

NOV 12 2021

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2021

Hfx No. 503367

Supreme Court of Nova Scotia

Between:

**Canadian Imperial Bank of Commerce, a
chartered bank**

Plaintiff

- and -

3304051 Nova Scotia Limited, a body corporate

Defendant


Affidavit of James Foran

I, James Foran, of Halifax, Nova Scotia, make oath and say as follows:

1. I am a Senior Vice President with Deloitte Restructuring Inc., the Court Appointed Receiver (the "Receiver") of 3304051 Nova Scotia Limited (the "Company").
2. I have personal knowledge of the matters herein deposed to except where stated to be based on information and belief.
3. I state in this affidavit the source of any information that is not based on my own personal knowledge and I state my belief of the source.
4. Attached as Exhibit "A" is a true copy of the detailed invoices issued by the Receiver for fees and disbursements incurred from January 22, 2021, the date of initial court appointment, up to and including November 10, 2021. Where necessary, solicitor-client privileged information and names of the unsuccessful participants of the sales information and solicitation process have been redacted.
5. The total fees charged by the Receiver for the period January 22 to November 10, 2021 were \$227,261.00, with expenses and disbursements of \$16,729.11 and HST of \$31,718.72 for a total of \$275,708.83. Included in the fees up to and including November 10, 2021, the Receiver has accrued \$2,956.31 inclusive of HST to conclude the administration of the receivership estate.
6. The invoices are a fair and accurate description of the services provided and the amounts charged by the Receiver.

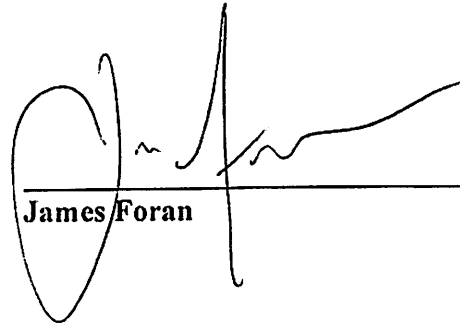
7. To the best of my knowledge the rates charged by the Receiver are comparable to those charged in the Nova Scotia market for the provision of similar services.

SWORN TO at Halifax, Province of)
Nova Scotia, this 10th day of November,)
2021, before me:)



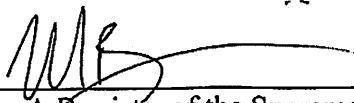
A Barrister of the Supreme
Court of Nova Scotia)

MICHAEL BOURGEOIS
A Barrister of the Supreme
Court of Nova Scotia



James Foran

This is Exhibit "A" referred to in the
Affidavit of James Foran sworn
before me on November 10, 2021

A handwritten signature in black ink, appearing to be 'MB', written over a horizontal line.

A Barrister of the Supreme Court

of Nova Scotia
MICHAEL BOURGEOIS
A Barrister of the Supreme
Court of Nova Scotia

**Summary of Deloitte Restructuring Inc. Invoices
Prepared as at November 9, 2021**

Invoice #	Period	Hours	Fees	Disbursements	Tax	Total
8001669803	January 22 to February 12, 2021	209.8	69,226.50	3,536.30	9,459.16	82,221.96
8001886999	February 15 to April 30, 2021	255.3	111,331.00	6,530.05	15,321.94	133,182.99
8001951854	May 3 to June 24, 2021	58.6	24,970.50	1,771.41	3,476.45	30,218.36
8002189513	June 28 to November 10, 2021	50.5	21,733.00	4,891.35	3,461.17	30,085.52
		574.2	227,261.00	16,729.11	31,718.72	275,708.83



Invoice 8001669803

Deloitte Restructuring Inc.
Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

ATTN: Pathik Ravani
Canadian Imperial Bank of Commerce
25 King Street
Toronto ON M5L 1A2
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: March 11, 2021
Client No.: 1134044
WBS#: CAN03266
Engagement Partner: Jordan Sleeth

HST Registration : 122893605RT0001

For professional services rendered

Fees

With respect to the administration of the Receivership of 3304051 Nova Scotia Limited ("Hefler") including, but not limited to the following:

- Preparation and mailing of statutory notices;
- Participating in discussions with CIBC, Burchell's, Interested parties, vendors and employees;
- Preparation of the Receiver's first Court Report;
- Preparation of sale process documents including, tender package, teaser and advertisements;
- Inventorying the assets of Hefler; and
- Administering creditor claims

Please see attached appendix.

Expense

Out of pocket Expenses

Sales Tax

HST applicable 69,226.50

HST applicable 1,459.50
Administrative Expense 2,076.80

HST at 13.00 % 9,459.16

Total Amount Due (CAD) 82,221.96

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



Summary of Fees

For the period January 22, 2021 to February 12, 2021

Professional	Position	Hours	Hourly Rate	Fees
Sleeth, Jordan	Senior Vice President	3.1	520.00	1,612.00
Foran, James	Senior Vice President	31.1	520.00	16,172.00
Adlington, Ryan	Senior Vice President	1.0	520.00	520.00
Macleod, Kurt	Vice President	56.9	425.00	24,182.50
O'Brien, Colleen	Manager	9.0	325.00	2,925.00
Legault, Jean	Senior Associate	66.7	250.00	16,675.00
Lynch, Paul	Associate	22.0	170.00	3,740.00
Upham, Isaac	Associate	20.0	170.00	3,400.00
Total:		209.8		69,226.50

Type of expense	Expense amount
Mail forwarding	334.01
Mileage	272.22
Miscellaneous	686.00
Office supplies	167.27
Total	1,459.50

Date	Name	Hours	Descriptions
22-01-21	Sleeth, Jordan	0.50	Status update call with Kurt MacLeod.
22-01-21	Macleod, Kurt	5.70	Telephone calls with stakeholders; taking possession of 230 Lucasville Road; completing inventory of vehicle assets; locating books and records and discussing the same with Management.
22-01-21	Foran, James	2.50	Prepare for and attend virtual Court hearing; guidance to Deloitte engagement team on possessionary issues.
22-01-21	Legault, Jean	0.70	Calls to various locksmith service providers to secure location.
22-01-21	Legault, Jean	5.10	Site visit at Hefler to secure property.
23-01-21	Legault, Jean	0.70	Travel to Hefler to fix security gate.
25-01-21	Foran, James	1.70	Discussions with Michael Kennedy on behalf of [REDACTED]; emails to/from [REDACTED] re: property reclamation; call with engagement team, emails with legal counsel.
25-01-21	O'Brien, Colleen	2.50	Prepare draft letter for Mail Forwarding ; complete banking for James and Kurt to review; and set up ascend banking.
25-01-21	Sleeth, Jordan	0.50	Call with James Foran, Kurt Macleod and Jean Legault re: possession activities, status updates; SISP activities.
25-01-21	Macleod, Kurt	4.50	Discussions with Bruce Stanford regarding employees; review and employment contracts for employees; reviewing notices; holding telephone discussions with stakeholders.
25-01-21	Legault, Jean	5.00	Securing assets; drafting various correspondence in order to have Deloitte as the main account holder.
26-01-21	Foran, James	2.60	Site visit to Hefler and discussions with team; call with Bruce Clarke and Marc Dunning re: PPA and SISP, emails to/from interested parties.
26-01-21	O'Brien, Colleen	2.00	Prepare AR letter for James and Kurt to review and mail, prepare HST letter and send to CRA, and email regarding banking.

Date	Name	Hours	Descriptions
26-01-21	Macleod, Kurt	4.50	Telephone calls with interested parties; site visit with [REDACTED]; reviewing notices; holding discussions with suppliers.
26-01-21	Legault, Jean	6.10	Securing assets; drafting various correspondences, calls with suppliers providing services to the receiver; drafting marketing documents and other receivership matters.
27-01-21	Foran, James	2.50	Calls with interested parties, call with Jordan Sleeth re: sale and investment process; discussions with Kurt MacLeod re: possessionary and other file matters; conference call with CIBC, Deloitte and legal counsel.
27-01-21	O'Brien, Colleen	0.50	Contact CMG regarding advertisement.
27-01-21	Sleeth, Jordan	0.40	Various - emails with James Foran and Kurt MacLeod re: funding, SRD; updates re: [REDACTED] interest.
27-01-21	Macleod, Kurt	5.50	Processing 30 day goods claim; having discussions with stakeholders; reviewing employment contracts; preparing banking documents.
27-01-21	Legault, Jean	1.00	Drafting and sending out correspondence.
27-01-21	Legault, Jean	4.00	Count of chemicals inventory.
28-01-21	Foran, James	2.00	Correspondence to David Landrigan at NS Power; discussions with engagement team on possession issues; review of various notices and discuss same with engagement team.
28-01-21	O'Brien, Colleen	2.00	Discuss ROE, T4's with Kurt, print and arrange for mailing. Discuss s245 notice with Kurt and send to Jordan for review. Various emails with CMG regarding advertisement.
28-01-21	Sleeth, Jordan	0.50	Review and comment on letter to NSP and s.245 notices.
28-01-21	Macleod, Kurt	3.70	Discussion with Bruce Stanford regarding chemicals inventory and plant lay up process; discussions with asset appraiser; and telephone calls with stakeholders.
28-01-21	Legault, Jean	3.80	Finishing inventory count for chemicals with Bruce Stanford; sending various correspondence; contacting suppliers and meeting with Bruce Stanford to discuss outstanding matters.
29-01-21	Foran, James	4.00	Work on First Report, review of security opinion received from Wickwire Holm, review various documents relating to the sale and investment process, emails to/from estate stakeholders, call with interested party.
29-01-21	Sleeth, Jordan	0.50	Review teaser and provide comments; review direction letter to CIBC.
29-01-21	Macleod, Kurt	6.00	Telephone discussion with legal counsel; reviewing and issuing further notices; reviewing and issuing S.245 notice.
29-01-21	Legault, Jean	0.60	Correspondence with REgroup regarding garbage pickup.
29-01-21	Legault, Jean	2.70	Work on NSPI reconciliation of account.
29-01-21	Legault, Jean	2.10	Count of chemical assets for remainder of property (other than power plant and garage).
01-02-21	Foran, James	3.10	Finalize First Report and appendices; share with Bruce Clarke and Marc Dunning, discuss SISP and data room with Kurt MacLeod; review of lien claim and call with Maritime Pressure Works; emails to/from stakeholders.
01-02-21	Macleod, Kurt	4.50	Drafting sales and information package; telephone calls with stakeholders; discussions with the asset appraiser; and processing 30 day goods claims.
01-02-21	Lynch, Paul	6.00	Inventory count
01-02-21	Upham, Isaac	6.00	Inventory count

Date	Name	Hours	Descriptions
01-02-21	Legault, Jean	1.80	Tracking responses to sales process.
01-02-21	Legault, Jean	1.50	Work on inventory count.
01-02-21	Legault, Jean	1.00	Various receivership matters and communications.
02-02-21	Foran, James	2.80	First Report and review of filing documents and tender package and teaser, correspondence with interested parties.
02-02-21	Sleeth, Jordan	0.70	Calls with James Foran re: receiver first report.
02-02-21	O'Brien, Colleen	2.00	Prepare various cheques for disbursements payroll, vendors, prepare wire transfer for insurance and call with CIBC.
02-02-21	Macleod, Kurt	3.50	Drafting advertisements; drafting correspondence to stakeholders; telephone calls with stakeholders; and review of distribution lists.
02-02-21	Lynch, Paul	1.00	Inventory count
02-02-21	Legault, Jean	1.70	Tracking sales process interest, responses and sending NDAs to interested parties.
02-02-21	Legault, Jean	0.40	Drafting letter in formerly interested parties.
02-02-21	Legault, Jean	0.20	Finalizing and sending letter to REgroup for garbage pickup.
02-02-21	Legault, Jean	0.40	Call with David Stewart regarding fuel availability.
02-02-21	Legault, Jean	1.00	Tracking communications relating to sales process.
03-02-21	Foran, James	1.40	Finalize Court report for filing; review of filing submissions by Wickwire Holm; call with Marc Dunning, call with interested party.
03-02-21	Macleod, Kurt	3.50	Inventory count
03-02-21	Lynch, Paul	6.00	Inventory count
03-02-21	Adlington, Ryan	1.00	QAR Report.
03-02-21	Upham, Isaac	6.00	Inventory count
03-02-21	Legault, Jean	1.50	Call with Irving Oil to discuss diesel tank fill; chat with Bruce Stanford regarding Volvo loader, propane and oil tanks, assessing condition of oil tanks.
03-02-21	Legault, Jean	0.80	Sending letters to liquidator and formerly interested parties.
03-02-21	Legault, Jean	1.00	Drafting protocols and waiver for site entry related to COVID-19.
04-02-21	Foran, James	1.40	Call with CIBC and legal counsels, discuss sales process with engagement team.
04-02-21	Macleod, Kurt	4.00	Telephone calls with stakeholders; email to employees; reviewing and signing disbursement cheques; site visit to plant; telephone call with CIBC.
04-02-21	Lynch, Paul	6.00	Inventory count
04-02-21	Upham, Isaac	6.00	Inventory count
04-02-21	Legault, Jean	1.00	Field day at Hefler: tracking interested parties communications.
04-02-21	Legault, Jean	0.50	Field day at Hefler: walkthrough of planning mill and filing room with [REDACTED].
04-02-21	Legault, Jean	0.30	Review of email from Mel Osmond at NSPI regarding deposit amount.
04-02-21	Legault, Jean	0.40	Walkthrough of sawmill with [REDACTED].

Date	Name	Hours	Descriptions
04-02-21	Legault, Jean	0.50	Receiving Culligan water at site and calls to set Deloitte as named account holder.
04-02-21	Legault, Jean	0.30	Drafting Invoice to Ledwidge lumber for wood pick up on Monday February 4, 2021.
04-02-21	Legault, Jean	0.80	Drafting protocols and waiver for site entry related to COVID-19.
04-02-21	Legault, Jean	0.80	Sending communication regarding WEPPA to former employees.
04-02-21	Legault, Jean	0.70	Discussion at Hefler with [REDACTED], an interested party.
04-02-21	Legault, Jean	0.80	Setting up users in Firmex.
05-02-21	Foran, James	1.00	Discuss data room with Kurt MacLeod; review correspondence from Bruce Clarke; email to CIBC re: Paul Sibley.
05-02-21	Upham, Isaac	2.00	Inventory count
05-02-21	Lynch, Paul	3.00	Inventory count
05-02-21	Macleod, Kurt	3.00	Telephone calls with stakeholders; scheduling site visits; launching data room.
05-02-21	Legault, Jean	0.80	Coordinating signing of NDA for Stephen Thurston.
05-02-21	Legault, Jean	0.20	Granting access to interested party to data room.
05-02-21	Legault, Jean	0.30	Work on maintaining active list of interested parties.
05-02-21	Legault, Jean	0.60	Finding RDA payments and Eastlink rental income in SAGE.
05-02-21	Legault, Jean	0.30	Helping [REDACTED] with data room access question.
05-02-21	Legault, Jean	1.50	Completing inventory of plans.
05-02-21	Legault, Jean	0.20	Communicating with former employee regarding form 74; and adjusting data room settings.
08-02-21	Foran, James	1.30	Discuss advertisement with team; discussion with representative from Province of NS Department of Mines and Energy re: COMFIT; review of magnitude of MPW claim and discuss same with Marc Dunning.
08-02-21	Legault, Jean	0.20	Scheduling additional ads for sales process; email REgroup to ensure garbage removal.
08-02-21	Legault, Jean	0.30	Call with John Mackenzie at Freedom Security Solutions to ensure billing is made to receiver.
08-02-21	Legault, Jean	1.40	Documenting inventory of blueprints and drawings.
08-02-21	Legault, Jean	0.80	Communicating with [REDACTED] regarding upcoming site visit, inquiring with Bruce Stanford regarding maintenance records.
08-02-21	Legault, Jean	1.00	Documenting inventory of blueprints and drawings.
09-02-21	Foran, James	0.50	Discussions with engagement team about file issues and interested parties.
09-02-21	Legault, Jean	0.70	Welcoming CME to site visit; discussion with Bruce Stanford regarding maintenance records.
09-02-21	Legault, Jean	0.60	Documenting inventory of blueprints and drawings.
09-02-21	Legault, Jean	0.50	Communications with [REDACTED] regarding upcoming site visit.
09-02-21	Legault, Jean	0.40	Investigation into Suez supplier reporting they would come to retrieve inventory.
09-02-21	Legault, Jean	0.80	Documenting inventory of blueprints and drawings.

Date	Name	Hours	Descriptions
10-02-21	Foran, James	2.30	Internal discussions on [REDACTED] offer; calls and emails with [REDACTED]; conference call with Wickwire Holm and Deloitte; emails to/from Burchell's/CIBC, call with David Landrigan at NS Power.
10-02-21	Macleod, Kurt	2.00	Correspondence with interested parties; discussions regarding [REDACTED] offer with CIBC, legal counsel and James Foran; dealing with estate administration concerns.
10-02-21	Legault, Jean	0.70	Documenting inventory of blueprints and drawings.
10-02-21	Legault, Jean	0.70	Maintaining list of Interested parties and summarizing results to Marc Dunning.
10-02-21	Legault, Jean	0.10	Emailing [REDACTED] copy of tender package.
10-02-21	Legault, Jean	0.30	Welcoming [REDACTED] for his site visit.
10-02-21	Legault, Jean	0.10	Sending [REDACTED] tender package.
10-02-21	Legault, Jean	0.50	Drafting notice for front door.
10-02-21	Legault, Jean	0.20	Receiving Ledwidge lumber to pick up lumber at site.
10-02-21	Legault, Jean	0.40	Documenting inventory of blueprints and drawings.
10-02-21	Legault, Jean	0.40	Investing new address of former employee Blaine Greeno.
11-02-21	Foran, James	1.00	Prepare for and attend Court hearing.
11-02-21	Macleod, Kurt	3.00	Telephone discussion with SUEZ Water Technologies regarding potential S. 81.1(1) claim; Answering questions from the insurance company; and correspondence with interested parties.
11-02-21	Legault, Jean	0.40	Printing and applying notices to Hefler property entryways.
11-02-21	Legault, Jean	0.30	Call with Maritime Lumber Bureau to discuss return of stamps and certificates.
11-02-21	Legault, Jean	0.70	Calling tow truck and Eastern Fence.
11-02-21	Legault, Jean	0.40	Call with [REDACTED] regarding Hefler sales process, sending him NDA and granting him access.
11-02-21	Legault, Jean	0.60	Scheduling RDA to come onsite; relaying new gate procedures to Bruce.
11-02-21	Legault, Jean	0.30	Call with After Warranty Automotive Repair regarding F350 plow truck.
12-02-21	Foran, James	1.00	Discussions with interested parties; disbursements.
12-02-21	Macleod, Kurt	3.50	Meeting with Sustane Technologies at Hefler; Finding information relating to Sustane's due diligence questions on the Hefler; telephone call with CIBC regarding estate banking.
12-02-21	Legault, Jean	0.20	Calling tow truck for lockout services.
12-02-21	Legault, Jean	0.40	Taking call from Bruce Marks to explain how to PDF NDA.
12-02-21	Legault, Jean	0.20	Call with automotive mechanic regarding snow plow truck condition.
Total		209.80	



Invoice 8001886999

Deloitte Restructuring Inc.
Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

ATTN: Pathik Ravanl
Canadian Imperial Bank of Commerce
25 King Street
Toronto ON M5L 1A2
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: June 10, 2021
Client No: 1134044
WBS#: CAN03266
Engagement Partner: Jorden Sleeth
HST Registration: 122893605RT0001

For professional services rendered

Fees

With respect to the administration of the Receivership of 3304051 Nova Scotia Limited ("Hefler") including, but not limited to the following:

- Participating in discussions with CIBC, Burchell's, Wickwire Holm, interested parties, vendors and employees.
- Executing the Court approved sale process, including but not limited to, conducting site visits, preparing documents to be provided to interested parties and reviewing offers received.
- Reviewing and adjudicating various creditor claims relating to the assets.
- Preparation and processing of all necessary statutory filings pursuant to the Wage Earner Protection Program Act.
- Participating in discussions with the Canada Revenue Agency regarding outstanding Canadian Emergency Wage Subsidy amounts outstanding.
- Preparation of Canadian Emergency Wage Subsidy claims and filing the same with the Canada Revenue Agency.
- Preparation of Receiver's second Court Report and confidential supplemental report.
- Attending Court hearings relating the Receiver's request for a Sale Approval and Vesting Order.
- Closing asset transactions with successful parties.

Please see attached appendix.

HST applicable 111,331.00

Expense

Out of pocket Expenses

HST applicable 3,190.12
Administrative Expense 3,339.93

Sales Tax

HST at 13.00 % 15,321.94

Total Amount Due (CAD) 133,182.99

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

Fee Summary

For the period February 15, 2021 to April 30, 2021

Professional	Position	Hours	Hourly Rate	Fees
Sleeth, Jordan	Senior Vice President	18.8	\$ 520	\$ 9,776.00
Foran, James	Senior Vice President	57.5	\$ 520	\$ 29,900.00
Macleod, Kurt	Vice President	145.0	\$ 425	\$ 61,625.00
O'Brien, Colleen	Manager	20.4	\$ 325	\$ 6,630.00
Legault, Jean	Senior Associate	13.6	\$ 250	\$ 3,400.00
Total:		255.3		\$ 111,331.00

Type of expense	Expense amount
Mileage	304.01
Miscellaneous	2,843.16
Office supplies	42.95
Total	3,190.12

Date	Name	Hours	Descriptions
2/15/2021	O'Brien, Colleen	1.50	Start drafting WEPPA information.
2/16/2021	O'Brien, Colleen	0.90	Prepare payroll cheques.
2/16/2021	Legault, Jean	2.40	Call with James Foran to discuss Hefler and NSPI; Granting access to Firmex for [REDACTED]; and various discussions with Bruce Stanford on upcoming site visits.
2/17/2021	Foran, James	0.20	Discussions with Karen Daniels of PNS re: COMFIT transfer and provide a copy of prior letter, office discussion with engagement team.
2/17/2021	Macleod, Kurt	2.00	Site inspection with representatives from Nova Scotia Power.
2/17/2021	Legault, Jean	2.20	Discussion with Kevin Mackie regarding scaffolding at site and Phone call to Eastlink to restore Internet in office and biomass plant.
2/18/2021	Macleod, Kurt	2.00	Meeting with Nova Scotia Department of Lands and Forests regarding outstanding reporting; and telephone discussions with interested parties.
2/18/2021	Legault, Jean	2.40	Maintenance of interested parties list; emails to various parties granting access and scheduling visits; Phone discussion with After Warranty Auto Repair regarding plow; Phone discussion with Rick Cox and retrieving MLB certificates; and Site visits.
2/19/2021	Macleod, Kurt	2.00	Correspondence with interested parties; meeting at the Hefler site with Bruce Stanford; dealing with various information requests from interested parties.
2/19/2021	Legault, Jean	3.00	Arranging work that needed to be completed and discussed the same with the mechanic; various discussions with Bruce Stanford, [REDACTED].
2/22/2021	Foran, James	1.30	Discuss status of engagement with Kurt MacLeod; emails from Marc Dunning; call with Rob Gillis.
2/22/2021	Legault, Jean	1.40	Setting up various site visits; and talk with potential buyers regarding sale process.
2/22/2021	Macleod, Kurt	4.20	Multiple calls with the Canada Revenue Agency regarding various estate matters; telephone call with Jason Westin and Gary MacLennan regarding CEWS; answering questions regarding sale process.

2/23/2021	Sleeth, Jordan	0.30	Call with James Foran re: tax loss sale options.
2/23/2021	Foran, James	0.50	Discuss sale process activity with Kurt MacLeod.
2/23/2021	Legault, Jean	0.50	Discuss sales process with interested parties.
2/23/2021	O'Brien, Colleen	1.00	Prepare wire transfer for insurance; and prepare WEPPA letter for Kurt's review.
2/23/2021	Macleod, Kurt	3.50	Processing insurance wire payment and other estate payments; discussion with Bruce Stanford regarding site visits for the week; drafting letter to Eastlink Communications; review of accounts receivable clearing account; Telephone call with [REDACTED].
2/24/2021	Foran, James	0.90	Discuss CEWS and HST filings with Kurt MacLeod; prepare for and attend conference call with Kyle Lane.
2/24/2021	Macleod, Kurt	2.20	Telephone call with Marc Dunning; Telephone call with Karen Daniels; Telephone call with CIBC in order to provide update on estate.
2/25/2021	Foran, James	0.20	Meeting with team, emails to/from stakeholders.
2/25/2021	Macleod, Kurt	0.60	Telephone discussion with vehicle repair company; telephone discussion with interested party; telephone call with Halifax Water.
2/26/2021	Foran, James	1.00	Emails to/from David Landrigan of Nova Scotia Power re: tax losses and provide financial information, emails to/from potential parties on lumber sales, office discussions with Kurt MacLeod.
2/26/2021	Macleod, Kurt	1.30	Meeting with Maritime Lumber Bureau; site visit for [REDACTED]; Correspondence with RDA.
3/1/2021	Legault, Jean	0.10	Adding [REDACTED] to interested parties list, and sending email with teaser and NDA.
3/1/2021	Macleod, Kurt	1.40	Correspondence with stakeholders, discussions with Marc Dunning re: CIBC assignment document; coordinating site visits for the week; and drafting correspondence with CIBC re: funds received into old account.
3/1/2021	O'Brien, Colleen	1.50	Prepare Payroll Cheques and other disbursements cheques and WEPPA.
3/2/2021	Foran, James	1.00	Review of information received from Karen Daniels at Province of Nova Scotia re: COMFIT transfer, provide same to Kurt MacLeod and discuss.
3/2/2021	Macleod, Kurt	2.00	Preparing for and attending [REDACTED] site visit; Discussions with interested parties regarding offers received; correspondence with Ian Bruce regarding lumber sale.
3/3/2021	Sleeth, Jordan	1.00	Call with counsel re: NSP participation in SISP; follow up call with J. Foran re: same; revise NSP email.
3/3/2021	Foran, James	1.90	Discussions with David Landrigan of Nova Scotia Power re: potential offer, call with engagement team, discuss estate finances with Kurt MacLeod, emails.
3/3/2021	Macleod, Kurt	3.50	Discussions with James Foran and Jordan Sleeth regarding NSP cost differential; preparing net realizable value analysis relating to PPA; telephone call with COMFIT office; providing information relating to COMFIT to interested parties; Site visit with C3.
3/3/2021	Macleod, Kurt	1.50	Review of employment data relating to WEPPA process; discussing weppa claims with Colleen.
3/4/2021	Foran, James	1.00	Discussion creation of a bid summary document with Jordan Sleeth, provide directions to Jean Legault re: same, contact with interested parties.

3/4/2021	Macleod, Kurt	3.10	Participating in Hefler site visit with [REDACTED], discussions with interested party [REDACTED], discussion with Gary MacLennan regarding CEWS, correspondence with East Link.
3/5/2021	Sleeth, Jordan	1.50	Review offers received, discuss same with James Foran and Kurt Macleod.
3/5/2021	O'Brien, Colleen	2.00	Finalized WEPPA and enter information to Service Canada website.
3/5/2021	Foran, James	2.40	Review of discuss format of offer from NS Power, review of WEPPA workbook and discuss same with Kurt Macleod, discussions with legal counsel re: bid summary and provide same to CIBC.
3/5/2021	Macleod, Kurt	4.20	Telephone call with [REDACTED]; Completing lumber transaction with Ian Bruce; administrative activities at the plant; processing bids as the bid deadline closes.
3/5/2021	Macleod, Kurt	0.50	Telephone call with WEPPA office and James Foran regarding WEPPA mailout.
3/7/2021	Sleeth, Jordan	0.50	Review offers, update summary template, email to James Foran and Kurt Macleod.
3/8/2021	Legault, Jean	0.70	Research on prospective buyers.
3/8/2021	O'Brien, Colleen	1.00	Update two employee letters and schedules; contact the bank to confirm receipt of wire transfers, prepare insurance wire payment to send to Kurt and James to sign.
3/8/2021	Foran, James	1.50	Review of received offers and discuss with Wickwire Holm and Deloitte, prepare for and attend conference call with CIBC re: bids
3/8/2021	Sleeth, Jordan	1.80	Call with James Foran, Kurt Macleod and Marc Dunning re: offers received, follow up diligence, agenda for call with CIBC; prepare for and attend call with CIBC re: offers and next steps, debrief same with James Foran and Kurt Macleod.
3/8/2021	Macleod, Kurt	4.50	Review of offer's received; scanning received offers to the network; discussion regarding offers with James Foran, Jordan Sleeth and Marc Dunning; Telephone call with [REDACTED]; Telephone call with CIBC and Burchell's; Telephone call with Bruce Stanford
3/9/2021	Sleeth, Jordan	0.60	Call with David Landrigan of NSP, debrief with James Foran and Kurt MacLeod; review background on potential purchaser.
3/9/2021	Foran, James	1.00	Prepare for and attend discussion with David Landrigan of Nova Scotia Power, office discussions with Kurt MacLeod re: offers.
3/9/2021	O'Brien, Colleen	1.80	Prepare deposit for cheques received related to tender sale, prepare draft receipts and disbursements summary for Kurt to review.
3/9/2021	Macleod, Kurt	2.70	Telephone calls with [REDACTED], United Gulf, David Landrigan; Drafting correspondence with [REDACTED], and [REDACTED]; and Telephone call with Jason Cowley and Volvo Canada.
3/9/2021	Macleod, Kurt	0.70	Sending WEPPA letters to retained employees. Answering questions regarding the same.
3/10/2021	Sleeth, Jordan	0.70	Review correspondence from [REDACTED] counsel, review financing update from [REDACTED]; revise letter to NSP.
3/10/2021	O'Brien, Colleen	0.80	Prepare cheques for various disbursements and send to Kurt for signing.
3/10/2021	Foran, James	1.00	Participate in conference call with [REDACTED] re: clarification of offer, internal discussions
3/10/2021	Macleod, Kurt	2.90	Telephone call with Canada Post; Drafting correspondence with Nova Scotia Power; initial review of interim R&D; and telephone call with [REDACTED].

3/11/2021	Sleeth, Jordan	0.20	Review NSP correspondence re: offer deadline.
3/11/2021	O'Brien, Colleen	0.50	Contact HRM and for a copy of Invoices and prepare cheque to pay.
3/11/2021	Foran, James	0.50	Draft letter and provide to David Landrigan, response from David Landrigan and discuss internally and respond.
3/11/2021	Macleod, Kurt	1.80	Signing cheques, administrative time paying for ford truck repairs and heater rentals. Telephone call with [REDACTED].
3/12/2021	Macleod, Kurt	2.70	Telephone calls with MacAdam Construction, email correspondence with [REDACTED], telephone call with [REDACTED], and preparation of Interim statement of receipts and disbursements and cash flow forecast.
3/14/2021	Legault, Jean	0.40	Calls with Freedom Security regarding fire alarms, subsequent calls with Bruce Stanford to decide how to address.
3/15/2021	Legault, Jean	0.20	Two calls with Freedom Security regarding fire alarms.
3/15/2021	Foran, James	1.50	Review of Interim R&D and cash flow forecast and discuss same with Kurt MacLeod and Jordan Sleeth.
3/15/2021	Macleod, Kurt	3.10	Preparing Interim R&D, and updated receivership forecast, reviewing Invoices and providing all the CIBC; Review and signing cheques for estate; correspondence regarding NSDNR wood data; and correspondence with interested parties.
3/15/2021	Macleod, Kurt	0.20	Correspondence regarding WEPPA claims.
3/16/2021	Foran, James	0.50	Office discussion with Kurt MacLeod, telephone discussion with Jordan Sleeth, prepare for call with CIBC, Burchells, Wickwire Holm and Deloitte re: offers, internal call afterwards, letter to David Landrigan
3/16/2021	Sleeth, Jordan	1.00	Review revised bid summaries, call with CIBC, debrief with Marc Dunning, review letter to NSP.
3/16/2021	O'Brien, Colleen	2.00	Banking, prepare payroll cheques, speak with employees regarding WEPP, set up online banking
3/16/2021	Macleod, Kurt	4.50	Telephone call with CIBC and Burchell's; Telephone calls with interested parties; completing final review of CEWS filings; drafting correspondence to Nova Scotia Power; Preparing offer summary.
3/16/2021	Macleod, Kurt	0.20	Telephone calls with employees regarding WEPPA.
3/17/2021	Legault, Jean	0.30	Calls with Freedom Security Services and control regarding fire trouble alarms, emails with John Mackenzie regarding changing contact information
3/17/2021	Foran, James	0.50	Conference call with Wickwire Holm re: revised offers and approach.
3/17/2021	Sleeth, Jordan	1.80	Review updated bids and related correspondence with bidders; call with Kurt MacLeod re: development bid; call with James Foran and Marc Dunning re: bids.
3/17/2021	O'Brien, Colleen	2.00	Revise WEPPA for employees, calls with Service Canada regarding WEPP, banking, review mail.
3/17/2021	Macleod, Kurt	3.20	Drafting offer rejection letters; Correspondence with unsuccessful parties; telephone calls with participants to the sale process; telephone calls with internal engagement team.
3/18/2021	Sleeth, Jordan	1.30	Call with James Foran re: NSP call; call with Kurt MacLeod re: construction offer; review email from Counsel.

3/18/2021	Foran, James	1.50	Sign disbursement cheques, call with David Landrigan re: NS Power offer on PPA, update email to Deloitte and Burchell's.
3/18/2021	Macleod, Kurt	2.20	Telephone discussions with interested parties. Telephone discussions with Deloitte team. Processing payroll cheques and correspondence with unsuccessful parties.
3/18/2021	Macleod, Kurt	0.50	Correspondence to employees regarding revised WEPPA claims.
3/19/2021	Foran, James	1.50	Summary email to Deloitte engagement team re: offers and selection, discuss same with Kurt MacLeod and Jordan Sleeth, discuss file administrative issues with Kurt MacLeod
3/22/2021	Sleeth, Jordan	0.50	Internal call re: offer analysis and approach; review NSP offer revision, [REDACTED] correspondence, internal email memo re: next steps.
3/22/2021	Foran, James	2.00	Internal conference call re: offers and memo to CIBC, email from NSP and share with stakeholders, changes to recommendation letter to CIBC and share with Jordan Sleeth
3/22/2021	Macleod, Kurt	3.70	Telephone calls with interested parties; telephone call with internal Deloitte team; and drafting letter of recommendation to CIBC.
3/23/2021	Foran, James	1.30	Internal discussions and with Marc Dunning of Wickwire Holm, conference call with CIBC, Burchell's and Deloitte, letters to successful bidders, discuss CEWS claim with Kurt MacLeod
3/23/2021	Sleeth, Jordan	1.30	Review and comment on update memo for CIBC; call with CIBC re: SISP recommendation, debrief same with James Foran.
3/23/2021	Macleod, Kurt	3.10	Telephone calls with CIBC and Burchell's; Telephone calls with internal Deloitte team; finalizing letter to CIBC; processing deposit cheque returns; and discussions with interested parties.
3/24/2021	O'Brien, Colleen	1.50	Prepare various cheques and estate banking.
3/24/2021	Foran, James	1.50	Call with David Landrigan, discuss HST implications of offer, letter to success bidders, notification to Burchell's and CIBC, review release letter to VFS and discuss same with Kurt MacLeod.
3/24/2021	Macleod, Kurt	3.50	Concluding Nova Scotia Power generation reconciliation; Drafting letters of rejection and sending the same; Email correspondence with Richard MacNell; and drafting release letter to Volvo discussing the same with Marc Dunning.
3/25/2021	O'Brien, Colleen	0.30	Prepare HST return.
3/25/2021	Macleod, Kurt	0.50	Correspondence with Volvo Canada and telephone discussion with Marc Dunning.
3/26/2021	Macleod, Kurt	0.50	Updating Nova Scotia Department of Lands and Forest information.
3/26/2021	Foran, James	1.00	Internal discussions with Kurt MacLeod re: agreement of purchase with NSP, call with Marc Dunning re: disclosure to guarantors
3/29/2021	O'Brien, Colleen	1.00	Prepare Payroll cheques and various disbursement cheques and wire transfers.
3/29/2021	Macleod, Kurt	3.00	Review Hefler payroll; discussion with Volvo Canada; telephone call with CRA regarding CEWS.
3/30/2021	O'Brien, Colleen	0.50	Estate banking.
3/30/2021	Foran, James	1.40	Call with Marc Dunning and complete letter to Bruce Clarke for guarantors, outline of Court report.

3/31/2021	Macleod, Kurt	0.50	Processing cheques and other estate administration.
3/31/2021	O'Brien, Colleen	1.00	Prepare updated R&D and supporting documentation for March 31, 2021.
3/31/2021	Foran, James	2.50	Work on Court Report, update email to CIBC.
4/1/2021	Foran, James	1.90	Review and reconcile March 31 receipts and disbursements, work on Court report.
4/1/2021	Macleod, Kurt	4.00	Hefler site visit with MacAdam construction; processing scale slips in order to complete department of lands and forests reporting; discussions with CRA.
4/6/2021	Foran, James	0.90	Work on Court report, emails with legal counsel.
4/6/2021	Macleod, Kurt	3.40	Correspondence with stakeholders; final preparation of DNR reporting; trust examination request letter; telephone call with Gary Maclellan; Telephone call with Scott Peach.
4/7/2021	Sleeth, Jordan	0.40	Consider process letter confidential breach, discuss same with James Foran.
4/7/2021	Macleod, Kurt	2.50	Review of R&D; telephone discussion with Mathew Harris regarding communication from stakeholders; correspondence with Gary Maclellan regarding outstanding CRA items.
4/7/2021	Foran, James	2.50	Court report and appendices, discussions with legal counsel regarding purchase and sale agreements, Burchell's letter and timing.
4/8/2021	Foran, James	3.00	Finalize Court report and provide to legal for review, discuss confidential supplement with Kurt Macleod.
4/8/2021	Macleod, Kurt	4.70	Review of James Foran's draft of second report; Drafting confidential supplement; telephone discussion with the insurance broker.
4/9/2021	Foran, James	2.00	Review of confidential supplement and notes to Kurt MacLeod, conference call with Marc Dunning re: Court process, purchase and sale agreements and correspondence from Maurice Chiasson, discuss tax allocation with tax staff.
4/9/2021	Macleod, Kurt	3.50	Drafting confidential supplement report following comments from James Foran. Telephone discussion with CIBC regarding estate funding transfer.
4/12/2021	Foran, James	2.00	Finalize Court Report and Supplemental Report, internal discussions and discuss with legal counsel.
4/12/2021	Macleod, Kurt	4.20	Drafting court documents and discussions with James Foran, Marc Dunning, and Jordan Sleeth regarding the same.
4/13/2021	Foran, James	0.50	Conference call with legal counsel re: disclosure to stakeholders.
4/13/2021	Macleod, Kurt	3.90	Preparing court documents; Telephone discussion with [REDACTED]; Telephone discussion with Marc Dunning. Correspondence with Richard MacNeil regarding closing.
4/14/2021	Macleod, Kurt	4.00	Correspondence with Richard MacNeil regarding site visit; processing QAR review notes from Jordan Sleeth; review of final agreements of purchase and sale.
4/14/2021	Sleeth, Jordan	2.50	Detailed review of receiver 2nd report and confidential supplement, provide comments to James Foran.
4/15/2021	Sleeth, Jordan	0.50	Call with James Foran and Marc Dinning re: sale approval motion, court materials and receiver arguments to support SISP result.

4/15/2021	Foran, James	0.90	Call with Deloitte engagement team and legal counsel re: Court filings and sharing with stakeholders/Interested parties.
4/15/2021	Macleod, Kurt	4.00	Site visit with MacAdam Construction; Finalizing court documents and filing the same.
4/16/2021	Foran, James	0.80	Calls and emails with legal counsel re: upcoming Court hearing and reports, discussions with MacAdam re: assets.
4/19/2021	Foran, James	0.90	Office discussion with Kurt Macleod re: call with [REDACTED] and insurance.
4/19/2021	Macleod, Kurt	2.20	Drafting closing information for MacAdam Construction; Telephone call with [REDACTED]; Telephone call with Marc Dunning.
4/20/2021	Macleod, Kurt	2.00	Telephone calls with the Canada Revenue Agency re: CEWS; drafting of letter to Canada Revenue Agency regarding CEWS; telephone call with Scott Peach and telephone call with Richard MacNiel Re: closing.
4/21/2021	Sleeth, Jorden	0.60	Call with James Foran and Marc Dunning re: report, court motion.
4/21/2021	Macleod, Kurt	2.50	Telephone calls with James Foran, Marc Dunning and MacAdam regarding inventory and sale approval and vesting order.
4/22/2021	Foran, James	1.00	Call with Kurt Macleod and MacAdam re: closing, discuss file closing with Marc Dunning.
4/22/2021	Macleod, Kurt	3.20	Working on site at Helfer to sort books and records in preparation for sale closing. Discussion with Bruce Stanford regarding the same. Telephone call with Gary MacLennan.
4/23/2021	Foran, James	0.50	Call with Marc Dunning, discussion with Kurt Macleod and Jorden Sleeth.
4/26/2021	O'Brien, Colleen	1.00	Prepare payroll cheques and various other vendor payments
4/26/2021	Sleeth, Jorden	1.50	Call with James Foran and Marc Dunning re: Sibley objection, email memo re: same, review responses and consider same.
4/26/2021	Foran, James	2.50	Conference call with Deloitte/Wickwire to discuss development from [REDACTED], call with CIBC, updates from legal counsel.
4/26/2021	Macleod, Kurt	3.00	Internal and external discussions regarding potential opposition to sale approval and vesting order.
4/27/2021	O'Brien, Colleen	0.10	Talk with Kurt on storage of books and records.
4/27/2021	Sleeth, Jorden	0.50	Call with James Foran re: court hearing and result, review email correspondence re: same.
4/27/2021	Foran, James	3.00	Prepare for and attend virtual Court, emails to stakeholders, review of closing documents and comments to legal, discuss closing issues including insurance with Kurt Macleod and Jorden Sleeth.
4/27/2021	Macleod, Kurt	5.20	Attending court hearing, telephone discussions with MacAdam and Deloitte team, drafting notice to contractors, developing closing plan.
4/28/2021	Foran, James	2.00	Work on closing documentation, insurance discussion with Kurt Macleod, emails to/from legal counsel.
4/28/2021	Macleod, Kurt	6.00	Preparation for closing with MacAdam. Drafting notices to stakeholders, collecting books and records, holding discussions with insurance providers.

4/29/2021	Sleeth, Jordan	0.30	Attend to MacAdam closing.
4/29/2021	Foran, James	2.50	Attend Wickwire Holm's office to sign closing documents, discuss insurance issues with Kurt Macleod, discuss closing issues with stakeholders, emails.
4/29/2021	Macleod, Kurt	5.50	Closing the MacAdam construction transaction; Site Inspection. Discussions with insurance providers; Organization of documents left on site.
4/30/2021	Foran, James	1.00	Closing transaction issues and discussions with stakeholders.
4/30/2021	Macleod, Kurt	3.20	Sending notices and holding discussions with service providers relating to the transfer of the property to MacAdam Construction Inc.
Total		255.30	



Invoice 8001951854

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Date: July 14, 2021
Client No.: 1134044
WBS#: CAN03266
Engagement Partner: Jordan Sleeth
HST Registration: 122893605RT0001

For professional services rendered

Fees

With respect to the administration of the Receivership of 3304051 Nova Scotia Limited ("Hefler") including, but not limited to the following:

- Preparing the Third Report of the Receiver, including appendices and discussing same with legal counsel;
- Working with Canada Revenue Agency and Hefler staff to collect monies under the Canada Emergency Wage Subsidy;
- Discussions with CIBC and legal counsel; and
- Deal with closing items regarding MacAdam transaction, including site clean-up

Please see attached appendix.

Expense

Out of pocket Expenses

Sales Tax

HST applicable 24,970.50

HST applicable 1,022.29
Administrative Expense 749.12

HST at 13.00 % 3,476.45

Total Amount Due (CAD) 30,218.36

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

Deloitte.

Fee Summary

For the period May 3, 2021 to June 24, 2021

Professional	Position	Hours	Hourly Rate	Fees
Sleeth, Jordan	Senior Vice President	1.4	520.00	728.00
Foran, James	Senior Vice President	25.9	520.00	13,468.00
Jeffery, Robert	Senior Vice President	0.6	520.00	312.00
Burry, Trevor	Vice President	1.4	425.00	595.00
Macleod, Kurt	Vice President	15.7	425.00	6,672.50
O'Brien, Colleen	Manager	6.6	325.00	2,145.00
Keeping, Lucas	Associate	6.7	150.00	1,005.00
Blunden, Scott	Associate	0.3	150.00	45.00
Total:		58.6		24,970.50

Type of expense	Expense amount
Miscellaneous	1,022.29
Total	1,022.29

Date	Name	Hours	Descriptions
03-05-21	Foran, James	0.4	Discuss various closing matters with Kurt Macleod.
03-05-21	Macleod, Kurt	0.4	Notice of dispute of claim to caper scaffolding.
04-05-21	Foran, James	0.3	Discuss closing items with Kurt Macleod.
05-05-21	Macleod, Kurt	1.0	Telephone calls with CRA and department of natural resources.
06-05-21	Foran, James	1.8	Approval of disbursements, discuss Westfor Investment with Kurt Macleod and read shareholder agreement, discuss CEWS claims along with CRA trust audit, estate finances.
06-05-21	Macleod, Kurt	1.2	Review of period 11 CEWS claim and review of additional information provided by RDA Atlantic.
07-05-21	O'Brien, Colleen	2.1	Update Receiver R&D, ascend GL and bank reconciliation for April, prepare payroll cheques, and various disbursement cheques.
07-05-21	Foran, James	0.3	Review of estate finances
10-05-21	Foran, James	2.2	Review and update interim receipts and disbursements, discuss with Colleen O'Brien and Kurt Macleod, call with Kurt Macleod to discuss potential funding available to CIBC.
10-05-21	Macleod, Kurt	0.5	Telephone call with CEWS office at CRA.
11-05-21	Macleod, Kurt	0.5	Telephone call with Scott Peach.
12-05-21	Macleod, Kurt	0.9	Meeting Iron Mountain on site in order to collect remaining books and records.
13-05-21	Keeping, Lucas	0.7	Working on T4s/T4as
14-05-21	Foran, James	0.4	Discussion with Tim Hill re: Westfor investment and asset sale, discuss same with Kurt Macleod
17-05-21	Keeping, Lucas	2.4	Preparing T4's and T4a's

Date	Name	Hours	Descriptions
17-05-21	Macleod, Kurt	0.2	Correspondence with CIBC, Gary MacLennan and CRA.
18-05-21	Foran, James	1.3	Discuss estate HST with Colleen O'Brien and understand status of filings, review of email from Kurt Macleod re: RDA, issue. review of Westfor shareholder agreement and email to legal counsel
18-05-21	Macleod, Kurt	0.5	Drafting RDA letter and correspondence with MacAdam construction.
19-05-21	Foran, James	0.5	Call with Marc Dunning re: outstanding issues
21-05-21	O'Brien, Colleen	0.7	Disbursement cheques
21-05-21	Foran, James	0.4	Discussion with Marc Dunning and emails re: concluding various lingering estate issues, update financial position, discussion with Jordan Sleeth
25-05-21	Foran, James	2.3	Review of Westfor equity and emails to Marc Dunning re; position of Receiver, work on Court report, update to R&D and discuss same with Colleen O'Brien
26-05-21	Foran, James	0.9	Provide Jordan Sleeth interim R&D for QA, review Court reports, execute scaffolding contract
27-05-21	O'Brien, Colleen	1.1	Prepare various vendor cheques and update bank reconciliation and GL
27-05-21	Sleeth, Jordan	0.5	Review R&D and provide comments.
27-05-21	Foran, James	2.3	Discussion with Marc Dunning re: Westfor equity, work on Court Report, update and provide interim R&D to CIBC and legal counsel
28-05-21	Foran, James	0.4	Call with Pathik Ravani of CIBC re: Interim R&D and discharge hearing, email to/from Rob Jeffrey re: payroll liability
01-06-21	Jeffery, Robert	0.3	Telephone call with K. Macleod and J. Foran re payroll exposure approach
01-06-21	Foran, James	0.8	Conference call with Rob Jeffrey to discuss procedures around estimating potential source liability, work on Court report
01-06-21	Macleod, Kurt	0.4	Conference call with Rob Jeffrey and James Foran to discuss procedures around estimating potential source liability
03-06-21	Foran, James	0.4	Discussion with Kurt Macleod re: Westfor discussion with legal counsel and interim discharge order concept
04-06-21	Foran, James	0.8	Work on Court report
04-06-21	Macleod, Kurt	1.7	Review and consolidation of payroll reports in order to estimate potential source obligation.
07-06-21	Macleod, Kurt	0.5	Initial review of source obligation documentation and telephone discussion with James Foran regarding the same.
07-06-21	Foran, James	0.4	Review and discuss payroll liability schedule created by Kurt Macleod, emails to/from legal counsel
08-06-21	Jeffery, Robert	0.2	Review payroll analysis. Email re same.
08-06-21	Macleod, Kurt	0.7	Consolidating Hefler T4 summaries and completing payroll analysis.
08-06-21	Sleeth, Jordan	0.3	Review of payroll schedule prepared by K. Macleod
08-06-21	Foran, James	2.3	Preparation of Court report, including appendices
08-06-21	O'Brien, Colleen	1.4	Prepare various disbursement cheques and review R&D and HST with Kurt Macleod

Date	Name	Hours	Descriptions
09-06-21	Macleod, Kurt	2.1	Telephone calls and emails with RDA Atlantic regarding mixer pickup, Review of Third Report of the Receiver.
09-06-21	Sleeth, Jordan	0.5	Review Third Receiver report and provide comments.
09-06-21	Foran, James	3.1	Work on Court report, including proposed distribution schedule, review comments on Kurt Macleod, Jordan Sleeth and Marc Dunning, review interim R&D, discuss professional fee schedule with legal counsel and Colleen O'Brien
10-06-21	Keeping, Lucas	0.4	T4A's and T4's for further information provided by company , sending update to team.
10-06-21	Keeping, Lucas	0.2	Call with Trevor Burry to go through T4s and T4As
10-06-21	Macleod, Kurt	1.1	Review of proposed distribution schedule and HST reconciliation with Colleen.
10-06-21	Sleeth, Jordan	0.1	Comments to James Foran on report.
10-06-21	Foran, James	1.3	Review QA changes to report, review comments from legal counsel, provide report to CIBC
11-06-21	Keeping, Lucas	0.5	Responding to Trevor's reviews notes and sending questions to Colleen
11-06-21	Macleod, Kurt	0.5	Telephone discussion with CRA regarding trust exam.
11-06-21	Keeping, Lucas	0.2	Updating for SIN numbers provided by Colleen
11-06-21	O'Brien, Colleen	0.5	Estate banking including deposits
14-06-21	Keeping, Lucas	0.7	Telephone call with Colleen O'Brien and updating for Remittances and SINs on T4as
14-06-21	Burry, Trevor	0.9	Review t4s and t4as discuss with Lucas Keeping
14-06-21	O'Brien, Colleen	0.4	Prepare various cheques for disbursements
14-06-21	Macleod, Kurt	0.9	Working with Colleen O'Brien to finalize report appendixes.
15-06-21	Burry, Trevor	0.3	Clear notes on t4s and t4as
15-06-21	Keeping, Lucas	0.4	Updating ID Page, saving support for pension adjustments, and sending update to Trevor
15-06-21	Keeping, Lucas	0.3	Requesting final return and sending to Deloitte Restructuring
15-06-21	Jeffery, Robert	0.1	Call with Kurt MacLeod re T4A requirements
15-06-21	Keeping, Lucas	0.2	Call with Colleen O'Brien re: tax filings
15-06-21	Foran, James	0.4	Review and approve estate disbursements, emails to/from Marc Dunning, office discussion with Kurt Macleod
15-06-21	Keeping, Lucas	0.3	Updating T4's/T4A's - for SIN changes, address changes, Company name, and business addresses. Sending email update to team.
16-06-21	Burry, Trevor	0.2	Sign off changes
16-06-21	Keeping, Lucas	0.3	Requesting final return for T4s
16-06-21	Foran, James	1.2	Review example of Receiver's certificate and discuss same with Jordan Sleeth and Marc Dunning, discussions with Kurt Macleod on report, changes and closing matters

Date	Name	Hours	Descriptions
16-06-21	Macleod, Kurt	1.3	Finalizing Hefler report, call with James Foran to discuss report.
17-06-21	Keeping, Lucas	0.1	Submitting request to file T4s
17-06-21	Foran, James	0.8	Review of package from Marc Dunning and comments re: same
17-06-21	Macleod, Kurt	0.5	Telephone call with Marc Dunning.
18-06-21	Blunden, Scott	0.3	Efiled T4 for 3304051 Nova Scotia Ltd 12312021.
18-06-21	Foran, James	0.9	Discuss final changes to Court report with Kurt Macleod, emails to/from Marc Dunning re: filing
18-06-21	O'Brien, Colleen	0.4	Estate banking including deposits
18-06-21	Macleod, Kurt	0.3	Assembling and submitting Third Report to the Court
24-06-21	Macleod, Kurt	0.5	Telephone call with Maurice Chiasson.
Total		58.6	



Invoice 8002189513

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Date: November 10, 2021
Client No.: 1134044
WBS#: CAN03266
Engagement Partner: Jordan Sleeth
HST Registration : 133245290RT0001

For professional services rendered

Fees

With respect to the administration of the Receivership of 3304051 Nova Scotia Limited ("Hefler") including, but not limited to the following:

- prepare for and attend June court hearing, including discussions with legal counsel to the Guarantors;
- activities related to the sale of Unrealized Assets;
- discussions with Canada Revenue Agency regarding payroll audit;
- preparation of Receiver's fourth court report along with supporting schedules; and
- accrual for estate windup activities.

Please see attached appendix.

Expense

Out of pocket Expenses

Sales Tax

HST applicable	21,733.00
HST applicable	4,239.36
Administrative Expense	651.99
HST at 13.00 %	<u>3,461.17</u>
Total Amount Due (CAD)	<u>30,085.52</u>

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



Fee summary

For the period June 25 to November 5th 2021

Professional	Position	Hours	Hourly Rate	Fees
Paul Bradley	Senior Vice President	1.0	520.00	520.00
Jorden Sleeth	Senior Vice President	2.2	520.00	1,144.00
James Foran	Senior Vice President	17.7	520.00	9,204.00
Kurt Macleod	Vice President	21.2	425.00	9,010.00
Colleen O'Brien	Manager	0.4	325.00	130.00
Joel Boisjoli	Manager	3.0	325.00	975.00
Ian Lewis	Associate	4.5	150.00	675.00
Lucy Dautey	Associate	0.5	150.00	75.00
Total:		50.5		21,733.00

Type of expense	Expense amount
Storage	1,689.36
Accounting Software	2,550.00
Total	4,239.36

Date	Name	Hours	Descriptions
28-06-21	Foran, James	1.8	Conference call with CIBC and legal counsel; call with Marc Dunning and Maurice Chiasson re: discharge hearing.
30-06-21	Foran, James	0.9	Prepare for and attend virtual Court hearing; discussions with Marc Dunning.
02-07-21	Foran, James	0.5	Correspondence to CIBC re: distribution.
05-07-21	Foran, James	0.4	Emails to/from legal counsel re: order and asset realizations.
06-07-21	Macleod, Kurt	2.8	Redact Hefler pre-receivership invoices; draft section 246(2) report.
07-07-21	Dautey, Lucy	0.5	Efile 3304051 Nova Scotia Limited T4A for 2021.
12-07-21	Bradley, Paul	1.0	Review Westfor Shareholder Agreement.
12-07-21	Macleod, Kurt	0.4	Telephone call with Paul Bradley regarding Westfor valuation.
12-07-21	Foran, James	0.6	Conference call with Paul Bradley and Kurt Macleod re: Westfor; email to legal counsel re: information request from Westfor.
26-07-21	Foran, James	0.3	Discuss Westfor with Kurt Macleod; email to legal counsel.
27-07-21	Foran, James	0.2	Discussions with Paul Bradley re: valuation of Westfor.
03-08-21	Foran, James	0.4	Conference call with Paul Bradley and Kurt Macleod re: Westfor equity; emails to/from Marc Dunning; discuss HST status with Colleen O'Brien.
03-08-21	Macleod, Kurt	0.3	Meeting with Paul Bradley regarding Westfor interest valuation.
04-08-21	Foran, James	0.3	Call with Marc Dunning re: Westfor, email to CIBC re: same.
04-08-21	Macleod, Kurt	0.4	Meeting with Marc Dunning regarding Westfor interest sale.
06-08-21	Foran, James	0.2	Review Westfor assignment agreement and email to legal counsel.
18-08-21	Foran, James	0.1	Review documentation received from legal counsel.
20-08-21	Foran, James	0.2	Review of estate financial position.
23-08-21	Foran, James	1.2	Update to R&D, projected ending balance, discuss with team and provide an update to CIBC.

Date	Name	Hours	Descriptions
31-08-21	Macleod, Kurt	1.2	Discussions with Patsy Macleod of CRA re: trust audit.
08-09-21	Foran, James	0.1	Correspondence to Maurice Chiasson re: discharge.
10-09-21	Macleod, Kurt	0.3	Call with CRA regarding trust audit findings.
14-09-21	Foran, James	0.1	Discuss CRA trust audit with Kurt Macleod.
15-09-21	Macleod, Kurt	0.4	Telephone call with CRA regarding payroll audit.
16-09-21	O'Brien, Colleen	0.4	Estate banking activities
17-09-21	Foran, James	0.3	Review structure of fourth report
04-10-21	Foran, James	0.3	Discussions with Kurt Macleod re: findings from CRA trust audit; emails to/from Maurice Chiasson; fourth report
04-10-21	Macleod, Kurt	0.4	Call with Patsy Macleod at CRA.
06-10-21	Macleod, Kurt	0.7	Telephone call with Jordan Sleeth and James Foran.
06-10-21	Foran, James	1.6	Call with Maurice Chiasson; reconcile actual vs. projected activity; discussion with Jordan Sleeth and Kurt Macleod
06-10-21	Sleeth, Jordan	0.5	Status update call with J. Foran (re: fee/conduct challenge).
07-10-21	Foran, James	0.4	Discussion with legal counsel
13-10-21	Foran, James	0.4	Call with Pathik Ravani re: financial position of CIBC on indebtedness
14-10-21	Foran, James	0.4	Work on Discharge Report; discussions with Jordan Sleeth; emails to/from legal counsel
15-10-21	Macleod, Kurt	0.7	Telephone call with CIBC; Bruce Clarke and Marc Dunning.
15-10-21	Foran, James	1.6	Review email from legal counsel; call with legal counsel; call with Jordan Sleeth; conference call with CIBC and Deloitte
18-10-21	Foran, James	0.3	Discuss next report and Court options with engagement team
19-10-21	Lewis, Ian	1.5	Preparing supporting schedules for fourth court report.
25-10-21	Macleod, Kurt	1.2	Drafting court report and supporting materials for upcoming court hearing.
25-10-21	Lewis, Ian	2.0	Drafting fourth court report and supporting schedules. Discussing the same with Kurt Macleod.
26-10-21	Macleod, Kurt	4.7	Drafting court report for final discharge hearing.
01-11-21	Foran, James	1.9	Review of and changes to Court report and discuss same with Kurt Macleod; call with and emails to/from Pathik Ravani of CIBC
01-11-21	Lewis, Ian	1.0	Prepared a detailed time summary of all invoices.
01-11-21	Macleod, Kurt	1.0	Review of Hefler hours; organizing by activity.
02-11-21	Macleod, Kurt	0.5	Meeting with Marc Dunning to discuss discharge application.
03-11-21	Sleeth, Jordan	0.7	Call with J. Foran and P. Reynolds re: discharge hearing and potential fee challenge.
04-11-21	Foran, James	1.2	Review QA comments of Jordan Sleeth and discuss with engagement team, work on Foran Affidavit
04-11-21	Macleod, Kurt	1.6	Telephone call with tax team regarding T2s; review of court report draft.
04-11-21	Sleeth, Jordan	1.0	Review and provide comments on 4th report.

Date	Name	Hours	Descriptions
04-11-21	Boisjoli, Joel	0.3	Call with Kurt Macleod about company 3304051 Nova Scotia Limited restructuring returns
05-11-21	Macleod, Kurt	2.6	Meeting with Marc Dunning to discuss affidavit; further review of time summary and preparing schedules for affidavit; discussions with James Foran regarding fee proposal.
05-11-21	Boisjoli, Joel	0.7	Review 2019 T2, pull 2020 financial statements from Sage, email Kurt re. recovered values of secured loans, and chat with Steve about debt forgiveness template
Accrual	Foran, James	2.0	Accrual for estate windup activities.
Accrual	Macleod, Kurt	2.0	Accrual for estate windup activities.
Accrual	Boisjoli, Joel	2.0	Accrual for estate windup activities.
Total		50.5	