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COURT COURT OF QUEEN'S BENCH OF ALBERTA  
JUDICIAL CENTRE CALGARY  
PLAINTIFF ROYAL BANK OF CANADA  
DEFENDANTS GABRIEL CONSTRUCTION LTD., GABRIEL CONSTRUCTION (ALBERTA) LTD. and SASKALTA ENVIRONMENTAL SOLUTIONS INC.  
DOCUMENT **FIRST REPORT OF THE COURT APPOINTED RECEIVER AND MANAGER OF GABRIEL CONSTRUCTION LTD., GABRIEL CONSTRUCTION (ALBERTA) LTD. AND SASKALTA ENVIRONMENTAL SOLUTIONS INC.**  
**DATED JUNE 1, 2017**  
**PREPARED BY DELOITTE RESTRUCTURING INC.**

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to May 30, 2017

## INTRODUCTION

- 1) Pursuant to an Order (the "**Receivership Order**") of the Court of Queen's Bench of Alberta (the "**Court**") dated March 21, 2017 (the "**Date of Receivership**"), Deloitte Restructuring Inc. ("**Deloitte**") was appointed as receiver and manager (the "**Receiver**"), without security, of all assets, undertakings and properties of Gabriel Construction Ltd. ("**GCL**"), Gabriel Construction (Alberta) Ltd. ("**GCAL**") and SaskAlta Environmental Solutions Inc. ("**Saskalta**") (collectively, the "**Companies**" or the "**Group**"). The Court proceedings in which the Receiver was appointed are referred to herein as the "**Receivership Proceedings**".
- 2) The Receivership Order was granted as a result of an application by Royal Bank of Canada ("**RBC**") which was owed approximately \$2.6 million by the Group at the Date of Receivership (the "**RBC Indebtedness**"). RBC holds various registered security over all of the Group's present and after-acquired real and personal property, along with various personal guarantees (collectively, the "**RBC Security**"). The loans provided by RBC to GCL, GCAL and Saskalta were cross guaranteed and cross collateralized by each of the Companies.
- 3) The Receiver's independent legal counsel, Torys LLP ("**Torys**"), has conducted an independent review of the validity and enforceability of the RBC Security and has advised that it is valid and enforceable and ranks in priority to the unsecured creditors of the Group and to any subsequently appointed trustee in bankruptcy (the "**Security Opinion**").
- 4) Following the issuance of the Receivership Order, the Receiver issued a statutory Notice and Statement of the Receiver for each of GCL, GCAL and Saskalta (the "**Notices to Creditors**") pursuant to subsections 245(1) and 246(1) of the *Bankruptcy and Insolvency Act (Canada)*. The Receivership Order, together with the Notices to Creditors have been posted on the Receiver's website at <http://www.insolvencies.deloitte.ca/en-ca/Pages/Gabriel> (the "**Receiver's Website**"). This first report of the Receiver (the "**First Report**") will also be posted to the Receiver's Website after it has been filed with the Court.
- 5) In addition to the First Report, the Receiver has prepared a confidential supplement to the First Report dated June 1, 2017 (the "**First Confidential Report**") which the Receiver is seeking to be sealed in the Court file.
- 6) Unless otherwise provided, all other capitalized terms not defined in this First Report are as defined in the Receivership Order.

## Purpose

- 7) The purpose of this First Report is to:
  - a) Provide the Court with an update of the Receiver's activities and the Receiver's receipts and disbursements since the Date of Receivership; and
  - b) Respectfully recommend that the Court:
    - i. Approve the reported activities of the Receiver to date in respect of administering the Receivership Proceedings;
    - ii. Approve the Maynards Proposal for the sale of the Equipment (terms as defined later in this First Report);

- iii. Approve the future distribution of funds to RBC as they relate to the RBC Security and as they become available up to the amount of the RBC Indebtedness, and subject to the Receiver holding sufficient funds to satisfy the costs of the Receivership Proceedings, and statutory deemed trust and priority claims; and
- iv. Approve an Order sealing the First Confidential Report in the Court file.

### **Terms of Reference**

- 8) In preparing this First Report, the Receiver has relied upon unaudited financial and other information prepared by the Group's current and former employees, the Group's books and records, and discussions with the Group's former employees and various third parties with knowledge of the Companies and their assets and operations. The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of this information.
- 9) All dollar amounts in this First Report are in Canadian dollars, unless otherwise indicated.

### **BACKGROUND**

- 10) GCL is a private company that is incorporated in the Province of Saskatchewan ("**SK**"). GCL operated as a construction general contracting company, specializing in commercial, industrial and institutional construction projects in SK.
- 11) GCL is majority owned by the former principal of the Group, Mr. Gabriel Grenier ("**Mr. Grenier**") who holds approximately 86% of the voting shares and GCL in turn owns 100% of GCAL and Saskalta.
- 12) GCL operated from premises owned by GCL that are located at 234-11<sup>th</sup> Avenue East, in SK (the "**Regina Property**").
- 13) GCAL is a private company that is incorporated in the Province of Alberta ("**AB**"). GCAL operated as a construction general contracting company, specializing in commercial, industrial and institutional construction projects in AB.
- 14) GCAL operated from a property owned by Mr. Grenier, which is located in a rural area close to Cremona, AB (the "**Cremona Property**").
- 15) Saskalta is a private company that is incorporated in AB. Saskalta specialized in the management of industrial, commercial and municipal hazardous and non-hazardous waste, and primarily provided dredging, pumping, desludging and dewatering services.
- 16) Saskalta operated from the Cremona Property and shared employees with GCAL.
- 17) Mr. Grenier is the sole director of GCAL and is a joint director of GCL with Ms. Sonia Grenier. The corporate search for Saskalta did not provide any director information.

- 18) As a result of declining revenues and financial losses incurred by GCAL and Saskalta, the Group began to experience financial difficulties in early 2016. Despite attempts to rationalize the business and liquidate some of the Group's equipment in order to improve liquidity, the Group continued to experience cash flow difficulties. Ultimately, this culminated in Mr. Grenier's decision to cease operations of the Group and to terminate all of the Group's employees on March 10, 2017.
- 19) RBC, the principal and first ranking secured creditor of the Group, was concerned about the status of the Group's equipment and ongoing construction contracts. As a result, RBC took steps to have a Receiver immediately appointed over the Group.

## **POWERS OF THE RECEIVER**

- 20) The Receiver's powers are detailed in paragraph 3 of the Receivership Order and include, among others, the power to take and maintain possession and control of the assets of the Group; the power to manage, operate and carry on the business of the Group; and, the power to market and sell the assets of the Companies (subject to Court approval if any one transaction exceeds \$100,000 or if the aggregate of transactions exceed \$200,000).

## **POSSESSION AND CONTROL OF THE ASSETS**

- 21) The Receiver took the following steps with respect to the assets and operations of the Group:
  - a) Attended the Cremona Property and Regina Property (collectively, the "**Operating Properties**") and met with several former employees of the Group who had been winding up the business;
  - b) Took possession of the Group's books and records at the Operating Properties;
  - c) Carried out an inspection and took an inventory of the Group's assets and equipment located at the Operating Properties;
  - d) Attended at and took an inventory of the Group's assets and equipment at various project sites and storage facilities in both AB and SK;
  - e) Arranged for an appraisal of the Group's assets;
  - f) Arranged to have all utility accounts for the Operating Properties transferred to the name of the Receiver;
  - g) Retained five of the Group's former employees (the "**Subcontractors**") to assist with the collection of information relating to the Group's employees, the location of assets, the Group's unfinished construction projects, and those contracts with outstanding accounts receivable owing to the Group;
  - h) Carried out a detailed review of the Group's unfinished construction contracts and those with outstanding accounts receivable (collectively, the "**Unfinished Contracts**") in order to establish the status of the Unfinished Contracts, the cost to complete, and the ability of the Receiver to recover monies owing under

the Unfinished Contracts. Further details around the Unfinished Contracts are included later in this First Report;

- i) Worked with the Subcontractors to arrange for the removal and relocation of the Group's most valuable assets and equipment from various project sites to the Operating Properties in order to preserve and protect the assets;
- j) Liaised with multiple asset finance companies to obtain buy-out quotes, and to assess the level of equity in financed equipment. Where there was determined to be no equity in the financed equipment, the Receiver wrote to the relevant finance companies to release its respective interest in the equipment;
- k) Advised the Companies' insurance broker of the receivership and confirmed and arranged for amendments to the existing insurance policies to reflect the Receivership Proceedings;
- l) Arranged for the redirection of the Group's mail to the Receiver's office;
- m) Liaised with various creditors, subcontractors and bonding companies relating to the Group's outstanding liabilities and the Unfinished Contracts; and
- n) Contacted CRA to request trust audits and to open a new GST account to facilitate GST filings for the period subsequent to the Date of Receivership.

## **ASSETS**

### **Regina Property**

- 22) The Regina Property was constructed in 1960 and incorporates approximately 4,811 sq. ft. of office/warehouse space, in addition to a large gated and fenced yard.
- 23) On April 20, 2017, the Receiver sent a request for proposal to four realtors in the Regina area seeking listing proposals for the Regina Property. A deadline for submission of proposals was set for May 5, 2017.
- 24) Listing proposals were received from two realtors. Both realtors suggested a similar listing price, and had the same commission rate (5% of sale price). Based on the Receiver's assessment of the proposals, and in further discussion with RBC, the Receiver appointed Colliers International as the listing broker ("**Colliers**") on May 15, 2017.
- 25) Colliers is now actively marketing the Regina Property and details are posted on Colliers' website. Any offers received on the Regina Property will be subject to Court approval.

### **Unfinished Contracts**

- 26) Prior to the Group ceasing to operate on March 10, 2017, the Group was engaged on several bonded and non-bonded construction contracts in SK and AB. As a result of the abrupt closure of the business, several of these contracts were partly finished.
- 27) The Receiver has reviewed various books and records, reports, contracts, invoices and correspondence related to the Unfinished Contracts. The Receiver also entered into

discussions with multiple owners of the projects, in addition to bonding companies, Mr. Grenier and the Subcontractors in order to assess the status of the projects and the best method to realize value from the Unfinished Contracts, to the extent possible. In total, the Receiver reviewed forty seven (47) Unfinished Contracts.

- 28) Several of the Unfinished Contracts had significant arrears owing by the Group to subcontractors used on the projects and consequently multiple liens had been filed against these projects. As a result, many of the Unfinished Contracts were uneconomic to complete and, where applicable, the Receiver consented to allowing the bonding companies to take over the completion of the projects and to deal with the liens pursuant to the labour and material bonds. The Receiver monitored and will continue to monitor these projects and expects to receive appropriate reporting from the bonding companies in respect of any potential profits.
- 29) The Receiver engaged Trans Canada Contracting Inc. ("**Trans Canada**") to complete a project in SK which was bonded by Echelon Insurance Company (the "**Surety**"). Following the completion of the project, the Receiver recovered proceeds under the contract in the amount of \$50,730. These monies are currently held in a separate trust account pursuant to the provisions of paragraph 32 of the Receivership Order, pending the receipt by the Surety of the original bonds from the owner of the project.
- 30) To date, the Receiver has entered into settlement discussions and agreements related to outstanding accounts receivable and deficiency claims on nine (9) different projects.
- 31) As at the Date of the Receivership, the Group had accounts receivable of approximately \$2.39 million and holdbacks receivable of approximately \$0.65 million. To date, the Receiver has realized approximately \$144,000 in accounts receivable and further realizations will be contingent on the amount of liens filed, ongoing negotiations and potential profits in respect of the Unfinished Contracts.

### **Contech Monies**

- 32) The Receiver is aware of an amount of \$98,007 ("**Lien Monies**") having been paid into Court in order that a lien registered by Contech Electric Ltd. (the "**Lien Claimant**") be removed from title to certain lands where GCAL was undertaking a construction project.
- 33) The Receiver has reviewed this matter with Torys and, based on the *Builders' Lien Act*, the Consent Order entered into between the parties, and correspondence between counsel for the parties, Torys has advised the Receiver that it likely has the right to the Lien Monies.
- 34) Accordingly, on May 26, 2017, the Receiver filed an application with the Court to have the Lien Monies released from the Court to the Receiver, for the benefit of the Receivership estate. This matter is due to be heard by the Court on June 14, 2017.

### **Construction Equipment**

- 35) The Group owned a significant amount of construction related equipment which was primarily located at the Operating Properties, and was also located at several job sites and storage facilities in AB and SK.
- 36) The Receiver spent a significant amount of time reviewing the Group's asset register and attempting to reconcile it to the inventory of assets at each location, the insurance

records, personal property registry searches, lease agreements, auction sales and other records of the Companies. The Receiver also made enquiries of the Subcontractors and Mr. Grenier in order to ascertain the location of various missing items. In most cases, it was apparent that items had been sold in previous auctions undertaken in 2015 and 2016, and the asset register had not been updated to reflect all of the equipment sold in those auctions.

- 37) After formulating an updated asset register, by location, the Receiver then engaged Century Services Corp. ("**Century**") to view the Group's construction related equipment/inventory and office furniture/equipment (collectively, the "**Equipment**"), and to undertake an appraisal of the Equipment (the "**Century Appraisal**"). A copy of the Century Appraisal is attached to the First Confidential Report as Appendix "A".
- 38) In respect of a project site in northwestern AB, the Receiver entered into a short-term rental of the Group's equipment to enable the Surety to complete an urgent phase of construction related to the contract. The Receiver realized \$28,571 in respect of this rental agreement.

### **Foreign Investment**

- 39) The unaudited October 2016 financial statements of GCAL show an investment on the balance sheet in the amount of \$2.08 million (the "**Foreign Investment**"). According to a note in the financial statements, the Foreign Investment consists of advances made to a foreign company related to the Group, and in particular to GCAL, by virtue of common ownership. In addition, the notes state that the advances are unsecured, non-interest bearing and without fixed terms of repayment.
- 40) The Receiver has discussed the Foreign Investment with Mr. Grenier. Based on these discussions, the Receiver understands that monies were advanced without any formal written agreements over several years from GCAL to a company incorporated in the Republic of Honduras for the purposes of developing a resort property in Camps Bay, on the island of Roatan, Honduras (the "**Roatan Property**").
- 41) The name and ownership of the Honduran company that was advanced funds by GCAL is not clear. However, further searches undertaken by Torys indicate that it is likely to be Constucciones Gabriel S.A. ("**Gabriel S.A.**"), which is a closely held private company whose controlling shareholder, Mr. Grenier, is the President of the Board. Based on investigations made by Torys, it is apparent that Gabriel S.A. owns the Roatan Property.
- 42) Mr. Grenier has informed the Receiver that monies advanced by GCAL were used to construct a 5,000 sq. ft. beachfront villa, and to develop various infrastructure (primarily roads and utilities) on the Roatan Property. The Receiver also understands that the original purpose of the Foreign Investment was to develop a residential resort community, with several homes located on the Roatan Property. However, the development of the resort has been delayed, in part due to waiting for an appropriate permit from the relevant authorities.
- 43) The Receiver is aware that the Roatan Property was listed for sale with Re/Max in June 2016 for US\$1.15 million, but it failed to sell. Mr. Grenier has also stated that there is a mortgage on the Roatan Property that is held by a Honduran bank but the Receiver has not been provided any supporting documents.



- 44) The Receiver is continuing its investigations into Gabriel S.A. and the Roatan Property in order to consider the best method to realize value from the Foreign Investment, to the extent possible, for the benefit of creditors.

## **EQUIPMENT SALES PROCESS**

### **Auction Process**

- 45) The Receiver engaged in discussions with RBC with respect to a proposed process to sell the Equipment. Based on the nature and location of the Equipment, the various leases in place and the difficulty in reconciling the Equipment listing, it was determined that proposals should be sought from auctioneers for the sale of the Equipment as well as from various parties that had expressed interest in the Equipment.
- 46) As part of the sales process, the Receiver compiled available information in relation to the Equipment (the "**Equipment Information Summary**") which is attached as Appendix "**A**" to this First Report, and includes the following:
- a) A listing and description of the Equipment by location;
  - b) A description of the locations where the Equipment was located; and
  - c) A link to access photos of the Equipment.
- 47) The Receiver emailed the Equipment Information Summary on May 15, 2017 to five (5) auctioneers, requesting proposals under the following terms and conditions:
- a) Auctioneers were to demonstrate recent experience selling comparable types of equipment and were to be able to market the Equipment to a wide network of buyers;
  - b) The Equipment was to be offered for sale on an 'as-is, where-is' basis with no representations or warranties from the Receiver;
  - c) Given the nature of the Equipment, expected changes in the assets included in the listing, and in the interest of expediting the process, auctioneers were to submit a straight commission proposal for auction services. The Receiver did not seek proposals for any net minimum guarantees;
  - d) The Receiver would not be obligated to accept any proposal and the acceptance by the Receiver of any proposal would be subject to the approval of the Court;
  - e) Asset viewings would be coordinated with the Receiver; and
  - f) Proposals and offers were to be submitted by May 26, 2017 (the "**Submission Deadline**").
- 48) At the Submission Deadline, the Receiver received four (4) proposals from auctioneers to sell the Equipment on behalf of the Receiver.
- 49) The Receiver also sent the Equipment Information Summary, or extracts thereof, to three (3) third parties that had expressed an interest in making enbloc offers for the Equipment or offers for a significant amount of the Equipment. However, the offers

received were for significantly less than the values included in the Century Appraisal, and therefore the Receiver did not accept the offers.

- 50) The Receiver has discussed and shared the proposals received through the sales process with RBC, and RBC is in agreement with accepting the auction proposal from Maynards Industries Canada Ltd. ("**Maynards**") to sell the Equipment (the "**Maynards Proposal**").
- 51) The Maynards Proposal and reasons for its acceptance, are more fully described in the First Confidential Report, along with the other proposals received.
- 52) The Receiver has obtained quotes for the haulage of the equipment which remains at project sites and storage facilities back to the Operating Properties or to an alternate site, and intends to move this equipment when road conditions allow, and ahead of the auction sales, in collaboration with the auction company selected.

### **Asset Sale to Trans Canada**

- 53) The Receiver also received several offers from Trans Canada, including an offer in respect of equipment located at two (2) project sites in Wascana and Assiniboia, SK from Trans Canada. After subsequent negotiations and receipt of an improved offer from Trans Canada, the Receiver entered into a sale agreement with Trans Canada for the sale of certain equipment in the amount of \$16,000 plus applicable taxes (the "**Purchase Price**"). The Receiver notes that the Purchase Price was within the appraised value range provided by Century when accounting for the costs of hauling the equipment and additional storage costs which would be avoided by entering into the sale agreement with Trans Canada.
- 54) The sale agreement completed on May 25, 2017 and the Receiver is in receipt of payment of the Purchase Price.

### **CREDITORS AND SECURED CHARGES**

- 55) The RBC security is subject to certain prior ranking Court-ordered charges and statutory interests, which include:
  - a) the Receiver's Charge (as that term is defined in the Receivership Order);
  - b) the Receiver's Borrowing Charge (as that term is defined in the Receivership Order); and
  - c) certain deemed trust and priority claims as described in paragraphs 58 and 59 below.
- 56) Pursuant to paragraph 17 of the Receivership Order, the Receiver and Torys as its legal counsel are the beneficiaries of the Receiver's charge, which is a first-ranking charge over the Property to secure payment of their fees and disbursements incurred in the Receivership Proceedings.
- 57) Pursuant to paragraph 20 of the Receivership Order, the Receiver is authorized to borrow up to \$100,000 without further approval of the Court for the purpose of carrying out its duties and powers (the "**Borrowing Facility**"). As at the date of this First Report, the Receiver has accessed \$100,000 of the Borrowing Facility.
- 58) The Group's records indicate debts owing to Canada Revenue Agency ("**CRA**") in relation to payroll source deductions in the amount of \$24,658, and in relation to goods and

services tax ("**GST**") in the amount of \$16,185 (collectively, the "**CRA Deemed Trust Claims**"). However, CRA has not yet conducted a payroll and GST trust audit on the Group as at the date of the First Report and additional liabilities may be assessed.

- 59) The Receiver is also aware of potential priority claims in respect of the *Wage Earner Protection Program Act (Canada)* ("**WEPPA**") as there are outstanding RRSP remittances in the amount of \$1,283 and outstanding wages owing to former employees in the amount of \$11,030 (collectively, the "**Priority Claims**"). The Receiver sent the appropriate WEPPA notices to the Group's former employees, and the prescribed information to the Minister of Labour for twenty nine (29) employees that were owed eligible wages. The maximum priority claim that may rank in front of RBC for WEPPA claims is \$2,000 per employee but this generally only applies to wages and vacation pay.
- 60) As noted previously, RBC is the principal secured creditor of the Companies, was owed approximately \$2.6 million at the Date of Receivership, and has a valid and enforceable security (as reported in the Security Opinion). Based on the Security Opinion, the Receiver is seeking approval from the Court to approve the future distribution of funds realized by the Receiver to RBC, as they relate to the RBC Security and as they become available, up to the amount of the RBC Indebtedness, and subject to the Receiver maintaining sufficient funds to satisfy the costs of the Receivership Proceedings, including, amongst other things, payment of the Receiver's fees and disbursements, Torys' fees and disbursements, the CRA Deemed Trust Claims and the Priority Claims (once properly proven and admitted by the Receiver).
- 61) As at the Date of Receivership, the available books and records of the Companies reported unsecured creditors with claims of approximately \$3.24 million.
- 62) The Receiver is also aware of an amended statement of claim dated August 24, 2013 filed against GCAL and ISL Engineering and Land Services Ltd. by the Town of Westlock and Westlock Regional Water Services Commission (the "**ToW Action**"). The plaintiffs in the ToW Action are suing for breach of contract and negligence. The ToW Action is seeking damages of \$1.63 million plus costs. The Receiver has not yet reviewed the facts or merits of the ToW Action and has not received a legal opinion regarding the validity or quantum of any potential claim. However, the Receiver has consented to the Receivership Order being lifted in respect of the ToW Action subject to the provisions of the Consent Order dated May 23, 2017.

## **STATEMENT OF RECEIPTS AND DISBURSEMENTS**

- 63) Attached as Appendix "**B**" to this First Report is a Statement of Receipts and Disbursements reflecting the administration of the Receivership Proceedings for the period from the Date of Receivership to May 30, 2017.
- 64) As at May 30, 2017, the Receiver's gross receipts, excluding the draws on the Borrowing Facility, amounted to approximately \$193,500 and the Receiver held approximately \$228,000 in trust (including monies drawn on the Borrowing Facility).
- 65) During the same period, the Receiver has made disbursements, excluding transfers of monies under the Borrowing Facility, totalling \$65,000, including, amongst other items, insurance premiums, Subcontractor fees and utilities.
- 66) The Receiver notes that included in the disbursements made to date are payments made to three (3) former employees of GCL based in SK. These payments amount to \$7,466 and relate to unpaid wages and expenses incurred after the Group ceased

operations on March 10 and prior to the Date of Receivership. During this period, the Receiver understands that these employees worked on securing assets of the Group and updating various contract and financial information. The Receiver believes that the payment of these costs are justified as these expenditures were primarily associated with preserving and protecting assets of the Group, and were necessary in order to secure the ongoing cooperation of the employees to assist the Receiver in carrying out its powers and duties.

- 67) The Receiver has invoiced approximately \$116,000 in fees and costs (before taxes) to April 28, 2017 and Torys has invoiced fees and costs (before taxes) of approximately \$50,000 to April 30, 2017. No professional fees have been paid to date due to the limited funds currently being held in the Receiver's trust accounts.

### **CONCLUSIONS AND RECOMMENDATIONS**

- 68) Based on the foregoing, the Receiver respectfully requests that the Court:
- i. Approve the reported actions of the Receiver to date in respect of administering the Receivership Proceedings;
  - ii. Approve the Maynards Proposal for the sale of the Equipment;
  - iii. Approve of the future distribution of funds realized by the Receiver to RBC as they relate to the RBC Security and as they become available up to the amount of the RBC Indebtedness, and subject to the Receiver holding sufficient funds to satisfy the costs of the Receivership Proceedings, the CRA Deemed Trust Claims and the Priority Claims; and
  - iv. Approve an Order sealing the First Confidential Report in the Court file.

All of which is respectfully submitted at Calgary, Alberta this 1<sup>st</sup> day of June, 2017.

#### **DELOITTE RESTRUCTURING INC.**

In its capacity as Court-Appointed Receiver and Manager of Gabriel Construction (Alberta) Ltd., Gabriel Construction Ltd., and SaskAlta Environmental Solutions Inc. and not in its personal or corporate capacities



Jeff Keeble, CA, CIRP, LIT, CBV  
Senior Vice-President

**Appendix "A"**

**Equipment Information Summary dated May 15, 2017**



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May 15, 2017

**To Auctioneer  
By email**

Dear Sirs/Mesdames:

**Gabriel Construction (Alberta) Ltd., Gabriel Construction Ltd., and Saskalta Environmental Solutions Inc., all in Receivership**

Deloitte Restructuring Inc. was appointed as Receiver and Manager ("Receiver") of Gabriel Construction (Alberta) Ltd., Gabriel Construction Ltd. and Saskalta Environmental Solutions Inc. (the "Group") on March 21, 2017 pursuant to an Order of the Court of Queen's Bench Alberta.

The Receiver invites you (the "Auctioneer") to submit a straight commission proposal for auction services with respect to the asset listing attached as Appendix "B" and as an excel file (the "Asset Listing"). Please note that the Asset Listing is subject to change as items may be added and deleted as additional information is obtained.

The scope of services to be covered by the Auctioneer's proposal shall include, but not be limited to, the following:

1. Auction Date(s) and Location(s) – Indicate the proposed dates and locations for the auction(s), if this will be part of your regularly-scheduled auction program or if this will be a special auction. In any event, the auction(s) shall be held by no later than July 14, 2017.
2. Asset Preparation – Provide a plan and description for all activities and costs related to preparing the assets for auction. The activities should outline specific responsibilities (i.e. required repairs, parts, etc.) and costs as they would relate to the Receiver and the Auctioneer.
3. Receiver Responsibilities – List all areas and costs for which you assume the Receiver to be responsible in addition to those listed in the 'Asset Preparation' section above.
4. Auctioneer Responsibilities – List all functions and plans (i.e. marketing, advertising, etc.) and costs for which the Auctioneer is responsible.
5. Marketing Program – Describe the detailed marketing and advertising program to be put in place for the auction(s) and the related customer reach.
6. Commissions and Buyer's Premium – Provide the commission amount to be charged to the Receiver and the Buyer's Premium to be charged to buyers by the Auctioneer.

The following terms and conditions are requirements that have to be included in the proposal:

1. The Auctioneer will not have any "contingencies" (i.e., the Auctioneer will not have any right to exclude items from the Asset Listing).
2. The Auctioneer will be responsible for the collection and remittance of all GST.
3. The Auctioneer will forward all net proceeds to the Receiver no more than 30 days following the auction(s).

In this case, given the nature of the assets and some expected changes in the Asset Listing, the Receiver is not seeking proposals for any net minimum guarantees.

The equipment will be offered for sale on an "as is, where is" basis with no representations or warranties, expressed or implied, from the Receiver.

#### Inventory Locations

The majority of the Group's inventory is located in two places:

1. Cremona, Alberta – Large farm property, offices and work shop located 10 minutes' drive from the town of Cremona. Owned by the former principal of the Group who has provided the Receiver with approval to hold an auction on the property if required. Identified as location "1. CREMONA, AB" in the equipment listing. Directions to this property are attached as Appendix "A"; and
2. Regina, Saskatchewan – Offices, workshop and yard. Owned by the Group. Identified as location "2. REGINA, SK" in the equipment listing. Address: 234 - 11th Avenue East, Regina, SK S4N 6G8.

There is also equipment owned by the Group at various project and storage farm sites in Alberta and Saskatchewan, as identified on the equipment listing (locations 3 to 9 in the Asset Listing). The Receiver is in the process of either arranging for the sale of these assets, or moving and consolidating it at the above listed locations. It is not yet known if these assets will be included in the auction(s).

The yard at the Regina location is now at capacity. It is likely that that more equipment will be moved from the storage farms/project sites to Regina. The Receiver intends to store this additional equipment at Principal Bailiff Corporation, with a yard location at 1706 Francis Street, Regina. This property is a one to two minute walk away from the Group's property in Regina.

Details regarding how to view pictures of the assets will be sent under separate cover. Asset viewings can be arranged by appointment only.

#### Other Important Information

Please note that any agreement will need to be approved by the Receiver and the Court of Queen's Bench of Alberta at an application currently scheduled for June 7, 2017. The Receiver shall not be obligated to accept the highest proposal, or any proposal.

Gabriel Construction (Alberta) Ltd. et al., in Receivership  
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The **deadline for submission of proposals is 5pm MDT on May 26, 2017**. Proposals and enquiries related to this request for proposals should be directed to:

Dana Gaspar  
Deloitte Restructuring Inc.  
dgaspar@deloitte.ca  
Direct Line: 403-267-0660

Yours truly,

**DELOITTE RESTRUCTURING INC.**

In its capacity as Court Appointed Receiver and Manager of Gabriel Construction (Alberta) Ltd., Gabriel Construction Ltd. and Saskalta Environmental Solutions Inc. and not in its personal or corporate capacity

A handwritten signature in black ink, appearing to read "Jeff Keeble". The signature is stylized and cursive.

Per: Jeff Keeble, CPA, CA, CIRP, LIT, CBV



### **Appendix A – Cremona Location Directions**

From the town of Cremona:

- Turn North onto Hwy 22
- Continue on Hwy 22 N for approximately another 6 km
- Turn left onto the Burnt Timber Road (Twp Rd 304)
- Follow the road over bridge till you get to Rge Rd 45 (sign for Cremona Rock products on your right, approximately 3 km)
- Turn right follow Rge Rd 45 – north for approximately another 3 km
- You will see a sign indicating a sharp curve ahead of you, turn right, immediately before the sharp curve onto the "Y" side road.
- You will see a sign saying "local traffic only". Take the 2nd driveway on the right hand side.
- You will see large red/orange gates (please close after entry).
- Continue straight ahead until you reach the shop.
- The Office is on the far side of the building.

Appendix B

**Gabriel Contruccion (Alberta) Ltd. et al, in Receivership - Asset Listing as at May 15, 2017**

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ASSET #	LIST #	DESCRIPTION	VIN/SN	LOCATION
SAH608	1	John Deere 8960 w/ Enclosed Cab, Degelman 14-1 A/T 14' Hydraulic Dozer Blade, 254hrs Showing, A/C, P/O, Rough Rims, Tires 20.8R38	RW8960H001508	1. CREMONA, AB
SAH603	2	2010 Landini Land Power 180 4x4 Tractor, PTO, 3 Pt Hitch, w/ Counter Weights (No key, no current hours)	SWELU10051	1. CREMONA, AB
SAH604	3	2007 Landini Land Power 185TDI 4x4 Tractor, PTO, 3 Pt Hitch, w/ Counter Weights (No key, no current hours)	SJSLW41020	1. CREMONA, AB
SAH609	4	2015 Tracker 14' Jon Boat, w/ Minn Kota Power Drive Bow Thruster, S/A Trailer	8UJ12747L314	1. CREMONA, AB
SAS801	5	2010 Global 6" Trash Pump, Model 6GSTAPY4TSALF, Soundproofed, w/ Yanmar Diesel Engine, Trailer	PUMP: 1009602 TRAILER: 1G9BE1520AD419010	1. CREMONA, AB
SAS802 (S1280)	6	2009 Global 6" Trash Pump, Model 6GSTAPY4T0PLF, w/ Yanmar Diesel Engine, Trailer	PUMP: 09008044 TRAILER: 1G9BT12179D419003	1. CREMONA, AB
SAS803 (837?)	7	Gforce 8" Lagoon Pump w/ Water Cannon, PTO Driven	09254	1. CREMONA, AB
SAS804	8	Gforce 8" Lagoon Pump w/ Water Cannon, PTO Driven		1. CREMONA, AB
SAT500	9	2010 American T/A 16' Enclosed Trailer	40LUB1473AP161894* *Could not confirm	1. CREMONA, AB
SAV101	10	2010 GMC Sierra 1500 Extended Cab 4x4 Pickup, (KM N/A Battery Dead)	1GTSKUEA0AZ124925	1. CREMONA, AB
SAV102	11	2012 GMC Sierra 1500 Crew Cab 4x4 Pickup, 174,101 Km Showing, Nevada Edition, w/ Spray In Box Liner, Seal Tight Tool Box,	3GTP2UEA5CG276854	1. CREMONA, AB
TS44	12	Ferguson 460 IIS Trailer		1. CREMONA, AB
SAT501	13	2005 MTI T/A 16' Enclosed Trailer, w/ Pressure Washer, Generator, Hose Reel, Holding Tank	5RABE16295M030095	1. CREMONA, AB
	14	20' High Cube Seacan w/ Contents Including Assorted Spill Kits, Fall Arrest Systems, ABC Fire Extinguishers, Safety Beacons, etc.		1. CREMONA, AB
	15	S/A Genset Trailer		1. CREMONA, AB
	16	Lot of (2) Westeel Slip Tanks		1. CREMONA, AB
	17	Lot of Assorted Rebar		1. CREMONA, AB
	18	Lot of Assorted Dredging Hose and Pipe		1. CREMONA, AB
	19	Lot of Assorted Racking, Metal Steps, Barrels, etc.		1. CREMONA, AB
	20	Lot of Assorted PVC Piping, Approx 8" Dia.		1. CREMONA, AB
	21	Lot of Assorted Temporary Construction Fencing		1. CREMONA, AB
	22	Lot of Assorted Poly Pipe, Page Wire, Roll of Fencing		1. CREMONA, AB
	23	Lot of Assorted Scaffolding, Chicken Wire, Construction Fencing, etc.		1. CREMONA, AB
	24	Lot of Assorted PVC Piping, Approx 8" Dia.		1. CREMONA, AB
	25	Nuhn Model 0194 Air Seeder		1. CREMONA, AB
	26	Lot of Assorted PTO Shafts		1. CREMONA, AB
	27	Lot of Approx (10) Concrete Counter Weights		1. CREMONA, AB
	28	Lot of Assorted PVC Piping, Approx 12" Dia.		1. CREMONA, AB
	29	Lot of (6) Jersey Blocks		1. CREMONA, AB
	30	Jersey Block Lifting Clamp		1. CREMONA, AB
	31	Lot of Assorted PVC Piping, Approx 8" Dia.		1. CREMONA, AB
	32	Poly Tank		1. CREMONA, AB
	33	Lot of Assorted Snow Fencing		1. CREMONA, AB
	34	Bundle of 7' Treated Fence Posts		1. CREMONA, AB

**Appendix B**

**Gabriel Contruccion (Alberta) Ltd. et al, in Receivership - Asset Listing as at May 15, 2017**

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ASSET #	LIST #	DESCRIPTION	VIN/SN	LOCATION
	35	Lot of Assorted PVC Piping, Approx 8" Dia.		1. CREMONA, AB
	36	Lot of Assorted Cable and Cable Turfers		1. CREMONA, AB
	37	Lot of Assorted Dredge Pipe T Joints		1. CREMONA, AB
	38	Lot of Assorted Water Hose, Cable, Intake Hose		1. CREMONA, AB
	39	Lot of Assorted Metal Table, Valves, Pylons, etc.		1. CREMONA, AB
	40	Lot of 8" Discharge Hose		1. CREMONA, AB
	41	Lot of Counter Weights, Wheelbarrow, etc		1. CREMONA, AB
	42	Poly Tank		1. CREMONA, AB
	43	Lot of Assorted Dredge Hose, etc.		1. CREMONA, AB
	44	Lot of Assorted Lift Basket, Assorted Barrier Stands		1. CREMONA, AB
	45	Lot of Assorted Galvanized Metal		1. CREMONA, AB
	46	Lot of Assorted Steel and Poly Pipe		1. CREMONA, AB
	47	Lot of Assorted Dredging Hose, 12"		1. CREMONA, AB
	48	Lot of Assorted Poly Pipe, Fittings, Joints, etc.		1. CREMONA, AB
	49	McElroy PolyHorse Power Assist Unit w/ Rollers, Hydraulic Pipe Roller and Lifting		1. CREMONA, AB
	50	Allied by Farm King Round Bale Grapple Attachment		1. CREMONA, AB
	51	Clean Up Bucket Attachment		1. CREMONA, AB
	52	Lot of Assorted Neptune Pipe Floats, 12", 300mm,		1. CREMONA, AB
	53	Lot of Assorted Piping, 4", 6", 8", 12", etc.		1. CREMONA, AB
	54	Wheatheart High & Heavy Hitter Post Pounder		1. CREMONA, AB
	55	Lot of Assorted Poly Pipe, Poly Tubing, Weeping Tile, Poly Joints, Flanges, etc.		1. CREMONA, AB
	56	Lot of (3) LaGrange Mechanical LMT-ST 1000 Septic Tanks (Unit S1995, S1996, & S1997)		1. CREMONA, AB
	57	Lot of Galvanized Square Tubing		1. CREMONA, AB
	58	Lot of Construction Fencing w/ Section of Pallet Racking		1. CREMONA, AB
	59	Lot of (2) Poly Tanks, (1) w/ Insulation		1. CREMONA, AB
	60	Lot of a Steel Cart and Headache Rack		1. CREMONA, AB
	61	S/A Pintle Hitch Multi Quip 6" Trash Pump w/ Diesel Engine		1. CREMONA, AB
	62	2014 High Cube Seacan, Double Ended		1. CREMONA, AB
	63	Lot of Assorted Trash Pump Parts, Tie Downs, (3) Sections of Pallet Racking, Assorted Hand Tools, Shop Vac, Shop Fluids, Hole Saws, Extension Ladders, Assorted Hyd Rams, Banding Cart w/ Tools (Contents of Above Sea Can)		1. CREMONA, AB
	64	Monarch Industries 4" Trash Pump, Model TSP-4K		1. CREMONA, AB
	65	Lot of Screening Attachments, Dredge Hose		1. CREMONA, AB
	66	CAT A19 Skid Steer Auger Head Attachment		1. CREMONA, AB
	67	Belle Group Electric Cement Mixer		1. CREMONA, AB
	68	2013 Conaker AR70C Quick Attach Excavator Jack Hammer Attachment		1. CREMONA, AB
	69	Lot of Assorted PVC Piping, 8"		1. CREMONA, AB
	70	S/A Water Transfer Unit, 8"		1. CREMONA, AB
S826	71	2000 Whisperwatt MQ Power 25 Portable Genset, 2446 Hours Showing, Isuzu Diesel Engine,		1. CREMONA, AB
	72	Degelman Strongbox 1238 Snow Box		1. CREMONA, AB
	73	Lot of Assorted LPG Tanks		1. CREMONA, AB
	74	Star Industries 4 Person Platform w/ Forklift Pockets		1. CREMONA, AB
	75	JCB Clean Up Bucket		1. CREMONA, AB

**Appendix B**

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ASSET #	LIST #	DESCRIPTION	VIN/SN	LOCATION
	76	20' High Cube Seacan w/ Assorted Office Furniture, Task Chairs, Stacking Chairs, etc.		1. CREMONA, AB
	77	Lot of Assorted Step Ladders and Extension Ladders		1. CREMONA, AB
S1865	78	Crossman Automation Inc. Pumptrak Oilwell Drive System		1. CREMONA, AB
	79	EFI Gravel Scoop Attachment		1. CREMONA, AB
	80	EFI Twist Head Clean Up Bucket		1. CREMONA, AB
S1344 S1544	81	(2) 20' High Cube Seacans w/ (2) Tool Crib Layouts w/ Lockout Cages, Assorted Hoses, Water Hoses, Trash Pump		1. CREMONA, AB
	82	Wacker Neuson BS60-4 Plate Tamper		1. CREMONA, AB
	83	Wacker Neuson BS60-4 Plate Tamper		1. CREMONA, AB
	84	Lot of (2) Aluminum Staircases		1. CREMONA, AB
	85	Lot of (2) LPG 300 LB Tanks		1. CREMONA, AB
S833	86	McElroy Trac Star 618 Fusion Machine w/ (2) McElroy 618 Heaters		1. CREMONA, AB
S838	87	McElroy Trac Star 28 Fusion Machine		1. CREMONA, AB
	88	Lot of Assorted Containment Hose, Intake Hose, Spill Containers		1. CREMONA, AB
	89	Lot of Assorted Shop Fluids and Lubricants		1. CREMONA, AB
	90	Lot of (2) Magnum Pressure Washers		1. CREMONA, AB
	91	Lot of (2) L.B. White Heat Exchangers		1. CREMONA, AB
	92	Lot of (8) Assorted Trash Pumps		1. CREMONA, AB
	93	Westward Sprayer Attachment		1. CREMONA, AB
S1340	94	Concrete Cut-Off Saw		1. CREMONA, AB
	95	5500 LB Pallet Jack		1. CREMONA, AB
	96	Hydraulic Floor Jack		1. CREMONA, AB
	97	Lot of (2) Submersible Pumps		1. CREMONA, AB
	98	Coleman Powermate Maxa 5000 ER Plus Portable Electric Generator		1. CREMONA, AB
S1986	99	Honda EM6500SX Portable Generator		1. CREMONA, AB
	100	Associated Model 6006 Fleet Charger Battery Charger		1. CREMONA, AB
	101	Omega Pro Air Compressor, Model PK5020		1. CREMONA, AB
S1434	102	Kodiak Steamer Pressure Washer		1. CREMONA, AB
	103	ITC Parts Washer, Model IPW-40		1. CREMONA, AB
	104	Lot of (5) Sections of Pallet Racking		1. CREMONA, AB
	105	Lot of Poly Tank, Fluid Bin		1. CREMONA, AB
	106	Lot of Oxy/Acetylene Cart w/ Torches and Gauges, Delta Bench Grinder w/ Pedestal Stand		1. CREMONA, AB
	107	Miller Suitcase Extreme 12VS Wire Feeder Welder		1. CREMONA, AB
	108	Miller TB 300/200 AC/DC Welder		1. CREMONA, AB
	109	Makita Cut Off Saw		1. CREMONA, AB
	110	Approx 3' x 8' Metal Bench w/ Vise		1. CREMONA, AB
	111	Canwood Pro Drill Press		1. CREMONA, AB
	112	Contents of Parts Room Including Assorted Shelving, Parts, Bins, Fittings, Hardware, Banding Cart, Fasteners, Tool Box, etc		1. CREMONA, AB
	113	Lot of 3 Tier Cart w/ Assorted Bottle Jacks		1. CREMONA, AB
	114	Tool Cabinet, Tool Box w/ Assorted Tools		1. CREMONA, AB
	115	Lot of Assorted Incomplete Trimble Laser Kits, Survey Tripod Stands, Assorted Pallet Racking, Levels, Transits, etc.		1. CREMONA, AB
	116	Lot of a Bolt Bin and (5) Single Door Lockers		1. CREMONA, AB
	117	Ryobi Electric Pressure Washer		1. CREMONA, AB
	118	Air Systems Air Mover		1. CREMONA, AB

**Appendix B**

**Gabriel Conctruction (Alberta) Ltd. et al, in Receivship - Asset Listing as at May 15, 2017**

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ASSET #	LIST #	DESCRIPTION	VIN/SN	LOCATION
	119	Lot of Containment Barriers and Weeping Tile		1. CREMONA, AB
	120	Weedeater Lawn Mower		1. CREMONA, AB
	121	Lot of (2) Stihl Gas Weeders		1. CREMONA, AB
	122	Shop Bench w/ Vise		1. CREMONA, AB
	123	Stihl MS 250 Gas Powered Chainsaw		1. CREMONA, AB
	124	Lot of (3) Sections of Racking w/ Mastercraft Heaters, Sump Pump, etc.		1. CREMONA, AB
	125	Lot of (2) Floor Jacks		1. CREMONA, AB
	126	Lot of (2) Battery Chargers and (1) Shop Vac		1. CREMONA, AB
	127	Lot of (14) Sections of Parts Shelving w/ Assorted Filters, Hydraulic Rams, Replacement Teeth and Pads, etc.		1. CREMONA, AB
	128	Lot of (6) Lockers		1. CREMONA, AB
	129	Lot of Assorted Combination Wrenches		1. CREMONA, AB
	130	Lot of Office Furniture Including but not limited to Desks, Side Chairs, Task Chairs, Bookcases, Workstations, Lateral Filing Cabinets		1. CREMONA, AB
	131	Lot of Dell Laptop w/ HP Flatscreen Monitor		1. CREMONA, AB
	132	Lot of Dell PC w/ LG Flatscreen Monitor, including HP Printer		1. CREMONA, AB
	133	Lot of Fridge, Microwave, Tassimo Machine		1. CREMONA, AB
	134	Konica Minolta Bizhub C224 Multi Function Copier		1. CREMONA, AB
	135	Server Room Including (3) Dell Notebook Laptops, UPS, Server Rack, etc		1. CREMONA, AB
	136	Konica Minolta Bizhub C224e Multi Function Copier		1. CREMONA, AB
	137	Lot of Microwave, Fridge		1. CREMONA, AB
	138	Dell Laptop		1. CREMONA, AB
	139	Nortel Phone System		1. CREMONA, AB
H601	140	2007 Komatsu D51PX-22 Crawler Tractor, EROPS, 7453 Hours Showing, U/C 50-60%, w/ 6 Way Blade, GPS Ready, Winch	B10023	1. CREMONA, AB
H622	141	JCB TLT30D Teletruk Telescopic Forklift	0893604	1. CREMONA, AB
V103	142	2008 Chevrolet Silverado 1500 LS Extended Cab 4x4 Pickup, 206,182 Km Showing	2GCEK190981200089	1. CREMONA, AB
V104 SAV100	143	2009 Chevrolet Silverado 1500 Extended Cab 4x4 Pickup, 187,681 Km Showing, (Interior Rough)	2GCEK19CX91131957	1. CREMONA, AB
V105	144	2009 Chevrolet Silverado 1500 LS Extended Cab 4x4 Pickup, 304,475 Km Showing, w/ Tidy Tank w/ Fillrite Electric Pump	2GCEK19C591131963	1. CREMONA, AB
V302	145	2008 Ford Harley	1FTWW31R68EC43804	1. CREMONA, AB
V303	146	2010 Ford F350 FX4 Crew Cab 4x4 Pickup, King Ranch Edition, 233,160 Km Showing, Diesel Engine, Leather, w/ Spray In Box Liner	1FTWW3BRXAEB22651	1. CREMONA, AB
V304	147	2012 Ford F350 Lariat Crew Cab 4x4 Pickup, King Ranch Edition, Diesel Engine, 192,062 Km Showing, Leather	1FT8W38T6CEB90419	1. CREMONA, AB
T500	148	2005 Darco Tridem Gooseneck Trailer, w/ Beaver Tails, Ramps	2D9F5M3F95R108025* *COULD NOT CONFIRM	1. CREMONA, AB
T519	149	12' x 60' 4 Man Sleeper Trailer, Washer, Dryer, A/C, Skid Mounted	D207-1264-247	1. CREMONA, AB
T526	150	1979 Hutchinson Tridem Super B - Lead	9973345	1. CREMONA, AB
T527	151	1979 Hutchinson T/A Super B - Pup, CV 09/17	797327P	1. CREMONA, AB
T528	152	1980 Hutchinson Tridem Super B - Lead, Tires 11R22.5-10%, CV 09/17	807394	1. CREMONA, AB
T529	153	1979 Hutchinson T/A Super B- Pup, CV 09/17	797322P	1. CREMONA, AB

**Appendix B**

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ASSET #	LIST #	DESCRIPTION	VIN/SN	LOCATION
T535	154	2007 Forest River Pioneer Spirit T/A 28' Bumper Pull RV	1EB1B282472497311	1. CREMONA, AB
T538	155	2013 Dressen Tridem Gooseneck Trailer, Approx 30', w/ Beaver Tails, Ramps, CV 09/17	576GF3037D1025353	1. CREMONA, AB
T544	156	2014 Dressen Tridem Gooseneck Trailer, Approx 30', w/ Beaver Tails, Ramps, CV 09/17	576GF3038E1025878	1. CREMONA, AB
T546	157	2014 Forest River Wildwood X-Lite T/A 23.5' Bumper Pull RV	4X4TWDZ23ET138266	1. CREMONA, AB
T547	158	2014 Forest River Wildwood X-Lite T/A 23.5' Bumper Pull RV	4X4TWDZ21ET138265	1. CREMONA, AB
T551	159	2013 Dressen T/A Utility Trailer, Approx 20', Pintle Hitch	576BF1828D1025520	1. CREMONA, AB
Q100	160	2012 Kubota RTV900 XT 4x4 Diesel Side by Side, 288 Hours Showing, w/ Cab Enclosure, Plow Attachment w/ Hyd Angle, Heater, Windshield Wipers	D5551	1. CREMONA, AB
SAH601	161	Landini Land Power 145 4x4 Tractor, w/ Fork Attachment, Hrs N/A, Aux Hyd, PTO, Flat Tire, 20.8R38 Tires, Fair Condition	SWCLL44091	1. CREMONA, AB
SAH605	162	2010 Crisafulli SRS 6000 Rotomite Dredge, 39.5' Long, Diesel, A/C, Hrs N/A, Eaton Transmission, John Deere Diesel Engine, Propeller Tough Shape	15955	1. CREMONA, AB
SAH606	163	NUHN Industries Frac Tank, 8" Hydraulic Fill Boom	10116	1. CREMONA, AB
SAH607	164	Nuhn Industries Magnum 1200 Quad Train, QTV1225 Quadvac/Spreader w/ (2) 600 Manure Spreader Tanks, Magnum 600 Rotary Vane Vacuum Pump MOD-0071 600CFM, 20.8R38 Tires, Dietrich Rotary w/ Disc and Conical Harrow Attachment	10033	1. CREMONA, AB
	165	Double Wall Fuel Tank w/ 20gpm Fillrite Pump and Fillrite Fuel Meter		1. CREMONA, AB
	166	Lot of (18) Pipe Floats		1. CREMONA, AB
	167	2007 Chevrolet 2500 HD Extended Cab 4x4 Pickup, 6L V8 Engine, Auto Trans, 265,117 Km Showing, w/ Headache Rack	1GCHK29U77E120843	2. REGINA, SK
	168	2007 Chevrolet 2500 HD SL Extended Cab 4x4 Pickup, 6L V8 Engine, Auto Trans, 367,329 Km Showing, w/ Headache Rack, Tool Box	1GCHK29UX7E119234	2. REGINA, SK
	169	2010 GMC Sierra SLE 2500 HD Extended Cab 4x4 Pickup, 6L V8 Engine, Auto Trans, 161,680 Km Showing, w/ Headache Rack, Tool Box	1GTSK0BG2AZ176443	2. REGINA, SK
	170	2012 GMC Sierra 1500 Crew Cab 4x4 Pickup, 6L V8 Engine, Auto Trans, 146,817 Km Showing	3GTP2UEA6CG279147	2. REGINA, SK
	171	2013 Toyota Tundra Platinum Crew Cab Pickup, 5.7L V8 Engine, Auto Trans, 201,843 Km Showing, w/ Tonneau Cover	5TFHY5F19DX271886	2. REGINA, SK
	172	2012 Ford F-150 XLT Extended Cab 4x4 Pickup, 5L Engine, Auto Trans, 106,100 Km Showing, w/ Headache Rack, Tool Box	1FTFX1EF6CFC62597	2. REGINA, SK
	173	2012 Ford F-150 XLT Extended Cab 4x4 Pickup, 5L Engine, Auto Trans, 113,568 Km Showing, w/ Headache Rack, Tool Box	1FTFX1EF1CFC25845	2. REGINA, SK
	174	2013 Ford F-150 XLT Extended Cab 4x4 Pickup, 5L Engine, Auto Trans, 106,151Km Showing, w/ Headache Rack, Tool Box	1FTFX1EF8DFC00474	2. REGINA, SK

**Appendix B**

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ASSET #	LIST #	DESCRIPTION	VIN/SN	LOCATION
	175	2013 Ford F-150 XLT Extended Cab 4x4 Pickup, 5L Engine, Auto Trans, 111,676 Km Showing, w/ Headache Rack, Tool Box	1FTFX1EF6DFC00473	2. REGINA, SK
	176	2013 Ford F-150 XLT XTR Extended Cab 4x4 Pickup, 5L Engine, Auto Trans, 80,535 Km Showing, w/ Headache Rack	1FTFX1EF0DFC22114	2. REGINA, SK
	177	2014 Ford F-150 XLT XTR Extended Cab 4x4 Pickup, 5L Engine, Auto Trans, 49,604 Km Showing, w/ Headache Rack	1FTFX1EF9EFC19696	2. REGINA, SK
	178	2014 Trailtech 15' T/A Flat Deck Trailer, Tires 205/75R15	2CU31YG97E2034407	2. REGINA, SK
	179	Lot of (1) Desk, (1) Upright Cabinet		2. REGINA, SK
	180	Lot of L Shaped Desk, Credenza, (2) Task chairs, Desktop PC, Printer		2. REGINA, SK
	181	Lot of U Shaped Desk, Credenza, (2) Task Chairs, (1) Side Chair, Desktop PC		2. REGINA, SK
	182	Storage Room Including (3) 2 Drawer Lateral Filing Cabinets, (2) Bookshelves, (1) 3 Drawer Lateral Filing Cabinet, (1) 5 Drawer Lateral Filing Cabinet		2. REGINA, SK
	183	Lot of Desk, Desktop PC, Task Chair		2. REGINA, SK
	184	Lot of U Shaped Desk, Credenza, Table		2. REGINA, SK
	185	Storage Cabinet		2. REGINA, SK
	186	Lot of U Shaped Desk, Credenza, (2) Task Chairs, Table, (2) 2 Drawer Vertical Filing Cabinets		2. REGINA, SK
	187	Lot of (1) Boardroom Table, (8) Task Chairs		2. REGINA, SK
	188	Danby A/C Unit		2. REGINA, SK
	189	Lot of U Shaped Desk, Credenza, Laptop, Printer, (1) 2 Drawer Lateral Filing Cabinet		2. REGINA, SK
	190	Lot of Desk w/ Credenza, Task Chair, Printer, Cabinet		2. REGINA, SK
	191	Lot of U Shaped Desk, Credenza, Laptop, (1) 4 Drawer Lateral Filing Cabinet, (2) Task Chairs, (2) Side Chairs, Cabinet, Desk w/ Credenza		2. REGINA, SK
	192	File Room Including (5) 6 Drawer Vertical Filing Cabinets, (4) 3 Drawer Lateral Filing Cabinet, S/S Fridge, Microwave, Cabinet, Small Fridge		2. REGINA, SK
	193	Parts Bin Shelving w/ Bins and Inventory		2. REGINA, SK
	194	Bostitch 6 Gallon Compressor		2. REGINA, SK
	195	Wooden Shelf Including Assorted Hilti, Hitachi, Makita, Power and Hand Tools, etc.		2. REGINA, SK
	196	Lot of Laser Tri-Pods		2. REGINA, SK
	197	Wooden Shelf Including Assorted Pneumatic and Power Tools		2. REGINA, SK
	198	Wooden Shelf Including Some Specialized Hilti, DeWalt and Bosch Power Tools		2. REGINA, SK
	199	Wooden Shelf Including Grinding Wheels, Shop Supplies, Lubricants, etc.		2. REGINA, SK
	200	Lot of Assorted Hand Tools		2. REGINA, SK
	201	Lot of Assorted Shop Miscellaneous		2. REGINA, SK
	202	Lot of Compressor, Assorted Power Tools including DeWalt, Hilti, Makita, Qty of Pneumatic and Electric Concrete Tools, Qty of Hand and Power Tools, etc.		2. REGINA, SK
	203	Porter Cable 135PSI Vertical Screw Compressor		2. REGINA, SK
	204	Lot of Safety Harnesses		2. REGINA, SK
	205	Bosch TS3000 Gravity Rise Table Saw		2. REGINA, SK
	206	Bosch T4B Gravity Rise Table Saw		2. REGINA, SK

**Appendix B**

**Gabriel Contruccion (Alberta) Ltd. et al, in Receivership - Asset Listing as at May 15, 2017**

*The Receiver provides no representations or warranties as to the accuracy or completeness of this Asset Listing and shall have no liability for any representations expressed or implied herein, or for any omissions.*

*The Asset Listing is subject to change as assets will be added and deleted as additional information is obtained.*

ASSET #	LIST #	DESCRIPTION	VIN/SN	LOCATION
	207	Cut Off Saw		2. REGINA, SK
	208	Honda Tamper		2. REGINA, SK
	209	Lot of (2) Portable Compressors		2. REGINA, SK
	210	Lot of Bosch Mitre Saw, Makita Chop Saw		2. REGINA, SK
	211	Lot of Makita Backpack Blower, Milwaukee Chop Saw, Makita Chop Saw, Ridgid Chop Saw, DeWalt Chop Saw		2. REGINA, SK
	212	Lot of Enerpac Distribution Box, Assorted Tool Boxes		2. REGINA, SK
	213	Coleman Powermate Generator, Mitsubishi Motor, 5000 W		2. REGINA, SK
	214	Multiquip Tamper		2. REGINA, SK
	215	Honda Compressor		2. REGINA, SK
	216	Honda Generator		2. REGINA, SK
	217	Hydraulic Power System		2. REGINA, SK
	218	Honda Cold Water Pressure Washer		2. REGINA, SK
	219	Electric Concrete Boring Machine		2. REGINA, SK
	220	Wooden Shelf w/ Assorted Safety Gear Including Rubber Boots, Hard Hats, Face Shields, Rain Gear, etc.		2. REGINA, SK
	221	King Industrial Vertical Band Saw		2. REGINA, SK
	222	Pacer 2" Water Pump		2. REGINA, SK
	223	Lot of Assorted Comealongs, Cords, Inventory, etc.		2. REGINA, SK
	224	Drill Press		2. REGINA, SK
	225	Lot of Shop Miscellaneous Including Grease Guns, etc.		2. REGINA, SK
	226	Memco AC/DC 225 Welder	KG026171	2. REGINA, SK
	227	Hydraulic K3600 MARK II Concrete Cutting Saw		2. REGINA, SK
	228	Banner 3.5 Ton Floor Jack		2. REGINA, SK
	229	Honda Generator, 6000 W		2. REGINA, SK
	230	P3 Power 6000 W Generator		2. REGINA, SK
	231	Cleva Industrial 16 Gallon Shop Vacuum		2. REGINA, SK
	232	P3 Power 3750 W Generator		2. REGINA, SK
	233	Enerpac Distribution Box		2. REGINA, SK
	234	TSURUMI Portable Generator TPG3-6000HCSA		2. REGINA, SK
	235	Portable Shop Light		2. REGINA, SK
	236	LANDA Cold Water Pressure Washer		2. REGINA, SK
	237	Target Mini Con II Concrete Cutter		2. REGINA, SK
	238	JET Cold Water Pressure Washer		2. REGINA, SK
	239	Pallet Racking w/ Assorted Shop Inventory Including Concrete Bolts, Hilti Fasteners and Bolts, Shop Supplies, etc.		2. REGINA, SK
	240	Lot of Concrete Driers		2. REGINA, SK
	241	Powermate Sport 1850 Generator		2. REGINA, SK
	242	Lot of Storage Cabinets and Storage Sheds		2. REGINA, SK
	243	Southland 16' T/A Dump Trailer, w/ Roll Up Tarp		2. REGINA, SK
	244	16' T/A Utility Trailer, w/ Ramps		2. REGINA, SK
	245	2010 Bobcat S185 Skid Steer, 1853 Hours Showing, Aux Hyd, Forks, Cleanup Bucket, Dig Bucket	A3L938877	2. REGINA, SK
	246	2010 Bobcat S185 Skid Steer, 2499 Hours Showing, Cleanup Bucket, Dig Bucket	A3L939109	2. REGINA, SK
	247	Lot of Assorted Road Signs, Bottle Cart, Tarps, Hoses, etc.		2. REGINA, SK
	248	Lot of Qty of Scaffolding		2. REGINA, SK
	249	Lot of Scaffolding and Timbers		2. REGINA, SK
	250	Lot of Assorted Scaffolding Braces		2. REGINA, SK



**Appendix B**

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ASSET #	LIST #	DESCRIPTION	VIN/SN	LOCATION
	251	Tool Chest		2. REGINA, SK
	252	Lot of Assorted Scaffolding, Weeping Tiles, Form Protectors, etc.		2. REGINA, SK
	253	Lot of Assorted Tech Cable		2. REGINA, SK
	254	Lot of Assorted Parking Cones and Stanchions		2. REGINA, SK
	255	Lot of Assorted Plywood and Lumber		2. REGINA, SK
	256	Lot of Electrical Tech Cable		2. REGINA, SK
	257	Lot of Assorted Tool Chests / Job Boxes		2. REGINA, SK
	258	Lot of Assorted Tool Chests/ Job Boxes		2. REGINA, SK
	259	Lot of Assorted Sizes Aluminum and Fibreglass Step and Extension Ladders		2. REGINA, SK
	260	Tidy Tank w/ Pump		2. REGINA, SK
	261	Lot of Assorted Wheel Barrow, and Rollaway Bins		2. REGINA, SK
	262	Lot of Wheel Barrow , Fork Attachment		2. REGINA, SK
	263	Doosan / Ingersoll Rand 25W Genset, 3211 Hours Showing	4FVHCBA9BU420329	2. REGINA, SK
	264	Lot of (2) Frost Fighters		2. REGINA, SK
	265	Lot of Assorted Lumber		2. REGINA, SK
	266	Sullair 185 CFM Compressor, Mounted on Shop Built Trailer		2. REGINA, SK
	267	Lot of Electrical Boxes		2. REGINA, SK
	268	Lot of Fuel Containers, Greenlee Tool Chest		2. REGINA, SK
	269	20' Seacan		2. REGINA, SK
	270	Lot of Assorted Scaffolding Parts		2. REGINA, SK
	271	Lot of Assorted Hose and Scaffolding Joints		2. REGINA, SK
	272	Lot of Assorted Hydraulic Hoses, Garden Hose, Job Box, Water Hose, Gardening Tools, Electrical Cable etc.		2. REGINA, SK
	273	Lot of Assorted Concrete Pillar Forms, Garbage Cans, etc.		2. REGINA, SK
	274	Lot of Fire Extinguishers		2. REGINA, SK
	275	Lot of Laydown Water Hose		2. REGINA, SK
	276	Lot of Assorted Concrete Form Supplies		2. REGINA, SK
	277	Lot of Assorted Sure Flame Air Movers / Space Heaters		2. REGINA, SK
	278	Shop Vacuum		2. REGINA, SK
	279	Lot of Assorted Extension Cords, String Lights, Shop Vacuums, and Work Lights		2. REGINA, SK
	280	20' Seacan		2. REGINA, SK
	281	Lot of Assorted Insulated Tarps		2. REGINA, SK
	282	Lot of Assorted Light Ballasts		2. REGINA, SK
	283	Lot of Assorted Wobble Lights		2. REGINA, SK
	284	Lot of Assorted Folding Tables and Chairs		2. REGINA, SK
	285	Lot of Assorted Filing Cabinets		2. REGINA, SK
	286	Medical Back Board		2. REGINA, SK
	287	Cargo Express 16' T/A Enclosed V-Nose Trailer		2. REGINA, SK
V314	288	2012 Ford F250 XL 4x4 Pickup	1FT7W2B67CED02578	2. REGINA, SK
	289	2007 Southland Trailer	2S9JM239671019544	2. REGINA, SK
	290	Lot of Assorted Shop Supplies (Located inside the Fruehauf T506)		3. JOB SITE - SASKATOON WWTP, SK
	291	Knaack Tool Chest		3. JOB SITE - SASKATOON WWTP, SK
	292	Lot of Assorted Extension Cords and Hose		3. JOB SITE - SASKATOON WWTP, SK
	293	Lot of Wheel Barrow, Metal Stairs		3. JOB SITE - SASKATOON WWTP, SK

**Appendix B**

**Gabriel Contruccion (Alberta) Ltd. et al, in Receivership - Asset Listing as at May 15, 2017**

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ASSET #	LIST #	DESCRIPTION	VIN/SN	LOCATION
	294	Lot of Assorted Scaffolding, Step and Extension Ladders		3. JOB SITE - SASKATOON WWTP, SK
	295	Lot of Assorted Aluminum and Fibreglass Extension Ladders		3. JOB SITE - SASKATOON WWTP, SK
	296	2013 Bobcat T650 Skid Steer w/ Tracks, Fork Attachment, Bucket, Aux Hyd (Battery Dead)	A3P016607	3. JOB SITE - SASKATOON WWTP, SK
	297	Flaman Southland Trailers 16' T/A Dump Trailer w/ Roll Up Tarp	ZCMC 1021 3230	3. JOB SITE - SASKATOON WWTP, SK
T506	298	Fruehauf 45' T/A Trailer, Model VG-9-F2-45	MEG-542115	3. JOB SITE - SASKATOON WWTP, SK
	299	Site Office Trailer		4. JOB SITE - WASCANA, REGINA, SK
	300	Porta-Potty		4. JOB SITE - WASCANA, REGINA, SK
	301	20' Seacan w/ Contents Including Radial Saws, Generators, Construction Matting, Ladders, Safety Harnesses, etc.		4. JOB SITE - WASCANA, REGINA, SK
	302	Kip Kelly/Onan S/A Electric Light Tower / Generator, 5 kW		5. STORAGE FARM 1 - LUMSDEN, SK
	303	Lot of Laydown Water Hose		5. STORAGE FARM 1 - LUMSDEN, SK
	304	2007 Vermac Digital Sign	2S9US21197S132494	5. STORAGE FARM 1 - LUMSDEN, SK
	305	Lot of Electrical Cabling, 3/4" G311-075		5. STORAGE FARM 1 - LUMSDEN, SK
	306	Galvanized Steel Tank		5. STORAGE FARM 1 - LUMSDEN, SK
	307	Raypac Boiler, Model E824T-P, Natural Gas Fired, 650,000 BTU	980837702	5. STORAGE FARM 1 - LUMSDEN, SK
	308	Steel Shack		5. STORAGE FARM 1 - LUMSDEN, SK
	309	Steel Shack		5. STORAGE FARM 1 - LUMSDEN, SK
	310	Steel Shack		5. STORAGE FARM 1 - LUMSDEN, SK
	311	Steel Shack		5. STORAGE FARM 1 - LUMSDEN, SK
	312	Lot of (2) Jobboxes		5. STORAGE FARM 1 - LUMSDEN, SK
	313	Floating Agitator System		5. STORAGE FARM 1 - LUMSDEN, SK
T524	314	1981 Hutchinson Tridem Super B - Lead, Rayco Spring Suspension, Tires 11R24.5-Daytons-40%	9807393	5. STORAGE FARM 1 - LUMSDEN, SK
T525	315	1981 Hutchinson T/A Super B - Pup, Rayco Spring Suspension, Tires 11R24.5-Daytons-40%	817459P	5. STORAGE FARM 1 - LUMSDEN, SK
	316	1994 Homebuilt Trailer	SK400705411	6. STORAGE FARM 2 - BALGONIE, SK
	317	1990 Homebuilt Trailer	ABC9012	6. STORAGE FARM 2 - BALGONIE, SK
	318	Axle Mounted 8' x 18' Site Trailer, w/ A/C and w/Contains		6. STORAGE FARM 2 - BALGONIE, SK
	319	2010 PJ 16' T/A Utility Trailer, w/ Ramps	4P5CC1829A1137634	6. STORAGE FARM 2 - BALGONIE, SK
	320	2011 Hi Tec 16' T/A Dump Trailer, w/ Roll Up Tarp	2HXDBB2N1BP001289	6. STORAGE FARM 2 - BALGONIE, SK
	321	2005 Pace 16' T/A Enclosed Trailer	4P2UB16285U058595	6. STORAGE FARM 2 - BALGONIE, SK

**Appendix B**

**Gabriel Contruccion (Alberta) Ltd. et al, in Receivership - Asset Listing as at May 15, 2017**

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ASSET #	LIST #	DESCRIPTION	VIN/SN	LOCATION
	322	Axle Mounted 8' x 18' Site Trailer, w/ A/C		6. STORAGE FARM 2 - BALGONIE, SK
	323	Shopbuilt 16' T/A Flat Deck Trailer	OBL	6. STORAGE FARM 2 - BALGONIE, SK
	324	2007 Vermac Digital Sign	259US211075132495	6. STORAGE FARM 2 - BALGONIE, SK
	325	1000 Gal. Water Poly Tank		6. STORAGE FARM 2 - BALGONIE, SK
	326	20' Seacan	30/78527	6. STORAGE FARM 2 - BALGONIE, SK
	327	Contents of Seacan Including, Wooden Shelf, Folding Chairs, Insulation, etc.		6. STORAGE FARM 2 - BALGONIE, SK
	328	Lot of Steam Hose		6. STORAGE FARM 2 - BALGONIE, SK
	329	Lot of (5) Dryair Blowers		6. STORAGE FARM 2 - BALGONIE, SK
	330	Lot of Steam Hose		6. STORAGE FARM 2 - BALGONIE, SK
	331	Boiler Shack (Could not open)		6. STORAGE FARM 2 - BALGONIE, SK
	332	40' Seacan, 20' Seacan, 8' x 18' Site Trailer, (2) 45' Van Trailers		7. STORAGE FARM 3 - SASKATOON, SK
	333	2014 Ford F-150 XLT Extended Cab 4x4 Pickup, 5L Engine, Auto Trans, 91,932 Km Showing, w/ Headache Rack	1FTFX1EF6EFA00811	8. STORAGE YARD 1 - TITAN TRANSPORT SASKATOON, SK
	334	2004 Amida 5200 Light Tower, SN-E0F-09112, 4 Halogen Lamps, 15154 Hours Showing	42J8L451041J09112 (cannot verify)	9. JOB SITE - MIETTE HOTSPRINGS, AB
	335	Lot of (4) 4x8x8" Plywood Supplies transport Boxes, Tarp	DESKTOP, MISC	9. JOB SITE - MIETTE HOTSPRINGS, AB
H606	336	JCB 550 - 140 Telehandler, Vertex 2-Way Radio, CWS RTTH30-TJB15 Jib Boom SN-E67633, Tires-17.5-25 - 40% (Hour meter not working)	SLPSAGKG6E1188901	9. JOB SITE - MIETTE HOTSPRINGS, AB
H634	337	Komatsu PC35MR-3 Mini Hyd Excavator, Dozer, Hyd Thumb, Q/A 36" Smooth Bucket, 12"Steel/Rubber Pads, U/C-50%	15819	9. JOB SITE - MIETTE HOTSPRINGS, AB
H655-A3	338	DX350LC-3-US20: 84" TWIST BUCKET	30SBW0001-84	9. JOB SITE - MIETTE HOTSPRINGS, AB
T540	339	2013 Innovate - Boxx Modular 1240-Skid Office, 12x40', A/C, LPG Furnace, 2 Entrance Doors	INV 1240-13-0508	9. JOB SITE - MIETTE HOTSPRINGS, AB
T552	340	2014 PJ Flatdeck	4PST62230E1209812	9. JOB SITE - MIETTE HOTSPRINGS, AB
S2005	341	2013 MultiQuip DCA-45 Whisperwatt Ultra-Silent 45kW Generator, SN-8202814, 6,776 Hours Showing	5SLBG122XDL013037	9. JOB SITE - MIETTE HOTSPRINGS, AB
Q103	342	Arctic Cat 500 4x4 Quad ATV, Tires-40% (Rough shape), 722 Hours Showing, 4,861 Km Showing		9. JOB SITE - MIETTE HOTSPRINGS, AB
T516	343	18' SkyHigh Seacan with various small tools		9. JOB SITE - MIETTE HOTSPRINGS, AB

## Appendix "B"

### Receiver's Statement of Receipts and Disbursements from March 21, 2017 to May 30, 2017

Gabriel Construction (Alberta) Ltd., Gabriel Construction Ltd., and  
SaskAlta Environmental Solutions Inc., all in Receivership

Interim Statement of Receipts and Disbursements  
As at May 30, 2017

Description	Gabriel Construction (Alberta) Ltd.	Gabriel Construction Ltd.	SaskAlta Environmental Solutions Inc.	Total	Notes
<b>Receipts</b>					
Receiver borrowings from RBC	\$ 100,000	\$ -	\$ -	\$ 100,000	1
Transfer of funds from GCAL	-	40,000	20,000	60,000	1
Collections of accounts receivable	-	143,643	-	143,643	
Equipment rental income	28,571	-	-	28,571	
WCB and other refunds	1,884	128	-	2,012	
GST collected	1,429	1,760	-	3,189	
Sale of equipment/inventory	-	16,000	-	16,000	
<b>Total receipts</b>	<b>131,884</b>	<b>201,531</b>	<b>20,000</b>	<b>353,415</b>	
<b>Disbursements</b>					
Insurance premiums	10,709	11,653	8,158	30,520	
Filing fees	70	70	70	210	
Contractor services	5,786	25,130	-	30,917	
Fuel and utilities	2,109	511	265	2,885	
GST/PST paid	105	619	-	724	
Funding of other receivership estates	60,000	-	-	60,000	1
<b>Total disbursements</b>	<b>78,780</b>	<b>37,982</b>	<b>8,493</b>	<b>125,256</b>	
<b>Excess of receipts over disbursements</b>	<b>\$ 53,104</b>	<b>\$ 163,548</b>	<b>\$ 11,507</b>	<b>\$ 228,159</b>	

**Notes:**

1 The Royal Bank of Canada has provided \$100,000 in Receiver borrowings to date.