

COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL DISTRICT OF EDMONTON

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

AND IN THE MATTER OF A PLAN OF
ARRANGEMENT AND REORGANIZATION

OF

COW HARBOUR CONSTRUCTION LTD. ("APPLICANT" OR THE "COMPANY")
UNDER THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985 c. C-36, AS AMENDED

SEVENTEENTH AND FINAL REPORT TO THE COURT
SUBMITTED BY DELOITTE & TOUCHE INC.
IN ITS CAPACITY AS MONITOR ("MONITOR")

September 1, 2010

INTRODUCTION AND PURPOSE OF THIS REPORT

1. On April 7, 2010, Cow Harbour Construction Ltd. ("CHC" or the "Company") filed and obtained protection from its creditors under the *Companies' Creditors Arrangement Act* ("CCAA") pursuant to an Order rendered by this Honourable Court (the "Initial Order").
2. The Initial Order provides, inter alia, for the following:
 - a. No proceeding or enforcement process in any court or tribunal shall be commenced or continued against or in respect of the Company or its property, or affecting the Company's business operations and activities until and including May 3, 2010 (the "Stay Period").
 - b. All persons having agreements with the Company for the supply of goods and services must continue to provide goods and services in the normal course of business.
 - c. No person shall discontinue, fail to honour, alter, interfere with, repudiate, resiliate, cancel, terminate or cease to perform any right, renewal right, contract, agreement, license or permit in favour of or held by the Company, except with the written consent of the Company and the Monitor, or with leave of the Court.
 - d. The appointment of Deloitte & Touche Inc. ("Deloitte") as monitor of the Company under the CCAA.
3. On April 29, 2010, the Court rendered a judgment extending the Initial Order and the Stay Period until May 21, 2010.
4. On May 21, 2010, the Court rendered a judgment extending the Initial Order and the Stay Period until June 4, 2010.
5. On June 4, 2010, the Court rendered a judgment extending the Initial Order and the Stay Period until July 6, 2010.
6. On July 6, 2010, the Court rendered a judgment extending the Initial Order and the Stay Period until July 23, 2010.

7. On July 23, 2010, the Court rendered a judgment extending the Initial Order and the Stay Period until August 5, 2010.
8. On August 5, 2010, the Court rendered a judgment extending the Initial Order and the Stay Period until August 25, 2010.
9. On August 25th, 2010, the Royal Bank of Canada ("RBC") filed and obtained a Receivership Order rendered by this Honourable Court.
10. The purpose of this report is to provide certain financial information to facilitate the transition from Deloitte as CCAA Monitor to PricewaterhouseCoopers Inc. as Receiver.
11. This Report ("Seventeenth Report") covers:
 - a. Update and final report of Critical Suppliers claims;
 - b. Short form financial statement outlining the funds in the estate of CHC; and
 - c. Deloitte's and McLennan Ross LLP's total fees, as CCAA Monitor and counsel.
12. In preparing this Report, the Monitor has relied upon unaudited interim financial information, the Company's records and discussions with management of the Company, their financial and legal advisors. While the Monitor has reviewed the information, some in draft format, submitted in the abridged time available, the Monitor has not performed an audit or other verification of such information.
13. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian dollars. Capitalized terms not defined in this Report are as defined in the previous reports of the Monitor.
14. Copies of the Monitor's Reports, including a copy of this Seventeenth Report, and the motion record in this CCAA Proceeding will be available on the Monitor's website at www.deloitte.com/ca/cowharbour.

UPDATE AND FINAL REPORT OF CRITICAL SUPPLIERS CLAIMS

15. The Monitor explained in detail in the Monitor's Fourteenth and Sixteenth reports the procedures undertaken in order to conclude on the quantum of the Critical Supplier Claim. However, subsequent to the Monitor's Sixteenth Report, Alter Moneta Corporation ("AMC") was identified as an additional lessor who met the criteria to qualify as a Critical Supplier.
16. AMC submitted two leases that qualified under Critical Supplier Status for payment post April 1st, with a total balance of \$419,443. Further details are included within the Monitor's updated analysis annexed hereto as Appendix A.
17. Based on the Monitor's updated records, the various lessors are claiming a total amount of \$6,488,570 as at April 1, 2010, and an amount of \$39,977,707 for the period April 1, 2010 to August 31, 2010, based on the monthly accrual calculated by the Monitor using the monthly payment indicated in the Proof of Claim and vetted by CHC. Of the total amount claim of \$46,466,277 (Pre and Post April 1), an amount of \$45,212,040 of the lessor claims were allowed by the Monitor as Critical Supplies.
18. You will find in the chart below the updated details of our analysis as at August 31, 2010:

Location	Lienable (Yes/No)	Pre April 1 Claims	Post April 1 to August 31 Claims	Total Claims	Total Lienable Claims
Returned	Yes	\$ 503,317.86	\$ 27,278.43	\$ 530,596.29	\$ 530,596.29
Syncrude	Yes	\$ 4,303,988.01	\$ 36,768,450.57	\$ 41,072,438.58	\$ 41,072,438.58
Suncor Leased	Yes	\$ 1,439,441.70	\$ 1,356,250.32	\$ 2,795,692.02	\$ 2,795,692.02
CHC Head Office	Yes	\$ 56,588.74	\$ 756,724.55	\$ 813,313.29	\$ 813,313.29
TBD	To be determined	\$ -	\$ 39,437.25	\$ 39,437.25	
Suncor	No	\$ 185,233.34	\$ 779,946.30	\$ 965,179.64	
Newfoundland	No	\$ -	\$ 249,620.25	\$ 249,620.25	
Total		\$ 6,488,569.65	\$ 39,977,707.67	\$ 46,466,277.32	\$ 45,212,040.18

19. Should the Court terminate the CCAA proceedings, and upon discharge of the Monitor, the Receiver has made arrangements to engage Deloitte should claimants asserting entitlement to rank as Critical Suppliers be permitted an opportunity to review or dispute the Monitor's categorization of the claims.

**SHORT FORM FINANCIAL STATEMENT OUTLINING THE FUNDS IN THE ESTATE OF
CHC**

20. On August 25, 2010 this Honourable Court requested that the Monitor provide a short form financial statement outlining the funds in the estate of CHC as at 7:59 p.m. August 26th, 2010 (the “Cut Off”). Provided below is an outline of both the Interim Financing obligations and total segregated funds as at the Cut Off:

Interim Financing Owing		
Cheques Outstanding	\$673,871	
DIP Balance	7,500,000	
Overdraft	7,406	
Total Interim Financing obligations		<u>\$8,181,277</u>
Funds previously in trust with McLennan Ross LLP		
Payment in accordance with par. 63(b) of Initial Order	\$5,000,000	
Fund transfer for true lease/capital lease disagreement	9,815,760	
Accrued interest to August 30, 2010	8,317	
		\$14,824,077
Funds advanced to RBC		
Payment in accordance with par. 63(f) of Initial Order	\$5,232,890	
Payment in accordance with par. 3 of the July 6, 2010 Order	2,690,318	
		\$7,923,208
Funds in trust with Ogilvie LLP		
Funds advances re: Emeco Canada Limited	\$1,700,000	
Accrued interest to August 19, 2010	2,237	
		<u>\$1,702,237</u>
Total segregated funds		<u>\$24,449,522</u>

21. The Monitor confirms that funds held with the Monitor’s counsel, McLennan Ross LLP, in the total amount of \$14,824,077, was transferred to the Receiver’s counsel MacLeod Dixon LLP on August 30, 2010.
22. The Monitor confirms that RBC continues to retain the amounts held in trust related to 63(f) of Initial Order and paragraph 3 of the July 6, 2010 Order, with a total balance of \$7,923,208 as at August 31, 2010.
23. The Monitor confirms that Ogilvie LLP continues to hold the amounts related to the Emeco Canada Limited dispute, with a total balance of \$1,702,237 as at August 30, 2010. The most recent periodic interest accrual included in this balance was as at August 19th, 2010.

DELOITTE'S AND MCLENNAN ROSS LLP'S TOTAL FEES, AS CCAA MONITOR AND COUNSEL.

24. Deloitte retained McLennan Ross LLP to provide legal guidance to us as CCAA Monitor.

Deloitte's total fees and McLennan Ross LLP's total fees and disbursements to August 26, 2010 are:

<u>Date</u>	<u>Deloitte Fees & Disbursements</u>	<u>McLennan Ross Fees & Disbursements</u>	<u>Subtotal</u>	<u>GST</u>	<u>Total on Invoice</u>
9-Apr-10	90,356.73	-	90,356.73	4,517.84	94,874.57
19-Apr-10	73,087.00	24,580.46	97,667.46	4,883.37	102,550.83
26-Apr-10	78,732.54	27,406.26	106,138.80	5,306.94	111,445.74
5-May-10	66,522.15	25,833.16	92,355.31	4,617.77	96,973.08
11-May-10	64,571.54	34,747.98	99,319.52	4,965.98	104,285.50
19-May-10	65,863.10	28,651.97	94,515.07	4,725.75	99,240.82
26-May-10	101,088.04	28,568.31	129,656.35	6,482.82	136,139.17
7-Jun-10	84,410.45	36,824.52	121,234.97	6,061.75	127,296.72
10-Jun-10	88,612.03	27,175.29	115,787.32	5,789.37	121,576.69
16-Jun-10	67,861.81	26,923.84	94,785.65	4,739.28	99,524.93
23-Jun-10	51,224.50	10,309.14	61,533.64	3,076.68	64,610.32
29-Jun-10	50,659.55	12,116.29	62,775.84	3,138.79	65,914.63
2-Jul-10	62,512.75	25,811.92	88,324.67	4,416.23	92,740.90
15-Jul-10	96,171.33	17,231.71	113,403.04	5,670.15	119,073.19
20-Jul-10	48,676.88	17,830.39	66,507.27	3,325.36	69,832.63
27-Jul-10	59,704.50	18,581.10	78,285.60	3,914.28	82,199.88
3-Aug-10	33,747.75	7,938.81	41,686.56	2,084.33	43,770.89
10-Aug-10	17,683.41	6,888.30	24,571.71	1,228.59	25,800.30
16-Aug-10	14,863.85	9,572.83	24,436.68	1,221.83	25,658.51
23-Aug-10	26,835.93	6,949.56	33,785.49	1,689.27	35,474.76
27-Aug-10	-	13,286.65	13,286.65	664.34	13,950.99
30-Aug-10	44,613.03	-	44,613.03	2,230.65	46,843.68
	<u>1,287,798.87</u>	<u>407,228.49</u>	<u>1,695,027.36</u>	<u>84,751.38</u>	<u>1,779,778.74</u>

25. Copies of Deloitte's invoices as CCAA Monitor, and McLennan Ross LLP invoice summaries as counsel to Deloitte are annexed hereto as Appendix B. For reasons of privilege, we have not put into evidence McLennan Ross LLP's detailed activities, but they will be provided to the Court if the Monitor is directed to do so.

26. Based on discussions with the Receiver and recent events related to the receivership proceedings, Deloitte continues to provide assistance. Future invoicing will be provided to the Receiver for review and approval.

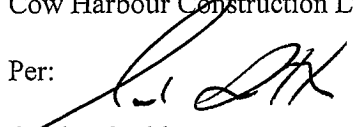
27. The CCAA Monitor seeks approval of the accounts, and upon termination of the CCAA proceedings, discharge of Deloitte & Touche Inc. in its capacity as Monitor of Cow Harbour Construction Ltd.

27. The Monitor respectfully submits to the Court this, its Seventeenth Report.

Dated at Edmonton, this 1st day of September, 2010

Deloitte & Touche Inc.
in its capacity as Monitor of
Cow Harbour Construction Ltd.

Per:



Gordon Smith
Senior Vice-President

Critical Supplier Lessor Claims
Calculated upto August 31, 2010

Appendix A1

Location	Liable (Yes/No)	Pre April 1 Claims		Post April 1 to August 31 Claims		Total Claims		Total Liable Claims
Returned	Yes	\$	503,317.86	\$	27,278.43	\$	530,596.29	\$ 530,596.29
Syncrude	Yes	\$	4,303,988.01	\$	36,768,450.57	\$	41,072,438.58	\$ 41,072,438.58
Suncor Leased	Yes	\$	1,439,441.70	\$	1,356,250.32	\$	2,795,692.02	\$ 2,795,692.02
CHC Head Office	Yes	\$	56,588.74	\$	756,724.55	\$	813,313.29	\$ 813,313.29
TBD	To be determined	\$	-	\$	39,437.25	\$	39,437.25	
Suncor	No	\$	185,233.34	\$	779,946.30	\$	965,179.64	
Newfoundland	No	\$	-	\$	249,620.25	\$	249,620.25	
Total		\$	6,488,569.65	\$	39,977,707.67	\$	46,466,277.32	\$ 45,212,040.18

Critical Supplier Lessor Claims
Calculated upto August 31, 2010

Appendix A2

PER PROOF OF CLAIM

Lessor	Equipment Detail	Disputed Lease (Yes/No)	Location of Equipment	Date Returned	Monthly Lease PMT (including GST)	Pre-April 1 Claims	Post April 1 upto August 31 Claims	Total Claim	Lienable Claim
1334126 Alberta Ltd. Lease # 1 Total	2006 Aspen 35 Ton Trailer Total		Suncor		\$ 1,281.86	\$ 2,615.22	\$ 6,409.30	\$ 9,024.52	\$ 0
ADD Capital Lease #11406 Lease #11407 Lease #11528 Total	2009 McCloskey Dewaterer Sand Cleaner 2009 McCloskey Screener Rock Crusher 2009 Ford F550 Truck Total		Newfoundland Newfoundland Suncude		2,333.22 7,948.33 1,640.34	- - -	11,666.10 39,741.65 8,201.70	11,666.10 39,741.65 8,201.70	0 0 8,201.70
A.H. McElroy (true lease) Lease # 1 Lease # 1 item#2 Total	1500 Fusion Mach 1 - Small Heater Total		Suncude		10,500.00	42,424.73	52,500.00	94,924.73	94,924.73
ALG Commercial Equipment Finance Co. Lease #1 Lease #2 Lease #3 Lease #4 Lease #5 Lease #6 Lease #7 Total	Caterpillar D10 Dozer Caterpillar D10 Dozer Hitachi EX5500 Shovel Caterpillar 789C Off Road Truck Caterpillar 789C Off Road Truck Caterpillar 785C Off Road Truck Hitachi EX5500 Shovel Total	Yes Yes Yes Yes Yes Yes Yes	Suncude Suncude Suncude Suncude Suncude Suncude Suncude		21,372.84 21,372.84 160,185.00 59,479.82 59,479.82 44,002.72 176,155.89	21,372.84 21,372.84 - - - - -	105,864.20 105,864.20 800,923.00 297,399.10 297,399.10 220,013.60 880,779.45	128,237.04 128,237.04 800,923.00 297,399.10 297,399.10 220,013.60 880,779.45	128,237.04 128,237.04 800,923.00 297,399.10 297,399.10 220,013.60 2,752,990.33
Alper Moneta Lease CC6351-44-207 Lease CC6351-44-203 Total	2007 Hitachi Excavator EX 1200-5 2008 Caterpillar Rock Truck 793D Total	N N	Suncude Suncude		28,116.21 55,772.29	- -	140,561.05 278,861.45	140,561.05 278,861.45	140,561.05 278,861.45
ATCO Structure & Logistics Ltd. Lease #1 Lease #1 item#2 Lease #2 Total	Lunchroom/office Washroom Office/Lunchroom Total		Suncude Suncude Suncude		2,830.00 - 1,086.00	3,933.30 - -	14,150.00 - 5,430.00	18,083.30 - 5,430.00	18,083.30 - 23,513.30
Bobcat of Fort McMurray Lease #1 Lease #1 item#2 Total	Exp March 5, 2010 Still in possession Total		Returned Suncude	26-Jul-10	4,725.00 4,725.00	22,155.00 -	18,900.00 23,625.00	41,055.00 23,625.00	41,055.00 64,680.00
Bedkin Leasing Corp Lease # 22742 Lease # 22743 Total	2009 Ford F250 Truck 2009 Ford F250 Truck Total	Yes Yes	Suncude Suncude		1,100.41 1,100.41	- -	5,502.05 5,502.05	5,502.05 5,502.05	5,502.05 11,004.10
Cansel Survey Equipment Lease #1 Total	Exp May 19, 2010 Exp May 19, 2010 Exp May 18, 2010 Exp May 18, 2010 Exp May 18, 2010 Exp May 18, 2010 Total		Suncude Suncude Suncude Suncude Suncude Suncude		4,469.06	13,407.18	22,345.30	35,752.48	35,752.48

Appendix A2

1

Lessor	Equipment Detail	Disputed Lease (Yes/No)	Location of Equipment	Monthly Lease PMT (Including GST)	Pre-April 1 Claims	Post April 1 upto August 31 Claims	Total Claim	Lienable Claim
Capital Underwriters Inc.								
Lease # 22014	2009 Peterbilt Yard Truck Mixer		Suncor	3,290.62		16,453.10	16,453.10	0
Lease #20730	2006 Hitachi HIZX450LC Hydraulic Excavator		Suncor	8,949.97	-	44,249.85	44,249.85	0
Total							\$	\$
Cat Rental Store - "Raydon Rentals Ltd."								
Contract # 06057194	Exp March 30, 2010 Light tower 4 Lamp 20 KW		Synchrude	4,314.40	10,792.74	21,572.00	32,364.74	32,364.74
Contract # 06057429	Exp March 30, 2010 Heater Kern 350M BTU OHV/Ducting		Synchrude	206.40	518.28	1,032.00	1,550.28	1,550.28
Contract # 06057893	Exp March 30, 2010 Trash Pump 6" DDL Vacuum Assst		Synchrude	2,568.80	5,394.48	12,844.00	18,732.48	18,732.48
Contract #0607951	Exp March 24, 2010 Electric Heater 900 Watt 240V 40AMP		Synchrude	210.40	437.98	1,052.00	1,489.98	1,489.98
Total							\$	\$3,643.48
Caterpillar Financial Services (on behalf of BAL Global Finance)								
#1	793D Caterpillar Off Highway Truck		Synchrude	52,387.05	104,774.10	261,935.25	366,709.35	366,709.35
#2	D6TXW Caterpillar track type tractor, Complete with Caterpillar 5A XV bulldozer, and Carco 70A-pS winch with winch cable, talichain and hook, winch guard and rig saver		Synchrude	7,362.33	14,724.66	36,611.65	51,536.31	51,536.31
#3	D6TXW Caterpillar track type tractor, Complete with Caterpillar 5A XV bulldozer, and Carco 70A-pS winch with winch cable, talichain and hook, winch guard and rig saver		Synchrude	7,362.33	14,724.66	36,611.65	51,536.31	51,536.31
Total							\$	489,781.97
Caterpillar Financial Services								
Contract #45308	2006 CAT 785C Off Highway Truck		Synchrude	29,817.75	61,766.34	149,086.77	210,854.11	210,854.11
Contract #61795	2007 CAT D8T Tractor Type Tractor		Synchrude	76,341.33	31,647.83	106,039.16	106,039.16	106,039.16
Contract #62987	2007 CAT D10T Tractor Type Tractor		Synchrude	26,447.40	53,650.44	132,237.00	185,987.44	185,987.44
Contract #633729	2007 CAT 740 Tractor Type Tractor		Synchrude	27,446.94	58,854.37	137,234.69	194,089.06	194,089.06
Contract #63899	2007 Cat 740 Articulated Truck		Synchrude	12,446.25	25,603.70	62,231.24	87,834.94	87,834.94
Contract #63870	2007 Cat 740 Articulated Truck		Synchrude	12,446.25	25,603.70	62,231.24	87,834.94	87,834.94
Contract #63971	2005 CAT D10T Track type Tractors		Synchrude	16,327.09	33,587.14	81,535.45	115,222.59	115,222.59
Contract #639872	2005 CAT D10T Track type Tractors		Synchrude	14,887.92	30,626.37	74,439.12	105,065.49	105,065.49
Contract #64173	2007 CAT 740 Articulated Truck		Synchrude	12,826.75	26,586.46	64,133.74	90,520.20	90,520.20
Contract #64174	2007 CAT 740 Articulated Truck		Synchrude	13,071.78	26,890.51	64,133.74	90,520.20	90,520.20
Contract #64576	2005 CAT D10T Track Type Tractor		Synchrude	52,456.07	109,568.67	282,180.33	370,048.92	370,048.92
Contract #64577	2005 CAT D10T Track Type Tractor		Synchrude	52,456.07	109,568.67	282,180.33	371,547.00	371,547.00
Contract #65178	2008 CAT 783D Off-Highway Truck		Synchrude	53,442.71	110,102.77	267,213.55	377,916.33	377,916.33
Contract #65179	2008 CAT 783D Off-Highway Truck		Synchrude	51,874.08	107,453.73	259,370.52	366,824.05	366,824.05
Contract #65181	2008 CAT 783D Off-Highway Truck		Synchrude	51,874.08	107,453.73	259,370.52	366,824.05	366,824.05
Contract #65192	2008 CAT D11T Track Type Tractor		Synchrude	31,819.06	66,365.53	159,095.42	225,460.95	225,460.95
Contract #65327	2008 CAT 793D Off-Highway Truck		Synchrude	53,139.33	110,833.45	285,986.57	376,530.12	376,530.12
Contract #65333	2008 CAT 24M Motor Grader		Synchrude	32,739.05	67,816.61	163,685.26	231,511.87	231,511.87
Contract #65391	2008 CAT 793D Off-Highway Truck		Synchrude	51,776.70	107,251.74	228,883.39	336,135.23	336,135.23
Contract #65732	2008 CAT D11T Track Type Tractor		Synchrude	31,819.06	66,365.53	159,095.42	225,006.99	225,006.99
Contract #65739	2008 CAT D11T Track Type Tractor		Synchrude	21,445.63	44,423.11	105,531.72	151,651.26	151,651.26
Contract #65937	2008 CAT D10T Track Type Tractor		Synchrude	31,106.34	64,978.97	155,531.72	220,510.69	220,510.69
Contract #65938	2008 CAT 777E Off Highway Truck		Synchrude	39,003.74	80,793.48	195,018.71	275,812.19	275,812.19
Contract #60173	2008 CAT D11T Track Type Tractor		Synchrude	39,004.15	80,793.48	195,018.71	276,168.96	276,168.96
Contract #60366	2008 CAT D11T Track Type Tractor		Synchrude	40,466.64	83,823.74	202,333.22	286,156.96	286,156.96
Contract #62985	2008 CAT 777E Off-Highway Truck		Synchrude	40,466.64	83,823.74	202,333.22	286,156.96	286,156.96
Contract #62986	2008 CAT 777E Off-Highway Truck		Synchrude	53,306.12	110,401.83	202,333.22	286,735.05	286,735.05
Contract #62987	2008 CAT 777E Off-Highway Truck		Synchrude	53,306.12	110,401.83	202,333.22	286,735.05	286,735.05
Contract #62985	1997 CAT 793C Off Highway Truck		Synchrude	11,055.40	22,900.46	55,279.99	78,177.45	78,177.45
Contract #63279	2009 CAT 740 Articulated Truck		Synchrude	12,131.70	22,900.46	55,279.99	78,177.45	78,177.45
Contract #63280	2009 CAT D8T Tractor Type Tractor		Synchrude	10,551.04	21,855.73	52,755.20	74,610.93	74,610.93
Contract #63282	2008 CAT 740 Articulated Truck		Synchrude					

Appendix A2

100

Lessor	Equipment Detail	Disputed Lease (Yes/No)	Location of Equipment	Date Returned	Monthly Lease PMT (Including GST)	Pre-April 1 Claims	Post April 1 Claims	Total Claim	Lienable Claim
Caterpillar Financial Services cont'd									
Contract #63283	2008 CAT D8T Track Type Tractor		Synode		12,135.94	25,338.73	60,679.71	86,018.44	86,018.44
Contract #63285	1997 CAT 793C Off Highway Truck		Synode		46,889.46	96,713.87	233,447.29	330,161.16	85,990.65
Contract #63286	2008 CAT D8T Track Type Tractor		Synode		12,103.73	28,072.01	60,518.64	83,590.65	85,990.65
Contract #63287	2008 CAT 740 Articulating Truck		Synode		10,549.16	21,851.82	52,745.81	74,597.63	74,597.63
Contract #63290	2008 CAT 740 Articulating Truck		Synode		10,199.48	21,127.57	50,997.40	72,124.97	72,124.97
Contract #63291	1998 CAT 793C Off Highway Truck		Synode		46,689.46	96,713.87	233,447.29	330,161.16	330,161.16
Contract #63292	2008 CAT 740 Articulated Truck		Synode		10,535.92	21,824.39	52,679.80	74,503.99	74,503.99
Contract #63305	2009 CAT D10T Track Type Tractors		Synode		12,505.92	28,904.90	62,529.08	88,433.98	88,433.98
Contract #63307	2009 CAT D10T Track Type Tractors		Synode		20,647.07	42,778.95	103,256.21	146,004.30	146,004.30
Contract #63309	2009 CAT D10T Track Type Tractors		Synode		20,651.84	42,778.95	103,256.21	146,006.61	146,006.61
Contract #63313	2009 CAT 740 Articulated Truck		Synode		21,585.45	44,690.98	107,777.25	152,467.83	152,467.83
Contract #63313	2009 CAT D10T Track Type Tractor		Synode		10,523.28	21,738.10	52,616.13	74,414.23	74,414.23
Contract #63313	2009 CAT D10T Track Type Tractor		Synode		21,550.33	44,659.93	107,767.63	152,391.99	152,391.99
Contract #63633	2009 CAT 980H Wheel Loader		Synode		20,703.94	42,666.51	103,519.19	146,202.10	146,202.10
Contract #63607	1997 CAT 793C Off Highway Truck		Synode		9,679.11	48,395.55	58,212.93	58,212.93	58,212.93
Contract #64124	2009 CAT 777F Off Highway Truck		Synode		46,644.24	97,286.59	233,221.22	330,507.81	330,507.81
Total					23,692.94	49,078.22	118,464.66	167,542.90	167,542.90
Canadian Western Bank (from Caterpillar Financial)									
Account # 27120	Caterpillar Model 777F Off-Highway Truck		Synode		27,149.23	54,298.46	135,746.15	190,044.61	190,044.61
Account # 27110	Caterpillar Model 777F Off-Highway Truck		Synode		27,149.23	54,298.46	135,746.15	190,044.61	190,044.61
Account # 26990	Caterpillar Model 777F Off-Highway Truck		Synode		27,124.05	54,248.12	135,620.31	189,868.43	189,868.43
Account # 26982	Caterpillar Model D10T Track Type Tractor		Synode		23,545.87	47,091.74	117,729.36	164,821.10	164,821.10
Account # 26983	Caterpillar Model D10T Track Type Tractor		Synode		23,545.87	47,091.74	117,729.36	164,821.10	164,821.10
Account # 26817	Caterpillar Model 777F Off-Highway Truck		Synode		26,958.03	53,916.06	134,790.13	188,706.19	188,706.19
Account # 26830	Caterpillar Model 777F Off-Highway Truck		Synode		27,478.98	54,953.96	137,394.89	192,338.85	192,338.85
Account # 26844	Caterpillar Model 777F Off-Highway Truck		Synode		27,060.15	54,120.30	133,300.74	189,421.04	189,421.04
Account # 26800	Caterpillar Model D10T Track Type Tractor		Synode		23,518.11	47,036.22	117,590.95	164,626.77	164,626.77
Account # 26101	Caterpillar Model 777F Off-Highway Truck		Synode		27,476.98	54,953.96	137,394.89	192,338.85	192,338.85
Account # 26102	Caterpillar Model 777F Off-Highway Truck		Synode		27,476.98	54,953.96	137,394.89	192,338.85	192,338.85
Account # 26104	Caterpillar Model 777F Off-Highway Truck		Synode		27,664.09	55,328.18	138,320.44	193,648.62	193,648.62
Account # 26109	Caterpillar Model 777F Off-Highway Truck		Synode		27,605.37	55,210.74	138,026.86	193,267.60	193,267.60
Account # 26105	Caterpillar Model 777F Off-Highway Truck		Synode		27,418.65	54,837.30	137,093.25	191,930.55	191,930.55
Account # 26107	Caterpillar Model D10T Track Type Tractor		Synode		27,567.86	55,135.72	137,839.28	192,978.00	192,978.00
Account # 26106	Caterpillar Model D10T Track Type Tractor		Synode		23,518.11	47,036.22	117,590.95	164,626.77	164,626.77
Account # 26125	Caterpillar Model D8T Track Type Tractor		Synode		13,162.94	26,325.88	65,814.68	92,140.56	92,140.56
Account # 26126	Caterpillar Model D8T Track Type Tractor		Synode		13,162.94	26,325.88	65,814.68	92,140.56	92,140.56
Total								2,500,906.88	2,500,906.88
CIT Financial Ltd.									
Contract # 8029,4487-33,001	2009 Hitachi Excavator EX1200		Synode		44,801.40	224,007.00	224,007.00	224,007.00	224,007.00
Contract # 8004,45014-801	2008 Ford Passenger Bus		Synode		3,004.83	-	15,024.65	15,024.65	15,024.65
Contract # 8004,45014-801	2008 Ford Passenger Bus		Synode		-	-	-	-	-
Contract # 8004,450098-001	2010 Blue Bird Passenger Bus		Synode		4,616.17	-	23,380.85	23,380.85	23,380.85
Contract # 8004,450098-001	2010 Blue Bird Passenger Bus		Synode		-	-	-	-	-
Total								262,412.50	262,412.50
Concentra Financial Services Association									
Lease # 79552	2006 Caterpillar 785C Mining Truck	Yes	Synode		33,835.40	-	169,177.00	169,177.00	169,177.00
Lease # 10635	2007 Caterpillar 785C Mining Truck		Synode		42,391.01	-	211,955.05	211,955.05	211,955.05
Total								169,177.00	169,177.00
De Lage Landen Financial Services Inc.									
Lease #1-1217173	Hitachi EX5500hydraulic Shovel	Yes	Synode		150,000.00	-	750,000.00	750,000.00	750,000.00
Lease #1-116287	Ford F450 Truck		Synode		1,720.20	-	8,601.00	8,601.00	8,601.00
Lease #1-97733	ARI 6237 Copier		CHC Head Office		478.50	600.99	2,392.50	2,993.49	761,584.49
Total								761,584.49	761,584.49

Appendix A2

15 JANUARY 2005

Lessor	Equipment Detail	Disputed Lease (Yes/No)	Location of Equipment	Date Returned	Monthly Lease PMT (including GST)	Pre-April 1 Claims	Post April 1 upto August 31 Claims	Total Claim	Liable Claim
Dutchman (Heavy Metal)									
Dutchman Proof of Claim \$16: Exp March 30, 2010 & 69,384	Caterpillar 765B Haul Truck	Returned			135.00 per truck hour	88,110.02	-	88,110.02	88,110.02
	Caterpillar 765B Haul Truck	Returned							
	Caterpillar 765B Haul Truck	Returned							
	Caterpillar 765B Haul Truck	Returned							
Dutchman Proof of Claim \$96: Exp March 30, 2010	Caterpillar 765B Haul Truck	Returned			131.00/ hour	98,688.65	-	98,688.65	98,688.65
Dutchman Proof of Claim \$106 Exp March 15, 2010	Caterpillar D10R/RT Tractor	Returned				106,836.29	-	106,836.29	106,836.29
	Caterpillar 777D Haul Truck	Returned							
	Caterpillar 777D Haul Truck	Returned							
Dutchman Proof of Claim \$117 Exp June 3, 2010	Caterpillar 777D Haul Truck	Returned							
Total	2006 Caterpillar DBT Crawler Tractor	Yes	Synclude		20,000.00	21,000.00	100,000.00	121,000.00	\$ 414,634.96
Equitrex Vehicle Leasing									
Lease # ZNCS1001	2010 Ford F559 4X4 Truck	Yes	Synclude		4,329.10	4,329.10	21,645.50	25,974.50	25,974.50
Lease # ZNEXY1002	2010 Ford F559 4X4 Truck	Yes	Synclude		2,164.55	2,164.55	10,822.75	12,987.30	12,987.30
Lease # ZNEXY1002	2010 Ford F559 4X4 Truck	Yes	Synclude		3,128.99	3,128.99	15,641.95	18,773.94	18,773.94
Lease # ZNEXY1002	2009 Peterbilt 340	Yes	Synclude		2,164.55	2,164.55	10,822.75	12,987.30	12,987.30
Total	2010 Ford F559 4X4 Truck	Yes	Synclude		2,164.55	2,164.55	10,822.75	12,987.30	\$ 70,723.14
Essex Capital Transportation Leasing Corp									
Lease # 50032	2009 Ford F250 Truck		Synclude		22,170.15	-	110,850.75	110,850.75	110,850.75
Lease # 50001	2009 Ford F250 Truck		Synclude		2,151.10	-	10,755.50	10,755.50	10,755.50
Total	2006 Ford F24 Passenger Mini Bus		Synclude						\$ 121,606.25
Experienced Equipment Sales & Rentals									
Hourly equipment sales			Returned			147,113.76		147,113.76	147,113.76
Total								\$ 147,113.76	147,113.76
Finning									
Lease #2	CAT 793C	Yes	Synclude		52,500.00	-	262,500.00	262,500.00	262,500.00
Lease #3	CAT 637G	Yes	Synclude		92,400.00	-	462,000.00	462,000.00	462,000.00
Lease #4	CAT 789C	Yes	Synclude		168,000.00	-	840,000.00	840,000.00	840,000.00
Lease #5	CAT 789C	Yes	Synclude		168,000.00	-	840,000.00	840,000.00	840,000.00
Lease #6	CAT 777F	Yes	Synclude		94,500.00	-	472,500.00	472,500.00	472,500.00
Lease #7	CAT 793C	Yes	Synclude		168,000.00	-	840,000.00	840,000.00	840,000.00
Lease #8	CAT 793C	Yes	Synclude		52,500.00	-	262,500.00	262,500.00	262,500.00
Lease #9	CAT 777F	Yes	Synclude		94,500.00	-	472,500.00	472,500.00	472,500.00
Lease #10	CAT 777F	Yes	Synclude		94,500.00	-	472,500.00	472,500.00	472,500.00
Lease #11	CAT759C	Yes	Synclude		168,000.00	-	840,000.00	840,000.00	840,000.00
Lease #12	CAT 777F	Yes	Synclude		94,500.00	-	472,500.00	472,500.00	472,500.00
Lease #13	CAT789C	Yes	Synclude		168,000.00	-	840,000.00	840,000.00	840,000.00
Total								\$ 840,000.00	7,077,000.00
GE Canada Leasing Services Co.									
Lease \$94,086	2006 ZX650LC-3 Hitachi Excavator		Synclude		47,043.27		235,216.35	235,216.35	235,216.35
	2007 ZX850LC-3 Hitachi Excavator		Synclude						
	2007 ZX850LC-3 Hitachi Excavator		Synclude						
	2006 Western Star Model 6800XD Transport Truck		Synclude						
Lease \$21,032	Lennox Tulsa 130 Hydraulic WC1411065T Transport Truck		Synclude		7,070.93	-	35,054.65	35,054.65	35,054.65
Lease \$23,119	Tarex Slinger TM/571 Truck Mounted Crane		Synclude		7,706.59	-	38,532.95	38,532.95	38,532.95

Critical Supplier Lessor Claims
Calculated upto August 31, 2010

Appendix A2

PER PROOF OF CLAIM

Lessor	Equipment Detail	Disputed Lease (Yes/No)	Location of Equipment	Date Returned	Monthly Lease PMT (Including GST)	Pre-April 1 Claims	Post April 1 upto August 31 Claims	Total Claim	Lienable Claim
GE Canada Leasing Services Co. cont'd									
Lease \$12,433	2007 Western Star WB123085S Transport Truck		Syncrude		6,216.88	-	31,084.40	31,084.40	31,084.40
Lease \$12,433 (2)	Western Star WB1230986 Transport Truck		Syncrude		6,216.88	-	31,084.40	31,084.40	31,084.40
Lease \$5,970.87	2007 Ford F550 Truck		Syncrude		1,990.27	-	9,951.35	9,951.35	9,951.35
Lease \$5,624.78	2007 Tiger Cat 5031E 1-11' Service deck		Syncrude		2,812.39	-	14,061.95	14,061.95	14,061.95
	2006 Ford MBIV Mini Bus		Syncrude						
Lease \$5,970.24	2007 Ford MBIV Mini Bus		Syncrude		1,993.08	-	9,965.40	9,965.40	9,965.40
	2007 Ford 550 Truck		Syncrude						
Lease \$327,661.95	Caterpillar Model 785C Off highway mining truck		Syncrude		109,220.65	-	546,103.27	546,103.27	546,103.27
	Caterpillar Model 785C Off highway mining truck		Syncrude						
	Caterpillar Model 785C Off highway mining truck		Syncrude						
Lease \$327,661.95 (2)	2007 Ford F550 Truck		Syncrude		5,925.27	-	29,626.35	29,626.35	29,626.35
	2007 MFG 1-11'		Syncrude						
	2007 Tiger Crane 5031E		Syncrude						
	2007 Ford F550 Truck		Syncrude						
	2007 MFG 1-11'		Syncrude						
	2007 Tiger Crane 5031E		Syncrude						
	2007 Western Star Truck with Lubrication Van Body		Syncrude		12,579.37	-	62,896.65	62,896.65	62,896.65
Lease \$37,738.11	2007 Western Star Truck with Lubrication Van Body		Syncrude						
	Caterpillar 789C Off highway dump truck		Syncrude		90,811.76	-	454,058.80	454,058.80	454,058.80
Lease \$272,435.29	Caterpillar 785C		Syncrude						
	2007 Western Star WD-1230865 Truck		Syncrude		6,191.53	-	30,957.65	30,957.65	30,957.65
Lease \$18,974.59	Lubrication Van Body		Syncrude		18,181.24	-	90,906.22	90,906.22	90,906.22
Lease \$54,543.72	2007 Hiloht EX1200-5C		Syncrude		42,296.68	-	211,482.90	211,482.90	211,482.90
Lease \$126,889.74	Caterpillar 793D articulated truck		Syncrude		43,041.56	-	215,207.80	215,207.80	215,207.80
Lease \$129,124.68	Caterpillar 793D articulated truck		Syncrude		41,849.13	-	209,215.65	209,215.65	209,215.65
Lease \$126,529.39	Caterpillar 793D articulated truck		Syncrude		6,330.63	-	31,653.15	31,653.15	31,653.15
Lease \$18,991.89	2007 Western Star Truck		Syncrude						
	Lubrication Van Body		Syncrude						
Lease \$136,114.23	Hiachi Excavator ZX450LC-3		Syncrude		45,371.41	-	226,857.07	226,857.07	226,857.07
	Hiachi Excavator ZX450LC-3		Syncrude						
	Hiachi Excavator ZX450LC-3		Syncrude						
	Hiachi Excavator ZX450LC-3		Syncrude						
	Hiachi Excavator ZX450LC-3		Syncrude						
	Hiachi Excavator ZX450LC-3		Syncrude						
Lease \$35,628.90	Hiachi Excavator ZX450LC-3		Syncrude		11,876.30	-	59,381.49	59,381.49	59,381.49
Lease \$261,226.80	2008 Caterpillar 793D Off Highway Truck		Syncrude		139,614.90	-	653,074.50	653,074.50	653,074.50

Appendix A2

100 90 80 70 60 50 40 30 20 10 0

[illegible]

Appendix A2

1000

[illegible]

Critical Supplier Lessor Claims
Calculated upto August 31, 2010

Appendix A2

PER PROOF OF CLAIM

Lessor	Equipment Detail	Disputed Lease (Yes/No)	Location of Equipment	Date Returned	Monthly Lease PMT (Including GST)	Pre-April 1 Claims	Post April 1 upto August 31 Claims	Total Claim	Lienable Claim
Royal Bank of Canada confid									
Lease # 89049	Caterpillar Off Highway Haul Truck		Syncrude		68,218.82	-	341,079.11	341,079.11	341,079.11
Lease # 89055	Caterpillar Track Type Tractor		Syncrude		26,022.02	-	130,110.12	130,110.12	130,110.12
Lease # 89059	Caterpillar Track Type Tractor		Syncrude		31,818.69	-	159,093.43	159,093.43	159,093.43
Lease # 89076	Caterpillar Off Highway Haul Truck		Syncrude		31,818.69	-	159,093.43	159,093.43	159,093.43
Lease # 89080	Caterpillar Articulated Dump Truck		Syncrude		13,795.88	-	68,984.42	68,984.42	68,984.42
Lease # 89083	Caterpillar Articulated Dump Truck		Syncrude		13,795.88	-	68,984.42	68,984.42	68,984.42
Lease # 89073	Caterpillar Motor Grader		Syncrude		13,795.88	-	68,984.42	68,984.42	68,984.42
Lease # 89087	Caterpillar Articulated Dump Truck		Syncrude		15,039.83	-	75,199.16	75,199.16	75,199.16
Lease # 89089	Caterpillar Track Type Tractor		Syncrude		25,003.51	-	127,047.53	127,047.53	127,047.53
Lease # 89089	Caterpillar Articulated Dump Truck		Syncrude		13,795.88	-	68,984.42	68,984.42	68,984.42
Lease # 89076	Caterpillar Articulated Dump Truck		Syncrude		13,795.88	-	68,984.42	68,984.42	68,984.42
Lease # 89065	Caterpillar Articulated Dump Truck		Syncrude		14,971.56	-	74,859.28	74,859.28	74,859.28
Lease # 89090	Caterpillar Motor Grader		Syncrude		14,971.56	-	74,859.28	74,859.28	74,859.28
Lease # 89092	Caterpillar Motor Grader		Syncrude		5,764.37	-	28,821.87	28,821.87	28,821.87
Lease # 89085	Caterpillar Track Type Tractor		Syncrude			-			
Total								\$ 9,799,928.25	
Roynt Inc.									
Lease # 165824	2009 Ford F-250 Truck		Syncrude		1,386.00	-	6,930.00	6,930.00	6,930.00
Lease # 59199	2006 Hitachi Hydraulic Excavator ZX 450LC		Syncrude		17,025.27	-	85,126.35	85,126.35	85,126.35
Lease # 146366	2006 Hitachi Hydraulic Excavator ZX 450LC		Syncrude			-			
Total					7,867.45		39,437.25	39,437.25	39,437.25
Total								\$ 39,437.25	\$ 92,056.35
Scott Capital Group Inc.									
Lease # 6049520-001	2009 Aspen 225 Ton Single Axel Off-Highway Transporter Model CH225-1	Yes	Syncrude		10,992.45	-	54,962.25	54,962.25	54,962.25
Lease # 6049520-002	Hitachi EX 550D Buckel No 24.35.5 CU yard.	Yes	Syncrude		19,093.02	-	95,465.11	95,465.11	95,465.11
Lease # 6049520-003	2010 Blue Bird Vision Passenger bus	Yes	Syncrude		5,659.75	-	27,798.75	27,798.75	27,798.75
Lease # 6049520-004	2009 Western Star Truck	Yes	Syncrude		17,553.06	-	87,765.30	87,765.30	87,765.30
	Fuel + Lube Bodies								
	Predtrial 40 Compressor Systems								
Lease # 6049520-005	2009 Paterbit 330	Yes	Syncrude		7,549.50	7,190.00	37,747.50	44,937.50	44,937.50
	2009 Paterbit 335								
	Utility Body								
	Predtrial Compressor Systems								
	Cobra 5105KPH Cranes								
	Cobra 5105KPH Cranes								
Total								\$ 310,928.91	

Critical Supplier Lessor Claims
Calculated upto August 31, 2010

Appendix A2

PER PROOF OF CLAIM

Lessor	Equipment Detail	Disputed Lease (Yes/No)	Location of Equipment	Date Returned	Monthly Lease PMT (including GST)	Pre-April 1 Claims	Post April 1 upto August 31 Claims	Total Claim	Lienable Claim
SMS Equipment	Lease #1	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #2	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #3	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #4	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #5	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #6	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #7	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #8	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #9	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #10	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #11	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #12	2008 L20 Ingersoll Round Light Tower	Yes	Synchrude	2,205.00	-	11,025.00	11,025.00	11,025.00
	Lease #13	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #14	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #15	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #16	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #17	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #18	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #19	4MH	Yes	Synchrude	1,155.00	-	5,775.00	5,775.00	5,775.00
	Lease #20	4MH	Yes	Synchrude	2,310.00	-	11,550.00	11,550.00	11,550.00
Total								\$	126,525.00

United Rentals									
Aurora									
Invoice # 85165255-001	Expired April 1, 2010	19-29 KVA Generator	Returned	2,030.95	2,030.95	-	-	2,030.95	2,030.95
Invoice # 85165255-002	Expired April 1, 2010	19-29 KVA Generator	Returned	2,030.95	2,030.95	-	-	2,030.95	2,030.95
Invoice # 85165255-003	Expired April 1, 2010	19-29 KVA Generator	Returned	2,030.95	2,030.95	-	-	2,030.95	2,030.95
Invoice # 85165255-004	Expired April 1, 2010	19-29 KVA Generator	Returned	2,030.95	2,030.95	-	-	2,030.95	2,030.95
Invoice # 852617652-002	Expired April 1, 2010	19-29 KVA Generator	Returned	2,030.95	2,030.95	-	-	2,030.95	2,030.95
Invoice # 852617652-003	Expired April 1, 2010	19-29 KVA Generator	Returned	2,030.95	2,030.95	-	-	2,030.95	2,030.95
Invoice # 852617652-004	Expired April 1, 2010	19-29 KVA Generator	Returned	2,030.95	2,030.95	-	-	2,030.95	2,030.95
Invoice # 85599876-001	Expired April 1, 2010	Towable light towers	Returned	4,152.61	4,152.61	-	-	4,152.61	4,152.61
Invoice # 85599876-002	Expired April 1, 2010	Towable light towers	Returned	4,152.61	4,152.61	-	-	4,152.61	4,152.61
Invoice # 85599876-003	Expired April 1, 2010	Towable light towers	Returned	4,152.61	4,152.61	-	-	4,152.61	4,152.61
Invoice # 85599876-004	Expired April 1, 2010	Towable light towers	Returned	4,152.61	4,152.61	-	-	4,152.61	4,152.61
Invoice # 85599876-005	Expired April 1, 2010	Towable light towers	Returned	4,152.61	4,152.61	-	-	4,152.61	4,152.61
Invoice # 857121383-002	Expired April 1, 2010	70-84 KVA Generator	Returned	2,599.61	2,599.61	-	-	2,599.61	2,599.61
Invoice # 857121383-003	Expired April 1, 2010	70-84 KVA Generator	Returned	2,599.61	2,599.61	-	-	2,599.61	2,599.61
Invoice # 857121383-004	Expired April 1, 2010	70-84 KVA Generator	Returned	2,599.61	2,599.61	-	-	2,599.61	2,599.61
Invoice # 85789224-001	Expired April 1, 2010	350000 blu heater & heater ducts	Returned	762.30	762.30	-	-	762.30	762.30
Invoice # 85789224-002	Expired April 1, 2010	350000 blu heater & heater ducts	Returned	762.30	762.30	-	-	762.30	762.30
Invoice # 85903272-001	Expired April 1, 2010	20' suction hose	Returned	340.20	340.20	-	-	340.20	340.20
Shop Use									
Invoice # 85933889-001	Expired April 1, 2010	electric hammer, mole point, chisel	Returned	108.15	108.15	-	-	108.15	108.15
Invoice # 85907121-001	Expired April 1, 2010	cell lead, nozzle	Returned	412.86	412.86	-	-	412.86	412.86
Invoice # 85864739-001	Expired April 1, 2010	40-46 boom	Returned	1,677.01	1,677.01	-	-	1,677.01	1,677.01
Suncor Core Pit Drainage									
Invoice # 85917899-001	Expired April 1, 2010	coupling FTA, pump	Returned	83.59	83.59	-	-	83.59	83.59
Invoice # 85998852-001	Expired April 1, 2010	coupling FTA, pump	Returned	280.76	280.76	-	-	280.76	280.76
Invoice # 86145420-001	Expired April 1, 2010	blower motor	Returned	520.22	520.22	-	-	520.22	520.22
Invoice # 85975071-001	Expired April 1, 2010	combi valve, copper line, tube oil delivery	Returned	854.03	854.03	-	-	854.03	854.03
Invoice # 85998760-001	Expired April 1, 2010	heat duct	Returned	2,520.00	2,520.00	-	-	2,520.00	2,520.00
Invoice # 86462700-001	Expired April 1, 2010	pump, suction & discharge hose	Returned	275.75	275.75	-	-	275.75	275.75
Invoice # 86729918-001	Expired April 1, 2010	wb plate rev 1300cbl impact	Returned	2,043.60	2,043.60	-	-	2,043.60	2,043.60
Invoice # 86403478-002	Expired April 1, 2010		Returned	-	-	-	-	-	-
Invoice # 87173573-002	Expired April 1, 2010		Returned	-	-	-	-	-	-

Appendix A2

to

1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 26

© 2004 The Authors
Journal compilation © 2004 Blackwell Publishing Ltd

Critical Supplier Lessor Claims
Calculated upto August 31, 2010

Appendix A2

PER PROOF OF CLAIM

Lessor	Equipment Detail	Disputed Lease (Yes/No)	Location of Equipment	Date Returned	Monthly Lease PMT (including GST)	Pre-April 1 Claims	Post April 1 upto August 31 Claims	Total Claim	Lienable Claim
Waterloo Lincoln Ford Sales Ltd. cont'd									
Lease # 80411121	F450 XLT 4x4		CHC Head Office		1,289.45	-	6,347.25	6,347.25	6,347.25
Lease # 80411119	F350 XLT 4x4		CHC Head Office		1,725.15	-	8,625.75	8,625.75	8,625.75
Lease # 90212399	F250 CREW CAB		CHC Head Office		998.05	-	4,990.25	4,990.25	4,990.25
Lease # 90212400	F250 CREW CAB		CHC Head Office		998.05	-	4,990.25	4,990.25	4,990.25
Lease # 90212401	F250 CREW CAB		CHC Head Office		1,142.67	-	5,713.35	5,713.35	5,713.35
Lease # 90212370	F250 CREW CA		CHC Head Office		1,051.40	-	5,257.00	5,257.00	5,257.00
Lease # 57760835	E350 Escalade		CHC Head Office		3,675.00	2,775.00	21,150.00	21,150.00	21,150.00
Lease # 52912298	F250 4x4 C/CAB		CHC Head Office		3,675.00	3,095.00	23,570.00	23,570.00	23,570.00
Lease # 52912298	F250 S/C 4x4		CHC Head Office		14,560.35	13,580.25	21,150.00	21,150.00	21,150.00
Lease # 62913950	F250 4x4 C/CAB		CHC Head Office		13,597.50	12,597.50	80,985.00	80,985.00	80,985.00
Lease # 62913961	F250 4x4 C/CAB		CHC Head Office		22,785.00	21,185.00	135,110.00	135,110.00	135,110.00
Lease # 61E3794	E450 Econoline		CHC Head Office		13,597.50	-	67,987.50	67,987.50	67,987.50
Lease # 62918091	F250 4x4 C/CAB		CHC Head Office		13,597.50	-	67,987.50	67,987.50	67,987.50
Lease # 62918092	F250 4x4 C/CAB		CHC Head Office		13,597.50	-	67,987.50	67,987.50	67,987.50
Total								\$ 755,610.25	
Wells Fargo Equipment Finance Company									
Lease 553.045	2005 Hitachi ZX800 Hydraulic Excavator		Synchrude		31,522.52	-	157,612.60	157,612.60	157,612.60
	Waidco ZX800 64" Bucket								
	CPL Coupler								
	Waidco ZX800 64" Bucket								
	2005 Hitachi ZX800 Hydraulic Excavator		Synchrude						
	Waidco ZX800 64" Bucket								
	CPL Coupler								
	Waidco ZX800 64" Bucket								
Lease 27995.001	2005 Excavator-Hitachi ZX450LC		Suncor Leased		21,159.10	-	105,795.50	105,795.50	105,795.50
Lease 27995.001 Item#2	2005 Excavator-Hitachi ZX800		Suncor Leased		4,411.54	-	22,057.70	22,057.70	87,965.50
Lease 30775	2007 Machine-Beet 202S		Newfoundland		17,593.10	-	87,965.50	87,965.50	172,924.40
Lease 33918	2007 Excavator-Hitachi HXLC-3		Synchrude		34,584.88	-	172,924.40	172,924.40	271,930.60
Lease 34789	2008 Grader Caterpillar 24M		Synchrude		54,386.12	-	271,930.60	271,930.60	339,005.15
Lease 35959	2008 Truck Caterpillar 793D		Synchrude		67,801.03	-	339,005.15	339,005.15	
Lease 37124	Excavator-Hitachi ZX850LC-3		Synchrude						
Lease 37124 Item #2	Excavator-Hitachi ZX850LC-3		Synchrude						
Lease 37124 Item #3	Excavator-Hitachi ZX850LC-3		Synchrude						
Lease 37124 Item #4	Excavator-Hitachi ZX850LC-3		Synchrude						
Lease 37124 Item #5	Excavator-Hitachi ZX850LC-3		Synchrude						
Lease 32254	Excavator-Hitachi ZX850LC-3		Synchrude		17,064.89	-	85,324.45	85,324.45	1,220,558.20
Total								\$ 85,324.45	
Western Industrial Equipment									
Lease #1	2009 Vince Hagan Mobile Concrete Plant		Newfoundland		5,139.00	-	25,695.00	25,695.00	0
Total								\$	0
WS Leasing Ltd.									
Lease #1	Titan Series 2 Building 80 ft x 128 ft		Suncor		6,596.60	-	32,983.00	32,983.00	0
Lease #2	2009 Ford F250		Synchrude		989.50	-	4,947.50	4,947.50	4,947.50
Lease #3	2009 Ford F250		Synchrude		989.50	-	4,947.50	4,947.50	4,947.50
Lease #4	2008 Ford F550		Synchrude		1,834.88	-	9,174.40	9,174.40	9,174.40
Total	VMA/C OR/O Compressor							\$	19,069.40
Total Amounts					\$ 8,074,688.80	\$ 6,488,569.65	\$ 39,977,707.67	\$ 46,486,277.32	\$ 45,212,040.18

Appendix B



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: April 9, 2010
Invoice #: 2588695
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 133245290

Invoice

Professional services rendered as trustee under a Notice of Intention filed under the *Bankruptcy and Insolvency Act* and as Proposed Monitor under the *Companies' Creditors Arrangement Act*, for the period ending April 7, 2010:

- | | |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| March 26, 2010 | <ul style="list-style-type: none">• Meeting with Mr. Michael J. McCabe of Reynolds Mirth Richards & Farmer LLP, Mr. Ray Rutman of Fraser Milner Casgrain LLP, Mr. Don MacLean of Pricewaterhouse Coopers LLP and Mr. D. Koumarelas of Cow Harbour Construction Ltd. |
| March 27, 2010 | <ul style="list-style-type: none">• Meeting with D. Koumarelas.• Work on Proposed Monitor's First Report, report schedules, cash flow and assumptions.• Email to M. McCabe. |
| March 28, 2010 | <ul style="list-style-type: none">• Review Proposed Monitor's First Report. |
| March 29, 2010 | <ul style="list-style-type: none">• Arrange new webpage and mailbox set up.• Meeting with M. McCabe and Mr. Pat Ross of Cow Harbour Construction Ltd.• Discussion with D. MacLean regarding cash flow status.• Discussion with M. McCabe.• Review cash flow.• Meeting with D. Koumarelas. |

- | | |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| March 30, 2010 | <ul style="list-style-type: none">• Review of the draft initial CCAA Order.• Review correspondence from D. Koumarelas.• Discussion with M. McCabe. |
| March 31, 2010 | <ul style="list-style-type: none">• Review Proposed Monitor's First Report.• Review cash flow.• Review DIP documents.• Start draft of Directors' & Officers' Liability estimate.• Meeting with Mr. Alphonse Hutchings of Cow Harbour Construction Ltd.• Meeting with D. MacLean.• Meeting with M. McCabe.• Work on draft of Proposed Monitor's First Report.• Various emails from/to interested parties. |
| April 1, 2010 | <ul style="list-style-type: none">• Finalize Proposed Monitor's First Report.• Telephone discussion with D. Koumarelas.• Work on Directors' & Officers' Liability estimate.• Meeting with M. McCabe. |
| April 2, 2010 | <ul style="list-style-type: none">• Review amended Proposed Monitor's First Report.• Discussions with web administrator regarding website postings.• Discussion with D. Koumarelas.• Discussion with R. Rutman.• Various emails with D. MacLean, M. McCabe and C. Russell. |
| April 3, 2010 | <ul style="list-style-type: none">• Meeting with D. MacLean. |
| April 5, 2010 | <ul style="list-style-type: none">• Update website.• Analyze Director' & Officers' Liability claim.• Review Affidavit of D. Koumarelas.• Meeting with all parties to discuss proposed Court Order and action plan. |
| April 6, 2010 | <ul style="list-style-type: none">• Meeting with D. Koumarelas.• Review updated cash flow.• Discussion with Kelly (lawyer for Caterpillar).• Discussion with Royal Bank of Canada.• Meeting with D. Koumarelas.• Meeting with P. Ross. |

April 7, 2010

- Attendance at site in Fort McMurray.
- Work on Proposed Monitor's Second Report.
- Discussion with D. Koumarelas.
- Website updates.
- Review Proposed Monitor's Second Report.
- Preparation for and attendance at Court hearing.

Please refer to the attached spreadsheet for a breakdown of our fees

Professional fees	\$81,775.00
Administration charge of 6%	4,906.50
Disbursements: <i>Airfare</i>	3,675.23
Subtotal	\$90,356.73
G.S.T. @ 5%	4,517.84
Amount payable	\$94,874.57

Payable on receipt to Deloitte & Touche LLP
 Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period up to and including April 7, 2010

<u>Timekeeper</u>	<u>Level</u>	<u>Hourly Rate</u>	<u>Hours</u>	<u>Total</u>
Smith, Gordon	Partner	600	61.8	\$ 37,080.00
Franco, Martin	Assoc. Partner	525	49.9	26,197.50
John, Cameron	Sr. Manager	400	28.9	11,560.00
Mann, Shawndeeep	Senior	250	8.5	2,125.00
Keeble, Jeff	Partner	600	2.1	1,260.00
Brown, Allison	Analyst	125	7.7	962.50
Reichert, Theresa	Sr. Manager	400	2.0	800.00
Flynn, Wendy	Technician	75	9.1	682.50
Kong, Vincent	Senior	250	3.0	750.00
Harrison, Catherine	Sr. Manager	400	0.8	320.00
Bahbah, Sam	Analyst	125	0.3	37.50
			174.1	\$ 81,775.00



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: April 19, 2010
Invoice #: 2596107
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 133245290

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period April 8, 2010 to April 16, 2010:

- | | |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| April 8, 2010 | <ul style="list-style-type: none">• Monitoring activities conducted on site, including, but not limited to:<ul style="list-style-type: none">– Numerous discussions with Royal Bank of Canada, PricewaterhouseCoopers.– Many discussions with Demetri Koumarelas and Pat Ross regarding monitoring process.– Various calls with creditors and respond to emails.– Developing lease analysis spreadsheet.– Discussions and review of lease criteria for reporting to Court.– Creating statutory documents. |
| April 8, 2010 | <ul style="list-style-type: none">• Telephone discussion with C. Russell, McLennan Ross LLP.• Conference call with various lawyers.• Preparation for and attendance at Court hearing in Edmonton. |
| April 9, 2010 | <ul style="list-style-type: none">• Monitoring activities conducted on site, including, but not limited to:<ul style="list-style-type: none">– Discussions with Demetri Koumarelas.– Discussions with Alphonse Hutchings. |

- Preparation of statutory documents.
 - Posting of mandatory documents to website.
 - Numerous calls and emails from creditors.
 - Reviewing filed Court Order.
- April 11, 2010
 - Weekly planning.
- April 12, 2010
 - Monitoring activities conducted on site, including, but not limited to:
 - Petro Canada issues.
 - Approval process conference call.
 - Review of the Notice to Creditors.
 - Numerous responses to creditor inquiries.
 - Submission of compliance documents to Office of the Superintendent of Bankruptcy.
 - Conference call regarding payment protocol.
 - Determination of status and arranging payment with Petro Canada (seized account).
 - Call regarding lease payment issues.
- April 13, 2010
 - Monitoring activities conducted on site, including, but not limited to:
 - Finalizing arrangement with Petro Can.
 - Determining and filing CCAA compliance requirements.
 - Daily responses to Alberta Fuel Distributors, TMG, Mario Dicintio, Mike Cassidy - Esco Supply.
 - Discussions with Emeco and Ground Force.
 - Daily update conference call.
 - Discussion with Jack Bonville and Pat Ross on operational issues.
 - Various discussions with creditors.
- April 14, 2010
 - Monitoring activities conducted on site, including, but not limited to:
 - Daily update conference call.
 - Meeting with Esco.

- Discussion with Pat Ross regarding union dues issue.
 - Work on cash flow continuity schedules - define and review needs with Demetri Koumarelas (integrate Suncor TAC data, holdback continuity, continuity for deemed critical versus non-critical and Emeco issues.
 - Discussions with Demetri Koumarelas regarding data.
- April 15, 2010
 - Monitoring activities conducted on site, including, but not limited to:
 - Discussions regarding insurance policy.
 - Visa issues.
 - PAP discussions.
 - McLennan Ross LLP opinion revisions.
 - Creditor list review with management.
 - Unrecorded lease search.
 - Numerous calls to creditors.
 - Discussions with Demetri Koumarelas regarding cash flow updates.
 - Update meeting with Cow Harbour Construction Ltd., PricewaterhouseCoopers LLP, et al.
 - Preparation and distribution of project update to meeting group.
- April 16, 2010
 - Monitoring activities conducted on site, including, but not limited to:
 - Complete and submit Form 2 to the Office of the Superintendent of Bankruptcy.
 - Review lienable payable process.
 - Create and distribute update.
 - Review of payable/critical supplier testing review.
 - Arrange printing and instructions for Notice to Creditors.
 - Investigate Visa balance payment.
 - Discussions with Demetri Koumarelas regarding cash flow model.
 - Preparation for and attendance at meeting with Chuck Russell of McLennan Ross LLP.

- Discussion with Demetri Koumarelas on insurance issues.
- Discussion with Chuck Russell of McLennan Ross LLP.
- Review and sign Form 2.
- Review emails from various parties.
- Review and sign Notice to Creditors.
- Telephone discussion with Don MacLean of Pricewaterhouse Coopers LLP.
- Assemble Notice to Creditors mail out.

Please refer to the attached spreadsheet for a breakdown of our fees

Professional fees	\$68,950.00
Administration charge of 6%	4,137.00
Disbursements:	
<i>Legal fees, McLennan Ross LLP-Inv. #391116</i>	24,580.46
Subtotal	97,667.46
G.S.T. @ 5%	4,883.37
Amount payable	\$102,550.83

Payable on receipt to Deloitte & Touche Inc.
 Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period April 8 to April 16, 2010

Timekeeper	Level	Hourly Rate	Hours	Total
Smith, Gordon	Partner	600	8.3	\$ 4,980.00
Franco, Martin	Assoc. Partner	525	58.3	30,607.50
Franco, Martin (travel time)	Assoc. Partner	263	11.0	2,887.50
John, Cameron	Sr. Manager	400	41.8	16,720.00
Mann, Shawndeeep	Senior	250	51.2	12,800.00
Keeble, Jeff	Partner	600	0.8	480.00
Brown, Allison	Analyst	125	0.5	62.50
Flynn, Wendy	Technician	75	5.5	412.50
			177.4	\$ 68,950.00
		6 % admin fee		4,137.00
				\$ 73,087.00
	Disbursements - McLennan Ross LLP			24,580.46
				\$ 97,667.46
		5% GST		4,883.37
		Total invoice		<u>\$ 102,550.83</u>



McLENNAN ROSS LLP
LEGAL COUNSEL

Date: April 12, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 391116

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$23,865.00
OTHER CHARGES:	\$706.46
DISBURSEMENTS:	\$9.00
TAX:	\$1,229.02
TOTAL DUE:	\$25,809.48

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada
Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1 Swift Bic Code ROYCCAT2
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340
Beneficiary Name: McLennan Ross

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY

Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: April 26, 2010
Invoice #: 2602476
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 133245290

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period April 17, 2010 to April 23, 2010:

- | | |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| April 19, 2010 | <ul style="list-style-type: none">• Complete creditor mail out.• On site monitoring activities.• Conference call with C. Russell, McLennan Ross LLP.• Meeting with M. Tutschek of PricewaterhouseCoopers LLP (PWC).• Prepare materials to discuss creation of cash flow with D. Koumarelas.• Conference call with D. Koumarelas.• Prepare update agenda.• Update call.• Telephone call with P. Ross.• Call with M. McCabe, Reynolds Mirth, Richards & Farmer LLP (RMRF).• Review cash flow status.• Meeting with C. Russell. |
| April 20, 2010 | <ul style="list-style-type: none">• Onsite monitoring activities.• Meeting with Enco.• Telephone discussion with C. Russell on critical suppliers issue.• Meeting with A. Hutchings.• Updates regarding creditor emails. |

- Create outline for variance analysis.
 - Project update and distribution.
 - Post creditors list to website.
 - Post notice to website.
 - Update call.
 - Discussions with Anna RMRF regarding P. Ross' affidavit.
 - Meeting with P. Ross.
 - Conference call with A. Hutchings et al.
- April 21, 2010
- On site monitoring activities.
 - Post documents to the website.
 - Work on Monitor's Third Report.
 - Daily status phone call.
 - Discussions with creditors.
 - Meeting with D. Koumarelas.
 - Discussions with P. Ross.
 - Conference call regarding TAC data with D. Koumarelas.
 - Review insurance status per materials provided by P. Ross.
 - Prepare update meeting agenda and host.
 - Discussion with M. Tutschek of PWC.
 - Questions and responses with creditors arising from contact information on the website.
 - Discussions with legal counsel for various creditors (S. Fitzpatrick, K. Brosseau).
 - Various emails with C. Russell.
- April 22, 2010
- On site monitoring activities.
 - Work on Monitor's Third Report.
 - Daily status call.
 - Discussion with C. Russell regarding critical suppliers.
 - Develop modeling of variance analysis.
 - Review payments - approved, unapproved, and cheques in transit.
 - Status update - prepare, review, disseminate and lead update call.
 - Proceed with insurance payment.

- April 23, 2010
- Discussions with P. Ross.
 - Tour mine sites.
 - Conference calls with various parties.
 - On site monitoring activities.
 - Discussion with C. Russell.
 - Various e-mails on monitoring issues
 - Discussions with creditors.
 - Cash flow review/
 - Financial model review.
 - Variance review.
 - Discussion with and information provided to P. Ross.
 - Telephone discussion with D. Bryan.
 - Email to C. Russell.
 - Work on Monitor's Third Report.
 - Meeting with P. Ross.
 - Conference call with M. McCabe and C. Russell.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$59,996.25
Administration charge of 6%	3,597.98
Disbursements:	
<i>Legal fees, McLennan Ross LLP-Inv. #391348</i>	27,406.26
Expenses:	
<i>M. Franco (Mar.30-Apr19, 2010) -Airfare, meals, parking, taxi</i>	15,168.31
Subtotal	\$106,138.80
G.S.T. @ 5%	5,306.94
Amount payable	\$111,445.74

Payable on receipt to Deloitte & Touche Inc.
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period April 17 to April 23, 2010

Timekeeper	Level	Hourly Rate	Hours	Total
Smith, Gordon	Partner	600	31.0	\$ 18,600.00
Smith, Gordon (travel time)	Partner	300	3.0	\$ 900.00
Franco, Martin	Assoc. Partner	525	32.9	17,272.50
Franco, Martin (travel time)	Assoc. Partner	263	11.5	3,018.75
John, Cameron	Sr. Manager	400	25.3	10,120.00
Mann, Shawndeeep	Senior	250	36.7	9,175.00
Keeble, Jeff	Partner	600	0.4	240.00
Brown, Allison	Analyst	125	0.5	62.50
Lai, Michelle	Specialist	90	2.5	225.00
Flynn, Wendy	Technician	75	4.7	352.50
			148.5	\$ 59,966.25
			6 % admin fee	3,597.98
			Total fees	\$ 63,564.23
			Disbursements:	
			McLennan Ross LLP - Invoice 391348	27,406.26
			Expenses:	
			M. Franco (Mar. 30 - Apr. 19, 2010) - Airfare, meals, parking, taxi	15,168.31
				\$ 106,138.80
			GST at 5%	5,306.94
				<u>\$ 111,445.74</u>

Cow Harbour Construction Ltd.

Franco,Martin - Expenses for the period March 30, 2010 to April 19, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Expense</u>	<u>Amount</u>
Franco,Martin	April 5, 2010	Airfare	3,691.46
Franco,Martin	April 6, 2010	Airfare	141.78
Franco,Martin	April 12, 2010	Airfare	4,076.34
Franco,Martin	April 19, 2010	Airfare	3,948.35
			<u>11,857.93</u>
Franco,Martin	April 1, 2010	Hotel	470.95
Franco,Martin	April 8, 2010	Hotel	554.49
Franco,Martin	April 14, 2010	Hotel	458.69
Franco,Martin	April 16, 2010	Hotel	455.58
			<u>1,939.71</u>
Franco,Martin	March 30, 2010	Meals	62.50
Franco,Martin	March 31, 2010	Meals	42.31
Franco,Martin	April 1, 2010	Meals	27.88
Franco,Martin	April 5, 2010	Meals	13.41
Franco,Martin	April 6, 2010	Meals	38.46
Franco,Martin	April 7, 2010	Meals	23.24
Franco,Martin	April 12, 2010	Meals	12.95
Franco,Martin	April 12, 2010	Meals	17.31
Franco,Martin	April 12, 2010	Meals	234.77
Franco,Martin	April 15, 2010	Meals	7.75
Franco,Martin	April 15, 2010	Meals	59.62
			<u>540.20</u>
Franco,Martin	April 2, 2010	Parking	129.51
			<u>129.51</u>
Franco,Martin	April 15, 2010	Taxi	446.15
Franco,Martin	April 16, 2010	Taxi	254.81
			<u>700.96</u>
		Total	<u><u>15,168.31</u></u>



McLENNAN ROSS LLP
LEGAL COUNSEL

Date: April 19, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 391348

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$26,099.00
OTHER CHARGES:	\$696.01
DISBURSEMENTS:	\$611.25
TAX:	\$1,370.31
TOTAL DUE:	\$28,776.57

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8

Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada

Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1

Swift Bic Code ROYCCAT2

Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8

Bank ID #030, Transit #03029, Account #10-5931340

Beneficiary Name: McLennan Ross

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: May 5, 2010
Invoice #: 2614377
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 133245290

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period April 24, 2010 to April 30, 2010:

- | | |
|----------------|-------------------------------------------------------------------------------------------------------|
| April 25, 2010 | • Review Monitor's third report. |
| April 26, 2010 | • Daily monitoring at site. |
| | • Work on cash flow analysis. |
| | • Mechanical review of cash flow analysis. |
| | • Revisions to Monitor's third report. |
| | • Complete variance analysis (truing up actual cash inflows and out flows to reported bank balances). |
| | • Place documents onto Cow Harbour CCAA website. |
| | • Prepare and distribute status update. |
| | • Telephone discussions with Royal Bank of Canada (RBC). |
| | • Lease analysis. |
| | • Telephone discussion with R. Reeson. |
| | • Telephone discussion with M. McCabe. |
| | • Telephone discussion with P. Ross. |
| | • Daily update conference call. |
| April 27, 2010 | • Daily monitoring – cash flow projection. |
| | • Update documents on the website. |
| | • Finalize Monitor's third report. |
| | • Discussions with creditors. |
| | • Work on Monitor's fourth report. |

- Discussions with A. Hutchings.
- Discussions with Pat Ross regarding approval procedures.
- Deal with payment requests on site regarding Finning.
- Review cash flow with D. Koumarelas.
- Review cash flow with PricewaterhouseCoopers.
- Prepare outline of payment process and revised cash flow requirements.
- Prepare and distribute progress updates and chair update meeting.
- Meeting and discussions with P. Ross.
- Attend financial lessors meeting via conference and video-conference call.
- Telephone discussion with G. Brosseau.
- Daily update conference call.
- April 28, 2010
 - Daily monitoring at site.
 - Payments - issues and clearance.
 - Turpin payment.
 - Create agenda, distribute and chair daily update call.
 - Follow up and complete payment process.
 - Summarize cash flow work to be completed.
 - Posting documents to the website.
 - Numerous telephone discussions with C. Russell.
 - Telephone discussion with M. McCabe.
 - Telephone discussions with RBC.
 - Finalize Monitor's fourth report and email same to C. Russell.
 - Preparation for and attendance at Court Hearing.
- April 29, 2010
 - Daily monitoring at site.
 - Post documents to the website.
 - Monitoring issues cash flow analysis, outstanding cheque.
 - Update meeting.
 - Follow up with creditors.
 - Follow up with payment processing.
- April 29, 2010
 - Discussion with C. Russell.
 - Discussion with Pat Ross.
 - Review draft Order.
 - Daily update conference call.

- April 30, 2010
- Daily monitoring at site.
 - Various emails from and to C. Russell.
 - Discussion with K. Rowan regarding Wajax Industries.
 - Cheque run.
 - Discussions with A. Hutchings.
 - Provide updates.
 - Discussions with C. Russell.
 - Onsite discussions with P. Ross.
 - Daily update conference call.

Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements

Professional fees	\$54,662.50
Administration charge of 6%	3,279.75
Disbursements:	
<i>Legal fees, McLennan Ross LLP-Inv. #391496</i>	25,833.16
Expenses:	
<i>C. John (Apr. 8 - Apr. 16, 2010) Airfare, car rental, hotel, meals, etc.</i>	2,219.90
<i>S. Mann (Apr. 7 to Apr. 28, 2010) Airfare, car rental, hotel, meals, etc.</i>	5,193.65
<i>G. Smith (Apr. 19 to Apr. 22, 2010) Airfare, hotel, meals, etc.</i>	1,166.35
Subtotal	\$92,355.31
G.S.T. @ 5%	4,617.77
Amount payable	\$96,973.08

Payable on receipt to Deloitte & Touche Inc.
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period April 24 to April 30, 2010

Timekeeper	Level	Hourly		Total
		Rate	Hours	
Smith, Gordon	Partner	600.00	21.1	\$ 12,660.00
Franco, Martin	Assoc. Partner	525.00	29.5	15,487.50
Franco, Martin (travel time)	Assoc. Partner	262.50	11.0	2,887.50
John, Cameron	Sr. Manager	400.00	32.4	12,960.00
Mann, Shawndeeep	Senior	250.00	39.8	9,950.00
Brown, Allison	Analyst	125.00	2.5	312.50
Campbell, Jarrett	Analyst	90.00	3.0	270.00
Flynn, Wendy	Technician	75.00	1.8	135.00
			141.1	\$ 54,662.50
			6 % admin fee	3,279.75
			Total fees	\$ 57,942.25
			Disbursements:	
			McLennan Ross LLP - Invoice 391496	25,833.16
			Expenses:	
			C. John (Apr. 8 - Apr. 16, 2010) Airfare, car rental, hotel, meals, etc.	2,219.90
			S. Mann (Apr. 7 to Apr. 28, 2010) Airfare, car rental, hotel, meals, etc.	5,193.65
			G. Smith (Apr. 19 to Apr. 22, 2010) Airfare, hotel, meals, etc.	1,166.35
				\$ 92,355.31
			GST at 5%	4,617.77
				<u>\$ 96,973.08</u>

Cow Harbour Construction Ltd.

Cameron John - Expenses for the period April 8, 2010 to April 16, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
John,Cameron	April 8, 2010	Airfare	336.21
John,Cameron	April 8, 2010	Airfare	372.62
		Airfare Total	708.83
John,Cameron	April 15, 2010	Car Rental	24.72
John,Cameron	April 16, 2010	Car Rental	355.51
		Car Rental Total	380.23
John,Cameron	April 16, 2010	Hotel	820.80
		Hotel Total	820.80
John,Cameron	April 13, 2010	Meal Allowance	31.22
John,Cameron	April 13, 2010	Meal Allowance	47.10
John,Cameron	April 14, 2010	Meal Allowance	181.21
John,Cameron	April 15, 2010	Meal Allowance	16.23
John,Cameron	April 15, 2010	Meal Allowance	19.78
John,Cameron	April 16, 2010	Meal Allowance	6.75
John,Cameron	April 16, 2010	Meal Allowance	7.75
		Meal Allowance Total	310.04
		Grand Total	\$ 2,219.90

Shawndee Mann - Expenses for the period April 7, 2010 to April 28, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Mann,Shawndee S	April 28, 2010	Airfare	1,880.79
		Airfare Total	1,880.79
Mann,Shawndee S	April 28, 2010	Car Rental	332.23
		Car Rental Total	332.23
Mann,Shawndee S	April 28, 2010	Hotel	2,161.63
		Hotel Total	2,161.63
Mann,Shawndee S	April 28, 2010	Meals and Entertainment	507.77
		Meals and Entertainment Total	507.77
Mann,Shawndee S	April 28, 2010	Mileage Allowance	29.49
		Mileage Allowance Total	29.49
Mann,Shawndee S	April 28, 2010	Parking	84.62
		Parking Total	84.62
Mann,Shawndee S	April 28, 2010	Taxi	197.12
		Taxi Total	197.12
		Grand Total	\$ 5,193.65

Gordon Smith - Expenses for the period April 19, 2010 to April 22, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Smith,Gordon G	April 19, 2010	Airfare	596.25
		Airfare Total	596.25
Smith,Gordon G	April 22, 2010	Hotel	229.34
		Hotel Total	229.34
Smith,Gordon G	April 21, 2010	Meals and Entertainment	272.70
Smith,Gordon G	April 22, 2010	Meals and Entertainment	25.75
		Meals and Entertainment Total	298.45
Smith,Gordon G	April 22, 2010	Parking	42.31
		Parking Total	42.31
		Grand Total	\$ 1,166.35



McLENNAN ROSS LLP
LEGAL COUNSEL

Date: April 27, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 391496

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$24,847.50
OTHER CHARGES:	\$964.66
DISBURSEMENTS:	\$21.00
TAX:	\$1,291.66
TOTAL DUE:	\$27,124.82

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada
Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1 Swift BIC Code ROYCCAT2
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340
Beneficiary Name: McLennan Ross

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: May 11, 2010
Invoice #: 2621620
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 133245290

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period May 1, 2010 to May 7, 2010:

- | | |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| May 3, 2010 | <ul style="list-style-type: none">• Daily on site monitoring.• Discussions with creditors.• Discussion with D. Koumarelas.• Petro Canada - manage issues with Brenda Robertson regarding funds request.• Compliance to Dan Marshall at Office of the Superintendent of Bankruptcy (OSB) CCAA team.• Discussions with P. Ross regarding updates, processes.• Post documents to the web site |
| May 4, 2010 | <ul style="list-style-type: none">• Daily on site monitoring.• Post documents to the web site• Meeting with Royal Bank of Canada (RBC).• Work on true lease analysis.• Work on cash flow analysis and meeting regarding same.• Review draft legal opinion from C. Russell of McLennan Ross LLP.• Meeting with counsel regarding critical suppliers and leases.• Meeting with P. Ross. |

- Telephone discussion with K. Rowan of Ogilvie LLP
- Meeting with L. Vandenburg of RBC.
- Attend update conference call.
- May 5, 2010
 - Daily on site monitoring.
 - Various discussions with P. Ross.
 - Telephone discussion with RBC.
 - Telephone discussions with S. Fleming of PricewaterhouseCoopers (PWC).
 - Cash flow re-forecasting.
 - Various emails to/from C. Russell regarding funds to be held back from Syncrude.
 - Telephone discussion with D. MacLean.
 - Meeting with P. Ross.
 - Review and response to various emails.
- May 6, 2010
 - Daily on site monitoring.
 - Meeting with A. Hutchings.
 - Meeting regarding cash flow.
 - Discussions regarding critical supplier issues with C. Russell.
 - Initiate Fifth Report of the Monitor.
 - Cash flow reforecasting - assumptions.
 - Review and compile TAC data.
 - Discuss components of TAC.
 - Review email from C. Russell and detailed response.
 - Discussion with A. Hutchings.
 - Review holdback of Syncrude funds.
 - Discussion with M. McCabe of Reynolds Mirth Richards & Farmer LLP.
 - Emails to C. Russell.
 - Attend update conference call.

- May 7, 2010
- Daily on site monitoring.
 - E-mail to/from C. Russell regarding Par 63f calculation of excess cash.
 - Discussions with creditors.
 - Work on cash flow reforecast.
 - Emails from C. Russell.
 - Various emails and meetings with P. Ross.
 - Conference call with P. Ross and A. Hutchings.
 - Discussion with D. MacLean.

Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements

Professional fees	\$49,986.25
Administration charge of 6%	2,999.18
Disbursements:	
<i>Legal fees, McLennan Ross LLP-Inv. #392609</i>	34,747.98
Expenses:	
<i>C. John (Apr. 22 - Apr. 30, 2010) Airfare, car rental, hotel, meals, etc.</i>	2,053.06
<i>M. Franco (Apr. 19 to Apr. 30, 2010) Airfare, car rental, hotel, meals, etc.</i>	9,533.05
Subtotal	\$99,319.52
G.S.T. @ 5%	4,965.98
Amount payable	\$104,285.50

Payable on receipt to Deloitte & Touche Inc.
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period May 1 to May 7, 2010

Timekeeper	Level	Hourly Rate	Hours	Total
Smith, Gordon	Partner	600.00	16.8	\$ 10,080.00
Franco, Martin	Assoc. Partner	525.00	32.5	17,062.50
Franco, Martin (travel time)	Assoc. Partner	262.50	17.5	4,593.75
John, Cameron	Sr. Manager	400.00	24.9	9,960.00
Mann, Shawndeeep	Senior	250.00	32.3	8,075.00
Brown, Allison	Analyst	125.00	1.0	125.00
Flynn, Wendy	Technician	75.00	1.2	90.00
			126.2	\$ 49,986.25
			6 % admin fee	2,999.18
			Total fees	\$ 52,985.43
			Disbursements:	
			McLennan Ross LLP - Invoice 392609	34,747.98
			Expenses:	
			C. John (Apr. 22 - Apr. 30, 2010) Airfare, car rental, hotel, meals, etc.	2,053.06
			M. Franco (Apr. 19 to Apr. 30, 2010) Airfare, car rental, hotel, meals, etc.	9,533.05
				\$ 99,319.52
			GST at 5%	4,965.98
				<u>\$ 104,285.50</u>

Cow Harbour Construction Ltd.

Cameron John - Expenses for the period April 22, 2010 to April 30, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
John,Cameron	April 22, 2010	Airfare	598.80
		Airfare Total	598.80
John,Cameron	April 30, 2010	Car Rental	14.88
John,Cameron	April 30, 2010	Car Rental	394.53
		Car Rental Total	409.41
John,Cameron	April 30, 2010	Hotel	688.03
		Hotel Total	688.03
John,Cameron	April 27, 2010	Meal Allowance	13.33
John,Cameron	April 27, 2010	Meal Allowance	15.58
John,Cameron	April 27, 2010	Meal Allowance	43.60
John,Cameron	April 28, 2010	Meal Allowance	5.35
John,Cameron	April 28, 2010	Meal Allowance	13.36
John,Cameron	April 28, 2010	Meal Allowance	16.23
John,Cameron	April 28, 2010	Meal Allowance	46.07
John,Cameron	April 29, 2010	Meal Allowance	4.85
John,Cameron	April 29, 2010	Meal Allowance	5.35
John,Cameron	April 29, 2010	Meal Allowance	74.83
John,Cameron	April 30, 2010	Meal Allowance	4.85
John,Cameron	April 30, 2010	Meal Allowance	5.35
John,Cameron	April 30, 2010	Meal Allowance	12.50
		Meal Allowance Total	261.25
John,Cameron	April 12, 2010	Taxi	50.19
John,Cameron	April 27, 2010	Taxi	45.38
		Taxi Total	95.57
		Grand Total	2,053.06

Martin Franco - Expenses for the period April 19, 2010 to April 30, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Franco,Martin	April 21, 2010	Airfare	14.67
Franco,Martin	April 21, 2010	Airfare	51.73
Franco,Martin	April 21, 2010	Airfare	3,578.20
Franco,Martin	April 30, 2010	Airfare	3,745.08
		Airfare Total	7,389.68
Franco,Martin	April 22, 2010	Hotel	688.03
Franco,Martin	April 29, 2010	Hotel	525.29
		Hotel Total	1,213.32
Franco,Martin	April 19, 2010	Meals and Entertainment	23.81
Franco,Martin	April 20, 2010	Meals and Entertainment	35.58
Franco,Martin	April 20, 2010	Meals and Entertainment	63.46
Franco,Martin	April 21, 2010	Meals and Entertainment	5.54
Franco,Martin	April 21, 2010	Meals and Entertainment	84.70
Franco,Martin	April 22, 2010	Meals and Entertainment	102.07
Franco,Martin	April 26, 2010	Meals and Entertainment	30.77
Franco,Martin	April 27, 2010	Meals and Entertainment	50.00
Franco,Martin	April 28, 2010	Meals and Entertainment	21.15
Franco,Martin	April 28, 2010	Meals and Entertainment	45.19
		Meals and Entertainment Total	462.27
Franco,Martin	April 30, 2010	Parking	129.51
		Parking Total	129.51
Franco,Martin	April 27, 2010	Taxi	50.96
Franco,Martin	April 30, 2010	Taxi	287.31
		Taxi Total	338.27
		Grand Total	9,533.05



McLENNAN ROSS LLP
LEGAL COUNSEL

Date: May 4, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 392609

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$30,663.00
OTHER CHARGES:	\$1,312.90
DISBURSEMENTS:	\$2,772.08
TAX:	\$1,737.40
TOTAL DUE:	\$36,485.38

Vire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8

Bank ID #030, Transit #03029, Account #10-5931340

Vire Transfer Instructions for Payment in Canadian Funds from Outside Canada

Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8
Beneficiary Name: McLennan Ross

Swift BIC Code: ROYCCAT2
Bank ID #030, Transit #03029, Account #10-5931340

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: May 19, 2010
Invoice #: 2630452
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 133245290

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period May 8, 2010 to May 14, 2010:

- | | |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| May 9, 2010 | <ul style="list-style-type: none">• Discussion with D. MacLean and S. Flemming.• Various emails to/from PWC. |
| May 10, 2010 | <ul style="list-style-type: none">• Daily onsite monitoring.• Cash flow review and update.• Work on valuation and options analysis.• Conference call with RBC and PWC.• Discussion with J. Shafer regarding Dutchman.• Review lease analysis.• Various meetings with P. Ross.• Discussion with C. Robb (lawyer).• Discussion with Clayton Bongsund.• Discussion with S. Flemming.• Review disposition strategy.• Email to D. MacLean. |
| May 11, 2010 | <ul style="list-style-type: none">• Daily onsite monitoring.• Update website• Work on Monitor's fifth report.• Work on cash flow narrative. |

- Review status of cash flows and draft report.
- Discussions with P. Ross.
- Discussion with T. Warner.
- Discussion with D. MacLean.
- Discussion with M. McCabe.
- Discussion with G. Brosseau.
- Email to D. MacLean.
- Email to C. Russell.
- May 12, 2010
 - Daily onsite monitoring.
 - Update creditor's list.
 - Work on Monitor's fifth report.
 - Cash flow review.
 - Discussion with A. Hutchings.
 - Various discussions with C. Russell.
 - Discussion with M. McCabe.
 - Meeting with A. Hutchings, M. McCabe and G. Brosseau.
 - Discussion with D. Bryan.
- May 13, 2010
 - Daily onsite monitoring.
 - Update the website.
 - Work on Monitor's fifth report.
 - Cash flow review.
 - Discussions with creditors.
 - Correspondence with D. Kou re: cash flows, reasonableness, follow up information.
 - Discussion with C. Russell.
 - Email to D. Bryon.
 - Discussion with M. McCabe.
 - Discussion with Joel Harrod of Finning.
 - Meeting with M. McCabe.
 - Status conference call/update meeting.
- May 14, 2010
 - Daily onsite monitoring.
 - Update website.
 - Work on Monitor's fifth report.
 - Cash flow review.
 - Discussion with PWC.

- Review and update Monitor's report.
- Meeting with PWC to discuss cash flows and details of the file.
- Updates to capital asset listing.
- Review valuation data.
- Discussion with P. Ross.
- Discussions with A. Hutchings.
- Discussions with Walley Herott.
- Discussion with D. Boyer (Callidos).
- Discussion with G. Brosseau.
- Conference call with legal counsel for Cow Harbour and capital lessors counsel.
- Discussions with Colin Siver.
- Message from M. McCabe.
- Detailed email to various parties.
- Discussion with M. McCabe.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$62,135.00
Administration charge of 6%	3,728.10
Disbursements:	
<i>Legal fees, McLennan Ross LLP-Inv. #392895</i>	28,651.97
Subtotal	\$94,515.07
G.S.T. @ 5%	4,725.75
Amount payable	\$99,240.82

Payable on receipt to Deloitte & Touche Inc.
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period May 8 to May 14, 2010

Timekeeper	Level	Hourly Rate	Hours	Total
Smith, Gordon	Partner	600.00	24.8	\$ 14,880.00
Franco, Martin	Assoc. Partner	525.00	40.0	21,000.00
Franco, Martin (travel time)	Assoc. Partner	262.50	11.0	2,887.50
John, Cameron	Sr. Manager	400.00	16.5	6,600.00
Mann, Shawndeeep	Senior	250.00	48.0	12,000.00
Brown, Allison	Analyst	125.00	1.3	162.50
Campbell, Jarrett	Analyst	125.00	36.0	4,500.00
Flynn, Wendy	Technician	75.00	1.4	105.00
			179.0	\$ 62,135.00
			6 % admin fee	3,728.10
			Total fees	\$ 65,863.10
			Disbursements:	
			McLennan Ross LLP - Invoice 392895	28,651.97
				\$ 94,515.07
			GST at 5%	4,725.75
				\$ 99,240.82



McLENNAN ROSS LLP
LEGAL COUNSEL

Date: May 10, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 392895

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$26,595.50
OTHER CHARGES:	\$2,024.47
DISBURSEMENTS:	\$32.00
TAX:	\$1,432.55
TOTAL DUE:	\$30,084.52

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8

Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada

Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8
Beneficiary Name: McLennan Ross

Swift Bic Code ROYCCAT2

Bank ID #030, Transit #03029, Account #10-5931340

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: May 26, 2010
Invoice #: 2641853
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 133245290

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period May 15, 2010 to May 21, 2010:

- | | |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| May 15, 2010 | <ul style="list-style-type: none">• Discussion with D. Bryan.• Discussion with D. MacLean. |
| May 16, 2010 | <ul style="list-style-type: none">• Discussion with D. Bryan.• Discussion with D. MacLean. |
| May 17, 2010 | <ul style="list-style-type: none">• Daily onsite monitoring.• Work on asset listing.• Work on draft Fifth Report of the Monitor.• Review cash flows.• Develop project status update, circulate and discussions regarding process with P. Ross.• Preparation for and meeting with M. McCabe, P. Ross, C. Russell and G. Brosseau.• Numerous discussions with D. MacLean, M. McCabe and C. Russell. |
| May 18, 2010 | <ul style="list-style-type: none">• Daily onsite monitoring.• Work on asset listing.• Work on Fifth Report of the Monitor.• Discussions with PWC.• Discussions with D. Koumarelas.• Many discussions with P. Ross. |

- Review cash flows.
 - Review divestiture/financing process and provide to RBC and P. Ross.
 - Work on asset listing.
 - Discussion with W. Herritt.
 - Discussion with M. McCabe.
 - Review E&Y proposal.
 - Conference call with M. McCabe, A. Hutchings, Callidas Capital and Scott Capital.
 - Meeting with A. & L. Hutchings and M. McCabe.
- May 19, 2010
- Daily onsite monitoring.
 - Work on asset listing.
 - Meeting with PWC.
 - Discussions with D. Koumarelas.
 - Review cash flows.
 - Discussions with P. Ross regarding divestiture outline to capital providers.
 - Discussion with C. Russell.
 - Discussion with S. Flemming.
 - Discussion with M. McCabe.
 - Numerous discussions with D. MacLean and P. Ross.
 - Meeting with D. Bryan and S. Flemming.
 - Finalize Fifth Report of the Monitor.
- May 20, 2010
- Daily onsite monitoring.
 - Update documents on the website.
 - Some preliminary work on the purchase price worksheets as well as fixed asset listing
 - Work on Sixth Report of the Monitor.
 - Many discussions with PWC, D. Koumarelas and P. Ross.
 - Begin work on Cow Harbour Confidential Information Memorandum (CIM).
 - Discussion with T. Warner.
 - Discussion with M. McCabe.
 - Discussion with J. Schafer.
 - Discussion with A. Hutchings.
 - Review various emails.

- May 21, 2010
- Discussions with Syncrude regarding the situation at the Aurora site.
 - Prepare for Court hearing.
 - Daily onsite monitoring.
 - Update documents on the website.
 - Continue working on CIM.
 - Work on fixed asset list.
 - Finalize Sixth Report of the Monitor.
 - Review CIM.
 - Preparation for and attendance at Court.
 - Meeting with M. McCabe and C. Russell.
 - Email to C. Russell.
 - Email to P. Ross.
 - Summarize Court directions to the Monitor and email to all.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$77,081.25
Administration charge of 6%	4,624.88
Disbursements:	
<i>Legal fees, McLennan Ross LLP-Inv. #393231</i>	28,568.31
<i>C. John (May 4 – May 13, 2010) Airfare, car rental, hotel, meals, etc.</i>	1,677.23
<i>M. Franco (May 3 to May 17, 2010) Airfare, car rental, hotel, meals, etc.</i>	10,539.57
<i>S. Mann (May 4 to May 19, 2010) Airfare, car rental, hotel, meals, etc.</i>	5,199.10
<i>J. Campbell (May 10 to May 14, 2010) Airfare, car rental, hotel, meals, etc.</i>	1,966.01
Total fees and disbursements	\$129,656.35
G.S.T. @ 5%	6,482.82
Amount payable	\$136,139.17

Payable on receipt to Deloitte & Touche Inc.
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period May 15 to May 21, 2010

Timekeeper	Level	Hourly		Total
		Rate	Hours	
Smith, Gordon	Partner	600.00	42.8	\$ 25,680.00
Franco, Martin	Assoc. Partner	525.00	45.5	23,887.50
Franco, Martin (travel time)	Assoc. Partner	262.50	5.5	1,443.75
John, Cameron	Sr. Manager	400.00	30.4	12,160.00
Mann, Shawndeeep	Senior	250.00	30.6	7,650.00
Norris, Daniel	Analyst	125.00	6.1	762.50
Brown, Allison	Analyst	125.00	1.0	125.00
Campbell, Jarrett	Analyst	125.00	27.0	3,375.00
Maslo, Stephan	Specialist	100.00	16.6	1,660.00
Flynn, Wendy	Technician	75.00	4.5	337.50
			210.0	\$ 77,081.25
			6 % admin fee	4,624.88
			Total fees	\$ 81,706.13
			Disbursements:	
			McLennan Ross LLP - Invoice 393231	28,568.31
			Cameron John - Expenses for the period May 4 to May 13, 2010	1,677.23
			Martin Franco - Expenses for the period May 3 to May 17, 2010	10,539.57
			Shawndeeep Mann - Expenses for the period May 4 to May 19, 2010	5,199.10
			Jarrett Campbell - Expenses for the period to May 19, 2010	1,966.01
				\$ 129,656.35
			GST at 5%	6,482.82
				<u>\$ 136,139.17</u>

Cow Harbour Construction Ltd.

Cameron John - Expenses for the period May 4 to May 13, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
John,Cameron	May 13, 2010	Airfare	848.55
		Airfare Total	848.55
John,Cameron	May 13, 2010	Hotel	458.69
		Hotel Total	458.69
John,Cameron	May 5, 2010	Meal Allowance	4.85
John,Cameron	May 5, 2010	Meal Allowance	8.39
John,Cameron	May 5, 2010	Meal Allowance	64.38
John,Cameron	May 5, 2010	Meal Allowance	154.61
John,Cameron	May 6, 2010	Meal Allowance	9.20
John,Cameron	May 4, 2010	Meal Allowance	32.48
John,Cameron	May 6, 2010	Meal Allowance	45.70
		Meal Allowance Total	319.61
John,Cameron	May 4, 2010	Taxi	50.38
		Taxi Total	50.38
		Grand Total	1,677.23

Martin Franco - Expenses for the period May 3 to May 17, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Franco,Martin	May 10, 2010	Airfare	3,446.49
Franco,Martin	May 17, 2010	Airfare	1,889.64
Franco,Martin	May 17, 2010	Airfare	3,621.05
		Airfare Total	8,957.18
Franco,Martin	May 5, 2010	Hotel	362.31
Franco,Martin	May 7, 2010	Hotel	473.68
		Hotel Total	835.99
Franco,Martin	May 3, 2010	Meals and Entertainment	17.12
Franco,Martin	May 3, 2010	Meals and Entertainment	20.19
Franco,Martin	May 4, 2010	Meals and Entertainment	59.62
Franco,Martin	May 5, 2010	Meals and Entertainment	38.46
Franco,Martin	May 5, 2010	Meals and Entertainment	120.19
Franco,Martin	May 6, 2010	Meals and Entertainment	107.69
		Meals and Entertainment Total	363.27
Franco,Martin	May 10, 2010	Parking	111.01
		Parking Total	111.01
Franco,Martin	May 15, 2010	Taxi	272.12
		Taxi Total	272.12
		Grand Total	10,539.57

Mann, Shawndeeep - Expenses for the period May 4 to May 19, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Mann,Shawndeeep S	May 20, 2010	Airfare	1,942.61
		Airfare Total	1,942.61
Mann,Shawndeeep S	May 20, 2010	Car Rental	808.76
		Car Rental Total	808.76
Mann,Shawndeeep S	May 20, 2010	Hotel	1,737.41
		Hotel Total	1,737.41
Mann,Shawndeeep S	May 20, 2010	Meals and Entertainment	585.32
		Meals and Entertainment Total	585.32
Mann,Shawndeeep S	May 20, 2010	Parking	57.69
		Parking Total	57.69
Mann,Shawndeeep S	May 20, 2010	Taxi	67.31
		Taxi Total	67.31
		Grand Total	5,199.10

Cambell, Jarrett - Expenses for the period to May 10 to May 14, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Campbell, Jarrett	May 19, 2010	Airfare	678.55
		Airfare Total	678.55
Campbell, Jarrett	May 19, 2010	Hotel	1,022.90
		Hotel Total	1,022.90
Campbell, Jarrett	May 19, 2010	Meals and Entertainment	166.87
		Meals and Entertainment Total	166.87
Campbell, Jarrett	May 19, 2010	Taxi	97.69
		Taxi Total	97.69
		Grand Total	1,966.01



MCLENNAN ROSS LLP

LEGAL COUNSEL

Date: May 18, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 393231

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$27,512.50
OTHER CHARGES:	\$1,010.81
DISBURSEMENTS:	\$45.00
TAX:	\$1,428.42
TOTAL DUE:	\$29,996.73

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8

Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada

Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8
Beneficiary Name: McLennan Ross

Swift BIC Code ROYCCAT2

Bank ID #030, Transit #03029, Account #10-5931340

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: June 7, 2010
Invoice #: 2653929
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 133245290

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period May 22, 2010 to May 28, 2010:

- | | |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| May 22, 2010 | <ul style="list-style-type: none">• Discussion with D. MacLean.• Numerous emails to/from R. Rutman and C. Russell. |
| May 24, 2010 | <ul style="list-style-type: none">• Review draft Court Order.• Email to R. Rutman.• Email to C. Russell.• Conference call with sales committee. |
| May 25, 2010 | <ul style="list-style-type: none">• Daily onsite monitoring.• Work on draft Confidential Information Memorandum (CIM).• Meeting with K. McGrath, W. Herritt and A. Hutchings.• Numerous discussions with C. Russell regarding claim process.• Discussion with A. Lake of Ground Force.• Meeting with A. Sequeria.• Client update meeting.• Discussions with P. Ross.• Equipment list review with D. Koumarelas.• Meeting with Ernst & Young.• Discussion with A. Hutchings.• Email to P. Ross.• Meeting with P. Ross.• Review draft CIM.• Review revised sale process. |

- May 26, 2010
- Daily on site monitoring.
 - Work on draft CIM.
 - Work on property listing.
 - Discussion with A. Lake.
 - Discussion Keith Mc Grath.
 - Work on Seventh Report of the Monitor.
 - Discussion with C. Russell.
 - Work on draft CIM.
 - Meetings with A. Sequeria.
 - Meetings with P. Ross.
 - Compile initial "purchaser data room."
 - Follow up with creditors.
 - Review Seventh Report of the Monitor and revise as required.
 - Correspondence with Office of Superintendent of Bankruptcy.
 - Review of critical suppliers process and information.
 - Meeting with C. Russell.
 - Work on claims review process.
 - Conference call with A. Hutchings, C. Siver, P. Ross and W. Herritt.
- May 27, 2010
- Daily on site monitoring.
 - Work on draft CIM.
 - Work on property listing.
 - Work on Seventh Report of the Monitor.
 - Analysis of True leases and amended cash flow.
 - Discussion with A. Sequeria
 - Work on data room set up.
 - Update draft Seventh Report of the Monitor.
 - Review of creditors' questions.
 - Correspondence with counsel.
 - Review of Seventh Report of the Monitor.
 - Discussion with A. Hutchings.
 - Discussion with M. McCabe.
 - Discussions with P. Ross.
 - Numerous discussions with C. Russell.
 - Finalize Seventh Report of the Monitor.
 - Voice message left for D. MacLean.
 - Meeting with P. Ross.

- May 28, 2010
- Daily onsite monitoring.
 - Work on draft CIM.
 - Update documents on website.
 - Work on property listing.
 - Discussion with C. Russell.
 - Discussions and meetings with P. Ross.
 - Update data room.
 - Discussions with creditors and coordination of critical supplier mail out.
 - Preparation for and attendance in Court.

Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements

Professional fees	79,632.50
Administration charge of 6%	4,777.95
Disbursements:	
<i>Legal fees, McLennan Ross LLP-Inv. #393389</i>	36,824.52
Total fees and disbursements	\$121,234.97
G.S.T. @ 5%	6,061.75
Amount payable	\$127,296.72

Payable on receipt to Deloitte & Touche Inc.
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period May 15 to May 21, 2010

Timekeeper	Level	Hourly		Total
		Rate	Hours	
Smith, Gordon	Partner	600.00	29.5	\$ 17,700.00
Franco, Martin	Assoc. Partner	525.00	33.6	17,640.00
John, Cameron	Sr. Manager	400.00	38.5	15,400.00
Mann, Shawndeeep	Senior	250.00	32.5	8,125.00
Tizzard, Ryan	Manager	330.00	17.0	5,610.00
Masio, Stephan	Specialist	100.00	38.6	3,860.00
Campbell, Jarrett	Analyst	125.00	27.5	3,437.50
Sparrow, David	Assoc. Partner	525.00	6.0	3,150.00
Laporte, Pierre	Partner	600.00	2.6	1,560.00
Franco, Martin (travel time)	Assoc. Partner	300.00	5.5	1,650.00
Norris, Daniel	Analyst	125.00	8.9	1,112.50
Flynn, Wendy	Technician	75.00	4.5	337.50
Brown, Allison	Analyst	125.00	0.4	50.00
			245.1	\$ 79,632.50
			6 % admin fee	4,777.95
			Total fees	\$ 84,410.45
			Disbursements:	
			McLennan Ross LLP - Invoice 393389	36,824.52
				\$ 121,234.97
			GST at 5%	6,061.75
				<u>\$ 127,296.72</u>



McLENNAN ROSS LLP
LEGAL COUNSEL

Date: May 25, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 393389

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached:

FEES:	\$35,112.00
OTHER CHARGES:	\$1,712.52
DISBURSEMENTS:	\$0.00
TAX:	\$1,841.23
TOTAL DUE:	\$38,665.75

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8

Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada

Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8
Beneficiary Name: McLennan Ross

Swift BIC Code ROYCCAT2

Bank ID #030, Transit #03029, Account #10-5931340

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: June 10, 2010
Invoice #: 2655076
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 133245290

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period May 29, 2010 to June 4, 2010:

- | | |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| May 31, 2010 | <ul style="list-style-type: none">• Daily on site monitoring.• Continued preparation of Confidential Information Memorandum (CIM).• Discussions with P. Ross regarding project development.• Discussions regarding cash flows.• Update and report work plan to CRA's counsel.• Follow up on diligence for monitoring / refinancing.• Numerous emails to/from C. Russell.• Conference call with various lenders.• Discussion with Century Services.• Email to M. McCabe and R. Bourgeois of Century Services.• Review Ground Force report.• Discussion with D. MacLean.• Review CIM. |
| June 1, 2010 | <ul style="list-style-type: none">• Daily onsite monitoring.• Cash flow review.• Variance analysis.• Discussion with D. Koumarelas.• Discussion with Clayton Bangsund. |

- Meeting with D. Koumarelas regarding cash flow.
 - Work on Eighth Report of the Monitor
 - Various discussions with C. Russell regarding segregated funds.
 - Review CIM with D. Koumarelas) and update sections as required.
 - Prepare management rep letter.
 - Perform analysis regarding equipment, fleet totals, and utilization.
 - Due diligence collection.
 - Review financial analysis with D. Koumarelas.
 - Discussions and correspondence from Ernst & Young regarding: CIM questions, context behind company.
 - Organize and research critical supplier claims.
 - Prepare for and attend Court.
 - Meet with M. McCabe and A. Hutchings.
- June 2, 2010
- Daily onsite monitoring.
 - Update website.
 - Discussions with PricewaterhouseCoopers (PWC).
 - Cash flow modifications.
 - Finalize CIM and provide to sales and refinancing committee.
 - Review Eighth Report of the Monitor.
 - Discussions with D. Koumarelas..
 - Organize creditor claims.
 - Organize critical supplier claims.
 - Finalize Eighth Report of the Monitor.
 - Discussion with C. Russell.
 - Discussion with D. MacLean.
- June 3, 2010
- Daily onsite monitoring.
 - Update website.
 - Prepare packages to be sent to Lessors.
 - Work on Ninth Report of the Monitor.
 - Review marketing process
 - Review equipment list.
- June 4, 2010
- Daily onsite monitoring.
 - Planning review.

- Discussions with A. Sequeria.
- Correspondence and review of process and due diligence with D. Koumarelas.
- Respond to various creditor issues.
- Prepare proof of claim packages.
- Prepare for and attend Court Hearing.
- Return various telephone calls from creditors.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$83,596.25
Administration charge of 6%	5,015.78
Disbursements: <i>Legal fees, McLennan Ross LLP-Inv. #393909</i>	27,175.29
Total fees and disbursements	\$115,787.32
G.S.T. @ 5%	5,789.37
Amount payable	\$121,576.69

Payable on receipt to Deloitte & Touche Inc.
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period May 22 to June 4, 2010

Timekeeper	Level	Hourly		Total
		Rate	Hours	
Franco, Martin	Assoc. Partner	525.00	47.0	\$ 24,675.00
Smith, Gordon	Partner	600.00	27.5	16,500.00
John, Cameron	Sr. Manager	400.00	34.5	13,800.00
Mann, Shawndeeep	Senior	250.00	45.4	11,350.00
Tizzard, Ryan	Manager	330.00	13.5	4,455.00
Campbell, Jarrett	Analyst	125.00	35.5	4,437.50
Maslo, Stephan	Specialist	100.00	28.7	2,870.00
Sparrow, David	Assoc. Partner	525.00	4.0	2,100.00
Franco, Martin (travel time)	Assoc. Partner	262.50	5.5	1,443.75
Norris, Daniel	Analyst	125.00	9.9	1,237.50
Keeble, Jeff	Partner	600.00	0.9	540.00
Brown, Allison	Analyst	125.00	1.5	187.50
		253.9		\$ 83,596.25
			6 % admin fee	5,015.78
			Total fees	\$ 88,612.03
			Disbursements:	
			McLennan Ross LLP - Invoice 393909	27,175.29
				\$ 115,787.32
			GST at 5%	5,789.37
				<u>\$ 121,576.69</u>



McLENNAN ROSS
LEGAL COUNSEL

Date: May 31, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 393909

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
1000 MANULIFE PLACE
0180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$22,953.00
OTHER CHARGES:	\$2,766.21
DISBURSEMENTS:	\$1,456.08
TAX:	\$1,358.76
TOTAL DUE:	\$28,534.05

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8

Bank ID #030, Transf #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada

Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8
Beneficiary Name: McLennan Ross

Swift BIC Code ROYCCAT2

Bank ID #030, Transf #03029, Account #10-5931340

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: June 16, 2010
Invoice #: 2657429
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 122893605

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period June 4 to June 11, 2010:

- | | |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| June 5, 2010 | <ul style="list-style-type: none">• Review initial order and Advisor's contract.• Prepare for meeting with Ernst & Young and P. Ross. |
| June 7, 2010 | <ul style="list-style-type: none">• Daily onsite monitoring, data room management, responding to purchaser queries.• Data analysis and creation of detailed asset/lease listing.• Assemble appraisal packages for lessors.• Meeting with A. Sequeria.• Discussions with D. Koumarelas.• Discussions with A. Hutchings.• Organize claims received and respond to information requests• Discussion with C. Russell.• Preparation for and meeting with Ernst & Young.• Meeting with P. Ross. |
| June 8, 2010 | <ul style="list-style-type: none">• Daily onsite monitoring, data room management, responding to purchaser queries.• Data analysis and creation of detailed asset/lease listing.• Assemble appraisal packages.• |

- Organize claims process.
 - Work on TAC data analysis.
 - Meeting with D. Koumarelas.
 - Discussions with A. Sequeria.
 - Discussions with A. Hutchings.
 - Follow up on cash flows.
 - Equipment inquiries from P. Ross.
 - Discussion with D. MacLean.
 - Discussion with and email to C. Russell.
- June 9, 2010
- Daily onsite monitoring, data room management, responding to purchaser queries.
 - Data analysis and creation of detailed asset/lease listing.
 - Organize claim process.
 - Work on draft report of the Monitor.
 - Work on fleet requirement report.
 - Discussion with D. Koumarelas.
 - Work on variance analysis.
 - Review of available lease information.
 - Meeting with Ernst & Young and due diligence team.
 - Provide update to team and D. Koumarelas.
 - Discussions with P. Ross regarding follow up on equipment requirements.
 - Discussion with C. Russell.
 - Email to capital lessors.
- June 10, 2010
- Daily onsite monitoring, data room management, responding to purchaser queries.
 - Data analysis and creation of detailed asset/lease listing.
 - Attendance at base mine site.
 - Work on draft report of the Monitor.
 - Work on fleet requirement analysis.
 - Discussion with M. McCabe.
 - Email to/from P. Ross.

- June 11, 2010 Daily onsite monitoring, data room management, responding to purchaser queries.
- Data analysis and creation of detailed asset/lease listing.
 - Work on draft report of the Monitor.
 - Discussion with P. Ross.
 - Review information with D. Koumarelas and A. Hutchings.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$50,760.00
Administration charge of 6%	3,045.60
Disbursements:	
<i>Legal fees, McLennan Ross LLP-Inv. #395002</i>	26,923.84
<i>Martin Franco – Expenses for the period May 10 to June 9, 2010</i>	14,056.21
Total fees and disbursements	\$94,785.65
G.S.T. @ 5%	4,739.28
Amount payable	\$99,524.93

Payable on receipt to Deloitte Management Services LP
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period June 5 to June 11, 2010

Timekeeper	Level	Hourly Rate	Hours	Total
Franco, Martin	Assoc. Partner	525.00	23.7	\$ 12,442.50
Smith, Gordon	Partner	600.00	17.6	10,560.00
Mann, Shawndeeep	Senior	250.00	40.0	10,000.00
John, Cameron	Sr. Manager	400.00	19.5	7,800.00
Campbell, Jarrett	Analyst	125.00	38.0	4,750.00
Franco, Martin (travel time)	Assoc. Partner	262.50	11.0	2,887.50
Norris, Daniel	Analyst	125.00	7.5	937.50
Ofner, Byron	Manager	330.00	2.0	660.00
Flynn, Wendy	Technician	75.00	7.5	562.50
Brown, Allison	Analyst	125.00	0.8	100.00
Maslo, Stephan	Specialist	100.00	0.6	60.00
			168.2	\$ 50,760.00
			6 % admin fee	3,045.60
			Total fees	\$ 53,805.60
			Disbursements:	
			McLennan Ross LLP - Invoice 395002	26,923.84
			Martin Franco - Expenses for the period May 10 to June 9, 2010	14,056.21
				\$ 94,785.65
			GST at 5%	4,739.28
				<u>\$ 99,524.93</u>

Cow Harbour Construction Ltd.

Martin Franco - Expenses for the period May 10 to June 9, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Franco,Martin	May 24, 2010	Airfare	693.36
Franco,Martin	May 27, 2010	Airfare	60.93
Franco,Martin	May 27, 2010	Airfare	215.44
Franco,Martin	June 1, 2010	Airfare	3,446.49
Franco,Martin	June 9, 2010	Airfare	3,744.96
		Airfare Total	8,161.18
Franco,Martin	May 24, 2010	Car Rental	114.30
Franco,Martin	May 27, 2010	Car Rental	195.93
		Car Rental Total	310.23
Franco,Martin	May 14, 2010	Hotel	942.57
Franco,Martin	May 21, 2010	Hotel	802.04
Franco,Martin	May 24, 2010	Hotel	166.56
Franco,Martin	May 27, 2010	Hotel	688.03
Franco,Martin	May 28, 2010	Hotel	113.23
Franco,Martin	June 4, 2010	Hotel	936.05
		Hotel Total	3,648.48
Franco,Martin	May 10, 2010	Meals and Entertainment	2.56
Franco,Martin	May 10, 2010	Meals and Entertainment	20.03
Franco,Martin	May 11, 2010	Meals and Entertainment	7.75
Franco,Martin	May 12, 2010	Meals and Entertainment	29.81
Franco,Martin	May 12, 2010	Meals and Entertainment	29.81
Franco,Martin	May 13, 2010	Meals and Entertainment	37.50
Franco,Martin	May 14, 2010	Meals and Entertainment	19.23
Franco,Martin	May 17, 2010	Meals and Entertainment	17.12
Franco,Martin	May 18, 2010	Meals and Entertainment	7.25
Franco,Martin	May 18, 2010	Meals and Entertainment	100.96
Franco,Martin	May 19, 2010	Meals and Entertainment	60.58
Franco,Martin	May 20, 2010	Meals and Entertainment	7.75
Franco,Martin	May 20, 2010	Meals and Entertainment	13.46
Franco,Martin	May 20, 2010	Meals and Entertainment	74.52
Franco,Martin	May 21, 2010	Meals and Entertainment	66.35
Franco,Martin	May 22, 2010	Meals and Entertainment	145.85
Franco,Martin	May 23, 2010	Meals and Entertainment	46.68
Franco,Martin	May 25, 2010	Meals and Entertainment	21.15
Franco,Martin	May 25, 2010	Meals and Entertainment	38.05
Franco,Martin	May 26, 2010	Meals and Entertainment	7.88
Franco,Martin	May 26, 2010	Meals and Entertainment	19.51
Franco,Martin	May 27, 2010	Meals and Entertainment	21.15
Franco,Martin	May 27, 2010	Meals and Entertainment	30.54
Franco,Martin	May 28, 2010	Meals and Entertainment	5.85
Franco,Martin	June 1, 2010	Meals and Entertainment	5.16
Franco,Martin	June 1, 2010	Meals and Entertainment	65.38
Franco,Martin	June 2, 2010	Meals and Entertainment	52.88
Franco,Martin	June 3, 2010	Meals and Entertainment	67.31
		Meals and Entertainment Total	1,022.07
Franco,Martin	May 24, 2010	Miscellaneous	56.74
Franco,Martin	May 27, 2010	Miscellaneous	13.47
		Miscellaneous Total	70.21
Franco,Martin	May 31, 2010	Taxi	222.02
Franco,Martin	May 31, 2010	Taxi	446.15
Franco,Martin	June 1, 2010	Taxi	50.87
Franco,Martin	June 1, 2010	Taxi	125.00
		Taxi Total	844.04
		Grand Total	\$ 14,056.21



MCLENNAN ROSS LLP
LEGAL COUNSEL

Date: June 7, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 395002

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached

FEES:	\$24,918.50
OTHER CHARGES:	\$1,729.49
DISBURSEMENTS:	\$275.85
TAX:	\$1,346.20
TOTAL DUE:	\$28,270.04

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada
Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1 Swift Bic Code ROYCCAT2
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340
Beneficiary Name: McLennan Ross

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: June 23, 2010
Invoice #: 2660890
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 122893605

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period June 12 to June 18, 2010:

- | | |
|---------------|--------------------------------------------------------------------|
| June 13, 2010 | • Work on Tenth Report of the Monitor. |
| June 14, 2010 | • Daily monitoring activities. |
| | • Reconcile TAC and report schedules. |
| | • Update lender packages. |
| | • Work on Tenth Report of the Monitor. |
| | • Review fleet requirement analysis. |
| | • Compile and send new due diligence information to D. Koumarelas. |
| | • Attend meeting at Ernst & Young regarding sales and refinancing. |
| | • Review weekly variance analysis. |
| | • Proofs of Claim process. |
| | • Work on Eleventh Report of the Monitor. |
| | • Telephone discussion with Scott Capital. |
| | • Review Monitor's reports. |
| | • Daily status update meeting. |
| June 15, 2010 | • Daily monitoring activities. |
| | • Asset due diligence. |

- Discussions with A. Sequeira and P. Ross regarding due diligence summary.
- Finalize latest due diligence update with D. Koumarelas.
- Review Instruction letter.
- Phone call with P. Ross regarding lender's information.
- Review contract for availability clause.
- Finalize Tenth Report of the Monitor.
- Status call with PricewaterhouseCoopers and CHC.
- Conference call with K. McGrath and W. Herritt.
- Discussion with SMS Equipment regarding light towers.
- Discussion with D. Koumarelas.
- Review weekly variance analysis.
- Proofs of Claim process.
- Work on Eleventh Report of the Monitor.
- Daily update status meeting.
- June 16, 2010
 - Daily monitoring activities.
 - Update website.
 - Asset and lessor due diligence.
 - Review Monitor's report.
 - Variance analysis for the week ending June 11.
 - Discussion with SMS Equipment regarding the light towers.
 - Various discussions with creditors.
 - Review equipment asset listing with W. Herritt and A. Hutchings.
 - Discussions with and correspondence to Ernst & Young.
 - Discussions with P. Ross regarding equipment and WCB / safety hours.
 - Discussions with D. Koumarelas regarding equipment data.
 - Data room management.
 - Dealing with various purchaser requests.
 - Proofs of Claim process.
 - Finalize Eleventh Report of the Monitor.
 - Emails to P. Ross and A. Hutchings.
 - Meeting with P. Ross.
 - Daily update status meeting.
- June 17, 2010
 - Daily monitoring activities.
 - Asset and lease due diligence.

- Planning claims process.
- Discussions with D. Koumarelas.
- Discussion with K. McGrath.
- Review Expressions of Interest (EOI).
- Equipment follow up.
- Organize critical supplier claims.
- Daily update status meeting.
- June 18, 2010
 - Daily monitoring activities.
 - Review EOI.
 - Discussions with A. Sequeira.
 - Data room management.
 - Critical supplier claims planning.
 - Work on SMS Equipment issue.
 - Various purchaser requests.
 - Equipment follow up.
 - Meeting with A Sequeira and P. Ross regarding sales process.
 - Daily update status meeting.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$48,325.00
Administration charge of 6%	2,899.50
Disbursements:	
<i>Legal fees, McLennan Ross LLP-Inv. #395227</i>	10,309.14
Total fees and disbursements	\$61,533.64
G.S.T. @ 5%	3,076.68
Amount payable	\$64,610.32

Payable on receipt to Deloitte Management Services LP
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period June 12 to June 18, 2010

Timekeeper	Level	Hourly		Total
		Rate	Hours	
Franco, Martin	Assoc. Partner	525.00	28.4	\$ 14,910.00
Smith, Gordon	Partner	600.00	9.5	5,700.00
Sparrow, David	Assoc. Partner	525.00	2.0	1,050.00
Mann, Shawndeeep	Senior	250.00	33.2	8,300.00
John, Cameron	Sr. Manager	400.00	20.5	8,200.00
Campbell, Jarrett	Analyst	125.00	28.5	3,562.50
Franco, Martin (travel time)	Assoc. Partner	262.50	12.0	3,150.00
Norris, Daniel	Analyst	125.00	26.0	3,250.00
Flynn, Wendy	Technician	75.00	1.7	127.50
Brown, Allison	Analyst	125.00	<u>0.6</u>	<u>75.00</u>
			162.4	\$ 48,325.00
			6 % admin fee	<u>2,899.50</u>
			Total fees	\$ 51,224.50
			Disbursements:	
			McLennan Ross LLP - Invoice 395227	<u>10,309.14</u>
				\$ 61,533.64
			GST at 5%	<u>3,076.68</u>
				<u>\$ 64,610.32</u>



McLENNAN ROSS LLP
LEGAL COUNSEL

Date: June 14, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 395227

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$9,655.00
OTHER CHARGES:	\$93.02
DISBURSEMENTS:	\$561.12
TAX:	\$515.46
TOTAL DUE:	\$10,824.60

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8

Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada

Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8
Beneficiary Name: McLennan Ross

Swift Bic Code ROYCCAT2

Bank ID #030, Transit #03029, Account #10-5931340

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: June 29, 2010
Invoice #: 2664665
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 122893605

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period June 19 to June 25, 2010:

- | | |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| June 21, 2010 | <ul style="list-style-type: none">• Monitoring.• Data room management.• Dealing with various purchaser requests.• Work on asset/ lease listing.• SMS negotiation.• Discussion with D. Koumarelas,• Discussion with PricewaterhouseCoopers.• Discussions with P. Ross.• Provide equipment update.• Follow up / review forecast model information provided by D. Koumarelas.• Discussions with and updates to A. Sequiria regarding information on data room. |
| June 22, 2010 | <ul style="list-style-type: none">• Critical claims process.• Monitoring.• Data room management.• Sales and refinancing committee update meeting.• Provide updates to P. Ross.• Discussions with A. Sequeira.• Meeting with P. Ross and A. Sequeira on sale process.• Numerous discussions with D. Koumarelas. |

- DIP line and cash flow follow up.
 - Critical claims process-communicating with McLennan Ross on qualifying status, and plan going forward.
- June 23, 2010
- Monitoring.
 - Data room management.
 - Numerous discussions with P. Ross to plan site visit.
 - Numerous discussions with K. McGrath regarding site visit.
 - Sales process.
 - Deal with Ground Force issues.
 - Critical supplier claim process.
 - Numerous discussions with lessors and various other creditors.
 - Discussions with D. Koumarelas and Ernst & Young regarding due diligence.
 - Meeting called by Ernst & Young.
 - Deal with questions from KMC and Klemke.
 - Discussions with Aime regarding DIP line and cash flow capacity.
 - Work on Monitor's Checklist for lessors and accounts payable.
- June 24, 2010
- Monitoring.
 - Claims process.
 - Create lessor listings for due diligence.
 - Meeting with Wally regarding assets listing.
 - Numerous discussions with P. Ross, Ritchie Bros., A. Sequeira regarding site visit.
 - Meeting with Jack Bonville.
 - Numerous discussions with A. Hutchings.
 - Critical supplier claim analysis.
 - Numerous discussions with McClennan Ross.
 - Visit of the Syncrude site with potential purchaser.
 - Due diligence call with P, Ross.
 - Discussions with A. Sequeira.
 - Conference call with Aecon.
 - Review and provide information pertaining to assets, RPO's, and asset value information.
 - Work on Monitor's Checklist for lessors.
- June 25, 2010
- Daily monitoring activities.
 - Update website.
 - Work on lessor claims and due diligence matters.

- Meeting with A. Sequeira and D. Smales of Aecon.
- Discussions / meetings with P. Ross.
- Discussion with PWC.
- Critical supplier claim process.
- Numerous discussions with McClennan Ross.
- Conference call regarding asset listing.
- Discussions P. Ross.
- Update summary of assets.
- Update asset listing and provide copies to various parties.
- Email counsel regarding appraisal data.
- Discussions with D. Koumarelas.
- Update due diligence and send update to sales and refinancing team.
- Work on Monitor's Checklist for lessors.
- SR&ED claim preparation and tax form completion.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$41,912.50
Administration charge of 6%	2,514.75
Disbursements:	
<i>Expenses – please refer to attached summary</i>	6,232.30
<i>Legal fees, McLennan Ross LLP-Inv. #395394</i>	12,116.29
Total fees and disbursements	\$62,775.84
G.S.T. @ 5%	3,138.79
Amount payable	\$65,914.63

Payable on receipt to Deloitte Management Services LP
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period June 19 to June 25, 2010

Timekeeper	Level	Hourly Rate	Hours	Total
Franco, Martin	Assoc. Partner	525.00	32.0	\$ 16,800.00
Smith, Gordon	Partner	600.00	0.0	-
Mann, Shawndeeep	Senior	250.00	27.9	6,975.00
John, Cameron	Sr. Manager	400.00	15.0	6,000.00
Campbell, Jarrett	Analyst	125.00	22.0	2,750.00
Franco, Martin (travel time)	Assoc. Partner	262.50	15.0	3,937.50
Rivera, Esteban	Manager	300.00	5.0	1,500.00
Norris, Daniel	Analyst	125.00	30.2	3,775.00
Flynn, Wendy	Technician	75.00	1.5	112.50
Brown, Allison	Analyst	125.00	<u>0.5</u>	<u>62.50</u>
			149.1	\$ 41,912.50
			6 % admin fee	<u>2,514.75</u>
			Total fees	\$ 44,427.25
			Disbursements:	
			Expenses - please refer to attached summary	\$ 6,232.30
			McLennan Ross LLP - Invoice 395394	<u>12,116.29</u>
				\$ 62,775.84
			GST at 5%	<u>3,138.79</u>
				<u>\$ 65,914.63</u>

Cow Harbour Construction Ltd.
Expenses for the period May 26 to June 23, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Campbell, Jarrett	6/23/2010	Airfare	424.55
Campbell, Jarrett	6/23/2010	Airfare	784.95
Campbell, Jarrett	6/23/2010	Car Rental	83.15
Campbell, Jarrett	6/23/2010	Hotel	763.28
Campbell, Jarrett	6/23/2010	Meals and Entertainment	32.06
Campbell, Jarrett	6/23/2010	Meals and Entertainment	305.86
Campbell, Jarrett	6/23/2010	Taxi	103.27
Campbell, Jarrett	6/23/2010	Taxi	105.77
		Campbell, Jarrett Total	2,602.89
John, Cameron	5/26/2010	Meal Allowance	66.57
		John, Cameron Total	66.57
Mann, Shawndee S	6/18/2010	Airfare	784.95
Mann, Shawndee S	6/18/2010	Car Rental	347.71
Mann, Shawndee S	6/18/2010	Hotel	751.28
Mann, Shawndee S	6/18/2010	Meals and Entertainment	250.84
Mann, Shawndee S	6/18/2010	Taxi	59.54
		Mann, Shawndee S Total	2,194.32
Tizzard, Ryan C	5/30/2010	Ferry/Train/Bus	135.29
Tizzard, Ryan C	6/1/2010	Hotel	424.26
Tizzard, Ryan C	6/3/2010	Hotel	453.32
Tizzard, Ryan C	5/26/2010	Meals and Entertainment	5.00
Tizzard, Ryan C	5/26/2010	Meals and Entertainment	6.25
Tizzard, Ryan C	5/27/2010	Meals and Entertainment	5.25
Tizzard, Ryan C	5/27/2010	Meals and Entertainment	6.25
Tizzard, Ryan C	5/27/2010	Meals and Entertainment	11.53
Tizzard, Ryan C	5/28/2010	Meals and Entertainment	26.06
Tizzard, Ryan C	6/1/2010	Meals and Entertainment	4.69
Tizzard, Ryan C	6/1/2010	Meals and Entertainment	6.73
Tizzard, Ryan C	6/1/2010	Meals and Entertainment	12.21
Tizzard, Ryan C	6/2/2010	Mileage Allowance	245.71
Tizzard, Ryan C	6/2/2010	Parking	16.35
Tizzard, Ryan C	6/1/2010	Taxi	9.62
		Tizzard, Ryan C Total	1,368.52
Grand Total			6,232.30



McLENNAN ROSS LLP
LEGAL COUNSEL

Date: June 21, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 395394

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached:

FEES:	\$11,510.00
OTHER CHARGES:	\$562.29
DISBURSEMENTS:	\$44.00
TAX:	\$605.51
TOTAL DUE:	\$12,721.80

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada
Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1 Swift Bic Code ROYCCAT2
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340
Beneficiary Name: McLennan Ross

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: July 2, 2010
Invoice #: 2665716
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 122893605

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period June 26 to July 2, 2010:

- | | |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| June 27, 2010 | <ul style="list-style-type: none">• Due diligence compilation - financial and employees. Provide to Aecon, KMC.• Correspondence with A. Sequeria.• Data room management. |
| June 28, 2010 | <ul style="list-style-type: none">• Daily monitoring activities.• Sales process.• Lessor packages, under/over lessor analysis.• Numerous telephone discussions and e-mails regarding claims process and DIP Facility• Due diligence questions from T. Huzel, D. Smales from Aecon (location, leases, specific pieces of equipment, employees).• Questions from and responses to A. Sequeria.• Questions from and correspondence to D. Weatherbee from KMC -equipment lists, lease information, RPO payouts.• Discussions with D. Koumarelas regarding information requests.• Updates to data room.• Updates to Q&A due diligence log.• Updates to team on due diligence.• Critical supplier status of lessors. |

- June 29, 2010
- Daily monitoring activities.
 - Preparation of weekly variance analysis.
 - LOI and due diligence matters.
 - Discussion with D. Koumarelas regarding DIP line.
 - Meeting with A. Sequeira and P. Ross.
 - Discussion regarding Atco.
 - Discussion with K. McGrath.
 - Critical supplier claims process.
 - Discussions with GE Capital and provide schedules and information re: their equipment fleet (Finning information, CHC company list), summarized and excerpts prepared for GE.
 - Follow up with due diligence on Aecon regarding intercompany information, fleet information.
 - Review CRA's third report.
 - Discussions with L. Vanderburg regarding environmental assessment.
 - Review LOI's.
 - Compile and finalized analysis and payout assessment.
 - Review and provide to sales and refinancing committee.
 - Discussion with P. Sorrell regarding Leder.
 - Discussion with A. Hutchings.
 - Discussion with M. McCabe.
 - Discussion with PWC.
 - Go over offers with P. Ross.
- June 30, 2010
- Daily monitoring activities.
 - Claims process.
 - Discussion with Atco.
 - Amend cash flow and variance analysis.
 - Work on Twelfth Report of the Monitor.
 - Review LOI's and summary.
 - Update draft summary of LOI calculations and provide to sales and refinancing committee.
 - Equipment list to GE Capital.
 - Discussions with D. Koumarelas regarding information received.
 - Discussion with C. Russell.
 - Prepare for and attend Court.
 - Attend sales and refinancing committee meeting.
 - Discussions with various creditors (AIG, New Alta).

- Meeting with P. Ross, A. Sequeira and D. Neeland.
- Daily monitoring activities. Claims process. Projected cash flow analysis.
- July 1, 2010
 - Conference call with sales and refinancing committee.
 - Update EOI summary.
- Recalculate and update spreadsheet of resulting positions.
- July 2, 2010
 - Meet with P. Ross and A. Sequeira.
 - Conference call with sales and refinancing committee.
 - Summarize bids.
 - Discussion with New Alta.
 - Discussion with C. Russell.
 - Detailed review of LOI's and summary.
 - Updates and revisions to payout calculations including notional interest.
 - Attend Court Hearing.
 - Update meeting with sales and refinancing committee.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$56,843.75
Administration charge of 6%	3,410.63
Disbursements:	
Expenses – please refer to attached summary	1,758.37
Firmex Canada Inc. – Inv. #2620	500.00
Legal fees, McLennan Ross LLP-Inv. #395832-June 17-25	11,526.21
Legal fees, McLennan Ross LLP-June 26-July 2	14,285.71
Total fees and disbursements	\$88,324.67
G.S.T. @ 5%	4,416.23
Amount payable	\$92,740.90

Payable on receipt to Deloitte & Touche Inc.
 Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period June 26 to July 2, 2010

Timekeeper	Level	Hourly		Total
		Rate	Hours	
Franco, Martin	Assoc. Partner	525.00	18.3	\$ 9,607.50
Smith, Gordon	Partner	600.00	22.4	13,440.00
Sparrow, David	Assoc. Partner	525.00	6.5	3,412.50
Mann, Shawndee	Senior	250.00	32.2	8,050.00
John, Cameron	Sr. Manager	400.00	45.0	18,000.00
Campbell, Jarrett	Analyst	125.00	10.5	1,312.50
Franco, Martin (travel time)	Assoc. Partner	262.50	5.5	1,443.75
Norris, Daniel	Analyst	125.00	11.0	1,375.00
Flynn, Wendy	Technician	75.00	2.7	202.50
			154.1	\$ 56,843.75
			6 % admin fee	3,410.63
			Total fees	\$ 60,254.38
			Disbursements:	
			Expenses - please refer to attached summary	\$ 1,758.37
			Firmex Canada Inc.-Invoice 2620-Electronic data room	\$ 500.00
			McLennan Ross LLP - Invoice 395832-June 17-25	\$ 11,526.21
			McLennan Ross LLP - Invoice June 26-July 2	14,285.71
				\$ 88,324.67
			GST at 5%	4,416.23
				<u>\$ 92,740.90</u>

Cow Harbour Construction Ltd.

Expenses for the period June 24 to June 29, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Norris, Daniel Craig	June 29, 2010	Airfare	1,258.16
Norris, Daniel Craig	June 29, 2010	Hotel	500.21
			<u>1,758.37</u>

Firmex Canada Inc.

398 Adelaide St. West
Suite 700
Toronto, ON
M5V 1S7

Invoice

Date	Invoice #
6/30/2010	2620

Invoice To
Deloitte - Edmonton 2000 Manulife Place 10180 - 101 Street Edmonton, AB T5J 4E4 Canada

Terms
Due Upon Receipt

Subscription Type	Description	Term	Order Start Date	# Users	Amount
Subscription - Fixed MTH	deloitte.firmex.com	1	5/31/2010	up to 6	500.00

Sales Tax Summary			Subtotal		\$500.00
GST (3) On Sales@5.0%					
Total Tax					
			Sales Tax Total		\$25.00
Payable to Firmex Canada Inc.			Total		\$525.00
			Credits		\$0.00
			Balance Due		\$525.00

Phone #	Fax #
416-840-4241	416-516-6186

GST/HST No.

856632591



McLENNAN ROSS LLP
LEGAL COUNSEL

Date: June 28, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 395832

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$11,247.50
OTHER CHARGES:	\$271.57
DISBURSEMENTS:	\$7.14
TAX:	\$576.32
TOTAL DUE:	\$12,102.53

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada
Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1 Swift Bic Code ROYCCAT2
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340
Beneficiary Name: McLennan Ross

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: July 13, 2010
Invoice #: 2669600
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 122893605

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period July 3 to July 9, 2010:

- | | |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| July 3, 2010 | <ul style="list-style-type: none">• Complete technical and costing aspects of claim, obtain signature from D. Koumarelas and file with CRA.• Update website.• Work on Monitor's 12th report. |
| July 4, 2010 | <ul style="list-style-type: none">• Work on Monitor's 12th report and cash flow analysis.• Develop / finalize EOI summary.• Update for discussions through the weekend.• Update and review new LOI's.• Review and updates to the CRA report.• Develop review points.• Summarize work for day and distribute for QA review. |
| July 5, 2010 | <ul style="list-style-type: none">• Onsite monitoring.• Claims process.• Work on Monitor's 12th report, variance analysis, cash flow up to September 3.• Review of the Advisor's 4th report.• Discussion with D. Koumarelas.• Discussion with A. Hutchings.• Planning meeting.• Discussions with creditors.• Critical supplier process. |

- Review of claims for lessors.
- Review CRA's 4th report.
- Discussion with A. Hutchings.
- Discussions with C. Russell.
- Email to C. Russell.
- Discussion with D. MacLean.
- Review summary of offers. Work on Monitor's 12th report.
- Discussions regarding LOI status.
- July 6, 2010
 - Onsite monitoring.
 - Claims process.
 - Various e-mails with PricewaterhouseCoopers (PWC).
 - Meeting with D. MacLean.
 - Discussion with D. Koumarelas.
 - Critical supplier process.
 - Prepare and attend Court Hearing.
 - Meet with D. MacLean, C. Russell and H. Gormeman.
- July 7, 2010
 - Onsite monitoring.
 - Claims process.
 - Update website.
 - Purchase price allocation calculations.
 - Discussion regarding status of Critical Claim process.
 - Discussion with D. Koumarelas.
 - Update to creditors.
 - Proceeds Allocation - develop final layout, update data for Wajax and Finning.
 - Update process method and footnotes to explain method.
 - Craft presentation for submission, finalize and distribute.
 - Completing critical suppliers claims for Lessors and general accounts payable.
 - Update master lessor table.
 - Meet with J. MacLean and W. McInnis.
- July 8, 2010.
 - Onsite monitoring.
 - Claims process.
 - Finalize purchase price allocation calculations.
 - Discussions with creditors.
 - Update K. McGrath.
 - Operational issues.

- July 9, 2010
- Reconcile general AP, Critical Suppliers to Cow Harbour's records.
 - Discussion with C. Russell.
 - Discussion with D. MacLean.
 - Prepare asset allocation schedule.
 - Meet with PWC.
 - Onsite monitoring.
 - Claims process.
 - Update website.
 - Claims process meeting with PWC.
 - Review of PWC information.
 - Reconciling lease values from Critical supplier table to Equipment listing.
 - Work on lessor analysis.

**Please refer to the attached spreadsheet for a
 breakdown of our fees and disbursements**

Professional fees	\$71,512.50
Administration charge of 6%	4,290.75
Disbursements:	
<i>Expenses – please refer to attached summary</i>	20,368.08
<i>McLennan Ross LLP-Inv. #397058-Jun 25-Jul 5(Adjustment from prior invoice)</i>	(3,499.66)
<i>McLennan Ross LLP-Inv. #397329-Jul 5 to Jul 11</i>	20,731.37
Total fees and disbursements	\$113,403.04
G.S.T. @ 5%	5,670.15
Amount payable	\$119,073.19

Payable on receipt to Deloitte & Touche Inc.
 Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period July 3 to July 9, 2010

Timekeeper	Level	Hourly		Total
		Rate	Hours	
Franco, Martin	Assoc. Partner	525.00	35.0	\$ 18,375.00
Franco, Martin (travel time)	Assoc. Partner	262.50	6.0	1,575.00
Smith, Gordon	Partner	600.00	29.0	17,400.00
Sparrow, David	Assoc. Partner	525.00	0.5	262.50
Mann, Shawndeeep	Senior	250.00	31.0	7,750.00
John, Cameron	Sr. Manager	400.00	23.0	9,200.00
Rivera, Esteban	Manager	300.00	2.0	600.00
Ofner, Byron	Manager	300.00	35.6	10,680.00
Campbell, Jarrett	Analyst	125.00	33.0	4,125.00
Norris, Daniel	Analyst	125.00	11.0	1,375.00
Brown, Allison	Analyst	125.00	0.4	50.00
Flynn, Wendy	Technician	75.00	<u>1.6</u>	<u>120.00</u>
			208.1	\$ 71,512.50
			6 % admin fee	<u>4,290.75</u>
			Total fees	\$ 75,803.25
			Disbursements:	
			Expenses - please refer to attached summary	\$ 20,368.08
			McLennan Ross LLP - Invoice 397058-June 26-July 5 - Adjustment from prior invoice	\$ (3,499.66)
			McLennan Ross LLP - Invoice 397329-July 5 to July 11	<u>\$ 20,731.37</u>
				\$ 113,403.04
			GST at 5%	<u>5,670.15</u>
				<u>\$ 119,073.19</u>

Cow Harbour Construction Ltd.
Expenses for the period June 4 to June 29, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Campbell, Jarrett	June 25, 2010	Airfare	651.50
Campbell, Jarrett	June 28, 2010	Airfare	241.77
Campbell, Jarrett	June 28, 2010	Airfare	293.12
Campbell, Jarrett	June 25, 2010	Hotel	249.33
Campbell, Jarrett	June 29, 2010	Taxi	177.86
Campbell, Jarrett Total			<u>1,613.58</u>
Franco, Martin	June 14, 2010	Airfare	3,460.57
Franco, Martin	June 18, 2010	Airfare	9,768.35
Franco, Martin	June 24, 2010	Airfare	669.51
Franco, Martin	June 29, 2010	Airfare	2,339.38
Franco, Martin	June 11, 2010	Hotel	458.69
Franco, Martin	June 17, 2010	Hotel	557.41
Franco, Martin	June 9, 2010	Meals and Entertainment	2.08
Franco, Martin	June 9, 2010	Meals and Entertainment	3.12
Franco, Martin	June 9, 2010	Meals and Entertainment	119.23
Franco, Martin	June 10, 2010	Meals and Entertainment	58.65
Franco, Martin	June 14, 2010	Meals and Entertainment	9.49
Franco, Martin	June 14, 2010	Meals and Entertainment	20.67
Franco, Martin	June 14, 2010	Meals and Entertainment	49.04
Franco, Martin	June 15, 2010	Meals and Entertainment	12.30
Franco, Martin	June 15, 2010	Meals and Entertainment	16.15
Franco, Martin	June 16, 2010	Meals and Entertainment	19.71
Franco, Martin	June 16, 2010	Meals and Entertainment	31.73
Franco, Martin	June 17, 2010	Meals and Entertainment	20.67
Franco, Martin	June 11, 2010	Parking	97.13
Franco, Martin	June 17, 2010	Parking	129.51
Franco, Martin	June 4, 2010	Taxi	64.76
Franco, Martin	June 25, 2010	Taxi	245.19
Franco, Martin Total			<u>18,153.34</u>
Norris, Daniel Craig	June 29, 2010	Meals and Entertainment	162.33
Norris, Daniel Craig	June 29, 2010	Miscellaneous	329.60
Norris, Daniel Craig	June 29, 2010	Parking	57.69
Norris, Daniel Craig	June 29, 2010	Taxi	51.54
Norris, Daniel Craig Total			<u>601.16</u>
Grand Total			<u><u>\$ 20,368.08</u></u>



McLENNAN ROSS L.P.
LEGAL COUNSEL

Date: July 12, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 397329

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$19,999.50
OTHER CHARGES:	\$731.87
DISBURSEMENTS:	\$0.00
TAX:	\$1,036.57
TOTAL DUE:	\$21,767.94

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8

Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada

Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8
Beneficiary Name: McLennan Ross

Swift Bic Code ROYCCAT2

Bank ID #030, Transit #03029, Account #10-5931340

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



MCLENNAN ROSS LLP
LEGAL COUNSEL

Date: July 5, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 397058

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$10,870.00
OTHER CHARGES:	\$82.70
DISBURSEMENTS:	\$0.00
TAX:	\$547.64
TOTAL DUE:	\$11,500.34

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transil #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada
Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1 Swift Bic Code ROYCCAT2
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transil #03029, Account #10-5931340
Beneficiary Name: McLennan Ross

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: July 20, 2010
Invoice #: 2673344
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 122893605

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period July 10 to July 16, 2010:

- | | |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| July 12, 2010 | <ul style="list-style-type: none">• Discussion with D. Koumarelas.• Discussion with K. McGrath.• Daily Monitoring.• Claims process. |
| July 13, 2010 | <ul style="list-style-type: none">• Discussion with K. Rowan.• Finalize invoice for the week ending July 9.• Discussions with creditors regarding status.• Discussions with D. Koumarelas.• Lessor claims.• Review Emeco information.• Discussion with W. Harris.• Discussion with K. McGrath.• Email to D. Koumarelas.• Email to C. Russell. |
| July 14, 2010 | <ul style="list-style-type: none">• Daily monitoring.• Claims process.• Equipment listing for sales process.• Variance analysis.• Discussions with creditors.• Review status of information from the claims process.• Determine work plan.• Discussions with PricewaterhouseCoopers (PWC)• PWC-Allocation Claim Schedule.• Discussion with C. Russell.• Review numerous emails from K. McGrath regarding Emeco.• Discussion with PWC regarding conciliation of equipment. |

- Discussion with K. McGrath.
- Email to C. Russell.
- Go over status of lease analysis with Deloitte team.
- July 15, 2010
 - Discussions with D. Koumarelas.
 - Discussion with P. Ross on potential plan.
 - Cheque and payment processing.
 - Allocation process outline, review gaps.
 - Assess issues related to process and reporting.
 - PwC-Allocation Claim Schedule.
 - Telephone discussion with a capital lessor.
 - Review priority claim issues and detailed email to PWC.
 - Work on Emeco analysis.
 - Discussion with A. Lake.
 - Discussion with B. Wheaton.
 - Discussion with A. Hutchings.
 - Discussion with P. Ross.
- July 16, 2010
 - Review draft cost allocation brief.
 - Planning.
 - Cheque payment processing.
 - Allocation memo.
 - Review correspondence regarding allocation.
 - Lessor claims.
 - Meet with A. Hutchings, L. Hutchings, K. McGrath and C. Russell regarding Emeco claim.
 - Meeting regarding claims process.
 - Review correspondence to/from D. Koumarelas.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$39,135.00
Administration charge of 6%	2,348.10
Disbursements:	
<i>Expenses – please refer to attached summary</i>	7,193.78
<i>McLennan Ross LLP-Inv. #397525</i>	17,830.39
Total fees and disbursements	\$66,507.27
G.S.T. @ 5%	3,325.36
Amount payable	\$69,832.63

Payable on receipt to Deloitte & Touche Inc.
 Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period July 10 to July 16, 2010

Timekeeper	Level	Hourly		Total
		Rate	Hours	
Franco, Martin	Assoc. Partner	525.00	14.1	\$ 7,402.50
Franco, Martin (travel time)	Assoc. Partner	262.50	0.0	-
Smith, Gordon	Partner	600.00	23.1	13,860.00
Mann, Shawndeeep	Senior	250.00	11.0	2,750.00
John, Cameron	Sr. Manager	400.00	7.3	2,920.00
Ofner, Byron	Manager	300.00	40.5	12,150.00
Flynn, Wendy	Technician	75.00	<u>0.7</u>	<u>52.50</u>
			96.7	\$ 39,135.00
			6 % admin fee	<u>2,348.10</u>
			Total fees	\$ 41,483.10
			Disbursements:	
			Expenses - please refer to attached summary	\$ 7,193.78
			McLennan Ross LLP - Invoice 397525	<u>\$ 17,830.39</u>
				\$ 66,507.27
			GST at 5%	<u>3,325.36</u>
				<u>\$ 69,832.63</u>

Cow Harbour Construction Ltd.

Expenses for the period June 22 to July 14, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Franco,Martin	June 22, 2010	Meals and Entertainment	11.10
Franco,Martin	June 22, 2010	Meals and Entertainment	19.71
Franco,Martin	June 22, 2010	Meals and Entertainment	60.58
Franco,Martin	June 23, 2010	Hotel	499.83
Franco,Martin	June 23, 2010	Meals and Entertainment	22.12
Franco,Martin	June 24, 2010	Meals and Entertainment	39.42
Franco,Martin	June 24, 2010	Meals and Entertainment	46.39
Franco,Martin	June 24, 2010	Meals and Entertainment	153.85
Franco,Martin	June 25, 2010	Meals and Entertainment	26.92
Franco,Martin	June 25, 2010	Parking	129.51
Franco,Martin	June 29, 2010	Meals and Entertainment	7.75
Franco,Martin	June 29, 2010	Meals and Entertainment	15.73
Franco,Martin	June 29, 2010	Taxi	64.76
Franco,Martin	June 30, 2010	Hotel	185.36
Franco,Martin	June 30, 2010	Meals and Entertainment	49.04
Franco,Martin	June 30, 2010	Miscellaneous	24.04
Franco,Martin	July 1, 2010	Meals and Entertainment	161.54
Franco,Martin	July 4, 2010	Car Rental	182.06
Franco,Martin	July 4, 2010	Meals and Entertainment	28.37
Franco,Martin	July 4, 2010	Meals and Entertainment	55.37
Franco,Martin	July 4, 2010	Miscellaneous	24.04
Franco,Martin	July 5, 2010	Meals and Entertainment	44.71
Franco,Martin	July 5, 2010	Parking	6.73
Franco,Martin	July 5, 2010	Parking	194.27
Franco,Martin	July 7, 2010	Meals and Entertainment	38.46
Franco,Martin	July 7, 2010	Meals and Entertainment	49.04
Franco,Martin	July 8, 2010	Hotel	959.13
Franco,Martin	July 9, 2010	Taxi	397.12
		Franco,Martin Total	3,496.95
Mann,Shawndeeep S	July 9, 2010	Airfare	2,269.30
Mann,Shawndeeep S	July 9, 2010	Car Rental	365.36
Mann,Shawndeeep S	July 9, 2010	Hotel	458.69
Mann,Shawndeeep S	July 9, 2010	Parking	115.38
Mann,Shawndeeep S	July 14, 2010	Meals and Entertainment	379.99
Mann,Shawndeeep S	July 14, 2010	Mileage Allowance	108.11
		Mann,Shawndeeep S Total	3,696.83
		Grand Total	7,193.78



MCLENNAN ROSS LLP
LEGAL COUNSEL

Date: July 19, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 397525

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$15,457.50
OTHER CHARGES:	\$578.00
DISBURSEMENTS:	\$1,794.89
TAX:	\$891.52
TOTAL DUE:	\$18,721.91

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada
Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1 Swift BIC Code ROYCCAT2
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340
Beneficiary Name: McLennan Ross

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: July 27, 2010
Invoice #: 2679379
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 122893605

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period July 17 to July 23, 2010:

- | | |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| July 20, 2010 | <ul style="list-style-type: none">• Conference call with PWC.• Conference call with McClennan Ross LLP.• Prepare information on cash flows for monitor's report.• Compile analysis and process cheque approvals.• General AP vendors critical supplier determination.• Lessor claims.• Finalize Monitor's 13th report.• Work on Monitor's 14th report. |
| July 21, 2010 | <ul style="list-style-type: none">• Daily monitoring.• Amended cash flow.• Variance analysis.• Work on Monitor's 14th report• Discussions with PWC.• Prepare forecasts and variance.• Cheque approvals.• Discussions with creditor (J. Ling from Kal Tire).• Lessor critical supplier determination of lienable claims.• Work on Monitor's 14th report.• Discussion with K. Bourassa. |
| | <ul style="list-style-type: none">• Daily monitoring.• Updating documents on the web site.• Review Facilitator report.• Discussion with D. Koumarelas.• Discussion with C. Russell regarding the disputed leases.• Claims process.• Review of court brief and materials provided in advance of court |

date.

- Lessor claim examination and determination on being lienable.
- Lessor schedule.
- Discussion with S. Fleming.
- Finalize Monitor's 14th report.
- Review draft Facilitator's report and provide comments.
- Work on Emeco claim.
- July 22, 2010
 - Daily monitoring.
 - Professional fees analysis.
 - Discussion with D. Koumarelas.
 - Discussions with creditors.
 - Emeco billing reconciliation.
 - Lessor claims process-date, payment and Asset ID.
 - Discussion with M. McCabe.
 - Conference call with numerous lawyers.
 - Review various emails from M. McCabe, etc.
- July 23, 2010
 - Daily monitoring.
 - Updating documents on the website.
 - Emeco billings reconciliation.
 - Input information received from Aimie Lovell (controller).
 - Review emails from C. Russell.
 - Respond to PWC emails.
 - Work on Emeco analysis.
 - Prepare for and attend Court.
 - Respond to Bishop & McKenzie's query.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$56,325.00
Administration charge of 6%	2,348.10
Disbursements:	
<i>Expenses – none this invoice</i>	
<i>McLennan Ross LLP-Inv. #397806</i>	18,581.10
Total fees and disbursements	\$78,285.60
G.S.T. @ 5%	3,914.28
Amount payable	\$82,199.88

Payable on receipt to Deloitte & Touche Inc.
 Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period July 17 to July 23, 2010

Timekeeper	Level	Hourly		Total
		Rate	Hours	
Franco, Martin	Assoc. Partner	525.00	27.4	\$ 14,385.00
Franco, Martin (travel time)	Assoc. Partner	262.50	11.0	2,887.50
Smith, Gordon	Partner	600.00	24.4	14,640.00
Mann, Shawndeeep	Senior	250.00	15.5	3,875.00
Norris, Daniel	Analyst	125.00	42.5	5,312.50
John, Cameron	Sr. Manager	400.00	11.0	4,400.00
Brown, Alison	Analyst	125.00	0.8	100.00
Ofner, Byron	Manager	300.00	33.3	9,990.00
Flynn, Wendy	Technician	75.00	<u>9.8</u>	<u>735.00</u>
			175.7	\$ 56,325.00
			6 % admin fee	<u>3,379.50</u>
			Total fees	\$ 59,704.50
			Disbursements:	
			Expenses - none this invoice	\$ -
			McLennan Ross LLP - Invoice 397806	<u>\$ 18,581.10</u>
				\$ 78,285.60
			GST at 5%	<u>3,914.28</u>
				<u>\$ 82,199.88</u>



MCLENNAN ROSS LLP
LEGAL COUNSEL

Date: July 26, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 397806

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: GOW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$17,037.50
OTHER CHARGES:	\$1,543.12
DISBURSEMENTS:	\$0.48
TAX:	\$929.06
TOTAL DUE:	\$19,510.16

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada
Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1 Swift BIC Code ROYCCAT2
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340
Beneficiary Name: McLennan Ross

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: August 3, 2010
Invoice #: 2681481
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 122893605

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period July 24 to July 30, 2010:

- | | |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| July 26, 2010 | <ul style="list-style-type: none">• Update website.• Monitoring issues.• Claims process.• Discussions with creditors.• Emeco dispute reconciliation.• Calls to Claimants for revised information.• Contact Aimie Lovell for location of assets and respond to RBC reconciliation.• Review and respond to email from Royal Bank.• Review McLennan Ross response regarding entitlement to surpluses on leases. |
| July 27, 2010 | <ul style="list-style-type: none">• Daily monitoring activities.• Variance analysis.• Claims process assistance.• Discussion with D. Koumarelas.• Conference call regarding Finning/insurance claim.• Review professional fees.• Review variance analysis.• Emeco dispute reconciliation.• Lessor Claims - update schedule and correspondence.• Discussion with Peter McDonald (Loft Capital). |
| July 28, 2010 | <ul style="list-style-type: none">• Review various emails.• Daily monitoring activities.• Update website.• Work on Monitor's 14th report.• E-mails with Alvarez. |

- Discussion with D. Koumarelas.
- Emeco dispute reconciliation.
- Organize claims worksheet.
- Communication to PricewaterhouseCoopers (PWC) and schedule adjustments.
- Respond to Bank's query regarding professional fees.
- Review status of insurance.
- Review Emeco analysis.
- July 29, 2010
 - Daily monitoring activities.
 - Work on Monitor's 15th report.
 - Cash flow analysis.
- Emeco dispute reconciliation.
- Schedule adjustments to Lessor Claims.
- July 30, 2010
 - Daily monitoring activities.
 - Variance analysis.
 - Work on Monitor's 15th report.
 - Review cash flow.
 - Review lease categorization dispute.
 - PWC asset location.
 - Update schedule.
 - Review various emails.
 - Email to Royal Bank.
 - Discussion with Creditor Western Industrial Finance.
 - Email to J. Hockin.
 - Review Facilitator's second report.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$31,837.50
Administration charge of 6%	1,910.25
Disbursements:	
<i>Expenses – none this invoice</i>	
<i>McLennan Ross LLP-Inv. #398992</i>	7,938.81
Total fees and disbursements	\$41,686.56
G.S.T. @ 5%	2,084.33
Amount payable	\$43,770.89

Payable on receipt to Deloitte & Touche Inc.
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.
For the period July 24 to July 30, 2010

Timekeeper	Level	Hourly		Total
		Rate	Hours	
Franco, Martin	Assoc. Partner	525.00	20.6	\$ 10,815.00
Franco, Martin (travel time)	Assoc. Partner	262.50	12.0	3,150.00
Smith, Gordon	Partner	600.00	7.7	4,620.00
Mann, Shawndee	Senior	250.00	18.0	4,500.00
Norris, Daniel	Analyst	125.00	20.5	2,562.50
Brown, Alison	Analyst	125.00	0.8	100.00
Ofner, Byron	Manager	300.00	20.0	6,000.00
Flynn, Wendy	Technician	75.00	<u>1.2</u>	<u>90.00</u>
			100.8	\$ 31,837.50
			6 % admin fee	<u>1,910.25</u>
			Total fees	\$ 33,747.75
			Disbursements:	
			Expenses - none this invoice	\$ -
			McLennan Ross LLP - Invoice 398992	<u>\$ 7,938.81</u>
				\$ 41,686.56
			GST at 5%	<u>2,084.33</u>
				<u>\$ 43,770.89</u>



McLENNAN ROSS^{LLP}
LEGAL COUNSEL

Date: August 3, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 398992

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$7,720.00
OTHER CHARGES:	\$218.81
DISBURSEMENTS:	\$0.00
TAX:	\$396.94
TOTAL DUE:	\$8,335.75

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada
Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1 Swift BIC Code ROYCCAT2
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340
Beneficiary Name: McLennan Ross

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: August 10, 2010
Invoice #: 2684339
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 122893605

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period July 31 to August 6, 2010:

- | | |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| August 3, 2010 | <ul style="list-style-type: none">• Daily monitoring.• Report preparation.• Emeco analysis.• Review claims received for duplication.• Work on Monitor's 15th report.• Emeco analysis.• Discussion with C. Russell.• Review Monitor's 15th report |
| August 4, 2010 | <ul style="list-style-type: none">• Updating documents on the website• Daily monitoring.• Source checking and accuracy checks for Emeco workbook.• Spreadsheet cleanup and updates for claims.• Discussion with R. Rutman.• Discussion with A. Hutchings.• Message left for C. Russell regarding Union's Notice of Motion.• Review correspondence from C. Russell.• Review numerous emails. |
| August 5, 2010 | <ul style="list-style-type: none">• Daily monitoring. |

- Trade payables general correspondence with McClennan Ross.
 - Prepare and attend Court.
 - Telephone discussion with Shell Canada.
 - Discussion with Employer Standards.
 - Calls to/from R. Rutman regarding pictures of serial numbers.
 - Review email from D. Koumarelas.
 - Second discussion with Shell Canada.
 - Update meeting regarding Court directions.
- August 6, 2010
- Daily monitoring,
 - Discussion with T. McKibbin of Aecon.
 - Discussion with A. Hutchings.
 - Email to Royal Bank.
 - Forward lease analysis to S. Flemming.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$16,545.00
Administration charge of 6%	992.70
Disbursements:	
Expenses – G. Smith	145.71
McLennan Ross LLP-Inv. #399210	6,888.30
Total fees and disbursements	\$24,571.71
G.S.T. @ 5%	1,228.59
Amount payable	\$25,800.30

Payable on receipt to Deloitte & Touche Inc.
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.

For the period July 31 to August 6, 2010

Timekeeper	Level	Hourly		Total
		Rate	Hours	
Franco, Martin	Assoc. Partner	525.00	0.0	\$ -
Franco, Martin (travel time)	Assoc. Partner	262.50	0.0	-
Smith, Gordon	Partner	600.00	14.3	8,580.00
Ofner, Byron	Manager	300.00	8.0	2,400.00
Mann, Shawndeeep	Senior	250.00	15.0	3,750.00
Norris, Daniel	Analyst	125.00	12.7	1,587.50
Stevens, Gregory	Analyst	125.00	0.7	87.50
Brown, Alison	Analyst	125.00	0.4	50.00
Flynn, Wendy	Technician	75.00	<u>1.2</u>	<u>90.00</u>
			52.3	\$ 16,545.00
			6 % admin fee	<u>992.70</u>
			Total fees	\$ 17,537.70
			Disbursements:	
			Expenses - G. Smith	\$ 145.71
			McLennan Ross LLP - Invoice 399210	<u>\$ 6,888.30</u>
				\$ 24,571.71
			GST at 5%	<u>1,228.59</u>
				<u>\$ 25,800.30</u>

Cow Harbour Construction Ltd.
Period ending August 6, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Smith, Gordon G	7/2/2010	Meals and Entertainment	51.88
Smith, Gordon G	7/6/2010	Meals and Entertainment	93.83
			<u>145.71</u>



McLENNAN ROSS LLP
LEGAL COUNSEL

Date: August 10, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 399210

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
600 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$6,706.00
OTHER CHARGES:	\$182.30
DISBURSEMENTS:	\$0.00
TAX:	\$344.42
TOTAL DUE:	\$7,232.72

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada
Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1 Swift Bic Code ROYCCAT2
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340
Beneficiary Name: McLennan Ross

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: August 16, 2010
Invoice #: 2686587
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 122893605

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period August 7 to August 13, 2010:

- | | |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| August 9, 2010 | <ul style="list-style-type: none">• Discussion with T. McGibbon.• Discussion with C. Russell• Conference call with T. McGibbon, P. Allergy (fleet), J. Singleton (SVP Aecon Western Canada) and P. Pastirike (CFO Aecon Infrastructure).• Discussions with D. McLean, S. Fleming (PWC).• Daily on site monitoring.• Meetings with Aecon and A. Lovell.• Meetings with Aecon. and A. Hutchings• Respond to various Aecon requests. |
| August 10, 2010 | <ul style="list-style-type: none">• Discussions with Aecon CEO regarding due diligence and equipment access and confirmation with Facilitator on same.• Discussions regarding developments and potential updates to cash flow.• Daily on site monitoring.• Meetings with Aecon and A. Lovell.• Meetings with Aecon and K. McGrath.• Variance analysis. |
| August 11, 2010 | <ul style="list-style-type: none">• Discussion with PWC regarding request to investigate.• Discussions with K. McGrath.• Discussion with C. Bangsrud regarding NC Services (Trans Tech) critical claims and provide background and information. |

- Daily onsite monitoring.
- Variance analysis.
- Respond to various Aecon requests.
- August 12, 2010
 - Discussions with C. Bangsrud and C. Russell regarding possible equipment moving to Newfoundland.
 - Follow up on equipment and update MacLennan Ross.
 - Daily monitoring.
 - Respond to various Aecon requests.
 - Follow up regarding equipment maintenance issues.
 - Responding to inquiries on claims and miscellaneous tasks.
 - Discussions with D. Koumarelas on lease agreements.
- August 13, 2010
 - Daily monitoring.
 - Respond to various Aecon requests.
 - Follow up on Concentra equipment matter.
 - Meetings with Aecon.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$14,022.50
Administration charge of 6%	841.35
Disbursements:	
<i>McLennan Ross LLP-Inv. #399310</i>	9,572.83
Total fees and disbursements	\$24,436.68
G.S.T. @ 5%	1,221.83
Amount payable	\$25,658.51

Payable on receipt to Deloitte & Touche Inc.
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.

For the period August 7, 2010 to August 13, 2010

Timekeeper	Level	Hourly		Total
		Rate	Hours	
Franco, Martin	Assoc. Partner	525.00	0.0	\$ -
Franco, Martin (travel time)	Assoc. Partner	262.50	0.0	-
Smith, Gordon	Partner	600.00	0.0	-
John, Cameron	Senior Manager	400.00	15.3	6,120.00
Mann, Shawndeeep	Senior	250.00	29.5	7,375.00
Norris, Daniel	Analyst	125.00	3.5	437.50
Flynn, Wendy	Technician	75.00	<u>1.2</u>	<u>90.00</u>
			49.5	\$ 14,022.50
			6 % admin fee	<u>841.35</u>
			Total fees	\$ 14,863.85
			Disbursements:	
			McLennan Ross LLP - Invoice 399310	<u>\$ 9,572.83</u>
				<u>\$ 24,436.68</u>
			GST at 5%	<u>1,221.83</u>
				<u>\$ 25,658.51</u>



McLENNAN ROSS LLP

LEGAL COUNSEL

Date: August 16, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 399310

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered; details of which are attached:

FEES:	\$9,330.00
OTHER CHARGES:	\$242.83
DISBURSEMENTS:	\$0.00
TAX:	\$478.64
TOTAL DUE:	\$10,051.47

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8

Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada

Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8
Beneficiary Name: McLennan Ross

Swift Bic Code ROYCCAT2
Bank ID #030, Transit #03029, Account #10-5931340

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: August 23, 2010
Invoice #: 2692081
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 122893605

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period August 13 to August 20, 2010:

- | | |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| August 16, 2010 | <ul style="list-style-type: none">• On site monitoring.• Discussion with creditor, Ruth Gervais of NC Services.• Review emails and guidance on claims process.• Discussion with Pat Ross regarding NDA.• Review concerns regarding dismissal of K. McGrath with counsel.• Follow up with NDA and provide to CFO.• Variance analysis for Monitor's 16th Report.• Aecon meetings.• Facilitating information flow with Aecon.• Review dispute with Transtech. |
| August 17, 2010 | <ul style="list-style-type: none">• Onsite Monitoring.• Conference call with McClennan Ross LLP.• Update conference call with Deloitte team.• Various phone calls with K. McGrath, A. Hutchings and D. Koumarelas.• Discussing with C. Russell.• Discussions with creditors.• Planning for Monitor's 16th Report.• Critical supplier review.• Review material for report.• Discussion with S. Fleming requesting appraisal data.• Discussion with P. Ross.• Review variance analysis.• Equipment verification - Suncor site visit.• Conference call with McLennan Ross.• Claims process. |

August 18, 2010	<ul style="list-style-type: none"> • Onsite monitoring. • Update documents on website. • Claim process. • Work on Monitor's 16th Report. • Discussions with Deutchmann. • Discussion with McClennan Ross. • Planning and review for next week. • Discussions with P. Ross. • Aecon requests. • Review Transtech dispute. • Claims process. 	
August 19, 2010	<ul style="list-style-type: none"> • Onsite monitoring. • Review problems with Aecon. • Review of the numbered company leased equipment. • Discussion with Deutchmann. • Work on Monitor's 16th report. • Claims process. • Review of due diligence progression. • Aecon environmental assessment meeting. 	
August 20, 2010	<ul style="list-style-type: none"> • Daily monitoring. • Claim process. • Work on Monitor's 16th report. • Cash flow review. • Review Aecon issues. • Review equipment pictures and equipment issues. • Work on Monitor's 16th Report • Email to RBC. 	
Please refer to the attached spreadsheet for a breakdown of our fees and disbursements		
	Professional fees	\$23,550.00
	Administration charge of 6%	1,413.00
	Disbursements:	
	Expenses – S. Mann	1,872.93
	McLennan Ross LLP-Inv. #399609	6,949.56
	Total fees and disbursements	\$33,785.49
	G.S.T. @ 5%	1,689.27
	Amount payable	\$35,474.76

Payable on receipt to Deloitte & Touche Inc.
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.

For the period August 14, 2010 to August 20, 2010

Timekeeper	Level	Hourly Rate	Hours	Total
Franco, Martin	Assoc. Partner	525.00	18.0	\$ 9,450.00
Franco, Martin (travel time)	Assoc. Partner	262.50	0.0	-
Smith, Gordon	Partner	600.00	0.0	-
John, Cameron	Senior Manager	400.00	12.0	4,800.00
Mann, Shawndeeep	Senior	250.00	25.9	6,475.00
Norris, Daniel	Analyst	125.00	22.0	2,750.00
Brown Alison	Analyst	125.00	<u>0.6</u>	<u>75.00</u>
			78.5	\$ 23,550.00
			6 % admin fee	<u>1,413.00</u>
			Total fees	\$ 24,963.00
			Disbursements:	
			Expenses - S. Mann	\$ 1,872.93
			McLennan Ross LLP - Invoice 399609	<u>\$ 6,949.56</u>
				\$ 33,785.49
			GST at 5%	<u>1,689.27</u>
				<u>\$ 35,474.76</u>

Cow Harbour Construction Ltd.
August 20, 2010

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Mann, Shawndeeep S	8/13/2010	Airfare	912.15
Mann, Shawndeeep S	8/13/2010	Car Rental	237.28
Mann, Shawndeeep S	8/13/2010	Hotel	509.73
Mann, Shawndeeep S	8/13/2010	Meals and Entertainment	123.28
Mann, Shawndeeep S	8/13/2010	Mileage Allowance	27.03
Mann, Shawndeeep S	8/13/2010	Parking	63.46
			<u>1,872.93</u>



McLENNAN ROSS LLP

LEGAL COUNSEL

Date: August 23, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 399609

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$5,708.50
OTHER CHARGES:	\$205.55
DISBURSEMENTS:	\$1,035.51
TAX:	\$347.48
TOTAL DUE:	\$7,297.04

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada
Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1 Swift Bic Code ROYCCAT2
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340
Beneficiary Name: McLennan Ross

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY



McLENNAN ROSS^{LLP}
LEGAL COUNSEL

Date: August 27, 2010
Client No.: 021234
Matter No.: 00101122 CPR
Bill No.: 399805

600 West Chambers
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Telephone (780) 482-9200
Fax (780) 482-9100
Toll-Free 1-800-567-9200
Enquiries E-mail edmonton@mross.com
Payments E-mail payments@mross.com

ATTN: GORDON SMITH, MARTIN FRANCO
AND CAMERON JOHN
DELOITTE & TOUCHE INC.
2000 MANULIFE PLACE
10180 - 101 STREET
EDMONTON, AB T5J 4E4

RE: COW HARBOUR CONSTRUCTION LTD.

SUMMARY OF ATTACHED ACCOUNT

Total fees, other charges, disbursements and tax for professional services rendered, details of which are attached.

FEES:	\$12,783.50
OTHER CHARGES:	\$503.15
DISBURSEMENTS:	\$0.00
TAX:	\$664.34
TOTAL DUE:	\$13,950.99

Wire Transfer Instructions for Payment in Canadian Funds within Canada
Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340

Wire Transfer Instructions for Payment in Canadian Funds from Outside Canada
Pay Directly To: Royal Bank of Canada, 180 Wellington Street West, Toronto, ON M5J 1J1 Swift Bic Code ROYCCAT2
Receiving Account: Canadian Western Bank, 11350 Jasper Ave, Edmonton, AB T5K 0L8 Bank ID #030, Transit #03029, Account #10-5931340
Beneficiary Name: McLennan Ross

Please quote invoice number, matter number and amount paid when making wire payments by emailing us at payments@mross.com

ALL ACCOUNTS ARE PAYABLE UPON RECEIPT. INTEREST AT THE RATE OF 1.5% PER MONTH (18% PER ANNUM) SHALL BE CHARGED ON ALL ACCOUNTS FROM DATE OF BILLING; HOWEVER, NO INTEREST WILL BE CHARGED ON ACCOUNTS PAID WITHIN 30 DAYS.

G.S.T #R119415172
CLIENT COPY

Billing File Copy

Deloitte & Touche Inc.
2000 Manulife Place
10180 - 101 Street
Edmonton AB T5J 4E4
Canada

Tel: 780-421-3611
Fax: 780-421-3782
www.deloitte.ca

Private & Confidential

Mr. Alphonse Hutchings
Cow Harbour Construction Ltd.
316 MacKay Crescent
Fort McMurray, AB T9H 4E4

Date: August 30, 2010
Invoice #: 2694524
Client/Mandate #: 909111-1000000
Partner: Gordon Smith
GST Registration #: 122893605

Invoice

Professional services rendered as Monitor under the *Companies' Creditors Arrangement Act*, for the period August 21 to August 26, 2010:

- | | |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| August 21, 2010 | <ul style="list-style-type: none">• Work on Monitor's 16th Report.• Emails to/from PWC.• Work on claims. |
| August 22, 2010 | <ul style="list-style-type: none">• Review various emails.• Work on Monitor's 16th Report.• Aecon issues regarding site access.• Cash flow review. |
| August 23, 2010 | <ul style="list-style-type: none">• Daily Monitoring.• Prepare invoice for week ending August 20.• Conference calls with McLennan Ross.• Aecon issues regarding site access.• Emails to/from M. McCabe.• Emails to/from McClennan Ross.• Discussion with A. Hutchings.• Discussion with S. Fleming of PricewaterhouseCoopers.• Discussion with D. Koumarelas.• Work on Monitor's 16th Report - sections regarding Syncrude and Bidder A.• Discussions with Syncrude. |

- Discussion with Bidder A.
- Meetings with CHC management.
- Meeting with K. McGrath.
- Review of Monitor's 16th Report.
- August 24, 2010
 - Daily Monitoring.
 - Aecon requests.
 - Review Transition Order and Receivership Order.
 - Discussions with Bidder A.
 - Discussions with Syncrude.
 - Final review of Monitor's 16th Report.
 - Conference call with McLennan Ross.
 - Review Fraser Milner Casgrain LLP's draft Notice of Motion.
 - Review McLennan Ross LLP's Notice of Motion.
 - Finalize Monitor's 16th Report
- August 25, 2010
 - Update documents on website.
 - Discussion with D. Koumarelas.
 - Discussions with PricewaterhouseCoopers.
 - Prepare for and attend Court proceedings.
 - Onsite at CHC.
 - Discussions with A. Lovell and D. Koumarelas regarding possible transition.
 - Meetings with J. Bonneville.
 - Meetings with Brenan (SUMAC) regarding receivable.
 - Discussions with employees regarding transition.
 - Prepare Emeco memo to file.
- August 26, 2010
 - Telephone discussion with D. Koumarelas.
 - Telephone discussion with A. Lovell.
 - Telephone discussions with various creditors.
 - Telephone discussions with McLennan Ross LLP.

- Discussions and meeting with Adam Pifko.
- Introductions of Aecon IT team to onsite staff.
- Discussions with J. Bonneville regarding transition.
- Follow up with T. McKibbin (CEO of Aecon Infrastructure).
- Finalize Emeco memo to file.
- Telephone discussions with A. Hutchings.

**Please refer to the attached spreadsheet for a
breakdown of our fees and disbursements**

Professional fees	\$38,370.00
Administration charge of 6%	2,302.20
Disbursements:	
<i>Firmex Canada Inc. – Electronic data room</i>	500.00
<i>Expenses – S. Mann</i>	1,871.89
<i>Expenses – M. Franco</i>	1,568.94
Total fees and disbursements	\$44,613.03
G.S.T. @ 5%	2,230.65
Amount payable	\$46,843.68

Payable on receipt to Deloitte & Touche Inc.
Please return remittance copy with payment

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 in which the entire account is paid.

Cow Harbour Construction Ltd.

For the period August 21, 2010 to August 26, 2010

Timekeeper	Level	Hourly		Total
		Rate	Hours	
Franco, Martin	Assoc. Partner	525.00	28.5	\$ 14,962.50
Franco, Martin (travel time)	Assoc. Partner	262.50	6.0	1,575.00
Smith, Gordon	Partner	600.00	9.3	5,580.00
John, Cameron	Senior Manager	400.00	27.0	10,800.00
Mann, Shawndeeep	Senior	250.00	14.7	3,675.00
Norris, Daniel	Analyst	125.00	13.1	1,637.50
Brown Allison	Analyst	125.00	0.4	50.00
Flynn, Wendy	Technician	75.00	<u>1.2</u>	<u>90.00</u>
			100.2	\$ 38,370.00
			6 % admin fee	<u>2,302.20</u>
			Total fees	\$ 40,672.20
			Disbursements:	
			<i>Firmex Canada Inc. - Electronic Data Room</i>	\$ 500.00
			<i>Expenses - S. Mann</i>	\$ 1,871.89
			<i>Expenses - M. Franco</i>	<u>\$ 1,568.94</u>
				\$ 44,613.03
			GST at 5%	<u>2,230.65</u>
				<u>\$ 46,843.68</u>

Cow Harbour Construction Ltd.

26-Aug-10

<u>TKPR Name</u>	<u>Date</u>	<u>Disb Desc</u>	<u>Amount</u>
Mann,Shawndeeep S	8/20/2010	Airfare	\$ 556.04
Mann,Shawndeeep S	8/20/2010	Car Rental	273.41
Mann,Shawndeeep S	8/20/2010	Hotel	675.57
Mann,Shawndeeep S	8/20/2010	Meals and Entertainment	191.76
Mann,Shawndeeep S	8/20/2010	Mileage Allowance	27.03
Mann,Shawndeeep S	8/20/2010	Parking	84.62
Mann,Shawndeeep S	8/13/2010	Parking	63.46
Mann,Shawndeeep S Total			<u>1,871.89</u>
Franco, Martin	7/27/2010	Meals and Entertainment	21.15
Franco, Martin	7/27/2010	Meals and Entertainment	6.25
Franco, Martin	7/28/2010	Meals and Entertainment	40.35
Franco, Martin	7/29/2010	Hotel	330.98
Franco, Martin	7/29/2010	Taxi	166.35
Franco, Martin	7/29/2010	Parking	97.13
Franco, Martin	8/24/2010	Meals and Entertainment	10.42
Franco, Martin	8/25/2010	Meals and Entertainment	20.67
Franco, Martin	8/25/2010	Meals and Entertainment	57.69
Franco, Martin	8/26/2010	Meals and Entertainment	18.03
Franco, Martin	8/27/2010	Taxi	87.88
Franco, Martin	8/27/2010	Hotel	529.35
Franco, Martin	8/27/2010	Taxi	182.69
Franco, Martin Total			<u>1,568.94</u>
Grand Total			<u><u>\$ 3,440.83</u></u>

FIRMEX

Firmex Canada Inc.

110 Spadina Avenue
Suite 700
Toronto, ON
M5V 2K4**Invoice**

Date	Invoice #
8/26/2010	2747

Invoice To
Deloitte Edmonton - BlackGold 2000 Manulife Place 10180 - 101 Street Edmonton, AB T5J 4E4 Canada

Terms
Due Upon Receipt

Subscription Type	Description	Term	Order Start Date	# Users	Amount
Subscription - Fixed MTH	BlackGold	1	7/31/2010	up to 6	500.00

Sales Tax Summary			Subtotal		\$500.00
GST (3) On Sales@5.0%	25.00		Sales Tax Total		\$25.00
Total Tax	25.00		Total		\$525.00
Payable to Firmex Canada Inc.			Credits		\$0.00
			Balance Due		\$525.00

Phone #	Fax #
416-840-4241	416-516-6186

GST/HST No. 856632591