

COURT FILE NUMBER 1903-21122
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF(S) ROYAL BANK OF CANADA
DEFENDANTS MACHINE WORKS INDUSTRIAL INC., PAUL BURNS, JODY COOMBS, AND ALLAN MCNUTT

DOCUMENT **THIRD AND FINAL REPORT OF THE RECEIVER**
DATED APRIL 30, 2021
PREPARED BY DELOITTE RESTRUCTURING INC.

**ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT**

COUNSEL

Duncan Craig LLP LLP
Suite 2800, 10060 Jasper Avenue
Edmonton, Alberta T5J 3V9

Attention: Darren R. Bieganeck, QC

Telephone: (780) 441 4386

Fax: (780) 428 9683

Email: dbieganeck@dcllp.com

RECEIVER

Deloitte Restructuring Inc.
1500 Manulife Place, 10180 101 Street
Edmonton, Alberta T5J 4K1

Attention: Darren M. Crocker, CPA, CGA, CIRP, LIT

Telephone: (780) 421 3687

Fax: (780) 421 3782

Email: dcrocker@deloitte.ca

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Introduction

1. On August 13, 2019 (the "**Date of Receivership**"), Machine Works Industrial Inc. (the "**Company**") was placed into receivership pursuant to an Order (the "**Receivership Order**") issued by the Court of Queen's Bench of Alberta (the "**Court**"). Deloitte Restructuring Inc. (the "**Receiver**") was appointed as interim receiver and receiver and manager, without security, of all of the Company's current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "**Property**").
2. The Company is incorporated under the laws of Alberta and carried on business from a leased premise located at 11405 85 Avenue, Fort Saskatchewan, Alberta (the "**Head Office**"). The Company primarily serviced oil and gas customers, providing welding, mechanical, structural fabrication, piping fabrication and technical services throughout Alberta for the past ten (10) years. The directors and senior managers of the Company are Paul Burns, Jody Coombs, and Allan McNutt (collectively "**Management**").
3. On October 21, 2019, the Receiver filed its first report with the Court (the "**First Report**") which described, amongst other things, the Company's primary assets and liabilities, the Receiver's activities to date, and the proposed sale of assets to Century Service Corp. ("**Century**").
4. On October 29, 2019, the Court issued an order approving the sale transaction (the "**Approval and Vesting Order**") between the Receiver and Century. A copy of the Approval and Vesting Order is attached as **Appendix "A"**.
5. Subsequent to the Approval and Vesting Order, the Receiver completed the sale with Century on November 14, 2019.
6. On March 2, 2020 and March 4, 2020, the Receiver filed its second report (the "**Second Report**") and its supplemental second report (the "**Supplemental Second Report**"), respectively. Both the Second Report and the Supplemental Second Report described, amongst other things, the results of the sales process with

Century, the Receiver's activities, collection efforts from customers, employee and Canada Revenue Agency ("**CRA**") claims, the Receiver's legal counsel, Duncan Craig LLP ("**Duncan Craig LLP**") security review, and the proposed distribution of funds to certain secured creditors.

7. On March 10, 2020, the Court issued an order (the "**Interim Order**"), which approved the Receiver's activities since the granting of the Approval and Vesting Order and authorized an distribution of proceeds to Royal Bank of Canada ("**RBC**"), Bennington Financial Corp. ("**Bennington**") and Jim Peplinski Leasing Inc. ("**Peplinski**"). A copy of the Interim Order is attached as **Appendix "B"**.
8. Pursuant to the Interim Order, the Receiver's accounts for fees and disbursements to December 31, 2019 were approved and the accounts of the Receiver's legal counsel, Duncan Craig LLP LLP, for its fees and disbursements to December 18, 2019 were also approved.
9. On July 2, 2020, the RBC applied to the Court and a Bankruptcy Order was granted appointing Deloitte Restructuring Inc. as Trustee. The Trustee has not received a filed copy of the Bankruptcy Order from Court as of yet and as such, an unfiled copy of the Bankruptcy Order is attached as **Appendix "C"**.
10. Information on the receivership proceedings can be accessed on Deloitte's website at www.insolvencies.deloitte.ca under the link "Machine Works Industrial Inc." (the "**Receiver's Website**").

Purpose of this report

11. This is the third and final Report of the Receiver (the "**Final Report**"), the purpose of which is to provide this Honourable Court the following:
 - 11.1. an update and approve the activities of the Receiver since the Second Report and the Supplemental Second Report;
 - 11.2. respectfully recommend this Honourable Court make an order to:
 - 11.2.1. approve the final accounts of the Receiver and Duncan Craig LLP;

- 11.2.2. approve the Receiver's final statement of receipts and disbursements for the period August 13, 2019 to discharge (the "Final SRD");
- 11.2.3. approve the payment of \$384,117.93 to RBC in relation to its outstanding secured claim, and any accrued interest;
- 11.2.4. approve the transfer of all remaining funds to the bankruptcy estate for distribution to proven unsecured creditors;
- 11.2.5. discharge Deloitte Restructuring Inc. as Receiver, effective upon the filing of a Receiver's certificate, certifying that all remaining activities have been completed to the satisfaction of the Receiver; and
- 11.2.6. provide such further and other relief that the Court considers just and warranted in the circumstances.

Terms of reference

12. In preparing this Final Report, the Receiver has relied upon unaudited financial information prepared by Management, the Company's books and records, and discussions with Management. The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the *Chartered Professional Accountants Canada Handbook*. The Receiver expresses no opinion or other form of assurance with respect to the accuracy of any financial information presented in this Final Report or relied upon by the Receiver in preparing this Final Report. The Receiver may refine or alter its observations as further information is obtained or brought to its attention after the date of the Final Report.
13. The Receiver assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction or use of this Final Report. Any use which any party makes of this Final Report, or any reliance or

decision to be made based on this Final Report, is the sole responsibility of such party.

14. Capitalized terms used in this Final Report but not defined herein are as defined in the Receivership Order, the First Report, the Second Report, and the Supplemental Second Report.

Currency

15. All currency references in this Final Report are in Canadian dollars, unless otherwise indicated.

Activities of the Receiver

16. Since the filing of the Second Report and the Supplemental Second Report, the Receiver has, among other things, completed the following:
 - 16.1. Corresponding and meeting with Duncan Craig LLP, with respect to administration and general receivership matters, including liaising and addressing queries and requests for information from various stakeholders;
 - 16.2. Maintaining the Receiver's website;
 - 16.3. Maintaining the Receiver's trust bank account;
 - 16.4. Continued correspondence, meetings and discussions with the Company's customers for the purpose of collecting the outstanding accounts receivable;
 - 16.5. Prepared, reviewed, and finalized this Final Report.

Accounts Receivable

Advanced Energy Technologies Canada Ltd. ("AETC")

17. Duncan Craig LLP issued a demand letter on June 8, 2020 in the amount of \$2,836.35. The Receiver agreed to settle the claim at \$1,896.60 and the funds were received from Duncan Craig LLP representing the agreed settlement from AETC.

*Bruderheim Energy Terminal Ltd. ("**Cenovus Bruderheim**") and
Cenovus Energy ("**Cenovus**")*

18. Duncan Craig LLP issued demand letters on June 8, 2020 in the amount of \$7,560.88 and \$282,020.43, respectively. Arising from those demands, legal counsel engaged in various communications with Cenovus Bruderheim and Cenovus regarding liens placed on certain projects by a company known as Panels and Pipes Inc. ("Panels"). Through investigations conducted by Duncan Craig LLP it was determined that liens had been filed and actions commenced but not served. Legal counsel was able to negotiate to have the liens discharged and the actions against the projects discontinued on consent by Panels in the form of Consent Orders from the Court. A copy of the Consent Orders dated March 20, 2021 are attached hereto as Appendix "D". Following that, the Receiver received funds in the amount of \$7,562.70 in respect of Cenovus Bruderheim, including interest of \$1.81 earned on funds held by Duncan Craig LLP and \$282,079.14 in respect of Cenovus, including \$58.76 of interest earned on funds held by Duncan Craig LLP.

*Janvier Fabrication ("**Janvier**")*

19. Duncan Craig LLP issued a demand letter on June 8, 2020 to Janvier in the amount of \$8,395.42. Janvier failed to respond to the demand so a Statement of claim was issued and served. Janvier did not provide a Statement of Defence or Demand for Notice resulting in a Default Judgement on December 18, 2020. Subsequently, Duncan Craig LLP filed a Writ of Enforcement on January 7, 2021 and registered the same at the Alberta Personal Property Registry. Copies of the Default Judgement and Writ of Enforcement are attached hereto as Appendix "E". It is the Receiver's understanding that Janvier has ceased operations and no further steps under the Writ of Enforcement will be taken.

*KBR Wabi Ltd. ("**KBR**")*

20. Duncan Craig LLP was in contact with KBR regarding the balance owing to the Company. The Receiver has since received funds in the amount of \$51,871.79 representing the balance of funds owing from KBR.

TC Electric Ltd. ("TC")

21. The Receiver was in contact with TC regarding the balance owing to the Company in the amount of \$1,851.89. The Receiver agreed to accept the amount of \$1,800.00 from a third party in final settlement of the balance owing by TC.

Other Assets

22. The Receiver was contacted by a company known as Imhotep Services Ltd. regarding six (6) weld procedure manuals which were in the possession of the Receiver. The Receiver entered into an agreement with Imhotep Services Ltd. on March 13, 2020 for the sale of the six weld procedure manuals for the sum of \$5,250.00.

Canada Revenue Agency Claims

23. CRA provided a deemed trust claim, ranking in priority to all secured creditors, on March 2, 2020 in the amount of \$32,852.48 for unremitted source deductions. The amount has since been paid in full on October 19, 2020.

24. With respect to goods and services tax, CRA has filed an unsecured proof of claim in the amount of \$82,979.06 in the bankruptcy proceedings. A copy of the proof of claim is attached as Appendix "F".

Secured Claims

25. The Receiver has paid the following amounts to secured creditors pursuant to the revised proposed distribution schedule contained in paragraph 13 of the Supplemental Second Report and proposes the below final distributions, subject to this Honourable Court's approval:

Funds Paid Pursuant to the Supplemental Second Report of the Receiver	
Royal Bank of Canada	\$1,700,000.00
Jim Peplinski Leasing	225,319.15
Bennington Financial Services Corp	32,045.19
Total Paid	<u>\$1,957,364.34</u>
Balance of Funds in the Receivership Account	\$458,531.01
Less:	
Accrual to Close Receivership Fees and Disbursements	(8,000)
Accrual for Legal Fees	(5,000)
Estimated Funds to RBC	<u>(384,117.93)</u>
Net Balance to Bankruptcy Estate	<u>\$61,413.08</u>

Statement of Receipts and Disbursements

26. The Receiver attaches hereto to as Appendix "G" the Final SRD for the period of August 13, 2019 to discharge date.
27. Upon the distribution of available funds to RBC, the administration of the receivership will be substantially completed, subject to closing the estate account, handling the books and records, and filing the Affidavit of Completion of duties with the Court.

Professional Fees and Disbursements

28. Attached hereto as Appendix "H" are the Receiver's time dockets for the period of August 12, 2019 to March 31, 2021 in the amount of \$240,631.00, exclusive of disbursements, administrative expenses and GST, plus \$8,000.00 for closing accruals. The Receiver believes that the time entries in the attached time dockets accurately reflect the work which was done in connection with this matter and that the time spent by the Receiver was reasonable and necessary. A summary of the invoices rendered is listed below:

Estate/Court Number: 24-116038/ 1901-07789		Receiver Fee Summary In the Matter of the Receivership of Machine Works Industrial Inc.			
Invoice	Invoice Date	Fees	Disbursements	Administrative Expense @ 3%	Tax
8000899907	12/3/2019	\$ 155,462.50	\$ 847.81	\$ 4,663.88	\$ 8,048.71
8000927977	12/16/2019	\$ 17,422.50	\$ -	\$ 522.68	\$ 897.26
8000960485	1/14/2020	\$ 7,797.50	\$ 1,787.34	\$ 233.93	\$ 490.94
8001029064	2/25/2020	\$ 9,555.00	\$ 162.44	\$ 286.65	\$ 500.20
8001084908	3/25/2020	\$ 18,535.00	\$ -	\$ 556.05	\$ 954.55
8001126246	4/15/2020	\$ 11,712.50	\$ -	\$ 351.38	\$ 603.19
8001203228	5/27/2020	\$ 1,101.50	\$ -	\$ 33.05	\$ 56.73
8001252407	6/27/2020	\$ 960.00	\$ -	\$ 28.80	\$ 49.44
8001337740	8/27/2020	\$ 2,941.00	\$ -	\$ 88.23	\$ 151.46
8001360224	9/14/2020	\$ 1,503.50	\$ -	\$ 45.11	\$ 77.43
8001361447	9/15/2020	\$ 610.00	\$ -	\$ 18.30	\$ 31.42
8001506054	12/10/2020	\$ 2,107.50	\$ -	\$ 63.23	\$ 108.54
8001513306	12/14/2020	\$ 800.00	\$ -	\$ 24.00	\$ 41.20
8001562124	1/19/2021	\$ 2,510.00	\$ -	\$ 75.30	\$ 129.27
8001595560	2/5/2021	\$ 857.50	\$ -	\$ 25.73	\$ 44.16
8001686250	3/19/2021	\$ 605.00	\$ -	\$ 18.15	\$ 31.16
8001748681	4/18/2021	\$ 6,150.00	\$ -	\$ 184.50	\$ 316.73
Totals		\$ 240,631.00	\$ 2,797.59	\$ 7,218.97	\$ 12,532.39

29. Legal fees, exclusive of disbursements and G.S.T., were rendered by Duncan Craig LLP and total \$14,818.10 for the period of January 3, 2020 to April 14, 2021. The Receiver believes that the Duncan Craig LLP fees were fair and reasonable in relation to the work completed on behalf of the Receiver. A summary of the invoices rendered is listed below:

Estate/Court Number: 24-116038/ 1901-07789		Legal Fee Summary In the Matter of the Receivership of Machine Works Industrial Inc.		
Invoice	Invoice Date	Fees	Disbursements	Tax
235919	2/28/2020	\$ 890.30	\$ 5.87	\$ 44.81
236679	3/20/2020	\$ 4,202.40	\$ 210.47	\$ 218.14
239676	6/29/2020	\$ 1,037.50	\$ 70.04	\$ 55.38
240356	7/30/2020	\$ 1,645.10	\$ 207.00	\$ 92.61
242059	9/29/2020	\$ 2,185.00	\$ 465.00	\$ 120.00
342331	10/27/2020	\$ 1,205.70	\$ 165.40	\$ 68.56
343246	11/29/2020	\$ 345.00	\$ -	\$ 17.25
344713	12/23/2020	\$ 863.40	\$ 0.89	\$ 43.21
345444	1/27/2021	\$ 403.10	\$ 4.00	\$ 20.36
345901	2/25/2021	\$ 518.10	\$ -	\$ 25.91
346922	4/14/2021	\$ 1,522.50	\$ 1,602.40	\$ 82.25
Totals		\$ 14,818.10	\$ 2,731.07	\$ 788.48

Conclusion and Recommendation

30. The Receiver respectfully requests that this Honourable Court grant an Order:

30.1. approving the activities of the Receiver since the Second Report and the Supplemental Second Report;

30.2. approving the Final SRD;

30.3. approving the Receiver's fees and disbursements and those of its counsel, Duncan Craig LLP;

30.4. authorizing and directing the Receiver to make a final distribution to RBC in respect to their outstanding secured claim;

30.5. authorizing the Receiver to transfer remaining funds to the bankruptcy estate for distribution to proven unsecured creditors;

30.6. discharging the Receiver upon the filing of an Affidavit sworn by the Receiver as to the completion of all administrative matters with respect to these proceedings; and

30.7. providing such further and other relief that the Court considers just and warranted in the circumstances.

All of which is respectfully submitted this 30th day of April, 2021.

DELOITTE RESTRUCTURING INC.,

In its capacity as Court appointed receiver and manager of
Machine Works Industrial Inc.

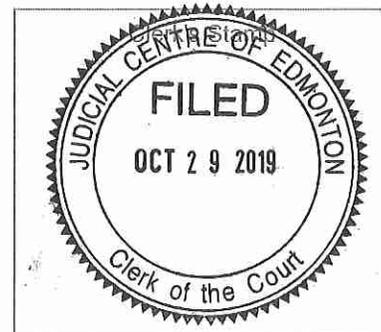
And not in its personal or corporate
capacity



Darren Crocker, CPA, CGA, CIRP, LIT
Senior Vice-President

APPENDIX "A"

COURT FILE NO. 1903 21122
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON



PLAINTIFF ROYAL BANK OF CANADA

DEFENDANTS MACHINE WORKS INDUSTRIAL INC., PAUL BURNS, JODY COOMBS and
ALLAN MCNUTT

Jones

DOCUMENT **APPROVAL AND VESTING ORDER**
(Sale by Receiver)

ADDRESS FOR
SERVICE AND
CONTACT
INFORMATION OF
PARTY FILING THIS
DOCUMENT

Ryan F.T. Quinlan
Barrister & Solicitor
Phone: (780) 441-4336
Fax: (780) 428-9683
Email: rquinlan@dcllp.com

File #445-203220
DUNCAN CRAIG LLP
LAWYERS MEDIATORS
2800 Scotia Place, 10060 Jasper Avenue
Edmonton, Alberta, Canada, T5J 3V9

DATE ON WHICH ORDER WAS PRONOUNCED: October 29, 2019

LOCATION WHERE ORDER WAS PRONOUNCED: Edmonton, Alberta

NAME OF JUSTICE WHO MADE THIS ORDER: The Honourable Mr. Justice Gill

UPON THE APPLICATION by Deloitte Restructuring Inc. in its capacity as the Court-appointed receiver and manager (the "Receiver") of the undertaking, property and assets of Machine Works Industrial Inc. (the "Debtor") for an order approving the sale transaction (the "Transaction") contemplated by an agreement of purchase and sale (the "Sale Agreement") between the Receiver and Century Services Corp. (the "Purchaser") dated October 11, 2019 and appended to the Confidential Supplement to the First Report of the Receiver dated October 21, 2019 (the "Confidential Supplement"), and vesting in the Purchaser (or its nominee) the right, title and interest in and to the Transferred Assets, as described in the Sale Agreement (the "Purchased Assets"); AND UPON HAVING READ the Receivership Order dated August 13, 2019 (the "Receivership Order"), the First Report of the Receiver, the Confidential Supplement and the Affidavit of Service; AND UPON HEARING the submissions of counsel for the Receiver, Royal Bank of Canada, any other party appearing at the hearing of this Application;

IT IS HEREBY ORDERED AND DECLARED THAT:

SERVICE

1. Service of notice of this Application and supporting materials is hereby declared to be good and sufficient, no other person is required to have been served with notice of this application and time for service of this application is abridged to that actually given.

APPROVAL OF TRANSACTION

2. The Transaction and Sale Agreement are commercially reasonable and in the best interest of the Debtor and its stakeholders. The Transaction is hereby approved and execution of the Sale Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for completion of the Transaction and conveyance of the Purchased Assets to the Purchaser (or its nominee).

VESTING OF PROPERTY

3. Upon delivery of a Receiver's certificate to the Purchaser (or its nominee) substantially in the form set out in **Schedule "A"** hereto (the "Receiver's Closing Certificate"), all of the Debtor's right, title and interest in and to the Purchased Assets shall vest absolutely in the name of the Purchaser (or its nominee), free and clear of and from any and all caveats, security interests, hypothecs, pledges, mortgages, liens, trusts or deemed trusts, reservations of ownership, royalties, options, rights of pre-emption, privileges, interests, assignments, actions, judgements, executions, levies, taxes, writs of enforcement, charges, or other claims, whether contractual, statutory, financial, monetary or otherwise, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, "Claims") including, without limiting the generality of the foregoing:

- (a) any encumbrances or charges created by the Receivership Order; and
- (b) any charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Alberta) or any other personal property registry system,

and for greater certainty, this Court orders that all Claims affecting or relating to the Purchased Assets are hereby expunged, discharged and terminated as against the Purchased Assets.

4. Upon delivery of the Receiver's Closing Certificate, and upon filing of a certified copy of this Order, together with any applicable registration fees, all governmental authorities including those referred to below in this paragraph (collectively, "Governmental Authorities") are hereby authorized, requested and directed to accept delivery of such Receiver's Closing Certificate and certified copy of this Order

as though they were originals and to register such transfers, interest authorizations, discharges and discharge statements of conveyance as may be required to convey to the Purchaser or its nominee clear title to the Purchased Assets. Without limiting the foregoing:

- (a) the Registrar of the Alberta Personal Property Registry (the "PPR Registrar") shall and is hereby directed to forthwith cancel and discharge any registrations at the Alberta Personal Property Registry (whether made before or after the date of this Order) claiming security interests in the estate or interest of the Debtor in any of the Purchased Assets which are of a kind prescribed by applicable regulations as serial-number goods.
5. In order to effect the transfers and discharges described above, this Court directs each of the Governmental Authorities to take such steps as are necessary to give effect to the terms of this Order and the Sale Agreement. Presentment of this Order and the Receiver's Closing Certificate shall be the sole and sufficient authority for the Governmental Authorities to make and register transfers of title or interest and cancel and discharge registrations against any of the Purchased Assets of any Claims. The solicitors for the Receiver are authorized to discharge from the Personal Property Registry any Claims registered against any of the Purchased Assets being purchased by the Purchaser (or its nominee).
6. No authorization, approval or other action by and no notice to or filing with any governmental authority or regulatory body exercising jurisdiction over the Purchased Assets is required for the due execution, delivery and performance by the Receiver of the Sale Agreement.
7. For the purposes of determining the nature and priority of Claims, net proceeds from sale of the Purchased Assets (to be held in an interest bearing trust account by the Receiver) shall stand in the place and stead of the Purchased Assets from and after delivery of the Receiver's Closing Certificate and all Claims shall not attach to, encumber or otherwise form a charge, security interest, lien, or other Claims against the Purchased Assets and may be asserted against the net proceeds from sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale. Unless otherwise ordered (whether before or after the date of this Order), the Receiver shall not make any distributions to creditors of net proceeds from sale of the Purchased Assets without further order of this Court, provided however the Receiver may apply any part of such net proceeds to repay any amounts the Receiver has borrowed for which it has issued a Receiver's Certificate pursuant to the Receivership Order.

8. Except as expressly provided for in the Sale Agreement or by section 5 of the *Alberta Employment Standards Code*, the Purchaser (or its nominee) shall not, by completion of the Transaction, have liability of any kind whatsoever in respect of any Claims against the Debtor.
9. Upon completion of the Transaction, the Debtor and all persons who claim by, through or under the Debtor in respect of the Purchased Assets, and all persons or entities having any Claims of any kind whatsoever in respect of the Purchased Assets shall stand absolutely and forever barred, estopped and foreclosed from and permanently enjoined from pursuing, asserting or claiming any and all right, title, estate, interest, royalty, rental, equity of redemption or other Claims whatsoever in respect of or to the Purchased Assets, and to the extent that any such persons or entities remain in the possession or control of any of the Purchased Assets, or any artifacts, certificates, instruments or other indicia of title representing or evidencing any right, title, estate, or interest in and to the Purchased Assets, they shall forthwith deliver possession thereof to the Purchaser (or its nominee).
10. The Purchaser (or its nominee) shall be entitled to enter into and upon, hold and enjoy the Purchased Assets for its own use and benefit without any interference of or by the Debtor, or any person claiming by, through or against the Debtor.
11. Immediately upon closing of the Transaction, holders of Claims shall have no claim whatsoever against the Receiver.
12. The Receiver is directed to file with the Court a copy of the Receiver's Closing Certificate forthwith after delivery thereof to the Purchaser (or its nominee).
13. Pursuant to clause 7(3)(c) of the *Personal Information Protection and Electronic Documents Act* (Canada) and section 20(e) of the *Alberta Personal Information Protection Act*, the Receiver is authorized and permitted, but not obligated, to disclose and transfer to the Purchaser (or its nominee) all human resources and payroll information in the Debtor's records pertaining to the Debtor's past and current employees. The Purchaser (or its nominee) shall maintain and protect the privacy of such information and shall be entitled to use the personal information provided to it in a manner which is in all material respects identical to the prior use (of such information) to which the Debtor was entitled.

MISCELLANEOUS MATTERS

14. Notwithstanding:
 - (a) the pendency of these proceedings and any declaration of insolvency made herein;
 - (b) the pendency of any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c.B-3, as amended (the "BIA"), in respect of the Debtor, and any bankruptcy order issued pursuant to any such applications;

- (c) any assignment in bankruptcy made in respect of the Debtor; and
- (d) the provisions of any federal or provincial statute;

the vesting of the Purchased Assets in the Purchaser (or its nominee) pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtor and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a transfer at undervalue, settlement, fraudulent preference, assignment, fraudulent conveyance, or other reviewable transaction under the BIA or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

15. The Receiver, the Purchaser (or its nominee) and any other interested party, shall be at liberty to apply for further advice, assistance and direction as may be necessary in order to give full force and effect to the terms of this Order and to assist and aid the parties in closing the Transaction.
16. This Honourable Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in any of its provinces or territories or in any foreign jurisdiction, to act in aid of and to be complimentary to this Court in carrying out the terms of this Order, to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such order and to provide such assistance to the Receiver, as an officer of the Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.
17. The First Report of the Receiver, the Confidential Supplement, and the activities of the Receiver outlined therein are hereby approved.
18. The Confidential Supplement shall be sealed on the Court file until further Order of this Court, notwithstanding Division 4 of Part 6 of the Alberta *Rules of Court*.
19. The Clerk of this Honourable Court shall file the Confidential Supplement in a sealed envelope that set out the style of cause of these proceedings and states that:

THIS ENVELOPE CONTAINS CONFIDENTIAL MATERIALS SUBMITTED BY DELOITTE RESTRUCTURING INC., IN ITS CAPACITY AS COURT-APPOINTED RECEIVER OF MACHINE WORKS INDUSTRIAL INC. THE CONFIDENTIAL MATERIALS ARE SEALED PURSUANT TO AN ORDER ISSUED BY JUSTICE GILL ON OCTOBER 29, 2019 UNTIL FURTHER ORDER OF THIS COURT.
20. Service of this Order shall be deemed good and sufficient by:
 - (a) Serving the same on:

- (i) the persons listed on the service list created in these proceedings;
 - (ii) any other person served with notice of the application for this Order;
 - (iii) any other parties attending or represented at the application for this Order;
 - (iv) the Purchaser or the Purchaser's solicitors; and
- (b) Posting a copy of this Order on the Receiver's website.

and service on any other person is hereby dispensed with.

21. Service of this Order may be effected by facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following transmission or delivery of this Order.

↖ J. Gill

Justice of the Court of Queen's Bench of Alberta

Schedule "A"**Form of Receiver's Certificate**

COURT FILE NUMBER	1903 21122
COURT	COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE	EDMONTON
PLAINTIFF	ROYAL BANK OF CANADA
DEFENDANTS	MACHINE WORKS INDUSTRIAL INC., PAUL BURNS, JODY COOMBS and ALLAN MCNUTT
DOCUMENT	RECEIVER'S CERTIFICATE

Clerk's Stamp

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	Ryan F.T. Quinlan Barrister & Solicitor Phone: (780) 441-4336 Fax: (780) 428-9683 Email: rquinlan@dcllp.com File #445-203220 DUNCAN CRAIG LLP LAWYERS MEDIATORS 2800 Scotia Place, 10060 Jasper Avenue Edmonton, Alberta
---	--

RECITALS

- A. Pursuant to an Order of the Honourable Justice Eidsvik of the Court of Queen's Bench of Alberta, Judicial District of Calgary (the "Court") dated August 13, 2019, Deloitte Restructuring Inc. was appointed as the receiver (the "Receiver") of the undertakings, property and assets of Machine Works Industrial Inc. (the "Debtor").
- B. Pursuant to an Order of the Court dated October 29, 2019, the Court approved the agreement of purchase and sale made as of October 11, 2019 (the "Sale Agreement") between the Receiver and Century Services Corp. (the "Purchaser") and provided for the vesting in the Purchaser of the Debtor's right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that

the conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, capitalized terms have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser (or its nominee) has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser (or its nominee); and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ on _____.

Deloitte Restructuring Inc., in its capacity as Receiver of the undertakings, property and assets of Machine Works Industrial Inc., and not in its personal capacity.

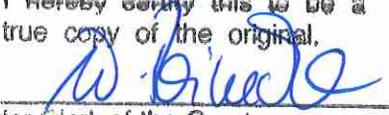
Per; _____

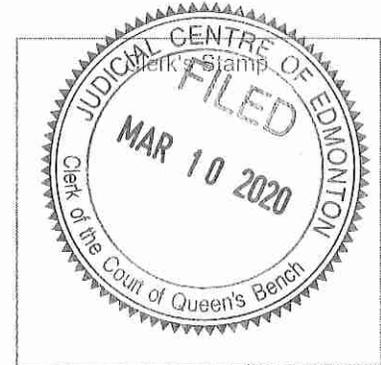
Name:

Title:

APPENDIX "B"

I hereby certify this to be a true copy of the original.


for Clerk of the Court



COURT FILE NO. 1903 21122

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL EDMONTON

CENTRE

PLAINTIFF ROYAL BANK OF CANADA

DEFENDANTS MACHINE WORKS INDUSTRIAL INC., PAUL BURNS, JODY COOMBS
and ALLAN MCNUTT

DOCUMENT INTERIM ORDER

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	Darren R. Bieganeq, QC Barrister & Solicitor Phone: (780) 441-4386 Fax: (780) 428-9683 Email: dbieganeq@dcllp.com	File #204-203220 DUNCAN CRAIG LLP LAWYERS MEDIATORS 2800 Scotia Place, 10060 Jasper Avenue Edmonton, Alberta, Canada, T5J 3V9
---	---	--

DATE ON WHICH ORDER WAS PRONOUNCED: Monday, March, 9, 2020

LOCATION WHERE ORDER WAS PRONOUNCED: Edmonton, Alberta

NAME OF JUSTICE WHO MADE THIS ORDER: The Honourable Mr. Justice Graesser

UPON THE APPLICATION by Deloitte Restructuring Inc. in its capacity as the Court-appointed receiver (the "Receiver") of the undertaking, property and assets of Machine Works Industrial Inc. (the "Debtor") for an interim order approving the Receiver's activities since the granting of the Order Approving Sale and Vesting Order dated October 29, 2019 (the "October 29th Order"), approval of the Receiver's fees and disbursements, and those of its legal counsel, for certain declarations respecting priority as between the Plaintiff, Royal Bank of Canada ("RBC") and CWB National Leasing ("National") and for an order authorizing an interim distribution of proceeds to each of RBC Bennington Financial Corp. ("Bennington") and Jim Peplinski Leasing Inc. ("Peplinski"); AND UPON hearing read the Receiver's Second Report dated March 2, 2020 (the "Receiver's Second Report") and the Supplemental Second Report of the Receiver dated March 6, 2020 (the "Supplement"); AND UPON hearing counsel for the Receiver, counsel for RBC (appearing by telephone) and counsel for various creditors; AND UPON being satisfied that the

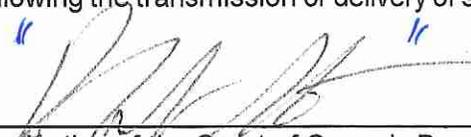
Receiver is maintaining sufficient holdbacks to address outstanding priority claims and for fees and expenses to continue with its administration of the Estate; IT IS HEREBY ORDERED THAT:

- 1. Service of notice of this Application and supporting materials is hereby declared to be good and sufficient, no other person is required to have been served with notice of this application and time for service of this application is abridged to that actually given.
- 2. The Receiver's accounts for fees and disbursements as set out in the Receiver's Second Report are hereby approved without the necessity of a formal passing of its accounts.
- 3. The accounts of the Receiver's legal counsel, Duncan Craig LLP, for its fees and disbursements, as set out in the Receiver's Second Report are hereby approved without the necessity of formal assessment of the accounts.
- 4. The Receiver's activities as set out in the Receiver's Second Report and the Statement of Receipts and Disbursements as attached to the Receiver's Second Report are hereby ratified and approved.
- 5. It is hereby declared that the security interest of RBC has priority to the security interest claimed by National in certain leased computer equipment as more particularly set forth in paragraphs 17, 23, and 24 of the Receiver's Second Report.
- 6. The Receiver is hereby authorized and directed to make the following interim distributions from the funds presently held in its trust account:

- (a) To Peplinski: \$225,319.15;
- (b) To RBC: \$1,700,000.00; and
- (c) To Bennington: \$32,045.19

6A Quantification of holdback adjourned to Friday March 13, 2022 at 1:00 pm

- 7. This Order shall be served upon those interested parties served with notice of this application and those parties attending or represented at the within application. Service may be affected by facsimile, electronic mail, personal delivery or courier and is deemed to be effected the next business day following the transmission or delivery of such documents.



 Justice of the Court of Queen's Bench of Alberta


APPENDIX "C"

Clerk's Stamp:

COURT FILE NUMBER 1903-21122
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
APPLICANT ROYAL BANK OF CANADA
RESPONDENTS MACHINE WORKS INDUSTRIAL INC., PAUL BURNS, JODY
COOMBS and JAMES ALLAN MCNUTT
DOCUMENT **BANKRUPTCY ORDER**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT
Burnet, Duckworth & Palmer LLP
2400, 525 – 8 Avenue SW
Calgary, Alberta T2P 1G1
Lawyer: David LeGeyt
Phone Number: (403) 260-0210
Fax Number: (403) 260-0332
Email Address: dlg@bdplaw.com
File No. 55398-53

DATE ON WHICH ORDER WAS PRONOUNCED: July 2, 2020

NAME OF JUDGE WHO MADE THIS ORDER: The Honourable Justice Topolniski

LOCATION OF HEARING: Edmonton, Alberta

UPON the application (the "**Application**") of Royal Bank of Canada ("**RBC**"), a creditor of Machine Works Industrial Inc. ("**MWI**"); **AND UPON** having read the Affidavit of Truth of Arnold Masson sworn June 16, 2020 and the Affidavit of Service of Felicia Favell sworn June 30, 2020; **AND UPON** having heard submissions from counsel for RBC and any other parties appearing at the within application; **AND UPON** it appearing to the Court that MWI has committed an act of bankruptcy, namely ceasing to meet its liabilities generally as they become due;

IT IS HEREBY ORDERED THAT:

1. The time for service of notice of the Application is hereby abridged and deemed good and sufficient and the Application is properly returnable today.
2. The Application shall be filed, notwithstanding Rules 69 and 72 of the *Bankruptcy and Insolvency General Rules*, CRC, c 368.
3. Deloitte Restructuring Inc. (the "**Trustee**") of the City of Edmonton, in the Province of Alberta, is appointed as Licensed Insolvency Trustee of MWI.
4. The Trustee shall not be required to give security in cash or by bond, in accordance with subsection 16(1) of the *Bankruptcy and Insolvency Act*.
5. The taxed costs of the applicant Creditor, RBC, shall be paid out of MWI's estate.



J.C.C.Q.B.A.

APPENDIX "D"

COURT FILE NO. 2001 01602

COURT Court of Queen's Bench of Alberta

JUDICIAL CENTRE Calgary

PLAINTIFF PANELS AND PIPES INCORPORATED

DEFENDANT MACHINE WORKS INDUSTRIAL INC. and CENOVUS ENERGY INC.

DOCUMENT **CONSENT ORDER**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT
Darren R. Bieganeck, QC
Barrister & Solicitor
Phone: 780.441.4386
Fax: 780.428.9683
Email: dbieganeck@dclp.com
File # 204- -203220

DUNCAN CRAIG LLP
LAWYERS MEDIATORS
2800 Scotia Place
10060 Jasper Avenue
Edmonton, Alberta Canada T5J 3V9



DATE ON WHICH ORDER WAS PRONOUNCED: March 20, 2021

LOCATION OF HEARING OR TRIAL: Calgary, Alberta

NAME OF MASTER WHO MADE THIS ORDER: J. Farrington

UPON THE APPLICATION of the Applicant, Machine Works industrial Inc. by its Receiver and Manager, Deloitte Restructuring Inc. (the "Receiver"); AND UPON noting the consent of counsel for the Plaintiff and counsel for the Receiver; AND UPON noting that Panels and Pipes Incorporated was not a party to the agreement and circumstances that gave rise to the Actions;

IT IS HEREBY ORDERED THAT:

1. The within action is dismissed in all respects without costs.

2. The Registrar of the Department of Energy is hereby directed to discharge the Plaintiff's Builders' Lien registered as instrument number 1902340 and any Certificates of Lis Pendens registered in relation thereto.



MASTER IN CHAMBERS

CONSENTED TO BY:

Bennett Jones LLP

Per:



Marin Leci
Counsel for the Plaintiff

Duncan Craig LLP

Per:



Darren R. Bieganeck, QC
Counsel for the Receiver

COURT FILE NO. 2001 01604

COURT Court of Queen's Bench of Alberta

JUDICIAL CENTRE Calgary

PLAINTIFF PANELS AND PIPES INCORPORATED

DEFENDANT MACHINE WORKS INDUSTRIAL INC. and CENOVUS ENERGY INC.

DOCUMENT **CONSENT ORDER**

ADDRESS FOR
SERVICE AND
CONTACT
INFORMATION OF
PARTY FILING THIS
DOCUMENT

Darren R. Bieganeq, QC
Barrister & Solicitor
Phone: 780.441.4386
Fax: 780.428.9683
Email: dbieganeq@dclp.com
File # 204- -203220

DUNCAN CRAIG LLP
LAWYERS MEDIATORS
2800 Scotia Place
10060 Jasper Avenue
Edmonton, Alberta Canada T5J 3V9



DATE ON WHICH ORDER WAS PRONOUNCED: March 20, 2021

LOCATION OF HEARING OR TRIAL: Calgary, Alberta

NAME OF MASTER WHO MADE THIS ORDER: J. Farrington

UPON THE APPLICATION of the Applicant, Machine Works Industrial Inc. by its Receiver and Manager, Deloitte Restructuring Inc. (the "Receiver"); AND UPON noting the consent of counsel for the Plaintiff and counsel for the Receiver; AND UPON noting that Panels and Pipes Incorporated was not a party to the agreement and circumstances that gave rise to the Actions;

IT IS HEREBY ORDERED THAT:

1. The within action is dismissed in all respects without costs;

2. The Registrar of the Department of Energy is hereby directed to discharge the Plaintiff's Builders' Lien registered as instrument number 1902211 and any Certificates of Lis Pendens registered in relation thereto.



MASTER IN CHAMBERS

CONSENTED TO BY:

Bennett Jones LLP

Per:



Marin Leci
Counsel for the Plaintiff

Duncan Craig LLP

Per:



Darren R. Bieganeck, QC
Counsel for the Receiver

COURT FILE NO. 2001 02697

COURT Court of Queen's Bench of Alberta

JUDICIAL CENTRE Calgary

PLAINTIFF PANELS AND PIPES INCORPORATED

DEFENDANT MACHINE WORKS INDUSTRIAL INC. and CENOVUS ENERGY INC.

DOCUMENT **CONSENT ORDER**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT
Darren R. Bieganeck, QC
Barrister & Solicitor
Phone: 780.441.4386
Fax: 780.428.9683
Email: dbieganeck@dcllp.com
File # 204- -203220

DUNCAN CRAIG LLP
LAWYERS MEDIATORS
2800 Scotia Place
10060 Jasper Avenue
Edmonton, Alberta Canada T5J 3V9



DATE ON WHICH ORDER WAS PRONOUNCED: March 20, 2021

LOCATION OF HEARING OR TRIAL: Calgary, Alberta

NAME OF MASTER WHO MADE THIS ORDER: J. Farrington

UPON THE APPLICATION of the Applicant, Machine Works Industrial Inc. by its Receiver and Manager, Deloitte Restructuring Inc. (the "Receiver"); AND UPON noting the consent of counsel for the Plaintiff and counsel for the Receiver; AND UPON noting that Panels and Pipes Incorporated was not a party to the agreement and circumstances that gave rise to the Actions;

IT IS HEREBY ORDERED THAT:

1. The within action is dismissed in all respects without costs.

2. The Registrar of the Land Titles Office is hereby directed to discharge the Plaintiff's Builders' Lien registered as instrument number 192 213 730 and any Certificates of Lis Pendens registered in relation thereto.



MASTER IN CHAMBERS

CONSENTED TO BY:

Bennett Jones LLP

Per:



Marin Leci
Counsel for the Plaintiff

Duncan Craig LLP

Per:



Darren R. Bieganeck, QC
Counsel for the Receiver

APPENDIX "E"

DUNCAN CRAIG LLP
LAWYERS MEDIATORS
CELEBRATING 125 YEARS

Our File: 204-203220

Your File:

Lawyer: **Darren R. Bieganek, QC**
Telephone: 780.441.4386
Email: dbieganek@dcllp.com
Fax: 780.428.9683

June 8, 2020

Via Email (jfs@jfservices.ca) and Registered Mail

Janvier Fabrication Services Inc.
c/o Registered Office
3902 – 82 Avenue
Leduc, AB T9E 8M4

Dear Sir:

Re: Indebtedness owing to Machine Works Industrial Inc.

With reference to the above captioned matter, we write to advise that we are the solicitors for Deloitte Restructuring Inc. in its capacity as the Court appointed Receiver of Machine Works Industrial Inc. ("MWI").

As at April 17, 2020, the outstanding indebtedness owing to MWI is \$8,395.42, as per the enclosed invoice.

We hereby formally demand payment of the sum of \$8,395.42. The aforesaid sum must be paid to our office via bank draft or certified cheque within ten (10) days from the date of this letter.

Failure to comply with the terms of this demand will leave us with no choice but to recommend to our client that they take all avenues open to them for collection of the indebtedness including, without limitation, commencement of legal proceedings to collect the sum owing, plus interest and legal costs.

Kindly govern yourself accordingly.

Yours truly,

DUNCAN CRAIG LLP

Per:



DARREN R. BIEGANEK, QC
DRB/zs
Enclosure

Duncan Craig LLP

June 8, 2020

Page 2



Machine Works Industrial Inc.

11405 - 85th Avenue, Fort Saskatchewan, AB. T8L 0A9

Phone: (780) 992-9290 Fax: (780) 992-9291

Rental Contract

Page No.	1 of 1
Contract No.	RTL-132
Contract Date:	25-Sep-18
Client PO No.	2018-031-001
Job #	JFS-T-18-147

Sold To: Janvier Fabrication Services

Ship To: Janvier Fabrication Services

Address:

Address:

Contact: Sean Venus

Unit / Item / Serial Code	Description	Qty.	Day	Week	Month	Extended	Start Date	Return Date		
25	16P-700 Positioner	1	\$103.68	1	\$414.70	1	\$1,244.10	\$ 1,658.80	25-Sep-18	27-Nov-18
16	16P-700 Positioner	1	\$103.68	3	\$414.70	1	\$1,244.10	\$ 2,488.20	25-Sep-18	11-Dec-18
204	Zoom Boom, 10,000lb	1	\$233.33		\$933.33		\$2,800.00	\$ -	25-Sep-18	25-Oct-18
	12P-700 Positioner	1	\$103.68	2	\$414.70		\$1,244.10	\$ 1,140.43	25-Sep-18	09-Nov-18
	12P-700 Positioner	1	\$103.68		\$414.70		\$1,244.10	\$ -	25-Sep-18	25-Oct-18
	20" Elbow Jig	1	\$45.38		\$181.50		\$539.00	\$ -	25-Sep-18	03-Oct-18
	16" Elbow Jig	1	\$27.31		\$109.25		\$333.50	\$ -	25-Sep-18	03-Oct-18
	12" Elbow Jig	1	\$27.31		\$109.25		\$333.50	\$ -	25-Sep-18	03-Oct-18
	Pickup	1	\$577.50		\$0.00		\$0.00	\$ 220.00 577.50	25-Sep-18	25-Oct-18
	16P-700 Positioner	1	\$103.68	3	\$414.70	1	\$1,244.10	\$ 2,488.20	25-Oct-18	11-Dec-18
								Total	\$8,353.13	

7995.64

Equipment Inspector: Luc Lalonde
Print

Equipment Inspector: _____
Sign

Customer Liability: By receipt of the above equipment, the customer acknowledges that it is in good working condition and further accepts full responsibility and liability for any and all damages caused to this equipment, through misuse, abuse or failure to comply with regular service procedures throughout the rental period. Normal wear and tear is expected. The customer further acknowledges liability for any and all charges for lost or damaged equipment, as determined by Machine Works Industrial Inc. to be in conjunction with this agreement. Any damage to crates will result in a \$350 charge.

Customer: _____
Print

_____ Sign

Date: 9/26/2018 Time:

COURT FILE NUMBER **2003 14222**

COURT Court of Queen's Bench of Alberta

JUDICIAL CENTRE EDMONTON

PLAINTIFF(S) **DELOITTE RESTRUCTURING INC., in its
capacity as Receiver/Manager of
MACHINE WORKS INDUSTRIAL INC.,
and not in its personal capacity**

DEFENDANT(S) JANVIER FABRICATION SERVICES INC.

DOCUMENT **Default Judgment
and Bill of Costs**

ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT Duncan Craig LLP
2800, 10060 Jasper Avenue
Edmonton, AB T5J 3V9
Lawyer: Darren R. Bieganek, QC
Phone: 780-428-6036
Fax: 780-428-9683
File No. 204-203220



UPON the Plaintiff having filed an Affidavit of Service, sworn October 1, 2020 providing proof of service of the Statement of Claim on the said Defendant, effective September 29, 2020;

AND UPON the Defendant, Janvier Fabrication Services Inc. not having delivered any Statement of Defence or Demand for Notice within the applicable time after service of the Statement of Claim;

AND UPON the Plaintiff being entitled to enter judgment against the said Defendant under rules 3.36 [*Judgment in default of defence*] and rule 3.39 [*Judgment for debt or liquidated demand*];

IT IS ADJUDGED THAT:

1. The Plaintiff shall recover against the Defendant, Janvier Fabrication Services Inc. the principal amount of \$8,395.42 together with interest thereon in the further amount of \$8,508.12 as calculated in the computation of judgment, and costs of this action, to be assessed.

Computation of Judgment	
Debt	\$8,395.42
Interest	\$112.70
Assessed Costs	<u>\$1,017.90</u>
TOTAL	\$9,526.02

DATED at Edmonton, Alberta,
City / Town / Municipality

on December 18, 2020.
Date

Clerk of the Court

*Interest Calculation: Principal amount owing: \$8,395.42 at 2% simple interest equals \$0.46 per diem:
April 17, 2020 to December 18, 2020 – 245 days x 0.46 equals \$112.70*

Bill of Costs (Column 1)

NO.	ITEM	FEES	DISBURSEMENTS
1(1)	Commencement documents, affidavit, pleadings and related documents and amendments (50% pursuant to 1(2))	\$675.00	\$250.00
	Alberta Corporate Registry Search		\$7.00
	Service of Statement of Claim – Serv-It Process Services		\$425.69 85.90

Total Fees

\$675.00

Total Disbursements

~~\$382.69~~ 342.90

TOTAL FEES AND DISBURSEMENTS

~~\$1,057.69~~ 1,017.90

Person responsible for preparing this Bill of Costs:

Darren R. Bieganeck, QC

Certificate of Assessment Officer

THIS IS TO CERTIFY that the Defendant(s) Janvier Fabrication Services Inc., shall pay to the Plaintiff(s) costs of this action in the amount of \$ 1,017.90, which have been assessed by me and allowed.

DATED at Edmonton, Alberta,
City / Town / Municipality

on December 18, 2020.
Date

Armelle Bankole
Signature of Assessment Officer

Armelle Bankole
Print Name of Assessment Officer



INVOICE

DATE: 10/2/2020

INVOICE #: 214365

TO **Duncan & Craig**
2800 Scotia Place
10060 Jasper Avenue
Edmonton, Alberta T5J 3V9

ATTENTION: KARLA SOOKDEO

YOUR FILE: 204-203220

YOUR CLIENT:

DATE	DESCRIPTION	QTY	RATE	AMOUNT
9/29/2020	Entry Fee		5.00	5.00T
	JANVIER FABRICATION SERVICES INC. @ 3902-82 Avenue, Leduc, Alberta		45.00	45.00T
	Kilometres Travelled	82	35.00	35.00
			0.85	69.70T
			0.505	41.41

Subtotal	\$119.70	81.81
GST 89711 2140	\$5.99	4.09
Total	<u>\$125.69</u>	85.90
Payments/Credits	\$0.00	
Balance Due	\$125.69	85.90

Due on receipt

Serv-It Process Services (1995) Inc.

10147 - 115 Street
 Edmonton, AB T5K 1T3

www.serv-it.ca
 servit@shawbiz.ca

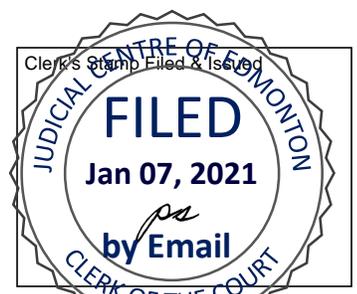
Phone (780) 424-9020
 Fax (780) 421-9939



Protected A (when completed)

Writ of Enforcement Financing Statement

Civil Enforcement Act



Court Location Edmonton	Court File Number 2003 14222	Type of Judgment <input type="radio"/> Crown <input type="radio"/> Employment Standards <input checked="" type="radio"/> Other
-----------------------------------	--	---

This Writ authorizes enforcement proceedings in accordance with the *Civil Enforcement Act*.
The particulars of the Writ are as follows:

Debtor

Select one Business Individual Occupation _____

Business Name or Last Name First Name Middle Name
Janvier Fabrication Services Inc. _____ _____

Street Address City Province Postal Code Gender Birthdate (if known) yyyy-mm-dd
3902 - 82 Avenue **Leduc** **AB** **T9E 8M4** M F _____

Creditor

Select one Business Individual

Personal Property Registry (P.P.R.) Party Code Business Name or Last Name First Name Middle Name
_____ **Deloitte Restructuring Inc.** _____ _____

Street Address City Province Postal Code
1500, 10180 - 101 Street **Edmonton** **AB** **T5J 4K1**

Email Address
dcrocker@deloitte.ca

Additional Debtors and Creditors and/or other information listed on attached addendum.

If claiming priority based on an Attachment Order or partial Assignment, indicate previous P.P.R. Registration Number. _____

Date of Judgment (or date Judgment effective, if different) 18 day of December, 2020
Day Month in Full Year

Original Judgment \$ 8,508.12 Costs \$ 1,017.90

Post Judgment Interest \$ 5.51 **Current Amount Owing** \$ 9,531.53

Solicitor/Agent/Creditor

Personal Property Registry (P.P.R.) Party Code Name in Full
50001320 **Duncan Craig LLP**

Street Address City Province Postal Code
2800, 10060 Jasper Avenue **Edmonton** **AB** **T5J 3V9**

Telephone Number Fax Number Email Address Call Box Your Reference Number
780-428-6036 **780-428-9683** **dbieganeke@dcllp.com** **E101** **204-203220**

To Register Against Serial # Goods at Personal Property Registry, complete the following:

Serial Number (Only applicable to serial number goods, e.g. motor vehicles.)	Year yyyy	Make and Model	Category

Name of Person Authorized to Complete this Form (PRINT) **Authorized Signature**
Darren R. Bieganeke, QC

Registry Agent Office Use Only
Date of Submission yyyy-mm-dd

Additions

Select type of particulars:

- Court Order Other Changes [checked] Additional Information

Block Number Description

Table with 2 columns: Block Number, Description. Row 1: 1, Creditor: Deloitte Restructuring Inc., in its capacity as Receiver/Manager of Machine Works Industrial Inc., and not in its personal capacity

Deletions

Select type of particulars:

- Court Order Other Changes Additional Information

Block Number Description

Table with 2 columns: Block Number, Description. Multiple empty rows for deletion entries.

Transmitting Party

Mac Registries Ltd. (P176)

10219 106 Street
EDMONTON, AB T5J 1H5

Party Code: 50081553
Phone #: 780 356 3800
Reference #: 203220

Writ of Enforcement

Control #: F06748193

Registration Date: 2021-Mar-03

Registration #: 21030329430

Status Report - Financing Change Statement

Use this section to Renew, Discharge or Change Amount(s). Note before returning, make a photocopy for your file.

Place an (X) in the appropriate box

Change Amounts: Please Complete the following

- a. Post Judgment Interest
- b. Costs
- c. Current Amount Owing

Renew:

Total Discharge: Discharge permanently removes ALL record of the registration(s)

Name of Person Authorized to Complete this section	Authorized Signature	Area Code & Telephone #:	Reference #:



Writ of Enforcement

Control #: F06748193

Registration Date: 2021-Mar-03

Registration #: 21030329430

The Registration Term is 2 Years

This Registration Expires at 11:59 PM on 2023-Mar-03

Issued in Edmonton Judicial Centre

Court File Number is 2003-14222

Judgment Date is 2020-Dec-18

This Writ was issued on 2021-Jan-07

Type of Judgment is Other

Original Judgment Amount: \$8,508.12

Costs Are: \$1,017.90

Post Judgment Interest: \$5.51

Current Amount Owing: \$9,531.53

Solicitor / Agent

Block Party Code: 50001320

1 DUNCAN CRAIG LLP
2800 SCOTIA PLACE 10060 JASPER AVE
EDMONTON, AB T5J 3V9

Phone #: 780 428 6036

Fax #: 780 428 9683

Reference #: 204-203220

Email: dbieganek@dcllp.com

Debtor(s)

Block

1 JANVIER FABRICATION SERVICES INC.
3902 82 Avenue
Leduc, AB T9E 8M4

Creditor(s)

Block

1 DELOITTE RESTRUCTURING INC.
1500,10180 101 Street
Edmonton, AB T5J 4K1
Email: drocker@deloitte.ca

Particulars

Block

Additional Information

1 Creditor: Deloitte Restructuring Inc., in its capacity as Receiver/Manager of Machine Works Industrial Inc. and not in its personal capacity

End of Verification Statement

APPENDIX "F"



Tax Services Office
Edmonton AB T5J 4C8

December 01, 2020

DELOITTE RESTRUCTURING INC
1500 - 10180 101 ST NW
EDMONTON AB T5J 4K1

Dear Sir/Madam:

Re: MACHINE WORKS INDUSTRIAL INC.
of the City of Fort Saskatchewan
in the Province of Alberta
Date of the bankruptcy: July 02, 2020

Please find enclosed our claim and supporting schedule in the
above-noted insolvency event for the amount of \$144,883.91.

Issue dividend payment directly to the Receiver General quoting
the account number shown on the schedule.

Please send individual, corporate and payroll dividend payments
to:

Canada Revenue Agency
PO BOX 3800 STN A
Sudbury ON P3A 0C3

Please send goods and services tax/harmonized sales tax (GST/HST)
remittances, including dividend payments to the applicable
tax centre (shown on your client's GST/HST return).

If you need more information about this claim, such as a more
detailed breakdown of the debt, please contact the undersigned at
one of the telephone numbers provided in this letter.

Yours truly,

A.J. LaRocque (1225)
Resource/Complex Case Officer

Enclosure(s)

Proof of Claim (Form 31)
(Sections 50.1, 81.5, 81.6, subsections 65.2(4), 81.2(1), 81.3(8),
81.4(8), 102(2), 124(2), 128(1), and paragraphs 51(1)(e)
and 66.14(b) of the Act)

Send all notices or correspondence regarding this claim to the following address:

Canada Revenue Agency
Surrey National Verification and Collection Centre
Insolvency Intake Centre
Collections Directorate
9755 King George Blvd
Surrey BC V3T 5E1

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Attention: A.J. LaRocque (1225)

In the matter of the bankruptcy of MACHINE WORKS INDUSTRIAL INC. of the City of Fort Saskatchewan in the Province of Alberta, and the claim of Her Majesty the Queen in Right of Canada as represented by the Minister of National Revenue, creditor.

I, A.J. LaRocque (1225), of the City of Edmonton in the Province of Alberta, do hereby certify:

1. That I am a resource officer/complex case officer of the Canada Revenue Agency.
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the bankruptcy namely the July 02, 2020, and still is, indebted to the creditor in the sum of \$144,883.91, as specified in the statement of account attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled.
4. (X) UNSECURED CLAIM of \$144,883.91. That in respect of this debt, I do not hold any assets of the debtor as security.
5. That, to the best of my knowledge, the above-named creditor is not related to the debtor within the meaning of section 4 of the Act, and has not dealt with the debtor in a non-arm's length

manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to the debtor within the three months immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act.

None.

Dated at the City of Edmonton on December 01, 2020.


.....
Witness


.....
Signature of claimant

Schedule "A"

Name: MACHINE WORKS INDUSTRIAL INC.

Unsecured claim

Income Tax Act

Account number: 832802904 RC0001
Assessed period(s): 2017/11/01 - 2018/10/31
Principal: \$0.00
Penalty and interest: \$1,054.50

Total: \$1,054.50

Income Tax Act

(relating to payroll deductions for non deemed trust)

Account number: 832802904 RP0001
Assessed period(s): 2019
Principal: \$5,930.89
Penalty and interest: \$54,919.46

Total: \$60,850.35

Excise Tax Act

Account number: 832802904 RT0001
Assessed period(s): 19/04/01 - 19/04/30; 19/05/01 - 19/05/31;
19/07/01 - 19/07/31; 19/08/01 - 19/08/13
Principal: \$79,172.89
Penalty and interest: \$3,806.17

Total: \$82,979.06

Total Unsecured claim \$144,883.91

APPENDIX "G"

Estate/Court No.:
24-116038/
1901-07789

In the Matter of the Receivership of
Machine Works Industrial Inc.
Final Statement of Receipts and Disbursements
for the Period of August 13, 2019 to March 31, 2021

Receipts

Sale of Assets	\$ 1,333,358.53
Accounts Receivable	1,128,768.23
Cash in Bank	454,027.88
GST Collected	66,667.93
Interest Income	11,182.81
WCB Refund	1,706.68
Miscellaneous Refunds	73.35

Total Receipts \$ 2,995,785.41

Disbursements

Payments to Secured Creditors	\$ 1,957,364.34
Receiver's Fees	240,631.00
Occupation Rent	76,607.55
GST Remitted	50,293.08
Legal Fees	37,655.38
Deemed Trust Claim	32,852.48
Purchases for Operations	31,760.94
WEPPA Payments	20,819.32
Casual Labour	18,678.10
Insurance	16,677.00
GST on Receiver's Fees	12,532.39
Receiver's Disbursements	7,218.97
Repairs and Maintenance	7,280.17
Computer Services	6,563.69
Utilities on Operations	4,590.77
GST paid - Operations	4,007.74
GST Paid on Disbursements	3,354.77
Transport	2,280.00
GST on Legal Fees	1,791.31
Change of Locks	1,601.22
Wages	895.31
Travel	483.00
Accounting Services	412.50
Redirection of Mail	291.06
Contract Services	259.87
Search Fees	162.44
Security	120.00
Filing fees paid to Official Receiver	70.00

Total Disbursements \$ 2,537,254.40

Excess of Receipts over Disbursements \$ 458,531.01

Proposed Distribution:

Accrual to Close Receivership Fees and Disbursements	(8,000.00)
Accrual for Legal Fees	(5,000.00)
Estimated Funds to RBC	(384,117.93)

Net Balance to Bankruptcy Estate \$ 61,413.08

APPENDIX "H"

Estate/Court No.: 24-116038/ 1901-07789	IN THE MATTER OF THE RECEIVERSHIP OF MACHINE WORKS INDUSTRIAL INC. PROFESSIONAL SERVICES RENDERED FROM AUGUST 12, 2019 TO MARCH 31, 2021				
Date	Name	Hours	Rate	Total	Narrative
8/12/2019	Crocker, Darren	5.00	\$ 575.00	\$ 2,875.00	Travel to and from Machine Works site; discussions with ownership group; answer queries from employees; review physical assets with management;
8/12/2019	Rowley, Michael	0.80	\$ 250.00	\$ 200.00	Reviewing check list for possession. Printed Notices. Planned receivership possession.
8/13/2019	Knox, Christopher	7.00	\$ 250.00	\$ 1,750.00	Receivership Order granted, secure premises, lock changes, security guard, inventory.
8/13/2019	Rowley, Michael	7.30	\$ 250.00	\$ 1,825.00	Travel to Machine Works Inc. Took possession, change locks, reviewing information requested from Mr. McNutt. Scanned yard for potential security deficiencies.
8/13/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Telephone call from Mr. McNutt and Mr. Coombs; discussion with Mr. Knox and Mr. Rowley; review and respond to email from Mr. LeGeys; telephone call with Mr. Masson; telephone call with Mr. Quinlan; email to same; review and respond to email from MWI
8/14/2019	Crocker, Darren	4.40	\$ 575.00	\$ 2,530.00	Discussions with Mr. Knox and Mr. Rowley regarding ongoing security of building; telephone calls and emails with Mr. McNutt. Travel to Machine Works site; meeting with management group and Deloitte staff; telephone call to landlord; email correspondence to same with copy of Order
8/14/2019	Knox, Christopher	8.00	\$ 250.00	\$ 2,000.00	Client site, securing site, discussions with Directors and previous employees, Inventory.
8/14/2019	Rowley, Michael	10.00	\$ 250.00	\$ 2,500.00	Travel to Machine Works. Taking possession, asset review and securing site.
8/15/2019	Knox, Christopher	4.50	\$ 250.00	\$ 1,125.00	Client site, initial file work and inventory.
8/15/2019	Rowley, Michael	7.00	\$ 250.00	\$ 1,750.00	Travel to Machine Works. Took inventory. Communications regarding insurance.
8/16/2019	Knox, Christopher	5.00	\$ 250.00	\$ 1,250.00	Attend on site, worked with employee to obtain missing information. Discussions with employees regarding wages.
8/16/2019	Rowley, Michael	8.00	\$ 250.00	\$ 2,000.00	Updated insurance loss beneficiary for all assets to Deloitte. Continued counting inventories. Checked status of GST, WCB, and source deductions payable.
8/18/2019	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Travel to and from site, confirmed site is secure and no issues.
8/19/2019	Knox, Christopher	6.00	\$ 250.00	\$ 1,500.00	Travel to and from site, attend site to obtain required company records to facilitate Receivership proceedings.
8/19/2019	Rowley, Michael	7.00	\$ 250.00	\$ 1,750.00	At client site reviewing Personal Property Search. Cross referenced property search to asset appraisal to ensure completeness of all registered vehicles. Interviewed Mr. McNutt of assets on third party property. Gathered environmental assessments.
8/20/2019	Knox, Christopher	5.10	\$ 250.00	\$ 1,275.00	Receivership administration, meeting to discuss outstanding matters, travel to and from site to ensure security.
8/20/2019	Chan, Garrett	0.70	\$ 475.00	\$ 332.50	Meeting with Mr. Rowley and Mr. Knox; realization planning
8/20/2019	Rowley, Michael	4.30	\$ 250.00	\$ 1,075.00	Preparation of asset listing. Reviewing for completeness of assets with secured creditors registered as per personal property search. Documenting assets in third party possession. Draft email to Mr. McNutt.
8/21/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Accounts receivable, document review and Receivership administration.
8/21/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Discussion with Mr. Rowley regarding assets
8/21/2019	Rowley, Michael	6.20	\$ 250.00	\$ 1,550.00	Preparation of asset listing. Reviewing for completeness of assets with secured creditors registered as per personal property search. Documenting assets in third party possession. Draft email to Mr. McNutt.
8/22/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Review of records and discussions regarding assets, accounts receivables, and employee wages.
8/22/2019	Chan, Garrett	0.30	\$ 475.00	\$ 142.50	Review draft email to Mr. McNutt; discussion with Mr. Knox and Mr. Rowley regarding asset list and accounts receivable
8/22/2019	Rowley, Michael	7.20	\$ 250.00	\$ 1,800.00	Prepared Notice of Receiver and e-filed. Drafted claim forms 74 and 75. Contacted parties with assets in possession of Machine Works, got emails and other contact information, sent forms 74 and 75. Did drive by Machine Works to safeguard assets.
8/23/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Accounts receivables and Receivership administration.
8/23/2019	Chan, Garrett	0.50	\$ 475.00	\$ 237.50	Email from Mr. Masson; email with Pickford; review draft notice of receiver
8/23/2019	Rowley, Michael	5.80	\$ 250.00	\$ 1,450.00	Prepared Notice of Receiver and e-filed. Drafted claim forms 74 and 75. Contacted parties with assets in possession of Machine Works, got emails and other contact information, sent forms 74 and 75. Did drive by Machine Works to safeguard assets.

8/24/2019	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Travel to and from site in Fort Saskatchewan to ensure site is secured and no issues to note.
8/24/2019	Chan, Garrett	0.50	\$ 475.00	\$ 237.50	Phone call with Mr. Rowley
8/24/2019	Rowley, Michael	3.90	\$ 250.00	\$ 975.00	Admitted Pickford claim for 30 day goods. Drafted email to Mr. Sagoo. Drafted email to Mr. McNutt for action plan on collection. Sent drafted emails to Mr. Chan.
8/26/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Work on Wage Earner Protection Program and Notice of Statement of Receiver mailout
8/26/2019	Rowley, Michael	6.10	\$ 250.00	\$ 1,525.00	Preparing Accounts Receivable tracking sheets, responding to telephone inquiries from interested purchasers. Updated asset spreadsheet for potential securities on assets. preparing instructions to Business Operations team for Receivable letters to signify
8/26/2019	Chan, Garrett	3.00	\$ 475.00	\$ 1,425.00	engagement planning; meeting to discuss accounts receivable, assets, and general estate matters; review and revise accounts receivable letter; emails and discussion with Mr. Rowley regarding property claims, 30 day goods, and locating assets
8/26/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Review and respond to email from Mr. Robert Jordan regarding WEPPA claim; review voice messages from former employees Fred Baker and Edwin Olivier; review voice message from United Rentals; emails to Mr. Knox; conference call with Mr. Masson
8/27/2019	Crocker, Darren	3.10	\$ 575.00	\$ 1,782.50	Review voice message from NES Mechanical regarding interest in business; email to Mr. Rowley; telephone calls with Fred Baker and Jesse Ksiondzy; telephone call with landlord; discussion with Mr. Chan regarding repairs to Dodge 2500. Review voice message from NES Mechanical regarding interest in business; email to Mr. Rowley; telephone calls with Fred Baker and Jesse Ksiondzy; telephone call with landlord; discussion with Mr. Chan regarding repairs to Dodge 2500
8/27/2019	Knox, Christopher	5.00	\$ 250.00	\$ 1,250.00	Mailout, Wage Earner Protection Program work and discussions regarding employees and company records.
8/27/2019	Rowley, Michael	9.40	\$ 250.00	\$ 2,350.00	Worked on Accounts Receivable billing with Ms. Newlands and Mr. Burns by communicating with customers regarding payments instructions. Conference call regarding invoicing for elbows sent to BFL and paying vendor Rio-Tek to complete the shipment of goods.
8/27/2019	Chan, Garrett	1.50	\$ 475.00	\$ 712.50	Review BFL property claim regarding elbows; phone call with Mr. Rowley regarding state of completion of MWI work on BFL elbows; review truck autoshop matters; conference call and emails with Riotek and BFL
8/28/2019	Crocker, Darren	1.20	\$ 575.00	\$ 690.00	Review correspondence from the Office of the Superintendent of Bankruptcy; discussion with Mr. Knox regarding WEPP notices
8/28/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Accounts Receivables, document review and wage earner protection program work.
8/28/2019	Chan, Garrett	0.50	\$ 475.00	\$ 237.50	Call to Academy; call with Rio-Tek and Dana Nowak
8/29/2019	Knox, Christopher	4.80	\$ 250.00	\$ 1,200.00	Mail out, Accounts Receivables, Wage Earner Protection Program, Discussions with Bookkeeper, entered and completed bank deposit.
8/29/2019	Chan, Garrett	0.60	\$ 475.00	\$ 285.00	Email to Ms. Nowak; emails to Rio-Tek and BFL; confirm payment for elbows; phone call with Good Guys Auto; phone call with Shea Roche at Cenovus
8/30/2019	Knox, Christopher	3.40	\$ 250.00	\$ 850.00	Wage earner protection work and accounts receivables.
8/30/2019	Rowley, Michael	1.20	\$ 250.00	\$ 300.00	Check up on premises.
8/30/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Emails with Rio-Tek; review and sign Rio-Tek cheque
8/31/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Call with Mr. Rowley regarding daily site walkthrough
9/2/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Phone call with Mr. Rowley regarding air leak at MWI premises
9/2/2019	Goyal, Riya	3.00	\$ 75.00	\$ 225.00	Screening potential buyer's list
9/3/2019	Chan, Garrett	5.50	\$ 475.00	\$ 2,612.50	Email to Luke Pavlic regarding buyer list screen; phone call with Mr. Medori regarding Academy Fabricator assets and MWI assets secure; drafting sale package; third party property matters; meeting with Mr. Crocker regarding receivables collection; travel and attend at MWI
9/3/2019	Pavlic, Luke	1.30	\$ 250.00	\$ 325.00	Discussion with Mr. Chan on creating a buyers list for the assets owned by Machine Works. Ran a CapitalIQ screen based on the agreed upon criteria.
9/3/2019	Shankar, Srividya	3.00	\$ 250.00	\$ 750.00	Accounts receivable administrative assistance.
9/4/2019	Chan, Garrett	4.00	\$ 475.00	\$ 1,900.00	Check on site and assets; review and comments on preliminary buyer screen; phone calls with Mr. Neal; revisions to sales package; email to counsel and quality assurance partner; emails with bookkeeper regarding ROEs and WEPP; review insurance policies
9/4/2019	Rowley, Michael	0.50	\$ 250.00	\$ 125.00	Deposited cheques for Brown's Industrial, Heartland Sulphur, and Strike.

9/4/2019	Shah, Aayushi	1.00	\$ 250.00	\$ 250.00	Segregation of companies into tiers for prospective buyer's list
9/4/2019	Crocker, Darren	1.50	\$ 575.00	\$ 862.50	Discussion with Mr. Rowley regarding accounts receivable collections; review draft Asset Purchase Agreement and Sales Information Package; telephone call with Mr. Bieganeck regarding same; review emails from Mr. Bieganeck and Mr. Chan
9/5/2019	Warga, Brent	0.70	\$ 575.00	\$ 402.50	Quality Assurance Review of Sales and Information Package
9/5/2019	Parekh, Poonam	1.00	\$ 250.00	\$ 250.00	Accounts receivable administrative assistance.
9/5/2019	Mamania, Keval	3.00	\$ 75.00	\$ 225.00	Accounts receivable administrative assistance.
9/5/2019	Ladha, Pratik	2.00	\$ 75.00	\$ 150.00	Accounts receivable administrative assistance.
9/5/2019	Chan, Garrett	4.50	\$ 475.00	\$ 2,137.50	Emails with insurance broker; analyze insurance coverage and cost; email to Firstbrook; meet with Al Weatherby and provide instructions on site visits; emails with counsel and quality assurance partner; revisions to sale package
9/5/2019	Rowley, Michael	0.50	\$ 250.00	\$ 125.00	Prepared deposit for collection of Accounts Receivable for Brown's Industrial. Delivered deposit to RBC.
9/5/2019	Parekh, Nirali	3.00	\$ 75.00	\$ 225.00	Accounts receivable administrative assistance.
9/5/2019	Shetty, Rachaita	2.00	\$ 75.00	\$ 150.00	Accounts receivable administrative assistance.
9/6/2019	Chan, Garrett	3.20	\$ 475.00	\$ 1,520.00	Insurance survey forms; phone call with Mr. McNutt regarding building and sale process; phone call with counsel; work on asset list
9/7/2019	Chan, Garrett	1.50	\$ 475.00	\$ 712.50	Finalize and send sales package
9/9/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Document review, claims review and discussions with creditors and bookkeeper regarding Wage Earner Protection Program.
9/9/2019	Parekh, Zeel	1.00	\$ 250.00	\$ 250.00	Accounts receivable administrative assistance.
9/9/2019	Chan, Garrett	5.00	\$ 475.00	\$ 2,375.00	Meeting with engagement team regarding sale process, employees, and general matters; discussion with Mr. Weatherby regarding mail, assets, and locks on modular trailer; assemble bid sheet; phone calls and emails to MWI principals regarding buyers; emails to potential buyer
9/9/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Meeting with Mr. Chan regarding status of Sales Information Package; discussion with Mr. Knox and Mr. Rowley regarding bank account funds and collection of accounts receivable; review emails from Mr. Chan regarding prospective buyer list
9/10/2019	Knox, Christopher	6.00	\$ 250.00	\$ 1,500.00	Claims review, discussions with employees, creditors and bookkeeper. Wage earner protection program work and updates.
9/10/2019	Chan, Garrett	0.90	\$ 475.00	\$ 427.50	Phone call with Mr. Crocker regarding sale process; discuss access for viewings with engagement team; emails with interested purchasers; Air Liquide matters; emails to bookkeeper
9/10/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Discussion with Mr. Chan regarding interest in assets; telephone calls with Mr. Brad Neal regarding interest from a company to buy company; telephone call to Mr. Bieganeck; review and respond to email from Mr. Knox; email to Mr. Masson
9/11/2019	Crocker, Darren	1.40	\$ 575.00	\$ 805.00	Telephone calls with Mr. Neal; telephone call with Mr. Bieganeck; telephone call with Mr. Chan; review and respond to message from Mr. T.J. Sagoo (landlord); review lease; telephone call with same
9/12/2019	Chan, Garrett	6.50	\$ 475.00	\$ 3,087.50	Emails with buyers; review confidentiality agreements from buyers; update sale process tracker; phone call with Mr. Crocker regarding buyer interest in contracts; draft financial information request and addendum to sale process; arrangements for access to site
9/12/2019	Rowley, Michael	2.50	\$ 250.00	\$ 625.00	Accounts Receivable review and collections
9/13/2019	Chan, Garrett	4.00	\$ 475.00	\$ 1,900.00	Email to Jim Peplinski; emails and phone calls with buyers; phone calls with Mr. Weatherby; phone call with CRA; emails with insurance brokers; additional buyers
9/13/2019	Rowley, Michael	3.10	\$ 250.00	\$ 775.00	Accounts Receivable review and collections
9/13/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review and discussions with creditors and employees.
9/13/2019	Crocker, Darren	1.50	\$ 575.00	\$ 862.50	Review file in preparation for call; attend conference call; review emails from Mr. Bieganeck and Mr. LeGeyt; telephone call from former employee regarding proof of claim; discussion with Mr. Knox regarding status of bank account funds from RBC
9/15/2019	Chan, Garrett	2.00	\$ 475.00	\$ 950.00	Email to Mr. Weatherby; finalize addendum to sale process; emails with buyers; assemble and upload financial and other information to Sharepoint
9/16/2019	Ionica, Nicoleta	1.00	\$ 75.00	\$ 75.00	Mail merge
9/16/2019	Chan, Garrett	4.50	\$ 475.00	\$ 2,137.50	Phone calls with Mr. Weatherby, Newcart, Mr. Burns, and Weaver; update sale process tracker; addendum to SIP distribution; confidential information matters; equity analysis of trucks; emails with legal counsel and Jim Peplinski Leasing; insurance matters
9/16/2019	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review correspondence from Mr. Bieganeck

9/17/2019	Knox, Christopher	3.40	\$ 250.00	\$ 850.00	Entered and completed bank deposit. Claims review, wage earner protection program work, discussions with creditors.
9/17/2019	Chan, Garrett	3.00	\$ 475.00	\$ 1,425.00	Correspondence with third parties regarding third party property and assets located offsite; secured creditor claims; sales process matters
9/18/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Claims review, wage earner protection program work, discussions with creditors
9/18/2019	Chan, Garrett	2.00	\$ 475.00	\$ 950.00	Asset matters (relocation, secured claims, etc.); phone calls with Mr. Weatherby; emails with Cenovus
9/19/2019	Chan, Garrett	2.50	\$ 475.00	\$ 1,187.50	Bid sheet to buyers; emails and phone calls with buyers; tool crib relocation arrangements; emails and phone calls with B&R Eckels and Al Weatherby; Air Liquide property claim
9/19/2019	Knox, Christopher	3.50	\$ 250.00	\$ 875.00	Claims review and wage earner protection program work.
9/20/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review.
9/20/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Phone call with counsel; emails with buyers
9/20/2019	Rowley, Michael	3.50	\$ 250.00	\$ 875.00	Following up on Accounts Receivable outstanding. Arranging for payment from Keyera, ConocoPhillips, DW Wilson, Advanced Energy Technologies. Sent email to Advanced Energy Technologies to provide property claim.
9/21/2019	Chan, Garrett	1.00	\$ 475.00	\$ 475.00	Update sale process tracker; third party property matters
9/22/2019	Chan, Garrett	0.30	\$ 475.00	\$ 142.50	Emails with buyer
9/23/2019	Knox, Christopher	3.50	\$ 250.00	\$ 875.00	Entered and completed bank deposit and records management. Claims review and wage earner protection program work. Accounts receivables.
9/23/2019	Chan, Garrett	1.60	\$ 475.00	\$ 760.00	phone call with Air Liquide in house counsel; email to Joiner sales; emails with B&R Eckels; emails and phone calls with landlord and with Mr. Masson; phone call with Mr. Weatherby; discussion with Mr. Rowley regarding accounts receivable
9/23/2019	Rowley, Michael	5.80	\$ 250.00	\$ 1,450.00	Following up on accounts receivable for Keyera, Warco, DW Wilson. updating records for cash collections, notes on disputed receivables.
9/24/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review and records management.
9/24/2019	Chan, Garrett	1.70	\$ 475.00	\$ 807.50	Emails regarding bank activity; emails with landlord and approve rent invoice; review and approve mechanic work on truck; phone call with Mr. Weatherby; email with Air Liquide; phone calls and emails with buyers; email to Kencor; email to Eagle Rock
9/24/2019	Rowley, Michael	6.70	\$ 250.00	\$ 1,675.00	Prepared listing of receivables for liens with all relevant documentation necessary. Locating customer sites where service by Machine Works occurred.
9/25/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Drafted cheque requisition and prepared cheque to pay security, rent, wages, insurance, and auto repairs. Claims review and accounts receivables.
9/25/2019	Chan, Garrett	3.20	\$ 475.00	\$ 1,520.00	Emails with Air Liquide; phone calls and emails with management; email to Peplinski Leasing; phone calls with auctioneers; phone call with Mr. Burns; discussion with Mr. Rowley regarding accounts receivable; update sale tracking; emails with B&R Eckels; liens
9/25/2019	Rowley, Michael	5.90	\$ 250.00	\$ 1,475.00	Following up on accounts receivable balances with Kris George of Warco Industrial.
9/25/2019	Crocker, Darren	0.80	\$ 575.00	\$ 460.00	Review email from Mr. Chan; telephone call from landlord regarding outstanding rent; discuss options for building; review email from Mr. Knox
9/26/2019	Knox, Christopher	1.50	\$ 250.00	\$ 375.00	Claims review
9/26/2019	Chan, Garrett	2.70	\$ 475.00	\$ 1,282.50	Emails and phone calls with buyers; discussion with Mr. Knox regarding buyer notices; discuss accounts receivable with Mr. Rowley; meeting with Mr. Burns; email to buyers regarding allocating purchase price; email to Air Liquide
9/26/2019	Rowley, Michael	4.00	\$ 250.00	\$ 1,000.00	Organizing details for liens on accounts receivable for Cenovus, Warco, KBR, and Bruderheim.
9/26/2019	Crocker, Darren	1.20	\$ 575.00	\$ 690.00	Discussion with Mr. Chan; review and sign trust cheques; review email and proposal from Mirterra
9/27/2019	Chan, Garrett	3.50	\$ 475.00	\$ 1,662.50	Emails and calls with buyers; discussion with Mr. Rowley regarding collections; phone call with Mr. Roche at Cenovus; phone calls with Mr. Weatherby; phone call with Eagle Rock
9/27/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Entered and completed deposit, transfers and recording wire transfers and sale process, accounts receivables and claims review.
9/27/2019	Rowley, Michael	3.90	\$ 250.00	\$ 975.00	Telephone call with Bob Chaffey of Warco industrial regarding outstanding receivable balance and dispute of invoice 1323. Followed up on other accounts receivable.
9/27/2019	Crocker, Darren	1.50	\$ 575.00	\$ 862.50	Review collection results; discussion with Mr. Chan regarding proposals; telephone call to Mr. Bieganeck; discussion with Mr. Knox; telephone call to Mr. Masson; telephone call from Mr. Bieganeck; email to same
9/28/2019	Chan, Garrett	3.50	\$ 475.00	\$ 1,662.50	Summarize offers received; draft email to Cenovus; Eagle Rock quote

9/30/2019	Crocker, Darren	2.50	\$ 575.00	\$ 1,437.50	Review offers to purchase; discussion with Mr. Chan regarding same; discussion with Mr. Rowley regarding collection of accounts receivable; telephone calls with Mr. Bieganek
9/30/2019	Knox, Christopher	2.50	\$ 250.00	\$ 625.00	Claims review, wage earner protection program work, and banking.
9/30/2019	Rowley, Michael	2.70	\$ 250.00	\$ 675.00	Followed up with Accounts Receivable balances. Modified spreadsheet to present receivable listing to Mr. Chaffee of Warco.
9/30/2019	Chan, Garrett	1.50	\$ 475.00	\$ 712.50	Brief review of offers from sale process; email to Air Liquide; meeting to discuss receivables collection; email to FCA; draft email to Cenovus
10/1/2019	Crocker, Darren	2.70	\$ 575.00	\$ 1,552.50	Review and respond to email from Mr. Chan; review email from Cenovus; review summary of offers and email from Mr. Chan; telephone call to Mr. Masson; telephone call from Mr. Victor; telephone call from Mr. Neal; telephone call from landlord
10/1/2019	Knox, Christopher	3.00	\$ 250.00	\$ 750.00	Wage Earner Protection Program work, claims review and banking.
10/1/2019	Rowley, Michael	3.50	\$ 250.00	\$ 875.00	Conference call with Bob Chaffee and Mr. Chan for Warco receivable. Emailed summary of outstanding invoices to Mr. Chaffee.
10/1/2019	Chan, Garrett	3.90	\$ 475.00	\$ 1,852.50	Review and assess offers; email to counsel and Mr. Crocker; emails with Century; discussion of sale process with Mr. Crocker; teleconference with Warco; review and revise email to Warco; email with Air Liquide
10/2/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Claims review, sales process and banking.
10/2/2019	Rowley, Michael	1.60	\$ 250.00	\$ 400.00	Accounts Receivable collections
10/2/2019	Crocker, Darren	1.30	\$ 575.00	\$ 747.50	Review realizations; discussion with Mr. Masson regarding outstanding indebtedness; review email from Mr. Masson; discussion with Mr. Chan regarding successful bidder; review and respond to emails from Mr. Chan
10/2/2019	Chan, Garrett	2.30	\$ 475.00	\$ 1,092.50	Discussion with Mr. Rowley regarding property claims, IT services, collections; email to buyers; phone call to counsel; email to successful bidder; email to unsuccessful bidders; drafting first report
10/3/2019	Chan, Garrett	3.30	\$ 475.00	\$ 1,567.50	Phone calls with bidders; review email from KBR; email to counsel; drafting first report of receiver; emails with Mr. Rowley regarding Cenovus liens
10/3/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Claims review, accounts receivable work, and wage earner protection work and banking.
10/3/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Review numerous emails from Mr. Bieganek and Mr. Chan regarding collection off accounts receivable and liens
10/3/2019	Rowley, Michael	4.80	\$ 250.00	\$ 1,200.00	Met Mr. Dunfey of Air Liquide at Machine Works to oversee the removal of Air Liquide property from Machine Works premises. Travel back to office.
10/4/2019	Crocker, Darren	2.00	\$ 575.00	\$ 1,150.00	Review draft report and revise same; discussions with Mr. Chan regarding report content
10/4/2019	Chan, Garrett	1.00	\$ 475.00	\$ 475.00	Emails with Mr. Crocker, Mr. Rowley, and bidders; phone call with FCA insurance; email to counsel regarding insurance provision in lease; report drafting
10/4/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review and wage earner protection program work.
10/4/2019	Rowley, Michael	3.60	\$ 250.00	\$ 900.00	Call from Mr. Taylor of General Recycling regarding scrap metal bins, sent him property claim. Called Equirex, WCB, and to submit claim. Followed up with Arnie Masson for bank statements. Matched Accounts Receivables to cash collected in RBC account.
10/7/2019	Knox, Christopher	3.00	\$ 250.00	\$ 750.00	Claims review and wage earner protection program work.
10/7/2019	Chan, Garrett	3.50	\$ 475.00	\$ 1,662.50	Review blackline APA; emails with counsel regarding insurance and APA; email with Century; emails with Mr. Rowley regarding Warco receivable; drafting first report and emails with counsel; review status of collections with Mr. Rowley
10/7/2019	Rowley, Michael	3.50	\$ 250.00	\$ 875.00	Followed up on accounts receivable with Academy, AET, Air Liquide, Browns, C&L Pipeline, Radium. Arranged for Warco to pay the balance agreed upon. Prepared list of payables on Cenovus jobs payable invoices. Emailed Equirex regarding secured claim.
10/8/2019	Adlington, Ryan	0.50	\$ 575.00	\$ 287.50	Quality Assurance Review of materials
10/8/2019	Chan, Garrett	0.40	\$ 475.00	\$ 190.00	Phone call with Ryan Quinlan; phone call with Mr. Weatherby
10/8/2019	Knox, Christopher	1.40	\$ 250.00	\$ 350.00	Entered and completed bank deposit and records management. Claims review and wage earner protection program work.
10/8/2019	Rowley, Michael	0.70	\$ 250.00	\$ 175.00	Discussion and dispute with DW Wilson regarding outstanding balance. Received cheques from Warco Industrial Inc. Recorded deposits and delivered the cheques to RBC.
10/9/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review and wage earner protection program work.

10/9/2019	Chan, Garrett	2.50	\$ 475.00	\$ 1,187.50	Phone call with Mr. Rowley regarding Cenovus; emails from counsel; review invoice from B&R Eckels; email to Mr. Knox; phone calls and emails with Century and counsel regarding purchase agreement; review revised APA; revisions to draft first report
10/9/2019	Crocker, Darren	0.70	\$ 575.00	\$ 402.50	Review numerous emails from Mr. Chan and legal counsel regarding the Asset Purchase Agreement; review consent order
10/10/2019	Chan, Garrett	0.50	\$ 475.00	\$ 237.50	Review Cenovus accounts receivable spreadsheet; phone call with Mr. Rowley
10/10/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review and wage earner protection program work.
10/10/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Review correspondence and property claim received from Canada Revenue Agency; review emails from Mr. Chan and Mr. Quinlan review email from Mr. Zeke Purves-Smith
10/11/2019	Knox, Christopher	3.00	\$ 250.00	\$ 750.00	Claims review. Wage Earner Protection Program work Entered and completed bank deposit, took deposit to bank, records management.
10/11/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Email to Mr. Knox regarding rent cheque; banking information for Hyduke billing; review email from Mr. Hitesman
10/11/2019	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review email from Mr. Knox regarding accounts receivable collection
10/14/2019	Chan, Garrett	2.10	\$ 475.00	\$ 997.50	Revise first report; draft confidential supplement; review Cenovus summary; emails to counsel, Mr. Crocker, and Mr. Rowley
10/15/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Discussion with team regarding report to court, accounts receivable collections and strategy, sale of assets and WEPPA; review and sign Asset Purchase Agreement
10/15/2019	Rowley, Michael	2.40	\$ 250.00	\$ 600.00	Call Enmax and City of Fort Saskatchewan regarding utilities. Call from Mr. Richardson of Eagle Rock regarding IT services and Ms. Newland's email for payment confirmations for Cenovus' Accounts Receivable balance. Assessed Eagle Rock proposal.
10/15/2019	Crocker, Darren	1.10	\$ 575.00	\$ 632.50	Discussion with team regarding report to court, accounts receivable collections and strategy, sale of assets and WEPPA; review and sign Asset Purchase Agreement; Review and approve bank reconciliation
10/15/2019	Knox, Christopher	4.00	\$ 250.00	\$ 1,000.00	Claims review, wage earner protection program work, prepared cheque requisitions and cheques, and wire transfers.
10/15/2019	Gaspar, Dana	0.20	\$ 250.00	\$ 50.00	Prepare bank reconciliation.
10/16/2019	Crocker, Darren	1.70	\$ 575.00	\$ 977.50	Review email from Mr. Quinlan; review draft Confidential Supplement to Receiver's First Report; review further drafts of Receiver's First Report and revise same; email to Mr. Bieganeck
10/16/2019	Knox, Christopher	3.00	\$ 250.00	\$ 750.00	Claims review, wage earner protection program work, wire transfers.
10/16/2019	Chan, Garrett	1.50	\$ 475.00	\$ 712.50	Discussion with Mr. Rowley regarding appraised value; finalize draft of report and supplement; email from bookkeeper; review Eagle Rock proposal; email to quality assurance partner; discussion with Mr. Crocker and Mr. Rowley regarding records; email to counsel regarding A/
10/16/2019	Rowley, Michael	0.50	\$ 250.00	\$ 125.00	Emailed Mr. Chan documentation in support of Bruderheim Energy Terminal and KBR Accounts Receivable
10/17/2019	Crocker, Darren	0.70	\$ 575.00	\$ 402.50	Review email from Mr. Bieganeck; review and respond to message from Mr. Rowley; review and respond to email from Mr. Quinlan; review email from Mr. Bieganeck regarding correspondence to landlord and respond to same; discussion with Mr. Chan
10/17/2019	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Review and sign trust cheques
10/17/2019	Knox, Christopher	1.20	\$ 250.00	\$ 300.00	Drafted cheque requisitions and prepared cheques for bookkeeper services, IT Services, and Official Receiver Filing Fee,
10/17/2019	Chan, Garrett	0.50	\$ 475.00	\$ 237.50	Emails with counsel regarding landlord, KBR, and Cenovus
10/17/2019	Rowley, Michael	0.60	\$ 250.00	\$ 150.00	Proof of claim submitted by Kevin Swerling of General Recycling. arranged for General to meet Mr. Weatherbee on site. Arranging for Al McNutt to pick up books and records from Ms. Leblanc to bring to Edmonton.
10/18/2019	Crocker, Darren	1.20	\$ 575.00	\$ 690.00	Review email from Mr. Chan; discussion with Mr. Chan regarding report filing; review comments on Report by Mr. Warga; review email from Mr. Quinlan; further discussion with Mr. Chan
10/18/2019	Warga, Brent	1.30	\$ 575.00	\$ 747.50	Quality Assurance Review of First Report and Confidential Supplement.
10/18/2019	Knox, Christopher	2.80	\$ 250.00	\$ 700.00	Records management, claims review and wage earner protection program work.
10/18/2019	Chan, Garrett	1.50	\$ 475.00	\$ 712.50	Email to quality assurance partner; revisions after quality assurance review; emails with counsel

10/21/2019	Crocker, Darren	2.00	\$ 575.00	\$ 1,150.00	Review and revise final drafts of Report and Supplement to Report along with Appendices; discussion with Mr. Chan regarding same; email to Mr. Quinlan
10/21/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Emails with counsel; meeting to discuss receivership matters
10/21/2019	Knox, Christopher	2.50	\$ 250.00	\$ 625.00	Claims review and wage earner protection program work.
10/22/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review email from Mr. Quinlan; email to Mr. Knox
10/22/2019	Knox, Christopher	1.50	\$ 250.00	\$ 375.00	Claims review and wage earner protection program work.
10/22/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Respond to email from Academy
10/22/2019	Rowley, Michael	0.20	\$ 250.00	\$ 50.00	Site visit. Reviewed assets on site for details on asset listing. Received comments on asset listing from Mr. Toledo. Revised the asset listing to report to Mr. Crocker and prepared a new asset schedule.
10/23/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Email to First Funding; phone call with Century
10/23/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Claims review and wage earner protection program work.
10/23/2019	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and respond to email from Mr. Steve Cooper regarding WEPPA claim
10/24/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay utilities.
10/25/2019	Knox, Christopher	0.10	\$ 250.00	\$ 25.00	Entered and deposited interest for September 2019.
10/25/2019	Rowley, Michael	1.40	\$ 250.00	\$ 350.00	Site visit and asset review.
10/27/2019	Rowley, Michael	5.00	\$ 250.00	\$ 1,250.00	Packing paper documentation on site to inventory records.
10/28/2019	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Review and sign trust cheque; discussion with Mr. Rowley regarding removing books and records; review and respond to email from Mr. Knox
10/28/2019	Rowley, Michael	2.30	\$ 250.00	\$ 575.00	Gathering back up on DW Wilson receivable to email to Mr. Chan. Followed up with AET receivable. Emailed the directors of MWI requesting they pick up their books and records not applicable to the estate. Property claim for water coolers, scheduled pick up
10/29/2019	Knox, Christopher	3.20	\$ 250.00	\$ 800.00	Reviewing and uploading documents for internal audit.
10/29/2019	Chan, Garrett	1.10	\$ 475.00	\$ 522.50	Phone calls and emails with counsel; prepare for and attend Court hearing to approve sale process
10/29/2019	Rowley, Michael	0.40	\$ 250.00	\$ 100.00	Called Mr. Weatherbee regarding status of scrap metal pick up, water cooler pick up, and computer/IT service. Returned call from Equirex, sent Mr. Chan balance of Equirex claim.
10/30/2019	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Telephone call with Mr. Masson
10/30/2019	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Document review and records management. Wage earner protection program work.
10/31/2019	Rowley, Michael	0.80	\$ 250.00	\$ 200.00	Call from Mr. Weatherbee confirming oil removal next week. Emailed Patricia Dowson of Bravo Target Safety a Notice Package for her to complete a Proof of Claim. Received cheque from Academy Fabricators.
11/1/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review filed copy of Order; email to Mr. Knox regarding update to website
11/1/2019	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Claims review and wage earner protection program work.
11/1/2019	Rowley, Michael	2.30	\$ 250.00	\$ 575.00	Received records from Mr. McNutt and stored them for Iron Mountain pick up. Call from CRA request status of trust exam. Received WCB notice from DW Wilson. Emailed GST number to Mr. Mark Baegren of Duncan Craig. Call Al Weatherbee to schedule key pick up.
11/2/2019	Rowley, Michael	3.70	\$ 250.00	\$ 925.00	Packing books and records.
11/4/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review and respond to email from Mr. Chan; review water bill from City of Fort Saskatchewan
11/4/2019	Chan, Garrett	0.40	\$ 475.00	\$ 190.00	Call with Century; call with Mr. Weatherby
11/4/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Entered and completed bank deposit. Document review and records management.
11/5/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Phone call with Mr. Weatherby
11/6/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Wage Earner Protection Program work.
11/6/2019	Chan, Garrett	0.30	\$ 475.00	\$ 142.50	Email to Century; closing matters for sale
11/7/2019	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Review email from Mr. Baegen; review and sign Receiver's Certificate; discussion with Mr. Rowley regarding removal of books and records
11/7/2019	Rowley, Michael	0.40	\$ 250.00	\$ 100.00	Asset sale closing. Emailed directors for records pick up on site. Reviewed laptop wipe from EagleRock computers
11/7/2019	Chan, Garrett	1.50	\$ 475.00	\$ 712.50	Phone call with landlord; phone call with Century; emails with Century and counsel regarding closing; meeting to discuss receivership matters; phone call with counsel regarding property claim
11/7/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Drafted cheque requisitions and prepared cheques to pay Foothills monitoring of site and legal fees. Claims review, contacted CRA regarding their letter and deemed trust.
11/8/2019	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Discussion with Mr. Rowley regarding revised adjustment to asset list and trust examination by the Canada Revenue Agency; review revised indemnity agreement; review and sign trust cheques; discussion with Mr. Rowley regarding property claim
11/8/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Emails from counsel regarding closing
11/8/2019	Gaspar, Dana	0.20	\$ 250.00	\$ 50.00	Prepare bank reconciliation.

11/8/2019	Rowley, Michael	2.10	\$ 250.00	\$ 525.00	Reviewed sales documents. Correspondence with Mr. Baegren regarding changes to sales documents. Prepared edit to Trustee's certificate. Delivered documents to Duncan Craig LLP. Call from Mr. Richardson of Eagle Rock. Calls with directors for records picku
11/10/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Email from Century regarding non-running unit; email to Mr. Weatherby
11/11/2019	Knox, Christopher	0.60	\$ 250.00	\$ 150.00	Drafted cheque requisitions and prepared cheques to pay legal fees and deemed trust claim.
11/11/2019	Chan, Garrett	0.40	\$ 475.00	\$ 190.00	Email to First Funding; email to Century
11/12/2019	Chan, Garrett	0.50	\$ 475.00	\$ 237.50	Emails and phone calls with Century; phone call with Mr. Weatherby
11/12/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Review and discussion regarding records.
11/12/2019	Rowley, Michael	3.70	\$ 250.00	\$ 925.00	Travel to Machine Works and documented the pick up and books and records of the company by Mr. McNutt and Mr. Burns.
11/13/2019	Chan, Garrett	0.70	\$ 475.00	\$ 332.50	Emails with Century; phone call with Mr. Rowley regarding books and records and IT assets; email to Mr. Crocker regarding onsite auction; discussion with Mr. Crocker regarding bankruptcy and priority claims
11/13/2019	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Review legal account; review and sign trust cheque; review and approve bank reconciliation; review email from Century Services; email to Mr. Chan
11/13/2019	Rowley, Michael	4.20	\$ 250.00	\$ 1,050.00	Travel to Machine Works and documented the pick up and books and records of the company by Mr. Coombs. Cleaned up remaining books and records.
11/14/2019	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Discussion with Mr. Rowley and Mr. Chan regarding removal of books and records from site; review email from Mr. Rowley
11/14/2019	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Discussion with Mr. Crocker and Mr. Rowley regarding books and records; phone call to Century
11/14/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Drafted and completed transfer request with backup to move Century deposit to Machine Works estate.
11/15/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review quote and invoice from Eagle Rock Computers; approve for payment
11/15/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Entered and completed bank deposit.
11/15/2019	Rowley, Michael	0.70	\$ 250.00	\$ 175.00	Phone call with WCB regarding letters sent to customers of Machine Works Industrial.
11/17/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Review cost to wipe and backup computers and database
11/18/2019	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Discussion with Mr. Rowley regarding status of T4 slips and CRA audit; discussion with Mr. Chan and Mr. Rowley regarding status of asset removal and final landlord matters
11/18/2019	Chan, Garrett	0.80	\$ 475.00	\$ 380.00	Meeting to discuss priority claims, trust examination, accounts receivable collection; email to Century; email to counsel regarding disclaimer of lease
11/18/2019	Rowley, Michael	1.20	\$ 250.00	\$ 300.00	Call from Tyson Coombs regarding payment from TC Electric. Called utility companies to arrange for the transfer of utility accounts back to landlord. Set up payroll documentation for trust claim.
11/19/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay computer services.
11/19/2019	Chan, Garrett	2.50	\$ 475.00	\$ 1,187.50	Phone calls and email with Century; phone call with Mr. Weatherby; discussion with Mr. Crocker regarding vacating premises; email to counsel; discussion with Mr. Rowley regarding property claim; review property claim and draft dispute; phone calls with Mr. Weatherby
11/19/2019	Crocker, Darren	0.40	\$ 575.00	\$ 230.00	Discussion with Mr. Chan regarding removal of assets by Century Services; review email from Mr. Rowley; review email from Mr. Chan regarding premises vacated; review email from Mr. Bieganeke
11/19/2019	Rowley, Michael	3.20	\$ 250.00	\$ 800.00	Travelled to Machine Works. Reviewed assets of property claim submitted by Sagoo Transport. Phoned Mr. McNutt, to inquire about the assets claimed by Sagoo Transport. Verified assets claimed and prepared list for Mr. Chan
11/20/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Review and reconciliation of rent.
11/20/2019	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Review draft correspondence to landlord; discussion with Mr. Chan; review draft correspondence to landlord; review and sign correspondence; discussion with Mr. Chan regarding insurance and utilities
11/20/2019	Chan, Garrett	2.00	\$ 475.00	\$ 950.00	Lease disclaimer and property claim matters; phone call and email with landlord
11/20/2019	Perales-Solis, Grace	0.20	\$ 375.00	\$ 75.00	Prepare bank reconciliation - October 2019.
11/20/2019	Rowley, Michael	2.30	\$ 250.00	\$ 575.00	Prepared for CRA trust examination. Delivered mail to TJ Sagoo, landlord of Machine Works.
11/21/2019	Rowley, Michael	5.10	\$ 250.00	\$ 1,275.00	Preparing and coordinating CRA trust exam, providing documents requested. Answering CRA examiner inquiries. Clean up books and records. Requested records to be sent to Iron Mountain. Emailed Mr. Moskalyk regarding WCB clearance, requested payment.
11/22/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Email with First Funding counsel

11/25/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay final insurance.
11/25/2019	Rowley, Michael	0.60	\$ 250.00	\$ 150.00	Called Mr. Mark Wong of PWC, Trustee of 605673 BC Ltd an unsecured creditor. Inquiring as to whether there will be funds available to unsecured creditors. Called Lisa of WCB to request all customers of the receivership be provided release forms immediately.
11/26/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review and sign trust cheque; Review and approve bank reconciliation
11/26/2019	Chan, Garrett	0.40	\$ 475.00	\$ 190.00	Phone call with creditor; meeting to discuss interim distribution and priority creditors
11/26/2019	Rowley, Michael	0.50	\$ 250.00	\$ 125.00	Phone call with Mr. Moskalyk of DW Wilson. He advised of the receipt of the clearance letter from WCB and that DW has paid the amount owed to Machine Works Industrial and that the cheque has been sent. Emailed and called Ms. Asif of CRA regarding status of trust claim.
11/27/2019	Rowley, Michael	1.10	\$ 250.00	\$ 275.00	Dropping off books and records at Deloitte office. Call from Ms. Asif of the CRA regarding status of Trust exam and scheduled follow up with her on December 2 if results are not provided by then.
11/27/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Records management.
11/28/2019	Knox, Christopher	1.10	\$ 250.00	\$ 275.00	Entered and completed bank deposit. Records management. Updated accounts receivables. Drafted cheque requisition and prepared a cheque to pay Foothills monitoring
11/30/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Email from landlord regarding water bill
12/2/2019	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and sign trust cheque
12/2/2019	Rowley, Michael	0.10	\$ 250.00	\$ 25.00	Received Receiver's Certificate from Duncan Craig.
12/2/2019	MacLean, Camille	2.00	\$ 75.00	\$ 150.00	Mail merge and delivery
12/3/2019	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Review time docket and approve
12/3/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Discussion with Mr. Crocker regarding interim distribution
12/4/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque.
12/5/2019	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and sign trust cheque
12/5/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque.
12/9/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review correspondence from Canada Revenue Agency; email to Mr. Knox
12/9/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Saved tax document to network and uploaded to the CRA network.
12/10/2019	Crocker, Darren	4.60	\$ 575.00	\$ 2,645.00	Email to Mr. Bieganeck; file review; begin drafting report; emails to and from Mr. Bieganeck
12/11/2019	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Entered and completed deposit, document review and records management.
12/12/2019	Knox, Christopher	0.60	\$ 250.00	\$ 150.00	Drafted cheque requisitions and prepared cheques to pay secured portion of Wage Earner Protection Program (WEPP) and levy.
12/12/2019	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Review and sign trust cheques
12/13/2019	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Pulled employee information from tax system and provided information and sent to CRA as per their request.
12/16/2019	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review Notice of Assessment and correspondence from the Canada Revenue Agency regarding outstanding source deductions and GST
12/17/2019	Chan, Garrett	0.40	\$ 475.00	\$ 190.00	Discussion with Mr. Crocker regarding distribution and CWB leasing claim; email to Mr. Rowley; email to counsel
12/17/2019	Crocker, Darren	1.50	\$ 575.00	\$ 862.50	Claims review; discussion with Mr. Chan regarding priorities; continue working on report
12/17/2019	Rowley, Michael	0.20	\$ 250.00	\$ 50.00	Took pictures of Janvier Fabrication Services premises for proof the company is still operating in order to pursue collection of receivables.
12/17/2019	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Drafted cheque requisition and prepared cheque to pay legal fees. Reviewed and organized T4 slips from CRA agent, separated mixed employees on same form and used accounting software to find blank addresses on all T4s
12/18/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Email with counsel regarding CWB leasing opinion
12/18/2019	Ionica, Nicoleta	5.00	\$ 75.00	\$ 375.00	Employees T4 Mailout
12/18/2019	Rowley, Michael	1.30	\$ 250.00	\$ 325.00	Called Mr. Alberta Larocque of CRA. Left voicemail requesting Property Claim. Called WCB regarding refund. Received Enmax bill submitted cheque request. Email Mr. Bieganeck regarding status of Cenovus and KBR receivables.
12/18/2019	Crocker, Darren	0.40	\$ 575.00	\$ 230.00	Review email and invoices received from Mr. Rowley for approval; review and respond to email from Mr. Rowley regarding Janvier Fabrication Services
12/19/2019	Rowley, Michael	0.50	\$ 250.00	\$ 125.00	Call to Wade Noble and Partners LLP for detailed 2017 tax return, left message for Mr. Wade to return call regarding tax returns. Call from Mr. Larocque of CRA regarding trust claims.
12/20/2019	Rowley, Michael	1.50	\$ 250.00	\$ 375.00	Called Ms. Amanda Mix of Wade Noble. Requested detailed 2017 income tax return. Prepared analysis of potential for corporate income tax payable for the 2018 and 2019 fiscal years. Email from Mr. Bieganeck regard outstanding legal fees. Requested unpaid invoice
12/20/2019	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Discussion with Mr. Rowley on tax exposure

12/20/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review correspondence and property claims received from Canada Revenue Agency
12/23/2019	Rowley, Michael	0.20	\$ 250.00	\$ 50.00	Call to Wade Noble and Partners LLP
12/23/2019	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review and respond to email from Mr. Rowley regarding tax returns; review email from Mr. Bieganeck
12/24/2019	Rowley, Michael	0.40	\$ 250.00	\$ 100.00	Call with Telus regarding cell phone service still provided.
1/2/2020	Rowley, Michael	0.70	\$ 250.00	\$ 175.00	Received call from Moneris regarding POS system. Prepared deposit of WCB Refund and delivered to RBC.
1/3/2020	Crocker, Darren	3.50	\$ 575.00	\$ 2,012.50	File review; discussions with Mr. Rowley and Mr. Chan; email to Mr. Bieganeck; email to Mr. Rowley; continue working on draft second report
1/3/2020	Chan, Garrett	0.30	\$ 475.00	\$ 142.50	Email from counsel; phone call with landlord regarding property claim dispute
1/3/2020	Rowley, Michael	0.70	\$ 250.00	\$ 175.00	Reviewed bank account for levy payment; advised Mr. Crocker levy was cashed. Called OSB to request refund. Received call back from OSB representative, advised he would forward contact information to an agent for the Receivership. Call with Mr. Sagoo.
1/6/2020	Crocker, Darren	0.40	\$ 575.00	\$ 230.00	Discussion with Mr. Rowley and Mr. Chan regarding accounts receivable and filing of tax returns; review security opinion with respect to the claim of the Canadian Western Bank; review and sign trust cheque
1/6/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay Receiver fees.
1/6/2020	Rowley, Michael	2.60	\$ 250.00	\$ 650.00	Call from Mr. Tiku of CWB Leasing. Advised Mr. Tiku that the CWB's claim was deficient. Prepared statement of receipts and disbursements.
1/8/2020	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Phone call with Mr. Rowley regarding Pipes and Panels lien
1/8/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Document review and records management.
1/8/2020	Rowley, Michael	0.60	\$ 250.00	\$ 150.00	Correspondence with Mr. McNutt advising that Pipe and Panels has a lien on Imperial's job. Forwarded information to Mr. Chan. Emailed Mr. Wong, Trustee of 605673 BC Ltd. and POC form.
1/8/2020	Rowley, Michael	0.60	\$ 250.00	\$ 150.00	Correspondence with Mr. McNutt advising that Pipe and Panels has a lien on Imperial's job. Forwarded information to Mr. Chan. Emailed Mr. Wong, Trustee of 605673 BC Ltd. and POC form.
1/9/2020	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Discussion with Mr. Rowley regarding reduction in purchase price; telephone call with Mr. Masson
1/9/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Document review and records management.
1/9/2020	Crocker, Darren	0.80	\$ 575.00	\$ 460.00	Discussion with Mr. Rowley regarding reduction in purchase price; telephone call with Mr. Masson; review email from Mr. Rowley regarding Century adjustment
1/10/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Discussions with creditors and status of file.
1/13/2020	Knox, Christopher	0.20	\$ 250.00	\$ 50.00	Accounts receivable discussions.
1/13/2020	Rowley, Michael	1.20	\$ 250.00	\$ 300.00	Emailed Ms. Clarke of C & L Pipeline Equipment to collect on outstanding receivable.
1/13/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review email regarding lien
1/14/2020	Rowley, Michael	3.60	\$ 250.00	\$ 900.00	Follow up with C & L Pipeline, Mr. Hafez of AET, Mr. Coombs of TC Electric Inc., and Sharon of Janvier Fabrication. Called Ms. Di Rado of Enmax to adjust the final energy bill. Call & email Direct Energy regarding Natural Gas invoice after lease disclaimed
1/15/2020	Rowley, Michael	0.30	\$ 250.00	\$ 75.00	Sent email to Office of the Superintendent of Bankruptcy finance department requesting refund of erroneous levy on WEPPA claims. Called Mr. T Coombs to collect on TC Electric balance. Called Mr. J Coombs and advised TC Electric has not paid.
1/15/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review and approve bank reconciliation; discussion with Mr. Bieganeck regarding lien
1/16/2020	Crocker, Darren	0.40	\$ 575.00	\$ 230.00	Telephone call with Mr. Rowley regarding collection of Janvier Services accounts receivable; review receivables update from Mr. Rowley
1/16/2020	Rowley, Michael	1.40	\$ 250.00	\$ 350.00	Received photo of wire transfer to MWI from TC Electric, forwarded to Mr. Knox. Followed up with Janvier receivable. They advised cheque sent to Deloitte yesterday. Received adjusted Enmax invoice, sent to Mr. Crocker for approval. Printed cheque.
1/17/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and sign trust cheque
1/17/2020	Knox, Christopher	1.50	\$ 250.00	\$ 375.00	Entered and completed deposited. Accounts receivable discussions. Drafted cheque requisition and prepared cheque to pay Receivers fees.
1/22/2020	Rowley, Michael	0.60	\$ 250.00	\$ 150.00	Called Mr. J Coombs regarding outstanding wire transfer from Tyson Coombs. Contact bank with transaction number provided by Mr. T Coombs. Called Mr. Coombs, advised the payment was made to wrong beneficiary.
1/24/2020	Rowley, Michael	0.30	\$ 250.00	\$ 75.00	Arranged courier pick up at EagleRock Computer for IT back up with Admin. Called EagleRock and advised them that the back up would be picked up today or Monday.

1/27/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review and respond to email from Mr. Quinlan and Mr. LeGeyt
1/27/2020	Rowley, Michael	0.80	\$ 250.00	\$ 200.00	Received back up from EagleRock Computer. Requested additional lien from Mr. Politylo. He advised no further information. Advised Mr. Crocker.
1/28/2020	Rowley, Michael	0.30	\$ 250.00	\$ 75.00	Called CRA regarding web access for GST filing.
1/28/2020	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Document review and records management. Entered and completed interest deposit for December 2019.
1/29/2020	Rowley, Michael	3.40	\$ 250.00	\$ 850.00	Preparing GST returns for July 2019 and August 1 2019 to August 13, 2019, as well as post receivership GST returns of August14, 2019 to December 2019. Reviewed data back up for A & J First Aid.
1/30/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Prepared cheque to pay EagleRock Computer services.
1/30/2020	Rowley, Michael	1.90	\$ 250.00	\$ 475.00	Found A & J First Aid's invoices. Compared Accounts Receivable from A&J to POC from Mr. Wong of PWC, Trustee for A & J First Aid. Sent Mr. Wong email. Email from AET's Mr. Balavi requesting phone call to negotiate outstanding receivable. Responded.
2/1/2020	Rowley, Michael	2.50	\$ 250.00	\$ 625.00	Compiled information to prepare tax return 2018 and 2019. Input previous year's numbers. Grouped chart of accounts by GIFI code. Combine pre and post receivership ledgers.
2/3/2020	Rowley, Michael	0.70	\$ 250.00	\$ 175.00	Call from Mr. J Coombs regarding shareholder agreement needed for taxes. Scheduled reoccurring GST reminder. Email from Mr. Tiku of CWB National Leasing. Advised Mr. Tiku CWB's claim ranks behind RBC in priority as per our counsel's legal opinion.
2/4/2020	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Document review and records management. Entered and completed deposit. Review of WEPP information and final WEPP secured amount submitted.
2/4/2020	Rowley, Michael	0.30	\$ 250.00	\$ 75.00	Call with Mr. Wong regarding A & J relationship. Prepared GST return. Received levy refund.
2/5/2020	Rowley, Michael	0.30	\$ 250.00	\$ 75.00	Email received from Mr. Tiku of CWB National Leasing and response regarding secured claim.
2/6/2020	Rowley, Michael	4.90	\$ 250.00	\$ 1,225.00	Preparing 2018 corporate tax return and the 2019 fiscal year end. Called Mrs. Leblanc regarding bad debts recorded in 2018.
2/7/2020	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Discussion with Mr. Rowley regarding GST adjustments and proof of claim filed by PWC; review and sign trust cheque
2/7/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque.
2/7/2020	Rowley, Michael	4.10	\$ 250.00	\$ 1,025.00	Reviewing back up of hard drive for Helix Loan, accounting reports, bad debts in 2018, advised Mr. Crocker of A&J First Aid insurance post bankruptcy taken out of the bank account of MWI.
2/10/2020	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Entered and deposited interest for January 2020. Document review and records management.
2/10/2020	Rowley, Michael	3.90	\$ 250.00	\$ 975.00	Preparing corporate tax return for 2019. Followed up with Mr. Tiku of CWB National Leasing to confirm acceptance of the Receiver's position regarding CWB's claim. Compiled list of bad debt to claim GST adjustments.
2/11/2020	Crocker, Darren	0.70	\$ 575.00	\$ 402.50	Review updated A/R spreadsheet and collection status
2/12/2020	Rowley, Michael	2.70	\$ 250.00	\$ 675.00	Email from Mr. Crocker regarding outstanding WIP that was not billed post receivership. Reviewed outstanding receivables, WIP at date of receivership and invoicing prepared subsequent to date of receivership. Compiled summary of outstanding receivables.
2/12/2020	Crocker, Darren	2.00	\$ 575.00	\$ 1,150.00	Update Draft Report
2/13/2020	Crocker, Darren	2.50	\$ 575.00	\$ 1,437.50	Telephone call from Ms. Crystal Sliziak of BC Workplace Safety; review email from same; email to Mr. Rowley; review and approve bank reconciliation; discussion with Mr. Rowley regarding payroll records; update draft report
2/13/2020	Rowley, Michael	5.30	\$ 250.00	\$ 1,325.00	Compiling invoices for work in progress and prepared spreadsheet of uncollected balances. Email forwarded from Mr. Crocker requesting report to WorkSafeBC. Discussed CRA trust claims and GST payable post receivership. Drafted email to Mr. Crocker.
2/14/2020	Crocker, Darren	1.20	\$ 575.00	\$ 690.00	Review email from Mr. Rowley regarding GST payable and Cenovus receivable status; meeting with Mr. Rowley to discuss same; review and sign tax returns; discussions with Mr. Rowley regarding payroll account
2/14/2020	Rowley, Michael	1.80	\$ 250.00	\$ 450.00	Called Ms. Leblanc requesting 2018 T4s. Met Mr. Crocker to discuss Cenovus billing, GST and payroll matters. Called Mr. Burns, Mr. Coombs and Mr. McNutt to request T4 amendment. Mailed corporate taxes to CRA.
2/18/2020	Rowley, Michael	0.40	\$ 250.00	\$ 100.00	Prepared amended August 2019 return and prepared journal entry form for Mr. Crocker's approval.
2/20/2020	Rowley, Michael	5.40	\$ 250.00	\$ 1,350.00	Request approval from Mr. Crocker of August 2019 GST return. Updated Cenovus reconciliation and sent to Mr. Chan. Called CRA Sheila ID5130041PRA for instruction on amended T4s. Drafted letter to CRA for amended T4s. Amended T4s.
2/21/2020	Knox, Christopher	0.20	\$ 250.00	\$ 50.00	Document review and records management.

2/21/2020	Rowley, Michael	0.70	\$ 250.00	\$ 175.00	Mailed amended August post receivership GST return and amended T4s of Mr. McNutt and Mr. Burns to CRA. Emailed amended copies to Mr. McNutt and Mr. Burns. Contacted Mr. Burns and Mr. McNutt via phone to advise them of the amendments sent.
2/24/2020	Rowley, Michael	5.50	\$ 250.00	\$ 1,375.00	Mr. Crocker requested reconciled cash collections, accounts receivable and work in progress balance to Notice of Receiver. Mr. Coombs called to purchase the procedural manuals. Called Mr. Nutt and Mr. Burns for approval of sale. Prepared bad debt ITC clai
2/25/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay legal fees.
2/25/2020	Rowley, Michael	0.90	\$ 250.00	\$ 225.00	Call with Mr. Coombs, advised him of counter offer for ABSA and procedures. Uploading invoices, Master Services Agreements, Service Orders of Cenovus to Sharefile for Mr. Bieganeck. Generated GST payment on balance due.
2/25/2020	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Discussion with Mr. Rowley regarding accounts receivable; conference call with Mr. Bieganeck regarding commencing litigation and documents required; review dockets; telephone call with Mr. Masson; review email from Mr. LeGeyt
2/26/2020	Crocker, Darren	2.10	\$ 575.00	\$ 1,207.50	Review and sign trust cheque; review third draft of report and revise; review update accounts receivable summary from Mr. Rowley
2/27/2020	Crocker, Darren	2.00	\$ 575.00	\$ 1,150.00	Discussions with Mr. Rowley regarding accounts receivable and reconciliation of amounts paid directly to old RBC account; review appendices for report; email to Mr. Bieganeck and Mr. Adlington regarding report review
2/27/2020	Rowley, Michael	1.30	\$ 250.00	\$ 325.00	Assisting with amounts reported on Court Report to Receiver.
2/27/2020	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Compiled time dockets for Court. Document review and records management. Discussion regarding Worksafe BC notice and request.
2/28/2020	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Reviewed and entered new claim, saved to network.
2/28/2020	Crocker, Darren	1.00	\$ 575.00	\$ 575.00	Message to Mr. Masson; telephone call with Mr. Bieganeck regarding comments on draft report; review Mr. Bieganeck's comments on report and revise same; review correspondence from Mr. Bieganeck
3/2/2020	Crocker, Darren	1.50	\$ 575.00	\$ 862.50	Final report revisions; emails to and from Mr. Knox regarding property claims not filed; sign report; review application and draft form of Order
3/2/2020	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Work on Second Report of Receiver, delivered to Duncan Craig office, document review and records management. Posted second report and application to insolvency webpage.
3/2/2020	Rowley, Michael	0.30	\$ 250.00	\$ 75.00	Filed GST returns for January 2020 and February 2020.
3/3/2020	Crocker, Darren	0.80	\$ 575.00	\$ 460.00	Review email and proof of claim from Bennington Financial Corp.; telephone call with Mr. Bieganeck; discussion with Mr. Rowley; review property claim from Canada Revenue Agency; review correspondence from Mr. Albert Larocque of CRA regarding GST
3/3/2020	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Claims review and reconciliation
3/3/2020	Rowley, Michael	0.30	\$ 250.00	\$ 75.00	Prepared list of asset values for Equirex lease.
3/3/2020	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Review email from Mr. Bieganeck regarding Equirex claim; review email from Mr. Rowley; review email from Mr. Dan Gilborn on behalf of Jim Peplinski Leasing
3/4/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Updates to Supplemental Second Report of Receiver.
3/4/2020	Adlington, Ryan	0.50	\$ 575.00	\$ 287.50	Report quality assurance review
3/4/2020	Crocker, Darren	1.50	\$ 575.00	\$ 862.50	Discussion with Mr. Rowley regarding his conversation with CRA regarding increased deemed trust claim; prepare Supplemental Second Report
3/4/2020	Rowley, Michael	0.50	\$ 250.00	\$ 125.00	Call to Mr. Laroque regarding GST claim submitted, corporate tax filing fees, and inquiry on status of T4 re-assessment. Call to CRA agent Lorna ID ATL 5979 left voicemail requesting her to return call.
3/5/2020	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Review and sign final draft of report; discussion with Mr. Knox; review email from legal counsel for Bennington Financial Corp.
3/5/2020	Rowley, Michael	0.40	\$ 250.00	\$ 100.00	Received call from Lorna ID ATL 5979 advised her the amended copy was the right copy. Advised her no June 2019 and July 2019 NOA received.
3/6/2020	Knox, Christopher	0.60	\$ 250.00	\$ 150.00	Document review and records management. Provided copies of series of documents and letters received from the Canada Revenue Agency to Mr. Crocker and Mr. Rowley for review and discussion.
3/6/2020	Rowley, Michael	0.30	\$ 250.00	\$ 75.00	Reviewing tax documents sent from CRA. Scheduled call to CRA regarding amended T4s, corporate tax, status of July and June GST notices.
3/6/2020	Young, Georgia	0.20	\$ 195.00	\$ 39.00	Preparing monthly bank reconciliation
3/7/2020	Chan, Garrett	0.30	\$ 475.00	\$ 142.50	Review interim distribution application materials

3/9/2020	Chan, Garrett	1.30	\$ 475.00	\$ 617.50	Prepare for and attend Court hearing for interim distribution; emails with Mr. Rowley regarding GST credits; email with counsel
3/9/2020	Rowley, Michael	4.20	\$ 250.00	\$ 1,050.00	Called CRA David Anderson, Ms. Asif, and general inquiries re amended T4s. Sent fax to Mr. Anderson with amended T4s. Call CRA agent Patricia 663529ONT regarding GST June 2019. Updated Mr. Crocker and Mr. Chan regarding property claim.
3/10/2020	Rowley, Michael	0.40	\$ 250.00	\$ 100.00	Call from employee Andrew Hutchison. Advised employee records with the directors. Call from EPCOR to advise Deloitte MWI's utility account after the date of occupancy was cleared up. Faxed David Anderson again.
3/10/2020	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Email with Mr. Rowley regarding sale of procedure manuals
3/11/2020	Crocker, Darren	0.60	\$ 575.00	\$ 345.00	Review emails from legal counsel; review and respond to email from Mr. Chan regarding offer on process manuals; review and approve bank reconciliation; attend conference call with legal counsel for RBC and the Receiver
3/11/2020	Chan, Garrett	0.20	\$ 475.00	\$ 95.00	Discussion with Mr. Crocker and Mr. Rowley regarding GST and bankruptcy
3/11/2020	Rowley, Michael	1.50	\$ 250.00	\$ 375.00	Communication with Mr. Coombs and Mr. McNutt to find intellectual property on external storage. Received confirmation of acceptance of Mr. Coombs offer from Mr. Crocker. Drafted bill of sale.
3/12/2020	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Email from counsel
3/12/2020	Rowley, Michael	3.80	\$ 250.00	\$ 950.00	Analysis of CRA property claim. Call with Mr. J Coombs regarding intellectual property. Edited Bill of Sale and intellectual asset listing. Printed for Mr. Chan to sign. Assembled intellectual property to be transferred to Mr. Coombs per Sale agreement.
3/13/2020	Chan, Garrett	0.40	\$ 475.00	\$ 190.00	Review and revise bill of sale for procedure manuals
3/13/2020	Crocker, Darren	0.40	\$ 575.00	\$ 230.00	Review emails from Ms. Hinz regarding court hearing; review and respond to email from Mr. Rowley regarding sale of manuals and payment; review and respond to email from Mr. LeGeyt
3/13/2020	Rowley, Michael	3.60	\$ 250.00	\$ 900.00	Met with Mr. Coombs and reviewed of assets purchased. Answered questions for Mr. Coombs regarding the asset sale. Processed payment for assets and outstanding TC Electric receivable. Delivered funds to bank. Delivered assets to Mr. Njoya.
3/16/2020	Knox, Christopher	1.50	\$ 250.00	\$ 375.00	Drafted cheque requisitions and prepared cheques to pay legal fees, secured claims and distribution to Royal Bank.
3/16/2020	Rowley, Michael	0.30	\$ 250.00	\$ 75.00	Sent further T4 Amendment information to Mr. Gibbons.
3/17/2020	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Entered and completed interest deposit for February. Uploaded Report and Order to Insolvency Webpage and faxed Reports and Orders to the Office of the Superintendent of Bankruptcy.
3/17/2020	Rowley, Michael	0.30	\$ 250.00	\$ 75.00	Call from Mr. Burns regarding T4 status. Emailed T4 correspondence to Mr. Burns and Ms. Leblanc.
3/17/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review email from Mr. Chan and filed copy of order; review email from Mr. Knox
3/18/2020	Rowley, Michael	0.20	\$ 250.00	\$ 50.00	Email from Mr. Tiku regarding status of distribution. Responded to Mr. Tiku advising that status CWB's collection is to be determined and no bankruptcy is filed yet.
3/19/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Document review and records management.
3/19/2020	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Review and sign trust cheques; discussion with Mr. Knox regarding cheques to secured creditors; telephone call to Mr. Masson
3/19/2020	Rowley, Michael	0.40	\$ 250.00	\$ 100.00	Call to CRA Jeremiah Gibbons regarding claim. Left voicemail. Response from Mr. Wong regarding vehicle insurance of 605673 BC Ltd. Sent ledger to Mr. Wong, advised of status of receivership.
3/21/2020	Chan, Garrett	0.50	\$ 475.00	\$ 237.50	Bankruptcy preparation matters
3/23/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay post GST to the Canada Revenue Agency.
3/23/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Emails to and from Mr. Masson; email to Mr. Knox
3/23/2020	Young, Georgia	0.30	\$ 195.00	\$ 58.50	February bank reconciliation
3/24/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review and sign trust cheques
3/25/2020	Rowley, Michael	0.20	\$ 250.00	\$ 50.00	Advised Mr. Knox of BFL Fabricators sale reallocation and GST reallocations required in banking.
3/25/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Reallocation and corrections to Estate funds.
3/25/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Emails to and from Mr. Masson
3/26/2020	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Review and sign cheque for GST remittance
3/30/2020	Rowley, Michael	0.30	\$ 250.00	\$ 75.00	Call with CRA agent Jackie 7921ATL regarding status of T4 trust exam.
4/3/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review email from Mr. Bieganeck regarding progress on suing for collection of accounts receivable
4/6/2020	Rowley, Michael	0.20	\$ 250.00	\$ 50.00	Call from Mr. Burns inquiring about correspondence received from Duncan Craig.
4/7/2020	Rowley, Michael	0.50	\$ 250.00	\$ 125.00	Email from Mr. Bieganeck. Sent Accounts Receivable documentation requested by Mr. Bieganeck.

4/13/2020	Knox, Christopher	0.60	\$ 250.00	\$ 150.00	Drafted cheque requisitions and prepared cheques to pay Receiver fees.
4/13/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review and sign trust cheques
4/14/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Reviewed statement received from Epcor regarding incorrect account statements being received, saved to network and sent fax to update their records.
4/14/2020	Rowley, Michael	0.70	\$ 250.00	\$ 175.00	Reviewed dividend payments to Equirex and Jim Peplinski. Emailed Mr. Crocker to advised of GST paid on Equirex and Peplinski. Prepare March 2020 GST return. Emailed Ms. Sookdeo of Duncan Craig, advised TC Electric receivable is collected.
4/14/2020	Young, Georgia	0.20	\$ 195.00	\$ 39.00	Bank reconciliation
4/15/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and approve bank reconciliation
4/16/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay Receiver fees for March 2020.
4/16/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review draft GST return information; email to Mr. Rowley
4/29/2020	Knox, Christopher	0.10	\$ 250.00	\$ 25.00	Entered and completed interest deposit.
4/30/2020	Rowley, Michael	0.20	\$ 250.00	\$ 50.00	Filed GST return for period ended March 2020.
5/1/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review invoice from Mr. Bieganeck
5/4/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay legal fees to Duncan Craig.
5/6/2020	Knox, Christopher	0.20	\$ 250.00	\$ 50.00	Spoke to employee and provided copy of T4 statement.
5/21/2020	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Respond to creditors regarding claims and claim process.
5/25/2020	Knox, Christopher	0.60	\$ 250.00	\$ 150.00	Claims review. Provide previous employee with T4.
5/25/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and approve bank reconciliation
5/25/2020	Young, Georgia	0.50	\$ 195.00	\$ 97.50	April Bank Reconciliation
5/27/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and approve cheque requisition and electronic funds transfer
5/27/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and wire transfer to pay Receiver fees.
5/28/2020	Knox, Christopher	0.20	\$ 250.00	\$ 50.00	Posted wire transfer and request to refund overpayment.
5/29/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review and respond to email from Mr. Mark Wong of PwC; review response from same
6/3/2020	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	File review for discussion with staff
6/4/2020	Knox, Christopher	0.20	\$ 250.00	\$ 50.00	Review and discussion of outstanding matters.
6/8/2020	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Discussion with Mr. Masson; email to Mr. Bieganeck; review email from Mr. LeGeyt; review email from Mr. Bieganeck
6/9/2020	Knox, Christopher	0.20	\$ 250.00	\$ 50.00	Scanned and saved March 2020 GST notice of assessment to network.
6/9/2020	Crocker, Darren	0.80	\$ 575.00	\$ 460.00	Review emails from Mr. Bieganeck and Mr. LeGeyt; conference call with Mr. Bieganeck; review demand letters
6/12/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review emails from Mr. LeGeyt and Ms. Sookdeo
6/12/2020	Young, Georgia	0.30	\$ 195.00	\$ 58.50	Bank Reconciliation
6/16/2020	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Review email and Consent to Act; revise document and execute; email to legal counsel; review email from Mr. Bieganeck; review email from Mr. Ryan Algar
6/17/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review and respond to email from Mr. Coombs; Review and approve bank reconciliation
6/22/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review application materials
6/23/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review email from Industry Canada
6/24/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Email to Mr. Knox; review email from same
6/24/2020	Knox, Christopher	0.30	\$ 250.00	\$ 75.00	Discussion with CRA agent regarding payroll and examination.
6/25/2020	Crocker, Darren	0.80	\$ 575.00	\$ 460.00	Review emails from Mr. Bieganeck and legal counsel for CRA; email to Mr. Knox and Mr. Bieganeck; review spreadsheet from Mr. Knox regarding GST filings
6/27/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Email to Mr. Knox
6/29/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition for wire transfer and wire transfer request form to pay Receiver fees.
6/30/2020	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Drafted cheque requisition and prepared cheque to pay legal fees. Called in to CRA, spoke to agent and confirmed Income tax, GST, and payroll account statuses, credits and balances owing.
7/7/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Compiled information and filed June 2020 GST return.
7/7/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review voice message from Mr. Masson; review email from same
7/8/2020	Crocker, Darren	0.40	\$ 575.00	\$ 230.00	Review revised property claim from CRA; email to Mr. Masson; email to Mr. Bieganeck regarding accounts receivable collection; review and respond to email from Mr. Knox
7/8/2020	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Follow up regarding taxes and balances owing. Processed return payment and confirmed new balance owing on fees.
7/9/2020	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Follow up with the wage earner protection program regarding secured amount showing on statements and requested breakdown for payment.
7/10/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and sign trust cheque
7/10/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted and completed transfer documents to pay fees.
7/15/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Telephone discussion with Mr. Bieganeck regarding Statements of Claim and searches regarding Cenovus projects

7/16/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Email to Mr. Masson
7/20/2020	Young, Georgia	0.30	\$ 195.00	\$ 58.50	Bank Reconciliation
7/22/2020	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Phone call with Mr. Burns
7/23/2020	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Email to counsel
7/29/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Reviewed WEPP information, contacted WEPP and left message to verify information. Drafted cheque requisition and prepared cheque to pay secured WEPP remaining.
7/30/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Discussed secured super priority with WEPP, void previous cheque and documents and prepared new cheque requisition and cheque to include increased super priority to WEPP.
8/5/2020	Chan, Garrett	0.10	\$ 475.00	\$ 47.50	Email to Mr. Knox regarding Koch claim
8/7/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Compiled information and filed outstanding GST return.
8/10/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and prepared cheque to pay legal fees.
8/10/2020	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Review invoice from legal counsel; email to Mr. Knox; email to Mr. Bieganeck for update on collection of accounts receivable; review and sign trust cheque
8/12/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and approve bank reconciliation
8/13/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Telephone call from Mr. Larocque of Canada Revenue Agency
8/27/2020	Knox, Christopher	0.30	\$ 250.00	\$ 75.00	Reviewed correspondence and GST notice of assessments, saved to network.
9/4/2020	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Saved notice of assessments to network. Reviewed updated notices for the RT0002 account. Compiled information and payment confirmation and sent to CRA to update their records.
9/11/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Telephone call from Mr. Bieganeck with update on accounts receivable collection; telephone call to Mr. Masson to provide update on same
9/14/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review update from Mr. Bieganeck; email to Mr. Masson
9/16/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Drafted cheque requisition and wire request for signature, sent for processing and posted confirmation.
9/17/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and approve electronic funds transfer
9/28/2020	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Review and compilation of tax information and outstanding matters. Returned call to CRA agent regarding GST refund allocations and provided supporting information.
9/30/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Discussed issues on GST allocations with CRA agent, agent needs to discuss further with an insolvency agent.
10/1/2020	Knox, Christopher	1.50	\$ 250.00	\$ 375.00	Discussions with the CRA regarding RT0001 and RT0002 account, discussed each month individually and changes required, as well as payment allocation. Compiled information and filed outstanding GST returns to release refunds held with the CRA.
10/7/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review email and correspondence regarding notices to prove lien from Mr. Biegaenk
10/8/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Entered and completed bank deposit.
10/9/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and sign KBR Lien Claim Waiver Form and return to Mr. Bieganeck
10/14/2020	Knox, Christopher	0.30	\$ 250.00	\$ 75.00	Review of notice of assessments and pending cancellation notice from the CRA.
10/15/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and approve bank reconciliation
10/16/2020	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	File review and records management.
10/19/2020	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Review CRA claim, draft cheque requisition and prepare cheque to pay deemed trust claim.
10/27/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Entered and completed deposit, records management.
10/27/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Telephone call from Mr. Bieganeck regarding Pipes and Panels liens
11/2/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review invoice from Mr. Bieganeck; email to Mr. Knox
11/4/2020	Knox, Christopher	0.30	\$ 250.00	\$ 75.00	Discussions with CRA agent and Office of the Superintendent of Bankruptcy, confirmed address and request the OSB direct deemed trust payment received to CRA agents office as requested.
11/6/2020	Knox, Christopher	0.20	\$ 250.00	\$ 50.00	Review of correspondence from CRA regarding tax matters, records management.
11/15/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and approve bank reconciliation
11/17/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Draft cheque requisition and prepare cheque to pay legal fees.
11/18/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Email to Mr. Bieganeck; review email from Mr. Masson
11/20/2020	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Telephone call to Mr. Bieganeck; conference call with Mr. Masson
11/22/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and respond to email from Mr. Bieganeck
11/26/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review legal account and sign trust cheque
12/1/2020	Knox, Christopher	0.20	\$ 250.00	\$ 50.00	Compiled information and filed outstanding GST returns.
12/2/2020	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Draft cheque requisition and prepare cheque to pay legal fees.
12/2/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review legal bill
12/7/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Email to Mr. Bieganeck; review and respond to email from Mr. Masson
12/8/2020	Knox, Christopher	1.50	\$ 250.00	\$ 375.00	Review of records and file clean up to prepare for file closure.

12/9/2020	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Review of records, file clean up, draft journal entry requests to correct allocations for Receiver review and signature and processed entry.
12/11/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and sign trust cheque
12/15/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and approve bank reconciliation
12/16/2020	Knox, Christopher	0.80	\$ 250.00	\$ 200.00	Draft cheque requisition and prepare wire request, obtain signature and send for processing. Review of correspondence from the CRA. Records management.
12/17/2020	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Email to Mr. Bieganeck
12/18/2020	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Telephone call to Mr. Masson; review correspondence from Mr. Bieganeck; telephone call with same; email to Mr. Masson
12/19/2020	Chan, Garrett	1.50	\$ 475.00	\$ 712.50	Drafting final report
12/21/2020	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Review email update from Mr. Bieganeck; email to Mr. Masson
12/22/2020	Knox, Christopher	0.80	\$ 250.00	\$ 200.00	Review company records and accounting software to assist legal counsel. Contact Cenovus and Bruderheim energy by phone and e-mail to obtain information.
1/6/2021	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Draft cheque requisition and prepare cheque to pay legal fees.
1/13/2021	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Enter and complete bank deposit. Records management.
1/14/2021	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and approve bank reconciliation
1/18/2021	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Compile information and file outstanding GST return.
1/19/2021	Knox, Christopher	1.00	\$ 250.00	\$ 250.00	Reviewed correspondence from the CRA regarding examination request. Compile information and submit to the CRA for review.
1/26/2021	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Review records, compile information and file outstanding tax return for 2020.
1/27/2021	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Review comments from Trustee, correct 2020 tax return and split into 2020 Pre and 2020 Post tax returns.
2/4/2021	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Discuss GST examination with CRA Examiner and corrections to examination results.
2/5/2021	Knox, Christopher	0.20	\$ 250.00	\$ 50.00	Review tax information received from the CRA. Records management.
2/5/2021	Young, Georgia	0.30	\$ 250.00	\$ 75.00	Bank Reconciliation
2/8/2021	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Review and respond to reporting update from Mr. Bieganeck; email to Mr. Masson; review invoice from Duncan Craig
2/16/2021	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and approve bank reconciliation
2/18/2021	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Review of correspondence from the CRA regarding reassessment of GST.
2/26/2021	Knox, Christopher	0.20	\$ 250.00	\$ 50.00	Review network, compile information and file outstanding GST return for January 2021
3/1/2021	Knox, Christopher	1.50	\$ 250.00	\$ 375.00	Create legal summary. Draft cheque requisition and prepared cheque to pay outstanding legal fees.
3/4/2021	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Draft wire request and cheque requisition to pay fees.
3/5/2021	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review and sign trust cheque
3/5/2021	Knox, Christopher	0.20	\$ 250.00	\$ 50.00	Review company records, compile information and file outstanding GST.
3/8/2021	Crocker, Darren	0.10	\$ 575.00	\$ 57.50	Review correspondence and attachments from Mr. Bieganeck regarding judgement against Janvier Fabrication
3/8/2021	Knox, Christopher	0.40	\$ 250.00	\$ 100.00	Accounts receivable review and records management.
3/9/2021	Knox, Christopher	0.30	\$ 250.00	\$ 75.00	Review of correspondence from the CRA. Records management.
3/10/2021	Knox, Christopher	0.50	\$ 250.00	\$ 125.00	Review correspondence from the Canada Revenue Agency and send response regarding errors and request for correction to GST owing and refunds.
3/12/2021	Crocker, Darren	0.50	\$ 575.00	\$ 287.50	Review and respond to email from Mr. Masson; prepare estimated distribution schedule for RBC; telephone call with Mr. Masson
3/15/2021	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Email to and from Mr. Bieganeck; telephone call to Mr. Masson
3/18/2021	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Review of Court reports and documents to prepare for file closure, begin drafting final report.
3/22/2021	Knox, Christopher	3.00	\$ 250.00	\$ 750.00	Review of network reports and documents, compile information and work on drafting third and final report to Court to close file.
3/24/2021	Crocker, Darren	0.30	\$ 575.00	\$ 172.50	Telephone call with Mr. Bieganeck regarding funds can be released; discuss draft report; email to Mr. Masson
3/25/2021	Knox, Christopher	2.00	\$ 250.00	\$ 500.00	Compile information and prepare documents for Final Report and file closure.
3/26/2021	Crocker, Darren	0.20	\$ 575.00	\$ 115.00	Discuss status of draft report with Mr. Knox
3/26/2021	Ng, Lexi	2.60	\$ 450.00	\$ 1,170.00	Review and provide comments regarding receivers report.
3/26/2021	Knox, Christopher	3.00	\$ 250.00	\$ 750.00	Discuss report and appendixes with Mr. Crocker and Ms. Ng. Finalize first draft and work on closing time docket and accruals for Court.
3/29/2021	Knox, Christopher	3.40	\$ 250.00	\$ 850.00	Complete review, updates, corrections and appendixes to finalize Final Report to Court. Enter and complete bank deposit.

740.90

\$ 240,631.00

Estimated accrual to close file	\$ 8,000.00	Accruals for time to complete final report and time dockets for Court, quality assurance review, review application materials and submissions to Court, Court attendance, cheque requisitions, final distribution to RBC and bankruptcy, bank reconciliation, records management, and file closure.
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Title	Name	Hours	Rate	Total
Partner	Crocker, Darren	96.00	\$ 575.00	\$ 55,200.00
Partner	Adlington, Ryan	1.00	\$ 575.00	\$ 575.00
Partner	Warga, Brent	2.00	\$ 575.00	\$ 1,150.00
Senior Manager	Chan, Garrett	117.60	\$ 475.00	\$ 55,860.00
Senior Manager	Ng, Lexi	2.60	\$ 450.00	\$ 1,170.00
Manager	Perales-Solis, Grace	0.20	\$ 375.00	\$ 75.00
Senior	Gaspar, Dana	0.40	\$ 250.00	\$ 100.00
Senior	Knox, Christopher	222.50	\$ 250.00	\$ 55,625.00
Senior	Rowley, Michael	268.20	\$ 250.00	\$ 67,050.00
Senior	Parekh, Poonam	1.00	\$ 250.00	\$ 250.00
Senior	Parekh, Zeel	1.00	\$ 250.00	\$ 250.00
Senior	Pavlic, Luke	1.30	\$ 250.00	\$ 325.00
Senior	Shankar, Srividya	3.00	\$ 250.00	\$ 750.00
Senior	Shah, Aayushi	1.00	\$ 250.00	\$ 250.00
Senior	Young, Georgia	0.30	\$ 250.00	\$ 75.00
Analyst	Young, Georgia	1.80	\$ 195.00	\$ 351.00
Technician	Shetty, Rachaita	2.00	\$ 75.00	\$ 150.00
Technician	Parekh, Nirali	3.00	\$ 75.00	\$ 225.00
Technician	Ladha, Pratik	2.00	\$ 75.00	\$ 150.00
Technician	Mamania, Keval	3.00	\$ 75.00	\$ 225.00
Technician	MacLean, Camille	2.00	\$ 75.00	\$ 150.00
Technician	Ionica, Nicoleta	6.00	\$ 75.00	\$ 450.00
Technician	Goyal, Riya	3.00	\$ 75.00	\$ 225.00
		740.90		\$ 240,631.00