

COURT FILE NUMBER	Q.B. No. 61 of 2018
COURT	COURT OF QUEEN'S BENCH FOR SASKATCHEWAN
JUDICIAL CENTRE	SWIFT CURRENT
PLAINTIFF/APPLICANTS	INNOVATION CREDIT UNION
DEFENDANTS/RESPONDENTS	SWIFT HOTELS GROUP LTD., BRIAN OSTRANDER, OSTRANDER FAMILY HOLDINGS LTD., PHILIP KRAUN, PRIMEWEST MORTGAGE INVESTMENT CORPORATION, SWIFT MOTEL LTD., and BRUNSDON LAWREK & ASSOCIATES
DOCUMENT	SECOND REPORT OF DELOITTE RESTRUCTURING INC., IN ITS CAPACITY AS COURT APPOINTED RECEIVER OF SWIFT HOTELS GROUP LTD.

December 3, 2020

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

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- Exhibit B – Fees and Disbursements of the Receiver
- Exhibit C – Fees and Disbursements of the Receiver’s Legal Counsel (MLT Aikins LLP)
- Exhibit D – Fees and Disbursements of the Receiver’s Legal Counsel (Robertson Stromberg LLP)
- Exhibit E – Statement of Receipts and Disbursements for the Period November 28, 2019 to November 27, 2020

INTRODUCTION

1. On September 20, 2019, Deloitte Restructuring Inc. (“**Deloitte**”) was appointed as interim receiver (the “**Interim Receiver**”), without security, of all the assets, undertakings, and properties (the “**Property**”) acquired for, or used in relation to the business carried on by Swift Hotels Group Ltd. (“**Swift Hotels**”, the “**Company**”, or the “**Debtor**”), specifically including the lands legally described as Surface Parcel #144225750 Blk/Par A, Plan No DX1385 Extension 0 (the “**Swift Current Hotel**”), pursuant to the Order of the Court of Queen’s Bench for Saskatchewan (the “**Court**”) dated September 20, 2019 (the “**Interim Receivership Order**”).
2. On October 18, 2019, pursuant to an application filed by Innovation Credit Union (“**Innovation**”), the Court granted an order extending the Interim Receivership Order to and including November 29, 2019.
3. On November 28, 2019 (the “**Date of Receivership**”), pursuant to a further application filed by Innovation, the Court granted an order (the “**Receivership Order**”) discharging the Interim Receiver and appointing Deloitte as the receiver (the “**Receiver**”) over the Property. A copy of the Receivership Order (attached as Exhibit A to the first report of the Receiver dated December 11, 2019 (the “**First Report**”)) and other information regarding the interim receivership and receivership proceedings can be accessed on the Receiver’s website at www.insolvencies.deloitte.ca/en-ca/SwiftGroup (the “**Receiver’s Website**”).
4. The Receivership Order provides, *inter alia*, for the following:
 - (a) No proceeding or enforcement process in any court or tribunal (each a “**Proceeding**”) shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of the Court.
 - (b) No Proceeding against or in respect of the Debtor or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of the Court, and any and all Proceedings currently underway against or in

respect of the Debtor or the Property are hereby stayed and suspended pending further Order of the Court.

- (c) The Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements and the Receiver and counsel to the Receiver shall be entitled to, and are hereby granted, a charge (the “**Receiver’s Charge**”) on the Property as security for such fees and disbursements, both before and after the making of the Receivership Order, and subject to the Federal Priority Issue (as defined in the Receivership Order), the Receiver’s Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges, and encumbrances, statutory or otherwise, in favour of any Person (as defined in the Receivership Order), but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the *Bankruptcy and Insolvency Act* (the “**BIA**”).
 - (d) Any interested party may apply to the Court to vary or amend the Receivership Order on not less than seven (7) days’ notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as the Court may order.
5. This report constitutes the second report of the Receiver (the “**Second Report**”), and is being filed to inform the Court as to the following:
- (a) The activities of the Receiver since the Date of Receivership;
 - (b) Details of the Company’s assets and liabilities including charges, security interests, and encumbrances registered against the Property; and
 - (c) The results of the Receiver’s Sales Process (as defined below).
6. Furthermore, the Second Report, along with the confidential supplement to the Second Report dated December 3, 2020 (the “**Confidential Report**”), are being filed in support of the Receiver’s application to this Honourable Court to be heard on December 18, 2020, seeking the following items of relief:
- (a) Approval of the reported actions of the Receiver since the Date of Receivership in

respect of administering these receivership proceedings;

- (b) Approval of the Final APA (as defined below) and a Sale Approval and Vesting Order (the “SAVO”) in regard to the proposed sale of the Swift Current Hotel;
- (c) Approval of the repayment of the Receiver’s borrowings under the Borrowing Facility (as defined below);
- (d) Approval of the Priority Distributions (as defined below);
- (e) Approval of the fees and disbursements of the Receiver and its legal counsel;
- (f) Approval of the Receiver’s Statement of Receipts and Disbursements for the period November 28, 2019 to November 27, 2020; and
- (g) An Order sealing the Confidential Report in the Court file.

TERMS OF REFERENCE

- 7. In preparing this Second Report, the Receiver has relied upon unaudited financial information, other information available to the Receiver and, where available and appropriate, Swift Hotels’ books and records and discussions with various parties.
- 8. The financial information of the Company has not been audited, reviewed or otherwise verified by the Receiver 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 Second Report may not disclose all significant matters about the Company or its financial position. Additionally, none of the Receiver’s procedures were intended to disclose defalcations or other irregularities. If the Receiver 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 Receiver’s attention. Accordingly, the Receiver does not express an opinion nor does it provide any other form of assurance on the financial or other information presented herein. The Receiver may refine or alter its observations as further information is obtained or brought to its attention after the date of this Second Report.

9. The Receiver assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction or use of this Second Report. Any use which any party makes of this Second Report, or any reliance or decision to be made based on this Second Report, is the sole responsibility of such party.
10. Unless otherwise stated, all monetary amounts contained in this Second Report are expressed in Canadian dollars.
11. Capitalized terms used in this Second Report but not defined herein are as defined in the First Report and the Receivership Order.

BACKGROUND

12. Swift Hotels is a private company incorporated under the laws of the Province of Alberta, and at all material times, has been extra-provincially registered and authorized to carry on business in the Province of Saskatchewan. The sole director of the Company is Philip Krahn (“**Mr. Krahn**”), and the shareholders of the Company are Mr. Krahn (8%) and Ostrander Family Holdings Ltd. (92%) (whose sole director and shareholder is Brian Ostrander (“**Mr. Ostrander**”)). As detailed in the Affidavit of Bradley Appel dated August 20, 2019 (the “**Appel Affidavit**”), the Swift Current Hotel operated as a Days Inn franchise in the City of Swift Current.
13. The Swift Current Hotel is a focused service hotel comprised of four (4) two (2) storey buildings, with 107 guest rooms, and a stand-alone three (3) room cabin.
14. Innovation is the principal secured lender to the Company and holds various first ranking security positions and mortgages (the “**Innovation Security**”) against the Property. Innovation was owed approximately \$10.4 million (i.e. \$10.1 million mortgage and \$0.3 million operating facility) (collectively the “**Innovation Indebtedness**”) by the Company as at July 26, 2019, as detailed in the Appel Affidavit.

Powers of the Receiver

15. The Receiver’s powers are detailed in Paragraph 3 of the Receivership Order and include the power to take and maintain possession and control of the Property; the

power to manage, operate, and carry on the business of the Company; and the power to market and sell the Property (subject to Court approval if one sale exceeds \$100,000 or if in the aggregate the sales exceed \$500,000), among others.

16. The Receivership Order also empowers the Receiver to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount of such Receiver's borrowings does not exceed \$500,000 (or such greater amount as the Court may by further Order authorize) (the "**Borrowing Facility**").

Possession and Control of the Property

17. On the Date of Receivership, the Receiver attended at the Property and met with Chris King, General Manager (the "**General Manager**"). Given that the Receiver intended to continue operations of the Swift Current Hotel, and further intended to retain many of the Company's former staff, in order to avoid disruption to the operations, the Receiver did not change any of the exterior or interior locks at the Property.
18. The General Manager further advised the Receiver that the Property was being monitored by video surveillance, and the Receiver has ensured continued monitoring subsequent to the Date of Receivership.

ACTIVITIES OF THE RECEIVER

19. Since the Date of Receivership, the Receiver has undertaken the following activities with respect to the Property:
 - (a) Attended onsite at the Property on the Date of Receivership to meet with the General Manager and to take possession and control of the Property;
 - (b) Discussed with the General Manager the practicality of changing locks at the Property and determined that such action would likely be disruptive and would not enhance security;
 - (c) Confirmed with the General Manager that the on-site video surveillance

equipment was functioning properly;

- (d) Terminated all remaining employees effective on the Date of Receivership, and retained the necessary staff on a contract basis;
- (e) Solicited interest from third party property managers and retained Integrated Hospitality Management Ltd. (“**IHM**”) to fulfill this role for the Property;
- (f) Confirmed the existence of insurance coverage on the Property as at the Date of Receivership, and arranged for the renewal of coverage for the period December 1, 2019 to December 1, 2020, and for the period December 1, 2020 to January 31, 2021 to enable closing of the sale transaction (further detailed below);
- (g) Arranged and facilitated various inspections, repairs, and maintenance items at the Property with assistance from IHM and the General Manager;
- (h) Arranged for the prompt payment of all ongoing operating expenditures for the Property;
- (i) Corresponded with the franchisor to confirm its support for the Receiver’s continued operations under the Days Inn brand, and corresponded with the Property’s payment processors to ensure ongoing uninterrupted service;
- (j) Continued with ongoing operations of the Property since the Date of Receivership, while managing the impacts of the novel coronavirus pandemic (“**COVID-19**”) with the assistance of the General Manager and IHM;
- (k) Prepared a sales and solicitation package (the “**Solicitation Package**”), attached hereto as Exhibit A, and conducted a robust process to solicit interest in the Property from realtors and brokers (the “**Solicitation Process**”);
- (l) Compiled confidential information related to the Property and provided same to parties who executed a confidentiality agreement (a “**Confidentiality Agreement**”);

- (m) Entered into an agreement with Jones Lang LaSalle (“**JLL**”) to list the Property;
- (n) Negotiated an asset purchase agreement (the “**APA**”) with First Canadian Management Corporation (“**FCMC**”);
- (o) Assigned Swift Hotels into bankruptcy effective November 30, 2020, in accordance with paragraph 3(s) of the Receivership Order; and
- (p) Prepared, reviewed, and finalized this Second Report and the Confidential Report.

OPERATIONS

- 20. As at the Date of Receivership, in order to preserve the value of the Property, the Receiver made the determination that it would continue operations of the Swift Current Hotel during the receivership proceedings. As the Company’s existing property manager, Hospitality Doctors Inc., was associated with Mr. Ostrander and Mr. Krahn, the Receiver made the determination that an independent property manager was necessary. Accordingly, on December 24, 2019, after consultation with three (3) potential property managers, the Receiver retained IHM.
- 21. Since the Date of Receivership, the Receiver has worked closely with the General Manager and IHM to maximize occupancy and maintain the Swift Current Hotel in good repair, while adhering to and managing COVID-19 restrictions and guidelines.

ASSETS

Accounts Receivable

- 22. At the Date of Receivership, the Receiver obtained a copy of the Swift Current Hotel’s corporate accounts receivable sub-ledger (the “**Corporate A/R**”) from the General Manager, which detailed that approximately \$82,516 was owing from twenty-eight (28) corporate customers. As at the date of this Second Report, all amounts have been collected in the ordinary course of operations.

23. As the Receiver continued to offer credit to corporate customers, as at November 1, 2020, the Corporate A/R balance approximated \$40,700 and is comprised of twenty-eight (28) accounts.
24. At the Date of Receivership, based on the books and records of the Company, the Receiver was also aware of the following related party accounts receivable (collectively the “**Related Party A/R**”):
- (a) 1764239 Alberta Ltd. - \$770,264;
 - (b) 1885731 Alberta Ltd. - \$137,004;
 - (c) Odyssey Hotels Group Ltd. - \$487,488;
 - (d) Ostrander Family Holdings - \$388,465;
 - (e) Ostrander Family Trust - \$1,970,000;
 - (f) Swift Hotels Partnership Group Ltd. - \$61,257; and
 - (g) Swift Hotels Swift Current Group Ltd. - \$94,438.
25. On July 22, 2020, on application by Innovation, 1764239 Alberta Ltd. (o/a HomeStay Inn) and 1885731 Alberta Ltd. (o/a HomeStay Express) (collectively the “**Insolvent Related Parties**”) were placed into Receivership by order of the Court of Queen’s Bench for Alberta.
26. As at the date of this Second Report, despite multiple demands from the Receiver for immediate payment of the outstanding amounts, the Receiver has been unsuccessful in realizing on any of the Related Party A/R. Accordingly, in early November of 2020, the Receiver initiated legal proceedings to collect the Related Party A/R by means of Statements of Claim filed with the Court (against Swift Hotels Swift Current Group Ltd.) and the Court of Queen’s Bench for Alberta (against Odyssey Hotels Group Ltd., Ostrander Family Holdings Ltd., the Ostrander Family Trust, and Swift Hotels Partnership Group Ltd.). Collection efforts remain ongoing in regard to the Related

Party A/R.

Real Property and Capital Assets

27. As at August 31, 2019, the date of the most recent internal financial statements prepared by the Company, the recorded net book value of the real property and capital assets of the Company totaled approximately \$9.1 million, particulars of which were as follows:

- (a) Land - \$250,855;
- (b) Buildings - \$8,516,738;
- (c) Furniture and fixtures - \$206,693; and
- (d) Signs and computer equipment - \$77,878.

According to the City of Swift Current 2019 Tax Statement, the assessed value of the Swift Current Hotel approximated \$10.5 million (the “**Tax Assessed Value**”).

28. As at the date of this Second Report, the Receiver is aware of certain laundry, dishwashing, and office equipment subject to third-party leases. The Receiver has reviewed the leases and the Saskatchewan Personal Property Registry (“**PPR**”) and has concluded that the respective equipment is the property of the lessors.

SALES PROCESS

29. Commencing in early February 2020, in consultation with IHM and Innovation, the Receiver determined that, in order to maximize realizations for the Swift Current Hotel, rather than attempt to directly market the Property to prospective investors and purchasers, a Solicitation Process should be undertaken to solicit interest from prospective realtors and brokers (the “**Prospective Listing Agents**”). Accordingly, on February 14, 2020, after compiling a list of Prospective Listing Agents and preparing the Solicitation Package (attached hereto as Exhibit A), the Receiver began distributing the Solicitation Package to the Prospective Listing Agents.

30. Certain of the terms and conditions detailed in the Solicitation Package included, but were not limited to, the following:
- (a) The Receiver was seeking proposals from the Prospective Listing Agents to assist with the realization of the Swift Current Hotel;
 - (b) The Swift Current Hotel was being disposed of by the Receiver on an “as is, where is” basis, and the Receiver was not providing any representations or warranties of any kind;
 - (c) The Receiver was not under any obligation to accept any proposal (or offer);
 - (d) Viewings were to be coordinated with the Receiver, along with any information requests;
 - (e) Proposals (and any offers) were to be submitted by March 13, 2020 (the “**Submission Deadline**”); and
 - (f) The acceptance of any offer would require approval of the Court, and the acceptance of any proposal may also require approval of the Court.
31. Prospective Listing Agents were identified through discussions with IHM, Innovation, industry contacts, and industry contact lists. Eighteen (18) Prospective Listing Agents were contacted directly by the Receiver. The Solicitation Package was sent to fourteen (14) Prospective Listing Agents who expressed an interest in the opportunity. Confidentiality Agreements were executed by eleven (11) of the Prospective Listing Agents who were then provided with the confidential information related to the Swift Current Hotel.
32. Based on the results of the Solicitation Process, with the consent of Innovation, the Receiver entered into an exclusive listing agreement with JLL on April 22, 2020.
33. During the period of April 22, 2020 to September 2, 2020, JLL actively marketed the Swift Current Hotel to various interested parties. On September 3, 2020, with the consent of Innovation, the Receiver entered into a Letter of Intent Agreement with

FCMC (the “**September 3, 2020 LOI**”), and further executed an APA with FCMC on September 13, 2020 (the “**September 13, 2020 APA**”).

34. During the period September 13, 2020 to November 2, 2020 (the “**Due Diligence Period**”), FCMC and the Receiver entered into two (2) APA amending agreements: one on October 29, 2020, and the other on November 2, 2020 (collectively with the September 13, 2020 APA, the “**Final APA**”).
35. The Receiver is recommending that the Court approve the Final APA for the reasons outlined in the Confidential Report. The Final APA, the other offers and proposals received, and the Solicitation Process are more fully described in the Confidential Report.
36. The Receiver has discussed and shared all the offers and proposals received during the Solicitation Process, and subsequent thereto, with Innovation. Innovation supports acceptance of the Final APA for the sale of the Swift Current Hotel.

BANKRUPTCY FILING, CREDITOR CLAIMS, AND PROPOSED DISTRIBUTION

37. In accordance with paragraph 3(s) of the Receivership Order, on November 27, 2020, the Receiver assigned Swift Hotels into bankruptcy as the Company was clearly insolvent, and the bankruptcy filing provided certain investigative remedies available to a trustee under the BIA. The bankruptcy filing was affirmed by the Office of the Superintendent of Bankruptcy on November 30, 2020.
38. Prior to filing the bankruptcy assignment, in accordance with section 13.4(1) of the BIA, on November 25, 2020, the Receiver obtained a written opinion (the “**Security Opinion**”) from its independent legal counsel, MLT Aikins LLP (“**MLT Aikins**”) opining that the Innovation Security:
 - (a) is valid and enforceable;
 - (b) ranks in priority to the other secured creditors of the Company; and
 - (c) ranks in priority to the unsecured creditors of the Company and any subsequently

appointed trustee in bankruptcy.

39. Further, the Receiver and MLT Aikins have reviewed the validity and priority of the secured and priority claims that have been identified, and the Receiver advises as follows:
- (a) The Receiver has confirmed with Canada Revenue Agency (“**CRA**”) that, as at the Date of Receivership, the Company was indebted to CRA for the following:
 - (i) Property claim (for unremitted employee source deductions) - \$313,717.67 (the “**Property Claim**”);
 - (ii) Deemed trust claim (for unremitted payroll source deductions) - \$293,785.09; and
 - (iii) Deemed trust claim (for unremitted goods and services tax (“**GST**”)) - \$191,672.73.
 - (b) The Receiver has confirmed with the Government of Saskatchewan that, as at the Date of Receivership, the Company was indebted to the Saskatchewan Minister of Finance for unremitted provincial sales tax (“**PST**”) in the amount of \$63,772.06.
 - (c) On January 3, 2020, the Receiver sent the Wage Earner Protection Program (“**WEPP**”) prescribed information to the thirty-one (31) former employees of the Company with unpaid wages and vacation pay owing as at the Date of Receivership. Based on correspondence received from Service Canada dated October 30, 2020, the priority claim of the Government of Canada in accordance with section 81.4(1) of the BIA is \$9,576.80 (the “**WEPP Priority**”).
 - (d) In accordance with a City of Swift Current Tax Certificate dated November 13, 2020, the outstanding property taxes due and owing as at November 13, 2020 were \$1,017,913.18 (the “**Property Tax Claim**”).
 - (e) Based on the Security Opinion, various other secured creditors either have

registrations against certain specific equipment under lease agreements, or rank subsequent to Innovation with respect to their interests in the Property.

40. Subject to the repayment of the Receiver's Court authorized Borrowing Facility (further discussed below), the Receiver is recommending to this Honourable Court that the following priority distributions (collectively the "**Priority Distributions**") be made from the Swift Current Hotel sale proceeds (the "**Proceeds**"), having regard to the concurrent bankruptcy proceedings:
- (a) Property Tax Claim in the amount of \$1,017,913.18;
 - (b) CRA Property Claim in the amount of \$313,717.67;
 - (c) WEPP Priority Claim in the amount of \$9,576.80; and
 - (d) Subject to any potential reserves from the Proceeds which the Receiver determines to be necessary in order to continue with the Receivership proceedings, the balance of the Proceeds (the "**Residual Proceeds**") to Innovation on account of the Innovation Security, up to the value of the Innovation Indebtedness.
41. Other unsecured creditors include third party service providers who are not claiming any security interest in the Property or the Proceeds therefrom. As at the Date of Receivership, the Company listed unsecured creditors with claims of approximately \$375,137.

FEES AND DISBURSEMENTS OF THE RECEIVER AND ITS LEGAL COUNSEL

42. Pursuant to paragraph 18 of the Receivership Order, the Receiver and its legal counsel shall pass their accounts from time to time. The Receiver is of the view that the primary party with an interest in regard to such accounts is Innovation, given that it holds a priority security interest over all of the Property of the Company. Innovation has been served with this Second Report, has reviewed the contents of the Confidential Report, and has been provided with all invoices of the Receiver within these proceedings.

43. Attached as Exhibit B is a summary of the invoices of the Receiver for fees and disbursements incurred during the course of the proceedings for the period November 28, 2019 to November 21, 2020. The Receiver's accounts total \$298,244 in fees and disbursements, excluding GST.
44. The fees charged by the Receiver are based on the amount of professional time expended at hourly billing rates, which vary depending upon the experience level and location of professionals involved. The average blended hourly rate charged by the Receiver in these proceedings for invoices issued to date is \$350 per hour. The rates charged by the Receiver 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 services.
45. The Receiver 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 Receiver in accordance with the provisions of the Receivership Order.
46. Attached as Exhibit C is a summary of the invoices of the Receiver's primary legal counsel, MLT Aikins, for fees and disbursements incurred during the course of the proceedings for the period November 4, 2019 to October 29, 2020. The accounts total \$36,374 in fees and disbursements excluding PST and GST.
47. Attached as Exhibit D is a summary of the invoices of the Receiver's secondary legal counsel, Robertson Stromberg LLP ("**RSL**"), for fees and disbursements incurred during the course of the proceedings for the period February 14, 2020 to May 19, 2020. The accounts total \$1,365 in fees and disbursements excluding PST and GST. RSL was retained by the Receiver to address a matter with Royal Bank of Canada, as MLT Aikins had a conflict with respect to same.
48. The Receiver has reviewed the invoices rendered by its legal counsel and finds them reasonable and validly incurred in accordance with the provisions of the Receivership Order.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

49. The Receiver has prepared a Statement of Receipts and Disbursements for the period November 28, 2019 to November 27, 2020 for the Company, a copy of which is attached hereto as Exhibit E. Total receipts were \$2,087,043 and total disbursements were \$1,876,440, resulting in \$210,603 being held in trust by the Receiver.
50. As at the date of this Second Report, in accordance with paragraph 20 of the Receivership Order, the Receiver has borrowed \$250,000 from the Court authorized Borrowing Facility to fund the receivership proceedings. It is the Receiver's intention to repay the Borrowing Facility upon closing of the sale transaction with FCMC.

APPROVALS SOUGHT

51. For the reasons outlined above, the Receiver respectfully recommends that this Honourable Court grant an Order:
- (a) Approving all activities and actions of the Receiver from the Date of Receivership to date in relation to the discharge of its duties pursuant to the Receivership Order, as such actions of the Receiver are more particularly described in the First Report, this Second Report, and the Confidential Report;
 - (b) Approving the First Report, the Second Report, and the Confidential Report filed by the Receiver in these proceedings;
 - (c) Approving the fees and disbursements of the Receiver and its legal counsel for the period November 28, 2019 to November 21, 2020, and November 4, 2019 to October 29, 2020, respectively;
 - (d) Approving the Receiver's Statement of Receipts and Disbursements for the period November 28, 2019 to November 27, 2020;
 - (e) Approving the Final APA and granting a SAVO in regard to the proposed sale of the Swift Current Hotel;

- (f) Approving the repayment of the Receiver's borrowings under the Borrowing Facility;
- (g) Approving the Priority Distributions; and
- (h) Sealing the Confidential Report in the Court file.

All of which is respectfully submitted at Winnipeg, Manitoba, this 3rd day of December 2020.

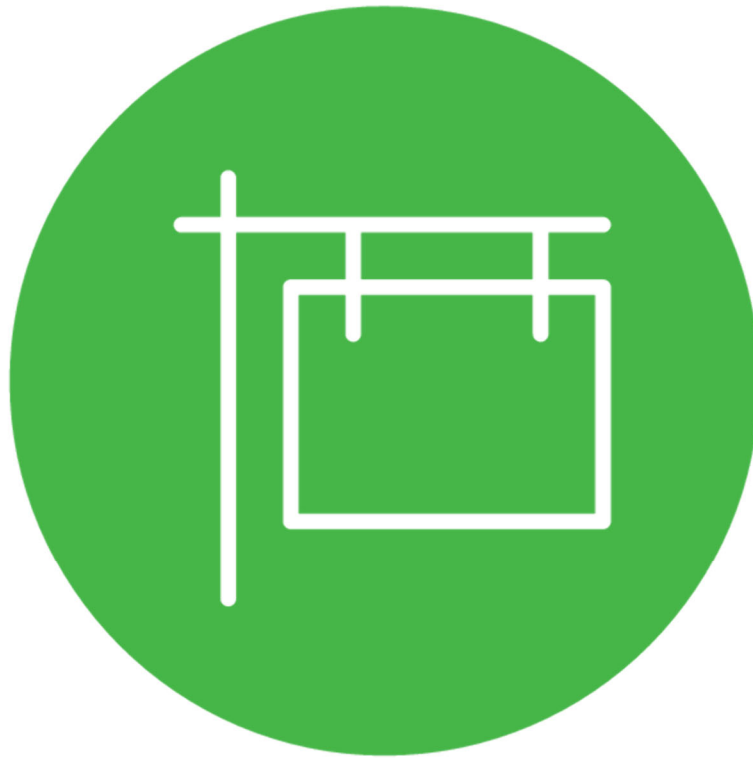
DELOITTE RESTRUCTURING INC.

In its capacity as Receiver of
Swift Hotels Group Ltd.,
and not in its personal capacity.



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

Exhibit A – Request for Proposals Package



Swift Hotels Group Ltd. – In Receivership

Request for Proposals or Offers for the Swift Current Days Inn

February 14, 2020

Introduction and Disclaimer

Deloitte Restructuring Inc. (“**Deloitte**”) was appointed as Receiver (the “**Receiver**”) of all the assets, undertakings, and properties (the “**Property**”) of Swift Hotels Group Ltd. (“**Swift Group**” or the “**Company**”), including land legally described as Surface Parcel #144225750 Blk/Par A, Plan No DX1385 Extension 0 (the “**Swift Current Days Inn**”), pursuant to an order from the Court of the Queen’s Bench for Saskatchewan (the “**Court**”) dated November 28, 2019.

This information summary (the “**Information Summary**”) is not intended for general circulation or publication, nor is it to be reproduced or used for any purpose other than that outlined herein. The Receiver does not assume responsibility or liability for losses occasioned to any parties as a result of the circulation, publication, reproduction, or use of the Information Summary.

The information provided herein was obtained from the books and records of the Company as well as from discussions with various parties. This Information Summary is being provided for the sole use of prospective agents/purchasers in considering their interest in selling or acquiring the Swift Current Days Inn on behalf of the Receiver, and does not purport to contain all of the information relating to the Swift Current Days Inn that a party may need or desire. As such, interested parties should conduct their own investigation and due diligence on the Swift Current Days Inn and the information contained in this Information Summary. The Receiver specifically notes that it has not independently verified or audited any of the information contained herein. The Receiver provides no representation or warranty as to the accuracy or completeness of the information contained in this Information Summary and shall have no liability for any representations expressed or implied herein, or for any omissions from this Information Summary or for any other written or oral communication transmitted to parties in the course of their evaluation of the Swift Current Days Inn. The Receiver makes no representations or warranties of any kind relating to the Swift Current Days Inn, expressed or implied, including, without limitation, as to the description, condition, suitability for purpose, size, quantity, or value of the Swift Current Days Inn.

The Opportunity

The Swift Current Days Inn is a focused service hotel located at 105 George Street West in Swift Current, Saskatchewan.

The Receiver is currently seeking proposals from realtors and brokers to assist with the realization of the Swift Current Days Inn (a “**Proposal**”). The successful proponent must be licensed to sell real estate in the province of Saskatchewan, demonstrate an understanding of sales within the context of a receivership process, have recent experience selling comparable types of properties, and have the ability to market the property to commercial investors. **Any Proposal must include:**

- A detailed sales and marketing strategy including proposed timeframes, marketing budgets, and any related costs;
- Proposed commission structure;
- Proposed listing price and estimated sale price for the Swift Current Days Inn; and
- Any other information the proponent considers pertinent to a Proposal.

The Receiver is also considering offers (an “**Offer**”) for the purchase of the Swift Current Days Inn. **Any Offer must:**

- Be made in writing to the Receiver, in the form provided by the Receiver;
- Detail the name of the principal/entity making the Offer;
- Detail the offered price and any financial terms and conditions to which the Offer is subject;
- Outline the source of financing for the Offer;
- Outline the proposed closing date; and
- Acknowledge that the Offer is on an “as-is, where-is” basis with no representations or warranties of any kind from the Receiver.

A form of Offer can be requested and obtained from the Receiver.

The Swift Current Days Inn

Certain particulars of the Swift Current Days Inn are noted below:

Address	105 George St. West, Swift Current, Saskatchewan
Type of Property	Focused Service Hotel
Legal Description	Surface Parcel #144225750 Blk/Par A, Plan no DX1385 Extension 0
Zoning	C3 – Highway Commercial District
Franchise Affiliation	Days Inn by Wyndham
2019 Property Tax Value	\$10,517,800
2019 Property Taxes	\$274,739
Services	Access to full municipal services including sewer, water, electricity, and telephone
Site Area	2.28 acres (triangular configuration)
Site description	<p>Building:</p> <ul style="list-style-type: none"> • Four (4) two (2) storey buildings, three (3) of which are connected; • 107 guest rooms; • One (1) cabin with a kitchen and three (3) rooms; • Indoor pool, fitness room, and two (2) whirlpools; and • Administrative office, approximately 1,400 sq. ft. of meeting space, and breakfast area <p>Parking:</p> <ul style="list-style-type: none"> • Suitable surface parking spaces surround the hotel
Building Age	Original building was built in the 1980s with additions made in the 1990s and early 2000s

Further historical operating results, twelve (12) month financial forecast, and other pertinent property information (collectively the “**Confidential Information**”), will be made available by the Receiver upon request, and upon execution of a confidentiality agreement (the “**Confidentiality Agreement**”).



Proposal or Offer Deadline

All Proposals and Offers must be submitted in writing, delivered by email or facsimile, and received by John R. Fritz of the Receiver's office at Suite 2300, 360 Main Street, Winnipeg, MB R3C 3Z3 by no later than **12:00 noon Central Daylight Time on Friday, March 13, 2020 (the "Deadline Date")**.

Terms and Conditions

The Receiver is not in any way under any obligation to accept any Proposal or Offer received (including the most favourable Proposal or highest Offer) and all decisions respecting the acceptance or rejection by the Receiver of any Proposal or Offer shall be made at the Receiver's sole discretion. The Receiver shall be entitled to accept Proposals or Offers prior to the Deadline Date.

Any Proposal or Offer submitted to the Receiver must provide acknowledgment of the following:

- That the acceptance by the Receiver of any Offer will require approval of the Court, and the acceptance of any Proposal may also require approval of the Court;
- Any Offer will require the execution of an asset purchase agreement, mutually agreed upon by the Receiver and the Offeror;
- That the Swift Current Days Inn and any related assets are to be disposed of by the Receiver on an "as is, where is" basis; and
- That the Receiver makes no representations or warranties of any kind relating to the Swift Current Days Inn, expressed or implied, including as to the description, condition, suitability for purpose, size, quantity, or value of the Swift Current Days Inn.

Questions / Further Information / Viewings

Any questions or requests for further information or viewing of the Swift Current Days Inn should be directed to Deloitte Restructuring Inc., whose contact information is listed below.

DELOITTE RESTRUCTURING INC.

in its capacity as Receiver of
Swift Hotels Group Ltd.

Suite 2300 – 360 Main Street
Winnipeg, MB R3C 3Z3

Attention: **John R. Fritz**
Telephone: (204)944-3586
Facsimile: (204)947-2689
Email: jofritz@deloitte.ca



www.deloitte.ca

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Exhibit B – Fees and Disbursements of the Receiver

SWIFT HOTELS GROUP LTD.

SUMMARY OF RECEIVER FEES AND DISBURSEMENTS

Date	Invoice #	Fees	Disbursements	GST	Total	Hours
14-Jan-20	8000959995	\$ 84,335	\$ 1,904	\$ 4,312	\$ 90,550	244.9
10-Mar-20	8001057322	72,710	-	3,636	76,346	208.7
5-Jun-20	8001222818	48,983	-	2,449	51,432	139.2
6-Aug-20	8001309148	29,155	-	1,458	30,613	85.5
26-Oct-20	8001423054	39,190	-	1,960	41,150	111.2
24-Nov-20	8001474652	21,968	-	1,098	23,066	56.6
Total		\$ 296,340	\$ 1,904	\$ 14,912	\$ 313,156	846.1



Invoice 8000959995

Deloitte Restructuring Inc.

360 Main St
Suite 2300
Winnipeg MB R3C 3Z3

ATTN: Brad Appel
Innovation Credit Union
P.O. Box 1090 Stn Main
Swift Current SK S9H 3X3
Canada

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

Date: January 14, 2020
Client No.: 1143860
WBS#: INN00170
Engagement Partner: Brent Warga
GST Registration: 122893605RT0001

For professional services rendered

Fees

In accordance with the Receivership Order dated November 28, 2019.

Time incurred for the period November 13, 2019 to December 31, 2019.

B. Warga - Partner (47.3 hrs): 22,467.50
B. Taylor - Partner (0.2 hrs): 95.00
R. Adlington - Partner (1.5 hrs): 712.50
J. Fritz - Senior Manager (98.6 hrs): 36,975.00
N. Anderson - Senior Consultant (61.2 hrs): 15,300.00
T. Dew - Senior Consultant (34.5 hrs): 8,625.00
A. Keene - Technician (1.6 hrs): 160.00
Total (244.9 hrs): 84,335.00

GST applicable 84,335.00

Expense

Travel

GST applicable 1,903.50

Sales Tax

GST at 5.00% 4,311.93

Total Amount Due (CAD) 90,550.43

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.

**SWIFT HOTELS GROUP LTD.
RECEIVER'S TIME SUMMARY
INVOICE NO: 800095995**

Date	Name	Hours	Total	Description
11/13/2019	Anderson, Nathan	1.0	\$ 250.00	Review of account details; correspondence with P. Krahn.
11/13/2019	Fritz, John	1.0	375.00	Review of Second Interim Receiver's Report.
11/13/2019	Warga, Brent	0.6	285.00	Execution of consents and e-mail correspondence with OWZW and MLT Aikins.
11/14/2019	Anderson, Nathan	0.4	100.00	Correspondence with P. Krahn.
11/14/2019	Fritz, John	3.0	1,125.00	Finalize Interim Receiver's Second Report and supporting schedules.
11/14/2019	Warga, Brent	2.1	997.50	Finalization of Second Interim Receiver's Report; various e-mail correspondence with OWZW.
11/14/2019	Adlington, Ryan	0.5	237.50	QAR Report.
11/15/2019	Anderson, Nathan	0.6	150.00	Updates to R&D; correspondence with P. Krahn.
11/15/2019	Keene, Ashley	0.4	40.00	Website update.
11/15/2019	Fritz, John	0.3	112.50	Discussions with Management and insurer re: insurance status and renewal.
11/15/2019	Warga, Brent	1.4	665.00	Various calls with B. Ostrander re: file matters.
11/18/2019	Anderson, Nathan	0.7	175.00	Updates to R&D; email correspondence with P. Krahn.
11/19/2019	Fritz, John	0.2	75.00	Call with CRA re: Trust Audit and Interim Receivership Process.
11/20/2019	Anderson, Nathan	0.1	25.00	Email correspondence with P. Krahn.
11/21/2019	Anderson, Nathan	1.2	300.00	Updates to R&D and disbursement schedules; correspondence with P. Krahn.
11/21/2019	Warga, Brent	0.4	190.00	Review and responding to various e-mail correspondence re: Draft Order.
11/22/2019	Anderson, Nathan	0.2	50.00	Email correspondence with P. Krahn.
11/25/2019	Anderson, Nathan	0.7	175.00	Updates to R&D; correspondence with P. Krahn.
11/25/2019	Warga, Brent	0.5	237.50	Call with B. Ostrander; e-mail correspondence with OWZW.
11/26/2019	Warga, Brent	1.3	617.50	Call with Innovation; call with proposed property managers.
11/27/2019	Anderson, Nathan	0.8	200.00	Updates to the R&D; email correspondence with P. Krahn.
11/27/2019	Fritz, John	1.0	375.00	Receivership planning items; arrangements with 3rd party property manager; call with Hotel Management.
11/27/2019	Warga, Brent	1.0	475.00	Call with Integrated Hospitality; call with C. King (GM); logistics and planning.
11/28/2019	Anderson, Nathan	7.6	1,900.00	Initial meeting with hotel management; discussions regarding operations; preparation of termination letters; consolidation of the creditor lists.
11/28/2019	Dew, Todd	3.0	750.00	Trust accounting; preparation of Receivership documents; e-mail correspondence; telephone calls re: Court Order; format WEPP documents; emails and letters to financial institutions.
11/28/2019	Fritz, John	8.0	3,000.00	Telephone attendance at Court Hearing; Initial meeting with Hotel Management; initial Receivership arrangements (i.e. banking, accounts, notice items, etc.).
11/28/2019	Warga, Brent	8.4	3,990.00	Day one receivership proceedings; meeting with C. King; various phone calls re: file matters.
11/29/2019	Keene, Ashley	0.2	20.00	Website updates.
11/29/2019	Dew, Todd	1.0	250.00	Open file in Ascend; preparation of Receivership documents; various e-mail correspondence.
11/29/2019	Anderson, Nathan	7.8	1,950.00	Drafting Notice and Statement of the Receiver; discussions with R. LaRoche (Integrated Hospitality Management); discussions with C. King (General Manager).
11/29/2019	Fritz, John	11.0	4,125.00	Account transition items; HR and Staffing arrangements; meeting with Innovation Credit Union; preliminary meeting with 3rd party manager and hotel management.
11/29/2019	Warga, Brent	7.2	3,420.00	Meeting with B. Appel and Innovation team; various calls with vendors; discussions with J. Fritz re: file matters.
11/30/2019	Anderson, Nathan	1.1	275.00	Site tour re: utilities and meter readings.
11/30/2019	Fritz, John	3.5	1,312.50	Onsite meeting with 3rd party manager and Hotel Management; review of facilities with Maintenance Manager; call with B. Warga and 3rd party manager.
12/1/2019	Fritz, John	0.7	262.50	Call with B. Warga and third-party management company re: progress to date and next steps.
12/1/2019	Warga, Brent	0.8	380.00	Call with Integrated Hospitality.
12/2/2019	Dew, Todd	2.0	500.00	Prepare mailing to creditors.
12/2/2019	Anderson, Nathan	4.3	1,075.00	Drafting Notice and Statement of the Receiver; updates to the creditor lists; finalization of the Demand for Notice; correspondence with company creditors; opening new account for WCB.
12/2/2019	Fritz, John	6.0	2,250.00	Transition items (i.e. payment processors, critical suppliers, employee and payroll issues, etc.) for continued operations.
12/2/2019	Warga, Brent	1.7	807.50	Review of various e-mail correspondence; review and execution of Innovation banking agreements; call with J. Fritz re: file matters.
12/3/2019	Anderson, Nathan	2.3	575.00	Email correspondence with J. Fritz and C. King regarding receipts and disbursements over the Receivership period; set up of the R&D schedule; correspondence with T. Dew regarding WEPP and employee details; updates to employee details schedule.
12/3/2019	Dew, Todd	3.0	750.00	Update WEPP spreadsheet for filing; various e-mail correspondence; correspondence to financial institutions re: bank accounts; preparation of payroll forms; preparation of GST consent forms.
12/3/2019	Fritz, John	5.0	1,875.00	Correspondence with General Manager and various service providers to arrange for continued service; setting up new vendor accounts; redirection of information; payroll processing; call with Innovation.
12/3/2019	Warga, Brent	3.1	1,472.50	Call with B. Appel; call with S. Torry; review of various e-mail correspondence; discussions with N. Anderson and T. Dew re: file matters; review and finalization of Notice and Statement of the Receiver.
12/4/2019	Anderson, Nathan	2.9	725.00	Correspondence with T. Dew regarding creditors, employees, and the Notice and Statement of the Receiver; updates to the R&D.
12/4/2019	Dew, Todd	4.0	1,000.00	Issue payroll cheques; prepare for creditor mailing; telephone calls to financial institutions; establish online banking.
12/4/2019	Fritz, John	7.5	2,812.50	Arrangement of transitional items including payroll, banking, payment processing, third-party management, suppliers, etc; responses to interested party and creditor enquiries; addressing notice requirements.
12/4/2019	Warga, Brent	1.7	807.50	E-mail correspondence with OWZW; calls to/from RBC; discussions with J. Fritz re: various file matters.
12/4/2019	Taylor, Robert	0.2	95.00	QAR Report.
12/5/2019	Anderson, Nathan	3.7	925.00	Updates to the R&D schedule; review of the historical RBC bank statements; phone calls with P. Krahn; correspondence with WCB; correspondence and retention of Triways disposal services.
12/5/2019	Dew, Todd	3.0	750.00	Prepare payroll cheques and courier to debtor; communications with RBC and TD re: held trust funds.
12/5/2019	Keene, Ashley	0.1	10.00	Website update.
12/5/2019	Fritz, John	5.7	2,137.50	Call with third-party manager; call with onsite Management; addressing ongoing suppliers, payroll, repair and maintenance items; call with former Management re: banking debits and access to ongoing accounts; direction to N. Anderson and T. Dew.
12/5/2019	Warga, Brent	2.8	1,330.00	Calls with P. Krahn and B. Ostrander; review of RBC bank details; discussions with J. Fritz re: same; review and finalization of Notice and Statement of the Receiver.
12/5/2019	Adlington, Ryan	0.5	237.50	QAR form 87.
12/6/2019	Anderson, Nathan	3.4	850.00	Calls with B. Ostrander; correspondence with C. King; updates to R&D; follow up on leased items; review and analysis of Moneris charges.

**SWIFT HOTELS GROUP LTD.
RECEIVER'S TIME SUMMARY
INVOICE NO: 800095995**

Date	Name	Hours	Total	Description
12/6/2019	Dew, Todd	4.0	1,000.00	Mailing Form 87 to creditors; preparation of affidavits of mailing; fax to CRA and OSB Form 87; e-mails to RBC; trust accounting.
12/6/2019	Fritz, John	7.1	2,662.50	Notice and posting requirements; transitional items and correspondence with service providers; discussions with onsite Management and creditors; various correspondence re: post Receivership transactions; direction to N. Anderson and T. Dew re: various items.
12/6/2019	Warga, Brent	3.4	1,615.00	Call with OWZC; call with MLT Aikins; calls with B. Ostrander; review of letter correspondence re: RBC account; calls and e-mail correspondence with Innovation.
12/9/2019	Keene, Ashley	0.3	30.00	Website updates.
12/9/2019	Dew, Todd	2.0	500.00	Trust accounting; telephone calls with RBC; review of various e-mail correspondence.
12/9/2019	Anderson, Nathan	3.7	925.00	Calls with utility providers regarding continued service; updates to R&D schedules.
12/9/2019	Fritz, John	3.5	1,312.50	Call with GM and N. Anderson; direction to T. Dew; various operational items and transition to receivership accounts.
12/9/2019	Warga, Brent	0.6	285.00	Review of various e-mail correspondence.
12/10/2019	Dew, Todd	2.0	500.00	Review of e-mails; trust accounting; review WEPP with N. Anderson.
12/10/2019	Anderson, Nathan	3.2	800.00	Correspondence with SaskEnergy regarding establishment of new account; discussions with L. Dean (City of Swift Current) regarding status of electricity and water accounts; updates to the R&D.
12/10/2019	Fritz, John	3.9	1,462.50	Payroll supplier correspondence and call with GM; review of third party property manager proposal; operational items with GM; CRA correspondence; franchise and lease items.
12/10/2019	Warga, Brent	3.2	1,520.00	Drafting of First Report of the Receiver (re: RBC funds); calls with MLT Aikins re: same; various file matters with J. Fritz; review of e-mail correspondence from Integrated Hospitality.
12/11/2019	Anderson, Nathan	3.8	950.00	Correspondence with Elavon regarding status of batch deposits; correspondence with WCB regarding establishment of new account; correspondence with City of Swift Current regarding new accounts.
12/11/2019	Keene, Ashley	0.4	40.00	Website updates.
12/11/2019	Dew, Todd	2.0	500.00	E-mail OSB re: appointment documents; update file with Receivership OSB number; trust accounting.
12/11/2019	Fritz, John	4.6	1,725.00	Correspondence and conference calls with third party management; creditor enquiries; operational items and correspondence with suppliers, regulators, and onsite management; direction to N. Anderson; ongoing supplier payment arrangements.
12/11/2019	Warga, Brent	1.3	617.50	Call with Integrated; various file matters.
12/11/2019	Adlington, Ryan	0.5	237.50	SRR of Report
12/12/2019	Anderson, Nathan	4.2	1,050.00	WEPP schedule creation; correspondence with N. LeMay (City of Swift Current) regarding continued service; correspondence with Elavon regarding registration of Receiver's bank account; updates to the R&D.
12/12/2019	Dew, Todd	0.5	125.00	Review of various e-mail correspondence.
12/12/2019	Fritz, John	3.7	1,387.50	Payment processor calls and correspondence; direction to N. Anderson; CRA discussions re: payroll and audit matters; supplier calls and correspondence.
12/12/2019	Warga, Brent	0.5	237.50	Call with B. Appel; review of various e-mail correspondence.
12/13/2019	Anderson, Nathan	2.5	625.00	Updates to the R&D; correspondence with N. LeMay (City of Swift Current) and Elavon.
12/13/2019	Fritz, John	3.1	1,162.50	Correspondence with GM, third-party manager, and suppliers; payment approvals; operational arrangements with various vendors and direction to N. Anderson and T. Dew.
12/16/2019	Dew, Todd	3.0	750.00	Trust accounting; telephone call to C. King re: ROE's, payroll, and WEPP.
12/16/2019	Keene, Ashley	0.1	10.00	Website update.
12/16/2019	Anderson, Nathan	0.8	200.00	Updates to the R&D and review of nightly audit reports.
12/16/2019	Fritz, John	2.0	750.00	Operational items; payroll process; correspondence with onsite Manager.
12/16/2019	Warga, Brent	1.2	570.00	Review of various e-mail correspondence; calls with MLT Aikins re: consent order.
12/17/2019	Dew, Todd	1.0	250.00	WEPP filings.
12/17/2019	Anderson, Nathan	2.1	525.00	Updates to R&D; updates to WEPP schedule; drafting of WEPP letter; correspondence with T. Dew and J. Fritz.
12/17/2019	Keene, Ashley	0.1	10.00	Website update.
12/17/2019	Fritz, John	4.0	1,500.00	Payment processor calls and correspondence; correspondence with General Manager re: ongoing operational items and supplier items; calls and correspondence with the City of Swift Current re: requested deposits for utility services; counsel correspondence.
12/17/2019	Warga, Brent	0.6	285.00	Review of various e-mail correspondence; updates to website.
12/18/2019	Dew, Todd	2.0	500.00	WEPP filings.
12/18/2019	Anderson, Nathan	1.2	300.00	Updates to R&D; drafting request for proposals package.
12/18/2019	Fritz, John	4.8	1,800.00	Head franchisor matters; City of Swift Current correspondence re: civic utilities; operational matters with General Manager; payment processor matters; documentation and correspondence.
12/18/2019	Warga, Brent	1.2	570.00	Review of various e-mail correspondence; review of Inntegrated engagement letter; discussion with J. Fritz re: file matters.
12/19/2019	Anderson, Nathan	0.9	225.00	Updates to R&D; drafting of R&D for court report.
12/19/2019	Fritz, John	2.5	937.50	Payment processor correspondence; operational correspondence with IHM and General Manager; finalize wage earner filing.
12/20/2019	Fritz, John	2.7	1,012.50	Operational items; correspondence with GM and third-party managers; vendor correspondence for ongoing services; payment processor correspondence and telephone discussions; franchisor call.
12/20/2019	Warga, Brent	1.0	475.00	Review and responding to various e-mail correspondence.
12/23/2019	Dew, Todd	2.0	500.00	Trust accounting.
12/23/2019	Fritz, John	2.5	937.50	IHM Call; operational matters; payables processing; review of WEPPA submission and direction to T. Dew and N. Anderson; payment processor correspondence.
12/23/2019	Warga, Brent	1.0	475.00	Call with IHM re: engagement; e-mail correspondence with MLT Aikins; signing of cheques.
12/27/2019	Fritz, John	0.4	150.00	Operational correspondence.
12/30/2019	Fritz, John	0.7	262.50	Ongoing operational items; correspondence with General Manager.
12/31/2019	Fritz, John	0.2	75.00	Correspondence with onsite Management re: operations.
12/31/2019	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
Total		244.9	\$ 84,335.00	



Invoice 8001057322

Deloitte Restructuring Inc.

360 Main St
Suite 2300
Winnipeg MB R3C 3Z3

ATTN: Brad Appel
Innovation Credit Union
P.O. Box 1090 Stn Main
Swift Current SK S9H 3X3
Canada

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

Date: March 10, 2020
Client No.: 1143860
WBS#: INN00170
Engagement Partner: Brent Warga
GST Registration: 12289 3605 RT0001

For professional services rendered

Fees

In accordance with the Receivership Order dated November 28, 2019.

Time incurred for the period January 1, 2020 to March 6, 2020.

B. Warga - Partner (33.6 hrs): 15,960.00
J. Keeble - Partner (0.5 hrs): 237.50
R. Adlington - Partner (1.0 hrs): 475.00
J. Fritz - Senior Manager (101.1 hrs): 37,912.50
N. Anderson - Senior Consultant (7.3 hrs): 1,825.00
T. Dew - Senior Consultant (65.2 hrs): 16,300.00
Total (208.7 hrs): 72,710.00

GST applicable 72,710.00

Sales Tax

GST at 5.00% 3,635.50

Total Amount Due (CAD) 76,345.50

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.

**SWIFT HOTELS GROUP LTD.
RECEIVER'S TIME SUMMARY
INVOICE NO: 8001057322**

Date	Name	Hours	Total	Description
1/2/2020	Fritz, John	3.3	1,237.50	Telephone and email correspondence with General Manager re: operational items; payment processor correspondence; correspondence regarding fire department deficiency remediation.
1/2/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence.
1/3/2020	Dew, Todd	5.0	1,250.00	Administration of WEPP claims; trust accounting.
1/3/2020	Fritz, John	3.1	1,162.50	Payment processing correspondence; correspondence with service providers and General Manager re: operational issues; payment processing and accounting.
1/3/2020	Warga, Brent	1.9	902.50	Drafting of R&D; discussion of file matters with J. Fritz.
1/6/2020	Dew, Todd	1.0	250.00	Trust accounting.
1/6/2020	Fritz, John	2.0	750.00	Correspondence with General Manager; review and completion of business license and supplier documents; correspondence with Third Party Manager; direction to T. Dew.
1/6/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
1/7/2020	Dew, Todd	3.5	875.00	GST filings for November and December 2019; processing WEPP employee submissions; trust accounting.
1/7/2020	Fritz, John	1.7	637.50	Call with IHM re: budgeting, sales process, operations and record keeping; correspondence with General Manager; review of IHM correspondence and templates.
1/7/2020	Warga, Brent	0.7	332.50	Call with IHM re: status of property and financial reporting.
1/8/2020	Dew, Todd	2.0	500.00	Review of various e-mail correspondence; trust accounting; PST filings.
1/8/2020	Fritz, John	3.3	1,237.50	Review and approval of operational expenses including GST and PST filings; correspondence with General Manager re: operational items; direction to T. Dew re: payment processing and remittances.
1/9/2020	Dew, Todd	2.5	625.00	Recording of WEPP claims; trust accounting; preparation of GST and PST returns.
1/9/2020	Anderson, Nathan	1.7	425.00	Updates to the daily receipts and disbursement tracker.
1/9/2020	Fritz, John	1.6	600.00	Operational matters; correspondence and calls with General Manager; direction to T. Dew; correspondence from Third-Party Manager.
1/10/2020	Fritz, John	2.2	825.00	Call with General Manager re: capital improvement items; call with the City of Swift Current re: fire department update and utility accounts; operational update to Innovation Credit Union.
1/10/2020	Warga, Brent	1.2	570.00	Updates to R&D; call with J. Fritz re: file matters; correspondence with Innovation.
1/11/2020	Anderson, Nathan	0.3	75.00	Email correspondence with J. Fritz regarding bank statements and digitization of same to the server.
1/13/2020	Dew, Todd	1.8	450.00	Trust accounting; processing of WEPP claims; review of various e-mail correspondence.
1/13/2020	Anderson, Nathan	0.3	75.00	Updates to the daily receipts and disbursement tracker.
1/13/2020	Fritz, John	2.3	862.50	Draft update to Innovation; update for financial reporting information; correspondence with General Manager re: operational items.
1/13/2020	Warga, Brent	0.8	380.00	Updates to R&D; finalization of correspondence to Innovation.
1/14/2020	Dew, Todd	1.5	375.00	Trust accounting; processing of WEPP claims; review of various E-mail correspondence; bank deposit to Innovation Credit Union.
1/14/2020	Fritz, John	3.2	1,200.00	Correspondence with General Manager and Third Party Manager; operational items and reporting; direction to T. Dew; review and authorization of expenditures, payroll and other cheques; correspondence with fire department re: capital items; correspondence with Amex.
1/14/2020	Warga, Brent	1.2	570.00	E-mail correspondence with Innovation; review of draft solicitation summary; review of various e-mail correspondence.
1/15/2020	Dew, Todd	2.5	625.00	Trust accounting; QuickBooks research for data file; various e-mail correspondence; correspondence and emails from RBC re: missing funds.
1/15/2020	Fritz, John	3.9	1,462.50	Payment processor correspondence re: bank account change; correspondence with onsite Management and Third Party Manager re: promotional items and operations; review of supplier payments; direction to T. Dew; outstanding receivable correspondence compilation.
1/15/2020	Warga, Brent	1.8	855.00	Drafting of intercompany collection notices; review of various e-mail correspondence.
1/16/2020	Dew, Todd	0.5	125.00	Processing of WEPP claims; review of various e-mail correspondence.
1/17/2020	Fritz, John	2.4	900.00	Finalize and distribute related party receivable letters; General Manager correspondence re: operational items; creditor enquiries.
1/20/2020	Dew, Todd	1.0	250.00	Trust accounting.
1/20/2020	Fritz, John	4.1	1,537.50	Supplier correspondence (City of Swift Current, etc.); related party receivables correspondence; review of operating disbursements; direction to T. Dew.
1/20/2020	Warga, Brent	0.6	285.00	Review of various e-mail correspondence.
1/21/2020	Dew, Todd	1.5	375.00	Trust accounting.
1/21/2020	Fritz, John	3.7	1,387.50	Operational items; call with General Manager; Amex call and correspondence; related party receivables review and correspondence with legal counsel; call to CRA; correspondence with Realstar.
1/21/2020	Warga, Brent	0.8	380.00	Review of various e-mails; discussions with J. Fritz re: Odyssey intercompany account balance.
1/22/2020	Dew, Todd	1.2	300.00	Daily file administration; processing of disbursements.
1/22/2020	Fritz, John	3.3	1,237.50	Payment processors correspondence; City of Swift Current utility review and correspondence; CRA enquiries; direction to T. Dew re: reporting support to Third-Party Manager; interested party research for sales process.
1/22/2020	Warga, Brent	0.8	380.00	Review of various e-mail correspondence; review of disbursements; discussions with J. Fritz re: IHM; e-mail correspondence with MLT Aikins.
1/23/2020	Dew, Todd	2.0	500.00	Review of various e-mail correspondence; draft from RBC; trust accounting.
1/23/2020	Anderson, Nathan	1.2	300.00	Updates to the daily receipts and disbursement tracker.
1/23/2020	Fritz, John	4.2	1,575.00	City of Swift Current utility matters; CRA correspondence re: Phil Krahn information request; call with IHM re: property accounting; Review of Invitation for Offers document; compilation of interested parties list; General Manager correspondence re: operations.
1/23/2020	Warga, Brent	0.6	285.00	Review of solicitation package.
1/24/2020	Anderson, Nathan	0.5	125.00	Updates to the daily receipts and disbursement tracker.
1/24/2020	Dew, Todd	2.0	500.00	Review of various e-mail correspondence; trust accounting; response via email to IHM.
1/24/2020	Fritz, John	3.2	1,200.00	RBC correspondence re: post filing transactions; review of correspondence and direction to T. Dew re: IHM reporting information requests; payment processing correspondence; correspondence to IHM re: sales process correspondence.
1/24/2020	Warga, Brent	0.4	190.00	Review of e-mail correspondence.
1/27/2020	Dew, Todd	1.6	400.00	Trust accounting; email with invoices and information to IHM; review of various e-mail correspondence.
1/27/2020	Fritz, John	2.9	1,087.50	Call with CRA and correspondence to legal counsel re: former director enquiry; payment processor agreement review and correspondence to legal counsel; accounts receivable matters; correspondence to IHM re: financial reporting.
1/27/2020	Warga, Brent	0.6	285.00	Discussions with J. Fritz re: file matters.
1/28/2020	Dew, Todd	1.5	375.00	Trust accounting; review of various e-mail correspondence.
1/28/2020	Fritz, John	1.5	562.50	Payment authorizations; operational correspondence; review of materials from IHM and call with IHM re: capital items; operational and advertising plans.
1/28/2020	Warga, Brent	1.4	665.00	Review of IHM updates; call with IHM re: capital improvements, marketing, budget, and sales process.
1/29/2020	Dew, Todd	3.0	750.00	Trust accounting; processing of WEPP claims; review of various e-mail correspondence.
1/29/2020	Fritz, John	3.1	1,162.50	Correspondence to legal counsel re: RBC payment processing; review of draft financial information from IHM; correspondence with GM re: operational items; review and approval of operating payments; creditor enquiries.
1/29/2020	Warga, Brent	0.6	285.00	Review of various e-mail correspondence.
1/30/2020	Dew, Todd	1.0	250.00	Review of various e-mail correspondence; trust accounting.
1/30/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence from IHM and vendors.
1/31/2020	Fritz, John	2.3	862.50	Correspondence with General Manager and onsite staff re: ongoing operations; payment processor correspondence and agreement completion; Sales and Information Package correspondence.
1/31/2020	Warga, Brent	0.8	380.00	Review of Dec 2019 F/S; review of budget prepared by IHM.

**SWIFT HOTELS GROUP LTD.
RECEIVER'S TIME SUMMARY
INVOICE NO: 8001057322**

Date	Name	Hours	Total	Description
2/3/2020	Dew, Todd	0.8	200.00	Review of various e-mail correspondence; trust accounting.
2/3/2020	Fritz, John	1.1	412.50	Correspondence with General Manager re: operational items; review of payables and requesting payments.
2/3/2020	Warga, Brent	0.4	190.00	Review of various e-mail correspondence.
2/3/2020	Keeble, Jeff	0.5	237.50	QAR sales package and NDA.
2/4/2020	Dew, Todd	3.0	750.00	Trust accounting; review of various e-mail correspondence.
2/4/2020	Fritz, John	1.9	712.50	Correspondence with General Manager re: operational items; payment review and approval; review of operating budget; edits to NDA and sales process matters; correspondence with legal counsel.
2/4/2020	Warga, Brent	0.9	427.50	Review of operating budget, review and signing of cheques; review of various e-mail correspondence; e-mail correspondence to/from IHM.
2/5/2020	Dew, Todd	1.5	375.00	Trust accounting.
2/5/2020	Fritz, John	2.1	787.50	Preparation and call with IHM re: budget and financial statement; review of R&D; review of ICU update, update to fire department re: sprinkle system.
2/5/2020	Warga, Brent	3.1	1,472.50	Updates to R&D; draft update to B. Appel; call with IHM; review of various e-mail correspondence.
2/7/2020	Dew, Todd	1.0	250.00	Trust accounting; review of various e-mail correspondence; review GST and PST returns.
2/10/2020	Fritz, John	0.7	262.50	Call and correspondence with the City of Swift Current re: offset of receivables to City Taxes; provision of Court Order and request for payment.
2/10/2020	Warga, Brent	0.1	47.50	E-mail correspondence with B. Appel.
2/11/2020	Fritz, John	2.9	1,087.50	Correspondence with IHM re: operation items; review and direction to T. Dew re: payables; preparation and update call with ICU.
2/11/2020	Warga, Brent	0.6	285.00	Call with Innovation re: file update.
2/12/2020	Fritz, John	2.0	750.00	Calls with potential interested parties/realtors.
2/12/2020	Warga, Brent	0.4	190.00	Review of various e-mail correspondence.
2/13/2020	Dew, Todd	2.0	500.00	Review of e-mail correspondence; trust accounting; review and preparation of PST and GST returns for January 2020.
2/13/2020	Fritz, John	1.9	712.50	Calls with interested parties/realtors; finalize sales process items.
2/13/2020	Warga, Brent	0.9	427.50	Call with MLT Aikins re: RBC matter and NDA; e-mail correspondence with MLT Aikins; review of e-mail correspondence.
2/14/2020	Dew, Todd	0.5	125.00	Trust accounting; review of various e-mail correspondence.
2/14/2020	Warga, Brent	0.4	190.00	Review of various e-mail correspondence.
2/14/2020	Adlington, Ryan	1.0	475.00	SRR sales process documents.
2/17/2020	Warga, Brent	0.5	237.50	Updates to R&D.
2/18/2020	Dew, Todd	0.8	200.00	Review of various e-mail correspondence; trust accounting.
2/18/2020	Fritz, John	2.9	1,087.50	Sales process correspondence and compilation of information; payables review and logistics for payments.
2/18/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
2/19/2020	Dew, Todd	3.5	875.00	Trust accounting; review of various e-mail correspondence.
2/19/2020	Fritz, John	3.1	1,162.50	Sales process correspondence and operational items.
2/19/2020	Warga, Brent	1.1	522.50	Review of Confidential Documents; review of various e-mail correspondence.
2/20/2020	Dew, Todd	2.0	500.00	Trust accounting; review of various e-mails; discussions with C. King re: GST and PST filings; letter to Wyndham with payment for January 2020.
2/20/2020	Fritz, John	1.4	525.00	Sales process telephone and email correspondence and distribution of materials.
2/20/2020	Warga, Brent	0.6	285.00	Review of various e-mails; review of disbursements.
2/21/2020	Anderson, Nathan	0.4	100.00	Updates to the daily receipts and disbursement tracker.
2/21/2020	Dew, Todd	1.0	250.00	Review of various e-mail correspondence; trust accounting.
2/21/2020	Fritz, John	3.7	1,387.50	Distribution of Confidential Information and finalization of NDA; calls and correspondence with interested parties; correspondence with General Manager and IHM re: operational and capital improvement items.
2/21/2020	Warga, Brent	0.8	380.00	Review of various e-mail correspondence re: operations; review and approval of marketing being proposed by IHM.
2/24/2020	Anderson, Nathan	0.4	100.00	Updates to the daily receipts and disbursement tracker.
2/24/2020	Dew, Todd	1.5	375.00	Review of various e-mail correspondence; review pre-Receiver GST returns; remit PST and GST for January 2020.
2/24/2020	Fritz, John	3.1	1,162.50	Review and questions re: service and repair agreements; correspondence with IHM re: Sales process.
2/24/2020	Warga, Brent	1.3	617.50	Review of various operating agreements; review of various e-mail correspondence.
2/25/2020	Dew, Todd	2.0	500.00	Trust accounting; review of various e-mail correspondence.
2/25/2020	Fritz, John	4.3	1,612.50	Compilation of EBITDA information for Sales Process; correspondence with interested parties; review and correspondence with IHM re: budget memo and historical revenue and EBITDA; review and direction to T. Dew re: payables items; call with General Manager.
2/25/2020	Warga, Brent	1.8	855.00	Review of various e-mail correspondence; signing of cheques.
2/26/2020	Dew, Todd	1.5	375.00	Trust accounting.
2/26/2020	Fritz, John	3.5	1,312.50	Sales process matters; finalize additional confidential information for distribution; correspondence with interested parties; site tour scheduling and discussions with General Manager; operational items.
2/26/2020	Warga, Brent	1.6	760.00	Review of various e-mail correspondence; signing of cheques; updates to R&D.
2/27/2020	Dew, Todd	2.0	500.00	Trust accounting; review of various e-mail correspondence.
2/27/2020	Fritz, John	2.5	937.50	Sales process matters; correspondence with interested parties and organization of site tours; operational items.
2/27/2020	Warga, Brent	0.7	332.50	Review of various e-mail correspondence.
2/28/2020	Dew, Todd	1.5	375.00	Review of various e-mail correspondence; trust accounting.
2/28/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence.
3/2/2020	Anderson, Nathan	1.7	425.00	Updates to the daily receipts and disbursement tracker.
3/2/2020	Fritz, John	0.9	337.50	Interested party correspondence; ongoing operation correspondence with General Manager.
3/2/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence.
3/3/2020	Anderson, Nathan	0.8	200.00	Updates to the daily receipts and disbursement tracker.
3/4/2020	Dew, Todd	2.5	625.00	Trust accounting.
3/4/2020	Fritz, John	3.0	1,125.00	Sales process interested party enquiries; correspondence with IHM and General Manager re: sales process; operational items; review of payables and direction to T. Dew re: operational payments.
3/4/2020	Warga, Brent	1.1	522.50	Draft response to US legal counsel re: franchise; e-mail correspondence with J. Lee; review of disbursements; review of various e-mail correspondence.
3/5/2020	Dew, Todd	3.0	750.00	Preparation of PST and GST returns for February 2020; trust accounting; review of various e-mail correspondence.
3/5/2020	Fritz, John	1.6	600.00	Sales process matters; interested party enquiries; operational correspondence with General Manager.
3/5/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence.
3/6/2020	Fritz, John	1.2	450.00	Sales Process matters: responses to interested party enquiries; operational items.
Total		208.7	\$ 72,710.00	



Invoice 8001222818

Deloitte Restructuring Inc.

360 Main St
Suite 2300
Winnipeg MB R3C 3Z3

ATTN: Brad Appel
Innovation Credit Union
P.O. Box 1090 Stn Main
Swift Current SK S9H 3X3
Canada

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

Date: June 05, 2020
Client No.: 1143860
WBS#: INN00170
Engagement Partner: Brent Warga

GST Registration: 133245290RT0001

For professional services rendered

Fees

In accordance with the Receivership Order dated November 28, 2019.

Time incurred for the period March 7, 2020 to May 31, 2020.

B. Warga - Partner (26.7 hrs): 12,682.50
J. Fritz - Senior Manager (65.4 hrs): 24,525.00
T. Dew - Senior Consultant (47.1 hrs): 11,775.00
Total (139.2 hrs): 48,982.50

Sales Tax

GST applicable 48,982.50

GST at 5.00% 2,449.13

Total Amount Due (CAD) 51,431.63

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.

**SWIFT HOTELS GROUP LTD.
RECEIVER'S TIME SUMMARY
INVOICE NO: 8001222818**

Date	Name	Hours	Total	Description
3/9/2020	Dew, Todd	0.6	150.00	Trust accounting.
3/9/2020	Fritz, John	1.0	375.00	Correspondence with General Manager and IHM re: operational matters; responses to interested parties and coordination of site visits.
3/9/2020	Warga, Brent	0.2	95.00	Review of various e-mail correspondence; e-mail to B. Appel.
3/10/2020	Fritz, John	1.5	562.50	Sales process and operational items with General Manager; review and arrangement for payment of ongoing expenses.
3/11/2020	Dew, Todd	2.0	500.00	Recording of receipts and disbursements; review and coding of invoices and processing of cheques; trust accounting.
3/11/2020	Fritz, John	1.3	487.50	Finalize R&D reporting; operational payables; sales process correspondence; direction to General Manager re: expense approval.
3/11/2020	Warga, Brent	0.5	237.50	E-mail correspondence with B. Appel; review of cheques and various e-mail correspondence.
3/12/2020	Dew, Todd	0.4	100.00	Trust accounting.
3/12/2020	Fritz, John	1.0	375.00	Interested parties call and correspondence; operational items with General Manager.
3/12/2020	Warga, Brent	0.4	190.00	Review of various e-mail correspondence.
3/13/2020	Dew, Todd	1.5	375.00	Courier PST payment; trust accounting; review emails regarding payables processing and invoices.
3/13/2020	Fritz, John	2.5	937.50	Correspondence with interested parties; review and summary of proposals and offers.
3/16/2020	Fritz, John	1.0	375.00	Call with IHM re: realtor selection process; correspondence with General Manger re: operational items; correspondence with primary secured creditor re: solicitation process results.
3/16/2020	Warga, Brent	0.5	237.50	Call with IHM re: realtors and timing of listing.
3/17/2020	Fritz, John	0.5	187.50	General manager correspondence re: operational items and expenses.
3/17/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence.
3/18/2020	Dew, Todd	1.5	375.00	Processing of payables.
3/18/2020	Fritz, John	1.6	600.00	Review and submission of payables; correspondence with City of Swift Current re: utility invoice errors; operational correspondence with General Manager; correspondence with Fire Department re: remediation of safety items.
3/18/2020	Warga, Brent	0.7	332.50	Review of various e-mail correspondence; review of Covid-19 video provided by IHM re: industry impact and sales timing.
3/19/2020	Dew, Todd	1.0	250.00	Processing of payables; review mail correspondence.
3/19/2020	Fritz, John	1.8	675.00	Participation on Wyndham COVID-19 call; discussions with General Manager re: operational matters.
3/19/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
3/20/2020	Dew, Todd	1.0	250.00	Trust accounting.
3/20/2020	Fritz, John	1.7	637.50	Preparation and call with primary secured creditor re: Sales process timing, ongoing hotel operations, and next steps; correspondence with sales proposal parties.
3/20/2020	Warga, Brent	0.8	380.00	Call with B. Appel re: file update; review and signing of cheques.
3/23/2020	Dew, Todd	1.0	250.00	Trust accounting; forward documents to Lisa Hubenig from IHM; Processing of payables.
3/23/2020	Fritz, John	0.8	300.00	Interested party call; correspondence with General Manager re: ongoing operations; correspondence with IHM re: revised forecast.
3/23/2020	Warga, Brent	1.3	617.50	Updates to R&D; call with Cushman; review of various e-mail correspondence.
3/24/2020	Dew, Todd	1.0	250.00	Forward documents via email to Lisa Hubering of IHM; various emails regarding ongoing operations.
3/24/2020	Fritz, John	3.2	1,200.00	Xerox correspondence re: ongoing service; call with interested party re: proposal review and timing; review and call with IHM re: revised budget; call with counsel to the Receiver re: human resource matters.
3/24/2020	Warga, Brent	2.6	1,235.00	Call with JLL; call with IHM; call with MLT Aikins re: termination of staff.
3/25/2020	Fritz, John	3.5	1,312.50	Worker reduction matters; calls and correspondence with General Manager; revision of correspondence to staff; discussions and correspondence with counsel to the Receiver; interested party discussions.
3/25/2020	Warga, Brent	1.8	855.00	Calls with C. King; calls with MLT Aikins; review of layoff notice.
3/26/2020	Dew, Todd	3.0	750.00	Processing payables; review emails re: audit reports; trust accounting.
3/26/2020	Fritz, John	2.0	750.00	Review and compilation of payables; correspondence with suppliers; correspondence with General Manger re: operational items; preparation for and update call with Innovation Credit Union.
3/26/2020	Warga, Brent	0.7	332.50	Call with Innovation re: file matters.
3/27/2020	Warga, Brent	0.8	380.00	Review and signing of cheques.
3/30/2020	Warga, Brent	0.2	95.00	Review of various e-mail correspondence.
3/31/2020	Dew, Todd	1.0	250.00	Trust accounting; phone call to and from Evans Home Hardware re: invoices; review and save audit reports from Chris King.
3/31/2020	Fritz, John	0.3	112.50	Realtor and creditor calls.
4/2/2020	Dew, Todd	2.0	500.00	Processing of payables.
4/2/2020	Fritz, John	1.2	450.00	Review and approval of payables; review of contract termination letter from General Manager.
4/3/2020	Dew, Todd	1.0	250.00	Reprint cheque to Vipond; trust accounting.
4/3/2020	Fritz, John	1.7	637.50	Call with General Manager and correspondence with IHM re: operational items; call with interested realtors re: timing of listing and pricing.
4/3/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence; signing of cheques.
4/6/2020	Dew, Todd	1.0	250.00	Trust accounting; upload audit reports; review emails for payables processing.
4/6/2020	Fritz, John	2.0	750.00	Government program review; call with interested realtor party; review IHM memo re: operations; call with primary secured creditor.
4/6/2020	Warga, Brent	0.8	380.00	Call with B. Appel re: file matters; updates to R&D.
4/7/2020	Dew, Todd	1.0	250.00	Trust accounting; upload audit reports; post payroll debit to account.
4/7/2020	Fritz, John	0.5	187.50	Correspondence with General Manager and IHM re: operational items.
4/7/2020	Warga, Brent	0.5	237.50	Call with Cushman; review of various e-mail correspondence.
4/8/2020	Dew, Todd	3.0	750.00	Payables processing.
4/8/2020	Fritz, John	2.5	937.50	Preparation for call with IHM and General Manager re: operational and pandemic planning items; call with primary secured creditor re: realtor selection; correspondence internally re: realtor experience; review and arrangements for payables processing.
4/8/2020	Warga, Brent	0.6	285.00	Call with B. Appel re: realtor selection; call with IHM re: property update.
4/9/2020	Dew, Todd	1.0	250.00	Processing of payables; upload audit reports.
4/9/2020	Fritz, John	2.0	750.00	Correspondence from IHM re: staffing update; correspondence with CRA re: COVID-19 emergency relief programs and the Property's eligibility and access to same.
4/9/2020	Warga, Brent	0.3	142.50	Review and signing of cheques.
4/10/2020	Warga, Brent	0.4	190.00	Review of bank details; updates to R&D.
4/13/2020	Dew, Todd	0.6	150.00	Review and upload audit reports; review various e-mail correspondence.

**SWIFT HOTELS GROUP LTD.
RECEIVER'S TIME SUMMARY
INVOICE NO: 8001222818**

Date	Name	Hours	Total	Description
4/13/2020	Fritz, John	1.0	375.00	Operational items; correspondence with Realstar; correspondence with primary secured creditor re: realtor engagement.
4/13/2020	Warga, Brent	0.3	142.50	Review of e-mail correspondence to B. Appel re: selection of JLL.
4/14/2020	Dew, Todd	0.5	125.00	Review emails re: payables and audit reports.
4/14/2020	Fritz, John	1.3	487.50	IHM correspondence re: operational items; realtor acceptance items; call and correspondence with former ownership re: CRA online access for Government program access.
4/15/2020	Fritz, John	0.4	150.00	IHM correspondence re: advertising feature; CRA account access and correspondence with former management.
4/15/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence.
4/16/2020	Dew, Todd	1.5	375.00	Processing of payables; email documents to Lisa at IHM.
4/16/2020	Fritz, John	1.5	562.50	Review invoices and request payments; review and edits to realtor agreement; creditor calls.
4/16/2020	Warga, Brent	0.7	332.50	Review of JLL listing agreement.
4/17/2020	Dew, Todd	1.0	250.00	Review various e-mail correspondence; trust accounting.
4/17/2020	Warga, Brent	0.5	237.50	Review and signing of cheques.
4/18/2020	Dew, Todd	0.4	100.00	Trust accounting.
4/18/2020	Warga, Brent	0.5	237.50	Updates to R&D.
4/19/2020	Dew, Todd	0.4	100.00	GST filing.
4/20/2020	Dew, Todd	1.0	250.00	Review emails; reply to IHM with copies of invoices and payment information.
4/20/2020	Fritz, John	0.5	187.50	Correspondence with General Manager re: operational items; interested party enquiries.
4/21/2020	Fritz, John	1.5	562.50	Review of counsel's edits to Brokerage Agreement and correspondence with respect to same; correspondence with onsite Management re: operational items.
4/21/2020	Warga, Brent	0.5	237.50	Review of JLL agreement with MLT Aikins revisions; review of various e-mail correspondence.
4/22/2020	Dew, Todd	0.3	75.00	Trust accounting.
4/22/2020	Fritz, John	1.2	450.00	Correspondence with General Manager re: operational expenses; finalize realty agreement; notification to unsuccessful parties.
4/22/2020	Warga, Brent	0.6	285.00	Review of JLL listing agreement; review of various e-mail correspondence.
4/23/2020	Dew, Todd	1.0	250.00	Processing of payables.
4/23/2020	Fritz, John	1.8	675.00	Calls with onsite Manager re: sales process and operations; correspondence with realtor re: due diligence items and next steps; interested parties correspondence; review and approval of payables; correspondence with City of Swift Current re: billing error.
4/23/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
4/24/2020	Fritz, John	1.0	375.00	Sales process due diligence items; correspondence with General Manager and interested parties.
4/24/2020	Warga, Brent	0.5	237.50	Review and signing of cheques.
4/27/2020	Fritz, John	1.3	487.50	Correspondence with General Manager re: realtor due diligence requests; CRA call; research and website submission re: Canadian Emergency Wage Subsidy.
4/28/2020	Dew, Todd	0.5	125.00	Upload reports; trust accounting; send statements to IHM.
4/28/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
4/29/2020	Fritz, John	0.7	262.50	Correspondence with onsite manager and realtor re: operational items and sales process.
4/30/2020	Dew, Todd	1.0	250.00	Processing of payables.
4/30/2020	Fritz, John	0.7	262.50	Compilation of payables; identification of expected billings not received; correspondence with General Manager re: sales process items and operations.
4/30/2020	Warga, Brent	0.6	285.00	Review of reporting from IHM; review of various e-mail correspondence.
5/1/2020	Fritz, John	0.5	187.50	Realtor due diligence items; arrangement for transfer of photographs and video for marketing materials; co-ordination of virtual tour scheduling.
5/1/2020	Warga, Brent	0.4	190.00	Signing of cheques; review of e-mail correspondence.
5/4/2020	Dew, Todd	0.2	50.00	Emails re: payroll and upload audit reports.
5/4/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
5/5/2020	Dew, Todd	0.5	125.00	Review emails re: payables; trust accounting.
5/5/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence.
5/6/2020	Fritz, John	3.3	1,237.50	Compilation of realtor due diligence items; provision to realtor and General Manager enquiries re: additional requests; operational items discussion with IHM re: staffing and occupancy numbers.
5/6/2020	Warga, Brent	0.8	380.00	Call with IHM re: occupancy and staffing; review of various e-mail correspondence.
5/7/2020	Dew, Todd	2.0	500.00	Processing of payables.
5/7/2020	Fritz, John	1.5	562.50	Review and approval of payables; CRA call re: CEWB.
5/7/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence.
5/8/2020	Dew, Todd	1.5	375.00	Processing of payables; review GST and PST spreadsheets.
5/8/2020	Fritz, John	0.5	187.50	Correspondence with IHM; review information from General Manager re: realtor items.
5/8/2020	Warga, Brent	0.4	190.00	Review and signing of cheques.
5/11/2020	Dew, Todd	1.4	350.00	Trust accounting; preparation of PST & GST filings.
5/12/2020	Fritz, John	2.1	787.50	Compilation of due diligence items to realtor; correspondence with General Manager and suppliers re: compilation of structure and site components and access to executed contracts.
5/13/2020	Dew, Todd	1.5	375.00	Processing of payables; review various e-mail correspondence; filing of PST return for April 2020.
5/13/2020	Fritz, John	0.2	75.00	Call with Realstar re: agreements.
5/14/2020	Dew, Todd	2.0	500.00	Processing of payables.
5/14/2020	Fritz, John	2.3	862.50	Preparation for and call with realtor re: sales process; data room and due diligence items; review and submission of operational expenses for payment; correspondence with suppliers re: missing or invoices in error.
5/14/2020	Warga, Brent	1.0	475.00	Call with JLL; updates to R&D; review of various e-mail correspondence.
5/15/2020	Dew, Todd	0.5	125.00	Trust accounting.
5/15/2020	Fritz, John	1.4	525.00	Review and compilation of due diligence items for realtor; follow-up questions to General Manager re: financial information; operational correspondence.
5/15/2020	Warga, Brent	0.7	332.50	Review and signing of disbursements.
5/19/2020	Dew, Todd	0.4	100.00	Emails re: RBC bank account closure; trust accounting.
5/19/2020	Fritz, John	0.5	187.50	Correspondence with General Manager and IHM re: realtor due diligence items and review of same.
5/19/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence.
5/20/2020	Dew, Todd	1.0	250.00	Letter to RBC to close account and obtain a draft; trust accounting; processing of payables.
5/20/2020	Fritz, John	0.8	300.00	Banking arrangements; correspondence with General Manager and IHM re: realtor due diligence materials.
5/21/2020	Dew, Todd	1.0	250.00	Processing of payables.
5/21/2020	Fritz, John	1.1	412.50	Review and compilation of due diligence materials; provision of due diligence materials to realtor; review, compilation, and approval of operating disbursements.

**SWIFT HOTELS GROUP LTD.
RECEIVER'S TIME SUMMARY
INVOICE NO: 8001222818**

Date	Name	Hours	Total	Description
5/22/2020	Dew, Todd	1.2	300.00	Processing of payables; trust accounting.
5/22/2020	Fritz, John	0.6	225.00	Realtor and General Manager correspondence re: sales process; operation item correspondence.
5/22/2020	Warga, Brent	0.2	95.00	Singing of cheques.
5/25/2020	Warga, Brent	0.6	285.00	Review of various e-mail correspondence; review of JLL CIM.
5/26/2020	Fritz, John	0.3	112.50	Operational correspondence with General Manager.
5/27/2020	Dew, Todd	0.8	200.00	Review emails surrounding payables; trust accounting.
5/27/2020	Fritz, John	2.1	787.50	Operational correspondence with General Manager; review of IHM's materials; review and commentary on realtor's materials; compilation of additional due diligence items and provision to realtor; correspondence with B. Warga re: sales process.
5/27/2020	Warga, Brent	0.3	142.50	Review of JLL materials.
5/28/2020	Dew, Todd	1.5	375.00	Processing of payables.
5/28/2020	Fritz, John	0.7	262.50	Review and approval of operational payments; correspondence with General Manager re: operations.
5/29/2020	Dew, Todd	0.4	100.00	Processing of payables; trust accounting.
5/29/2020	Fritz, John	1.0	375.00	Review of realtor correspondence and response to same; correspondence with General Manager re: due diligence and operational questions.
5/29/2020	Warga, Brent	0.8	380.00	Review of bank details; updates to R&D; signing of cheques.
Total		139.2	\$ 48,982.50	



Invoice 8001309148

Deloitte Restructuring Inc.

360 Main St
Suite 2300
Winnipeg MB R3C 3Z3

ATTN: Brad Appel
Innovation Credit Union
P.O. Box 1090 Stn Main
Swift Current SK S9H 3X3
Canada

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

Date: August 06, 2020
Client No.: 1143860
WBS#: INN00170
Engagement Partner: Brent Warga
GST Registration: 122893605RT0001

For professional services rendered

Fees

In accordance with the Receivership Order dated November 28, 2019.

Time incurred for the period June 1, 2020 to August 4, 2020.

B. Warga - Partner (15.3 hrs): 7,267.50
J. Fritz - Senior Manager (34.7 hrs): 13,012.50
T. Dew - Senior Consultant (35.5 hrs): 8,875.00
Total (85.5 hrs): 29,155.00

Sales Tax

GST applicable 29,155.00

GST at 5.00% 1,457.75

Total Amount Due (CAD) 30,612.75

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.

**SWIFT HOTELS GROUP LTD.
RECEIVER'S TIME SUMMARY
INVOICE NO: 8001309148**

Date	Name	Hours	Total	Description
6/1/2020	Fritz, John	1.0	375.00	Compilation and correspondence with General Manager re: due diligence items for sales process and operational items.
6/1/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence; e-mail correspondence with B. Appel.
6/2/2020	Dew, Todd	0.5	125.00	Trust accounting.
6/2/2020	Fritz, John	0.7	262.50	Preparation for and call with realtor re: due diligence items and sales materials.
6/2/2020	Warga, Brent	1.1	522.50	Call with JLL re: launch; updates to R&D.
6/3/2020	Fritz, John	1.5	562.50	Review of confidentiality agreement edits to same.; review of information from IHM re: updated financial and operational forecast.
6/3/2020	Warga, Brent	0.5	237.50	Review of CA provided by JLL.
6/4/2020	Dew, Todd	1.5	375.00	Payables processing.
6/4/2020	Fritz, John	3.6	1,350.00	Preparation for and call with IHM re: revised forecast and sales process; compilation and provision of sales and due diligence materials to JLL; review of secured lender update; review and approval of operational expenses.
6/4/2020	Warga, Brent	0.6	285.00	Call with IHM re: budget and operational matters.
6/5/2020	Dew, Todd	1.4	350.00	Payables processing; trust accounting.
6/5/2020	Fritz, John	2.3	862.50	Provision of additional information to realtor re: sales and due diligence items; preparation for and call with secured creditor; correspondence with General Manager re: due diligence and operational matters.
6/5/2020	Warga, Brent	0.8	380.00	Update call with Innovation Credit Union; review of various e-mail correspondence.
6/8/2020	Dew, Todd	0.5	125.00	Trust accounting.
6/8/2020	Fritz, John	1.0	375.00	Review of realtor's pro-forma and financial summaries; correspondence with realtor regarding same.
6/8/2020	Warga, Brent	0.3	142.50	Review of e-mail correspondence from JLL.
6/9/2020	Dew, Todd	1.5	375.00	Preparation of GST and PST returns for May 2020; review emails re: payables; email documents to Integrated Hospitality.
6/9/2020	Fritz, John	3.2	1,200.00	Review and commentary to realtor re: Property marketing flyer; review and correspondence with legal counsel re: marketing flyer and Confidential Information Memorandum ("CIM"); General Manager correspondence re: operational items.
6/9/2020	Warga, Brent	1.2	570.00	Review of CIM; updates to R&D; e-mail correspondence with J. Fritz.
6/10/2020	Dew, Todd	0.7	175.00	Payables processing.
6/10/2020	Fritz, John	0.5	187.50	Review and approval of operational expenditures; correspondence with legal counsel re: sales process.
6/11/2020	Dew, Todd	2.6	650.00	Trust accounting; payables processing.
6/11/2020	Fritz, John	1.8	675.00	Finalize CIM commentary from legal counsel and correspondence to realtor; review and approval of ongoing expenses and requests for payment.
6/11/2020	Warga, Brent	0.4	190.00	Review of various e-mail correspondence; review of edits to CIM from MLT Aikins.
6/12/2020	Dew, Todd	2.0	500.00	Drafting of letters re: GST and PST payments; processing of payables; emails to Integrated Hospitality.
6/12/2020	Warga, Brent	0.3	142.50	Review and signing of cheques.
6/13/2020	Fritz, John	0.7	262.50	Review of dataroom information; correspondence with realtor regarding same.
6/15/2020	Fritz, John	0.5	187.50	Realtor correspondence and sales material review.
6/17/2020	Fritz, John	0.3	112.50	Correspondence with General Manager and IHM re: operational matters.
6/18/2020	Dew, Todd	2.5	625.00	Payables processing.
6/18/2020	Fritz, John	1.7	637.50	Review and approval of payables; sales process correspondence with realtor; operational correspondence with General Manager; financial statement review and correspondence with IHM.
6/18/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence.
6/19/2020	Dew, Todd	1.0	250.00	Payables processing; trust accounting.
6/19/2020	Fritz, John	0.3	112.50	Review and execution of cheques re: ongoing operations.
6/20/2020	Dew, Todd	0.3	75.00	Review mail; preparation of PST returns.
6/20/2020	Warga, Brent	0.6	285.00	Updates to R&D; review of bank details.
6/24/2020	Fritz, John	0.3	112.50	Correspondence with General Manager re: operational matters.
6/25/2020	Fritz, John	1.7	637.50	Review of payables and cheque requests; correspondence with realtor and primary secured creditor re: sales process; correspondence with suppliers re: invoice corrections.
6/25/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence; e-mail to B. Appel.
6/26/2020	Dew, Todd	2.0	500.00	Payables processing; review of various email correspondence; trust accounting.
6/26/2020	Fritz, John	0.2	75.00	Correspondence with General Manager re: operational items.
6/26/2020	Warga, Brent	0.5	237.50	Signing of cheques; review of e-mail correspondence to B. Appel.
6/29/2020	Fritz, John	0.9	337.50	General Manager correspondence re: operational items; compilation of information re: corporate tax filing.
6/30/2020	Dew, Todd	0.4	100.00	Payables processing.
6/30/2020	Fritz, John	0.9	337.50	Review of promotion proposed by IHM; correspondence with B. Warga and IHM re: promotion; operational correspondence with General Manager.
6/30/2020	Warga, Brent	0.5	237.50	Review of e-mail correspondence from IHM re: advertising; call with J. Fritz re: same.
7/2/2020	Fritz, John	0.6	225.00	Operational correspondence with General Manager and suppliers (Sysco, etc.)
7/2/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence; signing of cheques.
7/3/2020	Fritz, John	0.7	262.50	Operational correspondence with General Manager re: repair items and alternate suppliers for costing; general supplier correspondence; realtor correspondence re: sales status.
7/3/2020	Warga, Brent	0.8	380.00	Review of e-mail correspondence; updates to R&D; review of JLL correspondence.
7/6/2020	Dew, Todd	0.4	100.00	Telephone call to SK PST; file March 2020 SK PST return.
7/6/2020	Fritz, John	0.4	150.00	Operational correspondence with General Manager.
7/7/2020	Fritz, John	0.2	75.00	Operational correspondence with General Manager.
7/7/2020	Warga, Brent	0.4	190.00	Review of various e-mail correspondence.
7/8/2020	Dew, Todd	0.4	100.00	Trust accounting.
7/8/2020	Fritz, John	1.3	487.50	Review of suppliers' invoices and requests for payment; correspondence with General Manager re: operational matters.
7/8/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
7/9/2020	Dew, Todd	2.5	625.00	Payables processing.
7/9/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence; call with J. Fritz re: file matters.
7/10/2020	Dew, Todd	1.0	250.00	Payables processing; GST and PST filings.
7/10/2020	Warga, Brent	0.8	380.00	Review and signing of cheques; review of various e-mail correspondence.
7/13/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
7/14/2020	Dew, Todd	1.0	250.00	Trust accounting; payables processing.
7/14/2020	Fritz, John	0.2	75.00	Operational correspondence with General Manager.
7/16/2020	Fritz, John	0.4	150.00	Correspondence with third party manager and realtor re: sales and budgeting process.

**SWIFT HOTELS GROUP LTD.
RECEIVER'S TIME SUMMARY
INVOICE NO: 8001309148**

Date	Name	Hours	Total	Description
7/16/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence.
7/17/2020	Dew, Todd	3.0	750.00	Trust accounting; payables processing; sending documents to IHM.
7/17/2020	Fritz, John	1.4	525.00	Operational expense review and approvals for payment; correspondence with General Manager re: operational matters; correspondence with realtor and third party manager re: sales and budgeting process.
7/17/2020	Warga, Brent	0.3	142.50	Review of e-mail correspondence.
7/20/2020	Dew, Todd	1.5	375.00	Trust accounting; payables processing.
7/20/2020	Warga, Brent	0.3	142.50	Review and signing of cheques.
7/22/2020	Dew, Todd	1.5	375.00	Trust accounting; payables processing.
7/22/2020	Fritz, John	1.7	637.50	Review and request for supplier payments; correspondence with General Manager re: operational items; call with realtor and Third Party Manager re: operations and sale update/process.
7/22/2020	Warga, Brent	0.6	285.00	Call with JLL and IHM.
7/23/2020	Fritz, John	1.2	450.00	Correspondence with General Manager re: operational items and revised contractor agreement; call with primary secured creditor re: sales process status; call with realtor re: sales process.
7/23/2020	Warga, Brent	0.6	285.00	Review and signing of cheques; call with Innovation.
7/24/2020	Dew, Todd	0.5	125.00	Trust accounting.
7/24/2020	Fritz, John	0.7	262.50	Compilation and provision of due diligence documents to realtor.
7/27/2020	Dew, Todd	0.8	200.00	Payables processing.
7/27/2020	Fritz, John	0.9	337.50	Correspondence with Onsite Manager re: Operational Items; telephone conversation with N. McGregor re: potential intercompany claims in related companies in Receivership.
7/27/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
7/28/2020	Fritz, John	0.6	225.00	Realtor correspondence re: related party enquiry; correspondence with General Manager re: operational items.
7/28/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
7/29/2020	Dew, Todd	1.0	250.00	Trust accounting; processing of payables.
7/30/2020	Dew, Todd	2.0	500.00	Processing of payables.
7/30/2020	Fritz, John	1.3	487.50	Correspondence with IHM and General Manager re: operation matters; review and approval for payment of supplier accounts.
7/31/2020	Dew, Todd	2.0	500.00	Payables processing; trust accounting.
7/31/2020	Warga, Brent	0.3	142.50	Review and signing of cheques.
8/4/2020	Dew, Todd	1.0	250.00	Payables processing; trust accounting.
8/4/2020	Warga, Brent	0.6	285.00	Updates to R&D; review of various e-mail correspondence.
Total		85.5	\$ 29,155.00	



Invoice 8001423054

Deloitte Restructuring Inc.

360 Main St
Suite 2300
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Innovation Credit Union
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Swift Current SK S9H 3X3
Canada

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

Date: October 26, 2020
Client No.: 1143860
WBS#: INN00170
Engagement Partner: Brent Warga
GST Registration: 122893605T0001

For professional services rendered

Fees

In accordance with the Receivership Order dated November 28, 2019.
Time incurred for the period August 5, 2020 to October 23, 2020.

B. Warga - Partner (24.4 hrs): 11,590.00
J. Fritz - Senior Manager (47.2 hrs): 17,700.00
T. Dew - Senior Consultant (39.6 hrs): 9,900.00
Total (111.2 hrs): 39,190.00

Sales Tax

GST applicable	39,190.00
GST at 5.00%	<u>1,959.50</u>

Total Amount Due (CAD)	<u>41,149.50</u>
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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.

**SWIFT HOTELS GROUP LTD.
RECEIVER'S TIME SUMMARY
INVOICE NO: 8001423054**

Date	Name	Hours	Total	Description
8/5/2020	Dew, Todd	0.5	\$ 125.00	Processing of payables.
8/5/2020	Warga, Brent	0.5	237.50	Review and approval of various operating disbursements; e-mail correspondence with C. King re: same.
8/6/2020	Dew, Todd	1.5	375.00	Processing of payables; filing of PST return.
8/6/2020	Warga, Brent	1.8	855.00	Drafting of Second Receiver's Report.
8/7/2020	Warga, Brent	0.5	237.50	Review and signing of cheques; e-mail to B. Appel.
8/10/2020	Dew, Todd	0.4	100.00	Trust accounting.
8/10/2020	Warga, Brent	0.5	237.50	Updates to R&D; e-mail correspondence with C. King.
8/11/2020	Dew, Todd	1.3	325.00	Processing of Payables; filing of GST return.
8/12/2020	Dew, Todd	1.0	250.00	Processing of payables.
8/12/2020	Fritz, John	0.3	112.50	Correspondence with General Manager re: operational items.
8/13/2020	Dew, Todd	0.4	100.00	Trust accounting.
8/13/2020	Fritz, John	1.1	412.50	Review and requests for payment of outstanding supplier accounts; recording and compilation of supplier invoices.
8/13/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
8/14/2020	Dew, Todd	0.4	100.00	Trust accounting.
8/14/2020	Fritz, John	0.5	187.50	LOI and Marketing report review; correspondence with Realtor re: LOI.
8/14/2020	Warga, Brent	0.7	332.50	Review and signing of cheques; review of e-mail correspondence from JLL.
8/17/2020	Fritz, John	1.1	412.50	Call with Realtor re: sales process; operational correspondence with General Manager and IHM; primary Secured Creditor correspondence.
8/17/2020	Warga, Brent	0.5	237.50	Review of offer; call with JLL re: same.
8/18/2020	Dew, Todd	1.0	250.00	Processing of payables; trust accounting; provide information to IHM.
8/18/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence.
8/19/2020	Warga, Brent	0.3	142.50	Call with JLL re: sales process.
8/20/2020	Dew, Todd	1.0	250.00	Processing of payables.
8/20/2020	Fritz, John	1.4	525.00	Review and request for supplier payments; correspondence with General Manager re: operational matters; call with primary secured creditor re: Sales Process.
8/20/2020	Warga, Brent	0.8	380.00	Call with B. Appel re: offer; review and signing of cheques.
8/21/2020	Dew, Todd	0.5	125.00	Trust accounting.
8/21/2020	Fritz, John	0.3	112.50	Correspondence with Realtor re: Sales Process.
8/24/2020	Dew, Todd	0.7	175.00	Trust accounting; call to Sysco re: invoice pre receivership.
8/24/2020	Fritz, John	1.1	412.50	Call with third-party manager re: sales process; correspondence with General Manager re: operational matters.
8/24/2020	Warga, Brent	0.4	190.00	Call with IHM re: property matters.
8/25/2020	Fritz, John	0.8	300.00	Creditor enquiry and correspondence with Counsel; call with IHM and General Manager re: sales process and status.
8/25/2020	Warga, Brent	0.5	237.50	Call with C. King and IHM re: sale process and ongoing operations.
8/27/2020	Dew, Todd	1.5	375.00	Trust accounting; processing of payables.
8/27/2020	Fritz, John	1.9	712.50	Review, compilation, and approval of supplier invoices for payment; website update; call and correspondence with realtor and primary secured creditor re: sales process.
8/27/2020	Warga, Brent	1.1	522.50	Call with JLL; call with B. Appel; discussions with J. Fritz re: interested party and offer.
8/28/2020	Dew, Todd	1.0	250.00	Process of payables; Trust accounting.
8/28/2020	Fritz, John	0.3	112.50	Realtor correspondence re: sales process.
8/28/2020	Warga, Brent	0.4	190.00	Review and signing of cheques.
8/31/2020	Fritz, John	0.3	112.50	Correspondence with Realtor and primary secured creditor re: sales process.
8/31/2020	Warga, Brent	0.3	142.50	Review of e-mail correspondence from JLL; review of e-mail correspondence to Innovation.
9/1/2020	Fritz, John	1.3	487.50	General Manager correspondence re: operational matters; Realtor correspondence re: Sales Process; review and edits to APA; draft correspondence to Counsel.
9/1/2020	Warga, Brent	0.5	237.50	Review and edits to APA based on letter of intent; discussion with J. Fritz re: same.
9/2/2020	Dew, Todd	2.0	500.00	Processing of payables; trust accounting.
9/2/2020	Fritz, John	0.4	150.00	General Manager correspondence re: operational and payable items.
9/3/2020	Dew, Todd	1.0	250.00	Processing of payables.
9/3/2020	Fritz, John	1.4	525.00	Review of supplier invoices and payment direction; sales process correspondence with Primary Secured Creditor, realtor and Legal Counsel.
9/3/2020	Warga, Brent	0.6	285.00	Review of LOI and APA; review of e-mail correspondence from JLL and MLT Aikins.
9/4/2020	Fritz, John	0.6	225.00	Review and finalization of offer documents; correspondence with Realtor re: sales process.
9/4/2020	Warga, Brent	0.5	237.50	Review and signing of cheques; review of LOI and APA; review of correspondence to/from JLL.
9/8/2020	Dew, Todd	0.4	100.00	Trust accounting.
9/8/2020	Fritz, John	0.2	75.00	Correspondence with General Manager re: operational items.
9/9/2020	Dew, Todd	2.1	525.00	Trust accounting; processing of payables; GST and PST returns for August 2020.
9/9/2020	Fritz, John	1.2	450.00	Operational correspondence with General Manager and expense approval; review of Offer documents and status correspondence with Realtor.
9/9/2020	Warga, Brent	0.3	142.50	Updates to R&D.
9/10/2020	Fritz, John	1.7	637.50	General Manager operational correspondence; IHM sales process update; review and request for supplier payments.
9/10/2020	Warga, Brent	0.2	95.00	Review of e-mail correspondence from JLL and MLT Aikins.
9/11/2020	Dew, Todd	1.0	250.00	Processing of payables; GST filings; call to CRA re: GST account.
9/11/2020	Fritz, John	2.2	825.00	Correspondence with General Manager re: operational matters; call with registries re: Corporate Registration; call with CRA and T. Dew re: Excise Tax account; call and correspondence with the Receiver's Counsel re: Sales Process and Corporate Registration.
9/11/2020	Warga, Brent	0.5	237.50	Review and signing of cheques.
9/14/2020	Dew, Todd	0.6	150.00	Trust accounting.
9/14/2020	Fritz, John	0.9	337.50	Correspondence with General Manager re: operational items; IHM review of promotion and correspondence re: promotion enquiries.
9/14/2020	Warga, Brent	0.4	190.00	Review of e-mail correspondence from IHM (re: promotion) and JLL (re: wire).
9/15/2020	Dew, Todd	1.0	250.00	File GST return; draft letter to CRA for GST payment; trust accounting; email to IHM re: banking.
9/15/2020	Fritz, John	0.2	75.00	Correspondence with General Manager re: operational matters.
9/15/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
9/16/2020	Fritz, John	0.6	225.00	General Manager correspondence re: operational matters; correspondence with Counsel re: Corporate registration matters.

**SWIFT HOTELS GROUP LTD.
RECEIVER'S TIME SUMMARY
INVOICE NO: 8001423054**

Date	Name	Hours	Total	Description
9/16/2020	Warga, Brent	0.5	237.50	Updates to R&D; review of various e-mail correspondence.
9/17/2020	Dew, Todd	2.4	600.00	Processing of payables; emails to and from Integrated Hospitality Management re: payables and bank statements.
9/17/2020	Fritz, John	1.3	487.50	Review, compilation and request for supplier payments; operational correspondence with General Manager.
9/17/2020	Warga, Brent	0.3	142.50	Call with IHM re: property matters.
9/18/2020	Dew, Todd	0.8	200.00	Trust accounting; processing of payables.
9/18/2020	Warga, Brent	0.5	237.50	Signing of cheques; review of e-mail correspondence.
9/21/2020	Fritz, John	1.2	450.00	Correspondence with General Manager re: operational matters; payroll review and legislation confirmation re: Statutory Holidays; correspondence with Realtor re: Sales Process.
9/21/2020	Warga, Brent	0.5	237.50	Updates to R&D; review of APA; e-mail correspondence with JLL.
9/22/2020	Fritz, John	2.3	862.50	Correspondence with General Manager re: operational matters; realtor and Primary Secured Creditor correspondence re: Sale Process; correspondence with B. Warga re: sale and due diligence process.
9/22/2020	Warga, Brent	0.8	380.00	Review of APA; e-mail correspondence with B. Appel; review of various e-mail correspondence re: file matters.
9/23/2020	Dew, Todd	0.6	150.00	Trust accounting.
9/23/2020	Fritz, John	0.4	150.00	Correspondence to primary secured creditor re: outstanding cheque and sales process.
9/23/2020	Warga, Brent	0.4	190.00	Review of various e-mail correspondence.
9/24/2020	Dew, Todd	1.0	250.00	Processing of payables.
9/24/2020	Fritz, John	2.8	1,050.00	Review of supplier expenses and payment approval; correspondence with General Manager re: operational matters and Sales Process; correspondence with Realtor re: sales process and due diligence matters.
9/24/2020	Warga, Brent	0.5	237.50	Call with IHM; review of various e-mail correspondence.
9/25/2020	Dew, Todd	1.0	250.00	Processing of payables; trust accounting.
9/25/2020	Fritz, John	1.2	450.00	Correspondence with IHM and Realtor re: operational and sales process matters.
9/25/2020	Warga, Brent	0.7	332.50	Review and signing of cheques; review of various e-mail correspondence.
9/28/2020	Warga, Brent	0.4	190.00	Review of various e-mail correspondence re: property matters.
9/29/2020	Dew, Todd	1.5	375.00	Trust accounting.
9/29/2020	Fritz, John	2.1	787.50	Realtor correspondence re: due diligence materials and sale process; correspondence with insurer re: renewal; operational correspondence with General Manager.
9/29/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence; review of A/R correspondence.
9/30/2020	Dew, Todd	0.8	200.00	Processing of payables.
9/30/2020	Fritz, John	0.7	262.50	Distribution of demand letters; direction to C. Martin re: registered mail; General Manager correspondence re: operational matters.
9/30/2020	Warga, Brent	0.4	190.00	Review of various e-mail correspondence; updates to letter to B. Appel.
10/1/2020	Dew, Todd	1.0	250.00	Process of payables; Trust accounting.
10/1/2020	Fritz, John	1.6	600.00	Review and request for supplier payments; correspondence with IHM and Property Manager re: operational matters and sales process.
10/1/2020	Warga, Brent	0.6	285.00	Call with IHM; review of various e-mail correspondence.
10/2/2020	Fritz, John	0.7	262.50	Correspondence from Realtor; review and compilation of additional due diligence items; creditor correspondence.
10/2/2020	Warga, Brent	0.5	237.50	Review and signing of cheques; review of various e-mail correspondence.
10/5/2020	Fritz, John	3.0	1,125.00	General Manager correspondence re: operational and due diligence items; compilation of due diligence items and correspondence with Realtor.
10/5/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
10/6/2020	Dew, Todd	1.0	250.00	Trust accounting; forward documents to Integrated Hospitality.
10/6/2020	Fritz, John	0.3	112.50	General Manager correspondence re: operational items.
10/6/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
10/7/2020	Dew, Todd	1.7	425.00	GST filing; trust accounting; processing of payables.
10/7/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
10/8/2020	Dew, Todd	2.0	500.00	Filing of GST return; letter to CRA with GST payment; processing of payables; trust accounting.
10/8/2020	Fritz, John	1.8	675.00	Call with IHM re: Sales Process; correspondence with Realtor re: due diligence materials; review and approval of supplier charges and direction for payment.
10/8/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence; call with IHM re: file status.
10/9/2020	Dew, Todd	1.0	250.00	Processing of payables; trust accounting.
10/9/2020	Warga, Brent	1.1	522.50	Review and signing of cheques; updates to R&D.
10/13/2020	Fritz, John	1.5	562.50	Correspondence with General Manager re: operational matters; compilation and correspondence with Realtor re: sales process and due diligence items.
10/13/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
10/14/2020	Fritz, John	1.0	375.00	General Manager correspondence re: operational matters; correspondence with Realtor re: sales process timing and due diligence timeline; compilation of receivable information and correspondence to counsel.
10/14/2020	Fritz, John	0.7	262.50	General Manager correspondence re: operational matters; correspondence with Realtor re: sales process timing and due diligence timeline.
10/14/2020	Warga, Brent	0.2	95.00	Review of various e-mail correspondence.
10/15/2020	Fritz, John	0.8	300.00	Call with IHM re: Sales Process update; review and payment requests for supplier invoices; correspondence with General Manger re: operational matters.
10/15/2020	Warga, Brent	0.3	142.50	Call with IHM; review of various e-mail correspondence.
10/16/2020	Warga, Brent	0.5	237.50	Review of various e-mail correspondence; signing of cheques.
10/19/2020	Dew, Todd	2.0	500.00	Processing of payables; trust accounting.
10/20/2020	Dew, Todd	1.0	250.00	Trust accounting; emails to Integrated Hospitality re: banking records and statements.
10/20/2020	Fritz, John	1.1	412.50	Correspondence with General Manager re: operational matters; correspondence with Realtor and IHM re: sales process; call and correspondence with the Receiver's counsel re: legal proceedings to recover related party receivables.
10/20/2020	Warga, Brent	0.3	142.50	Call with MLT Aikins re: statement of claims on related party a/r.
10/21/2020	Dew, Todd	1.5	375.00	Processing of payables and trust accounting.
10/21/2020	Fritz, John	1.7	637.50	Correspondence with General Manager re: operation matters; correspondence and discussions with General Manager, IHM and Realtor re: sales process.
10/21/2020	Warga, Brent	0.5	237.50	Review of e-mail correspondence; call with IHM and C. King re: site visit.
10/22/2020	Dew, Todd	1.0	250.00	Processing of payables.
10/22/2020	Fritz, John	0.9	337.50	Site visit coordination; review of supplier invoices and payment requests.
10/22/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.

SWIFT HOTELS GROUP LTD.
RECEIVER'S TIME SUMMARY
INVOICE NO: 8001423054

Date	Name	Hours	Total	Description
10/23/2020	Fritz, John	0.3	112.50	Realtor and General Manager correspondence re: Sales Process.
10/23/2020	Warga, Brent	0.5	237.50	Review and signing of cheques.
Total		111.2	\$ 39,190.00	



Invoice 8001474652

Deloitte Restructuring Inc.

360 Main St
Suite 2300
Winnipeg MB R3C 3Z3

ATTN: Brad Appel
Innovation Credit Union
P.O. Box 1090 Stn Main
Swift Current SK S9H 3X3
Canada

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

Date: November 24, 2020
Client No.: 1143860
WBS#: INN00170
Engagement Partner: Brent Warga
GST Registration: 133245290RT0001

For professional services rendered

Fees

In accordance with the Receivership Order dated November 28, 2019.

Time incurred for the period October 24, 2020 to November 21, 2020.

B. Warga - Partner (25.8 hrs): 12,255.00
J. Fritz - Senior Manager (16.1 hrs): 6,037.50
T. Dew - Senior Consultant (14.7 hrs): 3,675.00
Total (56.6 hrs): 21,967.50

Sales Tax

GST applicable 21,967.50

GST at 5.00% 1,098.38

Total Amount Due (CAD) 23,065.88

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.

**SWIFT HOTELS GROUP LTD.
RECEIVER'S TIME SUMMARY
INVOICE NO: 8001474652**

Date	Name	Hours	Total	Description
10/26/2020	Fritz, John	0.4	\$ 150.00	Correspondence with General Manager re: operational items; correspondence with realtor and IHM re: sales process and prospective purchaser items.
10/26/2020	Warga, Brent	2.5	1,187.50	E-mail correspondence to B. Appel; drafting of Second Report and Confidential Report.
10/27/2020	Fritz, John	2.6	975.00	Call with IHM, realtor and prospective purchaser; realtor call re: sales process; compilation and provision of due diligence items; correspondence with the Receiver's counsel re: statement of claims, sales process, and court reporting.
10/27/2020	Warga, Brent	1.2	570.00	Call with interested party and preparation for same; call with JLL/CBRE.
10/28/2020	Dew, Todd	0.8	200.00	Trust accounting; telephone calls to WEPP and CRA re: outstanding balances.
10/28/2020	Fritz, John	0.4	150.00	Insurance quote matters; correspondence with realtor re: sales process; general manager operational correspondence.
10/28/2020	Warga, Brent	3.4	1,615.00	Drafting of Second Receiver's Report.
10/29/2020	Dew, Todd	1.5	375.00	Drafting of section 246(2) Report; processing of payables; trust accounting; email to SK PST re: outstanding balance.
10/29/2020	Fritz, John	2.7	1,012.50	Calls and correspondence with City of Swift Current re: operational matters; insurance correspondence; call with IHM re: sales process; call with realtor re: sales process; review and approval of supplier payments.
10/29/2020	Warga, Brent	4.9	2,327.50	Call with IHM; call with JLL; e-mail correspondence with JLL; e-mail correspondence with B. Appel; drafting of Confidential Report; drafting of interim 246(2) report.
10/30/2020	Dew, Todd	0.5	125.00	Trust accounting; processing of payables.
10/30/2020	Fritz, John	0.4	150.00	Statutory filing matters re: BIA 246(2) reporting.
10/30/2020	Warga, Brent	3.2	1,520.00	Call with B. Appel; e-mail correspondence to B. Appel; drafting of Confidential Report; call with JLL; signing of cheques.
11/2/2020	Fritz, John	1.3	487.50	Insurance quote matters; correspondence with general manager re: insurance; third party goods matters; correspondence with realtor and counsel re: sales process; call with third party's counsel for goods onsite.
11/2/2020	Warga, Brent	1.3	617.50	Review of amendment to APA; e-mail correspondence with MLT Aikins and JLL; updates to R&D.
11/3/2020	Fritz, John	0.3	112.50	Correspondence with general manager re: operational matters.
11/3/2020	Warga, Brent	0.8	380.00	Drafting of Second Report (time summary).
11/4/2020	Fritz, John	0.2	75.00	General manager correspondence re: operational matters.
11/4/2020	Warga, Brent	0.4	190.00	E-mail correspondence to/from JLL and to/from MLT Aikins.
11/5/2020	Dew, Todd	2.0	500.00	Processing of payables.
11/5/2020	Fritz, John	1.2	450.00	Review and approval of supplier charges; call with IHM re: sales process and operational matters.
11/5/2020	Warga, Brent	0.3	142.50	Review of various e-mail correspondence.
11/6/2020	Dew, Todd	2.6	650.00	Processing of payables; trust accounting.
11/6/2020	Fritz, John	0.8	300.00	Compilation and provision of insurance documents; correspondence with general manager re: operational and insurance matters.
11/6/2020	Warga, Brent	0.8	380.00	Review and signing of cheques; updates to R&D.
11/9/2020	Fritz, John	0.4	150.00	Review of draft statements of claim and correspondence with the Receiver's counsel.
11/9/2020	Warga, Brent	0.5	237.50	Review of statements of claim; e-mail correspondence with JLL and MLT Aikins re: Court hearing.
11/10/2020	Fritz, John	0.9	337.50	Correspondence with counsel to the Receiver re: statements of claim; general manager correspondence re: operational matters; call with alternative insurer re: quote process.
11/10/2020	Warga, Brent	1.1	522.50	Updates to Second Report and Confidential Report; review of various e-mail correspondence.
11/12/2020	Dew, Todd	3.0	750.00	Review of e-mail correspondence; review WEPP detailed statement; GST and PST returns; processing of payables; trust accounting.
11/12/2020	Fritz, John	0.9	337.50	Review and request for supplier payments; call with IHM re: sales process and operations.
11/12/2020	Warga, Brent	1.0	475.00	Call with IHM re: property status; e-mail correspondence with C. King and JLL re: FCMC call and on-site attendance.
11/13/2020	Fritz, John	1.4	525.00	Call with general manager re: operational and sales process items; call to counsel re: third-party property; review of security opinion; correspondence to Receiver's counsel re: security opinion.
11/13/2020	Warga, Brent	0.9	427.50	Signing of cheques; e-mail correspondence with IHM; review of various e-mail correspondence from C. King.
11/15/2020	Warga, Brent	0.5	237.50	Updates to R&D.
11/16/2020	Fritz, John	0.2	75.00	Correspondence with general manager re: operational matters.
11/16/2020	Warga, Brent	0.8	380.00	E-mail correspondence to/from MLT Aikins re: Court Hearing (Dec 18, 2020); e-mail correspondence to/from purchaser.
11/18/2020	Warga, Brent	0.4	190.00	Review of various e-mail correspondence re: file matters.
11/19/2020	Dew, Todd	3.3	825.00	Processing of payables; trust accounting; forward invoices to Integrated Hospitality; draft GST correspondence.
11/19/2020	Fritz, John	1.6	600.00	Sales process items; correspondence with general manager and call with IHM re: operational and sales process matters; review and request for supplier payments.
11/19/2020	Warga, Brent	0.7	332.50	Review of various e-mail correspondence re: property matters; e-mail correspondence with FCMC's legal counsel; e-mail correspondence with MLT Aikins re: statements of claim.
11/20/2020	Dew, Todd	1.0	250.00	Processing of payables; trust accounting; telephone call to CRA re: outstanding balances.
11/20/2020	Fritz, John	0.4	150.00	Correspondence and call with insurer; correspondence with IHM re: operational and forecast items.
11/20/2020	Warga, Brent	0.6	285.00	Review and signing of cheques.
11/21/2020	Warga, Brent	0.5	237.50	Updates to R&D.
Total		56.6	\$ 21,967.50	

Exhibit C – Fees and Disbursements of the Receiver’s Legal Counsel (MLT Aikins LLP)

SWIFT HOTELS GROUP LTD.

SUMMARY OF LEGAL FEES AND DISBURSEMENTS
MLT AIKINS LLP

Date	Invoice #	Fees	Disbursements	GST	PST	Total	Hours
10-Dec-19	6084577	\$ 4,326	\$ 75	\$ 220	\$ 260	\$ 4,881	6.7
31-Dec-19	6090312	9,270	488	476	556	10,790	16.0
31-Jan-20	6097508	3,325	22	167	200	3,714	6.7
11-Mar-20	6106269	1,425	(37)	71	86	1,545	1.9
31-Mar-20	6111058	3,600	-	180	216	3,995	5.4
6-May-20	6118555	1,650	-	83	99	1,832	4.6
10-Jul-20	6138475	5,565	60	281	334	6,240	8.9
30-Sep-20	6154642	3,478	-	174	209	3,860	7.5
31-Oct-20	6162546	3,091	38	156	185	3,470	7.2
Total		\$ 35,728	\$ 646	\$ 1,809	\$ 2,144	\$ 40,327	64.9

December 10, 2019
Invoice #6084577**INVOICE****Deloitte Restructuring Inc.**
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 11/30/19 AS FOLLOWS****RE: Swift Hotels Group Ltd.**
FILE: 0056074-00014

Date	Initials	Hours	Narrative
Nov 04/2019	JML	0.20	Reviewing correspondence from M. Walter regarding status update on City of Swift Current municipal property tax arrears and prepare reply correspondence and follow up correspondence to B. Warga and J. Fritz
Nov 04/2019	JML	0.10	Reviewing correspondence from B. Warga regarding City of Swift Current municipal property tax arrears and prepare reply correspondence
Nov 07/2019	JML	0.10	Reviewing correspondence from S. Joyce regarding proposed conference call and prepare follow up correspondence to B. Warga
Nov 07/2019	JML	0.10	Telephone attendance on B. Warga regarding potential receivership application
Nov 07/2019	JML	0.40	Attending conference call with Client Working Group regarding proposed section 243 BIA receivership application
Nov 08/2019	JML	0.10	Reviewing correspondence from K. Kreklewich regarding request for Service List Update and give instructions to provide response
Nov 12/2019	JML	0.10	Reviewing correspondence from K. Kreklewich regarding Draft Receivership Order and prepare reply correspondence
Nov 12/2019	JML	0.10	Giving instructions to prepare redline comparison of Draft Receivership Order to Saskatchewan Template Receivership Order
Nov 12/2019	JML	0.20	Reviewing Draft Receivership Order compared against Saskatchewan Template Receivership Order and deliver redlined comparison to B. Warga and J. Fritz

Date	Initials	Hours	Narrative
Nov 12/2019	JML	0.60	Reviewing correspondence from B. Warga and attend to prepare revised version of Receivership Order and follow up correspondence to K. Kreklewich and B. Warga
Nov 14/2019	JML	0.10	Reviewing correspondence from K. Kreklewich regarding executed Third Party Guarantee Agreement
Nov 14/2019	JML	0.20	Reviewing Draft Second Report of the Interim Receiver
Nov 14/2019	JML	0.10	Reviewing correspondence from Saskatchewan Workers Compensation Board regarding Demand For Notice and giving instructions to add to Service List
Nov 14/2019	JML	0.10	Reviewing correspondence from B. Warga regarding arrangements to file Second Report of the Interim Receiver at Court of Queen's Bench
Nov 21/2019	JML	0.10	Telephone attendance on N. Lemay regarding City of Swift Current request for utility account deposits
Nov 22/2019	JML	0.20	Reviewing correspondence from B. Warga regarding proposed amendments to Draft Receivership Order suggested by Canada Revenue Agency and prepare reply correspondence and follow up correspondence to counsel for Innovation Credit Union
Nov 22/2019	JML	0.10	Reviewing correspondence from City of Swift Current regarding utility arrears
Nov 22/2019	JML	0.10	Correspondence to B. Warga and J. Fritz regarding City of Swift Current Utility Accounts and billing address
Nov 26/2019	JML	0.10	Reviewing correspondence from S. Joyce and B. Warga regarding proposed conference call and prepare reply correspondence
Nov 26/2019	JML	0.30	Attending conference call with Deloitte Restructuring Inc. and counsel to innovation Credit Union
Nov 26/2019	JML	0.30	Reviewing court application materials and prepare for November 28 hearing of Innovation Credit Union receivership application
Nov 27/2019	JML	0.10	Reviewing correspondence from B. Warga to counsel for Innovation Credit Union regarding status of November 28 receivership application
Nov 27/2019	JML	0.10	Reviewing correspondence from S. Joyce regarding status of receivership application and pending payment of insurance premium
Nov 28/2019	JML	0.40	Court appearance before Mr. Justice Smith on Innovation Credit Union

Date	Initials	Hours	Narrative
			application to appoint a receiver
Nov 28/2019	JML	0.10	Reviewing correspondence from K. Kreklewich regarding service of Receivership Order
Nov 29/2019	JML	0.10	Reviewing correspondence from J. Fritz regarding draft employee termination letter and prepare reply correspondence
Nov 29/2019	JML	0.30	Giving instructions to review draft employee termination letter and contract offer letter and provide advice on next steps
Nov 29/2019	JML	0.10	Reviewing correspondence from J. Fritz and prepare reply correspondence
Nov 29/2019	BMM	1.40	Reviewing and revising independent contractor agreement
Nov 29/2019	JML	0.20	Attending to reporting to J. Fritz regarding proposed edits to contract offer letter and employment issues generally
Nov 29/2019	JML	0.10	Reviewing correspondence from B. Warga regarding employee letters and prepare reply correspondence
Nov 29/2019	JML	0.10	Telephone attendance on J. Fritz regarding employee termination letter

Total Fees: 4,325.50

SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Brent M. Matkowski	1.40	345.00	483.00
Jeffrey M. Lee	5.30	725.00	3,842.50
	<u>6.70</u>		<u>4,325.50</u>

DISBURSEMENTS AND OTHER CHARGES

Imaging Services	73.25
Long Distance Telephone	2.20
Total Taxable	75.45

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December 10, 2019
Invoice #6084577

Sub-Total Disbursements: 75.45

BILL SUMMARY

Total Fees	4,325.50
GST	216.28
SK PST	259.53
Total Disbursements	75.45
GST	3.77
Subtotal	<u>4,880.53</u>
TOTAL AMOUNT DUE CDN DOLLARS:	\$ <u>4,880.53</u>

JML/ VM

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

December 31, 2019
Invoice #6090312**INVOICE****Deloitte Restructuring Inc.
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 12/31/19 AS FOLLOWS****RE: Swift Hotels Group Ltd.
FILE: 0056074-00014**

Date	Initials	Hours	Narrative
Dec 05/2019	JML	0.20	Telephone attendance on B. Warga regarding Odyssey Hotels payment on date of receivership
Dec 05/2019	JML	0.30	Reviewing November 1, 2019 Amendments to the Bankruptcy and Insolvency Act regarding recovery of payments to directors of insolvent corporations
Dec 06/2019	JML	0.20	Telephone attendance on B. Warga regarding proposed course of action to compel return of funds to Royal Bank account
Dec 06/2019	JML	0.30	Correspondence to B. Warga regarding information required in order to pursue November 28 payments
Dec 06/2019	CSS	0.20	Searching SK Corporate Registry; email to C. Balzer
Dec 06/2019	DM	0.30	Obtain Alberta corporate searches for Odyssey Hotels Group Ltd. and Swift Hotels Group Ltd.
Dec 06/2019	JML	1.40	Reviewing background documents and preparing detailed demand letter to Odyssey Hotels Group Ltd. and scheduling court hearing
Dec 06/2019	JML	0.10	Correspondence to Swift Current Court of Queen's Bench
Dec 06/2019	JML	0.10	Reviewing Statutory Notice to Creditors sent out by T. Dew of Deloitte Restructuring Inc.
Dec 06/2019	JML	0.20	Reviewing correspondence from B. Warga regarding approval of letter to Odyssey Hotel Group Ltd. and prepare reply correspondence
Dec 06/2019	JML	0.10	Telephone attendance on Swift Current QB regarding scheduling

Date	Initials	Hours	Narrative
			hearing
Dec 06/2019	JML	0.20	Reviewing correspondence from Swift Current QB regarding scheduling of court hearing and telephone attendance on B. Warga regarding proposed communication to Service List regarding December 17 hearing
Dec 06/2019	JML	0.20	Correspondence to Service List regarding proposed December 17, 2019 hearing date for court application
Dec 07/2019	JML	0.10	Reviewing correspondence from Sysco Prairies and give instructions to update Service List
Dec 07/2019	JML	0.20	Reviewing correspondence from B. Warga regarding Canada Revenue Agency Requirement to Pay for employee and provide advice regarding same
Dec 07/2019	JML	0.10	Reviewing Demand For Notice served by Brunsdon Lawrek and give instructions to update Service List accordingly
Dec 10/2019	MC	3.60	Receiving instructions; drafting Application Without Notice; draft Order, Affidavit of S. Chernoff and cover letter in support of application for abridged service
Dec 10/2019	JML	0.20	Giving instructions to prepare application materials for short service Order
Dec 10/2019	JML	0.10	Telephone attendance on B. Warga regarding preparation of Receiver's Report
Dec 10/2019	JML	0.10	Giving instructions to prepare application materials for short service order
Dec 10/2019	JML	0.20	Reviewing correspondence from J. Fritz and prepare reply correspondence and give instructions to update the Service List
Dec 10/2019	JML	0.20	Reviewing correspondence from S. Joyce, B. Warga and S. Joyce regarding future reporting protocol by Receiver
Dec 10/2019	JML	0.40	Revising materials in support of application to abridge service for December 17 hearing
Dec 10/2019	JML	0.10	Telephone attendance on V. Reimer at Swift Current Courthouse regarding filing short service application for December 17 hearing
Dec 10/2019	JML	0.40	Reviewing correspondence from J. Watson regarding settlement proposal to Receiver and prepare comprehensive response refusing

Date	Initials	Hours	Narrative
			same and explaining rationale for doing so
Dec 10/2019	JML	0.10	Reviewing correspondence from J. Watson and prepare reply correspondence regarding effective time of receivership order
Dec 11/2019	JML	0.10	Telephone attendance on J. Watson regarding December 17 hearing
Dec 11/2019	JML	0.20	Revising draft First Report of the Receiver
Dec 11/2019	JML	1.20	Preparing court application materials for December 17 hearing
Dec 11/2019	PDO	0.60	Reviewing equipment lease documentation and Personal Property Registry search results; voicemail and e-mail messages to J. Fritz
Dec 11/2019	JML	0.10	Reviewing correspondence from B. Warga regarding proposed edit to First Receiver's Report and prepare reply correspondence
Dec 11/2019	JML	0.50	Attending to finalize court application materials for December 17 hearing and prepare cover letter to Swift Current Courthouse and Service List regarding same
Dec 11/2019	JML	0.10	Reviewing correspondence from B. Warga regarding delivery of signed First Report of Receiver and prepare reply correspondence
Dec 11/2019	JML	0.10	Attending to finalize materials for service and filing at Swift Current Queen's Bench
Dec 11/2019	JML	0.10	Reviewing correspondence from Wheatland Machine Shop Ltd. regarding attached Demand For Notice
Dec 12/2019	JML	0.10	Giving instructions to issue and serve Order Abridging Time For Service
Dec 12/2019	JML	0.10	Reviewing correspondence from Swift Current Courthouse regarding scheduling hearing of Receiver's application
Dec 13/2019	PDO	0.10	Telephone attendance on J. Fritz
Dec 13/2019	JML	0.20	Reviewing correspondence from J. Watson regarding payment of \$10,000 and prepare follow up correspondence to B. Warga regarding same
Dec 16/2019	JML	0.10	Reviewing correspondence from Primewest Mortgage Investment Corporation regarding Demand For Notice and give instructions to modify the Service List accordingly
Dec 16/2019	JML	0.30	Telephone attendance on J. Watson (multiple calls) and B. Warga

Date	Initials	Hours	Narrative
			(multiple calls) to negotiate Consent Order
Dec 16/2019	JML	0.70	Preparing proposed form of Consent Order required to dispense with Receiver's December 17 court application before Mr. Justice Smith
Dec 16/2019	JML	0.20	Reviewing correspondence from J. Watson regarding Consent Order and prepare follow up correspondence to Swift Current Courthouse
Dec 17/2019	JML	0.30	Reviewing correspondence from Swift Current Courthouse regarding grant of Consent Order and notify Service List that December 17 hearing will not proceed and give instructions to arrange to issue and serve Order
Dec 17/2019	JML	0.20	Reviewing correspondence from J. Fritz regarding proposed correspondence to counsel for City of Swift Current pertaining to request for increased utility deposit and prepare detailed reply correspondence
Dec 20/2019	JML	0.10	Reviewing correspondence from creditors and forward same to B. Warga and J. Fritz
Dec 20/2019	JML	0.10	Reviewing correspondence from Eden Textile regarding Demand For Notice
Dec 20/2019	JML	0.10	Reviewing correspondence from M. Walter regarding City of Swift Current utility service to Days Inn
Dec 21/2019	JML	0.40	Reviewing Draft Agreement with IHM and propose potential edits
Dec 23/2019	JML	0.10	Telephone attendance on R. Sandbeck regarding status of payment by Odyssey Hotel Group
Dec 23/2019	JML	0.20	Reviewing and considering alternative wording for indemnity clause in IHM Agreement
Dec 23/2019	JML	0.10	Reviewing correspondence from B. Warga regarding potential amendments to IHM Agreement and prepare reply correspondence

Total Fees: 9,269.50

SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Carmen S. Sokochoff	0.20	175.00	35.00

SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Darlene MacArthur	0.30	210.00	63.00
Marek Coutu	3.60	225.00	810.00
Paul D. Olfert	0.70	345.00	241.50
Jeffrey M. Lee	11.20	725.00	8,120.00
	<hr/> 16.00		<hr/> 9,269.50

DISBURSEMENTS AND OTHER CHARGES

Imaging Services	100.75
Corporate Registry - Regina	12.00
Local Registrar - Swift Current	31.00
Computerized Legal Research - LexisNexis Online	60.00
Long Distance Telephone	25.55
PPR Online - Saskatoon	9.00
Alberta Corporate Registry	14.00
	Total Taxable 252.30
Local Registrar - Swift Current	236.00
	Total Non-Taxable 236.00
	Sub-Total Disbursements: 488.30

BILL SUMMARY

Total Fees	9,269.50
GST	463.47
SK PST	556.17
Total Disbursements	488.30
GST	12.62
Subtotal	<hr/> 10,790.06

TOTAL AMOUNT DUE CDN DOLLARS: \$ 10,790.06

JML/ VM

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

January 31, 2020
Invoice #6097508**INVOICE****Deloitte Restructuring Inc.**
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 01/31/20 AS FOLLOWS****RE: Swift Hotels Group Ltd.**
FILE: 0056074-00014

Date	Initials	Hours	Narrative
Jan 02/2020	JML	0.10	Reviewing correspondence from J. Watson regarding delivery of trust cheque and prepare follow up correspondence to B. Warga and J. Fritz
Jan 04/2020	JML	0.10	Reviewing correspondence from counsel to Odyssey Group regarding delivery of \$10,000 cheque and prepare follow up correspondence to B. Warga and J. Fritz
Jan 06/2020	JML	0.10	Correspondence to J. Watson regarding status of delivery of \$10,000 payment
Jan 08/2020	JML	0.20	Reviewing correspondence from J. Watson regarding delivery of \$10,000 payment and prepare follow up correspondence to B. Warga and J. Fritz requesting instructions regarding distribution of funds
Jan 08/2020	JML	0.10	Reviewing correspondence from B. Warga regarding distribution of funds paid pursuant to Court Order and give instructions to prepare trust cheque request for same
Jan 13/2020	JML	0.10	Reviewing correspondence from B. Warga confirming receipt of trust cheque and prepare reply correspondence
Jan 21/2020	JML	0.20	Reviewing correspondence from K. Kreklewich regarding inquiry as to whether Receiver objects to Innovation Credit Union providing bank statements to P. Krahn and prepare reply correspondence and follow up correspondence to B. Warga and J. Fritz seeking instructions
Jan 22/2020	JML	0.30	Reviewing correspondence from B. Warga regarding proposed timing of response to counsel for Innovation Credit Union and prepare reply correspondence and follow up correspondence to B. Warga and follow up correspondence to K. Kreklewich

Date	Initials	Hours	Narrative
Jan 27/2020	JML	0.80	Reviewing correspondence from J. Fritz regarding Services Agreement between Odyssey Hotels Group Ltd. and Swift Hotels Group Ltd. and review Services Agreement in detail and review Business Corporations Act and prepare detailed reply response to J. Fritz regarding next steps and available options
Jan 27/2020	JML	0.20	Correspondence to K. Kreklewich regarding proposed response by Innovation Credit Union to request from P. Krahn for account statements and prepare follow up correspondence to J. Fritz and B. Warga
Jan 27/2020	JML	0.40	Reviewing correspondence from J. Fritz regarding proposed Elavon Agreement and attend to arrange review of Elavon Agreement by commercial lawyer and prepare follow up correspondence to J. Fritz
Jan 29/2020	JML	0.10	Reviewing correspondence from creditor and prepare follow up correspondence to J. Fritz regarding same
Jan 29/2020	AH	2.80	Receiving instructions from R. Hallman regarding review of service agreement
Jan 29/2020	RHH	0.20	Reviewing Elavon Agreement and providing instructions for review of the same
Jan 30/2020	RHH	0.80	Reviewing Elavon agreement; revising draft email summary of same
Jan 30/2020	AH	0.10	Reviewing Elavon Service Agreement; reviewing draft correspondence
Jan 31/2020	AH	0.10	Reviewing correspondence

Total Fees: 3,325.00

SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Aaron Haight	3.00	250.00	750.00
Ryan H. Hallman	1.00	550.00	550.00
Jeffrey M. Lee	2.70	750.00	2,025.00
	<u>6.70</u>		<u>3,325.00</u>

DISBURSEMENTS AND OTHER CHARGES

Deliveries	20.24
Imaging Services	1.75
Total Taxable	21.99

DISBURSEMENTS AND OTHER CHARGES

Sub-Total Disbursements: 21.99

BILL SUMMARY

Total Fees	3,325.00
GST	166.25
SK PST	199.50
Total Disbursements	21.99
GST	1.10
Subtotal	<u>3,713.84</u>

TOTAL AMOUNT DUE CDN DOLLARS: \$ 3,713.84

JML/ SMS

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

REMITTANCE COPY

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

GST # 121 975 544

Invoice #6097508
January 31, 2020

RE: Swift Hotels Group Ltd.
FILE: 0056074-00014 JML

Total Current Billing:	3,346.99
Total Tax:	366.85
Subtotal:	3,713.84
Total Amount Due CDN:	3,713.84

Amount Remitted: \$ _____

PAYMENT OPTIONS:

By Cheque

Please make cheques payable to MLT AIKINS LLP and reference your file number.
Payment Address: 3000 – 360 Main St, Winnipeg, Manitoba, R3C 4G1

In Person

Payments can be made in person at your local MLT AIKINS office.

Electronic Wire or EFT – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

Pay through:	Bank of Montreal
Receiving Bank:	International Banking, Head Office, Montreal
Account With Institution:	BANK OF MONTREAL
(Beneficiary's Bank)	335 Main Street, Winnipeg Manitoba R3C 1C2
Bank Code:	0001
Transit Number:	00037
Account Number:	1025-999
S.W.I.F.T. BIC CODE:	BOFMCAM2
	Direct Payment Routing Number CC000100037
Beneficiary Customer:	MLT Aikins LLP
	360 Main St 30 th floor
	Winnipeg, Manitoba R3C 4G1

Online – Canadian Funds

For your convenience payment is available via web banking at the following Canadian financial institutions: BMO, TD Canada Trust, CIBC, Scotiabank, RBC, Conexus Credit Union & Telpay

Please note: The account number to be entered is the 12 digit file # indicated above (enter as one continuous number excluding the dash)

To ensure your payment is properly credited to your account, please return this remittance copy to Accounts Receivable by e-mail (receivables@mltaikins.com).

INVOICE**Deloitte Restructuring Inc.**
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 02/29/20 AS FOLLOWS****RE: Swift Hotels Group Ltd.**
FILE: 0056074-00014

Date	Initials	Hours	Narrative
Jan 30/2020	JML	0.30	Reviewing correspondence from Elavon regarding proposed agreement and prepare follow up correspondence to J. Fritz and B. Warga
Jan 31/2020	JML	0.10	Reviewing correspondence from B. Warga regarding Elavon Agreement and prepare reply correspondence
Feb 06/2020	JML	0.30	Reviewing and provide commentary on Draft RFP Document prepared by Receiver
Feb 07/2020	JML	0.10	Reviewing correspondence from Kanuka Thuringer LLP regarding Notice of Withdrawal of Counsel
Feb 12/2020	JML	0.10	Reviewing correspondence from creditor seeking to be added to Service List
Feb 13/2020	JML	0.20	Reviewing issues related to Royal Bank of Canada delay in honouring Receivership Order and telephone B. Warga to discuss same
Feb 13/2020	JML	0.40	Revising Draft Confidentiality and Non-Disclosure Agreement
Feb 13/2020	JML	0.20	Correspondence to B. Warga and J. Fritz regarding revised Confidentiality Agreement
Feb 13/2020	JML	0.20	Telephone attendance on K. Anderson on Receiver's requirement for legal representation retarding communication with Royal Bank of Canada and prepare follow up correspondence to K. Anderson

Total Fees: 1,425.00**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Jeffrey M. Lee	1.90	750.00	1,425.00
	<u>1.90</u>		<u>1,425.00</u>

DISBURSEMENTS AND OTHER CHARGES

Imaging Services			2.75
		Total Taxable	2.75
Local Registrar - Swift Current			-40.00
		Total Non-Taxable	-40.00
		Sub-Total Disbursements:	-37.25

BILL SUMMARY

Total Fees		1,425.00
GST		71.25
SK PST		85.50
Total Disbursements		-37.25
GST		0.14
Subtotal		<u>1,544.64</u>
	TOTAL AMOUNT DUE CDN DOLLARS:	\$ <u>1,544.64</u>

JML/ JAW

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

March 31, 2020
Invoice #6111058**INVOICE****Deloitte Restructuring Inc.**
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 03/31/20 AS FOLLOWS****RE: Swift Hotels Group Ltd.**
FILE: 0056074-00014

Date	Initials	Hours	Narrative
Mar 03/2020	JML	0.10	Reviewing correspondence from New Jersey counsel to Days Inn Worldwide regarding addition to Service List and give instructions regarding same
Mar 03/2020	JML	0.10	Reviewing correspondence from counsel for Days Inn Worldwide regarding intentions of receiver and prepare follow up correspondence to B. Warga
Mar 04/2020	JML	0.10	Reviewing correspondence from B. Warga regarding proposed conference call and prepare reply correspondence
Mar 04/2020	JML	0.10	Reviewing correspondence from B. Warga regarding Receiver's intentions pertaining to Swift Current Days Inn and prepare reply correspondence
Mar 04/2020	JML	0.30	Correspondence to U.S. counsel for Days Inn Worldwide and prepare follow up correspondence to B. Warga and J. Fritz
Mar 09/2020	JML	0.10	Attending to file administration matters
Mar 24/2020	JML	0.10	Reviewing correspondence from B. Warga regarding proposed conference call and prepare reply correspondence
Mar 24/2020	JML	0.20	Telephone attendance on B. Warga and J. Fritz regarding request by laid off contractors for Records of Employment
Mar 24/2020	JML	0.20	Reviewing issues regarding requests by contractors for Records of Employment
Mar 24/2020	JML	0.10	Attending to schedule conference call to discuss Record of Employment

Date	Initials	Hours	Narrative
			issues
Mar 24/2020	JML	0.10	Reviewing issues arising from request for Record of Employment
Mar 24/2020	JML	0.70	Attending conference call to discuss contractor requests for Records of Employment and related issues
Mar 24/2020	KGW	1.20	Telephone attendance on B. Warga and J. Fritz; reviewing contract and issues
Mar 25/2020	JML	0.30	Reviewing correspondence from J. Fritz regarding letters to contractors and telephone J. Fritz to discuss same and prepare follow up correspondence to J. Fritz regarding same
Mar 25/2020	JML	0.20	Reviewing correspondence from B. Warga regarding proposed termination notices to independent contractors and prepare follow up correspondence to B. Matkowski and B. Warga
Mar 25/2020	BMM	1.10	Reviewing employee issues; telephone attendance on B. Warga and J. Fritz; correspondence to B. Warga and J. Fritz
Mar 25/2020	JML	0.10	Reviewing employment law issues
Mar 25/2020	JML	0.20	Telephone attendance on B. Warga, J. Fritz and B. Matkowski regarding proposed layoff notices
Mar 30/2020	JML	0.10	Reviewing correspondence from Serta Simmins Bedding and give instructions to prepare reply correspondence

Total Fees: 3,599.50

SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Brent M. Matkowski	1.10	395.00	434.50
Kurtis G. Wintermute	1.20	700.00	840.00
Jeffrey M. Lee	3.10	750.00	2,325.00
	<u>5.40</u>		<u>3,599.50</u>

BILL SUMMARY

Total Fees	3,599.50
GST	179.98
SK PST	215.97
Total Disbursements	0.00
Subtotal	<u>3,995.45</u>

TOTAL AMOUNT DUE CDN DOLLARS: \$ 3,995.45

JML/ JAW

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

INVOICE**Deloitte Restructuring Inc.
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga****TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 04/30/20 AS FOLLOWS****RE: Swift Hotels Group Ltd.
FILE: 0056074-00014**

Date	Initials	Hours	Narrative
Apr 16/2020	AH	0.10	Reviewing correspondence regarding contract review
Apr 16/2020	JML	0.30	Reviewing correspondence from J. Fritz regarding request for review of Broker Services Agreement and Arrange For Same and Prepare Follow Up Correspondence to J. Fritz
Apr 20/2020	AH	1.20	Reviewing Broker Services Agreement
Apr 21/2020	AH	1.80	Reviewing Broker Services Agreement
Apr 21/2020	JML	0.30	Reviewing comments on Draft Broker Agreement and circulate same to J. Fritz and B. Warga
Apr 21/2020	JML	0.20	Reviewing correspondence from B. Warga and J. Fritz regarding instructions to revise Broker Agreement and prepare reply correspondence and give instructions to revise Broker Agreement
Apr 22/2020	AH	0.50	Revising Broker Services Agreement and providing updated copy to J. Fritz and B. Warga
Apr 22/2020	JML	0.20	Reviewing issues required to be finalized for Brokerage Agreement

Total Fees: 1,650.00**SUMMARY OF PROFESSIONAL SERVICES**

	HOURS	HOURLY RATE	AMOUNT
Aaron Haight	3.60	250.00	900.00
Jeffrey M. Lee	1.00	750.00	750.00

SUMMARY OF PROFESSIONAL SERVICES

HOURS	HOURLY RATE	AMOUNT
4.60		1,650.00

BILL SUMMARY

Total Fees	1,650.00
GST	82.50
SK PST	99.00
Total Disbursements	0.00
Subtotal	1,831.50
TOTAL AMOUNT DUE CDN DOLLARS:	\$ 1,831.50

JML/ JAW

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

INVOICE

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

TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 06/30/20 AS FOLLOWS

RE: Swift Hotels Group Ltd.
FILE: 0056074-00014

Date	Initials	Hours	Narrative
Jun 04/2020	JML	0.30	Revising Draft Confidentiality Agreement and circulating same to J. Fritz and B. Warga
Jun 09/2020	JML	0.20	Revising Draft Marketing Flyer Proposed by Marketing Agent
Jun 11/2020	JML	1.50	Reviewing and providing comments on Draft Confidential Information Memorandum
Jun 11/2020	RJZ	0.30	Reviewing proposed sale of hotel property by the Receiver; email correspondence providing form of Asset Purchase Agreement for a sale of hotel property;
Jun 15/2020	RHH	0.80	Reviewing Receivership Order and Confidential Offering Memorandum and material and considering requirements for Asset Purchase Agreement
Jun 16/2020	RHH	3.40	Drafting standard form of Asset Purchase Agreement
Jun 17/2020	JML	0.50	Revising Draft Template Asset Purchase Agreement
Jun 17/2020	RHH	1.20	Reviewing and revising standard form Asset Purchase Agreement; drafting email to client
Jun 17/2020	JML	0.20	Attending to finalize revisions to Draft Template Asset Purchase Agreement
Jun 17/2020	JML	0.20	Reviewing proposed additional edits to Draft Template Asset Purchase Agreement
Jun 29/2020	JML	0.10	Reviewing correspondence from counsel regarding creditor claim

Date	Initials	Hours	Narrative
Jun 29/2020	JML	0.20	Reviewing correspondence from J. Jordaan regarding request to be added to Service List and prepare reply correspondence and give instructions regarding addition of J. Jordaan to Service List

Total Fees: 5,565.00

SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Ryan H. Hallman	5.40	550.00	2,970.00
Ryan Zahara	0.30	650.00	195.00
Jeffrey M. Lee	3.20	750.00	2,400.00
	<u>8.90</u>		<u>5,565.00</u>

DISBURSEMENTS AND OTHER CHARGES

Imaging Services	48.25
ISC/Land Titles	12.00
Total Taxable	60.25
Sub-Total Disbursements:	60.25

BILL SUMMARY

Total Fees	5,565.00
GST	278.25
SK PST	333.90
Total Disbursements	60.25
GST	3.01
Subtotal	<u>6,240.41</u>

TOTAL AMOUNT DUE CDN DOLLARS: \$ 6,240.41

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

September 30, 2020
Invoice #6154642**INVOICE****Deloitte Restructuring Inc.**
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 09/30/20 AS FOLLOWS****RE: Swift Hotels Group Ltd.**
FILE: 0056074-00014

Date	Initials	Hours	Narrative
Aug 25/2020	JML	0.10	Reviewing correspondence from WCB Saskatchewan and prepare follow up correspondence to J. Fritz
Aug 26/2020	JML	0.10	Reviewing correspondence from M. Riess of Serta Simmons Bedding and prepare follow up correspondence to J. Fritz regarding same
Aug 26/2020	JML	0.20	Reviewing correspondence from J. Fritz and prepare reply correspondence and giving instructions to provide up to date Service List for posting on Case Website
Sep 03/2020	JML	0.50	Reviewing correspondence from J. Fritz regarding Letter of Intent and modified Asset Purchase Agreement and prepare detailed reply correspondence and give instructions to provide comments from transaction perspective
Sep 03/2020	RHH	1.60	Reviewing Letter of Intent; reviewing and revising updated Asset Purchase Agreement; drafting email report to J. Fritz
Sep 03/2020	JML	0.10	Giving instructions to prepare and circulate comments on Letter of Intent and modified Asset Purchase Agreement
Sep 10/2020	JML	0.20	Reviewing correspondence from J. Fritz regarding request for wiring particulars to facilitate delivery of deposit and giving instructions to provide same
Sep 11/2020	JML	0.10	Reviewing correspondence from J. Fritz and M. Sparrow regarding delivery of deposit
Sep 11/2020	JML	0.10	Telephone attendance on J. Fritz regarding instructions to apply to reinstate Alberta corporate registration

Date	Initials	Hours	Narrative
Sep 11/2020	CZK	0.30	Review proposed reinstatement of Swift Hotels Group Ltd.
Sep 11/2020	JML	0.20	Reviewing correspondence from J Fritz regarding instructions to reinstate corporate registration and giving instructions to proceed with same
Sep 11/2020	JML	0.20	Correspondence to J. Fritz regarding proposed work plan to reinstate registration of Swift Hotels Group Ltd. in Alberta Corporate Registry
Sep 14/2020	SEA	1.20	Preparing Articles of Revival, Schedules, 2018 Annual Return and 2019 Annual Return for Swift Hotels Group Ltd.
Sep 15/2020	CZK	0.10	Correspondence regarding changes to directors, shareholders or registered office of Swift Hotels Group Ltd.
Sep 16/2020	SEA	0.80	Review next steps regarding filing Articles of Revival; reviewing Business Corporations Act (Alberta); and preparing e-mail to Alberta Corporate Registry regarding requirements to revive when Receiver appointed
Sep 16/2020	CZK	0.50	Consult regarding receiver's ability to sign renewal documentation in Alberta
Sep 23/2020	JML	0.10	Reviewing correspondence from B. Warga regarding status update on Asset Purchase Agreement
Sep 23/2020	CZK	0.10	Correspondence with J. Fritz regarding Alberta corporate registry requirements for revival
Sep 23/2020	JML	0.10	Reviewing status of Alberta Corporate Registry registration of receivership order
Sep 25/2020	CZK	0.40	Consult regarding recognition of Saskatchewan Court Order by Alberta Corporate Registry
Sep 28/2020	JML	0.20	Giving instructions to communicate with Alberta Corporate Registry regarding authority of Receiver to reinstate registration of corporation
Sep 28/2020	DMN	0.30	Preparing letter to Alberta Corporate Registry regarding revival

Total Fees: 3,477.50

SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Sharon E. Andridge	2.00	210.00	420.00

SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Courtney Knox	1.40	275.00	385.00
Dana M. Nowak	0.30	475.00	142.50
Ryan H. Hallman	1.60	550.00	880.00
Jeffrey M. Lee	2.20	750.00	1,650.00
	<u>7.50</u>		<u>3,477.50</u>

BILL SUMMARY

Total Fees	3,477.50
GST	173.88
SK PST	208.65
Total Disbursements	0.00
Subtotal	<u>3,860.03</u>

TOTAL AMOUNT DUE CDN DOLLARS: \$ 3,860.03

JML/ JAW

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

November 6, 2020
Invoice #6162546**INVOICE****Deloitte Restructuring Inc.**
2300, 360 Main Street
Winnipeg, MB R3C 3Z3
Brent Warga**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 10/31/20 AS FOLLOWS****RE: Swift Hotels Group Ltd.**
FILE: 0056074-00014

Date	Initials	Hours	Narrative
Oct 08/2020	SEA	0.40	Preparing Notarial Certificate; and creating package of documents to be sent to Alberta Corporate Registry
Oct 08/2020	JML	0.20	Attending to prepare Notarized Copy of Receivership Order
Oct 14/2020	JML	0.30	Reviewing status of revival of Swift Hotels Group Ltd. in Alberta and prepare correspondence to J. Fritz regarding same
Oct 15/2020	JML	0.10	Reviewing correspondence from J. Fritz regarding status of revival of corporation at Alberta Corporate Registry and prepare reply correspondence
Oct 16/2020	JML	0.20	Reviewing correspondence from J. Fritz regarding proposed conference call to discuss collection of inter-company debts and prepare reply correspondence
Oct 20/2020	JML	0.30	Telephone attendance on B. Warga and J. Fritz regarding options to collect receivables owing by related parties
Oct 20/2020	JML	0.20	Reviewing file documentation
Oct 26/2020	JML	0.20	Reviewing status of Alberta Corporate Registry processing of revival request and prepare status update report to J. Fritz
Oct 27/2020	KHW	0.20	Receiving instructions to prepare Statements of Claim against affiliated Alberta companies; reviewing documents regarding receivership and claims
Oct 27/2020	JML	0.60	Giving instructions to prepare Statements of Claim commencing Alberta Actions and Saskatchewan Action and prepare correspondence to J.

Date	Initials	Hours	Narrative
			Fritz regarding same
Oct 28/2020	AH	0.30	Preparing independent security review opinion
Oct 28/2020	JML	0.30	Reviewing correspondence from J. Fritz regarding request for independent security review opinion letter and prepare reply correspondence and give instructions to prepare security review opinion letter
Oct 28/2020	EMK	1.50	Reviewing documents in relation to claim of Swift Hotels Group Ltd. against Swift Hotels Swift Current Group Ltd.; drafting Statement of Claim
Oct 28/2020	RHH	0.20	Reviewing security review matters
Oct 29/2020	EMK	1.20	Further drafting Statement of Claim
Oct 29/2020	RHH	0.40	Reviewing email from B. Warga; reviewing Asset Purchase Agreement and preparing Amending Agreement; email to B. Warga
Oct 29/2020	RFC	0.60	Searching SK Corporate Registry (x3)

Total Fees: 3,090.50

SUMMARY OF PROFESSIONAL SERVICES

	HOURS	HOURLY RATE	AMOUNT
Rebecca Cobbe	0.60	195.00	117.00
Sharon E. Andridge	0.40	210.00	84.00
Erica Klassen	2.70	235.00	634.50
Kaitlin H. Ward	0.20	250.00	50.00
Aaron Haight	0.30	250.00	75.00
Ryan H. Hallman	0.60	550.00	330.00
Jeffrey M. Lee	2.40	750.00	1,800.00
	<u>7.20</u>		<u>3,090.50</u>

DISBURSEMENTS AND OTHER CHARGES

Deliveries	10.00
Imaging Services	9.75
Corporate Registry - Saskatoon	18.00
Total Taxable	37.75

Sub-Total Disbursements: 37.75

BILL SUMMARY

Total Fees	3,090.50
GST	154.53
SK PST	185.43
Total Disbursements	37.75
GST	1.89
Subtotal	<u>3,470.09</u>

TOTAL AMOUNT DUE CDN DOLLARS: \$ 3,470.09

JML/ CRB

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

**Exhibit D – Fees and Disbursements of the Receiver’s Legal Counsel (Robertson
Stromberg LLP)**

SWIFT HOTELS GROUP LTD.

SUMMARY OF LEGAL FEES AND DISBURSEMENTS
ROBERTSON STROMBERG LLP

Date	Invoice #	Fees	Disbursements	GST	PST	Total	Hours
1-Mar-20	621249	\$ 735	\$ -	\$ 37	\$ 44	\$ 816	1.4
1-Apr-20	621914	158	-	8	9	175	0.3
20-May-20	622979	473	-	24	28	524	0.9
Total		\$ 1,365	\$ -	\$ 68	\$ 82	\$ 1,515	2.6

Invoice

**ROBERTSON
STROMBERG**

Invoice No.: 621249
Invoice Date: March 1, 2020
Account No: 61238.2
Bill Lawyer: M. Kim Anderson

Main: (306) 652-7575 Fax: (306) 652-2445 Suite 600 - 105 21st Street East, Saskatoon, Saskatchewan S7K 0B3

www.rslaw.com

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

RE: Swift Hotels Group Ltd.

TO ALL PROFESSIONAL SERVICES RENDERED INCLUDING:

Fees: (see attached)	\$735.00
GST at 5.00% (NO. 12186 4201 RT)	<u>\$36.75</u>
PST at 6.00%	<u>\$44.10</u>
Total this invoice	<u><u>\$815.85</u></u>

		Fees	Disb	GST	PST	Amount Owed
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This is our account herein.

Robertson Stromberg LLP

Per: 
M. Kim Anderson

Interest is charged at a rate of 1.5% per month, 18% per annum on unpaid balances. If you wish to discuss this account, please contact your billing lawyer or our Accounts Receivable Lawyer.

Fees:

14/02/20	MKA	Receive & review documentation	0.30 hrs.	\$157.50
14/02/20	MKA	Review Bills of Exchange Act	0.30 hrs.	\$157.50
14/02/20	MKA	Preparation of draft letter and transmit to client for review	0.50 hrs.	\$262.50
14/02/20	MKA	Receive comments and amend	0.20 hrs.	\$105.00
14/02/20	MKA	Correspondence sent to RBC	0.10 hrs.	\$52.50
Total				\$735.00

Invoice

Invoice No.: 621914
Invoice Date: April 1, 2020
Account No: 61238.2
Bill Lawyer: M. Kim Anderson

**ROBERTSON
STROMBERG**

Main: (306) 652-7575 Fax: (306) 652-2445 Suite 600 - 105 21st Street East, Saskatoon, Saskatchewan S7K 0B3

www.rslaw.com

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

RE: Swift Hotels Group Ltd.

TO ALL PROFESSIONAL SERVICES RENDERED INCLUDING:

Fees: (see attached)	\$157.50
GST at 5.00% (NO. 12186 4201 RT)	<u>\$7.88</u>
PST at 6.00%	<u>\$9.45</u>
Total this invoice	<u><u>\$174.83</u></u>

This is our account herein.

Robertson Stromberg LLP

Per: _____
M. Kim Anderson

Fees:

18/03/20	MKA	Review file and prepare letter to RBC. Follow up.	0.30 hrs.	\$157.50
Total				\$157.50

COPY

Invoice

Invoice No.: 622979
Invoice Date: May 20, 2020
Account No: 61238.2
Bill Lawyer: M. Kim Anderson



Main: (306) 652-7575 Fax: (306) 652-2445 Suite 600 - 105 21st Street East, Saskatoon, Saskatchewan S7K 0B3

www.rslaw.com

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

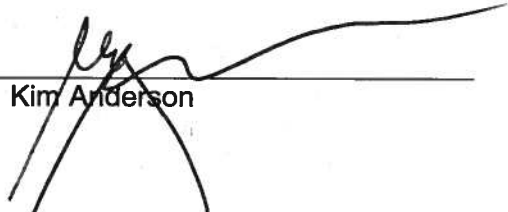
RE: Swift Hotels Group Ltd.

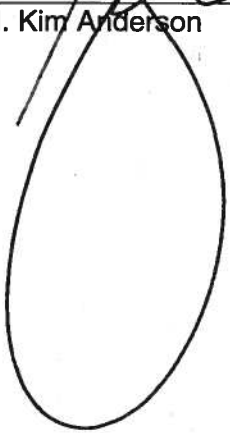
TO ALL PROFESSIONAL SERVICES RENDERED INCLUDING:

Fees: (see attached)	\$472.50
GST at 5.00% (NO. 12186 4201 RT)	<u>\$23.63</u>
PST at 6.00%	<u>\$28.35</u>
Total this invoice	<u><u>\$524.48</u></u>

This is our account herein.

Robertson Stromberg LLP

Per: 
M. Kim Anderson



Fees:

04/05/20	MKA	Receive draft Release and transmit to client	0.20 hrs.	\$105.00
04/05/20	MKA	Receive edits from Mr. Warga. Review and transmit	0.20 hrs.	\$105.00
12/05/20	MKA	Email confirming edits and confirm to client	0.10 hrs.	\$52.50
14/05/20	MKA	Receive second Release and transmit to RBC	0.20 hrs.	\$105.00
19/05/20	MKA	Receive email from Brad Cran and from Brent Warga. Response to each.	0.20 hrs.	\$105.00
Total				\$472.50

**Exhibit E – Statement of Receipts and Disbursements for the Period November 28, 2019
to November 27, 2020**

SWIFT HOTELS GROUP LTD.
STATEMENT OF RECEIPTS AND DISBURSEMENTS
for the period November 28, 2019 to November 27, 2020

	<u>Amount</u>	Notes
Receipts		
Cash on hand	\$ 4,325	
Pre-receivership accounts receivable	82,517	
Miscellaneous receipts and refunds	5,037	
Room rentals	1,684,663	
Receiver's borrowings	250,000	
Recovery of funds from principals	52,000	
Recovery of funds from RBC	8,500	
Total Receipts	2,087,043	
Disbursements		
Advertising	13,675	
Bank fees / interest	34,661	
Booking fees	18,422	
Credit card fees	34,843	
Equipment leasing	12,272	
Fire safety	29,904	
Filing fees	70	
Franchise / license fees	129,791	
Guest supplies and services	131,310	
GST paid on disbursements	29,397	
GST paid on legal fees	1,877	
GST paid on Receiver fees	14,912	
GST/HST remittance	31,886	
HST paid on disbursements	233	
Insurance	36,166	
Legal fees and disbursements	37,739	1
Miscellaneous disbursements	619	
Office supplies	4,038	
Payroll	398,909	
Payroll deduction remittances	120,835	
Property manager	157,048	
PST paid on disbursements	11,428	
PST paid on legal fees	2,226	
PST remittance	85,865	
Receiver fees and disbursements	298,244	2
Repairs and maintenance	55,260	
Unauthorized disbursements	4,570	
Utilities	164,448	
Waste removal	4,730	
WCB	11,064	
Total Disbursements	1,876,440	
Excess of Receipts over Disbursements - Funds Held in Trust as at November 27, 2020	\$ 210,603	

Notes:

- 1) Includes legal fees and disbursements to October 29, 2020.
- 2) Includes Receiver fees and disbursements to November 21, 2020.