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COURT FILE NUMBER 2301-04941

COURT COURT OF KING'S BENCH OF ALBERTA

COM
July 21, 2023
Justice Sidnell

JUDICIAL CENTRE CALGARY

IN THE MATTER OF THE RECEIVERSHIP OF 2218923 ALBERTA LTD.

PLAINTIFF BANK OF MONTREAL

DEFENDANTS WESTMOUNT PROJECTS INC., 2218923 ALBERTA LTD., 1975874 ALBERTA LTD., ANDERSON & ASSOCIATES FINANCIAL CORP., IRONCLAD PROJECTS LTD., GORDON D. ANDERSON, and DENI MARIO DANIEL ECHINO

DOCUMENT **SECOND REPORT OF THE COURT-APPOINTED RECEIVER OF 2218923 ALBERTA LTD.**

DATED JULY 10, 2023

PREPARED BY DELOITTE RESTRUCTURING INC.

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

Receiver
DELOITTE RESTRUCTURING INC.
Suite 700, 850 - 2nd Street SW
Calgary, AB T2P 0R8

Attention: Cassie Poon
Tel: 403-267-1817
Email: caspoon@deloitte.ca

Legal Counsel
DENTONS CANADA LLP
Suite 1500, 850 - 2nd Street SW
Calgary, AB T2P 0R8

Attention: Derek Pontin
Tel: 403-268-6301
Email: derek.pontin@dentons.com

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CONFIDENTIAL APPENDICES

Confidential Appendix "1" – 221 Property Appraisal dated June 21, 2023

Confidential Appendix "2" – Comparative summary of listing proposals

Introduction and Background

1. On April 27, 2023, Deloitte Restructuring Inc. ("**Deloitte**") was appointed by an Order (the "**Interim Receiver of Rents Order**") of the Court of King's Bench of Alberta (the "**Court**") as the Interim Receiver of Rents (the "**Rent Receiver**"), without security, to collect rents for the five (5) specific properties (the "**Properties**") owned by Westmount Projects Inc. ("**Westmount**"), 1975847 Alberta Ltd. ("**197**") and 2218923 Alberta Ltd. ("**221**" or the "**Debtor**"). The Interim Receiver of Rents Order was granted as a result of an application by Bank of Montreal ("**BMO**"), who has registered security interests in respect of the Properties. The relief sought in the application, except for the relief granted in respect of the Interim Receiver of Rents Order, was adjourned and the adjourned portions of the application were heard on May 10, 2023 and May 15, 2023.
2. Since the date of the Interim Receiver of Rents Order, the Rent Receiver filed one (1) report with the Court outlining the activities of the Rent Receiver and summarizing additional information with respect to the Properties. The Interim Receiver of Rents Order, the Rent Receiver's report, and all other Court filings (as provided to the Rent Receiver) related to the interim receivership of rents can be found on Deloitte's website at www.insolvencies.deloitte.ca/en-ca/Westmount.
3. On May 15, 2023 (the "**Date of Receivership**") Deloitte was appointed by Order of the Court of King's Bench of Alberta (the "**Receivership Order**") as the receiver and manager (the "**Receiver**") of all current and future assets, undertakings, and properties of every nature and kind whatsoever and wherever situated (the "**Property**") of 221 including all proceeds thereof. The Receivership Order was filed on May 23, 2023.
4. 221 is a private company incorporated in the Province of Alberta on October 18, 2019 and is a wholly owned subsidiary of Westmount. Abdul Sattar is the sole director of 221. 221 is a real estate holding company for one (1) commercial property located at 1516 Brier Park, Medicine Hat, Alberta (the "**221 Property**") with one (1) tenant occupying the 221 Property.
5. The 221's primary secured lender is BMO which was owed approximately \$1.5 million from 221 ("**BMO Indebtedness**") as at the Date of Receivership. BMO holds security over all of 221's present and after acquired personal property (the "**BMO Security**") and has registered security against the 221 Property.
6. On June 29, 2023, the First Report of the Receiver (the "**First Report**") was filed in support of the July 5, 2023 application seeking:
 - a. approval of the activities, fees, and disbursements of the Receiver as described in this First Report, including, without limitation, the steps taken by the Receiver pursuant to the Receivership Order, and the fees and disbursements of the Receiver's legal counsel; and
 - b. an Order compelling and directing 221 to provide the Receiver with security deposits concerning the Property, information, books, and records required by the Receiver, and directing 221's director, Abdul Sattar, and representative, Farhan Sattar, to cause 221 to comply with these duties.
7. The portions of the Receiver's application seeking approval of its accounts for fees and disbursements, the accounts of the Receiver's legal counsel Dentons Canada LLP ("**Dentons**") for their fees and disbursements, and the Receiver's activities as set out in the First Report and the Statement of Receipts and Disbursements as attached to the First Report, was adjourned *sine die*, to permit interested parties additional time to review the First Report. The Receiver will seek approval of these activities, fees, and disbursements at the hearing in respect of which this Second Report is prepared.
8. The terms of the Order granted at the July 5, 2023 application are being finalized as of the date of this Second Report, but the Receiver understands that the Order will require the Debtor to comply with its

duties in returning receivership property and providing books, records, and information to the Receiver and will order that it will order Abdul Sattar and Farhan Sattar to take appropriate steps to cause Westmount to comply with the obligations placed on it pursuant to the Order.

9. The Receivership Order, related court documents, the Notice to Creditors, the First Report and this second report of the Receiver (this "**Second Report**") are posted on the Receiver's website at www.insolvencies.deloitte.ca/en-ca/Westmount.
10. Unless otherwise stated, all other capitalized terms not defined in this Second Report are as defined in the Receivership Order or the First Report.

Purpose

11. The purpose of this Second Report is to:
 - a) Provide an update on the administration of the receivership since the First Report; and
 - b) Respectfully recommend that this Honourable Court make orders:
 - i. approving the activities, fees, and disbursements of the Receiver as described in the First Report and this Second Report, including, without limitation, the steps taken by the Receiver pursuant to the Receivership Order, and the fees and disbursements of the Receiver's legal counsel;
 - ii. sealing **Confidential Appendix "1"** and **"2"** of this Second Report until the earlier of: (i) the closing of the sale of the Property; (ii) the discharge of the Receiver; or (iii) further Order of this Honourable Court;
 - iii. approving the Sale Process (as defined later in this Second Report) proposed by the Receiver in respect of the Mortgaged Property, and authorizing and directing the Receiver to take all steps and actions reasonably necessary to implement, conduct and carry-out the Sale Process, including entering into the Listing Agreement (as defined later in this Second Report); and
 - iv. providing such further or other relief that the Court considers just and warranted in the circumstances.

Terms of Reference

12. In preparing this Second Report, the Receiver has relied upon unaudited financial information prepared by the Debtor's management and agents (collectively "**Management**"), the Debtor's books and records, and discussions with Management. The Receiver has not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of the information. 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.
13. 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 the Second Report. Any use, which any party makes of the Second Report, or any reliance or decision to be made based on the Second Report, is the sole responsibility of such party.

Currency

14. All dollar amounts in this Second Report are in Canadian dollars, unless otherwise indicated.

Sealing of the Confidential Appendices of this Second Report

15. This Second Report includes, in the Confidential Appendices, commercially sensitive information regarding the Debtor and the Property (the "**Confidential Information**").
16. The Receiver recommends that a Court Order be granted sealing the Confidential Appendices and remain under seal until after the closing of the sale of the Property (the "**Sealing Order**"), unless otherwise ordered by the Court, to avoid any negative impact that could result from dissemination of the information contained in the Confidential Appendices. Publication or dissemination of the Confidential Information contained in the Confidential Appendices would pose serious risk to the commercial interests of stakeholders and would tainting of the sales processes and any potential future sales process, which may be required.
17. The proposed Sealing Order sought by the Receiver permits any interested party to apply, on notice to the Receiver, to vary the terms of the Sealing Order or to unseal the Confidential Appendices and also includes an outside date on which the Confidential Appendices will be unsealed, absent further Order of the Court.

Receiver's Activities

18. The Receiver has undertaken and performed the following activities since the First Report:
 - a. preparing and updating from time to time an operating receivership cash flow;
 - b. corresponding with Dentons, the Receiver's independent legal counsel, on various legal matters relating to these receivership proceedings;
 - c. corresponding with Newmark Valuation and Advisory ("**Newmark**");
 - d. corresponding with creditors, tenants, and other stakeholders;
 - e. preparing, reviewing, and finalizing this Second Report; and
 - f. addressing additional matters of both a general and specific nature as they arose from time to time.

Outstanding Books and Records

19. Details of the outstanding books and records and mail are discussed in paragraphs 13 through 24 of the First Report.
20. As of the date of this Report, these matters remain outstanding and, as noted above, the terms of the July 5, 2023 Order, which the Receiver understands will address these matters, are currently being settled.

Primary Assets

The Real Property

21. The Receiver engaged Newmark to perform an appraisal of the Premises. The appraisal dated June 21, 2023 is based on property inspections conducted by Newmark and is attached hereto as **Confidential Appendix "1"**.

Prepaid Rents and Security Deposits

22. As previously discussed in paragraphs 28 through 30 of the First Report, tenant security deposits totaling \$40,485.93 were collected by the Debtor prior to the Date of Receivership but have not been remitted to the Receiver.

23. As of the date of this Report, payment of these amounts to the Receiver by the Debtor remains outstanding and, as noted above, the terms of the July 5, 2023 Order, which the Receiver understands will address the security deposits, are currently being settled.

Marketing and Sale Process

24. Paragraph 3(k) of the Receivership Order permits the Receiver to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate. In order to commence the marketing of the Property, the Receiver solicited listing proposals from three (3) national realty firms with expertise in the commercial rental sector, Newmark in collaboration with Avison Young Commercial Real Estate Services, LP ("**Avison Young**", collectively "**N&AY**"), Colliers Canada ("**Colliers**"), and Royal LePage Benchmark ("**Royal LePage**"). The Receiver is of the view that these three (3) proposals represent a sufficiently broad canvassing of potential listing agents based on the credentials and the reputations of the real estate firms selected. BMO supported the Receiver's course of action.

25. The three (3) proposals were submitted by the potential listing agents to the Receiver the week of May 22, 2023. Based on the Receiver's review of the three (3) proposals, the Receiver's view is that the proposal put forward by N&AY is superior because of:

- a. N&AY's prior experience and reputation;
- b. the proposal provided by N&AY provided the most robust pricing outlook for the Property;
- c. the proposed marketing and sales approach;
- d. the commissions proposed to be charged; and
- e. N&AY's proposal to market other Westmount and 197 properties over which the Receiver is appointed in these proceedings, which may help increase efficiencies and reduce duplication of efforts.

26. A comparative summary of the listing proposals is attached hereto as **Confidential Appendix "2"**.

27. The Receiver also discussed the proposals with BMO, who is supportive of the N&AY proposal. Accordingly, the Receiver engaged N&AY to complete an appraisal of the Property and proposes to enter into an agreement, subject to Court approval (the "**Listing Agreement**") for N&AY to act as the listing agent and facilitate the Sale Process as outlined below. A copy of the Listing Agreement is attached

hereto as **Appendix "A"**. The Listing Agreement is for a period sufficient to cover the proposed period of the Sales Process and anticipated closing, with renewal options available to the Receiver thereafter.

28. The Sale Process, attached hereto as **Appendix "B"**, contemplates a single-phase process to be conducted by N&AY in consultation with the Receiver, over a 60-day period, which can be extended under certain circumstances.

29. The proposed timeline for the Sale Process is summarized below (capitalized terms have the meanings given to them in the Sale Process):

Phase/ Event	Estimated Timing	Description of Activities
Sale Process Order	July 21, 2023	Court grants an Order approving the Sale Process.
Solicitation of interest	As soon as reasonably practicable, but in any event by no later than July 26, 2023	<p>Notice of the Sale Process will be published in the Globe and Mail (National Edition) and Calgary Herald and any other industry publication, website, newspaper, or journal as the Receiver consider appropriate;</p> <p>Listing Agent publicly lists Opportunity and creates list of known potential bidders and distributes Teaser Letters and Confidentiality Agreements to known potential bidders; and</p> <p>Receiver to prepare and have available for potential bidders a data room.</p>
Bid Deadline	September 22, 2023 at 3:00 PM (Mountain Standard Time)	<p>Any party who wishes to participate in the Sales Process (each, a "Potential Bidder") must deliver the Qualified Information (as defined in the Sale Process) to the Receiver to be deemed a Qualified Bidder; and</p> <p>Qualified Bidders must submit their formal offer pursuant to the Sales Procedure by the Bid Deadline.</p>
Selection of Successful Bid	TBD	<p>The Receiver will:</p> <ul style="list-style-type: none"> • review and evaluate each Bid, provided that each Bid may be negotiated by the Receiver and the applicable Qualified Bidder, and may be amended, modified, or varied to improve such Bid as a result of such negotiations; • identify the highest or otherwise best Bid or Bids (the "Successful Bid", and the Qualified Bidder making such Successful Bid, the "Successful Bidder") for any particular Real Property in whole or part; • if there are multiple bids that the Receiver determines are similar in terms of purchase price and benefit to the Debtor and its stakeholders, the

		<p>Receiver may set a deadline for parties to provide a further best and final Bid by; and</p> <ul style="list-style-type: none"> the determination of any Successful Bid by the Receiver shall be subject to approval by the Court.
Transaction Approval Application	October 16, 2023	Subject to Court availability
Closing of any successful bid	November 17, 2023	To occur on the agreed upon date subject to Court approval.

30. The Receiver took into consideration recommendations from N&AY with respect to the nature of the Property being commercial properties and the current market conditions, and is of the view that, the single-phase 60-day process will allow the Receiver to canvas the current market for the highest or otherwise best offer in a transparent, open, and Court-supervised process and provides the opportunity to close a transaction in a timely manner.
31. The Receiver respectfully requests this Honourable Court approve the Sale Process for the reasons outlined herein.
32. The Receiver has discussed the Sale Process with BMO, which holds security over the Property, and BMO agrees with the Sale Process.

Professional Fees and Disbursements

Fees and Disbursements of the Receiver and Receiver's Legal Counsel

33. Given the short timing between the July 5, 2023 hearing and the date of this Second Report, the Receiver has not rendered a further interim account for its fees and disbursements, nor has it requested its legal counsel provide an interim account. Approval of fees and disbursements in addition to those discussed in the First Report will be sought at a subsequent application.

Interim Statement of Receipts and Disbursements

34. The interim Statement of Receipts and Disbursements reflecting the administration of the receivership for the period May 15, 2023 to July 10, 2023 is below:

2218923 Alberta Ltd.	
Receipts	
Rental Income	115,083
GST collected	3,744
Interest	402
Total receipts	119,230
Disbursements	
Appraisal fee	6,667
Mail redirection fees	155
Insurance	1,057
Utilities	296
GST paid	352
Filing fees to the Official Receiver	75
Total disbursements	8,602
Estate balances as at July 10, 2023	110,628

35. Pursuant to the Receivership Order, the Receiver may borrow up to \$250,000 in aggregate without further Court approval. As at the date of this Second Report, the rental income from the Property is sufficient to fund the receivership proceedings.

Conclusions and Recommendations

36. Based on the foregoing, the Receiver respectfully recommends that this Honourable Court grant the relief detailed in Section 11 b) of the Second Report and such further and other relief, as this Honourable Court deems appropriate in the circumstances.

* * *

All of which is respectfully submitted at Calgary, Alberta this 10th day of July 2023.

DELOITTE RESTRUCTURING INC.,
 In its capacity as Court-appointed Receiver
 of 2218923 Alberta Ltd.
 and not in its personal or corporate capacity
 Per:



Cassie Poon, CIRP, LIT
 Senior Vice-President

APPENDIX "A"

RE: Those lands described as follows:

Location(s)

1516 Brier Park Crescent NW, Lethbridge, AB (29,966 sq. ft. industrial); and
1496 Brier Park Crescent NW, Medicine Hat, AB (61,412 sq. ft. industrial)

Legal Description

See Schedule "A"

(the "**Property**")

EXCLUSIVE COMMERCIAL LISTING AGREEMENT

In consideration of Avison Young Commercial Real Estate Services, LP ("**Avison Young**"), agreeing to provide its services in accordance with the terms of this Exclusive Commercial Listing Agreement (the "**Listing Agreement**"), **Deloitte Restructuring Inc.**, in its capacity as court appointed Receiver and Manager of, among other things, the Property, and not in its personal or corporate capacity and without personal or corporate liability ("**Receiver**", "**we**", "**our**" or "**us**") irrevocably authorize and empower Avison Young to act as our exclusive agent to list for sale and to procure offers for the purchase and sale of the Property ("**Purchase Agreement**") on the following terms and conditions.

1. **Term.** Subject to termination in accordance with Paragraph 15 below, this Listing Agreement:
 - (a) remains in full force and effect from the date of the execution of this Listing Agreement by both Parties until 5:00 o'clock p.m., Alberta time on December 17, 2023; and
 - (b) automatically renews for consecutive terms of three (3) months until terminated by either Avison Young or us by way of written notice delivered not less than thirty (30) days prior to the end of the term or any renewal.

("Term" means the term of this Listing Agreement and any renewals.)

2. **Listing.** Avison Young will list the Property in accordance with and subject to the terms of the Sales Process – Medicine Hat Properties attached hereto as Schedule "B" ("**Sales Process**"). Without limiting the foregoing, the parties understand and agree that the Sales Process does not contemplate or provide that there will be a formal list price for the Property for the duration of the Sales Process.
3. **Commission.** Should the Property be sold (as defined in Paragraph 4 hereof) during the Term, or should a sale be made as a result of negotiations that originated during the Term, whether or not Avison Young takes part in those negotiations, we agree to pay Avison Young a commission equal to 3.50% of the gross purchase price payable under the Purchase Agreement, excluding G.S.T.

In the event that a creditor or lender of the Property acquires the Property at any time during the Listing Agreement or within 60 days after expiration of termination of the Listing Agreement, we agree to pay a commission of 1.50% of the gross purchase price, excluding G.S.T.

(the "**Commission**").

4. **Sale of Property.** The Property will be deemed to be sold, and the Commission fully earned by Avison Young, immediately upon the closing of any sale of the Property, provided that no sale of any kind shall be deemed to have occurred and no Commission shall have been earned hereunder until the later of the date upon which:
 - (i) the Purchase Agreement or other disposition has been approved by the Court of King's Bench of Alberta; and
 - (ii) any conditions precedent have been satisfied or waived
5. **Payment of Commission.** We will unconditionally and without any set off or deduction, pay the Commission on the closing date provided for in any Purchase Agreement (the "**Closing Date**"), provided that:
 - (a) all conditions have been satisfied or waived; and
 - (b) funds are releasable to us, as vendor, thereunder,provided further that if funds are not releasable within ten (10) business days after the Closing Date (other than as a result of a default by the purchaser or any Order of the Court), or if the Purchase Agreement is terminated as a result of any gross negligence or wilful misconduct by us, the Commissions shall become immediately due and payable. If the transaction contemplated in the Purchase Agreement is not completed as a result of a default by the purchaser, the Commission will not be payable. In the event the Property is sold or deemed to be sold during the Term other than by way of Purchase Agreement, the Property will be deemed to be sold for a price equal to the gross sale price payable by the buyer, and the Commission will be fully earned, due, and unconditionally payable to Avison Young immediately upon such disposition taking place.
6. **Taxes.** In addition to any other amounts payable, we agree to pay to Avison Young, at the time of payment of the Commission, any G.S.T., sales tax, value added tax, or any other similar tax imposed against us by any federal, provincial, or municipal law, bylaw, or regulation (collectively "**Taxes**"), to the extent that such Taxes are imposed on us by reason of any service provided to us by Avison Young.
7. **Deposit.** We agree that if any Purchase Agreement provides for any deposits (collectively, the "**Deposit**") to be paid to Avison Young, the Deposit will be held by Avison Young in its trust account in accordance with the Purchase Agreement. We authorize Avison Young to deduct earned Commission and other amounts that may be or become owing by us to Avison Young from any such Deposit held when such Commission becomes payable. In the event of a sale not being completed as result of a default by the purchaser, and the Deposit being forfeited by the purchaser, we authorize Avison Young to deduct and pay to

itself one-half of the Deposit, up to a sum equivalent to the Commission. The remaining balance of the Deposit will then be paid to us.

8. **Irrevocable Order and Direction to Pay.** Subject to any Order of the Court, we will cause our solicitors to pay to Avison Young any and all additional Commission and other amounts that may be or become owing by us to Avison Young from proceeds of sale of the Property when such proceeds are releasable, and we irrevocably assign such amounts to Avison Young. For that purpose, we will execute and deliver to our solicitors an irrevocable order and direction to pay in favour of Avison Young.
9. **Sales Following Expiration of Term.** We agree that in the event the Property is sold or deemed to be sold within sixty (60) days following the earlier of the expiration of the Term or the date of the termination of the Listing Agreement and:
 - (a) the purchaser was introduced to us by Avison Young; or
 - (b) the purchaser purchased the Property as a result of negotiations or services provided by Avison Young prior to the termination or expiration of the Term,

then we agree to pay the Commission and any other amounts payable to Avison Young in accordance with the provisions of this Listing Agreement. Within seven (7) days of the expiration or termination of the Term, Avison Young will provide to us, a written list of any prospective purchasers, who have been in direct contact with Avison Young with respect to the potential purchase of the Property or that Avison Young are actively pursuing. Notwithstanding the foregoing or any other provision contained in this Listing Agreement, if we engage a subsequent broker (the “**Subsequent Broker**”) upon expiration or termination of this Listing Agreement and within sixty (60) days after the expiration or termination of this Listing Agreement and a commission becomes payable under this paragraph, Avison Young agrees that the Commission shall be shared by Avison Young and the Subsequent Broker. The proportion of the Commission that the Subsequent Broker is entitled to shall be a fraction equal to the number of days that the Subsequent Broker was engaged by us divided by the number of days from the date of this Listing Agreement to the date of execution of the Purchase Agreement.

10. **Legal Costs.** We agree to pay to you, and such amount will become part of the amounts owing, all costs, charges, and expenses (including without limitation all legal fees and disbursements as between a solicitor and his own client on a full indemnity basis) incurred by Avison Young as a result of any default by us in complying with any term or condition of the Listing Agreement.
11. **Representations and Warranties.**
 - (a) We represent and warrant that, to the best of our knowledge, and except as otherwise disclosed in writing to Avison Young, the following statements respecting the Property are true and accurate:
 - (i) we are the Court-appointed receiver and manager of the Property and have the authority to enter into this Listing Agreement, subject to Court approval; and

- (ii) to the best of our knowledge we are not aware that the information provided by us to Avison Young is inaccurate.

12. **Duties and Responsibilities of Receiver.** For the duration of the Term, we will:

- (a) give Avison Young convenient access at all reasonable times for the purpose of showing the Property;
- (b) maintain the Property in a state of good and safe repair;
- (c) permit Avison Young to market the Property in accordance with the Sales Process, providing Avison Young discloses to all interested parties that any and all purchase offers or Purchase Agreements must contain a seller's condition of acceptance being subject to approval of the Court of King's Bench of Alberta;
- (d) insure the Property and its contents against loss or damage due to perils normally insured against for similar properties;
- (e) communicate and co-operate with Avison Young in a timely manner;
- (f) take commercially reasonable efforts to provide Avison Young with all information necessary for the listing and marketing of the Property;
- (g) immediately advise Avison Young of any material change in the physical condition or status of the Property; and
- (h) refer to Avison Young any and all offers for purchase and sale submitted to us from any source whatsoever.

13. **Expenses.** All expenses relating to marketing the Property shall be borne by Avison Young.

14. **Confidentiality.** Unless otherwise advised in writing, any and all information received by Avison Young from us, or from any other party regarding us, in the course of the agency relationship contemplated will be deemed to be information disclosed in confidence to Avison Young notwithstanding that such information may have been received before the execution of this Listing Agreement.

15. **Termination on Default.** Either party (the "**Terminating Party**") may terminate the Listing Agreement as follows.

- (a) In the event that a party makes a general assignment for the benefit of its creditors, files or presents a bankruptcy application, makes a proposal, or commits any act of bankruptcy, or if any action is taken for the winding up, liquidation, or the appointment of a liquidator, trustee in bankruptcy, custodian, curator, sequestrator, receiver, or any other officer with similar powers, or if a judgment or order will be entered by any court approving a plan or proposal for reorganization, arrangement, or compromise or in respect of any party, then the Terminating Party, may but will not be obligated, to terminate the Listing Agreement immediately upon giving written notice to the other party.

- (b) In the event a party (the "**Defaulting Party**") is in default of complying with any other term or condition of the Listing Agreement, the Terminating Party will notify the Defaulting Party in writing of its intent to terminate this Listing Agreement for default or non-performance by the Defaulting Party. Such notice will provide the specifics of the alleged default or non-performance by the Defaulting Party and the Defaulting Party will have ten (10) days from receipt of such notice to remedy or rectify such default or non-performance, or, if not remediable or rectifiable within ten (10) days, to take such steps to commence to remedy or rectify such default or non-performance as is reasonable in the circumstance (the "**Cure Period**"). If, in the Terminating Party's opinion, acting reasonably, such default or non-performance has not been remedied or rectified, the Terminating Party may, after expiry of the Cure Period, terminate this Listing Agreement upon providing ten (10) days written notice to the Defaulting Party.
- (c) Notwithstanding Paragraphs 15 (a) or (b), in the event that a party makes a general assignment for the benefit of its creditors, files or presents a bankruptcy application, makes a proposal, or commits any act of bankruptcy, or if any action is taken for the winding up, liquidation, or the appointment of a liquidator, trustee in bankruptcy, custodian, curator, sequestrator, receiver, or any other officer with similar powers, or if a judgment or order is entered by any court approving a plan or proposal for reorganization, arrangement, or compromise or in respect of any party, then the Terminating Party, may but will not be obligated, to terminate the Listing Agreement immediately upon giving written notice to the other party.
- (d) Notwithstanding Paragraphs 15 (a), (b), or (c), the Listing Agreement may be terminated by order of the Court of King's Bench of Alberta.

16. **Notice.** Any notice required to be given may be given:

- (a) to us at:

Deloitte Restructuring Inc.
700, 850 2 Street SW
Calgary, AB, T2P 0R8
Attn: Cassie Poon
Emails: caspoon@deloitte.ca

- (b) to Avison Young at:

Eighth Avenue Place – East Tower
Suite 4300, 525 – 8 Avenue S.W.
Calgary, Alberta, T2P 1G1
Attn: Mason Thompson, Haig Basmadjian, and/or Josh Marti
Email(s): mason.thompson@avisonyoung.com;
haig.basmadjian@avisonyoung.com and/or josh.marti@avisonyoung.com

or to such other address of which either party may notify the other from time to time in writing.

17. **Unenforceable Terms.** Any term, condition, or provision of this Listing Agreement that is or will be deemed to be void, prohibited, or unenforceable in any jurisdiction will, as to such jurisdiction, be severable and be ineffective to the extent of such avoidance, prohibition, or unenforceability without in any way invalidating the remaining terms, conditions, and provisions.
18. **Conflict of Laws.** This Listing Agreement will be construed and enforced in accordance with the applicable laws of the Province of Alberta and the applicable laws of Canada and the Parties attorn to the courts of the Province of Alberta.
19. **Enurement.** This Listing Agreement will enure to the benefit of and be binding upon the Parties together with their heirs, executors, administrators, successors, and permitted assigns.
20. **Headings.** The headings used in this Listing Agreement are for convenience of reference only and will not be deemed to be a part of this Listing Agreement and will not be referred to in connection with the construction and interpretation of this Listing Agreement.
21. **Severability.** The invalidity or unenforceability of any provision of this contract will not affect the validity or enforceability of any other provision contained in this Listing Agreement. If any provision of this Listing Agreement is illegal, invalid, or void under any applicable law, such provision should be considered severable, remaining provisions will not be impaired and the Listing Agreement will be interpreted as far as possible so as to give effect to its stated purpose.
22. **Time of the Essence.** Time is of the essence of this Listing Agreement and of every part of it.
23. **Counterparts.** This Listing Agreement may be executed in one or more counterparts, each of which will be considered an original but all of which together will constitute one and the same instrument. In addition, facsimile or electronic copies of executed counterparts will be conclusively regarded for all purposes as originally executed counterparts pending the delivery of the originals.
24. **Authority.** We confirm that, subject to approval of the Court of King's Bench of Alberta, we have the full power and authority to enter into this Listing Agreement and to sell the Property. We acknowledge having read this Listing Agreement and having received a true copy of it. We further acknowledge to you that we do not hold an authorization as a real estate broker issued by the Real Estate Council of Alberta.
25. **Referral Agreement.** Avison Young will act as the primary Listing Agent, with cooperation and consultation with Chris Chornohos of Newmark Valuation & Advisory. Avison Young agrees to pay a referral fee to Newmark Valuation & Advisory, to be detailed in a separate agreement between Avison Young and Newmark Valuation & Advisory, the payment of which will be the sole responsibility of Avison Young.
26. **Court Approval.** The Effectiveness of the Listing Agreement is subject to approval of the Court of King's Bench of Alberta.

DATED at the City of _____, in the Province of _____, this
_____ day of July, 2023.

**Deloitte Restructuring Inc., solely in its capacity
as Court-appointed Receiver of the Property and
not in its personal or corporate capacity.**

Per: _____
Print Name: _____
Title: _____

ACCEPTED AND AGREED in the City of Calgary, in the Province of Alberta, this
_____ day of July, 2023.

**Avison Young Commercial
Real Estate Services, LP**

Per: _____
Todd Thronson,
Managing Director

Schedule "A"

Location

Legal Description

1516 Brier Park Crescent NW,
Medicine Hat, AB

Plan 6293JK, Block 3

1496 Brier Park Crescent NW,
Medicine Hat, AB

Plan 0113682, Block 2, Lot 5

Schedule "B"

APPENDIX "B"

SALE PROCESS – MEDICINE HAT PROPERTIES

INTRODUCTION

1. On May 15, 2023, the Honourable Justice Lema in Alberta Court of King's Bench (the "**Court**") Action No. 2301-04941 (the "**Receivership Proceedings**") granted orders (collectively, the "**Receivership Orders**"), appointing Deloitte Restructuring Inc. ("**Deloitte**") as receiver and manager ("**Receiver**") of:
 - (a) all of the assets, properties, and undertakings of 1975847 Alberta Ltd. ("**197 Alberta**"), including the real property listed in Appendix 1 hereto; and
 - (b) all of the assets, properties, and undertakings of 2218923 Alberta Ltd. ("**221 Alberta**", collectively with 197 Alberta the "**Debtors**"), including the real property listed in Appendix 1 hereto.
2. On July 21, 2023, the Court granted, among others, an Order (the "**Sales Process Order**"), approving the listing agreement with Avison Young Commercial Real Estate Services, LP (the "**Listing Agent**") and authorizing the Receiver to conduct a sales process (the "**Sales Process**") as further described herein to market and sell the real property listed in Annex 1 hereto (the "**Medicine Hat Property**"), subject to prior approval of the Court before any sale.
3. The Receiver intends to provide all qualified interested parties with an opportunity to participate in the Sales Process.
4. This document (the "**Sales Procedure**") outlines the Sales Process.
5. All dollar amounts expressed herein, unless otherwise noted, are in Canadian currency. Unless otherwise indicated herein, any event that occurs on a day that is not a business day in the Province of Alberta (each, a "**Business Day**") shall be deemed to occur on the next Business Day. All references to time shall be to the current time in Calgary, Alberta. Capitalized terms not otherwise defined in this Sales Procedure have the meanings set forth in the materials filed by the Receiver in support of the Sales Process or the Reports of the Receiver.

OPPORTUNITY

6. The Sales Process is intended to solicit interest in, and opportunities for, a sale of the Medicine Hat Property (the "**Opportunity**"). The Opportunity may include a sale of all, substantially all, or some of the Medicine Hat Property.
7. Except to the extent otherwise set forth in a definitive sale agreement with a Successful Bidder (as defined herein), any sale of the Medicine Hat Property will be on an "as is, where is" basis and without surviving representations or warranties of any kind, nature, or description by the Receiver, the Debtors, or any of their respective agents, advisors or estates, and, in the event of a sale, all of the right, title and interest of the Debtors in and to the Medicine Hat Property to be acquired will be sold free and clear of all pledges, liens, security interests, encumbrances, claims, charges, options, and interests therein and thereon pursuant to Court orders, but unless specified by the Successful Bidder and approved by the Court, subject to all leases against the Medicine

Hat Property, to the extent that the Court deems it appropriate to grant such relief and except as otherwise provided in such Court orders.

TIMELINE

8. The following table sets out the key milestones under the Sales Process:

<u>Milestone</u>	<u>Deadline</u>
Listing Agreement with Listing Agent becomes effective	July 21, 2023 (Upon Court approval)
Listing Agent publicly lists Opportunity and creates list of known potential bidders and distributes Teaser Letters and Confidentiality Agreements to known potential bidders	July 26, 2023
Receiver to prepare and have available for potential bidders a data room	July 26, 2023
Bid Deadline	September 22, 2023
Transaction Approval Application Hearing	October 16, 2023 (depending on Court availability)
Closing Date Deadline	November 17, 2023

9. The dates set out in the Sales Procedure may be extended by the Receiver.

SOLICITATION OF INTEREST: NOTICE OF THE SALES PROCESS

10. As soon as reasonably practicable, but in any event by no later than July 26, 2023:

- (a) the Listing Agent will prepare a list of Potential Bidders (as defined herein), including:
 - (i) parties that have approached the Receiver indicating an interest in the Opportunity; and
 - (ii) parties who the Listing Agent believes may be interested in purchasing all or part of the Medicine Hat Property pursuant to the Sales Process,(collectively, "**Known Potential Bidders**");
- (b) the Receiver will arrange for a notice of the Sales Process (and such other relevant information that the Receiver considers appropriate) (the "**Notice**") to be published in The Globe and Mail (National Edition) and the Calgary Herald and any other industry publication, website, newspaper or journal as the Receiver consider appropriate, if any;
- (c) the Listing Agent will list the Medicine Hat Property on such websites or public listing services as it deems appropriate;

- (d) the Receiver will prepare:
 - (i) a process summary (the "**Teaser Letter**") describing the Opportunity, outlining the process under the Sales Process and inviting recipients of the Teaser Letter to express their interest pursuant to the Sales Process; and
 - (ii) a confidentiality agreement in form and substance satisfactory to the Receiver and its counsel (a "**Confidentiality Agreement**").
11. The Listing Agent shall send the Teaser Letter and Confidentiality Agreement to each Known Potential Bidder by no later than July 26, 2023 and to any other party who requests a copy of the Teaser Letter and Confidentiality Agreement or who is identified to the Listing Agent or the Monitor as a potential bidder as soon as reasonably practicable after such request or identification, as applicable.

BIDDING

Qualified Bidders

12. Any party who wishes to participate in the Sales Process (each, a "**Potential Bidder**") must deliver to the Receiver, unless the Receiver confirms to such Potential Bidder that the below documents were already provided to the satisfaction of, or are already available to, the Receiver (collectively, the "**Qualifying Information**"):
- (a) an executed Confidentiality Agreement that shall inure to the benefit of any purchaser of the Medicine Hat Property, or any portion thereof;
 - (b) a letter setting forth the Potential Bidder's (i) identity, (ii) contact information and (iii) full disclosure of its direct and indirect principals; and
 - (c) a form of financial disclosure and credit quality support or enhancement that allows the Receiver to make a reasonable determination as to the Potential Bidder's financial and other capabilities to consummate a Bid (as defined herein).
13. If the Receiver determines that a Potential Bidder has:
- (a) delivered the Qualifying Information; and
 - (b) the financial capability based on the availability of financing, experience and other considerations, to be able to consummate a sale pursuant to the Sales Process,
- then such Potential Bidder will be deemed to be a "**Qualified Bidder**". For greater certainty, no Potential Bidder shall be deemed to be a Qualified Bidder without the approval of the Receiver.
14. At any time during the Sales Process, the Receiver may, in its reasonable business judgment eliminate a Qualified Bidder from the Sales Process, in which case such bidder will be eliminated from the Sales Process, will no longer be a Qualified Bidder for the purposes of this Sales Process, and shall have no further recourse as against the Receiver.

15. The Receiver, with the assistance of the Listing Agent, shall prepare a data room with additional information considered relevant to the Opportunity. The Receiver, the Listing Agent, and their respective advisors make no representation or warranty as to the information made available pursuant to the Sales Process.
16. Potential Bidders must rely solely on their own independent review, investigation and/or inspection of all information and of the Medicine Hat Property in connection with their participation in the Sales Process and any transaction they enter into with the Receiver.

Due Diligence

17. The Receiver, shall, in its reasonable business judgment and subject to competitive and other business considerations, afford each Qualified Bidder such access to due diligence material and information relating to the Medicine Hat Property as they deem appropriate. Due diligence access may include management presentations, access to electronic data rooms, on-site inspections, and other matters which a Qualified Bidder may reasonably request and as to which the Receiver, in its reasonable business judgment, may agree.
18. The Receiver shall designate a representative to coordinate all reasonable requests for additional information and due diligence access from Qualified Bidders and the manner in which such requests must be communicated. The Receiver shall not be obligated to furnish any information relating to the Medicine Hat Property or Debtors to any person other than to Qualified Bidders.

Formal Binding Offers

19. Qualified Bidders that wish to make a formal offer to purchase the Medicine Hat Property, or a portion of it, shall submit a binding offer (a "**Bid**") that complies with all of the following requirements to the Receiver at the address specified in Annex 2 hereto (including by e-mail), so as to be received by them not later than 3:00 PM MT (Calgary Time) on September 22, 2023 (the "**Bid Deadline**"):
 - (a) the Bid (either individually or in combination with other Bids that make up one Bid) is an offer to purchase the Medicine Hat Property and is consistent with any necessary terms and conditions established by the Receiver and communicated to Qualified Bidders;
 - (b) the Bid includes a letter stating that the Qualified Bidder's offer is irrevocable until the selection of the Successful Bidder (as defined herein), provided that if such Qualified Bidder is selected as the Successful Bidder, its offer shall remain irrevocable until the closing of the transaction with the Successful Bidder;
 - (c) the Bid includes duly authorized and executed transaction agreements, including the purchase price and any other key economic terms expressed in Canadian dollars (the "**Purchase Price**"), together with all exhibits and schedules thereto;
 - (d) the Bid includes written evidence of a firm, irrevocable commitment for financing or other evidence of ability to consummate the proposed transaction that will allow the Receiver to make a determination as to the Qualified Bidder's financial and other capabilities to consummate the proposed transaction;

- (e) the Bid is not conditioned on (i) the outcome of unperformed due diligence by the Qualified Bidder; or (ii) obtaining financing;
- (f) the Bid fully discloses the identity of each entity that will be entering into the transaction or the financing, or that is participating or benefiting from such Bid;
- (g) the bid includes a commitment by the Qualified Bidder to provide a non-refundable deposit in the form of a wire transfer to a trust account specified by the Receiver (a "**Deposit**") in the amount of not less than 10% of the Purchase Price offered upon the Qualified Bidder being selected as the Successful Bidder;
- (h) the Bid includes acknowledgements and representations of the Qualified Bidder that the Qualified Bidder:
 - (i) has had an opportunity to conduct any and all due diligence regarding the Medicine Hat Property and the Debtors prior to making its offer;
 - (ii) has relied solely upon its own independent review, investigation and/or inspection of any documents and/or the Medicine Hat Property in making its Bid; and
 - (iii) did not rely upon any written or oral statements, representations, warranties, or guarantees whatsoever, whether express, implied, statutory or otherwise, regarding the Medicine Hat Property or the Debtors or the completeness of any information provided in connection therewith;
- (i) the Bid is received by the Bid Deadline; and
- (j) the Bid contemplates closing the transaction set out therein on or before November 17, 2023.

Assessment and Evaluation of Bids

- 20. If the Receiver is not satisfied with the number or terms of the Bids, the Receiver may, elect to (i) extend the Bid Deadline or (ii) seek Court approval to formally amend the Sales Process.
- 21. The Receiver may aggregate separate Bids from unaffiliated Qualified Bidders to create one Bid.
- 22. The Receiver will evaluate Bids based upon several factors including, without limitation:
 - (a) the Purchase Price and the net value provided by such Bid;
 - (b) the identity, circumstances and ability of the Qualified Bidder to successfully complete such transactions;
 - (c) the proposed transaction documents;
 - (d) factors affecting the speed, certainty and value of the transaction;
 - (e) the Medicine Hat Property included or excluded from the bid;

- (f) encumbrances or interests in the Medicine Hat Property proposed to be excluded or disclaimed;
- (g) an related closing costs; and
- (h) the likelihood and timing of consummating such transaction.

Selection of Successful Bid

23. The Receiver will:
- (a) review and evaluate each Bid, provided that each Bid may be negotiated by the Receiver and the applicable Qualified Bidder, and may be amended, modified or varied to improve such Bid as a result of such negotiations; and
 - (b) identify the highest or otherwise best Bid or Bids (the "**Successful Bid**", and the Qualified Bidder making such Successful Bid, the "**Successful Bidder**") for any particular Medicine Hat Property in whole or part. The determination of any Successful Bid by the Receiver shall be subject to approval by the Court.
24. The Receiver shall have no obligation to enter into a Successful Bid, and it reserves the right to reject any or all Bids.

If One or More Bids

25. If the Receiver determines, in its reasonable discretion, that one or more of the Bids are similar in terms of purchase price to the benefit of the Debtors and their stakeholders, the Receiver may provide the parties making such Bids the opportunity to make further bids by way of submitting a best and final offer, without conditions and subject only to Court approval, to the Receiver by a date set by the Receiver.
26. The Receiver shall select the winning bid (the "**Winning Bid**"). Once a definitive agreement has been negotiated and settled in respect of the Winning Bid as selected by the Receiver (the "**Selected Superior Offer**") in accordance with the provisions hereof, the Selected Superior Offer shall be the "Successful Bid" hereunder and the person(s) who made the Selected Superior Offer shall be the "Successful Bidder" hereunder.

Transaction Approval Application Hearing

27. At the hearing of the application to approve any transaction with a Successful Bidder (the "**Transaction Approval Application**"), the Receiver shall seek, among other things, approval from the Court to consummate any Successful Bid. All the Bids other than the Successful Bid, if any, shall be deemed to be rejected by the Receiver on and as of the date of approval of the Successful Bid by the Court.

Confidentiality and Access to Information

28. All discussions regarding a Bid shall be directed through the Receiver or the Listing Agent. Under no circumstances should the management of the Debtors be contacted directly without the prior

consent of the Receiver. Any such unauthorized contact or communication could result in exclusion of the interested party from the Sales Process.

29. Participants and prospective participants in the Sales Process shall not be permitted to receive any information that is not made generally available to all participants relating to the number or identity of Potential Bidders, Qualified Bidders, Bids, the details of any Bids submitted or the details of any confidential discussions or correspondence between the Debtors, the Receiver, the Listing Agent and such other bidders or Potential Bidders in connection with the Sales Process, except to the extent the Receiver, with the consent of the applicable participants, is seeking to combine separate bids from Qualified Bidders.
30. The Receiver may consult with any other parties with a material interest in the Receivership Proceedings regarding the status of and material information and developments relating to the Sales Procedure to the extent considered appropriate by the Receiver (subject to paragraph 29 and taking into account, among other things, whether any particular party is a Potential Bidder, Qualified Bidder or other participant or prospective participant in the Sales Process or involved in a Bid), provided that such parties shall have entered into confidentiality arrangements satisfactory to the Receiver.

Deposits

31. All Deposits shall be retained by the Receiver in a non-interest-bearing trust account located at financial institution in Canada. The Receiver may waive the requirement of a Deposit if it believes sufficient security or certainty has been provided by a Qualified Bidder, including by way of a credit bid.
32. If there is a Bid that constitutes a Successful Bid, the Deposit paid by the Successful Bidder shall be applied to the consideration to be paid upon closing of the transaction constituting the Successful Bid.
33. The Deposit(s) from all Qualified Bidders submitting Bids that do not constitute a Successful Bid shall be returned to such Qualified Bidder within ten (10) Business Days of the earlier of (i) the date that the Receiver selects a Successful Bid pursuant to section 23 hereof or (ii) the Court declares a Successful Bid pursuant to section 23 hereof.
34. If the Qualified Bidder making a Bid is selected as the Successful Bid and breaches or defaults on its obligation to close the transaction in respect of its Successful Bid, it shall forfeit its Deposit to the Receiver for and on behalf of the applicable Debtor or Debtors; provided however that the forfeit of such Deposit shall be in addition to, and not in lieu of, any other rights in law or equity that the Receiver have in respect of such breach or default.
35. If the Receiver is unable to complete the Successful Bid as a result of its own actions or the failure of a condition in the Successful Bid in favour of a the Successful Bidder to be satisfied, in each case other than by reason of the actions or inactions of the Successful Bidder, then the Deposit shall be returned to the Successful Bidder.

Supervision of the Sales Process

36. The Receiver shall oversee the conduct of the Sales Process in all respects. Without limitation to that supervisory role, the Receiver shall participate in the Sales Process in the manner set out in

this Sales Procedure, the Sales Process Order, and any other order of the Court, and is entitled to receive all information in relation to the Sales Process. For the avoidance of doubt, the completion of any Bid shall be subject to the approval of the Court and the requirement of approval of the Court may not be waived.

37. The Receiver may waive compliance with any one or more of the requirements of this Sales Process, including, for greater certainty, waive strict compliance with any one or more of the requirements specified in this Sale Procedure and deem a non-compliant Bid to be a compliant Bid and extend such timelines or deadlines as it deems appropriate.
38. This Sales Process does not, and shall not be interpreted to, create any contractual or other legal relationship between the Debtors or the Receiver and any Qualified Bidder or any other party, other than as specifically set forth in a definitive agreement that may be entered into with the Receiver.
39. Without limiting the preceding paragraph, the Receiver and Listing Agent, and their respective agents and advisors, shall not have any liability whatsoever to any person or party, including without limitation any Potential Bidder, Qualified Bidder, the Successful Bidder, the Debtors, or any other creditor or other stakeholder of the Debtors, for any act or omission related to the process contemplated by this Sales Procedure, except to the extent such act or omission is the result from gross negligence or willful misconduct of the Receiver, Listing Agent, or their respective agent and advisors. By submitting a bid, each Potential Bidder, Qualified Bidder, or Successful Bidder shall be deemed to have agreed that it has no claim against the Receiver, Listing Agent, or their respective agents and advisors for any reason whatsoever, except to the extent that such claim is the result of gross negligence or willful misconduct of the Receiver, Listing Agent, or their respective agents and advisors.
40. Participants in the Sales Process are responsible for all costs, expenses and liabilities incurred by them in connection with the submission of any Bid, due diligence activities, and any further negotiations or other actions whether or not they lead to the consummation of a transaction.
41. Subject to the terms of the SISP Order, the Receiver shall have the right to modify the Sales Process if, in its reasonable business judgment, such modification will enhance the process or better achieve the objectives of the Sales Process; provided that the service list in the Receivership Proceedings shall be advised of any substantive modification to the procedures set forth herein.
42. In order to discharge its duties in connection with the Sales Process the Receiver may engage professional or business advisors or agents as the Receiver deems fit in its sole discretion. Without limiting the foregoing, the Receiver shall be permitted, but not obligated, to consult with the Listing Agent in respect of any aspect of the Sales Process and the steps contemplated in this Sales Procedure.

Further Orders

43. At any time during the Sales Process the Receiver may apply to the Court for advice and directions with respect to the discharge of their powers and duties hereunder, if any.

ANNEX 1

	<u>Legal Description</u>	<u>Municipal Description</u>
Real property of 197 Alberta:		
	PLAN 0113682 BLOCK 2 LOT 5 EXCEPTING THEREOUT ALL MINES AND MINERALS	1496 Brier Park Crescent NW, Medicine Hat, AB
Real property of 221 Alberta:		
	PLAN 6293JK BLOCK 3 EXCEPTING THEREOUT ALL MINES AND MINERALS AND THE RIGHT TO WORK THE SAME AREA: 2.01 HECTARES (4.96 ACRES) MORE OR LESS	1516 Brier Park Crescent NW, Lethbridge, AB

ANNEX 2

CONFIDENTIAL APPENDIX "1"

CONFIDENTIAL APPENDIX "2"



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About Deloitte

Deloitte provides audit & assurance, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights and service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 264,000 professionals—9,400 of whom are based in Canada—make an impact that matters, please connect with us on LinkedIn, Twitter or Facebook.

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