0.10	545.00	54.50
14/11/17	IAS	To receipt of email from Lee	0.10	545.00	54.50
14/11/17	IAS	Review of Affidavit of Barber	0.50	545.00	272.50
14/11/17	IAS	To receipt of email from Lee	0.10	545.00	54.50
14/11/17	IAS	Review of Affidavit of Cooke	0.40	545.00	218.00
14/11/17	IAS	To receipt of email from Midtdal	0.10	545.00	54.50
14/11/17	IAS	Review of Affidavit of Kramer	0.40	545.00	218.00
15/11/17	PEF	Attending chambers application	3.80	225.00	855.00
15/11/17	PEF	Review monitors report and affidavits	1.00	225.00	225.00
15/11/17	IAS	Correspondence to Lee re: adjournment/sealing Order	0.20	545.00	109.00



DATE	LAWYER	DESCRIPTION	TIME	RATE	VALUE
15/11/17	IAS	Personal attendance on on Warga re: application issues	0.40	545.00	218.00
17/11/17	IAS	To receipt of email from Lee	0.10	545.00	54.50
17/11/17	IAS	Telephone attendance on Lee and Warga	0.20	545.00	109.00
17/11/17	IAS	Correspondence to Lee and Warga	0.20	545.00	109.00
17/11/17	IAS	Telephone attendance on Lee	0.10	545.00	54.50
17/11/17	IAS	Telephone attendance on Warga	0.10	545.00	54.50
17/11/17	IAS	Telephone attendance on Lee	0.10	545.00	54.50
17/11/17	IAS	To receipt of email from Warga	0.10	545.00	54.50
17/11/17	IAS	To review and revise draft supplemental report	0.30	545.00	163.50
17/11/17	IAS	Telephone attendance on Warga	0.20	545.00	109.00
17/11/17	IAS	Review of amendment to offer to purchase	0.20	545.00	109.00
17/11/17	IAS	Review of amendment to Offer to Purchase	0.10	545.00	54.50
18/11/17	IAS	To receipt of email from Warga	0.10	545.00	54.50
24/11/17	IAS	To consider issues re: strategy to move forward environmentally	0.30	545.00	163.50
24/11/17	IAS	Correspondence from Warga	0.10	545.00	54.50
24/11/17	IAS	Correspondence to Warga	0.20	545.00	109.00
28/11/17	IAS	Telephone attendance on Warga	0.20	545.00	109.00
06/12/17	IAS	Correspondence to Warga re: attendance at court application	0.10	545.00	54.50
06/12/17	IAS	To receipt of email from Warga	0.10	545.00	54.50
06/12/17	IAS	Review of Affidavit of Muir Barber	0.40	545.00	218.00
07/12/17	IAS	To receipt of multiple emails from Lee	0.30	545.00	163.50
07/12/17	IAS	Review of Notice of Application	0.20	545.00	109.00
07/12/17	IAS	Review of draft sale and approval Order	0.30	545.00	163.50
07/12/17	IAS	Review of Supplementary Affidavit of Jaimey Midtdal	0.80	545.00	436.00
07/12/17	IAS	Review of Brief of Law	0.50	545.00	272.50
07/12/17	IAS	Review of affidavit of Kimberly McIvor	0.50	545.00	272.50
07/12/17	IAS	Review of Lawrek Affidavit	0.30	545.00	163.50
07/12/17	IAS	Review of Confidential Affidavit of Midtdal	0.40	545.00	218.00
07/12/17	IAS	Correspondence to Warga re: status	0.10	545.00	54.50
07/12/17	IAS	To receipt of email from Warga	0.10	545.00	54.50
08/12/17	IAS	To receipt of email from Lee	0.10	545.00	54.50
08/12/17	IAS	Review of Affidavit of Watkins	0.30	545.00	163.50
08/12/17	IAS	To receipt of email from Lee	0.10	545.00	54.50
08/12/17	IAS	Review of Supplementary Affidavit of David Barber	0.40	545.00	218.00

TOTAL FEES:

\$19,292.00

DISBURSEMENTS AND OTHER CHARGES:

Document Copying\*

142.80

---

TOTAL DISBURSEMENTS:	\$142.80
*GST applicable	
GST @ 5.00% on fees and taxable disbursements:	971.74
Provincial Sales Tax on fees:	1,157.52
	<hr/>
TOTAL FEES, DISBURSEMENTS & TAXES:	\$21,564.06
	<hr/> <hr/>

This is our account herein  
McDougall Gauley LLP - Saskatoon

Per:

  
Ian A. Sutherland

IAS/CGG  
E&OE

IN ACCOUNT WITH



barristers and solicitors  
(306) 653-1212  
500 - 616 Main Street  
Saskatoon, Saskatchewan S7H 0J6

Brent Warga  
Deloitte Restructuring Inc.  
360 Main Street, Suite 2300  
Winnipeg, MB  
Canada R3C 3Z3

Date: January 7, 2019  
Invoice No.: 596930  
File Number: 549268.4/IAS

GST 890275415  
PST 1887298

---

RE: Copper Sands Land Corp., et al  
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

DATE	DESCRIPTION
20/12/17	To receipt of email from Lee
20/12/17	Review of Fiat of Justice Gabrielson
20/12/17	Correspondence to Lee
20/12/17	Correspondence to Warga
21/12/17	To receipt of email from Warga
21/12/17	Correspondence to Warga
21/12/17	To receipt of email from Olfert
21/12/17	Review of draft Orders
21/12/17	Correspondence to Olfert
21/12/17	Correspondence to Olfert
21/12/17	Review of Fiat
21/12/17	To receipt of email from Warga
21/12/17	Telephone attendance on Warga re: issues with Vesting Order
21/12/17	Telephone attendance on Lee re: need to issue Initial Order
21/12/17	Correspondence to Warga
21/12/17	To receipt of email from Van Beselaere
21/12/17	To receipt of email from Lee
21/12/17	To receipt of email from Pederson
21/12/17	Telephone attendance on Lee
21/12/17	To receipt of email from Lee
21/12/17	Telephone attendance on Lee re: leave to appeal
21/12/17	To receipt of email from Lee re: leave to appeal
12/01/18	Research re: stay of execution where application for leave to appeal heard by Court of Appeal chambers judge;
21/12/17	Telephone attendance on Warga and Lee re: leave to appeal
21/12/17	Telephone attendance on Olfert and Lee re: issuance of Initial Order
21/12/17	To receipt of email from Olfert re issued Order/objections to Vesting Order
21/12/17	To receipt of email from Lee re DIP draw down
22/12/17	To receipt of email from Olfert re issued Order
22/12/17	To receipt of email from Lee re pending Application for Leave to Appeal
22/12/17	To receipt of email from Olfert re pending Application for Leave to Appeal
22/12/17	To receipt of email from Warga re drawing down on DIP pending Leave Application
22/12/17	Correspondence to Warga re drawing down on DIP pending Leave Application
22/12/17	To receipt of email from Warga
22/12/17	To receipt of email from Olfert re Vesting Order Amendments

A monthly late charge of 18% per annum will be applied to unpaid balance after 30 days.

DATE	DESCRIPTION
22/12/17	Review and revise draft materials
22/12/17	Telephone attendance Warga re whether to draw down portion of DIP
22/12/17	To receipt of email from Lee, Diana
22/12/17	To receipt of email from Olfert
22/12/17	To receipt of email from Lee, Diana
22/12/17	To receipt of email from Lee, Jeff
27/12/17	Telephone attendance with Lee re leave to appear
27/12/17	Telephone attendance with Lee
27/12/17	Correspondence to Warga
27/12/17	To receipt of email from Warga
27/12/17	Correspondence from Lee re leave to appear application
27/12/17	Correspondence to Warga
27/12/17	Correspondence to Warga re leave application
28/12/17	To receipt of Demand for Notice - Walker Projects Inc.
28/12/17	To receipt of email to Lee
28/12/17	Review of Vesting Order
28/12/17	To receipt of email from Shalashniy - lawyer for IPRL
28/12/17	Review of Demand for Notice
28/12/17	Correspondence to Shalashniy
28/12/17	Correspondence to Warga re note at leave application
28/12/17	To receipt of email from Warga
29/12/17	To receipt of Demand for Notice - Nazy Construction
31/12/17	To receipt of email from Lee re leave to appeal application
31/12/17	To review and revise draft Affidavit of Midtdal
31/12/17	Correspondence to Lee re proposed amendments to draft Affidavit
02/01/18	To consider role of monitor at upcoming appeal
02/01/18	Telephone attendance on Brundige
02/01/18	Review of materials re leave to appeal/stay of proceedings
02/01/18	To receipt of email from Lee
02/01/18	Review of revised draft Affidavit of Mihtdal
02/01/18	To receipt of email from Lee re service list
02/01/18	To update service list
02/01/18	Correspondence to Lee re revised Affidavit
02/01/18	To receipt of Demand for Notice - R.M. of Edenwald
03/01/18	Review file and consideration of next steps
03/01/18	Correspondence from Pederson re Demand for Notice
03/01/18	Correspondence from Pawlik, Aleena - FRP Manufacturing Inc.
03/01/18	Correspondence to Pawlik
03/01/18	To receipt of email from Sandbeck, lawyer for MediaFox Capital Corporation
03/01/18	Correspondence to Sandbeck
03/01/18	To receipt of email from Olfert
03/01/18	Review of Notice of Motion - Leave to Appeal - 101297277 Saskatchewan Ltd.
03/01/18	To receipt of email from Olfert
03/01/18	Review of Notice of Motion - Leave to Appeal - IPRL
04/01/18	To receipt of email from Anderson, Kim
04/01/18	Correspondence to Warga
04/01/18	To receipt of Demand for Notice - Onsite Specialties Inc.
04/01/18	Correspondence to Anderson
04/01/18	To receipt of Demand for Notice - Mr. Electric
04/01/18	To receipt of email from Olfert
04/01/18	Review of Memorandum of Law - IPRL
04/01/18	Review of Notice of Appeal - IPRL
04/01/18	To receipt of email from Pederson
04/01/18	Review of Memorandum of Law
04/01/18	Review of Notice of Appeal
04/01/18	Correspondence to Warga

DATE	DESCRIPTION
04/01/18	Correspondence to Pederson
04/01/18	To receipt of email from Olfert - Affinity appeal
05/01/18	To receipt of email from Warga re: attendance at appeal
05/01/18	Correspondence to Warga
08/01/18	Correspondence to Warga re: leave application
08/01/18	To receipt of email from Warga
08/01/18	Telephone attendance on Lee re: leave application
08/01/18	To receipt of email from Lee
08/01/18	Preparation for conference call re: leave application
08/01/18	Telephone attendance on Lee and Warga
08/01/18	Correspondence to Registrar - Court of Appeal
08/01/18	Correspondence to Lee
08/01/18	To receipt of email from Lee re: applicants materials
08/01/18	Correspondence to Lee
08/01/18	To receipt of email from Lee
09/01/18	To receipt of email from Pederson
09/01/18	Review of Affidavit of Cooke
09/01/18	Telephone attendance on Registrar - Court of Appeal
09/01/18	Correspondence to Warga re: telephone attendance
09/01/18	To receipt of email from Warga
09/01/18	To receipt of email from Lee
09/01/18	To receipt of email from Warga
10/01/18	To receipt of email from Registrar - Court of Appeal
10/01/18	Correspondence to Registrar - Court of Appeal
10/01/18	Telephone attendance on Warga
10/01/18	To receipt of Demand for Notice - Marcotte
10/01/18	Review of Demand for Notice - Potey Const.
10/01/18	Correspondence to Lee re: leave application
10/01/18	Correspondence from Lee
11/01/18	To consider issues re: further submissions to Court of Appeal
11/01/18	Correspondence to Warga and Fritz
11/01/18	Telephone attendance on Warga re: further representations to Court of Appeal
11/01/18	To receipt of email from Lee
11/01/18	Correspondence to Lee
11/01/18	Review of Vesting Order
11/01/18	Review of Certificate of Monitor
12/01/18	Review sale order and briefing law re stay of proceedings
12/01/18	Review CCAA materials re sale order and sale agreement
12/01/18	Review and consider trust conditions - sale
12/01/18	Email from Olfert re sale closing
12/01/18	Email from Pederson re trust conditions
12/01/18	Telephone call from Olfert re sale closing
12/01/18	Email from Olfert re trust conditions
12/01/18	Email from Pederson re trust conditions
12/01/18	To arranging closing and receipt of funds
12/01/18	Email to Pederson re trust conditions
12/01/18	Email from Pederson re accepted trust conditions
12/01/18	Email from Warga re closing certificate
12/01/18	Telephone call to Olfert re transaction closed
12/01/18	Email from Olfert re transaction closed
12/01/18	Email to Griffin re closing certificate
12/01/18	Email from Pederson re title transfer
12/01/18	Telephone attendance on Brundig
12/01/18	Correspondence to Warga and Lee re: Willows Rush closing
12/01/18	Telephone attendance on Lee re: Willows Rush closing
12/01/18	Telephone attendance on Warga re: Willows Rush closing

DATE	DESCRIPTION
12/01/18	Telephone attendance on Lee
12/01/18	Telephone attendance on Warga re: closing transaction
12/01/18	To receipt of email from Brundige re: withdrawal as vendor's lawyer
12/01/18	Correspondence to Brundige
12/01/18	To receipt of email from Lee
12/01/18	Correspondence from Pederson, Yens
12/01/18	Review of undertakings and trust conditions
12/01/18	Telephone attendance on Lee and Olfert
12/01/18	Correspondence to Olfert
12/01/18	To receipt of email from Olfert
12/01/18	Telephone attendance on Griffin
12/01/18	Telephone attendance on Olfert
12/01/18	To receipt of email from Olfert
12/01/18	Telephone attendance on Pederson, Yens
12/01/18	Correspondence to Olfert
12/01/18	To receipt of email from Olfert
12/01/18	Correspondence from Pederson
12/01/18	To review and revise draft trust conditions
12/01/18	To receipt of email from Olfert re: trust conditions
12/01/18	Correspondence to Olfert
12/01/18	To receipt of email from Olfert
12/01/18	To receipt of email from Strain, Lloyd
12/01/18	Review of deposit slips
12/01/18	Telephone attendance on Warga re: execution of certificate/timing and logistics
12/01/18	Review of trust letter
12/01/18	To review and revise trust conditions
12/01/18	Telephone attendance on Mitdal
12/01/18	To receipt of email from Warga re: closing certificate
12/01/18	Correspondence to Olfert re: trust letter and deposits
12/01/18	Correspondence from Pederson, Yens
13/01/18	Correspondence from Lee re: security review/pending court application
13/01/18	Correspondence to Lee
13/01/18	Correspondence from Lee re: security review and pending court application
13/01/18	Correspondence to Lee
13/01/18	To receipt of email from Lee
13/01/18	Correspondence to Anderson re: security opinion/claims officer
13/01/18	To receipt of email from Warga re: claims officer
13/01/18	To receipt of email from Lee re: security opinion
13/01/18	To receipt of email from Olfert
14/01/18	Preparation for potential hearing - stay extension
14/01/18	Review trust cheque/bank draft re purchase price
14/01/18	Email from Olfert re transaction closed - cost of appeal
14/01/18	Review Affinity security
14/01/18	Email to M. Russell re independent security review
14/01/18	Email from M. Russell re independent security review
14/01/18	Document preparation of draft security opinion
14/01/18	Correspondence to Anderson re: security opinion/claims officer
14/01/18	To receipt of email from Anderson
14/01/18	To receipt of email from Lee re: claim officer candidates
14/01/18	Correspondence to Lee and Warga
15/01/18	Consideration of issues re: independent security review and extension application
15/01/18	Review fiat of Court of Appeal re: leave to appeal initial order
15/01/18	Preparation for extension hearing - previous review of affidavits and draft motion materials
15/01/18	Review and consider revisions - draft opinion - Affinity mortgage
15/01/18	Correspondence to court - telephone appearance
15/01/18	Telephone attendance on Lee, Olfert, and Warga - fiat

DATE	DESCRIPTION
15/01/18	Review draft monitor's report
15/01/18	Preparation for Court of Appeal conference call
15/01/18	Email Warga - draft report
15/01/18	Document preparation of draft security opinion - Affinity
15/01/18	Email to M. Russell re independent security opinion
15/01/18	Review Court of Appeal - Leave documents and consider impact on sale order
15/01/18	Telephone attendance to Monitor, debtor counsel re Court of Appeal Leave discussion
15/01/18	Review of draft Notice of Application
15/01/18	Review of Claims Process Order
15/01/18	Review of Stay Extension Order
15/01/18	Review of Affidavit of Midtdal
15/01/18	Correspondence to Lee and Warga re: comments in draft materials
15/01/18	To receipt of email from Pederson, Wayne
15/01/18	Correspondence to Pederson
15/01/18	Telephone attendance on Pederson
15/01/18	To receipt of email from Pederson, Wayne
15/01/18	To review and revise draft security opinion
15/01/18	To receipt of email from Lee re: claims officer
15/01/18	Telephone attendance on Lee, Olfert and Warga
15/01/18	Review of Fiat of Justice Herauf
15/01/18	To receipt of email from Lee re: leave application
15/01/18	Review of Fiat
15/01/18	To receipt of email from Lee re: leave application/Fiat
15/01/18	Review of draft Order re: stay of proceedings
15/01/18	To receipt of email from Warga
15/01/18	To review and revise draft report of Monitor
15/01/18	Correspondence to Warga re: report
15/01/18	To receipt of email from Warga
15/01/18	Correspondence to Warga
15/01/18	To receipt of email from Warga re: costs
16/01/18	To filing monitor material for application
16/01/18	Preparation for court appeal hearing
16/01/18	Email Warga - revisions to draft report
16/01/18	Review security opinion
16/01/18	Email Warga - security opinion
16/01/18	Review proposed edits to draft report
16/01/18	Correspondence to Queen's Bench - filing report
16/01/18	Review and comment on Monitor's First Report
16/01/18	Email from M. Russell re security opinion draft (x2)
16/01/18	Review final security opinion - Affinity security
16/01/18	Consideration of applying security opinion to Monitor Report
16/01/18	Review extension order/ Mitdal order
16/01/18	To receipt of email from Olfert re: hearing date - C.A.
16/01/18	Review of Affinity security opinion
16/01/18	Correspondence from Lee re: form of relief sought
16/01/18	Correspondence to Lee
16/01/18	To receipt of email from Lee
16/01/18	To receipt of email from Warga re: revisions to draft report
16/01/18	Correspondence to Warga
16/01/18	To receipt of email from Warga
16/01/18	Correspondence to Warga
16/01/18	To receipt of email from Warga re: report
17/01/18	Review Midtdal affidavit - January
17/01/18	To revise submissions - CA hearing
17/01/18	Review and analyze Harauf fiat
17/01/18	Review and analyze cases and CCAA provisions received from Lee

DATE	DESCRIPTION
17/01/18	Telephone attendance on Lee and Olfert - prepare for hearing
17/01/18	Email Warga - telephone attendance on Lee and Olfert
18/01/18	Preparation for hearing and telephone attendance on Warga
18/01/18	Telephone attendance on Warga - preparation for hearing
18/01/18	Personal attendance on hearing - conference call
18/01/18	Document preparation - memo to file - hearing
18/01/18	Telephone attendance on Shalashniy - holdback
18/01/18	Email Warga - telephone attendance on Shalashniy
18/01/18	Review hearing - Queen's Bench
18/01/18	To receipt of fiat and cross reference with endorsement
18/01/18	Telephone attendance on Lee and Olfert - fiat
18/01/18	Telephone attendance on Warga - fiat
18/01/18	Telephone attendance on Lee and Olfert - draft correspondence to court of appeal
18/01/18	Review and consider court of appeal leave decision
18/01/18	Correspondence to Warga re: holdback
18/01/18	To receipt of email from Warga re: holdback
18/01/18	To receipt of email from Warga
18/01/18	Review of stay Order
19/01/18	Preparation for Queen's Bench hearing
19/01/18	Personal attendance on Queen's Bench hearing - am
19/01/18	Personal attendance on Queen's Bench hearing - pm
19/01/18	Review and comment on extension order
19/01/18	Email Fritz - admin charge and Affinity application
19/01/18	Telephone attendance on Nagel - preparation for trial
19/01/18	Correspondence from Pederson, Yens
19/01/18	Review of Extension Order
19/01/18	To consider issues re: application to extend stay of proceedings
19/01/18	To receipt of email from Lee
20/01/18	To consider issues re: monitor at pending court application
20/01/18	Correspondence from Pederson, Yens
20/01/18	Review of Certificate of Title
20/01/18	Correspondence to Lee and Warga
21/01/18	To review file and correspondence re: sale of Willow Rush
21/01/18	To receipt of email from Lee re: assessment of vendors legal costs - sale
21/01/18	Correspondence to Warga re: holdback amount
22/01/18	Review and consider Affinity application materials
22/01/18	Telephone attendance on Lee - Affinity application materials
22/01/18	Review applicants' materials - Queen's Bench and Court of Appeal
22/01/18	Email Warga - Affinity application
22/01/18	To receipt of email from Pederson
22/01/18	Correspondence from Pederson, Ryan
22/01/18	Review of draft Distribution Order
22/01/18	To receipt of email from Kroeger
22/01/18	To receipt of email from Lee - Extension Order
22/01/18	Review of draft Extension Order
22/01/18	Review of Affidavit of Cooke
22/01/18	Telephone attendance on Lee re: pending court application/holdback issues
23/01/18	Telephone attendance on Warga - Affinity materials
23/01/18	Telephone attendance on Brundize's office - fees for Willow Rush
23/01/18	Telephone attendance on Griffin - fees for Willow Rush
23/01/18	Telephone attendance on Pederson - application
23/01/18	Review draft appeal orders - Kanuka
23/01/18	Review draft appeal orders - MLT
23/01/18	To receipt of correspondence from Brundize - account
23/01/18	Preparation for Court of Appeal - chambers
23/01/18	Telephone attendance on Court of Appeal - chambers - order clarification



DATE	DESCRIPTION
23/01/18	Telephone attendance on Warga and follow up email - Willow Rush costs
23/01/18	Telephone attendance on Mayinke - Brundize account
23/01/18	To receipt of and review Griffin account
23/01/18	To receipt of and review Court of Appeal clarification
23/01/18	Telephone attendance on Pederson - order
23/01/18	Email Pederson and monitor
23/01/18	Email Warga - telephone attendance on Pederson
23/01/18	Telephone attendance on Pederson - monitor costs
23/01/18	Telephone attendance on Pederson and email Warga - monitor costs
23/01/18	Review of Demand for Notice
23/01/18	Review of Affidavits of David and Mair Barber
23/01/18	Correspondence from Warga re: holdback
23/01/18	Correspondence to Warga
23/01/18	Review of Brundge account
23/01/18	To consider issues re: pending court application
23/01/18	To receipt of email from Griffin
23/01/18	Review of Griffin account
24/01/18	Telephone attendance on Pedersen - costs
24/01/18	Email Warga - telephone attendance on Pedersen
24/01/18	Telephone attendance on Warga - costs
24/01/18	Preparation for extension hearing
24/01/18	Personal attendance on extension hearing
24/01/18	Telephone attendance on Warga - moving forward
24/01/18	Consideration of costs of closing transaction pursuant to sale order
24/01/18	To receipt of email from Lee
24/01/18	Review of Notice of Appeal
24/01/18	To receipt of email from Pederson, Wayne
24/01/18	Review of Notice of Appeal - Affinity
24/01/18	Correspondence from Van Beselaere
24/01/18	Review of Notice of Appeal
26/01/18	To email exchange Mazinuke - Kanuka account
26/01/18	Telephone attendance on Lee - Kanuka account
26/01/18	Correspondence to Queen's Bench - deposit legal fees
26/01/18	Telephone attendance on Pederson - payment
26/01/18	Correspondence to RM taxes
26/01/18	Correspondence to Pederson - payment
26/01/18	To receipt of email from Pederson
26/01/18	Review of Distribution Order
26/01/18	To receipt of email from Mazinke
26/01/18	Review of Affidavit of Ken Bender
26/01/18	Review of Third Supplementary Affidavit of Midtdal
26/01/18	Review of Notice of Application
26/01/18	Review of draft Order
30/01/18	Consideration of outstanding issues with creditors
30/01/18	Correspondence to Queen's Bench - confirming distributions, etc.
30/01/18	Review of amended position of IPRL
30/01/18	To receipt of email from Van Beselaere
30/01/18	Review of Affidavit of Mair Barber
31/01/18	Telephone attendance on Warga re: application and admin. charge
31/01/18	To receipt of email from Lee
31/01/18	Review of Order extending initial order
02/02/18	To receipt of email from Lee
02/02/18	Review of Judgment of Mr. Justice Gabrielson
02/02/18	Correspondence to Warga
02/02/18	Telephone attendance on Warga
02/02/18	To receipt of email from Olfert

DATE	DESCRIPTION
03/02/18	To consider matters re: resolution of commercial lien claim
03/02/18	Correspondence to Lee
06/02/18	To receipt of email from Lee
06/02/18	Review of third extension
09/02/18	Correspondence from Brundige
14/02/18	Email Brundige - fee disputes
20/02/18	Review of Factum of 101297277 Saskatchewan Ltd.
28/02/18	To receipt of email from Van Beselaere
28/02/18	Review of Compendium of Evidence
06/03/18	To receipt of email from Strain
06/03/18	Telephone attendance on Strain
08/03/18	Correspondence from Lee
08/03/18	Review of decision of Court of Appeal
08/03/18	Correspondence to Warga re: path forward
11/03/18	To receipt of email from Warga
12/03/18	To receipt of email from Warga
12/03/18	Correspondence to Warga
20/03/18	Review notice of application and consent order
20/03/18	To receipt of email from Olfert
20/03/18	Review of Notice of Application
20/03/18	Review of draft Order
21/03/18	To receipt of email from Warga
21/03/18	Correspondence to Warga
21/03/18	Telephone attendance on Fritz and Warga
21/03/18	Telephone attendance on Lee, Warga and Fritz
22/03/18	To receipt of email from Lee
22/03/18	Review of Order extending stay of proceedings
04/04/18	To receipt of email from Warga re: proposal to secured creditors
04/04/18	Review of proposal to secured creditors
06/04/18	Review debtor proposal to secured creditors
06/04/18	Telephone attendance on Warga, Lee, and Olfert - Monitor's report
06/04/18	Review of various Orders
06/04/18	To receipt of email from Warga re: extension Order - admin. charge
06/04/18	To receipt of email from Lee
06/04/18	Telephone attendance on Lee and Warga
06/04/18	Review of various Orders
06/04/18	Telephone attendance on Lee, Olfert and Warga
06/04/18	To receipt of email from Lee
06/04/18	Correspondence to Lee
10/04/18	To receipt of email from Warga - WIP estimate and proceeds of Willow Rush sale
10/04/18	Correspondence to Warga - WIP estimate and proceeds of Willow Rush sale
10/04/18	To receipt of email from Warga re: costs
10/04/18	Correspondence to Warga
10/04/18	Review of distribution order
10/04/18	Correspondence to Warga
11/04/18	Telephone attendance on Warga re: next steps/reporting
12/04/18	To receipt of and review notice of application and draft order
12/04/18	Email Warga - report
12/04/18	Review of extension application
12/04/18	To receipt of email from Olfert
16/04/18	To receipt of email from Lee
16/04/18	Review of materials re: application by IPR Capital Ltd.
18/04/18	To receipt of email from Lee
25/04/18	To receipt of voicemail from Beselaere - letter requesting investigation and forward to Warga
26/04/18	Correspondence from Van Beselaere
26/04/18	Correspondence to Warga

DATE	DESCRIPTION
26/04/18	Telephone attendance on Lee
26/04/18	To receipt of email from Warga
26/04/18	To receipt of email from Lee - Copper Sands
26/04/18	Telephone attendance on Warga re: admin charge
26/04/18	Telephone attendance on Lee
26/04/18	Telephone attendance on Warga
30/04/18	Document preparation - draft order - reappointing monitor and administration change
30/04/18	Review case law and commentary - discharge and consider form of order
02/05/18	Telephone attendance on Warga and Fritz - response to Van Beselaere
02/05/18	To receipt of email from Warga re: Miller Thomson request
02/05/18	Correspondence to Warga
02/05/18	To receipt of email from Warga
02/05/18	Telephone attendance on Fritz and Warga
03/05/18	Correspondence to Warga and Lee - increase to admin charge/circulation of consent order
04/05/18	Telephone attendance on Van Beselaere
04/05/18	Correspondence to Van Beselaere
04/05/18	Correspondence to Warga re: van Beselaere letter and call
04/05/18	To receipt of email from Brundige request for funds
04/05/18	Review of materials re: Brundige claim for fees
04/05/18	Review of letter from Brundige
04/05/18	Correspondence to Brundige
06/05/18	Review distribution order re: legal fees for Willow Rush
06/05/18	Email Warga - draft report and order
08/05/18	Correspondence to Lee re: Brundige claim
08/05/18	Telephone attendance on Brundige
10/05/18	Preparation for conference call
10/05/18	Telephone attendance on Warga, Lee and Fritz
11/05/18	Telephone attendance - Lee and Warga - approach to reinstating appointment and protections of monitor
11/05/18	To receipt of email from Warga - Miller Thomson request
11/05/18	Correspondence to Warga - Miller Thomson request
11/05/18	To receipt of email from Warga - Miller Thomson request
11/05/18	Correspondence to Lee
11/05/18	To receipt of email from Lee
11/05/18	Correspondence to Warga
11/05/18	Correspondence to Warga and Lee
11/05/18	To receipt of email from Lee
11/05/18	Review of draft IPRL consent order
11/05/18	Review of IPRL counter proposal
11/05/18	Telephone attendance on Lee, Warga and Fritz
11/05/18	To receipt of email from Warga re: claim by Griffin - lawyer for purchaser
11/05/18	Correspondence to Griffin
11/05/18	Correspondence to Warga
11/05/18	To review and revise draft consent order re: increasing admin. charge
14/05/18	Review and analyse draft amended and restated initial order
14/05/18	Correspondence to Griffin, Mike - lawyer for vendor
14/05/18	Correspondence to Warga
15/05/18	Review of draft Amended and Restated Initial Order
15/05/18	Correspondence to Warga and Lee
15/05/18	Correspondence to Van Beselaere
15/05/18	Correspondence to Warga
15/05/18	To revise draft materials
15/05/18	Correspondence to Warga re: Monitor's charge
15/05/18	To receipt of email from Warga
16/05/18	To receipt of and follow Ludwig (consent order) and email Bilson to Warga
16/05/18	Correspondence to Lee re: revisions to draft Consent Order

DATE	DESCRIPTION
16/05/18	Telephone attendance on Lee
16/05/18	Review of materials re: Van Beselaere request for information
16/05/18	To receipt of email from Warga
16/05/18	Correspondence to Warga
16/05/18	To receipt of email from Lee
16/05/18	Correspondence to Sproule
16/05/18	Review of proposal to secured creditors
16/05/18	Correspondence to Warga
16/05/18	To receipt of email from Warga
16/05/18	Telephone attendance on Warga
16/05/18	Telephone attendance on Warga
17/05/18	Telephone attendance on Lee and Olfert with Warga - recent correspondence from secured creditors
17/05/18	Preparation for conference call
17/05/18	Telephone attendance on Warga, Lee and Olfert
18/05/18	To receipt of email from Lee
18/05/18	Telephone attendance on Warga, Lee and Olfert
18/05/18	Correspondence from Van Beselaere
18/05/18	Correspondence to Warga and Lee
18/05/18	Correspondence from van Beselaere
18/05/18	To receipt of email from Warga
18/05/18	Telephone attendance with Warga
18/05/18	To receipt of email from Lee re: draft affidavit of Mitdahl
19/05/18	To receipt of from Warga
19/05/18	Correspondence to Lee and Warga re; path forward/monitor's charge
21/05/18	To receipt of email from Warga
22/05/18	Correspondence from Wonga re: monitors change
22/05/18	Correspondence to Wonga
22/05/18	To receipt of email from Lee - adjournment date
22/05/18	To receipt of email from Warga
22/05/18	To receipt of email from Olfert
22/05/18	Correspondence to Olfert
22/05/18	Correspondence to Lee
23/05/18	Review of Court of Appeal decision
23/05/18	Telephone attendance with Warga
24/05/18	Telephone attendance on Lee
25/05/18	Preparation for extension hearing
25/05/18	Personal attendance on extension hearing
26/05/18	Correspondence from Lee re: prospective refinancing arrangements
30/05/18	Review and analyze draft monitor's report
31/05/18	Review and analyze draft monitor's report
31/05/18	Review and analyze draft Midtal Affidavit
31/05/18	Telephone attendance on Warga - draft report
31/05/18	Correspondence from Warga re: Mitdahl Affidavit
01/06/18	Telephone attendance on Warga re: report
01/06/18	Telephone attendance on Warga
01/06/18	To receipt of email from Warga re: report
04/06/18	To receipt of email from Lee
04/06/18	To receipt of email from Warga re: necessity to file court report
04/06/18	Telephone attendance on Warga re: attendance at hearing
04/06/18	Telephone attendance on Lee re: Amended and Restated Order
04/06/18	Telephone attendance on Warga
06/06/18	To receipt of email from Lee re: consent order
06/06/18	Correspondence to Lee re: consent order
07/06/18	Preparation for court application
07/06/18	Personal attendance on Court application - extension of stay of proceedings to June 15, 2018

DATE	DESCRIPTION
07/06/18	Telephone attendance on Warga re: court application
07/06/18	Telephone attendance on Warga
09/06/18	Review of counter proposal to IPKL
11/06/18	To receipt of email from Warga
11/06/18	Review of proposal of IPRL
12/06/18	To receipt of email from Warga
12/06/18	Telephone attendance on Lee
12/06/18	Telephone attendance on Lee and Warga
12/06/18	Telephone attendance on Warga
14/06/18	To receipt of email from Lee
14/06/18	Review of Consent Order
14/06/18	Correspondence to Lee
14/06/18	Correspondence from Shalashny
14/06/18	To receipt of email from Olfert re: consent orders
14/06/18	Correspondence to Warga
15/06/18	Preparation for extension hearing
15/06/18	Personal attendance on extension hearing
15/06/18	Email Warga - extension hearing
15/06/18	Correspondence from Warga re: Miller Thomson request
16/06/18	Correspondence from Shalashny
22/06/18	Review of letter from and to Van Beselaere re: interest calculation
22/06/18	Correspondence to Warga
24/06/18	Review of amended restructured initial order
25/06/18	Review and comment - draft order and correspondence to Lee re: same
25/06/18	Telephone attendance on Warga - draft order and correspondence to Lee re: same
25/06/18	To receipt of email from Warga re: fees
25/06/18	Correspondence to Warga
25/06/18	To receipt of email from Warga
25/06/18	Telephone attendance with Olfert, Lee, Fritz and Warga
25/06/18	Telephone attendance with Fritz and Warga
25/06/18	Telephone attendance with Lee
26/06/18	Correspondence to Warga re: admin charge
26/06/18	Correspondence to Wargo
26/06/18	To receipt of email from Warga
26/06/18	Correspondence to Van Beselaere re: request for monitor
26/06/18	Correspondence from Lee re: professional fees
26/06/18	To receipt of email from Warga
26/06/18	Correspondence to Warga
27/06/18	Review draft affidavit and Lee correspondence to Sproule
27/06/18	Telephone attendance to Lee
27/06/18	Review of draft 4th Affidavit of Mitdal
27/06/18	To receipt of email from Lee
29/06/18	Review and comment - draft amended and restated order
29/06/18	To receipt of email from Warga re: Willow Rush sale
29/06/18	Correspondence to Warga
29/06/18	To receipt of email from Lee
29/06/18	Review of additional proposed amendments to consent order
29/06/18	Telephone attendance on Lee
29/06/18	Correspondence to Warga
29/06/18	To receipt of email from Warga
29/06/18	Telephone attendance on Warga
29/06/18	To receipt of email from Lee - Consent Order
29/06/18	Correspondence to Lee
29/06/18	Review of draft report
29/06/18	To receipt of email from Fritz
29/06/18	Correspondence to Fritz

DATE	DESCRIPTION
29/06/18	To receipt of email from Lee
29/06/18	Review of Notice of Application
29/06/18	Review of 4th Affidavit of Mitdal
29/06/18	Review of application concerns re: draft report
02/07/18	Review and comment - draft Monitor's report
02/07/18	Correspondence from Lee re: amended Order
03/07/18	Telephone attendance - Warga - finalizing report
03/07/18	To email exchange with Warga - revised paragraphs
03/07/18	Review and execute revised consent order
03/07/18	Document preparation - service email
03/07/18	Document preparation - affidavit of service
03/07/18	Correspondence to court - filing
03/07/18	Preparation for application
03/07/18	To receipt of email from Lee
03/07/18	Review of final version of amended and restated initial order
03/07/18	Correspondence to Lee
03/07/18	To receipt of email from Lee
03/07/18	Review of final version of report of monitor
03/07/18	Correspondence from Lee re: professional fees
03/07/18	Correspondence to Lee
05/07/18	Preparation for extension hearing
05/07/18	Personal attendance on extension hearing
05/07/18	Personal attendance on report to Warga - extension hearing
05/07/18	To receipt of email from Lee
24/07/18	To review file and consider next steps
24/07/18	Telephone attendance on Sandbeck - lawyer for Brundige
24/07/18	Telephone attendance Sandbeck
24/07/18	Correspondence to Warga and Lee
27/07/18	To receipt of email from Warga re: application for payment out of court
27/07/18	Review of materials re: claim by R.M. of Edenwold
02/08/18	Correspondence from Rick Van Beselaere
02/08/18	Correspondence to Warga
03/08/18	Correspondence from Olfert
03/08/18	Correspondence to Warga
03/08/18	To receipt of email from Warga
03/08/18	To receipt of email from Warga
07/08/18	To receipt of email from Olfert
09/08/18	Preparation for conference call with Lee, Olfert, and others
10/08/18	Telephone attendance on Lee and others re: financing update and other matters
10/08/18	Telephone attendance on Warga and Fritz - debrief
10/08/18	Preparation for conference call
10/08/18	Telephone attendance with Lee, Olfert, Warga and Fritz
10/08/18	To review and revise draft response to Van Beselaere
13/08/18	To receipt of email from Olfert
21/08/18	Perusing documents
21/08/18	Correspondence to Warga re: next steps
21/08/18	To receipt of email from Warga
22/08/18	To receipt of email from Warga
24/08/18	To receipt of email from Lee
24/08/18	Review of proposal to secured parties
24/08/18	Correspondence to Warga
24/08/18	To receipt of email from Warga
24/08/18	Correspondence to Warga
24/08/18	To receipt of email from Warga
27/08/18	Preparation for conference call
27/08/18	Telephone attendance on Warga re: position of Monitor in pending court application

DATE	DESCRIPTION
27/08/18	Correspondence to Lee re: draft Order/next steps
27/08/18	Correspondence to Warga
27/08/18	To receipt of email from Lee
29/08/18	Review of draft Third Report of Monitor
29/08/18	Correspondence to Warga re: draft Third Report
29/08/18	Review of draft Order
29/08/18	To receipt of email from Warga
29/08/18	To further review of draft report
29/08/18	Correspondence to Warga re: final version of Third Report of Monitor
29/08/18	To receipt of email from Warga
29/08/18	Correspondence to Warga
30/08/18	To receipt of email from Warga re: filing of Third Report
30/08/18	Correspondence to Warga
30/08/18	To receipt of email from Olfert
30/08/18	To receipt of email from Warga
30/08/18	Review of secured creditors request for information and replies
31/08/18	To receipt of email from Olfert
31/08/18	Review of Consent Order
31/08/18	To receipt of email from Lee
31/08/18	Correspondence to Lee
31/08/18	Review of letter from Van Beselaere
31/08/18	To receipt of email from Lee
31/08/18	To receipt of email from Shalapansky
31/08/18	To receipt of email from Warga re: hearing
31/08/18	Correspondence to Warga
01/09/18	To receipt of email from Lee - court application
01/09/18	To receipt of email from Warga
01/09/18	Correspondence to Warga
01/09/18	To receipt of email from Warga
01/09/18	Correspondence to Warga re: position of Monitor
01/09/18	To receipt of email from Warga
01/09/18	Telephone attendance on Warga
01/09/18	Review of three alternate forms of draft Order
01/09/18	To receipt of email from Warga
01/09/18	Telephone attendance on Lee
01/09/18	Correspondence to Lee
01/09/18	Preparation for court application
01/09/18	To receipt of email from Lee
01/09/18	Correspondence to Lee
03/09/18	Telephone attendance on Lee
03/09/18	Correspondence to Lee
03/09/18	Preparation for court application
03/09/18	Correspondence to Warga and Fritz - form of acceptable draft Order
03/09/18	To receipt of email from Van Beselaere
03/09/18	Correspondence to Van Beselaere
03/09/18	Correspondence to Warga
03/09/18	To receipt of email from Van Beselaere
03/09/18	Correspondence to Van Beselaere re: form of Extension Order
03/09/18	To receipt of email from Shalashaly
03/09/18	Correspondence to Lee
03/09/18	To receipt of email from Lee
03/09/18	Telephone attendance on Lee and Olfert re: Notice of Extension Order
03/09/18	Correspondence to Warga
03/09/18	To receipt of email from Olfert
03/09/18	Correspondence to Warga
03/09/18	To receipt of email from Warga

DATE	DESCRIPTION
03/09/18	Telephone attendance on Warga re: position of Monitor
03/09/18	To receipt of email from Lee, Diana
03/09/18	To receipt of email from Lee, Jeff
03/09/18	To receipt of email from Warga
04/09/18	Preparation for court application
04/09/18	Telephone attendance on Warga re: position of Monitor
04/09/18	Preparation for court application
04/09/18	Telephone attendance on Larch
04/09/18	Attending court application
04/09/18	To receipt of email from Olfert
04/09/18	Telephone attendance on Warga re: outcome of application
04/09/18	Telephone attendance on Olfert, Warga and Lee
04/09/18	To receipt of email from Lee
04/09/18	Review of amended version of draft Consent Order
04/09/18	Correspondence to Lee
04/09/18	To receipt of email from Warga
04/09/18	To receipt of email from Lee, Diana - Applicant's version of Consent Order
04/09/18	Review of Applicant's version of Consent Order
04/09/18	To receipt of email from Lee
04/09/18	To receipt of email from Lee
04/09/18	Correspondence to Lee and Warga
04/09/18	To receipt of email from Warga
04/09/18	To receipt of email from Van Beselaere
04/09/18	To receipt of email from Lee
04/09/18	Review of new version of Applicant's draft Consent Order
04/09/18	To receipt of email from Lee, Diana
04/09/18	Telephone attendance on Warga and Lee, Jeff
04/09/18	To receipt of email from Van Beselaere
04/09/18	To receipt of email from Lee, Jeff
04/09/18	Review of further revisions to draft Consent Order
04/09/18	Correspondence to Lee
04/09/18	To receipt of email from Lee
04/09/18	Correspondence to Warga
04/09/18	To receipt of email from Warga
05/09/18	To prepare consent order
05/09/18	Correspondence to Olfert re: executed Consent Order
05/09/18	To receipt of email from Shalashny
05/09/18	To receipt of email from Olfert - attendance at hearing
05/09/18	To receipt of email from Olfert
05/09/18	To receipt of email from Lee
05/09/18	To receipt of email from Shalashny
05/09/18	To receipt of email from Lee
05/09/18	Correspondence to Lee
05/09/18	To receipt of email from Registrar
05/09/18	To receipt of email from Lee re: Order Granted
05/09/18	Correspondence to Warga re: issued Order
06/09/18	Telephone attendance on Lorch, Wayne
06/09/18	Correspondence to Warga re: Lorch claim
06/09/18	To receipt of email from Warga
14/09/18	To receipt of email from Van Beselaere
14/09/18	Correspondence to Van Beselaere
17/09/18	Correspondence from Van Beselaere
17/09/18	Correspondence to Van Beselaere
18/09/18	Correspondence from Olfert re: asset lists
18/09/18	Review of asset lists
18/09/18	Correspondence to Warga



DATE	DESCRIPTION
18/09/18	To receipt of email from Olfert
19/09/18	To receipt of email from Lee re: conflict of interest
20/09/18	To receipt of email from Warga
20/09/18	Correspondence to Warga
20/09/18	To receipt of email from Warga
21/09/18	To receipt of email from Warga
27/09/18	To receipt of email from Warga re: site visit
27/09/18	Correspondence from Van Beselaere
27/09/18	Correspondence to Warga re: inspection
27/09/18	To receipt of email from Van Beselaere
27/09/18	To receipt of email from Shalashny
01/10/18	Review of security agreements - Lorch
01/10/18	Correspondence to Warga
03/10/18	Review order - stay expiry
03/10/18	To receipt of email from Warga re: site inspection
03/10/18	Review of proposed sales and information package
03/10/18	Correspondence to Warga re: SIP
03/10/18	To receipt of email from Warga
03/10/18	Correspondence to Warga
03/10/18	Correspondence from Van Beselaere
03/10/18	Correspondence to Warga re: inquiries related to site visit
04/10/18	To consider initial response from Lee or sales process and potential discharge of monitor
09/10/18	To receipt of email from Olfert
09/10/18	Telephone attendance on Warga
09/10/18	To receipt of email from Olfert
11/10/18	Correspondence from Metiver re: pending application
11/10/18	Correspondence to Warga
11/10/18	To receipt of email from Warga
11/10/18	Correspondence to Warga
11/10/18	To receipt of email from Warga
11/10/18	Telephone attendance on Warga re: Copper Sands
12/10/18	Review applicant's brief of law and other materials - sale process approval
12/10/18	Review draft order - Van Beselaere
12/10/18	Telephone attendance on Warga and Fritz - preparation for application
12/10/18	To receipt of email from Warga re: draft fourth report
12/10/18	Correspondence to Warga re: draft fourth report
12/10/18	To receipt of email from Warga re: draft fourth report
12/10/18	To review and revise draft fourth report
12/10/18	Correspondence to Warga re: proposed revisions to draft report
12/10/18	To receipt of email from Warga
12/10/18	Review of further revisions to draft report
12/10/18	Correspondence to Warga
12/10/18	To receipt of email from Warga
12/10/18	To receipt of email from Warga
12/10/18	To receipt of email from Lee
12/10/18	Preparation for conference call
12/10/18	Telephone attendance on Warga and Fritz
12/10/18	Correspondence from Van Beselaere
12/10/18	Correspondence to Warga
12/10/18	Correspondence to Van Beselaere re: Aqua Works credit
12/10/18	To receipt of email from Fritz re: filing report
12/10/18	To receipt of email from Lee
12/10/18	Review of Notice of Application
12/10/18	Review of draft Order - sale of assets - applicant's version
12/10/18	Review of Order Nisi - secured parties version
12/10/18	To receipt of email from Lee

DATE	DESCRIPTION
12/10/18	Correspondence to Fritz and Warga
12/10/18	Correspondence to Lee re: Consent Order
14/10/18	To receipt of email from Warga re: professional fees
14/10/18	Correspondence to Warga re: professional fees
14/10/18	To receipt of email from Whittington
15/10/18	Review and analyze KT draft order and offer materials received from Lee
15/10/18	Correspondence from Van Beselaere re: site visit
15/10/18	Correspondence to Warga re: response to secured creditors re: site visit concerns
15/10/18	Review of Applicant's response to secured creditors response
15/10/18	To revise and comment on draft response to secured creditors re: site visit
15/10/18	Correspondence to Warga
15/10/18	To receipt of email from Warga
15/10/18	Correspondence to Warga and Fritz
15/10/18	Preparation for court application
15/10/18	Correspondence to Lee and Olfert
15/10/18	Telephone attendance on Lee
15/10/18	To receipt of email from Lee
15/10/18	To receipt of email from Warga
15/10/18	Correspondence to Warga
15/10/18	Telephone attendance on Van Beselaere
15/10/18	Telephone attendance on Van Beselaere
15/10/18	Correspondence to Lee
15/10/18	To receipt of email from Shalashny
15/10/18	Correspondence to Copper Sands
15/10/18	To receipt of email from Lee re: Consent Order
15/10/18	To receipt of email from Lee, Dianna
15/10/18	To receipt of email from Warga
15/10/18	Correspondence to Lee, Jeff
15/10/18	To receipt of email from Lee
15/10/18	Correspondence to Lee
16/10/18	To receipt of email from Lee, Diana
17/10/18	To receipt of email from Van Beselaere - proposed sale
17/10/18	Review of proposed sales process order - secured creditors
17/10/18	To receipt of email from Warga
17/10/18	Correspondence from Warga re: issues involving vesting order/sale
17/10/18	To receipt of email from Olfert re: abridgement of service
17/10/18	Review of offer to purchase Copper Sands
17/10/18	Review of amendment
17/10/18	To review and revise draft vesting/extension order
17/10/18	To receipt of email from Warga
18/10/18	To receipt of email from Warga - additional edits to Order
18/10/18	Review of amendments to draft Order
18/10/18	Correspondence to Warga
18/10/18	To receipt of email from Warga
18/10/18	Review of revised sales process order - secured creditors
18/10/18	Review of draft Affidavit of Zachary Wong
18/10/18	Review of materials re: application to pay/tax Brundige account
18/10/18	To receipt of email from Warga - status of proposed sale/deposit
19/10/18	Review Kanuka Thuringer brief of law
19/10/18	To review and revise draft supplement to 4th report of the monitor
19/10/18	Correspondence to Fritz
19/10/18	To review and revise draft confidential supplement to fourth report
19/10/18	Correspondence to Fritz and Warga
19/10/18	To receipt of email from Fritz
19/10/18	Correspondence to Fritz
19/10/18	To receipt of email from Olfert

DATE	DESCRIPTION
19/10/18	Correspondence to Registrar - Court House
19/10/18	To receipt of email from Olfert re: site visit
19/10/18	Correspondence from Lee, Diana re: priority claim over RTMS
19/10/18	Correspondence to Warga
19/10/18	Correspondence to Olfert re: filing deadline
19/10/18	Correspondence to Fritz and Warga re: service of materials
19/10/18	To receipt of email from Olfert
19/10/18	Correspondence from Lee, Diana
19/10/18	Review of Affidavit of Janice Hill
19/10/18	Review of Brief of Law - IPRL
19/10/18	Correspondence to Warga re: IPRL Brief
19/10/18	Correspondence from Warga
19/10/18	Correspondence from Van Beselaere
19/10/18	Review of Affidavit of Muir Barber
19/10/18	Review of revised Extension and Sale Order
19/10/18	Correspondence to Van Beselaere
20/10/18	Correspondence to Warga re: conference call
20/10/18	To receipt of email from Warga
20/10/18	Correspondence to Lee re: conference call
20/10/18	To receipt of email from Lee
20/10/18	To receipt of email from Lee
20/10/18	Correspondence to Warga and Lee
21/10/18	Preparation for conference call with Warga and others - disclosure of purchase price and other issues
21/10/18	Telephone attendance on Warga and others - disclosure of purchase price and other issues
21/10/18	Preparation for conference call
21/10/18	Telephone attendance on Fritz, Warga, Olfert and Lee
21/10/18	Correspondence to Fritz, Warga, Olfert and Lee
21/10/18	To receipt of email from Lee
21/10/18	To receipt of email from Olfert
21/10/18	Correspondence to Olfert and Lee
22/10/18	Telephone attendance on Warga and others - potential adjournment
22/10/18	Correspondence from Lee re: developments/request for adjournment
22/10/18	To receipt of email from Lee
22/10/18	Correspondence to Sproule and Van Beselaere
22/10/18	Correspondence to Warga
22/10/18	To receipt of email from Warga
22/10/18	Correspondence from Van Beselaere re: conditions for adjournment
22/10/18	Correspondence to Lee re: adjournment
22/10/18	To receipt of email from Lee
22/10/18	Correspondence to Warga
22/10/18	To receipt of email from Warga
22/10/18	Correspondence from Van Beselaere
22/10/18	Review of conditions for adjournment - secured creditors
22/10/18	Correspondence to Lee
22/10/18	To receipt of email from Lee
22/10/18	Telephone attendance on Lee, Olfert, Fritz and Warga
22/10/18	Review of revised version of sales process - secured party version
22/10/18	To receipt of email from Van Beselaere
22/10/18	Preparation for court applications
22/10/18	To receipt of email from Lee - conditions of consent adjournment
22/10/18	To receipt of email from Van Beselaere
22/10/18	Correspondence to Lee
22/10/18	To receipt of email from Sproule, Warren
22/10/18	To receipt of email from Van Beselaere
22/10/18	To receipt of email from Lee

---

DATE	DESCRIPTION
22/10/18	To receipt of email from Shalashny
22/10/18	Correspondence to Metivier - Registrar
22/10/18	To receipt of email from Metivier
22/10/18	Correspondence from Sproule, Warren
22/10/18	Correspondence from Lee
22/10/18	Review of applicant's changes to secured creditors draft Order
22/10/18	To receipt of email from Warga
22/10/18	Review of further revisions to draft Order
22/10/18	Correspondence from Van Beselaere re: secured creditors concerns
23/10/18	Preparation for extension hearing
23/10/18	Personal attendance on extension hearing
23/10/18	Document preparation - memo to Warga - considerations for Monitor's participation in Friday's hearing
23/10/18	Correspondence to Lee, Olfert and Warga re: form of consent order
23/10/18	To receipt of email from Warga
23/10/18	Correspondence to Warga
23/10/18	To receipt of email from Warga
23/10/18	To receipt of email from Van Beselaere - further revisions to secured creditors draft order
23/10/18	Review of revisions to secured creditors draft order
23/10/18	Correspondence to Warga
23/10/18	To receipt of email from Van Beselaere
23/10/18	To receipt of email from Van Beselaere
23/10/18	To receipt of email from Lee - form of order
23/10/18	Correspondence to Lee
23/10/18	To receipt of email from Warga - concerns with sales process
23/10/18	Correspondence to Warga
23/10/18	To receipt of email from Lee
23/10/18	To receipt of email from Olfert
23/10/18	Review of final draft extension order
23/10/18	To receipt of email from Shalansky
23/10/18	To receipt of email from Lee, Jeff
23/10/18	Correspondence to Lee, Diana
23/10/18	To receipt of email from Van Beselaere
23/10/18	To receipt of email from Warga
23/10/18	Correspondence to Warga
23/10/18	Correspondence to Warga re: upset price
23/10/18	To receipt of email from Warga
23/10/18	Correspondence to Warga re: bid process/credit bid
23/10/18	To receipt of email from Warga
23/10/18	To receipt of email from Lee, Jeff
23/10/18	To receipt of email from Lee - bid process
23/10/18	To receipt of email from Lee - draft reply to secured creditors
23/10/18	Review of draft reply to secured creditors
23/10/18	Review of monitor revisions
23/10/18	Correspondence to Lee and Warga
25/10/18	To receipt of email from Warga
25/10/18	To receipt of email from Lee, Jeff
25/10/18	Correspondence to Van Beselaere
25/10/18	Correspondence to Warga and Lee
25/10/18	To receipt of email from Van Beselaere
25/10/18	Correspondence from Van Beselaere
26/10/18	Review of Extension Order
28/10/18	Review CCAA order - scope of monitor's power to demand information
29/10/18	Correspondence to Warga re: professional fees
29/10/18	To receipt of email from Warga
31/10/18	To receipt of email from Warga - Aquos

DATE	DESCRIPTION
31/10/18	Review of communications between Mittdal and Monitor
31/10/18	Correspondence to Warga
02/11/18	Correspondence from Lee, Jeff re: secured creditor concerns
02/11/18	Correspondence to Warga
02/11/18	To receipt of email from Warga
04/11/18	To receipt of email from Warga
04/11/18	To receipt of email from Lee, Jeff
04/11/18	To receipt of email from Olfert
09/11/18	Telephone attendance on Lee, Olfert, Warga and Fritz
12/11/18	To receipt of email from Olfert
12/11/18	Correspondence to Warga
12/11/18	To receipt of email from Warga
13/11/18	Review status of file - preparation for upcoming application
13/11/18	To receipt of email from Warga
13/11/18	Review of update re: Aquas investigation
13/11/18	Correspondence to Van Beselaere
13/11/18	Correspondence to Warga
13/11/18	To receipt of email from Warga - Aquas report
13/11/18	To consider issues re: role of monitor going forward/sales process order
13/11/18	To receipt of email from Van Beselaere
13/11/18	Review of application materials - lift stay and disclosure of sale details
14/11/18	Telephone attendance on Lee, Warga, and Olfert - preparation for Friday's application
14/11/18	Telephone attendance on Van Beselaere and others - Friday's application
14/11/18	To receipt of email from Olfert
14/11/18	Correspondence from Lee re: pending court application
14/11/18	To receipt of email from Warga
14/11/18	Correspondence to Warga
14/11/18	Correspondence to Lee
14/11/18	To receipt of email from Lee
14/11/18	To receipt of email from Warga re: professional fees
14/11/18	Review of materials re: application for extension of stay of proceedings
14/11/18	To receipt of email from Lee
14/11/18	To receipt of email from Van Beselaere re: sales process
14/11/18	Telephone attendance on Warga
14/11/18	To receipt of email from Van Beselaere
14/11/18	Review of Notice of Application - lifting stay of proceedings
14/11/18	Review of draft Order - lifting stay
14/11/18	Review of Affidavit of Kramer
14/11/18	Correspondence to Van Beselaere re: compensation for Monitor
14/11/18	To receipt of email from Van Beselaere
14/11/18	Correspondence to Van Beselaere
14/11/18	Preparation for conference call with counsel for secured creditors
14/11/18	Telephone attendance on Warga, Fritz and Van Beselaere
14/11/18	Correspondence to Warga, Fritz and Van Beselaere
14/11/18	Telephone attendance on Warga re: Monitor's charge
14/11/18	Preparation for conference call with Lee and Olfert
14/11/18	Review of further revisions to sale order - secured creditors version
14/11/18	Correspondence to Van Beselaere
14/11/18	To receipt of email from Van Beselaere
14/11/18	Telephone attendance on Warga, Fritz and Van Beselaere
15/11/18	Preparation for hearing - review applicants' brief and authorities
15/11/18	Telephone attendance on Lee - preparation for hearing
15/11/18	Telephone attendance on Warga - preparation for hearing
15/11/18	To receipt of email from Shalashny
15/11/18	To receipt of email from Van Beselaere re: mobile homes
15/11/18	Preparation for court application

DATE	DESCRIPTION
15/11/18	To receipt of email from Lee
15/11/18	Review of brief of law - effect of right of first refusal
15/11/18	To receipt of email from Warga
15/11/18	Correspondence to Warga
15/11/18	Correspondence from Van Beselaere
15/11/18	To receipt of email from Lee, Jeff
16/11/18	To receipt of and execution - consent order
16/11/18	To receipt of email from Shalashny re: mobile homes
16/11/18	To receipt of email from Lee, Jeff
16/11/18	To receipt of email from Shalashny
16/11/18	To receipt of email from Lee, Jeff re: consent adjournment
16/11/18	To receipt of email from Warga
16/11/18	Correspondence to Lee
16/11/18	To receipt of email from Lee
16/11/18	Review of Extension Order
23/11/18	Correspondence from Lee re: parcel tie issue
26/11/18	Telephone attendance on Lee
28/11/18	Telephone attendance on Warga
28/11/18	Correspondence to Warga and Fritz
28/11/18	To receipt of email from Warga re: pending application
28/11/18	Correspondence to Warga
28/11/18	Preparation for conference call
29/11/18	Telephone attendance on Warga and Fritz - preparation for upcoming application
29/11/18	Telephone attendance on Warga and Fritz
30/11/18	Correspondence from Lee re: application for SAVO/ORR financing
30/11/18	Review of Confidential affidavit of Jamie Mitdahl
30/11/18	Correspondence from Lee re: court application
30/11/18	To receipt of email from Sproule re: position of secured creditors
30/11/18	To receipt of email from Lee
30/11/18	Review of amended Notice of Application
30/11/18	Review of draft SAVO
30/11/18	Review of Brief of Law
30/11/18	To receipt of email from Olfert
30/11/18	Review of Confidential Affidavit of Mitdahl
03/12/18	Review draft reports
03/12/18	Telephone attendance on Warga - draft reports
03/12/18	To receipt of email from Warga
03/12/18	Review of draft Fifth Report of Monitor
03/12/18	Review of draft Confidential Fifth Report of Monitor
03/12/18	Review of draft extension and sale process order - secured creditors version
04/12/18	Review draft reports and email Warga re: same
04/12/18	To final revisions to draft materials
04/12/18	Correspondence to Warga re: draft reports/final form
04/12/18	To receipt of email from Warga
04/12/18	Review of final versions of reports
05/12/18	Document preparation - service email - 5th report
05/12/18	Correspondence to Queen's Bench - 5th report
05/12/18	Review Miller Thomson application materials
05/12/18	Telephone attendance on Warga and Fritz - Miller Thomson application
05/12/18	To receipt of email from Shalashny
05/12/18	Review of Notice of Application
05/12/18	Review of revised secured creditors version of sales process order
05/12/18	Correspondence from Lee re: payout of professional fees
05/12/18	Correspondence to Lee, Diana
05/12/18	Correspondence to Warga and Fritz
05/12/18	To receipt of email from Lee

DATE	DESCRIPTION
05/12/18	Review of draft Order - extension and sales process - IPRL version
05/12/18	To receipt of email from Warga re: professional fees
05/12/18	Correspondence from Lee, Jeff re: court application/RTM home status
05/12/18	To receipt of email from Warga
05/12/18	Correspondence to Warga
05/12/18	To receipt of email from Van Beselaere
05/12/18	Review of Notice of Application - Order revising powers of Monitor
05/12/18	Review of draft Order re: revising powers of Monitor
05/12/18	Telephone attendance on Van Beselaere
05/12/18	To receipt of email from Warga
05/12/18	Preparation for conference call
05/12/18	Telephone attendance on Warga and Fritz
05/12/18	Telephone attendance on Lee, Jeff
05/12/18	Telephone attendance on Van Beselaere
05/12/18	Correspondence to Warga and Fritz
05/12/18	Correspondence from Shalashny
05/12/18	Review of final version of draft sales order
05/12/18	Telephone attendance on Lee
05/12/18	Telephone attendance on Van Beselaere
06/12/18	Telephone attendance on Warga - preparation for court
06/12/18	Preparation for court - SAVO application
06/12/18	Correspondence to Warga and Fritz re: update from Lee and Van Beselaere
06/12/18	Correspondence to Lee
06/12/18	Correspondence to Van Beselaere
06/12/18	Correspondence to Warga re: replacement of Monitor/sales process
06/12/18	Telephone attendance on Van Beselaere
06/12/18	Preparation for conference call
06/12/18	Telephone attendance on Warga and Fritz
06/12/18	Preparation for court application
06/12/18	To receipt of email from Warga re: OKR Financial commitment letter
06/12/18	To receipt of email from Lee re: interim sealing order
06/12/18	To receipt of email from Lee, Jeff re: OKR Financial
06/12/18	To receipt of email from Olfert - new version of sales process order
06/12/18	To receipt of email from Warga
07/12/18	Telephone attendance on Warga - revision to draft order
07/12/18	Email to Olfert - revision to draft order
07/12/18	Preparation for hearing and review changes to order
07/12/18	Personal attendance on hearing and review changes to order
07/12/18	Telephone attendance on Warga - debrief on hearing
07/12/18	To receipt of email from Lee, Jeff
07/12/18	Review of various versions of draft sales process order
07/12/18	To receipt of email from Shalashny
07/12/18	To receipt of email from Van Beselaere
07/12/18	To receipt of email from Shalashny
07/12/18	To receipt of email from Van Beselaere
07/12/18	To receipt of email from Olfert
07/12/18	Review of most current version of sales process order
07/12/18	To receipt of email from Shalashny
07/12/18	To receipt of email from Lee
07/12/18	To receipt of email from Shalashny
07/12/18	To receipt of email from Van Beselaere
07/12/18	To receipt of email from Lee, Jeff
07/12/18	To receipt of email from Lee
17/12/18	To receipt of email from Lee re: R.M. of Edenwold
18/12/18	To receipt of email from Lee
04/01/19	To receipt of email from Olfert

DATE	DESCRIPTION
04/01/19	To review and revise new draft SAVO
04/01/19	Correspondence to Warga re: new draft SAVO
04/01/19	To receipt of email from Warga
04/01/19	Review of amendments to offer to purchase
04/01/19	To receipt of email from Sandbeck
04/01/19	Review of Affidavit of McIvor
04/01/19	Correspondence to Warga and Fritz re: ongoing security for fees of monitor
04/01/19	Correspondence from Warga re: costs
04/01/19	Correspondence to Warga
05/01/19	To receipt of email from Warga
06/01/19	To receipt of email from Fritz
06/01/19	Correspondence to Fritz
06/01/19	Review of draft reports of monitor

TOTAL FEES: \$132,583.00

DISBURSEMENTS AND OTHER CHARGES:

Document Copying*	429.45
Fax*	3.00
Long Distance*	108.36
LTO - Access/Output Fees* Saskatoon Title Search	14.00
Courier*	6.90
Agent Fees*	1,618.56

TOTAL DISBURSEMENTS: \$2,180.27  
 \*GST applicable

GST @ 5.00% on fees and taxable disbursements: 6,738.16  
 PST @ 6.00% on fees: 7,954.98

TOTAL FEES, DISBURSEMENTS & TAXES: \$149,456.41

This is our account herein  
 McDougall Gauley LLP - Saskatoon

Per:   
 Ian A. Sutherland

IAS/CGG  
 E&OE



## FEE SUMMARY:

<u>LAWYER</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Ian A. Sutherland (IAS)	177.00	575.00	101,594.00
William G. Lane (WGL)	0.90	270.00	243.00
Craig P. Frith (CPF)	76.40	335.00	25,594.00
Jordan F. Richards (JFR)	17.60	270.00	4,752.00
Paul E. Fedoroff (PEF)	1.60	250.00	400.00

IN ACCOUNT WITH



barristers and solicitors  
(306) 653-1212  
500 - 616 Main Street  
Saskatoon, Saskatchewan S7H 0J6

Brent Warga  
Deloitte Restructuring Inc.  
360 Main Street, Suite 2300  
Winnipeg, MB  
Canada R3C 3Z3

Date: February 26, 2019  
Invoice No.: 599453  
File Number: 549268.4/IAS

GST 890275415  
PST 1887298

---

RE: Copper Sands Land Corp., et al  
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

DATE	DESCRIPTION
04/01/19	Telephone attendance on Warga - draft order from Olfert
04/01/19	Review RM affidavit
04/01/19	Review and comment - draft order - sale approval, vesting, and distribution
06/01/19	Review drafts - sixth report and confidential supplement
07/01/19	Review blacklined draft order from Warga
07/01/19	Telephone attendance on Warga - blacklined draft order from Warga
07/01/19	Review revised draft order from Olfert
07/01/19	To receipt of and review affidavit of Muir Barber
07/01/19	To receipt of email from Warga re: Sixth Report
07/01/19	Correspondence to Warga
07/01/19	Correspondence from Veta - Firm Capital re: interest payment
07/01/19	Review of Affidavit of Boyuk, Aimeo
07/01/19	Review of Affidavit of Mair Becker
07/01/19	Review of Affidavit of Gordon Barber
08/01/19	Review amended draft order from Olfert
08/01/19	To receipt of and execute revised consent order - email Lee same
08/01/19	Preparation for sale approval hearing
08/01/19	To review final versions of materials for court application
08/01/19	Review of various versions of draft Orders
08/01/19	To receipt of email from Olfert
08/01/19	To receipt of email from Van Beselaere
09/01/19	Preparation for sale approval hearing
09/01/19	Personal attendance on sale approval hearing
09/01/19	To receipt of email from Warga re: legal costs
09/01/19	Correspondence to Warga
09/01/19	To receipt of email from Warga
09/01/19	To receipt of email from Warga
09/01/19	To receipt of email from Lee
09/01/19	Review of SAVO
15/01/19	Telephone attendance on Warga
18/01/19	To receipt of and execute consent order - closing extension
18/01/19	Correspondence from Olfert re: closing date
18/01/19	Review of SAVO
20/01/19	Correspondence to Lee re: extension of time for closing
29/01/19	Review correspondence from transaction counsel, cross-reference with order, and consider

A monthly late charge of 18% per annum will be applied to unpaid balance after 30 days.

DATE	DESCRIPTION
	logistics of parcel tie removal, and email Lee re: same
29/01/19	To email exchange with Olfert - parcel tie
29/01/19	To receipt of email from Larch
29/01/19	Correspondence to Warga re: mobile homes
29/01/19	Correspondence to Lee
29/01/19	To consider issues re: closing transaction
30/01/19	Email Cybulski - confirming closing process
31/01/19	To receipt of email from Warga
31/01/19	To receipt of email from Lee
31/01/19	To receipt of email from Brown re: insurance policy cancellation
31/01/19	Correspondence to Brown
31/01/19	Correspondence to Co-operators Insurance
04/02/19	To receipt of correspondence from Lee - issues with vesting order and forward same to Warga for instruction
08/02/19	Email exchange with Warga - extension application
11/02/19	To receipt of email from Olfert re: court application
11/02/19	Preparation for court application
11/02/19	Review of court materials
11/02/19	Review of Notice of Application
11/02/19	Review of Order Abridging Service
11/02/19	Review of Affidavit of Balzer
11/02/19	Review of draft order
12/02/19	Preparation for extension hearing - key portions of previous materials and correspondence since January 9, 2019 SAVO
12/02/19	Telephone attendance from Warga - consent order
12/02/19	Review CCAA and email Warga - qualifying consent
12/02/19	To receipt of email from Warga - representations from Monitor
12/02/19	To receipt of email from Shalashiny
12/02/19	To receipt of email from Metivier
12/02/19	Preparation for court application
13/02/19	To receipt of email from Warga
13/02/19	Attending at Court application
13/02/19	To receipt of email from Olfert
13/02/19	Correspondence to Olfert
13/02/19	To receipt of email from Sproule
13/02/19	To receipt of email from Olfert
13/02/19	To receipt of email from Shalashniy
13/02/19	Review of further amendments to draft order
13/02/19	To receipt of email from Van Beselaere
13/02/19	To receipt of email from Warga re: banking transactions
13/02/19	To receipt of email from Olfert
13/02/19	Review of new draft order
13/02/19	To receipt of email from Warga
13/02/19	To receipt of email from Van Beselaere
13/02/19	To receipt of email from Olfert
13/02/19	To receipt of Shalashniy
14/02/19	To receipt of email from Lee
14/02/19	Review of issued Order
15/02/19	Correspondence from Olfert re: holding admin charge in trust
15/02/19	Telephone attendance on Warga re: admin. charge
15/02/19	To receipt of email from Warga
15/02/19	Correspondence to Warga
15/02/19	To receipt of email from Olfert
15/02/19	Correspondence to Olfert
15/02/19	To receipt of email from Warga
15/02/19	Correspondence to Warga and Olfert - admin charge

TOTAL FEES: \$10,656.00

DISBURSEMENTS AND OTHER CHARGES:

Long Distance\* 4.00  
Document Copying\* 0.70

TOTAL DISBURSEMENTS: \$4.70  
\*GST applicable

GST @ 5.00% on fees and taxable disbursements: 533.04  
PST @ 6.00% on fees: 639.36

TOTAL FEES, DISBURSEMENTS & TAXES: \$11,833.10

This is our account herein  
McDougall Gauley LLP - Saskatoon

For:

  
Ian A. Sutherland

IAS/CGG  
E&OE

## FEE SUMMARY:

<u>LAWYER</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Craig P. Frith (CPF)	9.60	385.00	3,696.00
Ian A. Sutherland (IAS)	11.60	600.00	6,960.00

IN ACCOUNT WITH



barristers and solicitors  
(306) 653-1212  
500 - 616 Main Street  
Saskatoon, Saskatchewan S7H 0J6

Brent Warga  
Deloitte Restructuring Inc.  
360 Main Street, Suite 2300  
Winnipeg, MB  
Canada R3C 3Z3

Date: July 8, 2019  
Invoice No.: 607775  
File Number: 549268.4/IAS

GST 890275415  
PST 1887298

---

RE: Copper Sands Land Corp., et al  
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

DATE	DESCRIPTION
04/03/19	To receipt of email from Warga re: update on closing of transaction
04/03/19	Correspondence to Warga
04/03/19	To receipt of email from Warga
04/03/19	Correspondence to Warga
04/03/19	To receipt of email from Olfert
07/03/19	Review draft order from Lee and email Warga re: same
07/03/19	To receipt of email from Warga re: draft order
07/03/19	Telephone attendance - re draft order
07/03/19	Email Lee re draft order
07/03/19	Review of materials re: application to extend closing dates
07/03/19	Correspondence from Warga re: role of monitor
07/03/19	Correspondence to Warga
07/03/19	To receipt of email from Lee
07/03/19	Correspondence to Lee and Olfert
08/03/19	To receipt of email from Lee re: OKR Financial update
08/03/19	To receipt of of OKR Financing update
08/03/19	To receipt of email from Lee
08/03/19	Review of Notice of Application
11/03/19	Perusing documents
11/03/19	To receipt of email from Van Beselaere
11/03/19	To receipt of email from Shalansky
11/03/19	To receipt of email from Warga
11/03/19	To receipt of email from Olfert re: application
11/03/19	Correspondence to Olfert
11/03/19	To receipt of email from Warga
11/03/19	Correspondence from Olfert
11/03/19	Correspondence to Olfert
11/03/19	To receipt of email from Olfert
11/03/19	Telephone attendance on Warga
11/03/19	To receipt of email from Warga
12/03/19	To receipt of email from Warga
12/03/19	Review of Extension Order
13/03/19	To receipt of email from Warga
15/03/19	To receipt of email from Van Beselaere
18/03/19	To receipt of email from Registrar

DATE	DESCRIPTION
18/03/19	To receipt of email from Van Beselaere'
20/03/19	To receipt of email from Lee
28/03/19	To receipt of email from Lee
28/03/19	Correspondence to Warga
28/03/19	To receipt of email from Warga
29/03/19	Review of proposals to divide admin. charge
29/03/19	Telephone attendance on Warga
29/03/19	Telephone attendance on Warga and Lee
11/04/19	To receipt of email from Lee
11/04/19	Review of materials re: further extension Order
11/04/19	To receipt of email from Warga
11/04/19	Correspondence to Lee
11/04/19	Telephone attendance on Warga
11/04/19	Telephone attendance on Lee
11/04/19	To receipt of email from Warga re: pending application
12/04/19	Telephone attendance on Warga
12/04/19	To receipt of email from Warga
15/04/19	Telephone attendance on Olfert - possible consent order
15/04/19	Telephone attendance on Warga and later with Olfert - financing shortfall
15/04/19	Preparation for extension hearing
15/04/19	Personal attendance on extension hearing
15/04/19	To receipt of email from Warga
15/04/19	Correspondence to Warga
15/04/19	To receipt of email from Lee
15/04/19	Review of Order extending time for closing
30/04/19	To receipt of and review correspondence form Lee and attachment - keep transaction and NP interest
30/04/19	To receipt of email from Lee re: North Prairie offer
09/05/19	Telephone attendance on Warga - preparation for call with Lee - hearing
09/05/19	Correspondence to Molaro - costs and hiring skip tracer
09/05/19	Telephone attendance on Lee and Warga - sales process
09/05/19	Telephone attendance on Warga and debrief with Sutherland - sale process
09/05/19	Telephone attendance on Lee - sale process and extension hearing
09/05/19	Email Warga - telephone attendance on Lee
26/05/19	To review email from Lee re: budget for statement and emails to Warga re: stay expiry
27/05/19	Telephone attendance on Warga - merits of continuing the CCAA given security creditor's position
27/05/19	To receipt of application and telephone attendance on Warga re: same
27/05/19	Email Lee and Olfert - extension application
27/05/19	To execute consent order and email Shalashny
27/05/19	To receipt of email from Olfert re: abridgement of service
27/05/19	Correspondence to Shalashny
27/05/19	Review of draft Extension Order
28/05/19	To consider issues - continued CCAA in creditor - driven sale process
28/05/19	Email Warga - call with Lee
28/05/19	Email exchanges with Lee and Warga - conference call
28/05/19	To receipt of email from Shalashny
28/05/19	Review of Notice of Application
28/05/19	Review of draft Order
28/05/19	Correspondence to Warga
28/05/19	Review of relevant documentation
28/05/19	To consider issues re: role of monitor/propriety of potential stalking horse bid
28/05/19	Correspondence to Lee
28/05/19	To receipt of email from Ouellette
28/05/19	To receipt of email from Warga
28/05/19	Correspondence to Warga
29/05/19	Telephone attendance on Warga - preparation for call with Lee - hearing

DATE	DESCRIPTION
29/05/19	Telephone attendance on Lee and Warga - sales process
29/05/19	Telephone attendance - Warga and debrief with Sutherland - sale process
29/05/19	Telephone attendance on Lee - sale process and extension hearing
29/05/19	Email Warga - telephone attendance with Lee
30/05/19	To receipt of email from Oulette
30/05/19	To receipt of email from Metivier
30/05/19	To receipt of email from Shalashny
30/05/19	To receipt of email from Shalashny
30/05/19	To receipt of email from Van Beselaere
31/05/19	Preparation for conference call
31/05/19	Telephone attendance on Warga
31/05/19	Telephone attendance on Lee, Sproule, Warga and Van Beselaere
31/05/19	To receipt of email from Warga
31/05/19	Review of draft sources and uses of cash
31/05/19	To receipt of email from Lee
31/05/19	To receipt of email from Warga
31/05/19	To receipt of email from Van Beselaere
04/06/19	Correspondence to Warga
04/06/19	To receipt of email from Warga re: call with secured creditors
05/06/19	Correspondence from Van Beselaere re: requirements for due diligence
11/06/19	To receipt of email from Warga re: issues regarding various transactions
11/06/19	To receipt of email from Olfert
11/06/19	Correspondence to Warga
11/06/19	To receipt of email from Warga
11/06/19	Correspondence to Olfert
11/06/19	To receipt of email from Warga
11/06/19	Correspondence to Warga
11/06/19	Preparation for conference call
11/06/19	Telephone attendance on Olfert, Warga and Lee re: particulars of transactions
12/06/19	To receipt of email from Shalashny
12/06/19	To receipt of email from Warga
12/06/19	Correspondence to Shalashny
12/06/19	To receipt of email from Van Beselaere
12/06/19	Correspondence to Van Beselaere
13/06/19	To receipt of email from Van Beselaere
13/06/19	Review of Order abridging service
13/06/19	Review of draft Extension Order
13/06/19	Correspondence to Van Beselaere
13/06/19	To receipt of email from Van Beselaere
13/06/19	Preparation for court application
13/06/19	To receipt of email from Lee
13/06/19	Correspondence to Lee
14/06/19	Telephone attendance on Olfert and email exchange with Lee - court appearance
27/06/19	To receipt of email from Warga
27/06/19	Review of proposals and counter proposals - secured creditors and Midtdal

TOTAL FEES:

\$12,589.50

DISBURSEMENTS AND OTHER CHARGES:

Long Distance\*

52.28

TOTAL DISBURSEMENTS:

\$52.28

\*GST applicable



---

GST @ 5.00% on fees and taxable disbursements:	632.09
PST @ 6.00% on fees:	<u>755.37</u>
TOTAL FEES, DISBURSEMENTS & TAXES:	<u><u>\$14,029.24</u></u>

This is our account herein  
McDougall Gauley LLP - Saskatoon

Per: 

Ian A. Sutherland

IAS/CGG  
E&OE