



This is the 1<sup>st</sup> Affidavit of M. McKie Sworn Nov 2, 2020 in these Proceedings

No. FOS-S-S-24867  
Fort St. John Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

THE BANK OF NOVA SCOTIA

Petitioner

AND:

GRABHERS LAST STAND BISON RANCH LTD., DWAYNE GRABHER  
and CHELSEA GRABHER also known as CHELSEA FOILLARD

Respondents

**AFFIDAVIT**

I, Melinda McKie, of 939 Granville Street, Vancouver, British Columbia SWEAR THAT:

- 1) I am a Senior Vice President at Deloitte Restructuring Inc. ("**Deloitte**"), court appointed receiver and manager (the "**Receiver**") of Grabher's Last Stand Bison Ranch Ltd., and as such have personal knowledge of the facts hereinafter deposed to except where stated to be on information and belief, in which case I verily believe them to be true.
- 2) I am one of the individuals at Deloitte that had primary carriage of the Receivership Proceedings, and I am authorized to make this affidavit on behalf of Deloitte.
- 3) Capitalized terms used herein but not otherwise defined have the same meanings as are ascribed to them in the Second Report of the Receiver, dated November 2, 2020 (the "**Second Report**").
- 4) Attached hereto and marked as indicated are the following Exhibits (collectively, the "**Invoices**"):
 

Exhibit	Invoice No.	Date	Fees	Disbursements	GST	Total
<b>A</b>	80001082756	Mar 24, 2020	\$ 83,605.00	\$ 7,526.67	\$ 4,556.58	\$ 95,688.25
<b>B</b>	80001120535	Apr 12, 2020	14,903.00	5,489.36	1,019.62	21,411.98
<b>C</b>	80001279313	Jul 16, 2020	24,187.50	-	1,209.38	25,396.88
<b>D</b>	80001359930	Sep 14, 2020	24,208.00	-	1,210.40	25,418.40
<b>E</b>	80001429863	Oct 29, 2020	6,003.00	-	300.15	6,303.15
<b>Total</b>			<b>\$ 152,906.50</b>	<b>\$ 13,016.03</b>	<b>\$ 8,296.13</b>	<b>\$ 174,218.66</b>

- 5) As detailed in the Invoices, from February 3, 2020 to October 23, 2020, the amount of the Receiver's fees was \$152,906.50, plus disbursements of \$13,016.03, plus GST of \$8,296.13, for a total amount of \$174,218.66.

- 6) To the best of my knowledge, information and belief, the information contained in the Invoices as to:
- a) the number of hours worked;
  - b) the nature of work performed;
  - c) the identity of the individuals who performed work; and
  - d) the rates charged for the work performed,

is true and correct in all respects.

- 7) The details of the work carried out by the Receiver in these proceedings are set forth in the First Report and the Second Report (together, the "**Reports**"). I have reviewed the Reports and confirm that, to the best of my knowledge, information and belief, the work detailed therein was carried out by the Receiver, and that such work was necessary to the Receiver completing its obligations under the Receivership Order.
- 8) The incurred fees set out in the Invoices are calculated on the basis of the hours spent by the Receiver's personnel, multiplied by the applicable standard hourly rates charged by Deloitte in its insolvency practice. To the best of my knowledge, information and belief, such hourly rates are consistent with those charged by other large chartered accounting firms for work of a similar nature in Vancouver, B.C.
- 9) I have read Affidavit #1 of Kimberly Robertson sworn on November 2, 2020, and I refer to the invoices of Lawson Lundell LLP ("**Lawson**") that are attached to that affidavit as Exhibit A thereto. I am satisfied that the work detailed therein was completed by Lawsons at the request of the Receiver and for the benefit of the estate, and in my experience, the time spent, fees and rates charged by Lawsons in those invoices are consistent with those charged by other large law firms for work of a similar nature in Vancouver, B.C.

SWORN BEFORE ME at Vancouver,  
 British Columbia, on 2nd day of  
November, 2020



\_\_\_\_\_  
 A Commissioner for taking Affidavits for  
 British Columbia



\_\_\_\_\_  
 MELINDA MCKIE

**KIMBERLEY A. ROBERTSON**  
*Barrister & Solicitor*  
 1600 - 925 WEST GEORGIA ST.  
 VANCOUVER, B.C. V6C 3L2  
 (604) 685-3456



**Invoice 8001082756**

**Deloitte Restructuring Inc.**  
939 Granville St  
Vancouver BC V6Z 1L3

Grabher's Last Stand Bison Ranch in Receivership,  
c/o Deloitte Restructuring Inc.  
939 Granville Street  
Vancouver BC V6Z 1L3  
Canada

Tel: (604) 669-4466  
Fax: (778) 374-0507  
www.deloitte.ca

Date: March 24, 2020  
Client No.: 1343582  
WBS#: GLS00003  
Engagement Partner: Melinda McKie  
GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

For professional services rendered with respect to the Receivership of  
Grabher's Last Stand Bison Ranch Ltd. for the period February 3 to  
February 29, 2020.

Please see attached for details.

GST applicable 83,605.00

**Expense**

Out of pocket expenses

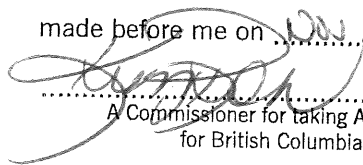
GST applicable 7,526.67

**Sales Tax**

GST at 5.00% 4,556.58

**Total Amount Due (CAD) 95,688.25**

This is Exhibit " A " referred to in the  
affidavit of Melinda McKie  
made before me on 03/2 2020

  
A Commissioner for taking Affidavits  
for British Columbia

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

## Overview

### **For professional services rendered with respect to the receivership of Grabher's Last Stand Bison Ranch for the period February 3 to February 29, 2020.**

- Take possession of assets, attend at ranch and meetings with D. Grabher.
- Liaison with bailiff company to ensure security of assets and investigate activities on ranch.
- Review sale of bison to numbered company, analysis of sale, discussions with legal counsel, drafting of agreement, pursue payment of accounts receivable.
- Attend at Trochu, AB feedlot and inspect bison, calls with owner on same and investigate claims made by D. Grabher.
- Arrange sale of bison at ranch and supervise scanning and loading process.
- Review asset listing, tracing of missing assets, and arrange valuation by Richie Bros.
- Meet with TD and Credit Union to obtain statements and arrange transfer of balances to trust account.
- Take possession of books and records and meet with accountant.
- Various conversations with trucking companies, bison farmers and CFIA re: tracing bison movements.
- Calls and correspondence with house builder re: status of build-out, Home Warranty insurance, cost to complete and lien claims. Investigate sale options given requirements of Homeowners Protection Act.
- Calls with interested parties for ranch. Send out proposal requests to realtors and appraisers. Arrange appraisal by Colliers.
- Assess P. Pimm and Black Willow claims to bison, calls with legal counsel and correspondence on same.
- Drafting and filing of statutory report to creditors.
- Arrange insurance coverage with broker.
- Various calls and correspondence with equipment finance companies and other creditors.
- All other correspondence, meetings and discussions with respect to this matter.

### **Schedule of Professionals and Hours**

<b>Name</b>	<b>Level</b>	<b>Hours</b>	<b>Rate \$/hr</b>	<b>Fee \$</b>
Melinda McKie	Partner	13.2	\$ 580.00	\$ 7,656.00
Paul Chambers	Director	80.3	495.00	39,748.50
Lexi Ng	Senior Manager	9.6	455.00	4,368.00
Himanshu Tanwar	Manager	1.0	370.00	370.00
Nathan Anderson	Senior Analyst	99.5	300.00	29,850.00
Todd Dew	Senior Analyst	2.0	300.00	600.00
Teresa Wong	Analyst	3.7	225.00	832.50
Mariana Bucardo Carbajal	Analyst	0.8	225.00	180.00
<b>Total</b>		<b>210.1</b>	<b>\$ 397.93</b>	<b>\$ 83,605.00</b>

### **Schedule of Expenses**

<b>Type</b>	<b>\$</b>
Accommodation	\$ 1,673.40
Airfares	4,241.17
Car rental, taxis and trains	1,001.64
Meals and subsistence	610.46
<b>Total</b>	<b>\$ 7,526.67</b>



**Grabbers Last Stand Bison Ranch**  
**Time detail**  
**For the period January 29 February 29, 2020**

Date	Timekeeper	Hours	Narratives
2/3/2020	Chambers, Paul	2.7	Briefing call and receivership appointment planning. Call with L. Hrehorets re: ranch visit and bison identification process. Review of email correspondence. Call with legal counsel and BNS. Other correspondence on various matters.
2/3/2020	Anderson, Nathan	8.5	Securing property, discussion with bank, and meeting with debtor.
2/3/2020	McKie, Melinda	2.1	Call from/to K. Fellowes re: Ford Credit concerns; call with N. Anderson re: status of property; review of court materials; emails from Bailiff; receipt of Court Order and calls / emails re: CFIA and livestock tracking, insurance, books and records, etc.
2/3/2020	Chambers, Paul	4.2	Attend at ranch. Take possession. Review assets. Discussions with D. Grabher. Assess bison herd. Various liaison with creditors. Review Receivership Order. Call with interested party. Attend at TD and Credit Union re: account freezes.
2/4/2020	Anderson, Nathan	8.1	Meeting with prospective bison purchaser, correspondence with M. McKie, correspondence with BNS.
2/4/2020	McKie, Melinda	2.5	Calls re: asset locations, discussions with P Pimm re: bison owned but held at ranch, request copies of documents; calls and emails re: insurance; discussions with P Chambers on finding and status; emails and online request re:
2/4/2020	McKie, Melinda	0.1	Cont'd (Part2) CFIA records for transportation / movement of animals; call to Livestock Identification Services with request for manifests; call from party inspecting herd with findings; emails to bailiff;
2/4/2020	McKie, Melinda	0.1	Cont'd (Part3) call from party claiming ownership of bison and review documents associated with same; call from lawyer for FCC; locate details for possible location with bison.
2/4/2020	Chambers, Paul	7.7	Attend at ranch. Meet with potential bison buyer and inspect herd. Meet with D. Grabher to discuss care of herd, sale options and yearling sale. Attend at credit union and calls with TD. Review terms of yearling sale. Review terms of Pimms claim.
2/5/2020	Anderson, Nathan	8.3	Analysis of asset listing and asset tracking, bison market research, correspondence with debtor, meeting with C. Fouillard.
2/5/2020	McKie, Melinda	2.4	Review of contract re: #'d co purchase of bison, call with K. Robertson on same; discussion with Scotiabank; emails re: insurance; emails with CFIA and complete online request for Freedom of Information disclosure; review of calculation for valuations.
2/5/2020	Chambers, Paul	9.0	Meet with C. Fouillard. Attend at ranch. Meet with D. Grabher and review herd valuation. Update call with BNS. Attend at nearby location to assess assets. Analysis of yearling sale and assess deal structure. Call with Richie Bros. Draft counter offer.
2/6/2020	Anderson, Nathan	7.4	Correspondence with debtor, correspondence with bailiff, discussions with M. McKie. Attend at ranch and review equipment.
2/6/2020	McKie, Melinda	0.6	Review of various emails re: equipment, leases, bison and valuations.
2/6/2020	Chambers, Paul	5.8	Attend at ranch. Meet with D. Grabher to discuss yearling sale terms. Email on same to Bank. Review utilities. Discuss auction options. Liaison with D. Grabher. Liaison with bailiff. Emails with creditors. Calls with interested parties.
2/7/2020	Anderson, Nathan	6.3	Request for proposal on sale of property, correspondence with P. Chambers, discussion of plan moving forward.
2/7/2020	McKie, Melinda	1.2	Call with P. Chambers on status and matters requiring attention on the bison; call with V. Lewis, B. Skelly and P. Chambers re: sale of bison and status of matters.
2/7/2020	Chambers, Paul	6.1	Update call with Bank. Calls with D. Grabher re: yearlings. Arrange WCB. Liaison with insurance broker. Call with Richies. Direction to N. Anderson. Dealing with appointment matters. Calls with interested parties. Analysis of sale options.
2/10/2020	Dew, Todd	2.0	Set up Receivership file in Ascend; format creditors and addresses.
2/10/2020	Tanwar, Himanshu	1.0	GST query on Bison's supply.
2/10/2020	Anderson, Nathan	6.3	Review and summation of bison tagging requirements, drafting of statutory notices, correspondence with appraisers, correspondence with T. Dew, correspondence with P. Chambers.
2/10/2020	Ng, Lexi	0.1	Call with P. Chambers re site visit to Trochu.
2/10/2020	McKie, Melinda	2.0	(Part 1) Emails re: status of J. Grabher, Chelsea, 3rd party claim to bison; call with P. Chambers on required on matter and attendance at ranch; call with CFIA re: information request and process to access information faster;
2/10/2020	McKie, Melinda	0.4	(Part 2) call with Cdn Cattle Association and discussion on movement tracking requirements; calls with P. Chambers on sale options and risk; call to V. Lewis; calls from/to Brennan Jack of Jack Auctions; review of Section 245 notice and provide comments.
2/10/2020	Chambers, Paul	4.8	Multiple calls and emails with interested parties. Agree terms of sale to L. Hrehorets. Analysis of offers and determine best option. Review third party claim docs. Review of correspondence. Call with D. Grabher.
2/11/2020	Ng, Lexi	0.5	Call and emails with P. Chambers re site visit and auctioneers.

Date	Timekeeper	Hours	Narratives
2/11/2020	Anderson, Nathan	6.7	Distribution of request for proposals, review of J. Grabhers' property appraisal, mailing notice to creditors, correspondence with P. Chambers.
2/11/2020	Chambers, Paul	5.4	Attend at ranch with realtor and Richie. Attend at site with excavator. Calls with L. Hrehorets re: bison sale. Calls with D. Grabher. Emails with bank. Review creditor notices. Call with Jack's auction. Call with feedlot in Alberta. Review sale contract.
2/12/2020	Wong, Teresa	1.3	Record incoming funds and prepare vouchers. Review of GST and PST provisions for sale of bison and draft response to P. Chambers.
2/12/2020	Ng, Lexi	0.3	Call B. Coulee re site visit; emails re same.
2/12/2020	Anderson, Nathan	1.5	Updates to asset listing. Review balance sheet and borrowing base reports. Calls with creditors.
2/12/2020	McKie, Melinda	0.8	Emails and call with P. Chambers re: sale matters and status of activities
2/12/2020	Chambers, Paul	6.0	Calls with D. Grabher. Drafting of yearling agreement and calls with counsel. Arrange pick-up of excavator. Execute bison bill of sale and finalize pick-up arrangements. Attend at ranch to inspect herd and meet with D. Grabher. Creditor correspondence.
2/13/2020	Ng, Lexi	8.0	Travel to and from Trochu, AB; attend to site for appraiser; calls with P. Chambers re same; take photos and upload the same onto server.
2/13/2020	McKie, Melinda	0.6	Emails and call with P. Chambers re; Status of sales / issues / findings.
2/13/2020	Anderson, Nathan	8.3	Correspondence with D. Grabher, follow up on appraisal documents, researching CCIA bison transport tracking requirements, follow up with TD Bank, discussion with V. Lewis.
2/13/2020	Chambers, Paul	6.5	Email correspondence. Call with P. Pimm. Calls with multiple transport companies. Call with Vernon. Call with Dave. Attend at J. Grabher's address to review assets. Attend at ranch.
2/14/2020	Wong, Teresa	0.8	Prepare vouchers, issue cheques, banking deposit.
2/14/2020	Ng, Lexi	0.7	Email summary to P. Chambers re site visit; call with P. Kolesar re hauler and site visit.
2/14/2020	Anderson, Nathan	7.1	Repossession of JD 390 excavator, meeting and bison review with D. Wowk, correspondence with D. Grabher.
2/14/2020	Chambers, Paul	3.3	Call with N. Anderson. Call with interested party. Call with Jack's auction. Call with counsel. Draft email to P. Pimms. Emails with realtors. Call to discuss sorting/loading process of bison. Various other correspondence.
2/14/2020	McKie, Melinda	0.2	Call from Chelsea, review of quotes for land appraisal.
2/15/2020	Anderson, Nathan	7.5	Sorting bison, scanning RFID tags, assisting with loading bison on trucks, discussion and coordination with D. Wowk and D. Grabher.
2/16/2020	Anderson, Nathan	8.6	Sorting bison, scanning RFID tags, assisting with loading bison on trucks, discussion and coordination with D. Wowk and D. Grabher.
2/16/2020	McKie, Melinda	0.2	Various emails re: Pimm claim and process to proceed with sale.
2/17/2020	Anderson, Nathan	1.6	Discussions with D. Wowk, P. Chambers, and D. Grabher, viewing of assets onsite, assistance with loading Bison on truck for transport.
2/17/2020	Chambers, Paul	5.5	Supervise and assist with loading bison at ranch. Various email correspondence with P. Pimm and others.
2/18/2020	Wong, Teresa	0.3	Prepare voucher for incoming funds.
2/18/2020	Anderson, Nathan	6.6	Correspondence with appraisers, analysis of Pimm's claim, correspondence with TD and NPSCU, Correspondence with M. McKie and P. Chambers.
2/18/2020	Chambers, Paul	4.7	Supervise and assist with loading bison at ranch. Emails with P. Pimm. Show property to interested party.
2/19/2020	Anderson, Nathan	2.1	Consolidation of actionable items listing, correspondence with P. Chambers, discussion of Bison transportation, correspondence with J. Renooy (MNP) regarding financial statements, work performed over asset listing.
2/19/2020	Chambers, Paul	0.5	Finalize sale price and emails with buyer on same. Other correspondence with creditors. Track funds.
2/20/2020	Wong, Teresa	0.5	Prepare vouchers and record incoming funds.
2/20/2020	Anderson, Nathan	1.7	Correspondence with P. Chambers, correspondence with Colliers regarding appraisal, review of proposals.
2/20/2020	Chambers, Paul	1.4	Review Pimms claim letter. Call with L. Hrehorets. Calculate final sale value and email on same. Other email correspondence.
2/21/2020	Anderson, Nathan	1.6	Correspondence with P. Chambers, review of Colliers engagement letter, email correspondence with T. Wong, correspondence with John Deere, proposal analysis.
2/21/2020	Wong, Teresa	0.3	Prepare voucher and accounting.
2/21/2020	Chambers, Paul	1.8	Finalize Pimm's claim letter and correspondence with BNS on same. Investigate house sale issue and emails with counsel on same. Review and execute appraisal engagement. Call with bookkeeper and bank. Calls with interested party.
2/24/2020	Wong, Teresa	0.3	Enter incoming funds and accounting.
2/24/2020	Anderson, Nathan	0.8	Analysis of Ritchie Bros appraisal and updates to debtor's asset listing.
2/24/2020	Chambers, Paul	0.4	Call D Grabher. Deal with utility accounts with BC Hydro. Review email from P Pimm.
2/25/2020	Wong, Teresa	1.0	Prepare vouchers and issue cheques.
2/25/2020	Chambers, Paul	1.8	Creditor correspondence. Call with Haab Homes. Call with J Newton. Meet Colliers and email property details.
2/26/2020	Chambers, Paul	0.7	Review asset listing. Update call with N Anderson. Call with Richie Bros.

<u>Date</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Narratives</u>
2/27/2020	Chambers, Paul	1.0	Updates to asset listing. Send finalized version to Richie. Call on same. Review emails.
2/28/2020	Anderson, Nathan	0.5	Correspondence with P. Chambers, review and follow up regarding bank draft issued prior to the receivership.
2/28/2020	Chambers, Paul	1.0	Update call with BNS. Investigate bison movement and call with bison farm on same.
<b>Total Hours</b>		<u><u>210.1</u></u>	

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Grabher's Last Stand Bison Ranch in Receivership, c/o Deloitte Restructuring Inc.	1343582	8001082756	95,688.25	Payment for invoice 8001082756

**Contact:**

Please send payment confirmation by email to: [receivablesdebiturs@deloitte.ca](mailto:receivablesdebiturs@deloitte.ca), and reference the invoice number(s) paid

## Payment Options

### 1. EFT Payments(remittance email mandatory) :

**\*Preferred Method\***

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

**CAD Payment**

**Transit – Institution :** 47696-002  
**Account Number :** 1590219

**USD Payment**

**Transit – Institution :** 47696-002  
**Account Number :** 1363514

### 2. Wire Payment :

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

**CAD Payment**

**Account Number :** 476961590219  
**Swift Code :** NOSCCATT

**USD Payment, Beneficiary Bank (Bank of Nova Scotia) :**

**Account Number :** 476961363514  
**Swift Code :** NOSCCATT  
**Clearing Code :** CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

**USD Payment, Intermediary Bank (Bank of America NA) :**

Address: 222 Broadway, New York, NY 10038  
**Account Number :** 476961363514  
**Swift Code :** BOFAUS3N  
**ABA Routing Number :** 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

### 3. Online Payment :

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

**Please note we do not accept Interac e-Transfers.**

### 4. Cheque payments, please mail to :

**For CAD Dollar (\$) Payments, pay :**  
 DELOITTE MANAGEMENT SERVICES LP  
 c/o T04567C  
 PO Box 4567, Stn A  
 Toronto ON M5W 0J1

**For USD Dollar (\$) Payments, pay :**  
 DELOITTE MANAGEMENT SERVICES LP  
 c/o T04567U  
 PO Box 4567, Stn A  
 Toronto ON M5W 0J1





**Invoice 8001120535**

**Deloitte Restructuring Inc.**  
939 Granville St  
Vancouver BC V6Z 1L3

Tel: (604) 669-4466  
Fax: (778) 374-0507  
www.deloitte.ca

Grabher's Last Stand Bison Ranch in Receivership,  
c/o Deloitte Restructuring Inc.  
939 Granville Street  
Vancouver BC V6Z 1L3  
Canada

Date: April 12, 2020  
Client No.: 1343582  
WBS#: GLS00003  
Engagement Partner: Melinda McKie  
GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

For professional services rendered with respect to the Receivership of Grabher's Last Stand Bison Ranch Ltd. for the period March 1 to March 31, 2020.

Please see attached for details.

GST applicable 14,903.00

**Expense**

Out of pocket expenses

GST applicable 5,489.36

**Sales Tax**

GST at 5.00% 1,019.62

**Total Amount Due (CAD) 21,411.98**

This is Exhibit " *B* " referred to in the  
affidavit of *Melinda McKie*  
made before me on *Nov 2* 20 *20*  
*[Signature]*  
A Commissioner for taking Affidavits  
for British Columbia

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.



### Overview

#### **For professional services rendered with respect to the receivership of Grabher's Last Stand Bison Ranch for the period March 1 to March 31, 2020.**

- Arrange sale of owned equipment and supervise removal of owned/financed equipment from ranch property.
- Review company's accounting records, update missing asset list, reconcile bison numbers.
- Liaison with accountant to arrange for submission of GST return and various other accounting queries/review.
- Various conversations with trucking companies, bison farmers and CFIA re: tracing bison movements.
- Calls and correspondence with house builder re: status of build-out, Home Warranty insurance, cost to complete and lien claims. Investigate sale options given requirements of Homeowners Protection Act.
- Calls with interested parties for ranch. Calls with Colliers re: appraisal and review of same.
- Calls with BNS re: updates on receivership and other matters.
- Arrange renewal of insurance coverage with broker.
- Various calls and correspondence with equipment finance companies and other creditors.
- All other correspondence, meetings and discussions with respect to this matter.

#### **Schedule of Professionals and Hours**

<b>Name</b>	<b>Level</b>	<b>Hours</b>	<b>Rate \$/hr</b>	<b>Fee \$</b>
Paul Chambers	Director	15.9	495.00	7,870.50
Himanshu Tanwar	Manager	0.5	370.00	185.00
Nathan Anderson	Senior Analyst	21.1	300.00	6,330.00
Teresa Wong	Analyst	2.3	225.00	517.50
<b>Total</b>		<b>39.8</b>	<b>\$ 374.45</b>	<b>\$ 14,903.00</b>

#### **Schedule of Expenses**

<b>Type</b>	<b>\$</b>
Accommodation	\$ 1,364.87
Airfares	1,320.27
Car rental, taxis and trains	2,337.17
Meals and subsistence	467.05
<b>Total</b>	<b>\$ 5,489.36</b>

# Deloitte

## Grabbers Last Stand Bison Ranch Time detail For the period March 1 to 31, 2020

Date	Timekeeper	Hours	Narratives
3/2/2020	Anderson, Nathan	0.5	Correspondence with P. Chambers re: assets and various matters.
3/2/2020	Chambers, Paul	0.2	Draft letter to Friesen re: missing bison and calls on same.
3/3/2020	Chambers, Paul	1.5	Call with BNS. Call with D. Wowk. Call with Richie. Call with D. Grabher. Call with J. Newton re: interest in ranch. Call with creditor. Emails with appraiser.
3/4/2020	Chambers, Paul	0.2	Email to BNS re: Grabher's owned equipment and review of same.
3/5/2020	Tanwar, Himanshu	0.5	Query re. taxability of sale of farm equipment in BC.
3/5/2020	Chambers, Paul	1.3	Sale of equipment to D. Wowk - negotiate terms and draft agreement. Finance equipment email. Various calls and investigation re: bison in Sunset House, Alberta.
3/6/2020	Chambers, Paul	2.2	Review of lease security and emails on same with legal counsel. Call with M. Kosick. Finalize terms of sale of equipment and drafting of sale agreement. Review emails re: house costs and lien. Emails with counsel on same.
3/6/2020	Anderson, Nathan	2.1	Correspondence with legal counsel, review of PPSR, correspondence with lessors.
3/9/2020	Anderson, Nathan	1.0	Review of agreement with D. Wowk, correspondence with P. Chambers and D. Wowk regarding timing and logistics.
3/9/2020	Chambers, Paul	2.0	Emails with counsel re: CWB PMSI. Investigate assets at other location. Provide directions to N. Anderson. Call with Haab Homes. Emails with J. Crooks. Emails with creditors. Call with interested party.
3/10/2020	Anderson, Nathan	8.0	Attend at ranch and supervision of the removal of assets re: purchase by D Wowk.
3/10/2020	Chambers, Paul	0.5	Various calls with N. Anderson re: sale of equipment and dealing with debtor.
3/11/2020	Anderson, Nathan	8.0	Attend at ranch and supervision of the removal of assets re: purchase by D Wowk.
3/11/2020	Chambers, Paul	1.0	Calls with N. Anderson re: ranch clean up and various matters. Amendments to equipment sales agreement.
3/12/2020	Wong, Teresa	0.8	Prepare payment vouchers and cheques.
3/12/2020	Anderson, Nathan	1.5	Follow up with John Deere Financial, correspondence with D. Wowk, correspondence with TD, follow up with the BC Bison association re: deposit.
3/12/2020	Chambers, Paul	1.1	Receipt of sale proceeds. Call M. Clarke re build out cost, claim and next steps. Emails re priority claims. Various correspondence with creditors.
3/13/2020	Wong, Teresa	1.0	Prepare payment vouchers, bank deposit.
3/13/2020	Chambers, Paul	0.9	Review third party asset claims. Review Black Willow claim and draft letter response.
3/17/2020	Chambers, Paul	1.1	Consider position of Haab Homes and email on same. Call with V. Lewis. Review and finalize letter to Black Willow.
3/18/2020	Chambers, Paul	0.8	Review security review. Call with creditor. Review equipment listing and asset locations.
3/19/2020	Chambers, Paul	1.2	Call with C. Fouillard. Review Notice of Civil Claim from C. Fouillard. Review CFIA information re: bison. Emails to TD to chase funds.
3/20/2020	Chambers, Paul	0.4	Call with J. Crooks re: accounting records, GST etc. Review of information. Emails with TD.
3/26/2020	Chambers, Paul	0.1	Email re: building inspection and next steps.
3/27/2020	Wong, Teresa	0.5	Prepare voucher and record incoming funds.
3/27/2020	Chambers, Paul	1.4	Bank draft receipt. Emails to creditors. Correspondence with accountant. Review missing assets. Respond to Pembina counsel and review leases. Various other matters.
<b>Total Hours</b>		<b><u>39.8</u></b>	

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Grabher's Last Stand Bison Ranch in Receivership, c/o Deloitte Restructuring Inc.	1343582	8001120535	21,411.98	Payment for invoice 8001120535

**Contact:**

Please send payment confirmation by email to: [receivablesdebiturs@deloitte.ca](mailto:receivablesdebiturs@deloitte.ca), and reference the invoice number(s) paid

## Payment Options

### 1. EFT Payments(remittance email mandatory) :

**\*Preferred Method\***

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

**CAD Payment**

**Transit – Institution :** 47696-002  
**Account Number :** 1590219

**USD Payment**

**Transit – Institution :** 47696-002  
**Account Number :** 1363514

### 2. Wire Payment :

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

**CAD Payment**

**Account Number :** 476961590219  
**Swift Code :** NOSCCATT

**USD Payment, Beneficiary Bank (Bank of Nova Scotia) :**

**Account Number :** 476961363514  
**Swift Code :** NOSCCATT  
**Clearing Code :** CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

**USD Payment, Intermediary Bank (Bank of America NA) :**

Address: 222 Broadway, New York, NY 10038  
**Account Number :** 476961363514  
**Swift Code :** BOFAUS3N  
**ABA Routing Number :** 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

### 3. Online Payment :

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

**Please note we do not accept Interac e-Transfers.**

### 4. Cheque payments, please mail to :

**For CAD Dollar (\$) Payments, pay :**  
 DELOITTE MANAGEMENT SERVICES LP  
 c/o T04567C  
 PO Box 4567, Stn A  
 Toronto ON M5W 0J1

**For USD Dollar (\$) Payments, pay :**  
 DELOITTE MANAGEMENT SERVICES LP  
 c/o T04567U  
 PO Box 4567, Stn A  
 Toronto ON M5W 0J1



**Invoice 8001279313**

**Deloitte Restructuring Inc.**  
939 Granville St  
Vancouver BC V6Z 1L3

Tel: (604) 669-4466  
Fax: (778) 374-0507  
www.deloitte.ca

Grabher's Last Stand Bison Ranch in Receivership,  
c/o Deloitte Restructuring Inc.  
939 Granville Street  
Vancouver BC V6Z 1L3  
Canada

Date: July 16, 2020  
Client No.: 1343582  
WBS#: GLS00003  
Engagement Partner: Melinda McKie  
GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

For professional services rendered with respect to the Receivership of  
Grabher's Last Stand Bison Ranch for the period April 1 to June 30,  
2020.

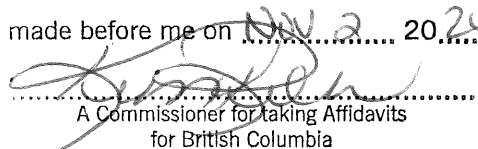
Please see attached for details.

GST applicable 24,187.50

**Sales Tax**

GST at 5.00% 1,209.38

**Total Amount Due (CAD) 25,396.88**

This is Exhibit " C " referred to in the  
affidavit of Melinda McKie  
made before me on Nov 2 2020  
  
A Commissioner for taking Affidavits  
for British Columbia

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.



### Overview

#### **For professional services rendered with respect to the receivership of Grabher's Last Stand Bison Ranch for the period April 1 to June 30, 2020.**

- Review company's accounting records, update missing asset list, reconcile bison numbers. Various investigations and calls with customers and hauliers. Review transactions with GWG Trucking and legal correspondence on same.
- Negotiate agreement with HAAB Homes re: enrolling house into home warranty insurance plan.
- Instruct NAI Commercial for listing of ranch property. Various calls and correspondence re: marketing process. Review of offers and discussions with BNS on same.
- Correspondence with legal counsel related to Mr. Pimm claim.
- Prepare estimated outcome statement and provide update to BNS.
- Negotiate sale of miscellaneous pipe.
- Arrange renewal of insurance coverage with broker.
- Preparation and filing of GST returns.
- Various calls and correspondence with equipment finance companies and other creditors.
- All other correspondence, meetings and discussions with respect to this matter.

#### **Schedule of Professionals and Hours**

<b>Name</b>	<b>Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Fee</b>
			<b>\$/hr</b>	<b>\$</b>
Melinda McKie	Partner	6.6	\$ 580.00	\$ 3,828.00
Paul Chambers	Director	37.4	495.00	18,513.00
Dominic Davis	Manager	1.2	370.00	444.00
Todd Dew	Senior Analyst	1.3	300.00	390.00
Teresa Wong	Analyst	4.5	225.00	1,012.50
<b>Total</b>		<b>51.0</b>	<b>\$ 474.26</b>	<b>\$ 24,187.50</b>



**Grabbers Last Stand Bison Ranch**  
**Time detail**  
**For the period April 1 to June 30, 2020**

Date	Timekeeper	Hours	Narratives
4/2/2020	Wong, Teresa	0.50	Prepare payment vouchers and issue cheques.
4/3/2020	Dew, Todd	0.40	Open RT0002 GST return; Email to P Chambers re: GST return.
4/3/2020	Wong, Teresa	0.50	Prepare payment vouchers and issue cheques.
4/3/2020	Chambers, Paul	3.90	Drafting of update to BNS. Review books and records. Undertake bison reconciliation and missing assets review.
4/3/2020	McKie, Melinda	0.70	Discussion with P Chambers on status and next steps; review reconciliation schedule to September borrowing base.
4/6/2020	Wong, Teresa	0.30	Prepare voucher and record incoming funds.
4/6/2020	Chambers, Paul	3.10	Review QuickBooks accounting records - analysis of sales/purchases of bison. Review updated valuation. Review asset sales in QuickBooks. Send analysis to BNS for call.
4/6/2020	Davis, Dominic	1.10	Preparing statement of estimated outcome.
4/6/2020	McKie, Melinda	0.30	Review of analysis with P Chambers re: land/house valuation, equipment and bison.
4/7/2020	Chambers, Paul	1.30	Update call with BNS to discuss ranch and other matters. Call with Richie Bros. Review recent auction proceeds.
4/7/2020	McKie, Melinda	1.50	Call re: status of receivership with BNS
4/8/2020	Chambers, Paul	1.40	Call M Clarke re: home warranty. Call Richie Bros. Call L Newton. Call with NAI Commercial re: listing proposal. Finalize missing asset listing.
4/9/2020	Wong, Teresa	0.30	Scan, save vouchers.
4/9/2020	Chambers, Paul	1.90	Drafting of estimated outcome statement report for BNS.
4/12/2020	McKie, Melinda	0.20	Review and comment on Estimated Outcome Statement
4/13/2020	Chambers, Paul	1.80	Updates to estimated outcome statement following review by M. McKie and send to BNS. Call house builders. Review proposal from Haab Homes and email on same. Email to Richie Bros.
4/14/2020	Chambers, Paul	1.10	Review books and records re: bison sales. Consider sale process and discuss sealed bid option with K. Robertson. Emails with Haab Homes.
4/15/2020	Chambers, Paul	0.40	Draft email to CWB re: security interest in silos. Email update to Vernon.
4/16/2020	Chambers, Paul	0.40	Review of records.
4/17/2020	Chambers, Paul	3.90	Call with Richie Bros. Develop ranch sale scenario analysis and call with M. McKie on same. Call with Bouvry. Call with B. Smith. Review books and records for bison movements and asset sales. Investigate GWG Trucking. Call with BNS on transactions.
4/20/2020	McKie, Melinda	0.10	Discussion with P Chambers on findings of investigation of records.
4/21/2020	McKie, Melinda	0.30	Discussion with P Chambers re: query for bison sale and real estate analysis / process for sale.
4/21/2020	Chambers, Paul	1.50	Review ranch sale options. Drafting of summary points for discussion with BMO. Call with Norfolk Bison.
4/22/2020	Dew, Todd	0.20	Bank reconciliation.
4/23/2020	McKie, Melinda	0.80	Call with Scotia re: process for sale of ranch lands.
4/23/2020	Chambers, Paul	2.30	Update call with BNS re: ranch sale strategy. Email to HAAB Home and review/drafting of agreement. Call with NAI. Review and execution of broker agreement. Emails on interested parties. Call with J. Newton.
4/27/2020	Chambers, Paul	0.20	Call with NAI. Review payment vouchers. Emails with Haab Homes.
4/28/2020	Wong, Teresa	1.00	Prepare vouchers and issue cheques.
4/28/2020	McKie, Melinda	0.20	Emails and call re: creditor issue.
4/28/2020	Chambers, Paul	0.40	Deal with Mr. Pimm and OSB correspondence.
4/30/2020	Wong, Teresa	1.30	Mailbox run. Scan, save documents.
4/30/2020	McKie, Melinda	0.20	Discussion with P Chambers re: information received on sale of bison and proceeds to GWG Trucking.
4/30/2020	Chambers, Paul	0.80	Review Northfork emails and information. Call with Eastland Transport. Bison tracing.
5/6/2020	McKie, Melinda	0.20	Discussion with P Chambers re: reporting on bison moved prior to receivership.
5/6/2020	Chambers, Paul	1.60	Review offer wording. Send advertisement to Insolvency Insider. Emails with NAI re: ranch sale. Email to BNS re: bison investigations and summarize.
5/6/2020	Davis, Dominic	0.10	Review of correspondence and emails on same.
5/7/2020	Dew, Todd	0.20	Bank reconciliation.
5/11/2020	Chambers, Paul	0.20	Liaison with realtors and D. Grabher.

Date	Timekeeper	Hours	Narratives
5/12/2020	Wong, Teresa	0.50	Prepare voucher, process and deposit cheque.
5/12/2020	McKie, Melinda	0.50	Call with BNS re: bison sales pre receivership and lands.
5/12/2020	Chambers, Paul	3.10	Compile chattels list (not for sale). Emails with NAI Commercial. Pembina email re: rent. Call with Vernon re: missing bison and next steps. Review Credit Union statements and forward to counsel. Review CWB claim and email on same.
5/22/2020	McKie, Melinda	0.10	Review of demand letter re: GWG and provide comments
5/25/2020	Chambers, Paul	0.30	Calls with NAI re: ranch sale.
5/26/2020	Chambers, Paul	0.40	Lease revenue email. Review of D. Grabher bankruptcy filing information. Other correspondence. FCC lift stay request.
5/28/2020	Chambers, Paul	0.70	Calls re: pipe and sale to A. Schumaker. Draft invoice. Review demand letter to GWG Trucking.
5/29/2020	Chambers, Paul	0.10	Correspondence with NAI re: offers on ranch.
6/1/2020	McKie, Melinda	0.20	Review of offers for land, update with P Chambers.
6/1/2020	Chambers, Paul	0.90	Review ranch offers. Call with NAI to discuss. Email to BNS on same.
6/2/2020	Wong, Teresa	0.10	Download, save bank statement, reconciliation.
6/2/2020	McKie, Melinda	0.60	Emails with K Robertson re: vacant possession of lands; call with K Robertson; call with P Chambers and V Lewis re: land offers.
6/2/2020	Chambers, Paul	1.10	Call with K Robertson. Call with V Lewis re: ranch offers. Review and execute Duriez offer. Emails with realtor.
6/3/2020	Chambers, Paul	0.20	Call with J Newton. Email to creditor.
6/5/2020	Chambers, Paul	0.70	Emails with NAI re: Duriez. Call with J Newton. Execution of counter offer. Emails with creditor.
6/5/2020	McKie, Melinda	0.20	Discussion with P Chambers re: Ranch offer, issue with financing, counter offer.
6/8/2020	Dew, Todd	0.20	Bank reconciliation.
6/9/2020	Dew, Todd	0.30	GST filing.
6/9/2020	McKie, Melinda	0.10	Call with P Chambers re: response to counter offer re: sale of lands and discussed options.
6/9/2020	Chambers, Paul	0.30	Correspondence with realtor and interested party. Emails on same.
6/10/2020	Chambers, Paul	0.70	Call with BNS re: offers. Email on same. Call with buyer and lender.
6/11/2020	Chambers, Paul	0.30	Update R&D for BNS.
6/17/2020	Chambers, Paul	0.70	Review letter from Mr. Pimms and provide response to Lawsons.
6/19/2020	Chambers, Paul	0.20	Email to BNS re: estimated outcome statement and call with BNS.
6/23/2020	McKie, Melinda	0.40	Review of letter from Lawson re: claim to bison by Mr. Pimm; discussion with P Chambers on same and provide edits, emails re: insurance.
6/23/2020	Chambers, Paul	1.40	Review Pimm's letter and call on same with M. McKie. Emails to creditors. Execute offer release. Call with V. Lewis on ranch sale. Various other correspondence. Consider GST on ranch sale.
6/25/2020	Chambers, Paul	0.10	Investigate GST re: ranch sale.
<b>Total Hours</b>		<b><u>51.0</u></b>	



Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Grabher's Last Stand Bison Ranch in Receivership, c/o Deloitte Restructuring Inc.	1343582	8001279313	25,396.88	Payment for invoice 8001279313

**Contact:**

Please send payment confirmation by email to: [receivablesdebitours@deloitte.ca](mailto:receivablesdebitours@deloitte.ca), and reference the invoice number(s) paid

## Payment Options

**1. EFT Payments (remittance email mandatory) :**

**\*Preferred Method\***

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

**CAD Payment**

**Transit – Institution :** 47696-002  
**Account Number :** 1590219

**USD Payment**

**Transit – Institution :** 47696-002  
**Account Number :** 1363514

**2. Wire Payment :**

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

**CAD Payment**

**Account Number :** 476961590219  
**Swift Code :** NOSCCATT

**USD Payment, Beneficiary Bank (Bank of Nova Scotia) :**

**Account Number :** 476961363514  
**Swift Code :** NOSCCATT  
**Clearing Code :** CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

**USD Payment, Intermediary Bank (Bank of America NA) :**

Address: 222 Broadway, New York, NY 10038  
**Account Number :** 476961363514  
**Swift Code :** BOFAUS3N  
**ABA Routing Number :** 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

**3. Online Payment :**

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

**Please note we do not accept Interac e-Transfers.**

**4. Cheque payments, please mail to :**

**For CAD Dollar (\$) Payments :**  
DELOITTE MANAGEMENT SERVICES LP  
c/o T04567C  
PO Box 4567, Stn A  
Toronto ON M5W 0J1

**For USD Dollar (\$) Payments :**  
DELOITTE MANAGEMENT SERVICES LP  
c/o T04567U  
PO Box 4567, Stn A  
Toronto ON M5W 0J1



**Invoice 8001359930**

**Deloitte Restructuring Inc.**  
939 Granville St  
Vancouver BC V6Z 1L3

Tel: (604) 669-4466  
Fax: (778) 374-0507  
www.deloitte.ca

Grabher's Last Stand Bison Ranch in Receivership,  
c/o Deloitte Restructuring Inc.  
939 Granville Street  
Vancouver BC V6Z 1L3  
Canada

Date: September 14, 2020  
Client No.: 1343582  
WBS#: GL500003  
Engagement Partner: Melinda McKie  
GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

For professional services rendered with respect to the Receivership of Grabher's Last Stand Bison Ranch for the period July 1 to August 31, 2020.

Please see attached for details.

GST applicable 24,208.00

**Sales Tax**

GST at 5.00% 1,210.40

**Total Amount Due (CAD) 25,418.40**

This is Exhibit " D " referred to in the  
affidavit of Melinda McKie  
made before me on Nov 2 2020  
[Signature]  
A Commissioner for taking Affidavits  
for British Columbia

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.

**Overview****For professional services rendered with respect to the receivership of Grabher's Last Stand Bison Ranch for the period July 1 to August 31, 2020.**

- Review and execution of ranch sale contract, and various correspondence related to closing matters with purchaser.
- Correspondence with realtors and legal counsel re: Court bid process.
- Liaison with various parties re: removal of personal effects/equipment from ranch property and organize vacant possession with bailiffs.
- Liaison with Pembina re: lease rental payments and assignment process.
- Drafting of First Report to Court for sale and approval hearing, and review of application materials.
- Drafting of First Interim Report to OSB pursuant to s.246(2) of BIA.
- Various further investigations related to GWG Trucking bison sale and asset transfers. Calls on same with legal counsel.
- Calls with Mr. Grabher's personal trustee in bankruptcy re: assets/transactions investigations, and attendance at creditors' meeting.
- Review of correspondence from legal counsel related to Mr. Pimm claim. Settlement offer and finalize claim.
- Preparation and filing of GST returns.
- Various calls and correspondence with equipment finance companies and other creditors.
- All other correspondence, meetings and discussions with respect to this matter.

**Schedule of Professionals and Hours**

<b>Name</b>	<b>Level</b>	<b>Hours</b>	<b>Rate \$/hr</b>	<b>Fee \$</b>
Melinda McKie	Partner	5.1	\$ 580.00	\$ 2,958.00
Jeff Keeble	Partner	0.8	580.00	464.00
Paul Chambers	Director	35.2	495.00	17,424.00
Dominic Davis	Manager	4.1	370.00	1,517.00
Todd Dew	Senior Analyst	0.9	300.00	270.00
Teresa Wong	Analyst	7.0	225.00	1,575.00
<b>Total</b>		<b>53.1</b>	<b>\$ 455.89</b>	<b>\$ 24,208.00</b>



**Grabbers Last Stand Bison Ranch**  
**Time detail**  
**For the period July 1 to August 31, 2020**

Date	Timekeeper	Hours	Narratives
7/2/2020	Chambers, Paul	2.00	Drafting of First Report to Court.
7/3/2020	Chambers, Paul	4.90	Drafting of First Report to Court. Review and execution of ranch sale contract.
7/6/2020	Wong, Teresa	0.10	Download bank statement. Reconciliation.
7/6/2020	Chambers, Paul	3.10	Drafting of First Report to Court. Review of email from FCC counsel.
7/7/2020	Wong, Teresa	1.00	Prepare vouchers, print cheques.
7/7/2020	Davis, Dominic	0.10	Prepare receipts and disbursements account summary.
7/7/2020	Chambers, Paul	4.50	Drafting of First Report to Court.
7/8/2020	McKie, Melinda	0.30	Emails re: court approval of land sale, call with P Chambers re: report and Court process; emails re: asset transfers re: FCC and GWG Trucking.
7/8/2020	Chambers, Paul	1.80	Call with Mr. Grabher's personal trustee and follow-up emails. Review intercompany with GWG Trucking and email on same. Various information to trustee.
7/9/2020	Chambers, Paul	2.10	Review email from FCC counsel and check missing asset registry. Emails on same with counsel. Review email from personal trustee and check missing assets. GWG missing bison correspondence with counsel. Review marketing report from NAI. Other emails.
7/9/2020	McKie, Melinda	0.30	Review and signoff on payables; Review of emails re: transfer of assets and comments to P Chambers and K Robertson.
7/10/2020	Wong, Teresa	0.90	Scan, save cheques. Mailbox run.
7/10/2020	Chambers, Paul	5.50	Drafting of First Confidential Report to Court. Review of NAI marketing report.
7/13/2020	Chambers, Paul	1.80	Review QAR comments. Updates to report. Discuss Pimms claim.
7/13/2020	McKie, Melinda	1.80	Review of First Report to Court and First Confidential Report; emails re: timing to tag calves and call with P Chambers on same.
7/16/2020	McKie, Melinda	0.20	Emails re: FCC, review of emails re: court date and review of comments on report.
7/17/2020	Dew, Todd	0.30	Bank reconciliation.
7/20/2020	Dew, Todd	0.30	GST filing.
7/21/2020	McKie, Melinda	0.10	Discussion with P Chambers re: Court Report amendments and process for Court.
7/21/2020	Chambers, Paul	0.90	Review Lawson comments on report. Call with D. Grabher.
7/24/2020	Wong, Teresa	0.50	Prepare, scan, save payment vouchers.
7/24/2020	McKie, Melinda	0.20	Discussion with P Chambers on land sale, court application, vacant possession of land.
7/24/2020	Chambers, Paul	0.30	Call with Lawson re: Court process and report. Call with M McKie on same.
7/26/2020	McKie, Melinda	1.10	Review and comment on First Report to Court.
7/27/2020	Wong, Teresa	0.50	Prepare, scan, save vouchers.
7/27/2020	Chambers, Paul	1.20	Emails with counsel and finalize report to Court.
7/27/2020	Keeble, Jeff	0.80	QAR First Report to Court and provide comments and changes.
7/28/2020	Wong, Teresa	0.50	Bank deposit.
7/28/2020	Chambers, Paul	0.20	Email to NAI re: Court bid process. Report appendices.
7/28/2020	Davis, Dominic	1.10	Estate accounting: update of SRD to July 24, 2020. Drafting of s.246(2) report.
7/29/2020	McKie, Melinda	0.60	Attend creditors meeting for D Grabher (1.1 hrs); discussion with P Chambers re: GWG debt and implications of commencing legal action on a partnership.
7/29/2020	Chambers, Paul	0.50	Mr. Grabher creditors' meeting attendance. Email to BNS re: GWG receipts.
7/30/2020	Wong, Teresa	0.50	Scan, save vouchers.
7/30/2020	McKie, Melinda	0.10	Review of interim report under s.246(2).
7/30/2020	Chambers, Paul	1.60	Review and finalize s.246(2) report. Correspondence with counsel re: serving materials. Call with J. Grabher. Review records for employee addresses. Emails with NAI re: sale process.
7/30/2020	Davis, Dominic	2.70	Review of Receiver's First Report and drafting First Interim Section 246(2) report.
7/31/2020	Chambers, Paul	0.30	Call with proposed purchaser re: Court process and property. Correspondence with legal counsel.
8/4/2020	Chambers, Paul	0.80	Call with D Grabher personal Trustee, V Lewis and B Skelly. Discuss investigations and next steps.
8/5/2020	Dew, Todd	0.30	Bank reconciliation.
8/5/2020	McKie, Melinda	0.30	Review of emails re: assets / transfers / commencing action against GWG and discussion with P Chambers re: including J Grabher in action.
8/5/2020	Chambers, Paul	0.30	Emails with legal counsel re: litigation next steps and call with M. McKie on same.
8/5/2020	Davis, Dominic	0.20	Submission of First Interim Section 246(2) report to OSB.

Date	Timekeeper	Hours	Narratives
8/6/2020	Wong, Teresa	0.50	Prepare, scan, save voucher.
8/6/2020	McKie, Melinda	0.10	Updates re: bid time frame for sale of ranch lands.
8/6/2020	Chambers, Paul	0.30	Revise letter to Mr. Pimm.
8/11/2020	Wong, Teresa	1.00	Prepared, scan, save vouchers. Issue cheques. Prepare transfer letter.
8/11/2020	Chambers, Paul	1.90	Calls with J Newton. Emails re: ranch sale (Mr. Grabher, CWB and Pembina). Upload Orders to website. Call Jena re: tractor collection. Call to bailiffs. Correspondence with Chelsea. Emails to Ministry of Finance re: property taxes.
8/12/2020	Wong, Teresa	0.50	Record outgoing transfer. Scan, save voucher.
8/18/2020	Wong, Teresa	0.50	Prepare, scan, save receipts vouchers.
8/18/2020	Chambers, Paul	0.80	Review Pimm settlement agreement. Emails with C. Fouillard re: signing of forms. Call with bailiff and email to arrange collection of items.
8/24/2020	Wong, Teresa	0.50	Bank deposit.
8/27/2020	Chambers, Paul	0.20	Corresponded with bailiff, C Fouillard and J Crook re: equipment removal.
8/28/2020	Chambers, Paul	0.20	Calls with bailiff re: equipment collection.
	<b>Total Hour</b>	<b><u>53.10</u></b>	

Use the following payment methods and ensure your payment contains the details provided in the example.

Client Name	Client#	Invoice#	Amount (CAD)	Comments
Grabher's Last Stand Bison Ranch in Receivership, c/o Deloitte Restructuring Inc.	1343582	8001359930	25,418.40	Payment for invoice 8001359930

**Contact:**

Please send payment confirmation by email to: [receivablesdebitours@deloitte.ca](mailto:receivablesdebitours@deloitte.ca), and reference the invoice number(s) paid

## Payment Options

### 1. EFT Payments (remittance email mandatory) :

\*Preferred Method\*

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

**CAD Payment**

**Transit – Institution :** 47696-002  
**Account Number :** 1590219

**USD Payment**

**Transit – Institution :** 47696-002  
**Account Number :** 1363514

### 2. Wire Payment :

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

**CAD Payment**

**Account Number :** 476961590219  
**Swift Code :** NOSCCATT

**USD Payment, Beneficiary Bank (Bank of Nova Scotia) :**

**Account Number :** 476961363514  
**Swift Code :** NOSCCATT  
**Clearing Code :** CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

**USD Payment, Intermediary Bank (Bank of America NA) :**

Address: 222 Broadway, New York, NY 10038  
**Account Number :** 476961363514  
**Swift Code :** BOFAUS3N  
**ABA Routing Number :** 026009593

Note: Intermediary Bank information may not be required for payments coming from outside the US

### 3. Online Payment :

Select either Deloitte LLP or Deloitte S.E.N.C.R.L./s.r.l. through your financial institution and quote the seven digits of the Client No. shown above.

**Please note we do not accept Interac e-Transfers.**

### 4. Cheque payments, please mail to :

**For CAD Dollar (\$) Payments :**  
DELOITTE MANAGEMENT SERVICES LP  
c/o T04567C  
PO Box 4567, Stn A  
Toronto ON M5W 0J1

**For USD Dollar (\$) Payments :**  
DELOITTE MANAGEMENT SERVICES LP  
c/o T04567U  
PO Box 4567, Stn A  
Toronto ON M5W 0J1



**Invoice 8001429863**

**Deloitte Restructuring Inc.**  
939 Granville St  
Vancouver BC V6Z 1L3

Tel: (604) 669-4466  
Fax: (778) 374-0507  
www.deloitte.ca

Grabher's Last Stand Bison Ranch in Receivership,  
c/o Deloitte Restructuring Inc.  
939 Granville Street  
Vancouver BC V6Z 1L3  
Canada

Date: October 29, 2020  
Client No.: 1343582  
WBS#: GLS00003  
Engagement Partner: Melinda McKie  
GST Registration: 122893605RT0001

**For professional services rendered**

**Fees**

For professional services rendered with respect to the Receivership of  
Grabher's Last Stand Bison Ranch for the period September 1 to October  
23, 2020.

Please see attached for details.

GST applicable 6,003.00

**Sales Tax**

GST at 5.00% 300.15

**Total Amount Due (CAD) 6,303.15**

This is Exhibit " E " referred to in the  
affidavit of Melinda McKie  
made before me on Nov 2 2020  
[Signature]  
A Commissioner for taking Affidavits  
for British Columbia

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.

**Overview****For professional services rendered with respect to the receivership of Grabher's Last Stand Bison Ranch for the period September 1 to October 23, 2020.**

- Various transaction closing activities related to sale of ranch property.
- Drafting of Second Report to Court and related affidavit for approval of distribution to BNS.
- Various further investigations related to GWG Trucking bison sale and asset transfers. Review of Notice of Civil Claim.
- Arrange extension of insurance coverage.
- Preparation and filing of GST returns.
- Various banking and trust account monthly reconciliations.
- All other correspondence, meetings and discussions with respect to this matter.

**Schedule of Professionals and Hours**

<b>Name</b>	<b>Level</b>	<b>Hours</b>	<b>Rate \$/hr</b>	<b>Fee \$</b>
Melinda McKie	Partner	0.9	\$ 580.00	\$ 522.00
Paul Chambers	Director	9.8	495.00	4,851.00
Todd Dew	Senior Analyst	0.3	300.00	90.00
Teresa Wong	Analyst	2.4	225.00	540.00
<b>Total</b>		<b>13.4</b>	<b>\$ 447.99</b>	<b>\$ 6,003.00</b>





**Grabbers Last Stand Bison Ranch**  
**Time detail**  
**For the period September 1 to October 23, 2020**

Date	Timekeeper	Hours	Narratives
9/4/2020	Chambers, Paul	0.50	Review lease assignments. Review and execute statement of adjustments. Arrange insurance extension. Correspondence with purchaser re: insurance etc.
9/8/2020	Wong, Teresa	0.30	Scan, save, mail cheque. Banking.
9/9/2020	Chambers, Paul	0.80	Review GWG notice of civil claim.
9/10/2020	Chambers, Paul	0.60	Ranch sale closing matters.
9/10/2020	Wong, Teresa	1.00	Prepare, scan, save vouchers. Banking.
9/11/2020	Dew, Todd	0.30	Bank reconciliation.
9/11/2020	Wong, Teresa	0.50	Issue cheques. Banking.
9/14/2020	Wong, Teresa	0.30	Record incoming funds, scan, save voucher. Banking.
9/16/2020	Chambers, Paul	0.90	Drafting of investigation summary working paper..
9/17/2020	Chambers, Paul	1.90	Close BC Hydro account. Drafting of investigation summary working paper.
9/17/2020	McKie, Melinda	0.30	Review and comment on investigation summary document and comments to P Chambers.
9/17/2020	Wong, Teresa	0.30	Scan, save cheque. Banking.
10/1/2020	Chambers, Paul	4.00	Drafting of Second Report to Court and related analysis (approval for distribution to BNS).
10/6/2020	Chambers, Paul	0.50	Draft affidavit for Second Report to Court.
10/7/2020	McKie, Melinda	0.60	Review and consider Second Report to Court and requested Orders.
10/9/2020	Chambers, Paul	0.10	Review GST return.
10/13/2020	Chambers, Paul	0.20	Updates to Second Report to Court and send to legal counsel.
10/16/2020	Chambers, Paul	0.20	Execute completion certificate. Call with employee.
10/22/2020	Chambers, Paul	0.10	Correspondence with legal counsel re: GWG Trucking action.
<b>Total Hours</b>		<b><u>13.40</u></b>	

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Client Name	Client#	Invoice#	Amount (CAD)	Comments
Grabher's Last Stand Bison Ranch in Receivership, c/o Deloitte Restructuring Inc.	1343582	8001429863	6,303.15	Payment for invoice 8001429863

**Contact:**

Please send payment confirmation by email to: [receivablesdebitors@deloitte.ca](mailto:receivablesdebitors@deloitte.ca), and reference the invoice number(s) paid

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**USD Payment**

**Transit – Institution :** 47696-002  
**Account Number :** 1363514

**2. Wire Payment :**

Bank of Nova Scotia: 44 King Street West, Toronto, Ontario M5H 1H1

**CAD Payment**

**Account Number :** 476961590219  
**Swift Code :** NOSCCATT

**USD Payment, Beneficiary Bank (Bank of Nova Scotia) :**

**Account Number :** 476961363514  
**Swift Code :** NOSCCATT  
**Clearing Code :** CC000247696

Address: P.O. Box 4234 STN A, Toronto ON M4W 5P6

**USD Payment, Intermediary Bank (Bank of America NA) :**

Address: 222 Broadway, New York, NY 10038  
**Account Number :** 476961363514  
**Swift Code :** BOFAUS3N  
**ABA Routing Number :** 026009593

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**For CAD Dollar (\$) Payments :**  
 DELOITTE MANAGEMENT SERVICES LP  
 c/o T04567C  
 PO Box 4567, Stn A  
 Toronto ON M5W 0J1

**For USD Dollar (\$) Payments :**  
 DELOITTE MANAGEMENT SERVICES LP  
 c/o T04567U  
 PO Box 4567, Stn A  
 Toronto ON M5W 0J1

**IN THE SUPREME COURT OF BRITISH COLUMBIA**

BETWEEN:

THE BANK OF NOVA SCOTIA

PETITIONER

AND:

GRABHERS LAST STAND  
BISON RANCH LTD., DWAYNE  
GRABHER AND CHELSEA  
GRABHER also known as  
CHELSEA FOILLARD

RESPONDENTS

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**AFFIDAVIT**

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Barristers & Solicitors  
1600 Cathedral Place  
925 West Georgia Street  
Vancouver, British Columbia  
V6C 3L2

Phone: (604) 631-9145  
Attention: Kimberley A. Robertson