

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

THE TORONTO-DOMINION BANK

Applicant

and

DRYTECH INTERNATIONAL INC. AND 6892639 CANADA INC.

Respondents

FIFTH REPORT OF THE RECEIVER

DATED JUNE 12, 2017

TABLE OF CONTENTS

INTRODUCTION 4

PURPOSE OF REPORT..... 6

TERMS OF REFERENCE 7

ENTERPRISE VEHICLES 7

REMAINING MINOR ASSETS AT DRYTECH’S PREMISES 10

REALIZING ON THE REMAINING ASSETS LOCATED IN THE UNITED STATES 11

OWNERSHIP OF THE GULFPORT ASSETS 13

VACUUM CHAMBER IN THE UNITED STATES 18

CONFIRMATION OF AMOUNT CLAIMED BY BROWN’S CLEANERS 20

REALIZING ON ACCOUNTS RECEIVABLE 20

HST AUDIT AND POTENTIAL REFUND..... 21

MISSING ARTWORK OWNED BY DRYTECH..... 22

DEALING WITH THIRD PARTY GOODS 24

REALIZING ON REAL PROPERTY OWNED BY 6892639 25

CLAIM FOR SOLICITOR’S LIEN 26

RECORDS 28

STATEMENT OF RECEIPTS AND DISBURSEMENTS..... 29

PROFESSIONAL FEES 29

DISTRIBUTIONS 30

RECEIVER’S REQUESTS 31

EXHIBITS

- A Order of Justice Hackland of the Ontario Superior Court of Justice dated November 30, 2016
- B Receiver’s proposed allocation of Enterprise Vehicles’ sale proceeds to the Receiver, TD Bank and Enterprise
- C Detailed count list for Gulfport Assets as at December 12, 2016

- D** Summary and index of Binder provided by Mr. Kevin Dooley
- E** E-mail from Mr. Kevin Dooley, dated March 31, 2017
- F** Invoice for Dehumidification Unit (4800 Electric)
- G** Invoice for Dehumidification Unit (4800 Gas)
- H** Invoice for Bulldog negative air machines
- I** Equipment listed in Gulfport Court that was matched to Schedule “B” of Aug. 8 Order
- J** Schedule “C” to the Aug. 8 Order
- K** Agreement of Purchase and Sale for 1670 Vimont
- L** Proposed Approval and Vesting Order for 1670 Vimont
- M** Letter from Norton Rose to Deloitte dated April 18, 2017
- N** Inventory of records/documents found at Drytech’s premises
- O** Interim Statement of Receipts and Disbursements for the receivership of Drytech for the period from April 12, 2016 to May 31, 2017
- P** Interim Statement of Receipts and Disbursements for the receivership of 6892639 for the period from April 12, 2016 to May 31, 2017
- Q** Deloitte’s Invoices for Professional Fees totalling \$241,458.85 (excluding HST)
- R** Gowlings’ invoices for Professional Fees totalling \$54,523.04 (excluding HST)
- S** TD Bank Statement of Arrears re First Mortgage on 1670 Vimont

INTRODUCTION

1. By Order of the Ontario Superior Court of Justice (the “**Court**”) dated April 11, 2016 (the “**Appointment Order**”), Deloitte Restructuring Inc. (“**Deloitte**”) was appointed as the receiver (the “**Receiver**”) of all of the assets, undertakings and properties of Drytech International Inc. (“**Drytech**”) and 6892639 Canada Inc. (“**6892639**”) (collectively the “**Debtors**”) acquired for, or used in relation to the business carried on by the Debtors, including all proceeds thereof (the “**Property**”). In addition, the Receiver is authorized to sell, convey, transfer, lease or assign the Property or any part thereof out of the ordinary course of business:
 - a) without the approval of the Court in respect of any transaction not exceeding \$500,000, provided that the aggregate consideration for all such transactions does not exceed \$750,000; and
 - b) with the approval of the Court in respect of any transaction exceeding \$500,000 or exceeding \$750,000 in the aggregate.
2. The Appointment Order authorizes the Receiver to, among other things, take possession of, and exercise control over, the Property and any and all proceeds, receipts and disbursements, arising out of, or from, the Property of the Debtors.
3. The Receiver submitted its first report to the Court, dated May 20, 2016 (the “**First Report**”) on June 1, 2016. This report provided details of the Receiver’s initial activities and marketing activities undertaken by the Receiver with respect to the sale of the assets owned or used by Drytech in its Certified Restoration Dry-cleaning Network LLC (“**CRDN**”) franchised restoration dry-cleaning operation (the “**CRDN Business**”);
4. Based on the First Report and representations made to the Court on June 1, 2016, the Court authorized and directed the Receiver to enter into and carry out the terms of an asset purchase and sale agreement dated May 20, 2016 between the Receiver as vendor and a purchaser for the CRDN Business. This sale closed on June 3, 2016.
5. The Receiver submitted its second report to the Court, dated July 26, 2016 (the “**Second Report**”) on August 8, 2016. This report provided information and documentation to support

the Receiver's opinion that most of the equipment located in the United States of America ("U.S."), which was used by Drytech and a U.S. related company, Drytech International, Inc. ("**Drytech US**"), was the property of Drytech.

6. Based on the Second Report and representations made to the Court on August 8, 2016, the Court issued an Order that day (the "**Aug. 8 Order**") declaring that certain assets located in Ocala, Florida were the property of Drytech, and that the ownership of the remaining Disputed Property (as listed in Schedule "C" to that Order) be determined by the Court on a motion to be scheduled.
7. The Receiver submitted its third report to the Court, dated September 6, 2016 (the "**Third Report**") on September 12, 2016. This report provided information on the Receiver's activities and the status of the Receiver's realization efforts with respect to the Property of the Debtors.
8. Based on the Third Report and representations made to the Court on September 12, 2016, the Court approved (1) the Receiver's acceptance of each Purchase Agreement (as defined in the Third Report) between the Receiver and the identified offerors in the public tender sale process conducted by the Receiver for Drytech's assets located in Canada, and (2) the proposed interim distribution of funds to specific secured creditors.
9. The Receiver submitted its fourth report to the Court, dated November 22, 2016 (the "**Fourth Report**") on November 29, 2016. This report provided information on the Receiver's activities and the status of the Receiver's realization efforts with respect to the remaining Property of the Debtors (including equipment located in Florida). The Fourth Report also provided additional documentation to support the Receiver's position that, with certain minor exceptions, the remaining equipment located in the U.S. was the property of Drytech.
10. Based on the Fourth Report and representations made to the Court on November 29, 2016, the Court issued an Order the next day, attached as **Exhibit "A"** to this report (the "**Nov. 30 Order**"), which:
 - a) Ordered that Mr. Kevin Dooley (a former officer and director of Drytech) deliver to the Receiver any of the inventory, equipment and other property listed in Schedule "A" to the Nov. 30 Order that was in his possession, care or control (Note: Schedule "A"

- generally described equipment located in Gulfport, Mississippi, plus three generators located in Pearl River, Louisiana (the “**Gulfport Assets**”);
- b) declared that the Receiver was entitled to sell the inventory, equipment and other property listed in Schedule “A” to the Nov. 30 Order, and that any claim disputing the proposed distribution of the proceeds of sale may be the subject of a motion to the Court on notice;
 - c) ordered that Mr. Kevin Dooley offer reasonable assistance to the Receiver in locating the Vacuum Chamber that was previously in his possession, care or control;
 - d) ordered that the aggregate dollar limit for sales without specific Court approval, referred to paragraphs 1(a) and (b) above, be increased from \$750,000 to \$900,000;
 - e) approved the proposed interim distribution of funds to specific secured creditors; and
 - f) approved the other activities of the Receiver as described in the Fourth Report.
11. All of the Court Orders and Receiver’s reports (excluding sealed supplemental reports) have been posted on the Receiver’s website at <http://www.insolvencies.deloitte.ca/en-ca/drytech>.

PURPOSE OF REPORT

12. The purpose of this fifth report of the Receiver (the “**Fifth Report**”) is to:
- a) provide a summary of the Receiver’s activities since the Fourth Report;
 - b) provide information on the additional sales of assets undertaken by the Receiver that were not sold through the public tender sale process described in the Third Report;
 - c) provide additional information on the ownership of the Gulfport Assets;
 - d) provide an update on the status of realization activities with respect to the real property owned by 6892639; and
 - e) provide the Court with the evidentiary basis to make the Orders and declarations detailed in paragraph 102.

TERMS OF REFERENCE

13. In preparing this Fifth Report, the Receiver has reviewed unaudited, draft and/or internal financial information, books and records, information from third-party sources, and held discussions with former employees of Drytech (collectively, the “**Information**”). Except as described in this report:
 - a) the Receiver has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards (“CAS”) pursuant to the Chartered Professional Accountants Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CAS in respect of the Information; and
 - b) the Receiver has prepared this Fifth Report in its capacity as a Court-appointed officer to support the Court’s decision on (1) the ownership of the Gulfport Assets, (2) approving the proposed sale of real property owned by 6892639, and (3) the other relief being sought. Parties using this report, other than for the purposes outlined herein, are cautioned that it may not be appropriate for their purposes.
14. Unless otherwise stated, all dollar amounts contained in this Fifth Report are expressed in Canadian dollars.
15. Unless otherwise provided, all other capitalized terms not otherwise defined in this Fifth Report are as defined in the Appointment Order.

ENTERPRISE VEHICLES

16. As noted in its Fourth Report, the Receiver delivered possession of six vehicles (listed below) to Enterprise Fleet Management Canada Inc. (“**Enterprise**”) for realization, and reported that four of the six vehicles had been sold for gross proceeds of \$93,000 as of the date of that report. On November 28, 2016, Enterprise’s legal counsel advised the Receiver that the remaining two vehicles had been sold. The following table lists the sale price for each of the six vehicles (the “**Enterprise Vehicles**”):

Table 1:

	Description of Vehicle	VIN	Gross Sale Price
1	2013 Ford E350 Cargo Van E-350	1FTSE3EL7DDA09534	\$16,500
2	2013 International Terrastar SFA 4X2	1HTJSSKK4EH760694	\$30,100
3	2013 International Terrastar SFA 4X2	1HTJSSKK6EH760695	\$31,500
4	2013 Ford 350 Cargo Van	1FTSE3EL8DDA37391	\$15,500
5	2013 International Terrastar SFA 4X2	1HTJSSKKXE760697	\$31,750
6	2013 International Terrastar SFA 4X2	1HTJSSKK8EH760696	\$29,500
Total			\$154,850

17. The total gross realizations of \$154,850 by Enterprise is approximately 10% less than the appraised liquidation values for these six vehicles (i.e. \$171,500), which had been commissioned for the Receiver in May 2016. After deducting (1) \$495.00 of auction fees charged to Enterprise for three of the vehicles, and (2) \$3,000.00 in compensation due to Enterprise (permitted by the Order of Justice Hackland, dated September 12, 2016 (the “**Sept. 12 Order**”)), the net proceeds from the sales totalled \$151,355.00.
18. Pursuant to the Sept. 12 Order, Enterprise was to distribute the final net sale proceeds from the Enterprise Vehicles as follows:
- a) Paying the Receiver’s reasonable costs incurred in dealing with the Enterprise Vehicles;
 - b) Paying The Toronto-Dominions Bank (“**TD Bank**”) 45% of the net funds remaining after paying the Receiver’s reasonable costs; and
 - c) Retaining 55% of the net funds remaining after paying the Receiver’s reasonable costs.
19. In order to calculate the Receiver’s reasonable costs incurred in dealing with the above noted vehicles, the Receiver followed the same methodology that it used earlier in calculating the allocations of sale proceeds from equipment to National Leasing Group Inc. and the Business Development Bank of Canada (“**BDC**”). This methodology was detailed in the Receiver’s First Supplemental Report to the Fourth Report, dated November 22, 2016 (the “**Supplemental Report**”), which was sealed by the Court on November 29, 2016. This methodology is based on the premise that the costs of a receivership should be shared among

those secured creditors who realize a recovery on assets that were part of the receivership. The Receiver’s position is that the Receiver’s reasonable costs related to the Enterprise Vehicles should include an allocation of professional fees as well as other receivership costs (such as the wages of temporary employees, insurance, security, rent, utilities, repairs and maintenance, appraisals, etc.).

20. The Receiver and its legal counsel, Gowling WLG (Canada) LLP (“**Gowlings**”), reviewed their time docket for the receivership in detail in order to identify the following professional fees (exclusive of HST) incurred in dealing with the Enterprise Vehicles (as originally reported in the Supplemental Report).

Table 2:

Dealing with Enterprise vehicles	
	Fees
Receiver	\$ 8,123.88
Gowlings	\$ 5,636.00
Total	\$ 13,759.88

21. The Receiver also identified other receivership costs that were detailed in the Interim Statement of Receipts and Disbursements as at November 17, 2016, which was attached as Exhibit “B” to the Supplemental Report. The other receivership costs, excluding those costs relating to (1) the CRDN Business, (2) professional fees (already discussed above in paragraph 20), and (3) harmonized sales tax (“**HST**”) remittances, totalled \$402,282.57 (the “**Other Receivership Costs**”). Costs relating to the CRDN Business have been excluded since they were already allocated to secured creditors when the net proceeds from the sale of the CRDN Business were distributed. HST remittances have also been excluded since they are either off-set against HST collections, or refunded by the Canada Revenue Agency (“**CRA**”). A portion of these Other Receivership Costs have been allocated to Enterprise based on the recovery from Enterprise Vehicles as a percentage of the total recoveries to date (excluding recoveries on the CRDN Business and HST collections).
22. The Receiver’s proposed allocation of sale proceeds to the Receiver (for the Receiver’s reasonable costs), TD Bank and Enterprise is calculated in **Exhibit “B”** to this report. The proposed allocation is as follows:

- a) \$38,703.28 to the Receiver for the receivership estate for professional fees and for a reasonable share of the Other Receivership Costs ;
 - b) \$50,693.28 to TD Bank, representing 45% of the net proceeds, and
 - c) \$61,958.45 to Enterprise, representing 55% of the net proceeds.
23. The Receiver proposed the above noted allocation of net sale proceeds to both TD Bank and Enterprise on December 19, 2016. After some discussions, Enterprise advised the Receiver on February 27, 2017 that it did not agree with the Receiver's fees and costs related to the Enterprise Vehicles, but that it would not be cost effective for Enterprise to contest them. Thus, Enterprise proposed to:
- a) transfer to Gowlings the amount of \$38,703.28 (i.e. the fees and costs calculated by the Receiver), which would be held in trust pending the passing of the Receiver's accounts;
 - b) distribute to TD Bank the amount of \$50,693.28 as its share of the distribution, and
 - c) take its share of the distribution of \$61,958.45.
24. The Receiver and TD Bank were agreeable to this proposal. Enterprise distributed \$38,703.28 to Gowlings in trust on March 20, 2017. The Receiver is advised that Enterprise distributed \$50,693.28 to TD Bank at the same time.

REMAINING MINOR ASSETS AT DRYTECH'S PREMISES

25. After all the sales of Canadian based assets reported in the Receiver's previous reports, there still remained some minor items located at Drytech's premises, 1670 Vimont (such as a few desks, chairs, an old microwave, mini-fridge, radio, bar-b-que, etc.). The Receiver was prepared to dispose of these items in order to clear the premises for a future purchaser, as it was not cost effective to canvass the market to seek out buyers. A few parties (including two former employees) approached the Receiver to purchase these items. The Receiver agreed to sell these items for a total of \$1,850.00.

REALIZING ON THE REMAINING ASSETS LOCATED IN THE UNITED STATES

26. As noted in paragraphs 10(a) and (b) above, the Nov. 30 Order required that Mr. Kevin Dooley deliver to the Receiver the Gulfport Assets that were in his possession, care or control, and declared that the Receiver was entitled to sell the Gulfport Assets, and that any claim disputing the proposed distribution of the proceeds of sale may be the subject of a motion to the Court on notice.

27. After the Nov. 30 Order was issued, the Receiver immediately made arrangements to conduct a detailed count of the Gulfport Assets. This count was conducted by the Receiver and its agent in Gulfport, Mississippi, on December 12, 2016. As noted in paragraph 23 of the Receiver's Fourth Report, Mr. Kevin Dooley had moved the equipment that had been stored in Pearl River, Louisiana, to a third party storage yard in Gulfport (which was the same yard previously used by Drytech when it operated) in mid-October 2016. The Receiver subsequently discovered that three generators had not been moved from Pearl River. Given that these three generators appeared to be old and have limited value (based on discussions with former Drytech employees), the Receiver decided that they were not worth the time and cost of arranging for separate access to the Pearl River yard on another date. Instead, the Receiver relied on detailed photographs of the generators, taken afterwards by a former employee of Drytech US, to complete its asset count. The final Gulfport Assets' count list of 455 items (the "**Gulfport Count**") is attached as **Exhibit "C"**. This list includes three items that the Receiver has acknowledged were owned by Drytech US.

28. Given that the Gulfport Assets were in the possession of third parties, but under the control of Mr. Kevin Dooley, the Receiver first offered the assets for sale to three interested parties already familiar with the assets and Drytech's receivership (and who would therefore not need to view the assets). These parties were Mr. Kevin Dooley, Mr. Patrick Dooley, and International Drying Solutions, LLC ("**IDS**"), a U.S. company, controlled by a former Drytech US employee, that had previously purchased some of Drytech's assets through the Receiver's tender sale in Canada. If a reasonable offer was obtained, the Receiver believed that this approach could eliminate the logistical difficulties and additional costs of arranging viewings for other prospective purchasers at the third party locations, supervising testing of equipment, and then releasing the assets to a final purchaser. In addition, there was concern

that a prospective purchaser not familiar with the Gulfport Assets and/or Drytech's receivership may demand a U.S. Court Order approving the sale, which would further add to the costs of realization.

29. The Receiver also considered the cost of moving the Gulfport Assets back to Ottawa to conduct a sale process in Canada. The Receiver estimated that this approach would cost an additional \$28,000 to \$34,000 (including transportation costs, storage related fees, temporary labour, and professional fees). This analysis reinforced the Receiver's decision to first offer the Gulfport Assets for sale from their current location to parties familiar with the assets.
30. The Receiver offered the Gulfport Assets for sale to the three interested parties on January 8, 2017 and received two offers back. Mr. Keven Dooley declined to submit a bid. IDS made the best offer of US\$100,000.00, and agreed to assume the outstanding storage charges of US\$2,040.00. In addition, IDS was willing to take possession of the Gulfport Assets at their current U.S. locations without further assistance from the Receiver. The US\$100,000.00 purchase price translated to CDN\$129,561.67 (net of wire transfer fees), which exceeded the Receiver's estimated gross liquidation value for the assets (i.e. CDN\$116,000.00) that was based primarily on appraisals obtained for similar equipment in Canada. Thus, the Receiver believed that acceptance of IDS's offer was the most cost effective way to maximize realization on the Gulfport Assets.
31. The sale of the Gulfport Assets referenced in paragraph 30 did not exceed \$500,000, and the aggregate consideration for all such transactions did not exceed \$950,000. As permitted by the Nov. 30 Order, the Receiver proceeded with the transaction without Court approval in order to expedite the transaction and avoid future storage charges at the Gulfport yard.
32. On January 18, 2017, the Receiver entered into an Asset Purchase Agreement with IDS for the Gulfport Assets as listed in **Exhibit "C"**, excluding the three items on the list identified as being owned by Drytech US (i.e. item numbers 450, 451 and 452 on the Gulfport Count), as previously described in paragraph 35 of the Receiver's Fourth Report.

OWNERSHIP OF THE GULFPORT ASSETS

33. At the last Court hearing, on November 29, 2016, Mr. Kevin Dooley presented a binder of documentation (the “**Binder**”) to support his assertion that the Gulfport Assets were property of Drytech U.S. The first two pages of the Binder, which represent a summary and index of documentation in the Binder that show alleged payments made by Drytech US to equipment suppliers and to Drytech, is attached as **Exhibit “D”** and appears to indicate that Drytech US spent a total of \$1,163,462.92 on equipment purchases (which is a slight correction of the \$1,163,194.37 figure presented in **Exhibit “D”**, which was totalled incorrectly).
34. The Receiver conducted a detailed review of the Binder, which was primarily made up of copies of Drytech US’s internal bank reconciliation schedules and Bank of America statements showing most, but not all, payments noted in **Exhibit “D”**. There were no copies of cancelled cheques provided to confirm the payees. While Kevin Dooley asserts, in the Binder, that Drytech US made payments to equipment suppliers (which are the same suppliers used by Drytech), the Binder does not link the listed payments to the specific equipment detailed in the Gulfport Count (attached as **Exhibit “C”**). As the Binder generally did not contain any details or copies of invoices for equipment, the Receiver was unable to determine specifically what the listed payments were for. The only exceptions were the \$362,300 of payments made for Freeze Dry Chambers (also referred to as “**Vacuum Chambers**” in other documentation), which the Receiver had previously concluded to be assets of Drytech in paragraph 35(b) of its Second Report, based on supporting documents provided by BDC, who financed the two Vacuum Chambers.
35. Due to the lack of documentation in the Binder regarding specific equipment purchased by Drytech US, the Receiver followed up with Mr. Kevin Dooley on March 17, 2017 to request any documentation he had that (1) links the payments identified in his Binder to the equipment listed on the Gulfport Count, and (2) indicates that this equipment was purchased for Drytech US’s own use.
36. On March 31, 2017, Mr. Kevin Dooley responded by e-mail and stated “*My position on this matter hasn't changed. The fact is the US Co. paid for significant sum of equipment to 3 specific suppliers. There is 100% no argument that can state otherwise. I don't disagree with you in the fact that it can't be traced to a specific piece of equipment, but in reality, a couple*”

hundred dollar air mover whether it is air mover A or B, there was a financial contribution made towards it from the US Co. and rightfully the US Co should have title to it". A copy of this e-mail is attached as **Exhibit "E"** and is the only response received to date.

37. As previously reported in paragraphs 37 to 40 of its Second Report, the Receiver identified approximately US\$860,000 in payments made by Drytech US on account of equipment, based on a review of the banking accounts in Drytech US' general ledger over the period from October 2005 to January 2015. The Receiver had also identified several irregularities in the fixed asset accounts of the general ledger and concluded that it could not rely on the accounting records of Drytech US to determine the ownership of equipment located in the U.S. Thus, it is the Receiver's view that other evidence must be looked at in order to determine ownership of the Gulfport Assets.
38. The following paragraphs sets out evidence to support the Receiver's position that the equipment identified in the Gulfport Count (**Exhibit "C"**) is property of Drytech, except for the three items noted above in paragraph 32.
39. Table 3 below is a summary of the Gulfport Count (described above in paragraph 27), by type of equipment. The Deloitte reference number in the far left column is used solely to facilitate referencing parts of the table in the paragraphs that follow. The far right column contains references to documentation provided by the Receiver in this report or in previous reports that appear to substantiate Drytech's ownership of the equipment. This documentation included:
 - a) Invoices for purchases of equipment (agreed to serial numbers on the equipment counted in Gulfport) that are addressed to Drytech or a Canadian equipment financing company, with usually a shipping address in Canada; and
 - b) Evidence of HST/goods and services tax ("**GST**") being charged to Drytech, either on the invoice (if issued by a Canadian supplier), or on customs documentation when the equipment was being shipped into Canada. HST/GST would not have been charged on equipment purchases made by Drytech US.

Table 3:

Deloitte Ref. No.	Description of Equipment	Make/Model	Items Counted	Reference to proof of Drytech ownership
1	Desiccant (6000 CFM)	Concepts and Designs Inc	2	Para. 31 of Fourth Report
2	Desiccant (2500 CFM)	Concepts and Designs Inc	3	Para. 30 of Fourth Report
3	Dehumidification Unit (4800 Electric)	CDIMS; Arid-Dry Series MS 5000/4000	1	See para. 41 below
4	Dehumidification Unit (4800 Gas)	CDIMS	1	See para. 42 below
5	Air Conditioning Systems Equipment (or Chillers)	C(UL) US Listed - 25 ton chiller	2	Para. 19 of Second Report
6	Bulldog Negative Air Machine (Air scrubbers)	Abatement Technologies	2	See para. 43 below
7	Pod	Universal Storage Containers	10	Para 20 and 57 of Second Report
8	Misc. duct and ancillary supplies	Unknown	1	Unable to trace due to lack of serial numbers.
9	Heaters	Unknown	3	No documentation found
10	Utility Trailer	Royal Cargo	1	Para. 17 of Second Report
11	45KVA Diesel Powered AC Generator	Whisperwatt	1	Para. 28 of Fourth Report
12	70KVA Diesel Powered AC Generator	Whisperwatt	1	Para. 29 of Fourth Report
13	150KW Standby Diesel Generator	Olympian	1	No documentation found
14	Air Mover	Phoenix	80	See para. 44 below
15	Air Mover	Viking / Viking Equipment	18	See para. 44 below
16	Air Mover	Abatement Technologies	239	See para. 44 below
17	Dehumidifier	Phoenix	86	See para. 45 below
Total			452	

40. In this report, the Receiver will not review the supporting documentation already discussed in previous reports (as referenced in Table 3). The Receiver will focus on the equipment counted in Gulfport where documentation had not been previously reviewed.
41. With respect to reference number 3 in the Table 3 (i.e. Dehumidification Unit (4800 Electric)), the invoice that includes this item is attached as **Exhibit “F”**. This invoice is addressed to TD Equipment Finance Canada Inc. in Oakville, Ontario (indicating that the equipment was being financed by the TD Bank group, which did not finance Drytech US). The shipping address on the invoice is Drytech in Ottawa. This documentation indicates that Drytech in Canada was the purchaser.

42. With respect to reference number 4 in Table 3 (i.e. Dehumidification Unit (4800 Gas), the invoice and customs documentation that includes this item is attached as **Exhibit “G”**. The invoice is addressed to TD Equipment Finance Canada Inc. in Oakville, Ontario (indicating that the equipment was being financed by the TD Bank group, which did not finance Drytech US). The shipping address on the invoice is Drytech in Ottawa, and the customs documentation indicates that GST was charged to Drytech for this shipment. If Drytech US was the purchaser, it would not have been charged GST at the border crossing if the equipment was being loaned to Drytech in Canada. This documentation indicates that Drytech in Canada was the purchaser.
43. With respect to reference number 6 in the Table 3 (i.e. Bulldog Negative Air Machine), the invoice that includes these two machines is attached as **Exhibit “H”**. The invoice is addressed to Drytech in Canada. The shipping address on the invoice is Drytech in Gulfport, MS; however, HST is charged on the invoice indicating that Drytech in Canada is the purchaser. HST would not have been charged if Drytech US was the purchaser.
44. With respect to reference numbers 14, 15 and 16 in Table 3 (i.e. Air Movers), the Receiver located invoices for 232 out of the 337 air movers counted in Gulfport (or 69% of the total). More specifically, the Receiver located invoices for:
- a) 8 out of the 80 Phoenix air movers;
 - b) 0 out of the 18 Viking air movers; and
 - c) 224 out of the 239 Abatement Technologies’ air movers.

All of the invoices found were addressed to either Drytech in Canada or a Canadian equipment finance company. The shipping address on all of the invoices was Drytech in Canada, and HST was charged on each invoice, indicating that Drytech in Canada was the purchaser.

45. With respect to reference number 17 in Table 3 (i.e. Dehumidifiers), the Receiver located invoices for 60 out of 86 dehumidifiers counted in Gulfport (or 70% of the total). All of the invoices found were addressed to Drytech in Canada. The shipping address on all of the invoices was Drytech in Canada. GST charges paid at the border could only be confirmed for 27 dehumidifiers, as customs documentation could not be located for the others.

46. In addition to the invoices for the air movers and dehumidifiers described above in paragraphs 44 and 45, the Receiver had previously presented evidence in its Second Report that 300 air movers and 80 dehumidifiers in Gulfport were property of Drytech. This represents 89% of the air movers counted and 86% of the dehumidifiers counted. More specifically, Exhibit “D” to the Second Report contained a copy of a U.S. Customs Declaration identifying 10 Pods of equipment (with 30 air movers and 8 dehumidifiers per pod) being shipped to the Gulfport depot from Drytech (in Ottawa) which stated “*goods sent on LOAN – emergency flooding, equipment not sold*”. The Receiver was advised by the former Infrastructure Development Manager for Drytech that these 10 Pods were never returned to Canada.
47. The Receiver also compared the Gulfport Count to Schedule “B” of the Aug. 8 Order, which contained details of missing equipment (i.e. equipment identified in Drytech’s records, which the Receiver could not locate at that time). In the Aug. 8 Order, the Court ordered and declared that “*save and except for the inventory, equipment and other property listed on the attached Schedule “C” (the “Disputed Property”), Drytech Canada is the rightful owner of the inventory, equipment and other property: (a) listed on the attached Schedule “A”; and (b) listed on the attached Schedule “B” save and except for two (2) ten ton air chillers and one (1) 36 foot ProTrack Gooseneck Trailer located in Gulfport MS (the “Drytech Canada Property”).*”
48. The Receiver was able to match 331 items (out of 452 items) listed in the Gulfport Count to Schedule “B” of the Aug. 8 Order (excluding the three items noted above in paragraph 47), using serial numbers and/or Drytech bar code numbers. A list of these matched items, which represents 73% of the Gulfport Assets, is attached as **Exhibit “I”**.
49. Based on the Aug. 8 Order, it appears that all of the equipment listed in **Exhibit “I”** has already been declared to be owned by Drytech save and except for the Disputed Property listed in Schedule “C” to the Aug. 8 Order (which was prepared by Mr. Kevin Dooley), a copy of which is attached as **Exhibit “J”** for reference. The following 13 disputed items listed in Schedule “C” could be traced to **Exhibit “I”**:
- a) One of the “2 x 6000 CFM Desiccants” (item # 411 in **Exhibit “I”**):
 - b) 2 X 5000 CFM Desiccants (items # 344 & 426 in **Exhibit “I”**); and

- c) 10 pods, referred to as “Vaults of Equipment” in Schedule “C” (items # 420, 421, 428, 429, 430, 433, 434, 445, 446 and 447 in **Exhibit “I”**).

Documentation supporting Drytech’s ownership of each of these 13 items as been provided and referred to above in Table 3 (reference numbers 1, 3, 4 and 7). While the 350 air movers and 94 dehumidifiers noted in Schedule “C” to the Aug. 8 Order (the Disputed Property list) probably include the 337 air movers and 86 dehumidifiers counted in Gulfport, Schedule “C” was not sufficiently detailed to be able to specifically trace them to Schedule “B” of the Aug. 8 Order (i.e. the list of missing equipment).

- 50. In summary, documentation referred to and/or attached to this report appears to confirm that the significant majority of Gulfport Assets were purchased by Drytech, but often transferred to the U.S for use in that country. For those pieces of equipment where no supporting documentation was found, the Receiver believes that it is reasonable to assume that Drytech followed the same approach. While the Receiver previously acknowledged that payments had been made from Drytech US’ bank account to equipment suppliers used by Drytech, the Receiver has not located documentation to prove that the specific Gulfport Assets were owned by Drytech U.S. (except for the three items described above in paragraph 47). It is the Receiver’s view that if Drytech US did make payments for equipment on behalf of Drytech, then Drytech US would have an unsecured claim against Drytech for those amounts. Drytech’s internal balance sheet as at April 12, 2016 indicates that Drytech owed Drytech US \$427,807.31.
- 51. Based on the evidence reported herein, the Receiver requests that the Court declare all of the Gulfport Assets to be the property of Drytech.

VACUUM CHAMBER IN THE UNITED STATES

- 52. As noted in paragraph 39(b) of the Receiver’s Second Report, a vacuum evaporation document recovery system (referred to as a “**Vacuum Chamber**” in various Drytech documentation), which had been financed by the BDC, was thought to be in the U.S. but could not be located. At the last Court hearing, on November 29, 2016, Mr. Kevin Dooley indicated that he had no knowledge of the location of this Vacuum Chamber. In December 2016, the Receiver contacted the owner of Automated Vacuum Systems Inc. (“AVS”) in

Sarasota, Florida, to inquire again about the missing Vacuum Chamber, since he had previously advised the Receiver that he was actively searching for this unit. AVS was the manufacturer of the Vacuum Chamber and was owed about US\$220,000 for the two Vacuum Chambers it had supplied to Drytech (Note: The second Vacuum Chamber had been located in Ottawa and was sold by the Receiver as part of its tender sale, as discussed in the Third Report).

53. The owner of AVS advised the Receiver that he recently located the missing Vacuum Chamber at a storage facility in Orlando, Florida, and subsequently completed a repossession of the unit on the basis that title never passed to the purchaser due to non-payment of the purchase price. He further advised the Receiver that there were no security registrations in Florida against the Vacuum Chamber. He also advised the Receiver that he would try to sell the Vacuum Chamber, if he could find a buyer, or use it for parts in manufacturing similar machines. He was not willing to release the Vacuum Chamber or its possible sale proceeds to the Receiver.
54. Based on a discussion with Gowlings, and given the potential liquidation value of the Vacuum Chamber (i.e. \$30,000 to \$50,000 based on an appraisal and on the price paid for the other Vacuum Chamber in Ottawa), the Receiver did not believe it was worthwhile to try and recover the Vacuum Chamber or its possible sale proceeds from AVS based on the following:
 - a) The uncertainty as to whether the Receiver's interest in the Vacuum Chamber had priority over AVS' interest;
 - b) The anticipated cost of obtaining a Court Order in the U.S. to enforce the Receiver's interest in Florida;
 - c) The potential cost of realizing on the Vacuum Chamber in the U.S. or moving it back to Canada first; and
 - d) The uncertainty as to the Vacuum Chamber's realizable value given the cost required to get the machine functioning properly. Both the purchaser of the Vacuum Chamber located in Ottawa (who mistakenly believed the machine was already in working order) and the owner of AVS advised the Receiver that significant additional costs were required to get the purchaser's machine working.

CONFIRMATION OF AMOUNT CLAIMED BY BROWN’S CLEANERS

55. As noted in paragraph 81 of the Receiver’s Third Report, the Receiver proposed to distribute \$61,222.00 (subject to adjustments) to Brown’s Cleaners and Tailors Limited (“**Brown’s Cleaners**”), a secured creditor, from the net proceeds realized on the sale of certain CRDN Business’ assets, less any receivables owing from Brown’s Cleaners to Drytech. The adjustments turned out to be more extensive than originally thought. Brown’s Cleaners subsequently revised its claim to \$65,009.14, which represented 44 adjustments made to its original claim of \$105,000.00. Based on the Receiver’s review of Brown’s Cleaners’ supporting documentation and Drytech’s records, many of these adjustments were revised and other adjustments were added. As a result, Brown’s Cleaners agreed to a final claim amount of \$41,092.59. Pursuant to paragraph 15(a) of the Sept. 12 Order, the Receiver distributed this amount to Brown’s Cleaners.
56. Pursuant to paragraph 15(d) of the Sept. 12 Order, the Receiver distributed \$36,007.41 to TD Bank. This amount represented the surplus funds available from the net proceeds recovered on certain CRDN Business’ assets after payment of Brown’s Cleaners’ claim of \$41,092.59.

REALIZING ON ACCOUNTS RECEIVABLE

57. In the Fourth Report, the Receiver provided details of its realization on Drytech’s accounts receivable (“**A/R**”) from April 12 to November 17, 2016. As at May 31, 2017, the Receiver can report the following activity with respect to Drytech’s accounts receivable, as compared to November 17, 2016:

Table 4:

Description	Drytech Amount at May 31, 2017	Drytech Amount at Nov. 17, 2016
Opening A/R at April 12, 2016	\$ 1,103,028	\$ 1,103,028
Plus: Adjustments and corrections	19,436	19,436
Less: Collections to date	(486,031)	(408,046)
A/R deemed non-collectable	(253,214)	(222,134)
A/R being pursued by Gowlings	(383,219)	(461,588)
A/R still being pursued directly by Receiver	\$ 0	\$ 30,696

58. The remaining A/R being pursued by Gowlings represent four accounts. Significant progress is being made on these A/R as two of the larger accounts, who initially did not respond to collection efforts or denied any debt owing to Drytech, are now discussing possible settlements.
59. As part of the sale of the CRDN Business on June 3, 2016, the purchaser of that business (the “**CRDN Purchaser**”) agreed to collect the outstanding A/R of that specific business and share with the Receiver a prescribed percentage of the net proceeds that exceeded an initial lump sum amount that was paid on closing. The Receiver tracked and reconciled this collection activity on a monthly basis. Due to a dispute over a term of the sale agreement, and the CRDN Purchaser’s initial refusal to return a payment it received for a Drytech receivable that the Receiver was pursuing (which the customer incorrectly remitted to the CRDN Business address), there were discussions and correspondence between the parties and their legal counsel in an attempt to resolve these disputes. The issues were ultimately settled on a basis satisfactory to the Receiver. On May 2, 2017, the Receiver received \$58,049.08 on account of the CRDN Purchaser’s collection of the CRDN Business’ A/R. The CRDN Purchaser is still pursuing a few smaller A/R, but the Receiver is not optimistic of any further recovery.

HST AUDIT AND POTENTIAL REFUND

60. As is standard practice in receiverships, the Receiver set up a new HST sub-account number with the CRA for the receivership of Drytech. This number is based on Drytech’s original HST number but with a new branch identifier (i.e. “836864546 RT0002” for the Receiver versus “836864546 RT0001” for Drytech – emphasis added). The Receiver proceeded to file HST returns on a monthly basis to reflect all HST collected on the sale of assets and all HST paid on expenses incurred by the Receiver (including professional fees) in its administration of the receivership.
61. In the fall of 2016, CRA advised the Receiver that it was conducting an audit of the Receiver’s HST return for June 2016. CRA initially requested specific documentation for

this period, which was provided. CRA was also referred to the Receiver's Court reports on Deloitte's website for further background information.

62. In January 2017, CRA requested additional supporting details and documentation for the HST returns submitted by the Receiver, based on CRA's inability to reconcile the receipts and disbursements reported in the Receiver's Court reports to those reported in the HST returns. Unknown to CRA, these differences resulted from (1) sales made to U.S. purchasers, which did not require collection of HST, and (2) the sale of the CRDN Business as a going concern, using a joint HST election, which also did not require collection of HST. In order to clarify these matters, the Receiver prepared a detailed reconciliation of every receipt and disbursement reported by month, with an explanations for each item. The Receiver provided this reconciliation, together with other requested documentation, to CRA, who subsequently advised that it was satisfied with the information.
63. In March 2017, CRA issued HST Notices of Assessment ("NOAs") for the periods up to December 31, 2016. These NOAs indicated that a refund of \$6,886.35 was owing to the Receiver. This amount did not agree with the Receiver's calculation of a \$43,863.96 refund for the same period. Upon closer review of the NOAs, the Receiver discovered several errors, including an improper transfer of the Receiver's refund to Drytech's HST account ("RT0001") in order to pay down Drytech's HST arrears. The Receiver followed up with CRA several times in an attempt to correct these errors. While the Receiver has not yet received any amended NOAs, it has received a letter from CRA, dated May 11, 2017, advising that a refund of \$41,854.17 was owing to the Receiver (which has not yet been received). While this amount still differs from the Receiver's figure, it is much closer than before. A reconciliation of the difference may be possible once amended NOAs are received.
64. As at the end of April 2017, the Receiver has calculated that it is owed a total HST refund of \$45,208.60.

MISSING ARTWORK OWNED BY DRYTECH

65. In late November 2016, Mr. Kevin Dooley advised the Receiver that Mr. Patrick Dooley had a valuable piece of artwork in his possession that belonged to Drytech. It was a 'Peter Lik' print called the 'River of Zen' (the "**Print**") that had been purchased in January 2013 for

US\$9,150. Mr. Kevin Dooley provided the Receiver with a copy of the original receipt for the Print and a recent e-mail from the Lik Gallery in New York indicating that the Print was now retailing for US\$36,000 (which equalled approximately CDN\$49,000 at that time).

66. The Receiver investigated Mr. Kevin Dooley's allegation. Both Mr. Phil Amyot (a director and shareholder of Drytech) and Mr. Rudi Asseer (a former financial adviser to Drytech) advised that Mr. Patrick Dooley took possession of the Print (that had been hanging in Drytech's premises) sometime in January 2016, prior to the Appointment Order. The Receiver subsequently contacted Mr. Patrick Dooley to request the return of the Print. Mr. Dooley advised the Receiver by e-mail that "*I do not have any artwork in my possession that is the property of Drytech*". After the Receiver advised Mr. Patrick Dooley of the two other parties who corroborated Mr. Kevin Dooley's allegation, Mr. Patrick Dooley advised the Receiver that he had turned the matter over to his lawyer who would get back to the Receiver shortly.
67. Mr. Patrick Dooley's lawyer subsequently advised the Receiver that Drytech owed Mr. Dooley about \$55,000 for training services that Mr. Dooley had provided to Drytech, and that Mr. Dooley had accepted the Print at the end of 2015 as partial payment for those services. The Receiver requested supporting documentation for Mr. Dooley's claim (including his contract with Drytech, the invoices, etc.). After several follow-up requests, Mr. Dooley's lawyer provided a copy of five invoices from Mr. Dooley to Drytech totalling \$16,615.70, dated from January 2013 to May 2015.
68. The Receiver confirmed with former Drytech employees that Mr. Patrick Dooley did provide training services to Drytech staff and that he did issue invoices for such services. The Receiver was advised that any amounts owing to Mr. Dooley would have been booked to Drytech's general ledger account called "*Due to/from Pat Dooley*". This account reported a balance owing to Mr. Dooley of \$4,954.45 as at April 12, 2016, the effective date of the receivership. Based on a review of the Drytech general ledger, the Receiver determined that two of the above noted invoices (totalling \$4,215.20) had been debited to Mr. Dooley's general ledger account, meaning that they were already reflected in the \$4,954.45 balance owing to Mr. Dooley as at April 12, 2016. The Receiver was not able to confirm whether or

not the remaining three invoices (totalling \$12,400) had been booked to Mr. Dooley's account or paid; thus, they may still be outstanding.

69. The Receiver further investigated the current value of the Print. The Receiver contacted the Lik Gallery in New York who advised that the Print was retailing for US\$35,000, but that it did not buy back such prints for any price. An internet search indicated that the Print was being offered for sale on the secondary market for between US\$12,000 and US\$13,000. Such lower prices for Peter Lik's prints on the secondary market were corroborated by articles found in major newspapers.
70. Given the potential net realizable value of the Print (probably less than US\$9,000) and the uncertainty over Drytech's debt to Mr. Patrick Dooley (from \$4,954.45 to \$17,354.45), which could potentially be set-off against the value of the Print, the Receiver decided that it was not cost effective to continue pursuing recovery of the Print.

DEALING WITH THIRD PARTY GOODS

71. As noted in the Third and Fourth Reports, the Receiver, at its date of appointment, discovered thousands of items owned by third parties that were located at Drytech's premises in Ottawa. There were goods being held on behalf of 24 parties, which involved 55 specific jobs. Over time, the Receiver has been able to arrange for the return or disposal of all of these goods, many of which related to outstanding accounts receivable. The final remaining items were returned to two original owners in April 2017. In one case, the original contractor for one of the jobs was out of business, so the Receiver had to track down the original owner of many boxes of financial records (which turned out to be a small accounting firm). The Receiver coordinated the physical release of the remaining items from Drytech's premises and obtained appropriate releases from the owners.
72. As noted in paragraph 70 of the Receiver's Second Report, the Receiver was in possession of two 10 ton chillers which it acknowledged were property of Drytech US. Mr. Kevin Dooley, a representative of Drytech US, picked up these chillers from Drytech's premises on March 3, 2017.

REALIZING ON REAL PROPERTY OWNED BY 6892639

73. As noted in the Fourth Report, 6892639 owned the following properties:
- a) 1661 Vimont Court, Ottawa (“**1661 Vimont**”), which was a fenced vacant lot where Drytech stored trucks, trailers and Pods; and
 - b) 1045 Dairy Drive, Ottawa (“**Dairy Drive**”), which appeared to be two adjacent parcels of vacant land; and
 - c) 1670 Vimont Court, Ottawa (“**1670 Vimont**”), where Drytech’s head office and warehouse was located.
74. The Receiver completed a sale of 1661 Vimont to the City of Ottawa on Nov 30, 2016. Net proceeds of \$64,281 were received and deposited into the Receiver’s trust account for 6892639. Details of the sale were described in paragraphs 44 to 47 of the Receiver’s Fourth Report.
75. With respect to Dairy Drive, and as noted in the Fourth Report, the Receiver has permitted BDC to avail itself of its power of sale remedy pursuant to the terms of the Court Order dated June 1, 2016. BDC listed Dairy Drive for sale on September 2, 2016 with Koble Commercial Real Estate & Brokerage for \$2,599,000. The listing price was determined based on two appraisals that BDC commissioned. BDC reduced the listing price to \$2,469,000 in the last week of October 2016. A 90-day conditional purchase offer was accepted by BDC, with the concurrence of the Receiver, on February 3, 2017. Unfortunately, the purchaser did not waive its conditions and the sale did not proceed. BDC is now listing Dairy Drive for \$2,399,000. As required by the Court Order, the Receiver expects BDC to provide it with a full accounting subsequent to the sale of Dairy Drive.
76. With respect to 1670 Vimont, and as noted in the Fourth Report, the Receiver initially listed the property for sale at \$3,700,000 based on a formal appraisal and the opinions of several commercial realtors. After almost three months on the market with no offers, and based on the recommendation of the listing broker, the Receiver lowered the listing price to \$3,300,000 effective September 28, 2016. One offer was subsequently received on October 4, 2016 for \$2,500,000, an amount significantly less than the listing price. After several counter offers, the prospective purchaser increased its final offer to \$2,650,000; however,

the Receiver believed that this offer was still too low to accept based on discussions with the realty broker and the first mortgagee.

77. On November 22, 2016, the Receiver retained a new commercial broker, Cushman & Wakefield Ottawa, to take over the listing from Metro Suburban Realty Ltd. An offer for \$2,500,000 was received on January 24, 2017. The prospective purchaser was only willing to increase the offer to \$2,525,000, consequently this offer was rejected.
78. Another offer was received for \$2,660,000 on March 29, 2017. After several counter-offers, the purchaser increased its offer to \$2,680,000 on April 13, 2017. Given that 1670 Vimont had been on the market for over nine months, and this was the best of the three offers received to date, the Receiver decided to accept the offer, which was subject to normal due diligence conditions and to approval of the Court. The due diligence conditions were waived on June 6, 2017, after the Receiver agreed to reduce the sale price to \$2,670,000 to reflect part of the cost of needed repairs to components of the building (which were discovered by the purchaser during its due diligence). Attached as **Exhibit “K”** is a copy of the final Agreement of Purchase and Sale between Gal Real Two Holdings Ltd. and the Receiver, including two amendments.
79. Based on the above information, the Receiver is seeking the Court’s approval to complete this sale and to grant a vesting order in the form attached to this report as **Exhibit “L”** in favour of the purchaser.

CLAIM FOR SOLICITOR’S LIEN

80. As noted in the Receiver’s Fourth Report, Norton Rose Fulbright Canada LLP (“**Norton Rose**”), legal counsel for each of Drytech prior to the receivership, Mr. Patrick Dooley and Mr. Phil Amyot (directors and shareholders of Drytech), obtained and registered a Certificate of Pending Litigation (“**CPL**”) in the Land Registry Office against 1670 Vimont, 1661 Vimont, Dairy Drive and other properties (including Mr. Kevin Dooley’s personal residence) on behalf of its clients.
81. As a result of its efforts, Norton Rose asserted that it was entitled to an equitable charge over all of the real property described in the CPL under section 34(1) of the *Solicitors Act*, R.S.O.

1990, c. S15, and that its accounts, and those of PricewaterhouseCoopers LLP (“PwC”), rank ahead of all creditors in this matter. Norton Rose advised the Receiver that it had an account receivable of \$107,000.00, and that PwC had an account receivable of \$31,650.27 due from Drytech in respect of work that both firms did with respect to the preservation of Drytech’s assets.

82. Neither the Receiver nor its counsel is aware of Norton Rose having applied to Court to seek or obtain the equitable charge to which Norton Rose believes it is entitled. The Receiver understands that any such order is at the discretion of the Court including as to whether such an order should be made at all, the property that may be subject to or outside the scope of the order, the priority of the order relative to the claims of other secured creditors and lien holders, and the amount of professional fees that may be secured by any order. The Receiver also understands that among the many factors to be considered by the Court in exercising its discretion is whether the work of the law firm preserved the property in question.
83. In a meeting on September 30, 2016 between representatives of Norton Rose, the Receiver and the Receiver’s legal counsel, the Receiver and its counsel conveyed to Norton Rose its view that the work of Norton Rose and PwC did not preserve 1670 Vimont, 1661 Vimont or Dairy Drive as each of these properties were the subject of existing mortgages in favour of TD Bank (in respect of the Vimont properties) and BDC (in respect of Dairy Drive).
84. On March 29, 2017, Norton Rose wrote to Deloitte, in its capacity as Trustee of Drytech, requesting that the Trustee pursue a claim against Mr. Kevin Dooley for alleged misappropriation of funds from Drytech; otherwise, it would pursue an action itself pursuant to section 38 of the *Bankruptcy and Insolvency Act* (“BIA”). There is no mention in the March 29, 2017 letter of Norton Rose’s intention to apply to Court to seek or obtain the equitable charge referenced above to which Norton Rose believes it is entitled. Deloitte responded, on April 5, 2017, in its capacity as both Trustee of Drytech and Receiver of Drytech and 6892639. Deloitte advised Norton Rose that the alleged claim against Mr. Dooley had not vested in the Trustee as it was subject to valid and enforceable security interests, including the security interest of TD Bank; thus, section 38 of the BIA was not applicable at this time. Deloitte further advised Norton Rose that (1) the Receiver would be the proper party to pursue the alleged claim should the Receiver determine there is merit in doing so, and (2) the

Receiver has not yet been provided with the specific evidence that Norton Rose held to support the claim.

85. Norton Rose responded to Deloitte's letter on April 18, 2017 (copy attached as **Exhibit "M"**) and claimed that its solicitor's lien had priority over TD Bank's security interest in respect of the properties to which the CPL attached (and specifically Mr. Keven Dooley's personal residence). As set out above, the Receiver notes that while Norton Rose has asserted a solicitor's lien, no such lien exists unless and until granted by the Court following an application therefor by Norton Rose, and no such application has been made by Norton Rose. The Receiver understands that among the grounds considered by the Court in considering a request for a discharge of a CPL is whether the plaintiff has pursued the matter expeditiously.
86. As noted in The Fourth Report, Norton Rose, on behalf of its clients, consented to the CPL being discharged and vacated from title to 1661 Vimont in order for the Receiver to complete the sale of that property on November 30, 2017. BDC's legal counsel advised the Receiver that he subsequently obtained the consent of the Drytech Directors to discharging the CPL from title to Dairy Drive in preparation for completion a sale of that property (which did not proceed).
87. In order to complete the sale of 1670 Vimont, the Receiver requests that the Court order the CPL to be discharged and vacated from title to 1670 Vimont.

RECORDS

88. The Receiver has prepared an inventory of all records and other documents/miscellaneous items it found at Drytech's premises (1670 Vimont). These records and documents were packed into 306 bankers' boxes. The inventory of boxes is attached as **Exhibit "N"**. Many of these records are very old, or not relevant to the receivership (e.g. manuals, templates, company stationary), and do not need to be retained for statutory purposes. Thus, in order to minimize storage costs, the Receiver requests the Court authorize the Receiver to destroy all boxes of records/documents/miscellaneous items, subject to statutory obligations.
89. In packing up all of the records at Drytech's premises, the Receiver discovered various documentation that appears to belong to Drytech US (which have been packed into 10 boxes

and are included in the attached inventory of boxes). The Receiver intends to turn these records over to Mr. Kevin Dooley, who has advised the Receiver that he is the legal representative of Drytech US. If Mr. Dooley does not wish to pick up these records, the Receiver will proceed to destroy them.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

90. Attached as **Exhibit “O”** is the Interim Statement of Receipts and Disbursements for the receivership of Drytech for the period from April 12, 2016 to May 31, 2017. As at May 31, 2017, the closing cash balance was \$205,027.
91. It should be noted that the receipts from the sale of assets, reported on the above noted Interim Statement of Receipts and Disbursements, combines the proceeds from all sales reported in all of the Receiver’s reports.
92. Attached as **Exhibit “P”** is the Interim Statement of Receipts and Disbursements for the receivership of 6892639 for the period from April 12 to May 31, 2017. As at May 31, 2017, the closing cash balance was \$64,281. The only disbursements incurred so far for 6892639 were a \$70.00 filing fee paid by Deloitte directly, a \$2,945.91 appraisal fee, and the Receiver’s and Gowlings’ professional fees (to be allocated), temporarily paid from Drytech funds. These amounts will be reimbursed by 6892639 to Drytech from the eventual net proceeds realized from the sale of 6892639’s real property.

PROFESSIONAL FEES

93. The Receiver and Gowlings have maintained detailed records of their professional time and costs since the issuance of the Appointment Order.
94. The total professional fees of the Receiver during the period from April 4 to December 31, 2016 amount to \$1,159,901.00, which together with disbursements of \$8,748.14 and HST of \$151,924.39 total \$1,320,573.53. This amount is made up of six invoices, four of which were provided with the Receiver’s previous reports. The fifth and sixth invoices are attached as **Exhibit “Q”**.

95. The total legal fees incurred by the Receiver during the period April 1, 2016 to April 12, 2017, for services provided by Gowlings, amount to \$229,909.50, which together with disbursements in the sum of \$11,795.51 and HST in the amount of \$31,033.45 total \$272,738.46. This amount is made up of nine invoices, four of which were provided with the Receiver's previous reports. The next five invoices are attached as **Exhibit "R"**.
96. Pursuant to paragraph 21 of the Appointment Order, the Receiver and its legal counsel will be applying to the Court to pass their accounts at a later date. The Receiver and its legal counsel were granted a Receiver's Charge over the Property.

DISTRIBUTIONS

97. The Receiver proposes to distribute the final net proceeds realized on 1670 Vimont to TD Bank on account of its first mortgage on that property. TD Bank is owed \$2,463,967 with respect to this mortgage, with interest accrued to June 30, 2017 (the anticipated closing date of the sale). Attached as **Exhibit "S"** is a statement of account from TD Bank. The Receiver's legal counsel has provided an opinion that TD Bank's first mortgage on 1670 Vimont is valid and enforceable.
98. If TD Bank has any amount still owing to it from 6892639 (after the distribution of net proceeds from 1670 Vimont) that is secured by its first mortgage on 1661 Vimont, then the Receiver proposes to distribute the net proceeds realized on 1661 Vimont to TD Bank on account of its first mortgage. The Receiver's legal counsel has provided an opinion that TD Bank's first mortgage on 1661 Vimont is valid and enforceable.
99. Gowlings advised the Receiver that net surplus proceeds received on 6892639's real properties, after payment of mortgages on those properties, would fall under TD Bank's GSA. Thus, the Receiver proposes to distribute such net surplus proceeds to TD Bank.
100. The proposed distributions to TD Bank set out above in paragraphs 97 to 99 will be in priority to the deemed trust claim for HST, in the amount of \$48,709.91, asserted by CRA against the Property of 6892639 to the extent that the TD Bank mortgages on 1670 Vimont and 1661 Vimont are "prescribed security interests" under the *Security Interest GST/HST Regulations*.

In addition, any of the above proposed distributions may be subject to a possible holdback by the Receiver for professional fees.

101. The Receiver proposes to distribute the final net proceeds that are realized on Drytech's Property (subject to a possible holdback for professional fees) to TD Bank, to the extent of its outstanding secured indebtedness, as it is the sole remaining secured creditor with an interest in such proceeds.

RECEIVER'S REQUESTS

102. For the reasons set out above, the Receiver requests that the Court make an Order:

- a) approving the Receiver's activities as set out in this Fifth Report;
- b) approving the methodology used by the Receiver to allocate \$38,703.28 of net proceeds realized on the Enterprise Vehicles to cover (1) the related professional fees of the Receiver and its legal counsel, and (2) a reasonable share of the Other Receivership Costs, with the final amount allocated dependent on taxation of the Receiver's fees;
- c) declaring that Drytech is the rightful owner of the Gulfport Assets, excluding the three items previously described in paragraph 2 of the Aug. 8 Order (item numbers 450, 451 and 452 on the Gulfport Count – **Exhibit "C"**);
- d) approving the Receiver to complete a transfer of 1670 Vimont to Gal Real Two Holdings Ltd., and granting a vesting order in the form attached to this report (as **Exhibit "L"**) in favour of Gal Real Two Holdings Ltd.;
- e) requiring that the CPL registered on title to 1670 Vimont be discharged and vacated from title;
- f) authorizing the Receiver to destroy all boxes of records/documents/miscellaneous items found at Drytech's premises (1670 Vimont), subject to statutory obligations;
- g) approving the Receiver's Interim Statements of Receipts and Disbursements for both Drytech and for 6892639 for the period from April 12, 2016 to May 31, 2017, except for the Receiver's fees;

- h) approving the distribution to TD Bank (subject to any priority claims and a possible holdback for professional fees) of (1) net proceeds realized on 1670 Vimont and 1661 Vimont on account of TD Bank's first mortgages on those two properties, and (2) net surplus proceeds received on 6892639's real properties (i.e. 1670 Vimont, 1661 Vimont, and Dairy Drive), after payment of mortgages on those properties;
- i) approving the distribution of final net proceeds that are realized on Drytech's Property (subject to a possible holdback for professional fees) to TD Bank to the extent of its outstanding secured indebtedness;
- j) such further and other relief as counsel may advise and this Honourable Court permit.

All of which is respectfully submitted at Ottawa, Ontario this 12th day of June 2017.

DELOITTE RESTRUCTURING INC.,

solely in its capacity as the Court-appointed Receiver of Drytech International Inc. and 6892639 Canada Inc., and without personal or corporate liability

Per:



John Saunders, CPA, CA, CIRP, LIT
Sr. Vice-President

Exhibit “A”

Order of Justice Hackland of the Ontario Superior Court of Justice dated November 30, 2016
(defined as the “Nov. 30 Order” within this report)

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE JUSTICE)
CHARLES T. HACKLAND) *Wednes* DAY THE *30th* DAY
OF NOVEMBER, 2016

BETWEEN:

THE TORONTO-DOMINION BANK

Applicant

and

DRYTECH INTERNATIONAL INC. and 6892639 CANADA INC.

Respondents

ORDER

THIS MOTION, made by Deloitte Restructuring Inc. (the "Receiver") in its capacity as the receiver of all of the assets, undertakings and properties of Drytech International Inc. ("Drytech") and 6892639 Canada Inc. (collectively the "Debtors"), for:

- (a) if necessary, an Order abridging the time for, and validating the method of, service of the Notice of Motion and directing that any further service of the Notice of Motion be dispensed with such that this motion is properly returnable on November 29, 2016;
- (b) an Order accepting and approving the Fourth Report of the Receiver to the Court dated November 22, 2016 (the "Fourth Report") and approving the activities of the Receiver described therein, but not the Receiver's fees;

- (c) a Declaration that Drytech is the rightful owner of the certain inventory, equipment and other property and an Order requiring Mr. Kevin Dooley to deliver to the Receiver any of the aforesaid inventory, equipment and other property in his possession, care or control as well as pay any storage or other costs related to his possession, care or control of the inventory, equipment and other property;
 - (d) an Order requiring Mr. Kevin Dooley to deliver to the Receiver a Vacuum Chamber in his possession, care or control;
 - (e) an Order removing and replacing sub-paragraph 3(k) of the Appointment Order of this Court dated April 11, 2016, which was removed and replaced by Order of this Court dated June 1, 2016;
 - (f) an Order approving the Receiver's Interim Statement of Receipts and Disbursements for the period from April 12, 2016 to November 17, 2016, but not the Receiver's fees; and
 - (g) an Order approving the proposed interim distribution of funds to secured creditors
- was heard this day at the Court House, 161 Elgin Street, Ottawa, Ontario.

ON READING the Notice of Motion, the Fourth Report, the Supplemental Report and on hearing the submissions of counsel for the Receiver and The Toronto-Dominion Bank, as well as the submissions of Kevin Dooley, in his capacity as a guarantor of the some of the financial obligations of the Debtors.

Service

1. **THIS COURT ORDERS AND DECLARES** that the time for and method of service of the Notice of Motion and the Receiver's Fourth Report is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.

Acceptance and Approval of the Fourth Report

2. **THIS COURT ORDERS AND DECLARES** that the Fourth Report is hereby accepted and approved and the Receiver's activities as set out in the Fourth Report be and are hereby approved, but not the Receiver's fees.

Ownership of Inventory, Equipment and Other Property

3. **THIS COURT ORDERS AND DECLARES** that the Receiver is entitled to sell the inventory, equipment and other property listed in the attached Schedule "A" and that, upon the Receiver reporting to Court on the proposed distribution of the sale proceeds, any claim disputing the proposed distribution of the proceeds of sale may be the subject of a motion to this Court on notice.
4. **THIS COURT ORDERS** that Kevin Dooley deliver to the Receiver any of the inventory, equipment and other property listed in the attached Schedule "A" that is in his possession, care or control.
5. **THIS COURT ORDERS** that Kevin Dooley pay any storage or other costs related to his possession, care or control of any of the inventory, equipment and other property listed in the attached Schedule "A".
6. **THIS COURT ORDERS** that Kevin Dooley offer reasonable assistance to the Receiver in locating the Vacuum Chamber that was previously in his possession, care or control, including providing any information he has (i) regarding who had possession, care or control of the Vacuum Chamber after it left Kevin Dooley's possession, care or control; and (ii) about its current or last known whereabouts.

Amendment of the Appointment Order

7. **THIS COURT ORDERS** that sub-paragraph 3(k) of the Order of this Court in this Application dated April 11, 2016 appointing the Receiver, which sub-paragraph was removed and replaced by Order of this Court dated June 1, 2016, is removed and replaced with the following text:

(k) to sell, including, without limiting the foregoing, by means of listing the real property whose ownership is registered in the name of one or both of the Debtors with one or more real estate agents acceptable to the Receiver, to convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,

1) without the approval of this Court in respect of any transaction not exceeding \$500,000, provided that the aggregate consideration for all such transactions does not exceed \$950,000; and

2) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.

Receiver's Interim Statement of Receipts and Disbursements

8. **THIS COURT ORDERS AND DECLARES** that the Receiver's Interim Statement of Receipts and Disbursements for the period April 12, 2016 to November 17, 2016, which is attached to this Order as Schedule "B", is hereby approved, but not the Receiver's fees.

Receiver's Interim Distribution of Monies

9. **THIS COURT ORDERS AND DECLARES** that the Receiver distribute the following amounts from the sale of Drytech's assets to the following secured creditors:

(a) \$94,659.94 to National Leasing Group Inc.

(b) \$27,400.33 to Business Development Bank of Canada; and

(c) \$335,000 to The Toronto-Dominion Bank.

Aid and Recognition

10. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States 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 orders and to provide such assistance to the Receiver, as an officer of this 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.

Haellod J.

ENTERED AT OTTAWA INSCRIT A OTTAWA
ON/LE NOV 30 2016
DOCUMENT # <u>0411</u>
IN BOOK NO. 73-13
AU REGISTRE NO. 73-13

SCHEDULE "A"

- Ten Vaults of Equipment, each containing 30 Air Movers and 8 Dehumidifiers (in total, 300 Air Movers and 80 Dehumidifiers)
- One 45KVA Generator
- One 70KVA Generator
- One 125 KVA Generator
- Three 2000 CFM Desiccants
- Two 6000 CFM Desiccants
- Two 25 Ton AC Units
- One 16 foot Royal Crown Trailer with 14 Dehumidifiers and 50 Air Movers
- Two 5000 CFM Desiccants
- Miscellaneous Duct and Ancillary Supplies

SCHEDULE "B"

Receiver's Interim Statement of Receipts and Disbursements
for the period April 12, 2016 to November 17, 2016

In the Matter of the Receivership of Drytech International Inc. and 6892639 Canada Inc.
 In the City of Ottawa, in the Province of Ontario
 Receiver's Interim Statement of Receipts and Disbursements

As at November 17, 2016

Drytech International Inc. ("Drytech")

Receipts

Cash in bank (Bank of Montreal)	\$ 119,168.16
Proceeds from sale of CRDN Business and other assets	2,438,195.72
Collection of accounts receivable:	
Drytech (excluding CRDN Business)	408,045.74
CRDN Business (division of Drytech operated in receivership)	155,122.73
Insurance - refunds (not related to Property)	46,047.26
HST collected	198,498.22
Other	9,034.98
Total Receipts	\$ 3,374,112.81

Disbursements

Wages and benefits of temporary employees - post receivership	
Drytech (excluding CRDN Business)	\$ 111,963.23
CRDN Business	119,125.47
Other (vacation pay)	2,924.24
Source Deductions	
Drytech (excluding CRDN Business)	32,526.69
CRDN Business	20,109.41
WSIB	
Drytech (excluding CRDN Business)	3,263.63
CRDN Business	4,136.41
Insurance	
Drytech (excluding CRDN Business)	79,334.45
CRDN Business	3,607.54
Utilities	
Drytech	6,255.72
CRDN Business	3,205.66
Fuel	1,410.65
Rent for CRDN Business premises	15,748.09
Storage liens, ongoing charges at 3rd party warehouses and moving charges	80,861.52
Other supplies and services for CRDN Business	9,640.30
Lease payments for equipment/vehicles used by Receiver	9,194.93
Lease payments for equipment/vehicles for CRDN Business	6,393.14
CRDN Business franchise royalties on Receiver's sales	7,358.94
Newspaper ads	8,884.15
Operating, repairs and maintenance costs	35,875.54
Miscellaneous expenses	300.00
Asset Count - labour	4,831.19
IT Services	5,192.62
Appraisal fees	21,461.05
Changing locks	1,243.00
Security	980.00
HST exclusive of professional fees	21,859.07
Receiver's fees	666,109.88
HST on Receiver's fees	86,594.28
Legal fees	118,633.02
HST on Legal fees	15,402.37
Filing fees - Official Receiver	70.00
Bank Charges	44.75
HST remitted to Canada Revenue Agency	91,074.19
Total Disbursements	\$ 1,594,615.22

Net receipts over disbursements	\$ 1,779,497.59
Interim Distribution to Secured Creditors	571,019.96
Balance	\$ 1,208,477.63

THE TORONTO-DOMINION BANK
Applicant

and

DRYTECH INTERNATIONAL INC. et al.
Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE**

PROCEEDING COMMENCED AT
OTTAWA

ORDER

GOWLING WLG (CANADA) LLP

Barristers and Solicitors
160 Elgin Street
Suite 2600,
Ottawa, Ontario
K1P 1C3

Gordon Douglas (LSUC#: 363590)

E-mail: gordon.douglas@gowlingwlg.com

Telephone: 613-233-1781

Facsimile: 613-788-3635

Solicitors for Deloitte Restructuring Inc., Receiver of
Drytech International Inc. and 6892639 Canada Inc.

Exhibit "B"

Receiver's proposed allocation of Enterprise Vehicles' sale proceeds
to the Receiver, TD Bank and Enterprise

<u>Amounts used to calculate allocation of net sale proceeds</u>	<u>Amount</u>
Enterprise's net realization on Enterprise Vehicles (per schedule provided by Enterprise's legal counsel on Nov. 28, 2016)	\$ 151,355.00
Receiver's total realization on all Drytech assets to Nov. 28, 2016 (excluding the CRDN Business and HST collections)	\$ 2,441,025.55 ^①
Realization from Enterprise Vehicles as a percentage of the Receiver's total realization on all Drytech assets as at Nov. 28, 2016	6.20%
Total professional fees incurred in dealing with Enterprise Vehicles (as noted above in paragraph 20)	\$ 13,759.88
Total other receivership costs (per detailed Interim R&D dated Nov. 17, 2016) excluding costs of the CRDN Business, HST remittances, and professional fees	\$ 402,282.57 ^①
<u>Calculation of net sale proceeds due to Enterprise and TD Bank</u>	
Net realization on Enterprise Vehicles by Enterprise	\$ 151,355.00
Less:	
Allocation of professional fees to Enterprise and TD Bank as detailed above (spent dealing with Enterprise Vehicles and issues)	\$ (13,759.88)
Allocation of other receivership costs to Enterprise and TD Bank based on realization from Enterprise Vehicles as a percentage of total realizations on all Drytech assets (6.2% of \$402,282.57)	\$ (24,943.40)
Total amount to be remitted to the Receiver for its fees and costs	\$ (38,703.28)
Net realization due to Enterprise and TD Bank (\$115,335.00 - \$38,703.28)	<u>\$ 112,651.72</u>
<u>Calculation of Distributions to each of Enterprise and TD Bank</u>	
Distribution to Enterprise (55% of \$112,651.72)	\$ 61,958.45
Distribution to TD Bank (45% of \$112,651.72)	\$ 50,693.28
	<u>\$ 112,651.72</u>

Note: ① See Exhibit B of Receiver's Supplemental Report to Fourth Report for calculation of \$2,441,025.55 and \$402,282.57

Exhibit "C"

Detailed Count List for Gulfport Assets as at December 12, 2016

December 12, 2016 Count List for Gulfport Assets

No.	Description	Make	Model	Barcode	Serial #	Notes
1	Air Mover	Abatement Technologies	RAM1000D	0100	A60010201769	
2	Air Mover	Abatement Technologies	RAM 1000D	0103	No Serial #	
3	Air Mover	Abatement Technologies	RAM1000D	0128	A6001021788	
4	Air Mover	Abatement Technologies	RAM 1000D	0132	A60010201513	
5	Air Mover	Abatement Technologies	RAM 1000D	0135	A60010201774	
6	Air Mover	Abatement Technologies	Ram 1000D	0139	A60010201819	
7	Air Mover	Abatement Technologies	RAM 1000D	0142	A60010201487	
8	Air Mover	Abatement Technologies	Ram 1000D	0143	A60010101455	
9	Air Mover	Abatement Technologies	RAM 1000D	0146	A60210202367	
10	Air Mover	Phoenix	CAM	0151	Unknown	
11	Air Mover	Phoenix	CAM	0152	01004000326	
12	Air Mover	Pheonix	Ram 1000D	0159	01004000930	
13	Air Mover	Pheonix	Ram 1000D	0160	Unknown	
14	Air Mover	Pheonix	Ram 1000D	0162	01004000321	
15	Air Mover	Pheonix	Ram 1000D	0171	Unknown	
16	Air Mover	Abatement Technologies	Ram 1000D	0205	A60010201907	
17	Air Mover	Abatement Technologies	RAM1000D	0211	A60210202388	
18	Air Mover	Abatement Technologies	RAM 1000D	0213	A60210202357	
19	Air Mover	Abatement Technologies	Ram 1000D	0214	A60010201855	
20	Air Mover	Abatement Technologies	RAM1000D	0225	A60010201505	
21	Air Mover	Phoenix	CAM	0229	No Serial #	
22	Air Mover	Pheonix	Ram 1000D	0231	Unknown	
23	Air Mover	Pheonix	RAM 1000D	0235	A60110203208	
24	Air Mover	Pheonix	RAM 1000D	0237	A60110203210	
25	Air Mover	Abatement Technologies	RAM 1000S	0238	A60110203226	
26	Air Mover	Abatement Technologies	RAM 1000D	0248	A60010201650	
27	Air Mover	Abatement Technologies	RAM1000D	0250	A60210202383	
28	Air Mover	Abatement Technologies	RAM1000D	0269	A60010201767	
29	Air Mover	Abatement Technologies	RAM 1000D	0273	A60210202375	
30	Air Mover	Abatement Technologies	RAM1000D	0274	A60010201789	
31	Air Mover	Phoenix	CAM	0277	1004000581 Unknown	
32	Air Mover	Pheonix	Ram 1000D	0278	Unknown	
33	Air Mover	Abatement Technologies	RAM1000D	0290	A60010201518	
34	Air Mover	Abatement Technologies	RAM1000D	0295	A60010201822	
35	Air Mover	Abatement Technologies	RAM1000D	0299	A60010201643	
36	Air Mover	Phoenix	CAM	0311	Unknown	torn s/n
37	Air Mover	Pheonix	Ram 1000D	0314	Unknown	
38	Air Mover	Pheonix	CAM	0318	01004000169	
39	Air Mover	Pheonix	Ram 1000D	0321	01004001044	
40	Air Mover	Phoenix	CAM	0326	0104000141	
41	Air Mover	Abatement Technologies	RAM 1000D	0338	A60010201795	
42	Air Mover	Abatement Technologies	Ram 1000D	0341	A60010201489	
43	Air Mover	Pheonix		0370	Unknown	
44	Air Mover	Phoenix	CAM	0379	07210505185	
45	Air Mover	Pheonix	Ram 1000D	0394	07210505136	
46	Air Mover	Phoenix	CAM	0404	06020605831	
47	Air Mover	Phoenix	CAM	0406	6020603040	
48	Air Mover	Pheonix	CAM	0407	Unknown	
49	Air Mover	Abatement Technologies	RAM1000D	0417	A60110203214	
50	Air Mover	Pheonix	Ram 1000D	0452	01004001183	
51	Air Mover	Abatement Technologies	RAM 1000S	0454	A60110203135	
52	Air Mover	Phoenix	CAM	458	0100400053	
53	Air Mover	Phoenix	CAM	0487	01004001251	
54	Air Mover	Pheonix	Ram 1000D	0489	Unknown	
55	Air Mover	Phoenix	CAM	0492	0104007272	
56	Air Mover	Pheonix	CAM	0500	01004000461	
57	Air Mover	Phoenix	CAM	0502	No Serial number	
58	Air Mover	Phoenix	CAM	0505	Unknown	torn s/n
59	Air Mover	Pheonix	CAM	0509	06020605760	
60	Air Mover	Phoenix	CAM	0512	No Serial #	
61	Air Mover	Pheonix	CAM	0517	Unknown	torn s/n
62	Air Mover	Phoenix	CAM	0562	6020605759	
63	Air Mover	Pheonix	Ram 1000D	0567	06020608128	
64	Air Mover	Pheonix	CAM	0570	01004001255	

December 12, 2016 Count List for Gulfport Assets

No.	Description	Make	Model	Barcode	Serial #	Notes
65	Dehumidifier	Phoenix	R175	0576	E0925822	
66	Air Mover	Pheonix	CAM	0625	01004000413	
67	Air Mover	Phoenix	CAM	0628	Unknown	torn s/n
68	Air Mover	Abatement Technologies	Ram 1000D	0630	A60110203169	
69	Air Mover	Abatement Technologies	RAM1000D	0679	A60210202371	
70	Air Mover	Abatement Technologies	RAM1000D	0681	A60010201894	
71	Air Mover	Abatement Technologies	Ram 1000D	0684	A60210202380	
72	Dehumidifier	Phoenix	R200	0847	E0925802	
73	Dehumidifier	Phoenix	R175	0850	E0925809	
74	Air Mover	Abatement Technologies	RAM1000D	0875	B60011303555	
75	Air Mover	Abatement Technologies	RAM 1000D	0884	B60011303483	(POD)DTX-00067
76	Air Mover	Abatement Technologies	RAM1000D	0888	B60011303477	
77	Air Mover	Abatement Technologies	RAM1000D	0894	B60011303479	
78	Air Mover	Abatement Technologies	Ram 1000D	0895	B60011303431	
79	Air Mover	Abatement Technologies	RAM 1000D	0897	B60011303497	
80	Air Mover	Abatement Technologies	RAM 1000D	0908	B60011303496	
81	Air Mover	Abatement Technologies	RAM 1000D	0910	B60011303501	
82	Air Mover	Abatement Technologies	RAM1000D	0931	B60011303256	
83	Air Mover	Abatement Technologies	Ram 1000D	0934	B60211302479	
84	Dehumidifier	Phoenix	R175	0948	E0925812	
85	Dehumidifier	Pheonix	R175	0955	E0925846	4026300
86	Air Mover	Abatement Technologies	RAM1000D	0965	A60010201901	
87	Air Mover	Pheonix	RAM 1000D	0967	A60210202387	
88	Dehumidifier	Phoenix	R175	0997	E0925823	
89	Dehumidifier	Phoenix	R200	0998	H1045092	
90	Air Mover	Phoenix	CAM	1008	No Serial #	(POD)DTX-00027
91	Air Mover	Pheonix		1011	Unknown	
92	Dehumidifier	Phoenix	R200	1017	H1045088	4027000
93	Dehumidifier	Phoenix	R200	1018	J1061781	4027000
94	Air Mover	Pheonix	CAM	1021	01004000405	
95	Dehumidifier	Phoenix	R200	1027	K1068937	Trailer I5719R
96	Dehumidifier	Phoenix	R200	1031	H1045042	
97	Dehumidifier	Phoenix	R200	1036	H1045068	4027000
98	Dehumidifier	Phoenix	R175	1038	E0925821	4026300
99	Dehumidifier	Phoenix	R200	1040	J1061785	4027000
100	Air Mover	Pheonix	RAM 1000D	1068	A60010201899	(POD)DTX-00027
101	Air Mover	Abatement Technologies	RAM1000D	1072	A60210202373	
102	Air Mover	Abatement Technologies	RAM1000D	1075	A60110203181	
103	Air Mover	Abatement Technologies	RAM1000D	1095	A60010201862	
104	Air Mover	Pheonix	RAM 1000D	1100	A60210202366	Trailer I5719R
105	Air Mover	Abatement Technologies	RAM1000D	1102	A60010201908	
106	Dehumidifier	Phoenix	R175	1215	E0925828	4026300
107	Dehumidifier	Phoenix	R175	1216	E0925794	4026300
108	Air Mover	Phoenix	CAM	1218	5025705830	
109	Air Mover	Abatement Technologies	RAM1000D	1221	A60110203201	
110	Air Mover	Pheonix	Ram 1000D	1222	Unknown	
111	Dehumidifier	Phoenix	R175	1232	E0925849	
112	Air Mover	Abatement Technologies	Ram 1000D	1244	A60110203177	
113	Dehumidifier	Phoenix	R175	1254	E0926700	
114	Air Mover	Pheonix	Ram 1000D	1259	Unknown	
115	Air Mover	Abatement Technologies	RAM1000D	1274	B60011303179	
116	Air Mover	Abatement Technologies	RAM1000D	1283	B60011303566	
117	Air Mover	Abatement Technologies	RAM1000D	1285	B60011303568	
118	Air Mover	Abatement Technologies	RAM 1000D	1310	B60011303298	
119	Air Mover	Abatement Technologies	RAM 1000D	1317	B60011303296	
120	Air Mover	Abatement Technologies	RAM 1000D	1334	B60011303162	
121	Air Mover	Abatement Technologies	Ram 1000D	1345	B60011303512	
122	Air Mover	Abatement Technologies	RAM 1000D	1368	B60011303543	
123	Air Mover	Abatement Technologies	RAM1000D	1370	B60011303522	
124	Air Mover	Abatement Technologies	RAM1000D	1392	B60011303164	
125	Air Mover	Abatement Technologies	RAM1000D	1403	B60011303206	(POD)DTX-00019
126	Air Mover	Abatement Technologies	RAM 1000D	1406	B60011303203	
127	Air Mover	Abatement Technologies	RAM 1000D	1407	B60011303204	
128	Air Mover	Abatement Technologies	RAM1000D	1419	B60011303105	
129	Air Mover	Abatement Technologies	RAM1000D	1419	B60012205298	
130	Air Mover	Abatement Technologies	RAM1000D	1421	B60011303106	

December 12, 2016 Count List for Gulfport Assets

No.	Description	Make	Model	Barcode	Serial #	Notes
131	Air Mover	Abatement Technologies	RAM1000D	1430	B60011303432	
132	Air Mover	Abatement Technologies	RAM1000D	1431	B60011303530	
133	Air Mover	Abatement Technologies	Ram 1000D	1443	B60011303331	
134	Air Mover	Pheonix	CAM	1453	01004001260	
135	Air Mover	Abatement Technologies	RAM1000D	1464	A60210202385	
136	Air Mover	Abatement Technologies	RAM1000D	1465	A60110203137	
137	Air Mover	Abatement Technologies	RAM1000D	1467	A60110203167	
138	Air Mover	Phoenix	CAM	1470	00004001090	(POD) DTX-00060
139	Air Mover	Phoenix	CAM	1472	Unknown	No Serial #
140	Air Mover	Phoenix	CAM	1473	No Serial #	
141	Air Mover	Pheonix	RAM 1000D	1486	A60110203165	
142	Air Mover	Abatement Technologies	RAM 1000D	1487	A60210202363	
143	Air Mover	Abatement Technologies	RAM1000D	1489	A60010201858	
144	Air Mover	Abatement Technologies	RAM 1000S	1491	A60110203145	
145	Air Mover	Abatement Technologies	Ram 1000D	1497	A60110203168	
146	Air Mover	Pheonix	Ram 1000D	1511	Unknown	(POD)DTX-00060
147	Air Mover	Pheonix	Ram 1000D	1512	06020603036	
148	Air Mover	Pheonix	Ram 1000D	1522	Unknown	
149	Air Mover	Abatement Technologies	Ram 1000D	1525	A60110203196	
150	Air Mover	Abatement Technologies	Ram 1000D	1527	A60010201892	
151	Air Mover	Phoenix	CAM	1549	1004000662	
152	Air Mover	Phoenix	CAM	1550	06020608	
153	Air Mover	Phoenix	CAM	1551	06020605718	
154	Air Mover	Pheonix	CAM	1579	Unknown	torn s/n
155	Dehumidifier	Phoenix	R175	1590	E0925817	Part no.4026300
156	Dehumidifier	Pheonix	R175	1591	E0925779	
157	Dehumidifier	Phoenix	R175	1595	E0925803	4026300
158	Air Mover	Abatement Technologies	RAM1000D	1612	B60011303356	
159	Air Mover	Abatement Technologies	RAM1000D	1613	B60011303351	
160	Air Mover	Abatement Technologies	RAM 1000D	1615	B60011303358	
161	Air Mover	Abatement Technologies	RAM 1000D	1619	B60011303233	
162	Air Mover	Abatement Technologies	RAM1000D	1623	B60011303208	
163	Air Mover	Abatement Technologies	RAM1000D	1626	B60011303227	
164	Air Mover	Abatement Technologies	RAM 1000D	1634	B60011303143	
165	Air Mover	Abatement Technologies	RAM 1000D	1637	B60011303140	
166	Air Mover	Abatement Technologies	RAM1000D	1643	B60011303145	
167	Air Mover	Abatement Technologies	RAM1000D	1658	B60011303254	
168	Air Mover	Abatement Technologies	Ram 1000D	1663	B60011303216	
169	Air Mover	Abatement Technologies	RAM 1000D	1677	B60011303426	
170	Dehumidifier	Phoenix	R200	1694	H1149938	
171	Dehumidifier	Pheonix	R200	1698	H1149922	
172	Dehumidifier	Phoenix	R200	1711	H1045090	4027000
173	Air Mover	Abatement Technologies	RAM 1000D	1720	B60011303160	
174	Air Mover	Abatement Technologies	Ram 1000D	1728	B60011303533	
175	Air Mover	Abatement Technologies	RAM1000D	1736	B60011303305	
176	Air Mover	Abatement Technologies	RAM1000D	1745	B60011303303	
177	Air Mover	Abatement Technologies	RAM 1000D	1755	B60011303535	
178	Air Mover	Abatement Technologies	RAM1000D	1759	B60011303466	
179	Air Mover	Abatement Technologies	RAM1000D	1881	B60012204960	
180	Air Mover	Abatement Technologies	RAM1000D	1883	B60012204923	
181	Air Mover	Abatement Technologies	Ram 1000D	1885	B60012205018	
182	Air Mover	Abatement Technologies	RAM1000D	1886	B60012204959	
183	Air Mover	Abatement Technologies	Ram 1000D	1887	B60012104622	
184	Air Mover	Abatement Technologies	RAM1000D	1892	B60012204969	
185	Air Mover	Abatement Technologies	Ram 1000D	1897	B60012205207	
186	Air Mover	Abatement Technologies	Ram 1000D	1901	B60012205302	
187	Air Mover	Pheonix	RAM 1000D	1904	B60012205049	
188	Air Mover	Abatement Technologies	RAM1000D	1908	B60012205016	
189	Air Mover	Abatement Technologies	RAM1000D	1911	B60012204924	
190	Air Mover	Abatement Technologies	RAM 1000D	1921	B60012205299	
191	Air Mover	Abatement Technologies	RAM1000D	1939	B60012205255	(POD)DTX-00019
192	Air Mover	Abatement Technologies	RAM 1000D	1941	B60012205297	
193	Air Mover	Abatement Technologies	RAM 1000D	1942	B60012205256	
194	Air Mover	Abatement Technologies	RAM1000D	1951	B60012205313	
195	Air Mover	Abatement Technologies	RAM 1000D	1952	B60012205294	
196	Air Mover	Abatement Technologies	RAM1000D	1954	B60012205253	

December 12, 2016 Count List for Gulfport Assets

No.	Description	Make	Model	Barcode	Serial #	Notes
197	Air Mover	Viking	EX2200	2012	EX070800806	
198	Air Mover	Abatement Technologies	RAM 1000D	2134	A61212401386	
199	Air Mover	Pheonix	Ram 1000D	2135	Unknown	
200	Air Mover	Abatement Technologies	RAM1000D	2143	A61212401155	
201	Air Mover	Abatement Technologies	Ram 1000D	2144	A61212401160	(POD)DTX-00034
202	Air Mover	Abatement Technologies	RAM1000D	2145	A61212401153	
203	Air Mover	Abatement Technologies	RAM1000D	2146	A61212461156	(POD)DTX-00005
204	Air Mover	Abatement Technologies	RAM 1000D	2147	A61212401151	(POD)DTX-00027
205	Air Mover	Abatement Technologies	RAM 1000D	2151	A61212401149	
206	Air Mover	Abatement Technologies	RAM 1000D	2154	A61212401320	(POD)DTX-00028
207	Air Mover	Abatement Technologies	RAM1000D	2156	A61212401147	(POD) DTX-00019
208	Air Mover	Abatement Technologies	RAM1000D	2159	A61212401311	
209	Air Mover	Abatement Technologies	RAM1000D	2162	A61212401312	
210	Air Mover	Abatement Technologies	RAM1000D	2167	A61212401285	
211	Dehumidifier	Phoenix	R200	2171	J1153411	4027000
212	Dehumidifier	Phoenix	R200	2177	H1149956	4027000- (POD)DTX-00015
213	Dehumidifier	Phoenix	R200	2182	H1149862	
214	Dehumidifier	Phoenix	R200	2187	H1149927	
215	Dehumidifier	Phoenix	R200	2188	H1149926	4027000
216	Dehumidifier	Phoenix	R200	2192	H1149905	
217	Dehumidifier	Pheonix	R200	2197	H1149900	
218	Dehumidifier	Phoenix	R200	2198	H1149910	4027000
219	Dehumidifier	Phoenix	R200	2200	H1149909	
220	Dehumidifier	Phoenix	R200	2210	H1149950	PN:4027000
221	Dehumidifier	Phoenix	R200	2223	H1149931	4027000, Trailor I5719R
222	Dehumidifier	Phoenix	R200	2226	H1149870	
223	Air Mover	Abatement Technologies	RAM1000D	2234	B60011303395	
224	Air Mover	Abatement Technologies	RAM1000D	2235	B60011303405	
225	Air Mover	Abatement Technologies	RAM 1000D	2261	B60011303379	
226	Dehumidifier	Phoenix	R200	2275	H1149932	4027000
227	Dehumidifier	Phoenix	R200	2276	H1149933	
228	Air Mover	Abatement Technologies	RAM1000D	2293	B60011303411	
229	Air Mover	Abatement Technologies	RAM1000D	2295	B60011303408	
230	Air Mover	Abatement Technologies	RAM1000D	2300	B60011303403	
231	Air Mover	Abatement Technologies	RAM 1000D	2318	B60011303449	
232	Air Mover	Abatement Technologies	RAM1000D	2555	A61212401284	
233	Air Mover	Abatement Technologies	Ram 1000D	2558	A61212401283	
234	Air Mover	Abatement Technologies	RAM1000D	2559	A61212401273	
235	Air Mover	Abatement Technologies	RAM1000D	2561	A61212401005	
236	Air Mover	Abatement Technologies	RAM 1000D	2562	A61212401004	
237	Air Mover	Abatement Technologies	Ram 1000D	2563	A61212401278	
238	Air Mover	Abatement Technologies	Ram 1000D	2564	A61212401003	
239	Air Mover	Abatement Technologies	RAM 1000D	2570	A61212401006	
240	Air Mover	Abatement Technologies	RAM1000D	2571	A61212401009	
241	Air Mover	Pheonix	RAM 1000D	2572	A61212401010	
242	Air Mover	Abatement Technologies	RAM 1000D	2573	A61212401001	
243	Air Mover	Abatement Technologies	RAM 1000D	2575	A61212401013	
244	Air Mover	Abatement Technologies	RAM1000D	2576	A61212401007	
245	Air Mover	Abatement Technologies	RAM 1000D	2580	A61212401144	
246	Air Mover	Abatement Technologies	RAM1000D	2590	A61212401130	
247	Air Mover	Abatement Technologies	Ram 1000D	2591	A61212401134	
248	Air Mover	Abatement Technologies	RAM1000D	2592	A61212401137	
249	Air Mover	Abatement Technologies	Ram 1000D	2596	A61212401141	
250	Air Mover	Abatement Technologies	RAM1000D	2602	A61212401045	
251	Air Mover	Abatement Technologies	RAM1000D	2603	A61212401165	
252	Air Mover	Abatement Technologies	Ram 1000D	2605	A61212401050	
253	Air Mover	Abatement Technologies	RAM1000D	2606	A61212401169	
254	Air Mover	Abatement Technologies	RAM1000D	2610	A61212401168	
255	Air Mover	Abatement Technologies	Ram 1000D	2615	A61212401048	
256	Air Mover	Abatement Technologies	RAM1000D	2616	A61212401018	
257	Air Mover	Abatement Technologies	RAM1000D	2617	A61212401162	
258	Air Mover	Abatement Technologies	RAM1000D	2620	A61212401023	
259	Air Mover	Abatement Technologies	RAM1000D	2621	A61212401164	Trailor I5719R
260	Air Mover	Abatement Technologies	RAM1000D	2627	A61212401022	
261	Air Mover	Abatement Technologies	Ram 1000D	2628	A61212401163	
262	Air Mover	Abatement Technologies	RAM1000D	2629	A61212401208	

December 12, 2016 Count List for Gulfport Assets

No.	Description	Make	Model	Barcode	Serial #	Notes
263	Air Mover	Abatement Technologies	RAM1000D	2630	A61212401299	(POD)DTX-00027
264	Air Mover	Abatement Technologies	RAM 1000D	2632	A61212401200	
265	Air Mover	Abatement Technologies	RAM1000D	2632	A61212401207	
266	Air Mover	Abatement Technologies	RAM1000D	2633	A61212401303	
267	Air Mover	Abatement Technologies	Ram 1000D	2637	A61212401295	
268	Air Mover	Abatement Technologies	RAM 1000D	2638	A61212401203	
269	Air Mover	Abatement Technologies	RAM1000D	2640	A61212401199	
270	Air Mover	Phoenix	RAM 1000D	2642	A61212401290	
271	Air Mover	Abatement Technologies	RAM1000D	2647	A61212401198	
272	Air Mover	Abatement Technologies	RAM1000D	2649	A61212401289	
273	Air Mover	Abatement Technologies	RAM 1000D	2652	A61212401206	
274	Air Mover	Abatement Technologies	RAM 1000D	2653	A61212401298	
275	Air Mover	Abatement Technologies	RAM1000D	2655	A61212401205	
276	Air Mover	Abatement Technologies	Ram 1000D	2657	A61212401194	
277	Air Mover	Abatement Technologies	RAM1000D	2658	A61212401193	
278	Air Mover	Abatement Technologies	RAM1000D	2663	A61212401348	
279	Air Mover	Abatement Technologies	RAM1000D	2665	A61212401341	
280	Air Mover	Abatement Technologies	RAM 1000D	2669	A61212401339	
281	Air Mover	Abatement Technologies	RAM 1000D	2670	A61212401351	
282	Air Mover	Abatement Technologies	RAM1000D	2674	A61212401054	
283	Air Mover	Abatement Technologies	RAM1000D	2675	A61212401120	
284	Air Mover	Abatement Technologies	Ram 1000D	2678	A61212401121	
285	Air Mover	Abatement Technologies	RAM1000D	2684	A61212401125	
286	Air Mover	Abatement Technologies	RAM1000D	2688	A61212401118	
287	Air Mover	Abatement Technologies	RAM 1000D	2704	AH212401141	
288	Air Mover	Abatement Technologies	RAM1000D	2710	A61212401186	
289	Air Mover	Abatement Technologies	RAM 1000D	2711	A61212401051	
290	Air Mover	Abatement Technologies	RAM1000D	2712	A61212401183	
291	Air Mover	Abatement Technologies	RAM 1000D	2728	A61212401233	
292	Air Mover	Abatement Technologies	RAM 1000D	2730	A61212401234	
293	Air Mover	Abatement Technologies	RAM 1000D	2739	A61212401226	
294	Air Mover	Abatement Technologies	Ram 1000D	2742	A61212401334	
295	Air Mover	Abatement Technologies	Ram 1000D	2744	A61212401335	
296	Air Mover	Abatement Technologies	Ram 1000D	2752	A61212401328	
297	Air Mover	Abatement Technologies	RAM 1000D	2759	A61212401250	
298	Air Mover	Abatement Technologies	RAM1000D	2762	A61212401248	
299	Air Mover	Abatement Technologies	RAM1000D	2764	A61212401243	
300	Air Mover	Abatement Technologies	Ram 1000D	2769	A61212401242	
301	Air Mover	Abatement Technologies	RAM 1000D	2778	A61212401357	(POD) DTX-00005
302	Air Mover	Abatement Technologies	RAM 1000D	2786	A61212401366	
303	Air Mover	Abatement Technologies	RAM 1000D	2798	A61212401100	
304	Air Mover	Abatement Technologies	RAM 1000D	2811	A61212401083	
305	Air Mover	Abatement Technologies	RAM1000D	2827	A61212401257	
306	Air Mover	Abatement Technologies	RAM 1000D	2838	A61212401218	
307	Air Mover	Abatement Technologies	RAM 1000D	2842	A61212401209	
308	Air Mover	Abatement Technologies	RAM1000D	2859	A61212401026	
309	Air Mover	Abatement Technologies	RAM1000D	2865	A61212401027	
310	Air Mover	Abatement Technologies	RAM 1000D	2867	A61212401271	
311	Air Mover	Abatement Technologies	RAM1000D	2871	A61212401087	
312	Air Mover	Abatement Technologies	RAM1000D	2873	A61212401211	
313	Dehumidifier	Phoenix	R200	2877	B1379196	4027000
314	Dehumidifier	Phoenix	R200	2878	B1379212	
315	Dehumidifier	Phoenix	R200	2884	B1379193	PN:4027000
316	Dehumidifier	Phoenix	R200	2887	B1379203	4027000
317	Dehumidifier	Phoenix	R200	2888	B1379202	4027000
318	Dehumidifier	Phoenix	R200	2889	B1379204	4027000
319	Dehumidifier	Phoenix	R200	2896	B1379185	
320	Dehumidifier	Phoenix	R200	2899	B1379176	
321	Dehumidifier	Phoenix	R200	2906	B1379168	
322	Dehumidifier	Phoenix	R200	2920	B1379157	4027000
323	Dehumidifier	Phoenix	R200	2925	B1379223	PN:4027000
324	Dehumidifier	Phoenix	R200	2928	B1379126	
325	Dehumidifier	Phoenix	R200	2929	B1379220	4027000
326	Air Mover	Abatement Technologies	RAM 1000D	2932	B60012205195	
327	Air Mover	Abatement Technologies	Ram 1000D	2933	B60012205197	(POD)DTX-00015
328	Air Mover	Abatement Technologies	Ram 1000D	2935	B60012205208	

December 12, 2016 Count List for Gulfport Assets

No.	Description	Make	Model	Barcode	Serial #	Notes
329	Air Mover	Abatement Technologies	RAM1000D	2940	B60012205210	
330	Air Mover	Abatement Technologies	RAM 1000D	2948	B60012305386	
331	Air Mover	Abatement Technologies	RAM 1000D	2949	B60012205188	
332	Air Mover	Abatement Technologies	Ram 1000D	2957	B60012205217	
333	Air Mover	Abatement Technologies	Ram 1000D	2959	B60012205226	
334	Air Mover	Abatement Technologies	RAM1000D	2961	B60012205187	
335	Air Mover	Abatement Technologies	RAM1000D	2963	B60012205200	
336	Air Mover	Abatement Technologies	RAM1000D	2964	B60012205220	
337	Air Mover	Abatement Technologies	RAM 1000D	2970	B60012305375	
338	Air Mover	Abatement Technologies	RAM1000D	2973	B60012295191	
339	Air Mover	Abatement Technologies	Ram 1000D	2979	B60012205223	
340	Air Mover	Abatement Technologies	RAM 1000D	2980	B60012205194	
341	Air Mover	Abatement Technologies	RAM 1000D	2982	B60012305370	
342	Air Mover	Abatement Technologies	RAM1000D	2990	B60012205219	
343	Air Mover	Abatement Technologies	RAM1000D	2995	B60012305373	
344	Dehumidification Unit		CDH-RC-134	3011	013192-001-002	Options: 4.0-DS0EEL0F (4800 Gas) TD Lease 22970-2
345	Air Mover	Pheonix	Ram 1000D	3027	Unknown	
346	Air Mover	Pheonix	CAM	3028	06020608198	
347	Dehumidifier	Phoenix	R200	3101	B1379155	
348	Dehumidifier	Phoenix	R200	3106	B1379288	(POD)DTX-00028
349	Dehumidifier	Phoenix	R200	3112	B1379289	4027000
350	Air Mover	Abatement Technologies	RAM1000D	3117	A61212401049	
351	Dehumidifier	Phoenix	R200	3128	B13779213	4027000
352	Dehumidifier	Pheonix	R200	3129	B1379206	
353	Dehumidifier	Phoenix	R200	3131	B1379164	PN:4027000
354	Dehumidifier	Phoenix	R200	3132	D1109514	PN:4027000
355	Dehumidifier	Phoenix	R200	3133	B1379214	
356	Dehumidifier	Phoenix	R200	3135	B1379264	4027000
357	Dehumidifier	Phoenix	R200	3137	B1379261	
358	Dehumidifier	Phoenix	R200	3141	B1379256	4027000- (POD)DTX-00060
359	Dehumidifier	Phoenix	R200	3144	B1379221	4027000
360	Dehumidifier	Phoenix	R200	3146	B1379267	4027000
361	Dehumidifier	Phoenix	R200	3149	B1379262	4027000
362	Dehumidifier	Phoenix	R200	3151	B1379284	4027000
363	Air Mover	Viking	EX2200	3155	EX070802378	
364	Air Mover	Viking	EX2200	3160	EX070802381	
365	Air Mover	Abatement Technologies	RAM1000D	3236	B60012205284	
366	Air Mover	Abatement Technologies	RAM1000D	3256	B60012205279	
367	Air Mover	Abatement Technologies	RAM 1000D	3257	B60012205286	
368	Air Mover	Abatement Technologies	RAM1000D	3262	B60012205322	
369	Air Mover	Abatement Technologies	Ram 1000D	3271	B60012205278	
370	Air Mover	Abatement Technologies	Ram 1000D	3273	B60012205291	
371	Air Mover	Abatement Technologies	RAM1000D	3281	B60012205276	
372	Air Mover	Pheonix	CAM	3285	No Serial #	(POD)DTX-00060
373	Air Mover	Abatement Technologies	RAM 1000D	3508	A61213301402	
374	Air Mover	Abatement Technologies	RAM 1000D	3769	B60012205287	
375	Dehumidifier	Phoenix	R200	4209	G1316736	PN:4027000
376	Dehumidifier	Phoenix	R200	4216	G1321323	
377	Dehumidifier	Phoenix	R200	4567	D1395594	
378	Dehumidifier	Phoenix	R200	4568	D1395620	4027000
379	Dehumidifier	Phoenix	R200	4573	E1305154	PN:4027000
380	Dehumidifier	Phoenix	R200	4594	F1308334	4027000
381	Dehumidifier	Phoenix	R200	4608	E1305171	4027000
382	Dehumidifier	Phoenix	R200	4627	D1109513	
383	Dehumidifier	Phoenix	R200	4634	D1109464	
384	Air Mover	Pheonix	Ram 1000D	4636	Unknown	
385	Air Mover	Phoenix	CAM	4637	Unknown	No Serial #? DT38
386	Dehumidifier	Phoenix	R200	4638	D1109516	
387	Dehumidifier	Phoenix	R200	4640	D1130538	
388	Air Mover	Pheonix	CAM	4643	No Serial #	
389	Air Mover	Viking Equipment	EX2200	4646	EX070802373	H323CC
390	Air Mover	Viking Equipment	EX2200	4647	EX070802401	H323CC
391	Air Mover	Viking Equipment	EX2200	4648	EX070802399	H323CC
392	Air Mover	Viking	EX2200	4653	EX070802391	(POD)DTX-00073
393	Air Mover	Viking	EX2200	4654	EX070801954	H323CC - (POD) DTX-0027

December 12, 2016 Count List for Gulfport Assets

No.	Description	Make	Model	Barcode	Serial #	Notes
394	Air Mover	Viking	EX2200	4655	EX070802344	
395	Air Mover	Viking Equipment	EX2200	4657	EX070801953	H323CC
396	Air Mover	Viking	EX2200	4658	EX070802404	
397	Air Mover	Viking	EX2200	4659	EX070801935	
398	Air Mover	Pheonix	RAM 1000D	4661	Unknown	(POD)DTX-00027
399	Air Mover	Viking Equipment	EX2200	4665	EX070801955	H323CC
400	Air Mover	Phoenix	CAM	4669	Unknown	torn s/n
401	Air Mover	Ram	Ram 1000D	4671	Unknown	
402	Air Mover	Pheonix	CAM	4675	Unknown	torn s/n
403	Air Mover	Phoenix	CAM	4683	No Serial # ?	
404	Dehumidifier	Phoenix	R200	4687	D1109510	
405	Air Mover	Viking	EX2200	4691	EX070802936	
406	Air Mover	Phoenix	CAM	4692	07210505198	
407	Air Mover	Viking	EX2200	4699	EX070802360	
408	Air Mover	Viking	EX2200	4701	EX070802396	
409	Air Mover	Viking	EX2200	4713	EX07080239	
410	Desiccant	Concepts and Designs Inc	CDH-R-138-5.0	4726	007453-001-001	-DESSOEELOF (6000CFM Desiccant)
411	Desiccant	Concepts and Designs Inc	CDH-R-138-5.0	4727	007453-001-002	-DESSOEELOF (6000 CFM Desiccant)
412	Desiccant	Concepts and Designs Inc	CDH-R126-2.0	4731	006425-002-002	(2500 CFM Desiccant - Purchased Sept 16/08 for \$54K USD)
413	Dehumidifier	Phoenix	R200	5251	F1308298	4027000- (POD)DTX-00027
414	Dehumidifier	Phoenix	R200	5347	D1395795	4027000- (POD)DTX-00034
415	Dehumidifier	Phoenix	R200	5378	D1395693	
416	Dehumidifier	Phoenix	R200	5387	D1395663	4027000
417	Dehumidifier	Phoenix	R200	5402	D1395730	PN:4027000
418	Dehumidifier	Phoenix	R200	5498	D1395675	
419	Dehumidifier	Phoenix	R200	5513	D135677	
420	POD	Universal Storage Containers	969498-FLS2-1ED	5680	DTX-00060	4' X 8'
421	POD	Universal Storage Containers	969498-FLS2-1ED	5681	DTX-00034	4' X 8'
422	Air Mover	Abatement Technologies	RAM 1000D	7608	A61212401047	
423	Air Mover	Phoenix	CAM	8201	010004001932	
424	Air Mover	Viking	EX2200	8202	01004006029	Windstorm 2200
425	Air Mover	Pheonix	Ram 1000D	8203	Unknown	
426	Dehumidification Unit	Arid-Dry Series MS-5000/4000	CDH-RC2-134	8213	1B419-03	4800 Electric (TD Lease 22970-6)
427	Air Mover	Pheonix	Ram 1000D	8225	01004001827	
428	POD	Universal Storage Containers	969498-FLS2-1ED	8733	DTX-00028	4' X 8'
429	POD	Universal Storage Containers	969498-FLS2-1ED	8755	DTX-00003	4' X 8'
430	POD	Universal Storage Containers	969498-FLS2-1ED	9036	DTX-00019	4' X 8'
431	Air Conditioning Systems Equipment	C(UL) US Listed	TCH300F400BA	9047	120410262D	25 ton chiller
432	Air Conditioning Systems Equipment	C(UL) US Listed	TCH300F400BA	9048	120410260D	25 ton chiller
433	POD	Universal Storage Containers	969498-FLS2-1ED	9051	DTX-00067	4' X 8'
434	POD	Universal Storage Containers	969498-FLS2-1ED	9054	DTX-00015	4' X 8'
435	Air Mover	Abatement Technologies	RAM1000D	AM306	A61212401152	Part # 222144
436	Desiccant	Concepts and Designs Inc	CDH-R-126	DH000327	16399-05	Options: 2.0-DS0EELOF (2500CFM Desiccant - Purchased Sept 16/08 US\$54K)
437	Desiccant	Concepts and Designs Inc	CDH-R126	DH000328	16399-06	Options: 2.0-DS0EELOF (2500CFM Desiccant - Purchased Sept 16/08 US\$54K)
438	Air Mover	Phoenix	CAM	N/A	07240505105	
439	Bulldog Negative Air Machine	Abatement Technologies	BD2KL	N/A	A10009403390	AFD3390
440	Bulldog Negative Air Machine	Abatement Technologies	BD2KL	N/A	A10009403387	AFD3387
441	Heater (blue)	Unknown	Salamander	N/A	Unknown	At least 240V and 10,000 watts
442	Heater (yellow)	Unknown	Salamander	N/A	Unknown	At least 240V and 10,000 watts
443	Heater (yellow)	Unknown	Salamander	N/A	Unknown	At least 240V and 10,000 watts
444	Misc. duct and ancillary supplies	Unknown	Unknown	N/A	N/A	
445	POD	Universal Storage Containers	969498-FLS2-1ED	N/A	DTX-00018	4' X 8'
446	POD	Universal Storage Containers	969498-FLS2-1ED	N/A	DTX-00027	4' X 8'
447	POD	Universal Storage Containers	969498-FLS2-1ED	N/A	DTX-00073	4' X 8'
448	Utility Trailer	Royal Cargo	16 foot	N/A	Unknown	2007 model - \$5,200 US
449	Dehumidifier	Phoenix	R200		F1130531	
450	36' Gooseneck trailer (Black Flat bed)	Pro-Trak			Unknown	Owned by Drytech US
451	Air Conditioning Systems Equipment	Unitary products Group	DH12OCOON4AAA3D	4722	NOE99771445	Owned by Drytech US - 10 Ton Unit
452	Air Conditioning Systems Equipment	Unitary products Group	DH12OCOON4AAA3D	4725	NOE99771446	Owned by Drytech US - 10 Ton Unit
453	45KVA Diesel Powered AC Generator	Whisperwatt	DCA-45SSIU	N/A	72000926	John Deere Motor - 12,830.4 hours. Single Phase. Located in Pearl River,

December 12, 2016 Count List for Gulfport Assets

No.	Description	Make	Model	Barcode	Serial #	Notes
454	70KVA Diesel Powered AC Generator	Whisperwatt	DCA-7066JU	N/A	7301953	John Deere Motor - 13,043.2 hours. 3 Phase 26Kw 480V, 260V, 120V. Located in Pearl River, Louisiana
455	150KW Standby Diesel Generator	Olympian	D150P1	N/A	Unknown	3 Phase. Weather enclosure. 2,959.5 hours. Located in Pearl River, Louisiana

Exhibit “D”

Summary and index of Binder provided by Mr. Kevin Dooley

Tab

1

Vendor	Description	Date	Drytech Check #	Amount Paid	cleared
Air Quest systems	1200 and Descon and trailer	15-Jul-06	1043	\$9,500.00	Sept 28 2006
Air Quest systems	1200 and Descon and trailer	July 7 2006	997	\$5,000.00	July 7 2006
			total	\$14,500.00	

2

Holand Trailer Sales	Royal Crown Trailer	Nov 27 2006	1009	\$4,911.12	11/20/2006
Holand Trailer Sales	Royal Crown Trailer	Nov 24 2006	1011	\$268.55	11/29 /2006
			total	\$4,911.12	

3

Concepts and Designs	Desiccants	06-Jun-06	993	\$19,257.00	June 6 2006
Concepts and Designs	Desiccants	06-Jun-06	1001	\$19,257.00	Oct 25 2006
Concepts and Designs	Desiccants	Dec 14 2006	1013	\$19,257.02	02-Jan-07
Concepts and Designs	Desiccants	March 1 2006	1009 missing	\$27,666.67	
Concepts and Designs	Desiccants	Jan 28 2007	1020	\$17,757.02	February 9 2007
Concepts and Designs	Desiccants	26/05/2010	1175	\$30,150.00	june 2 2010
Concepts and Designs	Desiccants	15/06/2010	1189	\$40,000.00	sept 16 2010
Concepts and Designs	Desiccants	6/20/2014	1377	\$40,932.00	07/08/2014
			total	\$214,276.71	

4

Thermastor	air movers and LGRs	Jun 5 2006	992	\$61,949.25	June 5 2006
Thermastor	air movers and LGRs	Jan 31 2006	1001	\$42,000.00	missing statement
Thermastor	air movers and LGRs	Aug 7 2006	1042	\$70,000.00	aug 28 2008
Thermastor	air movers and LGRs	Jan 29 2007	1022	\$30,000.00	February 9 2007
Thermastor	air movers and LGRs	March 9 2007	1024	\$48,410.75	March 19 2007
Thermastor	air movers and LGRs	Aug 27 2008	1110	\$64,053.70	Sept 2 2009
Thermastor	air movers and LGRs	Aug 27 2008	1123	\$7,995.00	Sept 2 2009
			total	\$324,408.70	

5

Viking Equipment	air movers	Aug 18 2009	wire	\$14,029.19	08/18/2009
			total	\$14,029.19	

6

Automated Vacuum systems	Freeze dry chamber	8/15/2014	1388	\$88,000.00	08/19/2014
Automated Vacuum systems	Freeze dry chamber	10/20/2015	1502	\$66,000.00	missing statements afte 09/2014
Great Lakes Vacuum	Freeze dry chamber Invoice 216-845 - Roots 615-RGS Blower with inlet isolation coupling x 2 (\$7500.00 each)	04/22/2015	1437	\$15,000.00	missing statements afte 09/2014
Great Lakes Vacuum	Invoice 216-845 - GLV 1722 Base & Stand w/motor & belt guard (Includes 1-615 Blower Stand, 1-Mai...	04/22/2015	1437	\$8,300.00	missing statements afte 09/2014
Solutions company #INV3230014	Freeze dry chamber	8/22/2014	1390	\$85,000.00	08/26/2014
Solutions company Invoice #INV32340014	Freeze dry chamber	10/03/2014	1400	\$100,000.00	missing statements afte 09/2014
			total	\$362,300.00	

Misc Tools

Harbor Frieght	misc tools	08-Jan-07		326.62 debit
Princess Auto	misc tools	july 25 2007		652.28 debit
Traction Ottawa	misc tools and supplies	July 31 2007		\$1,179.96 debit
			total	\$2,158.86

7

ABC Industries	Duct for desiccants	Sept 30 2011	1231	\$8,791.36 oct 28 2011
ABC Industries	Duct for desiccants	Sept 28 2012	1268	\$570.03 Oct 11 2012
ABC Industries	Duct for desiccants	June 7 2012	1254	\$5,612.40 July 17 2012
			total	\$14,973.79

8

Universal Storage Containers	Purchase of Equipment PODS	Sept 7 2012	1260	\$20,226.00 missing Sept bank rec and statement
Universal Storage Containers	Purchase of Equipment PODS	may 30 2013	1336	\$191,410.00 june 12 2013
			total	\$211,636.00

9

payments to Drytech CA		July 31 2009		\$70,000.00 missing
payments to Drytech CA		Nov 15 2011	1236	\$57,047.77
payments to Drytech CA		Feb 29 2012	1250	\$100,000.00 April 3 2012
payments to Drytech CA		12/4/2012	1285	\$200,000.00 12/6/2012
payments to Drytech CA		14/02/2013	1316	\$165,210.79 feb 20 2013
payments to Drytech CA		29/03/2013	1328	\$155,849.26 April 3 2012
payments to Drytech CA		30/05/2013	1335	\$167,051.32 june 3 2013
payments to Drytech CA		18/07/2013	1343	\$500,000.00 07-Jul-13
payments to Drytech CA		27/08/2013	1347	\$69,844.00 08/29/2013
payments to Drytech CA		25/10/2013	1353	\$200,000.00 10/30/2013
payments to Drytech CA		19/11/2013	1355	\$200,000.00 11/21/13
payments to Drytech CA		19/11/2013	1354	\$13,710.00 11/21/13
payments to Drytech CA		March 18 2010	1156	\$10,000.00
payments to Drytech CA		26/09/2011	1227	\$130,000.00 Sept 28 2011
payments to Drytech CA		05/03/2014	1366	\$20,705.89 03/06/2014
payments to Drytech CA		9/24/2014	1396	\$512,683.94 09/25/2014
			total	\$2,572,102.97

Total Equipment Purchased \$1,163,194.37 USD

Total Cash sent to DTI Canada \$2,572,102.97 USD

Missing Bank account statemetns from Sept 2014 to present



Exhibit “E”

E-mail from Mr. Kevin Dooley, dated March 31, 2017

From: Kevin Dooley [mailto:kevin@restorationco.com]
Sent: Friday, March 31, 2017 8:13 AM
To: Saunders, John (CA - Ottawa) <jsaunders@deloitte.ca>
Subject: Re: Your binder of supporting documents re Drytech equipment

Hi John,

WITHOUT PREJUDICE

My position on this matter hasn't changed. The fact is the US Co. paid for significant sum of equipment to 3 specific suppliers. There is 100% no argument that can state otherwise.

I don't disagree with you in the fact that it can't be traced to a specific piece of equipment, but in reality, a couple hundred dollar air mover whether it is air mover A or B, there was a financial contribution made towards it from the US Co. and rightfully the US Co should have title to it. I'm certain IRS would hold the same position.

At this point in time, I understand you must document accordingly and I'm a small fry bystander that will continue to be taken advantage of by the other shareholder(s) of the former Drytech and now the trustee.

There is no point to argue over this and waste even more money from the sale of the assets and/or spend more money in an attempt to get the \$100k that you received from the sale of the US equipment in question returned to the US Co. as stated in our last court appearance.

Kevin

On Fri, Mar 17, 2017 at 4:48 PM Saunders, John (CA - Ottawa) <jsaunders@deloitte.ca> wrote:

Hi Kevin,

We reviewed, in detail, the binder of documentation you provided at the Court hearing on November 29, 2017 to support your claim that the equipment located in Gulfport, Mississippi, including 3 generators located in Pearl River, Louisiana (collectively referred to as the "Gulfport Equipment") were owned by the U.S. corporation, Drytech International, Inc. ("Drytech US"). We note that this documentation is made up primarily of copies of Drytech US's bank reconciliation schedules and Bank of America statements.

While the binder of documentation indicates that Drytech US made payments to equipment suppliers that were also used by Drytech International Inc. (the Canadian company), which we previously acknowledged in our Second Report to the Court, we are unable to link the payments listed in your binder to the specific equipment detailed in the attached list of Gulfport Equipment, a copy of which was provided to you in January 2017. The attached list was based on an asset count conducted in Gulfport on December 12, 2016.

Please forward any documentation you have that (1) links the payments identified in your binder to the Gulfport Equipment identified in the attached list, and (2) indicates that this equipment was purchased for Drytech US's use.

Thanks

John

John Saunders, CPA, CA, CIRP

Licensed Insolvency Trustee

Senior Vice-President | Deloitte Restructuring Inc.

1600-100 Queen Street, Ottawa, Ontario, K1P 5T8

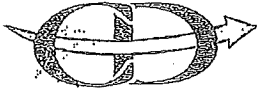
D: (613) 751-5303 | F: (613) 714-9660

jsaunders@deloitte.ca | deloitte.ca

Exhibit "F"

Invoice for Dehumidification Unit (4800 Electric)

22070-6



Invoice

Date	Invoice #
9/24/2014	77289

Controlled Dehumidification IMS (CDIMS) A Division of W.R. Bradley Co., LLC
 6931 Ford Court Brighton, MI 48116 • 810.229.7900
 Fax: 810.229.7908 • sales@cdims.com • cdims.com

Bill To
TD EQUIPMENT FINANCE CANADA INC. 2020 WINSTON PARK DR SU 301 OAKVILLE, ON L6H 6X7

Ship To
DRYTECH INTL 2-1670 VIMONT COURT OTTAWA, ON K4A 3M3

P.O. Number	Terms	Due Date	Ship	Via	Project
KEVIN DOOLEY	DOB UPON ...	9/24/2014	9/24/2014	Best Way	14-093
Quantity	Item Code	Description	Price Each	Amount	
1	DEHUMIDIFIERS	FINAL INVOICE FOR (10) CDH-RC2-134-DF DEHUMIDIFIERS WITH REGULATOR KITS S/N'S: IB419-01, IB419-02, IB419-03, IB419-04, IB419-05, IB419-06, IB419-07, IB419-08, IB419-09, IB419-10	409,320.00	409,320.00	
1	DEHUMIDIFIERS	DOWN-PAYMENT RECEIVED ON CHECK # 1377 DATED 6/20/2014 YEAR OF MANUFACTURE IS 2014 ABOVE LISTED SCHEDULED FOR SHIPMENT ON OR AROUND OCTOBER 3RD, 2014	-40,932.00	-40,932.00	on a asset count list

COUNTRY OF ORIGIN: US
 NOTE: ABOVE LISTED IN US DOLLARS

Total	\$368,388.00
Sales Tax (0.0%)	\$0.00
Payments/Credits	\$0.00
Balance Due	\$368,388.00

YOU SHOULD REPORT & PAY ANY SALES AND/OR USE TAX APPLICABLE TO THIS PURCHASE AS WE DO NOT COLLECT TAXES FOR YOUR STATE OR CITY.

TERMS OF SALES: ACCOUNTS DELINQUENT AFTER 30 DAYS FROM DATE OF INVOICE WILL BE ASSESSED A 1.5% PER MONTH CHARGE.

S/N: 18419-03 on Asset Count List
 Dec. 12, 2014

Exhibit "G"

Invoice for Dehumidification Unit (4800 Gas)

01003



CORRECTED INVOICE

Invoice

Controlled Dehumidification IMS (CDIMS)
 5931 Ford Court Brighton, MI 48116 • 810.229.7900
 Fax: 810.229.7908 • sales@cdims.com • cdims.com

A Division of W.R. Bradley Co., LLC

Date	Invoice #
6/4/2012	IN-74929

A Division of W.R. Bradley Co., LLC

Bill To	Ship To
TD EQUIPMENT FINANCE CANADA INC. 2020 WINSTON PARK DR SU 301 OAKVILLE, ON L6H 6X7	DRYTECH INTL' 2-1670 VIMONT COURT OTTAWA, ON K4A 3M3

P.O. Number	Terms	Due Date	Ship	Via	Project	
KEVIN DOOLEY	SBB BFLOW	6/4/2012	6/5/2012	Best Way	12-072	
Quantity	Item Code	Description			Price Each	Amount
1	DEHUMIDIFIERS	75% FINAL PAYMENT FOR (6) NEW ARID-DRY MODEL CDH-RC-134 220/1/60 GEA PROPANE REACTIVATED DEHUMIDIFICATION UNITS, SERIAL NUMBERS: 13192-001-001, 13192-001-002, 13192-001-003, 13192-001-004, 13192-001-005, 13192-001-006 YEAR OF MANUFACTURE FOR ABOVE LISTED NEW UNITS IS 2012 TERMS: PAYMENT DUE IN FULL PRIOR TO PICK-UP OF EQUIPMENT. COMPLETION DATE IS SCHEDULED FOR ON OR AROUND 7/31/2012. DO NOT PAY-FOR CUSTOMS USE ONLY! COUNTRY OF ORIGIN: US NOTE: ABOVE LISTED IN US DOLLARS IMPORTER TO BE RESPONSIBLE FOR ALL DUTIES, TAXES & FEES			197,928.00	197,928.00

Total	\$197,928.00
Sales Tax (0.0%)	\$0.00
Balance Due	\$197,928.00

YOU SHOULD REPORT & PAY ANY SALES AND/OR USE TAX APPLICABLE TO THIS PURCHASE AS WE DO NOT COLLECT TAXES FOR YOUR STATE OR CITY.

TERMS OF SALES: ACCOUNTS DELINQUENT AFTER 30 DAYS FROM DATE OF INVOICE WILL BE ASSESSED A 1.5% PER MONTH CHARGE.

B2

CANADA CUSTOMS - ADJUSTMENT REQUEST
DOUANES CANADA - DEMANDE DE RAJUSTEMENT

(PROTECTED (WHEN COMPLETED))
PROTÉGÉ (UNE FOIS REMPLI)

1 IMPORTER NAME AND ADDRESS
NOM ET ADRESSE DE L'IMPORTATEUR
RMC001
DRYTECH INTERNATIONAL INC
1670 VIMONT CRT #2
ORLEANS ON CA
K4A 3M3

BUSINESS NO. / N° D'ENTREPRISE
836864546RM0001

2 TRANSACTION NO.
N° DE TRANSACTION
10827160008391

3 GST REGISTRATION NO.
N° DE TPS
R836864546

4 PAGE
1 OF DE

9 SUB HDR
No. N° DE
SOLUS ENTETE
01
10 MAIL TO / POSTER A:
LIVINGSTON INTL CONSULTING GRP
5090 EXPLORER DRIVE SUITE 400
MISSISSAUGA; ONTARIO
L4W 4T9
POSTAL / ZIP CODE
CODE POSTAL (514) 735-2000

5 OFFICE NO
NO DE BUREAU 440
6 ORIGINAL TRANSACTION NO
N° DE LA TRANSACTION ORIGINALE 10827614113941
7 Y/A M D/J 2012|08|01
11 SECURITY NO. / N° DE SÉCURITÉ
12 COUNTRY OF ORIGIN
PAYS D'ORIGINE
13 PLACE OF EXPORT
LIEUX D'EXPORTATION
14 TARIFF TREATMENT
TRAITEMENT TARIFAIRE
15 DIRECT SHIPMENT DATE
DATE D'EXPÉDITION DIRECTE
16 CRCY. CODE
CODE DEVISE
17 TIME LIMIT / DÉLAI

8 DATE RECEIVED / DATE REÇU

SHIPPER / EXPÉDITEUR
CONTROLES DEHUMIDIFICATI KEVIN DOOLEY 10827 Exchange Rate 1.006000

18 LINE LIGNE 1	19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - SELON LA DECLARATION DEHUMIDIFIERS	20 SPECIAL AUTHORITY AUTORISATION SPECIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT 8415.83.00.90	22 TARIFF CD. CD TARIF. 1.000	23 QUANTITY QUANTITE NMB 13
24 U/M	25 VFD CD CO VD 13	26 SIMA CD CD LMSI
27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST. RATE TAUX TPS 5.00
30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	31 VALUE FOR DUTY VALEUR EN DOUANE 149336.68	32 CUSTOMS DUTIES DROITS DE DOUANE
33 SIMA ASSESSMENT COTISATION DE LMSI	34 EXCISE TAX TAUX D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE 149336.68
36 GST TPS	37 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	38 GST TPS 7466.83

18 LINE LIGNE 1	19 DESCRIPTION - AS CLAIMED DESIGNATION - SELON LA DEMANDE DEHUMIDIFIERS	20 SPECIAL AUTHORITY AUTORISATION SPECIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT 8415.83.00.90	22 TARIFF CD. CD TARIF. 1.000	23 QUANTITY QUANTITE NMB 13
24 U/M	25 VFD CD CO VD 13	26 SIMA CD CD LMSI
27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST. RATE TAUX TPS 5.00
30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	31 VALUE FOR DUTY VALEUR EN DOUANE 199115.57	32 CUSTOMS DUTIES DROITS DE DOUANE
33 SIMA ASSESSMENT COTISATION DE LMSI	34 EXCISE TAX TAUX D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE \$CDN 199115.57
36 GST TPS	37 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	38 GST TPS 9955.78

18 LINE LIGNE	19 DESCRIPTION - AS ACCOUNTED FOR DESIGNATION - SELON LA DECLARATION	20 SPECIAL AUTHORITY AUTORISATION SPECIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD. CD TARIF.	23 QUANTITY QUANTITE
24 U/M	25 VFD CD CO VD	26 SIMA CD CD LMSI
27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST. RATE TAUX TPS
30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTOMS DUTIES DROITS DE DOUANE
33 SIMA ASSESSMENT COTISATION DE LMSI	34 EXCISE TAX TAUX D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE
36 GST TPS	37 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	38 GST TPS

18 LINE LIGNE	19 DESCRIPTION - AS CLAIMED DESIGNATION - SELON LA DEMANDE	20 SPECIAL AUTHORITY AUTORISATION SPECIALE
21 CLASSIFICATION NO. N° DE CLASSEMENT	22 TARIFF CD. CD TARIF.	23 QUANTITY QUANTITE
24 U/M	25 VFD CD CO VD	26 SIMA CD CD LMSI
27 CUSTOMS DUTY RATE TAUX-DROIT DE DOUANE	28 E.T. RATE TAUX T.A.	29 GST. RATE TAUX TPS
30 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	31 VALUE FOR DUTY VALEUR EN DOUANE	32 CUSTOMS DUTIES DROITS DE DOUANE
33 SIMA ASSESSMENT COTISATION DE LMSI	34 EXCISE TAX TAUX D'ACCISE	35 VALUE FOR TAX VALEUR POUR TAXE
36 GST TPS	37 VALUE FOR CURRENCY CONVERSION CONVERSION VALEUR POUR CHANGE	38 GST TPS

37 DOCS ATTACHED C-JOINTS Y	JUSTIFICATION FOR REQUEST / JUSTIFICATION DE LA DEMANDE UNE CORRECTION (TYPE OF REQUEST / GENRE DE DEMANDES)	UNDER EN VERTU DE 32.2(2) CUSTOMS ACT (LEGISLATIVE REFERENCE / REFERENCE LEGISLATIVE)	38 CUSTOMS DUTIES DROITS DE DOUANE .00
EXPLANATION / EXPLICATION: CORRECTING VFCC AND VFD PER ATTACHED DOCUMENTS. DOWN PAYMENT DEDUCTED IN ERROR.			39 SIMA ASSESSMENT COTISATION DE LMSI .00
AC 20 RO WIP#451-879241			40 EXCISE TAX TAUX D'ACCISE .00
DECLARATION / DECLARATION JE ROBERT OUELLET X2124 OF Livingston International Inc PLEASE PRINT NAME / LETTRES MOULÉES S.V.P. IMPORTER - AGENT / IMPORTATEUR - AGENT			41 SUB TOTAL TOTAL PARTIEL
OCT/29/12 DATE SIGNATURE TELEPHONE NUMBER - NUMÉRO DE TÉLÉPHONE			42 GST TPS 2488.95
DECLARE THE PARTICULARS OF THIS DOCUMENT TO BE TRUE, ACCURATE AND COMPLETE / DÉCLARE QUE LES RENSEIGNEMENTS CI-DESSUS SONT VRAIS ET COMPLETS.			43 INTEREST INTÉRÊT .00
OCT/29/12			44 AMOUNT DUE REC. GEN. FOR CAN TOTAL DU AU REC. GEN. DU CAN 2488.95
			45 AMOUNT DUE CLAIMANT TOTAL DU AU REQUÉRANT .00

2012/10/29 10:35

BROKER'S REFERENCE
02/449/344564
RÉFÉRENCE DU COURTIER

CLIENT / ACCT. NO.
151521/010
CLIENT / COMPTE N°

CCST: 382-20

Exhibit “H”

Invoice for Bulldog negative air machines

ABATEMENT TECHNOLOGIES

Technologically Advanced Air Purification Products

7 High Street ♦ Fort Erie ♦ ON ♦ L2A 3P6
 Tel: (905) 871-4720 Fax: (905) 871-8291

INVOICE

Invoice#

13501

SOLD TO

Drytech Int'l
 270 Tewsley Drive
 Kevin @ 613-227-3141
 Ottawa ON K1V 0Y6
 Canada

SHIP TO

Drytech Int'l
 Gulf Port MS 39501
 United States

DATE	SHIP VIA	TERMS
> 22/02/2010	Best Way	NET30

PURCHASE ORDER NUMBER	SALESPERSON	OUR ORDER NUMBER
Verbal-Kevin	Page 1 of 1	91705

QTY ORDERED	QTY SHIPPED	QTY B.O.	ITEM NUMBER	DESCRIPTION	UNIT PRICE	EXTENDED PRICE	
2.00	2.00		BD2KL	Bulldog 2000L S/N: A10009403387, A10009403390 ✓	\$875.60 EA	\$1,751.20	
						Subtotal	\$1,751.20
						Freight	\$118.00
						GST	\$93.46
						PST	\$149.54
						Total:	\$2,112.20

POSTED

ST EXEMPT

GST # 10000 6378 RT0001

THANK YOU

Exhibit "I"

Equipment listed in Gulfport Count that was matched to Schedule "B" of Aug. 8 Order

Equipment in Gulfport Count list matched to Schedule "B" of Aug. 8 Order

No.	Description	Make	Model	Barcode	Serial #	Notes
8	Air Mover	Abatement Technologies	Ram 1000D	0143	A60010101455	
16	Air Mover	Abatement Technologies	Ram 1000D	0205	A60010201907	
18	Air Mover	Abatement Technologies	RAM 1000D	0213	A60210202357	
19	Air Mover	Abatement Technologies	Ram 1000D	0214	A60010201855	
23	Air Mover	Phoenix	RAM 1000D	0235	A60110203208	
29	Air Mover	Abatement Technologies	RAM 1000D	0273	A60210202375	
52	Air Mover	Phoenix	CAM	458	0100400053	
65	Dehumidifier	Phoenix	R175	0576	E0925822	
69	Air Mover	Abatement Technologies	RAM1000D	0679	A60210202371	
73	Dehumidifier	Phoenix	R175	0850	E0925809	
78	Air Mover	Abatement Technologies	Ram 1000D	0895	B60011303431	
89	Dehumidifier	Phoenix	R200	0998	H1045092	
90	Air Mover	Phoenix	CAM	1008	No Serial #	(POD)DTX-00027
91	Air Mover	Phoenix		1011	Unknown	
92	Dehumidifier	Phoenix	R200	1017	H1045088	4027000
93	Dehumidifier	Phoenix	R200	1018	J1061781	4027000
94	Air Mover	Phoenix	CAM	1021	01004000405	
95	Dehumidifier	Phoenix	R200	1027	K1068937	Trailor I5719R
96	Dehumidifier	Phoenix	R200	1031	H1045042	
97	Dehumidifier	Phoenix	R200	1036	H1045068	4027000
98	Dehumidifier	Phoenix	R175	1038	E0925821	4026300
99	Dehumidifier	Phoenix	R200	1040	J1061785	4027000
100	Air Mover	Phoenix	RAM 1000D	1068	A60010201899	(POD)DTX-00027
102	Air Mover	Abatement Technologies	RAM1000D	1075	A60110203181	
103	Air Mover	Abatement Technologies	RAM1000D	1095	A60010201862	
104	Air Mover	Phoenix	RAM 1000D	1100	A60210202366	Trailor I5719R
105	Air Mover	Abatement Technologies	RAM1000D	1102	A60010201908	
106	Dehumidifier	Phoenix	R175	1215	E0925828	4026300
107	Dehumidifier	Phoenix	R175	1216	E0925794	4026300
108	Air Mover	Phoenix	CAM	1218	5025705830	
109	Air Mover	Abatement Technologies	RAM1000D	1221	A60110203201	
110	Air Mover	Phoenix	Ram 1000D	1222	Unknown	
111	Dehumidifier	Phoenix	R175	1232	E0925849	
112	Air Mover	Abatement Technologies	Ram 1000D	1244	A60110203177	
113	Dehumidifier	Phoenix	R175	1254	E0926700	
114	Air Mover	Phoenix	Ram 1000D	1259	Unknown	
115	Air Mover	Abatement Technologies	RAM1000D	1274	B60011303179	
116	Air Mover	Abatement Technologies	RAM1000D	1283	B60011303566	
117	Air Mover	Abatement Technologies	RAM1000D	1285	B60011303568	
118	Air Mover	Abatement Technologies	RAM 1000D	1310	B60011303298	
119	Air Mover	Abatement Technologies	RAM 1000D	1317	B60011303296	
120	Air Mover	Abatement Technologies	RAM 1000D	1334	B60011303162	
121	Air Mover	Abatement Technologies	Ram 1000D	1345	B60011303512	
122	Air Mover	Abatement Technologies	RAM 1000D	1368	B60011303543	
123	Air Mover	Abatement Technologies	RAM1000D	1370	B60011303522	
124	Air Mover	Abatement Technologies	RAM1000D	1392	B60011303164	
125	Air Mover	Abatement Technologies	RAM1000D	1403	B60011303206	(POD)DTX-00019
126	Air Mover	Abatement Technologies	RAM 1000D	1406	B60011303203	
127	Air Mover	Abatement Technologies	RAM 1000D	1407	B60011303204	
128	Air Mover	Abatement Technologies	RAM1000D	1419	B60011303105	
129	Air Mover	Abatement Technologies	RAM1000D	1419	B60012205298	
130	Air Mover	Abatement Technologies	RAM1000D	1421	B60011303106	
131	Air Mover	Abatement Technologies	RAM1000D	1430	B60011303432	
132	Air Mover	Abatement Technologies	RAM1000D	1431	B60011303530	
133	Air Mover	Abatement Technologies	Ram 1000D	1443	B60011303331	
134	Air Mover	Phoenix	CAM	1453	01004001260	
136	Air Mover	Abatement Technologies	RAM1000D	1465	A60110203137	
137	Air Mover	Abatement Technologies	RAM1000D	1467	A60110203167	
138	Air Mover	Phoenix	CAM	1470	00004001090	(POD) DTX-00060
139	Air Mover	Phoenix	CAM	1472	Unknown	No Serial #

Equipment in Gulfport Count list matched to Schedule "B" of Aug. 8 Order

No.	Description	Make	Model	Barcode	Serial #	Notes
140	Air Mover	Phoenix	CAM	1473	No Serial #	
141	Air Mover	Phoenix	RAM 1000D	1486	A60110203165	
142	Air Mover	Abatement Technologies	RAM 1000D	1487	A60210202363	
143	Air Mover	Abatement Technologies	RAM1000D	1489	A60010201858	
144	Air Mover	Abatement Technologies	RAM 1000S	1491	A60110203145	
145	Air Mover	Abatement Technologies	Ram 1000D	1497	A60110203168	
146	Air Mover	Phoenix	Ram 1000D	1511	Unknown	(POD)DTX-00060
147	Air Mover	Phoenix	Ram 1000D	1512	06020603036	
148	Air Mover	Phoenix	Ram 1000D	1522	Unknown	
149	Air Mover	Abatement Technologies	Ram 1000D	1525	A60110203196	
150	Air Mover	Abatement Technologies	Ram 1000D	1527	A60010201892	
151	Air Mover	Phoenix	CAM	1549	1004000662	
152	Air Mover	Phoenix	CAM	1550	06020608	
153	Air Mover	Phoenix	CAM	1551	06020605718	
154	Air Mover	Phoenix	CAM	1579	Unknown	torn s/n
156	Dehumidifier	Phoenix	R175	1591	E0925779	
157	Dehumidifier	Phoenix	R175	1595	E0925803	4026300
158	Air Mover	Abatement Technologies	RAM1000D	1612	B60011303356	
159	Air Mover	Abatement Technologies	RAM1000D	1613	B60011303351	
160	Air Mover	Abatement Technologies	RAM 1000D	1615	B60011303358	
161	Air Mover	Abatement Technologies	RAM 1000D	1619	B60011303233	
162	Air Mover	Abatement Technologies	RAM1000D	1623	B60011303208	
163	Air Mover	Abatement Technologies	RAM1000D	1626	B60011303227	
164	Air Mover	Abatement Technologies	RAM 1000D	1634	B60011303143	
166	Air Mover	Abatement Technologies	RAM1000D	1643	B60011303145	
167	Air Mover	Abatement Technologies	RAM1000D	1658	B60011303254	
168	Air Mover	Abatement Technologies	Ram 1000D	1663	B60011303216	
169	Air Mover	Abatement Technologies	RAM 1000D	1677	B60011303426	
170	Dehumidifier	Phoenix	R200	1694	H1149938	
171	Dehumidifier	Phoenix	R200	1698	H1149922	
172	Dehumidifier	Phoenix	R200	1711	H1045090	4027000
173	Air Mover	Abatement Technologies	RAM 1000D	1720	B60011303160	
174	Air Mover	Abatement Technologies	Ram 1000D	1728	B60011303533	
175	Air Mover	Abatement Technologies	RAM1000D	1736	B60011303305	
177	Air Mover	Abatement Technologies	RAM 1000D	1755	B60011303535	
178	Air Mover	Abatement Technologies	RAM1000D	1759	B60011303466	
179	Air Mover	Abatement Technologies	RAM1000D	1881	B60012204960	
180	Air Mover	Abatement Technologies	RAM1000D	1883	B60012204923	
181	Air Mover	Abatement Technologies	Ram 1000D	1885	B60012205018	
182	Air Mover	Abatement Technologies	RAM1000D	1886	B60012204959	
183	Air Mover	Abatement Technologies	Ram 1000D	1887	B60012104622	
184	Air Mover	Abatement Technologies	RAM1000D	1892	B60012204969	
185	Air Mover	Abatement Technologies	Ram 1000D	1897	B60012205207	
186	Air Mover	Abatement Technologies	Ram 1000D	1901	B60012205302	
187	Air Mover	Phoenix	RAM 1000D	1904	B60012205049	
188	Air Mover	Abatement Technologies	RAM1000D	1908	B60012205016	
189	Air Mover	Abatement Technologies	RAM1000D	1911	B60012204924	
190	Air Mover	Abatement Technologies	RAM 1000D	1921	B60012205299	
191	Air Mover	Abatement Technologies	RAM1000D	1939	B60012205255	(POD)DTX-00019
192	Air Mover	Abatement Technologies	RAM 1000D	1941	B60012205297	
193	Air Mover	Abatement Technologies	RAM 1000D	1942	B60012205256	
194	Air Mover	Abatement Technologies	RAM1000D	1951	B60012205313	
195	Air Mover	Abatement Technologies	RAM 1000D	1952	B60012205294	
196	Air Mover	Abatement Technologies	RAM1000D	1954	B60012205253	
198	Air Mover	Abatement Technologies	RAM 1000D	2134	A61212401386	
199	Air Mover	Phoenix	Ram 1000D	2135	Unknown	
200	Air Mover	Abatement Technologies	RAM1000D	2143	A61212401155	
201	Air Mover	Abatement Technologies	Ram 1000D	2144	A61212401160	(POD)DTX-00034
202	Air Mover	Abatement Technologies	RAM1000D	2145	A61212401153	
203	Air Mover	Abatement Technologies	RAM1000D	2146	A61212461156	(POD)DTX-00005

Equipment in Gulfport Count list matched to Schedule "B" of Aug. 8 Order

No.	Description	Make	Model	Barcode	Serial #	Notes
204	Air Mover	Abatement Technologies	RAM 1000D	2147	A61212401151	(POD)DTX-00027
205	Air Mover	Abatement Technologies	RAM 1000D	2151	A61212401149	
206	Air Mover	Abatement Technologies	RAM 1000D	2154	A61212401320	(POD)DTX-00028
207	Air Mover	Abatement Technologies	RAM1000D	2156	A61212401147	(POD) DTX-00019
208	Air Mover	Abatement Technologies	RAM1000D	2159	A61212401311	
209	Air Mover	Abatement Technologies	RAM1000D	2162	A61212401312	
210	Air Mover	Abatement Technologies	RAM1000D	2167	A61212401285	
211	Dehumidifier	Phoenix	R200	2171	J1153411	4027000
212	Dehumidifier	Phoenix	R200	2177	H1149956	4027000- (POD)DTX-00015
213	Dehumidifier	Phoenix	R200	2182	H1149862	
214	Dehumidifier	Phoenix	R200	2187	H1149927	
215	Dehumidifier	Phoenix	R200	2188	H1149926	4027000
217	Dehumidifier	Phoenix	R200	2197	H1149900	
218	Dehumidifier	Phoenix	R200	2198	H1149910	4027000
219	Dehumidifier	Phoenix	R200	2200	H1149909	
220	Dehumidifier	Phoenix	R200	2210	H1149950	PN:4027000
221	Dehumidifier	Phoenix	R200	2223	H1149931	4027000, Trailor I5719R
222	Dehumidifier	Phoenix	R200	2226	H1149870	
223	Air Mover	Abatement Technologies	RAM1000D	2234	B60011303395	
224	Air Mover	Abatement Technologies	RAM1000D	2235	B60011303405	
225	Air Mover	Abatement Technologies	RAM 1000D	2261	B60011303379	
226	Dehumidifier	Phoenix	R200	2275	H1149932	4027000
227	Dehumidifier	Phoenix	R200	2276	H1149933	
228	Air Mover	Abatement Technologies	RAM1000D	2293	B60011303411	
229	Air Mover	Abatement Technologies	RAM1000D	2295	B60011303408	
230	Air Mover	Abatement Technologies	RAM1000D	2300	B60011303403	
232	Air Mover	Abatement Technologies	RAM1000D	2555	A61212401284	
233	Air Mover	Abatement Technologies	Ram 1000D	2558	A61212401283	
234	Air Mover	Abatement Technologies	RAM1000D	2559	A61212401273	
235	Air Mover	Abatement Technologies	RAM1000D	2561	A61212401005	
236	Air Mover	Abatement Technologies	RAM 1000D	2562	A61212401004	
237	Air Mover	Abatement Technologies	Ram 1000D	2563	A61212401278	
238	Air Mover	Abatement Technologies	Ram 1000D	2564	A61212401003	
239	Air Mover	Abatement Technologies	RAM 1000D	2570	A61212401006	
240	Air Mover	Abatement Technologies	RAM1000D	2571	A61212401009	
242	Air Mover	Abatement Technologies	RAM 1000D	2573	A61212401001	
243	Air Mover	Abatement Technologies	RAM 1000D	2575	A61212401013	
244	Air Mover	Abatement Technologies	RAM1000D	2576	A61212401007	
245	Air Mover	Abatement Technologies	RAM 1000D	2580	A61212401144	
246	Air Mover	Abatement Technologies	RAM1000D	2590	A61212401130	
247	Air Mover	Abatement Technologies	Ram 1000D	2591	A61212401134	
248	Air Mover	Abatement Technologies	RAM1000D	2592	A61212401137	
249	Air Mover	Abatement Technologies	Ram 1000D	2596	A61212401141	
250	Air Mover	Abatement Technologies	RAM1000D	2602	A61212401045	
251	Air Mover	Abatement Technologies	RAM1000D	2603	A61212401165	
252	Air Mover	Abatement Technologies	Ram 1000D	2605	A61212401050	
253	Air Mover	Abatement Technologies	RAM1000D	2606	A61212401169	
254	Air Mover	Abatement Technologies	RAM1000D	2610	A61212401168	
255	Air Mover	Abatement Technologies	Ram 1000D	2615	A61212401048	
256	Air Mover	Abatement Technologies	RAM1000D	2616	A61212401018	
257	Air Mover	Abatement Technologies	RAM1000D	2617	A61212401162	
258	Air Mover	Abatement Technologies	RAM1000D	2620	A61212401023	
259	Air Mover	Abatement Technologies	RAM1000D	2621	A61212401164	Trailor I5719R
260	Air Mover	Abatement Technologies	RAM1000D	2627	A61212401022	
261	Air Mover	Abatement Technologies	Ram 1000D	2628	A61212401163	
262	Air Mover	Abatement Technologies	RAM1000D	2629	A61212401208	
263	Air Mover	Abatement Technologies	RAM1000D	2630	A61212401299	(POD)DTX-00027
264	Air Mover	Abatement Technologies	RAM 1000D	2632	A61212401200	
265	Air Mover	Abatement Technologies	RAM1000D	2632	A61212401207	
266	Air Mover	Abatement Technologies	RAM1000D	2633	A61212401303	

Equipment in Gulfport Count list matched to Schedule "B" of Aug. 8 Order

No.	Description	Make	Model	Barcode	Serial #	Notes
267	Air Mover	Abatement Technologies	Ram 1000D	2637	A61212401295	
268	Air Mover	Abatement Technologies	RAM 1000D	2638	A61212401203	
269	Air Mover	Abatement Technologies	RAM1000D	2640	A61212401199	
270	Air Mover	Phoenix	RAM 1000D	2642	A61212401290	
271	Air Mover	Abatement Technologies	RAM1000D	2647	A61212401198	
272	Air Mover	Abatement Technologies	RAM1000D	2649	A61212401289	
273	Air Mover	Abatement Technologies	RAM 1000D	2652	A61212401206	
274	Air Mover	Abatement Technologies	RAM 1000D	2653	A61212401298	
275	Air Mover	Abatement Technologies	RAM1000D	2655	A61212401205	
276	Air Mover	Abatement Technologies	Ram 1000D	2657	A61212401194	
277	Air Mover	Abatement Technologies	RAM1000D	2658	A61212401193	
278	Air Mover	Abatement Technologies	RAM1000D	2663	A61212401348	
279	Air Mover	Abatement Technologies	RAM1000D	2665	A61212401341	
280	Air Mover	Abatement Technologies	RAM 1000D	2669	A61212401339	
281	Air Mover	Abatement Technologies	RAM 1000D	2670	A61212401351	
282	Air Mover	Abatement Technologies	RAM1000D	2674	A61212401054	
283	Air Mover	Abatement Technologies	RAM1000D	2675	A61212401120	
285	Air Mover	Abatement Technologies	RAM1000D	2684	A61212401125	
286	Air Mover	Abatement Technologies	RAM1000D	2688	A61212401118	
288	Air Mover	Abatement Technologies	RAM1000D	2710	A61212401186	
289	Air Mover	Abatement Technologies	RAM 1000D	2711	A61212401051	
290	Air Mover	Abatement Technologies	RAM1000D	2712	A61212401183	
291	Air Mover	Abatement Technologies	RAM 1000D	2728	A61212401233	
292	Air Mover	Abatement Technologies	RAM 1000D	2730	A61212401234	
293	Air Mover	Abatement Technologies	RAM 1000D	2739	A61212401226	
294	Air Mover	Abatement Technologies	Ram 1000D	2742	A61212401334	
295	Air Mover	Abatement Technologies	Ram 1000D	2744	A61212401335	
296	Air Mover	Abatement Technologies	Ram 1000D	2752	A61212401328	
297	Air Mover	Abatement Technologies	RAM 1000D	2759	A61212401250	
298	Air Mover	Abatement Technologies	RAM1000D	2762	A61212401248	
299	Air Mover	Abatement Technologies	RAM1000D	2764	A61212401243	
300	Air Mover	Abatement Technologies	Ram 1000D	2769	A61212401242	
301	Air Mover	Abatement Technologies	RAM 1000D	2778	A61212401357	(POD) DTX-00005
302	Air Mover	Abatement Technologies	RAM 1000D	2786	A61212401366	
303	Air Mover	Abatement Technologies	RAM 1000D	2798	A61212401100	
304	Air Mover	Abatement Technologies	RAM 1000D	2811	A61212401083	
305	Air Mover	Abatement Technologies	RAM1000D	2827	A61212401257	
306	Air Mover	Abatement Technologies	RAM 1000D	2838	A61212401218	
307	Air Mover	Abatement Technologies	RAM 1000D	2842	A61212401209	
308	Air Mover	Abatement Technologies	RAM1000D	2859	A61212401026	
309	Air Mover	Abatement Technologies	RAM1000D	2865	A61212401027	
310	Air Mover	Abatement Technologies	RAM 1000D	2867	A61212401271	
311	Air Mover	Abatement Technologies	RAM1000D	2871	A61212401087	
312	Air Mover	Abatement Technologies	RAM1000D	2873	A61212401211	
313	Dehumidifier	Phoenix	R200	2877	B1379196	4027000
314	Dehumidifier	Phoenix	R200	2878	B1379212	
315	Dehumidifier	Phoenix	R200	2884	B1379193	PN:4027000
316	Dehumidifier	Phoenix	R200	2887	B1379203	4027000
317	Dehumidifier	Phoenix	R200	2888	B1379202	4027000
318	Dehumidifier	Phoenix	R200	2889	B1379204	4027000
319	Dehumidifier	Phoenix	R200	2896	B1379185	
321	Dehumidifier	Phoenix	R200	2906	B1379168	
322	Dehumidifier	Phoenix	R200	2920	B1379157	4027000
324	Dehumidifier	Phoenix	R200	2928	B1379126	
325	Dehumidifier	Phoenix	R200	2929	B1379220	4027000
326	Air Mover	Abatement Technologies	RAM 1000D	2932	B60012205195	
327	Air Mover	Abatement Technologies	Ram 1000D	2933	B60012205197	(POD)DTX-00015
328	Air Mover	Abatement Technologies	Ram 1000D	2935	B60012205208	
329	Air Mover	Abatement Technologies	RAM1000D	2940	B60012205210	
330	Air Mover	Abatement Technologies	RAM 1000D	2948	B60012305386	

Equipment in Gulfport Count list matched to Schedule "B" of Aug. 8 Order

No.	Description	Make	Model	Barcode	Serial #	Notes
331	Air Mover	Abatement Technologies	RAM 1000D	2949	B60012205188	
332	Air Mover	Abatement Technologies	Ram 1000D	2957	B60012205217	
333	Air Mover	Abatement Technologies	Ram 1000D	2959	B60012205226	
334	Air Mover	Abatement Technologies	RAM1000D	2961	B60012205187	
335	Air Mover	Abatement Technologies	RAM1000D	2963	B60012205200	
336	Air Mover	Abatement Technologies	RAM1000D	2964	B60012205220	
337	Air Mover	Abatement Technologies	RAM 1000D	2970	B60012305375	
338	Air Mover	Abatement Technologies	RAM1000D	2973	B60012295191	
339	Air Mover	Abatement Technologies	Ram 1000D	2979	B60012205223	
340	Air Mover	Abatement Technologies	RAM 1000D	2980	B60012205194	
341	Air Mover	Abatement Technologies	RAM 1000D	2982	B60012305370	
342	Air Mover	Abatement Technologies	RAM1000D	2990	B60012205219	
343	Air Mover	Abatement Technologies	RAM1000D	2995	B60012305373	
344	Dehumidification Unit		CDH-RC-134	3011	013192-001-002	Options: 4.0-DS0EEL0F (4800 Gas) TD
345	Air Mover	Phoenix	Ram 1000D	3027	Unknown	
346	Air Mover	Phoenix	CAM	3028	06020608198	
347	Dehumidifier	Phoenix	R200	3101	B1379155	
349	Dehumidifier	Phoenix	R200	3112	B1379289	4027000
350	Air Mover	Abatement Technologies	RAM1000D	3117	A61212401049	
352	Dehumidifier	Phoenix	R200	3129	B1379206	
353	Dehumidifier	Phoenix	R200	3131	B1379164	PN:4027000
355	Dehumidifier	Phoenix	R200	3133	B1379214	
356	Dehumidifier	Phoenix	R200	3135	B1379264	4027000
357	Dehumidifier	Phoenix	R200	3137	B1379261	
358	Dehumidifier	Phoenix	R200	3141	B1379256	4027000- (POD)DTX-00060
359	Dehumidifier	Phoenix	R200	3144	B1379221	4027000
361	Dehumidifier	Phoenix	R200	3149	B1379262	4027000
362	Dehumidifier	Phoenix	R200	3151	B1379284	4027000
363	Air Mover	Viking	EX2200	3155	EX070802378	
364	Air Mover	Viking	EX2200	3160	EX070802381	
366	Air Mover	Abatement Technologies	RAM1000D	3256	B60012205279	
367	Air Mover	Abatement Technologies	RAM 1000D	3257	B60012205286	
368	Air Mover	Abatement Technologies	RAM1000D	3262	B60012205322	
369	Air Mover	Abatement Technologies	Ram 1000D	3271	B60012205278	
370	Air Mover	Abatement Technologies	Ram 1000D	3273	B60012205291	
371	Air Mover	Abatement Technologies	RAM1000D	3281	B60012205276	
372	Air Mover	Phoenix	CAM	3285	No Serial #	(POD)DTX-00060
374	Air Mover	Abatement Technologies	RAM 1000D	3769	B60012205287	
376	Dehumidifier	Phoenix	R200	4216	G1321323	
377	Dehumidifier	Phoenix	R200	4567	D1395594	
378	Dehumidifier	Phoenix	R200	4568	D1395620	4027000
380	Dehumidifier	Phoenix	R200	4594	F1308334	4027000
381	Dehumidifier	Phoenix	R200	4608	E1305171	4027000
383	Dehumidifier	Phoenix	R200	4634	D1109464	
384	Air Mover	Phoenix	Ram 1000D	4636	Unknown	
385	Air Mover	Phoenix	CAM	4637	Unknown	No Serial #? DT38
386	Dehumidifier	Phoenix	R200	4638	D1109516	
387	Dehumidifier	Phoenix	R200	4640	D1130538	
388	Air Mover	Phoenix	CAM	4643	No Serial #	
389	Air Mover	Viking Equipment	EX2200	4646	EX070802373	H323CC
391	Air Mover	Viking Equipment	EX2200	4648	EX070802399	H323CC
394	Air Mover	Viking	EX2200	4655	EX070802344	
395	Air Mover	Viking Equipment	EX2200	4657	EX070801953	H323CC
396	Air Mover	Viking	EX2200	4658	EX070802404	
397	Air Mover	Viking	EX2200	4659	EX070801935	
398	Air Mover	Phoenix	RAM 1000D	4661	Unknown	(POD)DTX-00027
399	Air Mover	Viking Equipment	EX2200	4665	EX070801955	H323CC
400	Air Mover	Phoenix	CAM	4669	Unknown	torn s/n
401	Air Mover	Phoenix	Ram 1000D	4671	Unknown	
402	Air Mover	Phoenix	CAM	4675	Unknown	torn s/n

Equipment in Gulfport Count list matched to Schedule "B" of Aug. 8 Order

No.	Description	Make	Model	Barcode	Serial #	Notes
403	Air Mover	Phoenix	CAM	4683	No Serial # ?	
404	Dehumidifier	Phoenix	R200	4687	D1109510	
405	Air Mover	Viking	EX2200	4691	EX070802936	
406	Air Mover	Phoenix	CAM	4692	07210505198	
407	Air Mover	Viking	EX2200	4699	EX070802360	
408	Air Mover	Viking	EX2200	4701	EX070802396	
409	Air Mover	Viking	EX2200	4713	EX07080239	
411	Desiccant	Concepts and Designs Inc	CDH-R-138-5.0	4727	007453-001-002	-DESSOELOF (6000 CFM Desiccant)
413	Dehumidifier	Phoenix	R200	5251	F1308298	4027000- (POD)DTX-00027
415	Dehumidifier	Phoenix	R200	5378	D1395693	
416	Dehumidifier	Phoenix	R200	5387	D1395663	4027000
417	Dehumidifier	Phoenix	R200	5402	D1395730	PN:4027000
418	Dehumidifier	Phoenix	R200	5498	D1395675	
419	Dehumidifier	Phoenix	R200	5513	D135677	
420	POD	Universal Storage Containers	969498-FLS2-1ED	5680	DTX-00060	4' X 8'
421	POD	Universal Storage Containers	969498-FLS2-1ED	5681	DTX-00034	4' X 8'
422	Air Mover	Abatement Technologies	RAM 1000D	7608	A61212401047	
423	Air Mover	Phoenix	CAM	8201	010004001932	
424	Air Mover	Viking	EX2200	8202	01004006029	Windstorm 2200
425	Air Mover	Phoenix	Ram 1000D	8203	Unknown	
426	Dehumidification Unit	Arid-Dry Series MS-5000/4000	CDH-RC2-134	8213	IB419-03	4800 Electric (TD Lease 22970-6)
427	Air Mover	Phoenix	Ram 1000D	8225	01004001827	
428	POD	Universal Storage Containers	969498-FLS2-1ED	8733	DTX-00028	4' X 8'
429	POD	Universal Storage Containers	969498-FLS2-1ED	8755	DTX-00003	4' X 8'
430	POD	Universal Storage Containers	969498-FLS2-1ED	9036	DTX-00019	4' X 8'
433	POD	Universal Storage Containers	969498-FLS2-1ED	9051	DTX-00067	4' X 8'
434	POD	Universal Storage Containers	969498-FLS2-1ED	9054	DTX-00015	4' X 8'
435	Air Mover	Abatement Technologies	RAM1000D	AM306	A61212401152	Part # 222144
445	POD	Universal Storage Containers	969498-FLS2-1ED	N/A	DTX-00018	4' X 8'
446	POD	Universal Storage Containers	969498-FLS2-1ED	N/A	DTX-00027	4' X 8'
447	POD	Universal Storage Containers	969498-FLS2-1ED	N/A	DTX-00073	4' X 8'

Exhibit “J”

Schedule “C” to the Aug. 8 Order

SCHEDULE "C"

Disputed Assets

- 10 Vaults of Equipment – each containing 30 Air Movers and 8 Dehumidifiers (300 Air Movers and 80 Dehumidifiers)
- 45KVA Generator
- 70KVA Generator
- 125 KVA Generator
- 3x 2000 CFM Desiccant
- 2x 6000 CFM Desiccant
- 2x 25 Ton AC Unit
- ~~1x 36' Gooseneck Trailer~~
- 1x 16' Royal Crown Trailer with 14 Dehumidifiers and 50 air movers
- ~~2x 10 Ton AC Unit~~
- 2x 5000 CFM Desiccants
- Misc Duct and ancillary supplies

Exhibit “K”

Agreement of Purchase and Sale for 1670 Vimont

AGREEMENT OF PURCHASE AND SALE

Made as of the 28th day of March, 2017

Between

Deloitte Restructuring Inc.
in its capacity as receiver of certain of the assets, property and undertaking of
Drytech International Inc. and 6892639 Canada Inc.
and not in its personal capacity

(the "Vendor")

- and -

Gal Real Two Holdings Ltd.

(the "Purchaser")

AGREEMENT OF PURCHASE AND SALE

This Agreement is made as of the 27th day of March, 2017

BETWEEN:

Deloitte Restructuring Inc.,
In its capacity as receiver of certain of the assets, property and undertaking of Drytech
International Inc. and 6892639 Canada Inc., and not in its personal capacity

(the "Vendor")

and

Gal Real Two Holdings Ltd.

(the "Purchaser")

RECITALS

A. Pursuant to the Receivership Order of The Honourable Mr. Justice Charles Hackland dated April 11, 2016 (the "Appointment Order"), Deloitte Restructuring Inc. has been appointed receiver of all of the lands and premises legally described in Schedule "A" attached hereto (the "Lands") and all of the assets, undertakings and properties of 6892639 Canada Inc. (the "Debtor") acquired for, or used in relation to, the Lands, pursuant to Section 101 of the *Courts of Justice Act* (Ontario) and section 243(1) of the *Bankruptcy and Insolvency Act*.

B. Pursuant to the Appointment Order, the Court authorized the Vendor to sell the assets of the Debtor, including the Property, subject to Court approval;

C. The Vendor desires to sell and the Purchaser desires to purchase the Property subject to the terms and conditions hereof.

FOR VALUE RECEIVED, the Parties agree as follows:

3. INTERPRETATION

3.1. Definitions

In this Agreement:

- (a) "Acceptance Date" means the day on which this Agreement is executed by both parties hereto;
- (b) "Adjustments" means the adjustments to the Purchase Price provided for and determined pursuant to this Agreement, including, without limitation, Section 7.9;
- (c) "Agreement" means this Agreement of Purchase and Sale;
- (d) "Agent" means Metro Suburban Realty Ltd.
- (e) "Applicable Laws" means, with respect to any Person, property, transaction or event, all laws, by-laws, rules, regulations, orders, judgments, decrees, decisions or other requirements having the force of law relating to or applicable to such Person, property, transaction or event;
- (f) "Appointment Order" means the order set out in recital A herein appointing Deloitte Restructuring Inc., as receiver of the assets, property and undertaking of the Debtor, as defined therein, pursuant to the provisions of the Ontario *Courts of Justice Act* and the *Bankruptcy and Insolvency Act*;

- (g) "Approval and Vesting Order" has the meaning set out in Section 6.3(a);
- (h) "Assumed Encumbrances" means those items listed in Schedule "B" attached hereto and in Schedule "D" to the Approval and Vesting Order;
- (i) "Building" means the existing building situate on the Lands;
- (j) "Business Day" means a day on which banks are open for business in the City of Ottawa but does not include a Saturday, Sunday, Jewish Holydays, or statutory holiday in the Province of Ontario;
- (k) "Claim" means any claim, demand, action, cause of action, damage, loss, cost, liability or expense, including reasonable professional fees and all costs incurred in investigating or pursuing any of the foregoing or any proceeding relating to any of the foregoing.
- (l) "Closing" means the successful completion of the Transaction;
the later of the 31st day after the satisfaction and waiver of the Purchaser's Condition in paragraph 6.1(a) below or
- (m) "Closing Date" means ~~the later of the 31st day after approval by the Court of this Agreement as two Business Days after the granting of the Approval and Vesting Order and subject to Sections 6.5 and 7.1, in no event later than July 22, 2017;~~
30
- (n) "Court" means the Ontario Superior Court of Justice;
- (o) "Debtor" means 6892639 Canada Inc.;
- (p) "Deposit" means the deposit in an amount equal to 10% of the Purchase Price paid to the Agent by the Purchaser by way of a certified cheque or bank draft drawn upon a Schedule I Canadian chartered bank, or by wired funds;
- (q) "Due Diligence Date" means 5:00 p.m. on the fiftieth (50th) day after the Acceptance Date or if such date is not a Business Day, the first Business Day thereafter;
- (r) "Encumbrance" means any mortgage, charge, pledge, hypothecation, security interest, assignment, lien (statutory or otherwise), claim, title retention agreement or arrangement, restrictive covenant, rights of way, easements, encroachments, reserves, or other encumbrance of any nature or any other arrangement or condition which, in substance, secures payment or performance of an obligation;
- (s) "Environmental Laws" means all Applicable Laws concerning pollution or protection of the natural environment or otherwise relating to the environment or health or safety matters, including Applicable Laws pertaining to (i) reporting, licensing, permitting, investigating and remediating the presence of Hazardous Substances, and (ii) the storage, generation, use, handling, manufacture, processing, transportation, treatment, release and disposal of Hazardous Substances;
- (t) "ETA" means the *Excise Tax Act* (Canada);
- (u) "Government Authority" means any person, body, department, bureau, agency, board, tribunal, commission, branch or office of any federal, provincial or municipal government having or claiming to have jurisdiction over part or all of the Property, the transaction contemplated in this Agreement or one or both of the parties and shall include a board, commission, courts, bureau, agency or any quasi-governmental or private body exercising any regulatory authority including an association of insurance underwriters;
- (v) "Hazardous Materials" means any contaminants, pollutants, substances or materials that, when released to the natural environment, could cause, at some immediate or future time, harm or degradation to the natural environment or risk to human health, whether or not such contaminants, pollutants, substances or materials are or shall become prohibited, controlled or regulated by any Authority and any "contaminants", "dangerous substances", "hazardous materials", "hazardous substances", "hazardous wastes", "industrial wastes", "liquid wastes", "pollutants" and "toxic substances", all as defined in, referred to or contemplated in federal, provincial and/or municipal legislation, regulations, orders and/or ordinances relating to environmental, health or safety matters;
- (w) "Land Transfer Tax" means all the taxes payable under the *Land Transfer Tax Act* (Ontario) and any other applicable provincial or municipal land transfer tax legislation, including all registration fees, license fees, and

other like charges payable upon a transfer of real property, together with interest, penalties and additions thereto;

- (x) "Lands" means the lands and premises described in Schedule "A" attached hereto;
- (y) "HST" means all goods and services taxes payable and harmonized sales tax under the ETA;
- (z) "Parties" means the Vendor, the Purchaser and any other Person who may become a party to this Agreement and "Party" means any one of the foregoing.
- (aa) "Person" means an individual, a corporation, a partnership, a trust, an unincorporated organization, the government of a country or any political subdivision thereof, or any agency or department of any such government, and the executors, administrators or other legal representatives of an individual in such capacity.
- (bb) "Property" means the Lands and the Building;
- (cc) "Purchase Price" shall have the meaning ascribed to it in Section 4.4. For greater certainty, the Purchase Price shall be exclusive of Transfer Taxes and any other taxes payable as a result of or in connection with the Transaction;
- (dd) "Purchaser" means Gal Real Two Holdings Ltd.;
- (ee) "Release" means, in addition to the meaning given to it under any applicable Environmental Laws, any release, spill, leak, pumping, pouring, emission, emptying, discharge, injection, escape, leaching, disposal, dumping, deposit spraying, burial, abandonment, incineration, seepage or placement of any Hazardous Materials;
- (ff) "Time of Closing" means 2:00 p.m. (EST) on the Closing Date or such other time on the Closing Date as the Parties may mutually agree;
- (gg) "Transaction" means the transaction of purchase and sale and assignment and assumption contemplated by this Agreement;
- (hh) "Transfer Taxes" means all HST, land transfer tax, sales, excise, use, transfer, gross receipts, documentary, filing, recordation, value-added, stamp, stamp duty reserve, and all other similar taxes, duties or other like charges, however denominated together with interest, penalties and additional amounts imposed with respect thereto; and
- (ii) "Vendor" means Deloitte Restructuring Inc., in its capacity as receiver of the Property, and not in its personal capacity.

3.2. Interpretation Not Affected by Headings, etc.

The division of this Agreement into sections and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement. The terms "this Agreement", "hereof", "herein" and "hereunder" and similar expressions refer to this Agreement and not to any particular section hereof.

3.3. Extended Meanings

Words importing the singular include the plural and vice versa, words importing gender include all genders and words importing persons include individuals, partnerships, associations, trusts, unincorporated organizations, corporations and governmental authorities. The term "including" means "including, without limitation," and such terms as "includes" have similar meanings.

3.4. Schedules

The following Schedules are incorporated in and form part of this Agreement:

- Schedule "A" Legal Description of Lands
- Schedule "B" Assumed Encumbrances

Schedule "C" Form of Approval and Vesting Order

4. SALE AND PURCHASE AND ASSIGNMENT

4.1. Sale and Purchase of the Property

Subject to the terms and conditions hereof, the Vendor, exercising the powers of sale granted pursuant to the Appointment Order, shall sell to the Purchaser, and the Purchaser shall purchase, the Property on the Closing Date. The Purchaser acknowledges that it is not purchasing any other property or assets of the Debtor other than the Property.

4.2. "As is, Where is"

The Purchaser acknowledges and agrees that:

- (a) It has inspected or will inspect the Property and that it is relying entirely upon its own investigations and inspections in proceeding with this transaction and has relied and will rely solely upon its own judgement therefrom and not in reliance on any information provided by the Vendor, or any other person or entities on behalf of or at the direction of the Vendor;
- (b) The Property is being purchased, accepted and assumed by the Purchaser "As Is, Where Is". The term "As Is, Where Is" means in its condition or state on the date of this Agreement and Closing, all without any agreement, representation or warranty, statutory or otherwise, expressed or implied, as to title, description, fitness for purpose, merchantability, quantity, conditions or quality, the suitability of the Property for development, the existence of patent and latent defects and the quality of the Property, compliance with Applicable Laws and Environmental Laws (including any environmental condition thereof arising as a result of the presence of Hazardous Materials or the Release thereof) or in respect of any other matter or thing whatsoever and that the Property shall be subject to the Assumed Encumbrances;
- (c) The Vendor makes no representation or warranties with respect to the physical condition or any other aspect of the Property, or any other aspect of the transaction contemplated by this Agreement including, (i) the structural integrity of any Building, (ii) the conformity of the Building to any plans or specifications for such Building; (iii) the conformity of the Lands and Building, to past, current or future applicable zoning or building code requirements, (iv) the existence of soil instability, past soil repairs, soil additions or conditions of soil fill, or susceptibility to landslides, (v) the sufficiency of any underpinning, (vi) the sufficiency of any drainage, (vii) whether the Lands are located wholly or partially in a flood plain or a flood hazard boundary or similar area, (viii) the existence or non-existence of underground storage tanks, (ix) any other matters affecting the stability or integrity of the Lands, or the Building situated on or as part of the Lands, (x) the availability of public utilities and services for the Lands, (xi) the fitness or suitability of the Lands for occupancy or any intended use (including matters relating to health and safety), (xii) the potential for further development of the Lands, (xiii) the existence of vested land use, zoning or building entitlements affecting the Lands, or (xiv) the presence of Hazardous Materials; and
- (d) as part of its agreement to purchase and accept the Property "As Is, Where Is", and not as a limitation on such agreement, the Purchaser hereby unconditionally and irrevocably waives any and all actual or potential rights the Purchaser might have against the Vendor regarding any form of warranty, express or implied, of any kind or type, (including all applicable statutory warranties), such waiver is absolute, complete, total and unlimited in every way. Such waiver includes, but is not limited to, a waiver of express warranties, implied warranties, warranties of fitness for a particular use or purpose, warranties of merchantability, warranties of occupancy, all applicable statutory warranties, strict liability rights, and claims of every kind and type, including, but not limited to, claims regarding defects which might have been discoverable, claims regarding defects which were not or are not discoverable, product liability claims, product liability type claims, and all other extent or later created or conceived of strict liability or strict liability type claims and rights; The Purchaser acknowledges to the Vendor that it has inspected or will inspect the Property and that the Vendor is selling the Property on an "as is, where is" basis with all faults known, or unknown, as they shall exist as of the date of execution of this Agreement, or on the Closing Date. The Purchaser further acknowledges that it has entered into this Agreement on the basis that the Vendor does not guarantee title to the Property and that the Purchaser has conducted such inspections of the condition of and title to the Property as it deemed appropriate and has satisfied itself with regard to these matters. No representation, warranty or condition is expressed or can be implied as to any matter including, title, encumbrances, description, fitness for purpose, merchantability, condition, quantity or quality, latent defects, cost, size, value, state of repair, environmental condition, Environmental Laws, zoning, permitted uses, permits, compliance with Applicable Laws of the Governmental Authorities, threatened claims, litigation, or in respect of any other matter or thing whatsoever concerning the Property or the right of the

Vendor to sell or assign same save and except as expressly represented or warranted herein. The Purchaser acknowledges that it has relied and will rely entirely upon its own inspections and investigations with respect to the purchase of the Property including the quantity, quality and value thereof. The description of the Property in any marketing material, listing information, and any like material delivered or made available by the Vendor, agents or any other party on its behalf to the Purchaser or its representatives are believed to be correct, but if any misstatement, error, inaccuracy or omission (collectively the "Inaccuracies") is found in the particulars thereof, the Purchaser shall not be entitled to any abatement, damages, reimbursement, costs or to termination of this Agreement as a result thereof and the Purchaser hereby releases the Vendor from any claims, damages, suits, costs, etc., the Purchaser had, has or may have as a result of such inaccuracies.

4.3. Assumed Encumbrances

The Purchaser acknowledges that the Vendor is selling the Property subject to the Assumed Encumbrances and that the Vendor undertakes no obligation to discharge such Assumed Encumbrances on the Closing or hereafter. The Purchaser acknowledges that it shall be its sole responsibility to obtain, at its own expense, any consents or further documents or assurances necessary or desirable to transfer the Property or any part thereof and that it shall accept and assume the Assumed Encumbrances on Closing.

4.4. Payment of the Purchase Price

The Purchaser shall pay the Purchase Price of Two Million, ~~Six Hundred and Fifty~~ Thousand Dollars (\$2,660,000.00), subject to the usual adjustments, as follows:

- (a) payments by the Purchaser of the Deposit which shall have been delivered by the Purchaser to the Agent at the time of submission of the Purchaser's initial offer to purchase the Property and such Deposit is to be held by the Agent in trust until the Time of Closing and credited toward the Purchase Price upon Closing;
- (b) the balance due on closing shall be paid by seller's certified funds or wired funds at the Time of Closing;

The Vendor agrees to direct the Agent to cause the Deposit to be placed into an interest bearing account or certificate of deposit with the Agent, with all interest earned or accrued thereon to be paid or credited to the Purchaser at the Time of Closing, unless the Purchaser forfeits the Deposit as provided below in which event the interest shall be paid to the Vendor. Unless otherwise agreed, all amounts payable to the Vendor either by way of Deposit or at the Time of Closing shall be paid to the Vendor by certified cheque, or bank draft of a Canadian chartered bank drawn, or by wired funds.

4.5. Taxes

In addition to the Purchase Price, the Purchaser shall pay all applicable Transfer Taxes exigible in connection with the purchase and sale of the Property, including, without limitation, HST and Land Transfer Tax.

The Purchaser will be an HST registrant under the *Excise Tax Act* (Canada) on or before the Closing Date and will provide its registration number to the Vendor on or before the Closing Date.

- (a) If part or all of the said transaction is subject to HST and:
 - (i) the Vendor is a non-resident of Canada or the Vendor would be a non-resident of Canada but for Subsection 132(2) of the ETA; and/or
 - (ii) the Purchaser is a "prescribed recipient" under the Act and/or is registered under the ETA,

then the Purchaser shall deliver, prior to Closing, its certificate in form prescribed by the ETA or, if no such form is prescribed, then in reasonable form, satisfactory to the Vendor, certifying that the Purchaser shall be liable for, shall self-assess and shall remit to the appropriate Governmental Authority all HST payable in respect of the transaction contemplated hereunder. If sub-paragraph (a)(ii) above is applicable, then the Purchaser's certificate shall also include certification of the Purchaser's prescription and/or registration as the case may be, and the Purchaser's HST registration number. If the Purchaser shall fail to deliver its certificate, then the Purchaser shall tender to the Vendor at Closing, in addition to the balance due on Closing, an amount equal to the HST that the Vendor shall be obligated to collect and remit in connection with the said transaction.

The Purchaser hereby indemnifies and holds the Vendor harmless from and against any liability for Transfer Taxes, including, without limitation, HST and Land Transfer Tax, arising out of any failure to pay such taxes as and when due, together with all interest, penalties and expenses resulting from such failure.

DG
601

4.6. Inspections

The Vendor will permit the Purchaser, its consultants, agents and representatives to carry out, at the Purchaser's sole expense and risk, such tests and investigations (including structural and physical tests, soil tests and environmental audits) and inspections as the Purchaser, acting reasonably, may deem necessary with respect to the Property, provided that no invasive testing shall be conducted in or under the Building and any other invasive testing shall require the Vendor's written approval prior to such testing and:

- (a) such tests and inspections shall not unduly interfere with the use of, or occupancy by any current occupants of the Property;
- (b) the Purchaser shall provide at least two Business Days' Notice to the Vendor of any such tests and inspections and the Vendor will be entitled to have a representative present during all such tests and inspections;
- (c) all soil tests or environmental audits shall be co-ordinated with the Vendor;
- (d) any damage to the Property caused by such tests and inspections will be promptly repaired by the Purchaser and the Purchaser will indemnify and save the Vendor harmless from all losses, costs, claims, third party notions, damages and expenses which the Vendor may suffer directly as a result of the said tests and inspections or any other breach of this Section by the Purchaser;
- (e) in any situation where the Agent is required to return the Deposit paid by the Purchaser hereunder to the Purchaser, the Vendor shall be entitled to deduct from such Deposit (i) the amount of any losses, costs, claims, damages and expenses which the Vendor suffers as a result of a breach of paragraph (a); and (ii) the costs of repairing any damage to the Properties caused by any tests or inspections conducted by the Purchaser or any of its consultants, agents or representatives; and
- (f) prior to entering the Property to conduct the Purchaser's tests and investigations, the Purchaser shall deliver (or shall cause its representatives completing the Purchaser's Investigations on its behalf to deliver) to the Vendor evidence of liability insurance coverage for at least \$2,000,000.

~~The Vendor will also provide to the Purchaser, its consultants, agents and representatives such records, reports and documents in its possession and control as may reasonably be required by the Purchaser to evaluate the Property.~~

5. REPRESENTATIONS AND WARRANTIES

5.1. Purchaser's Representations

The Purchaser represents and warrants to the Vendor that:

- (a) the Purchaser is a corporation duly incorporated, organized and subsisting under the laws of Ontario;
- (b) the Purchaser has all necessary corporate power, authority and capacity to enter into this Agreement and to perform its obligations and the execution and delivery of this Agreement and the consummation of the transactions contemplated have been duly authorized by all necessary corporate action on the part of the Purchaser;
- (c) the Purchaser is not a party to, bound or affected by or subject to any indenture, agreement, instrument, charter or by-law provision, order, judgment or decree which would be violated, contravened or breached by the execution and delivery by it of this Agreement or the performance by it of any of the terms contained herein;
- (d) there is no suit, action, litigation, arbitration proceeding or governmental proceeding, including appeals and applications for review, in progress, pending or, to the best of the Purchaser's knowledge, threatened against or relating to the Purchaser or any judgment, decree, injunction, rule or order of any court, governmental department, commission, agency, instrumentality or arbitrator which, in any case, might adversely affect the ability of the Purchaser to enter into this Agreement or to consummate the transactions contemplated and the Purchaser is not aware of any existing ground on which any action, suit or proceeding may be commenced with any reasonable likelihood of success.
- (e) this Agreement and all other documents contemplated hereunder to which the Purchaser is or will be a party have been or will be, as at the Time of Closing, duly and validly executed and delivered by the Purchaser and

constitute or will, as at the Time of Closing, constitute legal, valid and binding obligations of the Purchaser, as the case may be, enforceable in accordance with the terms hereof or thereof;

- (f) the Purchaser is not a non-Canadian person as defined in the *Investment Canada Act*; and
- (g) the Purchaser is registered or will be registered on Closing under Part IX of the ETA.

5.2. Vendor's Representations

The Vendor represents and warrants to the Purchaser as follows:

- (a) the Vendor has been duly appointed as the receiver of the Property pursuant to the Appointment Order with authority to exercise the powers of sale contained therein;
- (b) the Vendor has the right to enter into this Agreement and to complete the Transaction, subject to the granting of the Approval and Vesting Order;
- (c) save and except for the charges created in the Appointment Order, the Vendor has done no act to encumber the Property; and
- (d) the Receiver is not a non-resident of Canada for purposes of Section 116 of the *Income Tax Act* (Canada).

6. CONDITIONS AND TITLE

6.1. Conditions - Purchaser

The obligation of the Purchaser to complete the Transaction is subject to the following conditions precedent being fulfilled or performed at or prior to the Time of Closing:

- (a) by the Due Diligence Date, the Purchaser shall have conducted whatever searches the Purchaser, in its sole and unfettered discretion, deems advisable with respect to the Property including, without limitation, title to the Property, inspections of the Property, compliance with all Applicable Laws and regulations, any agreements with third parties affecting the Property, environmental audits, soil tests, financial and operating costs analysis, and any other like matters with respect to the Property and shall have been satisfied, in its sole and unfettered discretion, with the results of all such searches; and
- (b) the Vendor shall have performed each of its obligations under this Agreement to the extent required to be performed on or before the Closing Date;

The foregoing condition is for the exclusive benefit of the Purchaser. Such condition may be waived by the Purchaser in whole or in part. Any such waiver shall be binding on the Purchaser only if made in writing.

6.2. Conditions - Vendor

The obligation of the Vendor to complete the Transaction is subject to the following conditions being fulfilled or performed at or prior to the Time of Closing:

- (a) all representations and warranties of the Purchaser contained in this Agreement shall be true as of the Closing Date with the same effect as though made on and as of that date;
- (b) the Purchaser shall have performed each of its obligations under this Agreement to the extent required to be performed on or before the Closing Date;
- (c) no action or proceedings shall be pending or threatened to restrain or prohibit the completion of the Transaction contemplated by this Agreement; and
- (d) the Vendor shall not have lost possession or control of the Property or any part thereof.

The foregoing conditions are for the exclusive benefit of the Vendor. Any condition may be waived by the Vendor in whole or in part. Any such waiver shall be binding on the Vendor only if made in writing.

6.3. Approval and Vesting Order

The obligations of the Vendor and the Purchaser to complete the Transaction are subject to the conditions that:

- (a) following the satisfaction and waiver of the Purchaser's Condition in paragraph 6.1(a) above the Vendor will apply to the Court and Closing will not occur until an order will have been made by the Court approving this Agreement and the Transaction and vesting in the Purchaser all the right, title and interest of the Debtor in the Property free and clear of any and all liabilities and encumbrances except for the Assumed Encumbrances (the "Approval & Vesting Order"), the terms of the Approval & Vesting Order shall not differ materially from the form of Order at Schedule "C", and such Order shall not have been stayed, varied, reversed, vacated or dismissed; and
- (b) no order, action or proceeding shall have been issued, pending or threatened which restrains or prohibits the completion of the Transaction.

The Parties hereto acknowledge that the foregoing conditions are for the mutual benefit of the Vendor and the Purchaser.

6.4. Non-Satisfaction of Conditions

If any condition set out in this Section 6 is not satisfied or performed prior to the time specified therefore, the party for whose benefit the condition is inserted may:

- (a) waive compliance with the condition in whole or in part in its sole discretion by written notice to the other party and without prejudice to any of its rights of termination in the event of non-fulfilment of any other condition in whole or in part; or
- (b) elect on written notice to the other party to terminate this Agreement before the time specified for the condition.

6.5. Title Examination

The Purchaser acknowledges that, notwithstanding any statutory provisions to the contrary, the Purchaser has no right to submit requisitions on title in respect of the Property, or in regard to any outstanding work orders, deficiency notices, orders issued by any Government Authority. The Purchaser further acknowledges that it shall not be entitled to a conveyance of Transfer, but shall receive an Approval and Vesting Order whereby title to the Property will be vested in the Purchaser free and clear of all Encumbrances other than the Assumed Encumbrances.

Except as may be otherwise specified herein, the Purchaser will not call for the production of any title deed, abstract of title, survey or other evidence of title.

7. CLOSING

7.1. Closing

The completion of the Transaction shall take place on the Closing Date at the Time of Closing or as otherwise determined by mutual agreement of the Parties in writing.

7.2. Purchaser's Deliveries on Closing

At or before the Time of Closing, the Purchaser shall execute or deliver as applicable, to the Vendor the following, each of which shall be in form and substance satisfactory to the Vendor, acting reasonably:

- (a) payment of the Purchase Price;
- (b) a certificate, dated the Closing Date, confirming that all of the representations and warranties of the Purchaser contained in this Agreement are true as of the Closing Date, with the same effect as though made on and as of the Closing Date;
- (c) an acknowledgement dated the Closing Date, that each of the conditions precedent in Section 6.1 of this Agreement have been fulfilled, performed or waived as of the Closing Date;
- (d) a certificate of the Purchaser executed by a senior officer of the Purchaser confirming that the Purchaser (or such permitted assignee of the Purchaser) is purchasing the Lands on its own account and not as agent, trustee

or nominee for any other Person and that It is a registrant for HST purposes under the *Excise Tax Act* (Canada) as at the Closing Date and setting out the registration number of the Purchaser for HST purposes;

- (e) an undertaking of the Purchaser to remit to the Receiver General for Canada on a timely basis, to the extent required under the *Excise Tax Act* (Canada), any HST exigible in connection with the transactions contemplated by this Agreement and to indemnify and hold the Vendor harmless from and against any and all Claims that may be suffered or incurred by the Vendor arising from or in respect of the Purchaser's failure to register for the purposes of the HST or to perform its obligations under the *Excise Tax Act* (Canada) in connection with the completion of the transactions contemplated by this Agreement;
- (f) an undertaking by the Purchaser to readjust any errors, omissions or changes in the statement of adjustments, limited to 120 days from the Closing;
- (g) a certified copy of a resolution of the board of directors of the Purchaser authorizing the execution of this Agreement and performance of each of the Purchaser's obligations hereunder;
- (h) a certificate of status and certified copy of the Articles of Incorporation of the Purchaser; and
- (i) such further and other documentation as is referred to in this Agreement or as the Receiver may reasonably require to give effect to this Agreement.

7.3. Vendor's Deliveries on Closing

At the Time of Closing the Vendor shall execute and deliver to the Purchaser the following, each of which shall be in form and substance satisfactory to the Purchaser, acting reasonably:

- (a) Certified or notarial copy of the Approval and Vesting Order and the Receiver's Certificate, as referred to in the Approval and Vesting Order;
- (b) an acknowledgement dated the Closing Date, that each of the conditions precedent in Section 6.2 of this Agreement have been fulfilled, performed or waived as of the Closing Date;
- (c) a statement of adjustments;
- (d) an undertaking by the Vendor to readjust any errors, omissions or changes in the statement of adjustments, limited to 120 days from the Closing;
- (e) such other documents as may be reasonably requested by the Purchaser's solicitors to give effect to this Agreement.

7.4. Purchaser's Acknowledgement

The Purchaser acknowledges that the Vendor is selling the rights, title and interest of the Debtor in and to the Property pursuant to the Vendor's powers and as authorized by the Appointment Order, and the Approval and Vesting Order. The Purchaser agrees to purchase and accept the rights, title and interests of the Debtor in and to the Property pursuant to and in accordance with the terms of this Agreement, and the Approval and Vesting Order.

7.5. Possession of Property

On Closing, the Purchaser shall take possession of the Property at the Time of Closing. In no event shall the Property be sold, assigned, transferred or set over to the Purchaser until the conditions set out in the Approval and Vesting Order have been satisfied and the Purchaser has satisfied all delivery requirements outlined in Section 7.2.

7.6. Risk

The Property shall be and remain at the risk of the Debtor until Closing and at the risk of the Purchaser from and after Closing. Pending completion, the Vendor will hold insurance policies covering the Property and any proceeds derived therefrom for the Parties as their respective interest may appear. If, prior to Closing, the Property are substantially damaged or destroyed by fire or other casualty, then, at its option, the Purchaser may decline to complete the Transaction. Such option will be exercised within 15 days after notification to the Purchaser by the Vendor of the occurrence of damage or destruction (or prior to the Closing Date if such occurrence takes place within 15 days of the Closing Date) in which event this Agreement will be terminated

automatically and the Purchaser will be entitled only to a return of the Deposit and any interest thereon but without any other compensation. If the Purchaser does not exercise such option, or where any damage or destruction is not substantial, the Purchaser will complete the Transaction and will be entitled to the proceeds of any insurance payable as a result of the occurrence of such loss, damage or destruction but not to any other costs or compensation whatsoever. If any dispute arises under this Section as to whether damage or destruction is substantial or with respect to the amount of any abatement, such dispute will be determined by an arbitrator mutually acceptable to the Parties. If the Parties fail to agree on an arbitrator, either may, after such Party has notified the other of such failure to agree, give notice to the other Party that it wishes to submit the dispute to arbitration by a single arbitrator in accordance with the *Arbitration Act, 1991* (Ontario). The decision of the arbitrator, which will be final and binding on the Parties, will be made as soon as possible following his appointment. The fees and expenses of the arbitration will be borne equally by the Parties or as otherwise determined by the arbitrator. If an arbitration proceeding is commenced pursuant to this Section prior to the Closing Date, the Closing Date will be automatically extended to the date, which is four (4) Business Days from the date of the decision of the arbitrator.

7.7. Termination

If either the Vendor or the Purchaser validly terminates this Agreement pursuant to the provisions of Section 6.4,

- (a) all the obligations of both the Vendor and Purchaser pursuant to this Agreement shall be at an end;
- (b) the Purchaser shall be entitled to have the Deposit and all the monies paid hereunder to the Vendor returned with any interest earned thereon but without deduction; and
- (c) neither party shall have any right to specific performance or other remedy against, or any right to recover damages or expenses from, the other.

7.8. Breach by Purchaser

If all of the conditions contained in Section 6.1 have been complied with, or waived by the Purchaser and the Purchaser fails to comply with the terms of this Agreement, the Vendor may by notice to the Purchaser elect to treat this Agreement as having been repudiated by the Purchaser. In that event, the Deposit and any other payments made by the Purchaser shall be forfeited to the Vendor on account of its liquidated damages, and the Property may be resold by the Vendor. In addition, the Purchaser shall pay to the Vendor, on demand the deficiency, if any, arising upon such resale (after deducting the expenses of resale) together with interest and all other damages, charges, costs or expenses occasioned by or resulting from the default by the Purchaser.

7.9. Adjustments

All usual adjustments, including realty taxes, rates and assessments, water, utilities and fuel shall be adjusted as of the Closing Date. Except as otherwise provided in this Agreement, the Vendor shall be responsible for all expenses and entitled to all revenues accrued, if any, from the Property for the period ending on the day before the Closing Date and the Purchaser shall be responsible for all expenses for the Property from and including the Closing Date and thereafter.

The right of the parties to re-adjust pursuant to the undertakings to re-adjust exchanged on Closing shall terminate 120 days after the Closing and there shall be no right thereafter for any re-adjustments, unless a claim in writing has been submitted by either party hereto to the other prior to the expiry of the said 120 days.

8. GENERAL

8.1. Further Assurances

Each of the Parties shall, from time to time after the Closing Date, at the request and expense of the other, take or cause to be taken such action and execute and deliver or cause to be executed and delivered to the other such documents and further assurances as may be reasonably necessary to give effect to this Agreement.

8.2. Notice

Any notice or other communication under this Agreement shall be in writing and may be delivered personally or transmitted by fax, addressed in the case of the Purchaser, as follows:

and in the case of the Purchaser, as follows:

Gal Real Two Holdings Ltd.

JDS
100

31 Densley Avenue
Toronto, ON M6M 2P5

Attention: John Gagliano
Telephone No.: (416) 247-7452 x235
Fax No.: (416) 247-6309

With a copy to as follows:

Corsianos Lee
3800 Steeles Avenue West, Suite 203W
Vaughan, ON L4L 4G9

Attention: Jacob Lee
Telephone No.: (905)370-1093
Fax No.: (905)370-1095

and in the case of the Vendor, as follows:

Deloitte Restructuring Inc.
1600-100 Queen Street
Ottawa, ON K1P 5T8

Attention: John Saunders
Telephone No.: (613)751-5303
Fax No.: (613)563-2244 714-9660

with a copy to

Gowling Lafleur Henderson LLP
160 Elgin Street, Suite 2600
Ottawa, ON K1P 1C3

Attention: Wayne Kerrick/Lorne Segal
Telephone No.: (613)233-1781
Fax No.: (613)563-9869

Any such notice or other communication, if given by personal delivery, will be deemed to have been given on the day of actual delivery thereof and, if transmitted by fax before 5:00 p.m. (Ottawa time) on a Business Day, will be deemed to have been given on that Business Day, and if transmitted by fax after 5:00 p.m. (Toronto time) on a Business Day, will be deemed to have been given on the Business Day after the date of the transmission.

8.3. Time

Time shall, in all respects, be of the essence hereof, provided that the time for doing or completing any matter provided for herein may be extended or abridged by an agreement in writing signed by the Vendor and the Purchaser or by their respective solicitors.

8.4. Currency

Except where otherwise indicated, all references herein to money amounts are in Canadian currency.

8.5. Survival

The representations and warranties of the Parties hereto contained in this Agreement shall survive Closing.

8.6. Benefit of Agreement

This Agreement shall enure to the benefit of and be binding upon the Parties hereto and their respective successors and permitted assigns, provided that the Purchaser shall not assign the benefit of this Agreement without the prior written consent of the Vendor.

8.7. Entire Agreement

This Agreement and the attached Schedules constitute the entire agreement between the Parties with respect to the subject matter and supersede all prior negotiations, understandings and agreements provided. This Agreement may not be amended or modified in any respect except by written instrument executed by the Parties. No waiver of any of the provisions of this Agreement shall be deemed to constitute a waiver of any other provision (whether or not similar), nor shall such waiver constitute a waiver or continuing waiver unless otherwise expressly provided in writing duly executed by the Party to be bound thereby. Subject to the Approval & Vesting Order being issued by the Court, this Agreement is intended to create binding obligations on the part of the Vendor as set forth herein and on acceptance by the Purchaser, is intended to create binding obligations on the part of the Purchaser, as set out herein.

8.8. Paramouncy

In the event of any conflict or inconsistency between the provisions of this Agreement and any other agreement, document or instrument executed or delivered in connection with this Transaction or this Agreement, the provisions of this Agreement shall prevail to the extent of such conflict or inconsistency.

8.9. Severability

If any provision of this Agreement or any document delivered in connection with this Agreement is partially or completely invalid or unenforceable, the invalidity or unenforceability of that provision shall not affect the validity or enforceability of any other provision of this Agreement, all of which shall be construed and enforced as if that invalid or unenforceable provision were omitted. The invalidity or unenforceability of any provision in one jurisdiction shall not affect such provision's validity or enforceability in any other jurisdiction.

8.10. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the laws of Canada applicable therein and each of the Parties irrevocably attorns to the exclusive jurisdiction of the courts of the Province of Ontario.

8.11. Commission

The Purchaser acknowledges that the Agent is the sole agent/broker engaged by the Vendor and that there is no other agent or broker fees or other commissions payable by the Vendor on the Purchase Price or otherwise in connection with the Transaction.

8.12. Certain Words

In this Agreement, the words "including" and "includes" means "including (or includes) without limitation", and "third party" means any Person who is not a Party.

8.13. Statutory References

All references to any statute is to that statute or regulation as now enacted or as may from time to time be amended, re-enacted or replaced and includes all regulations made thereunder, unless something in the subject matter or context is inconsistent therewith or unless expressly provided otherwise in this Agreement.

8.14. Actions to be Performed on a Business Day

Whenever this Agreement provides for or contemplates that a covenant or obligation is to be performed, or a condition is to be satisfied or waived on a day which is not a Business Day, such covenant or obligation shall be required to be performed, and such condition shall be required to be satisfied or waived on the next Business Day following such day.

8.15. No Registrations

The Purchaser covenants and agrees not to register Notices of this Agreement, assignments thereof, caution, certificate of pending litigation, purchaser's liens or any other instrument or reference to this Agreement of its interest in the Lands. If any such registration occurs, the Vendor may, at its option, terminate this Agreement and the Deposit shall be forfeited as liquidated damages and not as a penalty. The Purchaser hereby irrevocably consents to a court order removing any such registrations and agrees to bear all costs on a solicitor and his own client basis, in obtaining such order.

8.16. Strict Construction

Each party to this Agreement hereto acknowledges that it and its legal counsel have reviewed and participated in settling the terms of this Agreement and the parties hereby agree that any rule of construction to the effect that any ambiguity is to be resolved against the drafting party shall not be applicable in the interpretation of this Agreement.

8.17. Capacity of Vendor

The Purchaser acknowledges that Deloitte Restructuring Inc. has been appointed as Receiver pursuant to the Appointment Order. The Purchaser further acknowledges and agrees that Deloitte Restructuring Inc. acts, and is entering into this Agreement, solely in its capacity as Receiver and that Deloitte Restructuring Inc., its agents, officers, partners and employees shall have no personal or corporate liability of any kind whatsoever, in contract, in tort, or at equity as a result of or in any way connected with this Agreement or as a result of the Vendor performing or failing to perform any of its obligations hereunder.

8.18. No Third Party Beneficiaries

This Agreement shall be binding upon and cure solely to the benefit of each of the Parties hereto and its permitted assigns and nothing in this Agreement, express or implied, is intended to confer upon any other person any rights or remedies of any nature whatsoever under or by reason of this Agreement. Nothing in this Agreement shall be construed to create any rights or obligations except between the Parties, and no person or entity shall be regarded as a third party beneficiary of this Agreement. Each of the Parties agrees that all provisions of this Agreement, and all provisions of any and all documents and security delivered in connection herewith, shall not merge and except where otherwise expressly stipulated herein, survive the closing of the transactions contemplated by this Agreement.

8.19. Planning Act

This Agreement is entered into subject to the express conditions that it is to be effective only if the provisions of Section 50 of the Planning Act, R.S.O. 1990, Chapter P.13, and amendments, are complied with.

8.20. Counterparts

This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which shall constitute one and the same agreement. Transmission by facsimile or electronic mail of an executed counterpart of this Agreement shall be deemed to constitute due and sufficient delivery of such counterpart.

8.21. Electronic Registration

The Purchaser agrees to cause all necessary procedures to be taken, as may be required by the Vendor or the Vendor's solicitors, to complete the transfer of Lands part of the Transaction using the system for electronic registration operative and mandatory in the applicable land registry office ("Ereg") in accordance with the Law Society of Upper Canada's guidelines. The Purchaser agrees to use a lawyer authorized to use Ereg and who is in good standing with the Law Society of Upper Canada and the Purchaser's solicitors will enter into the Vendor's solicitors' standard form of escrow closing agreement or document registration agreement, which will establish the procedures for closing the Transaction provided same are in accordance with Law Society guidelines. If the Purchaser's solicitors are unwilling or unable to complete the Transaction using Ereg, then the Purchaser's solicitors must attend at the Vendor's solicitors' office or at another location designated by the Vendor's solicitors at such time on Closing as directed by the Vendor's solicitors to complete the Transaction using Ereg utilizing the Vendor's solicitors' computer facilities, in which event, the Purchaser shall pay to the Vendor's solicitors a reasonable fee therefor.

8.22. Confidentiality

All information exchanged between the Parties in connection with this Transaction shall be considered to be confidential information. Any publicity relating to the Transaction and the manner of releasing any information regarding the Transaction will be mutually agreed upon between the Parties, acting reasonably. *See Rider 1 and Rider 2*

(Handwritten initials and signatures)
JDG
Joo

[The remainder of this page has been left intentionally blank]

The Parties have executed this Agreement by their duly authorized officers.

DELOITTE RESTRUCTURING INC.,
in its capacity as receiver of the assets, undertakings and
properties of the Debtor, and not in its personal capacity

By:



Name: John Saunders

Title: Senior Vice-President

I have authority to bind the Corporation

GAL REAL TWO HOLDINGS LTD.

By:



Name: John Gagliano

Title: A.S.O.

I have authority to bind the Corporation

Schedule A

Legal Description of the Lands

The Lands

The right, title and interest of the Debtor in the real property described as:

PIN 14508-0237 (LT)

Description PART LOT 31 CONCESSION 1, OLD SURVEY, CUMBERLAND, PART 14 PLAN 50R6232; OTTAWA.

Address 1670 VIMONT COURT

Schedule B

Assumed Encumbrances

"Assumed Encumbrances" means the following:

1. The exceptions and qualifications contained in Section 44(1) of the *Land Titles Act*, R.S.O 1990, and any amendments thereto or any successor legislation;
2. The reservations, limitations, provisos and conditions expressed in the original grant from the Crown;
3. Any registered or unregistered easements or rights of way in favour of any governmental authority or public utility;
4. Inchoate liens for taxes, assessments, public utility charges, governmental charges or levies not at the time due;
5. All agreements and easements, registered or otherwise, for utilities and services for hydro, water, heat, power, sewer, drainage, cable and telephone serving the Property, adjacent or neighbouring properties;
6. Any encroachments, defects or irregularities indicated on any survey of the Property or which may be disclosed on an up-to-date survey of the Property;
7. Zoning (including, without limitation, airport zoning regulations), use and building by-laws and ordinances, federal, provincial or municipal by-laws and regulations;
8. Any breaches of any Applicable Laws, including outstanding building permits, work orders and deficiency notices;
9. Any subdivision agreements, site plan agreements, developments and any other agreements with the City of Ottawa (or any predecessor municipal entity), publicly regulated utilities or other governmental authorities having jurisdiction;
10. Minor title defects, if any, that do not in the aggregate materially affect the use of the Property for the purposes for which it is used on the date of acceptance of this Agreement;
11. The following instruments registered on title against the Lands:

Assumed Encumbrances related to the Lands

(unaffected by the Vesting Order)

Permitted Encumbrances for PIN No. 14508-0237

<u>Registration No.</u>	<u>Date</u>	<u>Instrument Type</u>	<u>Parties From</u>	<u>Parties To</u>
RR91617	1984/10/17	Bylaw		The Corporation of the Township of Cumberland
RR93140	1985/01/31	Plan Expropriation		The Corporation of the Township of Cumberland
RR93348	1985/02/18	Bylaw		The Corporation of the Township of Cumberland
OC870708	2008/07/02	Application to Annex Restrictive Covenant	6892639 Canada Inc.	City of Ottawa
OC1104841	2010/05/07	Notice of Site Plan Agreement	6892639 Canada Inc.	City of Ottawa

Schedule C

Form of Approval and Vesting Order

Court File No. 16-68152

ONTARIO
SUPERIOR COURT OF JUSTICE

THE HONOURABLE
JUSTICE

)
)
)

DAY THE DAY
OF , 2016

BETWEEN:

Applicant

- and -

Respondent

APPROVAL AND VESTING ORDER

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the court-appointed receiver (the "Receiver") of all of the lands and premises described in the Agreement and listed on Schedule "B" hereto and all of the respondent's (the "Debtor") interest in assets and undertakings of any kind or nature and located on or solely pertaining to such lands or used in relation to the development of such lands and construction of improvements thereon, for an order, *inter alia*, approving the sale transaction (the "Transaction") contemplated by an agreement of purchase and sale (the "Agreement") between the Receiver and (the "Purchaser") dated as of and attached in redacted form as Appendix "A" to the Report of the Receiver dated (the "Report"), and vesting in the Purchaser the Debtor's right, title and interest in and to the Property, as such term is defined in the Agreement (the "Property"), was heard this day at 161 Elgin Street, Ottawa, Ontario.

ON READING the Report and the appendices attached thereto, [any applicable affidavits], and on hearing the submissions of counsel for the Receiver, the Debtor, the Purchaser, [and any additional necessary parties], no one appearing for any other person on the service list, although properly served as appears from the affidavit of sworn, filed,

JDG
100 *ju*

SERVICE

THIS COURT ORDERS that the time for service of the Receiver's notice of motion and motion record dated is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.

APPROVAL AND VESTING

THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved, and the execution of the 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 the completion of the Transaction and for the conveyance of the Property to the Purchaser.

THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as Schedule "A" hereto (the "Receiver's Certificate"), all of the Debtor's right, title and interest in and to the Property described in the Agreement and listed on Schedule "B" hereto shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise, and all agreements of purchase and sale, reservation contracts and leases (collectively, the "Claims") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Receivership Order herein of The Honourable Mr. Justice Charles Haakland dated April 11, 2016; (ii) all charges, security interests, agreements, leases or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario), the *Land Titles Act* (Ontario) or any other personal or real property registry system; and (iii) those Claims listed on Schedule "C" hereto (all of which are collectively referred to as the "Encumbrances", which term shall not include the assumed encumbrances listed on Schedule "D" hereto) and (iv) any other Claims registered or arising prior to the registration of this Order (the "Additional Encumbrances") and, for greater certainty, this Court orders that all of the Encumbrances and Additional Encumbrances affecting or relating to the Property are hereby expunged and discharged as against the Property.

THIS COURT ORDERS that upon the registration in the Ottawa-Carleton Land Registry Office (No. 4) of an Application for Vesting Order in the form prescribed by the *Land Titles Act* and/or the *Land Registration Reform Act*, the Land Registrar is hereby directed to enter the Purchaser as the owner of the subject real property identified in Schedule B hereto (the "Real Property") in fee simple, and is hereby directed to delete and expunge from title to the Real Property all of the Claims listed in Schedule "C" hereto.

THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Property shall stand in the place and stead of the Property, and that from and after the delivery of the Receiver's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Property with the same priority as they had with respect to the Property immediately prior to the sale, as if the Property had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof.

THIS COURT ORDERS that, pursuant to clause 7(3)(e) of the *Canada Personal Information Protection and Electronic Documents Act*, the Receiver is authorized and permitted to disclose and transfer to the Purchaser all human resources and payroll

information in the Debtor's records pertaining to the Debtor's past and current employees. The Purchaser 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 by the Debtor.

THIS COURT ORDERS that, notwithstanding:

the pendency of these proceedings;

any application for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtor and any bankruptcy order issued pursuant to any such application; and

any assignment in bankruptcy made in respect of the Debtor;

the vesting of the Property in the Purchaser 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 or be deemed to be a settlement, fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) 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.

THIS COURT ORDERS AND DECLARES that the Transaction is exempt from the application of the *Bulk Sales Act* (Ontario).

APPROVAL OF ACTIVITIES

THIS COURT ORDERS that the Report of the Receiver dated [redacted], and the activities of the Receiver described therein, be and are hereby approved.

AID AND RECOGNITION

THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States 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 orders and to provide such assistance to the Receiver, as an officer of this 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.

Schedule A (to Vesting Order) - Form of Receiver's Certificate

Court File No. 16-68152

ONTARIO
SUPERIOR COURT OF JUSTICE

BETWEEN:

OTT_LAW 649630019

JDG
JG

Applicant

- and -

Respondent

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an order herein of The Honourable Mr. Justice Charles Hackland of the Ontario Superior Court of Justice (the "Court") dated April 11, 2016, Deloitte Restructuring Inc. was appointed as the receiver (the "Receiver") of all of the lands and premises described in the ■ Agreement and listed on Schedule "B" hereto and all of the respondent's (the "Debtor") interest in assets and undertakings of any kind or nature and located on or solely pertaining to such lands or used in relation to the development of such lands and construction of improvements thereon, all as described in the said order.

B. Pursuant to an order of the Court dated ■, the (the "Approval Order") the Court approved the agreement of purchase and sale made as of ■ (the "■ Agreement") between the Receiver and ■ (the "Purchaser") and provided for the vesting in the Purchaser of the Debtor's right, title and interest in and to the Property as defined in the ■ Agreement, which vesting is to be effective with respect to the Property 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 Property; (ii) that the conditions to Closing as set out in section ■ of the ■ 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, terms with initial capitals have the meanings set out in the ■ Agreement and the Approval Order.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Property payable on the Closing Date pursuant to the ■ Agreement;
2. The conditions to Closing as set out in section ■ of the ■ Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ [TIME] on _____ [DATE].

DELOITTE RESTRUCTURING INC., in its capacity as receiver of Drytech International Inc. and 6892639 Canada Inc., and not in its personal capacity

Per: _____

Name: _____

Title: _____

JDG JV

Schedule B (to Vesting order) - Property

The Lands

The right, title and interest of the Debtor in the real property described as:

PIN 14508-0237 (LT)

Description PART LOT 31 CONCESSION 1, OLD SURVEY, CUMBERLAND, PART 14 PLAN 50R6232; OTTAWA.

Address 1670 VIMONT COURT

Schedule C
Claims to be deleted and expunged from title to the Real Property

Encumbrances to be extinguished to be listed below.

PIN No. 14508-0237

OC1267805	2011/03/09	Charge	6892639 Canada Inc.	The Toronto-Dominion Bank
OC1267809	2011/08/09	Notice of Assignment of Rents	6892639 Canada Inc.	The Toronto-Dominion Bank
OC1761664	2016/02/03	Certificate of Pending Litigation	Drytech International Inc., Amyot, Phil, Dooley, Patrick	

PPSA Registrations

File No.	Registration Number	Secured Creditor	Debtor(s)	Collateral
671995368	20110805 1633 1590 6117	The Toronto-Dominion Bank	6892639 Canada Inc. Drytech International Inc.	Inventory Equipment Assets Other
671995386	20110805 1634 1590 6118	The Toronto-Dominion Bank	6892639 Canada Inc.	Assets Other
671995395	20110805 1634 1590 6119	The Toronto-Dominion Bank	6892639 Canada Inc.	Assets Other
673293438	20110929 1132 1590 8765	The Toronto-Dominion Bank (Branch #0533)	6892639 Canada Inc. Drytech International Inc. Philip Amyot	Assets Other
673293456	20110929 1133 1590 8766	The Toronto-Dominion Bank (Branch #0533)	6892639 Canada Inc. Drytech International Inc. Kevin P. Dooley	Assets Other
673509051	20111007 0922 1590 9270	The Toronto-Dominion Bank	6892639 Canada Inc.	Assets Other
686689992	20130507 0859 1862 4934	Business Development Bank of Canada	6892639 Canada Inc.	Inventory Equipment Assets Other Motor Vehicle

D R A

Schedule D (to Vesting Order)

Assumed Encumbrances related to the Real Property

(unaffected by the Vesting Order)

Permitted Encumbrances for PIN No. 14508-0237

<u>Registration No.</u>	<u>Date</u>	<u>Instrument Type</u>	<u>Parties From</u>	<u>Parties To</u>
RR91617	1984/10/17	Bylaw		The Corporation of the Township of Cumberland
RR93140	1985/01/31	Plan Expropriation		The Corporation of the Township of Cumberland
RR93348	1985/02/18	Bylaw		The Corporation of the Township of Cumberland
OC870708	2008/07/02	Application to Annex Restrictive Covenant	6892639 Canada Inc.	City of Ottawa
OC1104841	2010/05/07	Notice of Site Plan Agreement	6892639 Canada Inc.	City of Ottawa

Add any assumed PPSA registrations.

SCHEDULE OF RIDERS FOR AGREEMENT OF PURCHASE AND SALE

Made as of the 30th day of March, 2017

BETWEEN:

Deloitte Restructuring Inc.,
in its capacity as receiver of certain of the assets, property and undertaking of
Drytech International Inc. and 6892639 Canada Inc., and not in its personal
capacity
(the "Vendor")

-and-

Gal Real Two Holdings Ltd.

(the "Purchaser")

RIDER 1

The following sentence will be added to section 8.22:

"Notwithstanding the forgoing, the Purchaser acknowledges that the Vendor shall be required to disclose the terms of this Agreement as part of the court approval process and that such disclosure will be required in order to obtain the Approval and Vesting Order. Accordingly, the Vendor's actions and disclosure in this regard along with all other disclosure which is required by law shall not be subject to this provision."

RIDER 4
Purchaser

Add a new section 8.23;

~~Vendor~~ Purchaser

The ~~Vendor~~ hereby agrees that this counter-offer shall be irrevocable and open to acceptance by the Purchaser until Five (5) PM on April 4, 2017, failing which this offer shall be null and void.

~~Vendor~~
Vendor


[Signature Page to Follow]

RIDER 5

Add a new section 8.24:


The Vendor shall be entitled to continue to offer and/or enter into leases with the prior written consent of the Purchaser, which consent may be withheld or denied at the sole discretion of the Purchaser. In the event the Purchaser consents to such leases, then the Approval and Vesting Order shall be amended to include same.

DELOITTE RESTRUCTURING INC., in its capacity as receiver of assets, undertakings and properties of the Debtor, and not in its personal capacity

By: 
Name: John Saunders
Title: Senior Vice-President

I have the authority to bind the Corporation

GAL REAL TWO HOLDINGS LTD.

By: 
Name: John D. Gaudin
Title: Senior Vice-President

I have the authority to bind the Corporation

AMENDMENT TO THE AGREEMENT OF PURCHASE AND SALE

Made as of the 2nd day of June, 2017

BETWEEN:

Deloitte Restructuring Inc.,
in its capacity as receiver of certain of the assets, property and
undertaking of Drytech International Inc. and 6892639 Canada Inc., and
not in its personal capacity
(the "Vendor")

-and-

Gal Real Two Holdings Ltd.
(the "Purchaser")

RE: Agreement of Purchase and Sale made as of the 27th day of March, 2017, for 1670 Vimont Court, Ottawa, Ontario

FOR VALUABLE CONSIDERATION, the receipt and sufficiency of which is hereby acknowledged by the parties, it is hereby understood and agreed between the Vendor and the Purchaser that the following change(s) shall be made to the abovementioned Agreement of Purchase and Sale (the "Agreement"), and except for such change(s) noted below, all other terms and conditions of the Agreement shall remain the same and time shall remain of the essence.

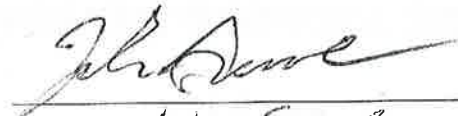
1. The Due Diligence Date shall be extended to 12:00 p.m. (noon) on Tuesday, June 6th, 2017 in order for the Purchaser to satisfy itself that all plumbing fixtures and lines are in proper operating condition.
2. Notwithstanding the above extension of the Due Diligence Date, the Closing Date shall be the later of June 30th, 2017 or two Business Days after the granting of the Approval and Vesting Order, and in no event later than July 30, 2017.
3. All existing telephone and IT cabling and handheld units and systems shall remain in the Property.
4. The Vendor shall continue to maintain Property until Closing as would a prudent owner.



5. The parties agree that this Amendment to the Agreement of Purchase and Sale may be executed and delivered in counterparts and by transmission or other electronic communication and that any copies hereof, containing the facsimile signatures of both parties together, and/or in counterparts, shall be effective to bind the parties hereto.

DELOITTE RESTRUCTURING INC.,
in its capacity as receiver of the assets,
undertakings and properties of Drytech
International Inc. and 6892639 Canada Inc., and
not in its personal capacity

By:



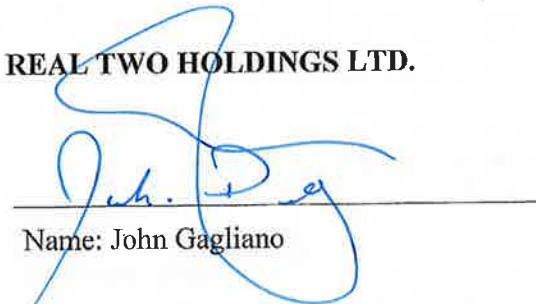
Name: *John Saunders*

Title: *Senior Vice-President*

I have authority to bind the Corporation.

GAL REAL TWO HOLDINGS LTD.

By:



Name: John Gagliano

Title: A.S.O.

I have authority to bind the Corporation.

REVIVING AND AMENDING TO THE AGREEMENT OF PURCHASE AND SALE

Made as of the 6th day of June, 2017

BETWEEN:

Deloitte Restructuring Inc.,
in its capacity as receiver of certain of the assets, property and
undertaking of Drytech International Inc. and 6892639 Canada Inc., and
not in its personal capacity
(the "Vendor")

-and-

Gal Real Two Holdings Ltd.
(the "Purchaser")

**RE: Agreement of Purchase and Sale made as of the 27th day of March, 2017 as amended by
amended dated June 2, 2017, for 1670 Vimont Court, Ottawa, Ontario**

FOR VALUABLE CONSIDERATION, the receipt and sufficiency of which is hereby acknowledged by the parties, it is hereby understood and agreed between the Vendor and the Purchaser that the following change(s) shall be made to the abovementioned Agreement of Purchase and Sale (as amended, the "Agreement"), and except for such change(s) noted below, all other terms and conditions of the Agreement shall remain the same and time shall remain of the essence.

1. The Purchase Price for the Property shall be reduced by the sum of Ten Thousand Dollars (\$10,000), from Two Million, Six Hundred and Eighty Thousand Dollars (\$2,680,000.00) to Two Million, Six Hundred and Seventy Thousand Dollars (\$2,670,000.00).
2. Notwithstanding the expiry of the Due Diligence Date as extended by agreement dated June 2, 2017, the parties acknowledge and agree that: (i) the Agreement has been revived and is in full force and effect and has not been amended, except as set out in this amendment or as the parties may have previously agreed, and (ii) that upon execution of this Reviving and Amending Agreement by the Purchaser, the Purchaser confirms that it is satisfied with the results of its due diligence and that, as such, all conditions in favour of the Purchaser coming due by the Due Diligence Date stipulated in the Agreement shall be deemed to have been waived by the Purchaser.
3. **INSERTED The Vendor will deliver the Property free of debris in a clean and broom swept condition.**

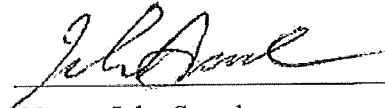
Initial:
Initial:



4. The parties agree that this Reviving and Amending Agreement to the Agreement of Purchase and Sale may be executed and delivered in counterparts and by transmission or other electronic communication and that any copies hereof, containing the facsimile signatures of both parties together, and/or in counterparts, shall be effective to bind the parties hereto.

DELOITTE RESTRUCTURING INC.,
in its capacity as receiver of the assets,
undertakings and properties of Drytech
International Inc. and 6892639 Canada Inc., and
not in its personal capacity

By:



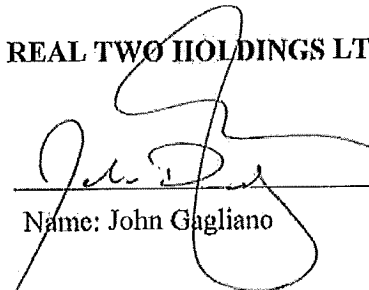
Name: John Saunders

Title: Senior Vice-President

I have authority to bind the Corporation.

GAL REAL TWO HOLDINGS LTD.

By:



Name: John Gagliano

Title: A.S.O.

I have authority to bind the Corporation.

Exhibit “L”

Proposed Approval and Vesting Order for 1670 Vimont

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE JUSTICE) TUESDAY THE 20TH DAY
CHARLES T. HACKLAND) OF JUNE, 2017

B E T W E E N:

THE TORONTO-DOMINION BANK

Applicant

and

DRYTECH INTERNATIONAL INC. and 6892639 CANADA INC.

Respondents

APPROVAL AND VESTING ORDER

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the court-appointed receiver (the "Receiver") of all of the assets, undertakings and properties of Drytech International Inc. and 6892639 Canada Inc. (collectively the "Debtors") acquired for, or used in relation to the business carried on by the Debtors, including all proceeds thereof (the "Property"), for an order, *inter alia*, approving the sale transaction (the "Transaction") contemplated by an Agreement of Purchase and Sale between the Receiver and Gal Real Two Holdings Ltd. (the "Purchaser") dated as of March 27, 2017, a Schedule of Riders for Agreement of Purchase and Sale dated as of March 30, 2017, an Amendment to the Agreement of Purchase and Sale dated as of June 2, 2017 and a Reviving and Amending to the Agreement of Purchase and Sale dated as of June 6, 2017

(collectively referred to as the "Agreement") and attached as Exhibit "K" to the Fifth Report of the Receiver dated June 12, 2017 (the "Fifth Report") and vesting in the Purchaser 6892639 Canada Inc.'s right, title and interest in and to the real property whose municipal address is 1670 Vimont Court in the City of Ottawa, and which real property is more particularly described in **Schedule "A"** attached hereto (the "1670 Vimont Court Property"), was heard this day at 161 Elgin Street, Ottawa, Ontario.

ON READING the Fifth Report of the Receiver, as well as the exhibits attached thereto, and on hearing the submissions of counsel for the Receiver, as well as counsel for

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Receiver's notice of motion and motion record dated June 12, 2017 is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.

APPROVAL AND VESTING

2. **THIS COURT ORDERS AND DECLARES** that the Transaction is hereby approved. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the 1670 Vimont Court Property to the Purchaser.

3. **THIS COURT ORDERS AND DECLARES** that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as **Schedule "B"** hereto (the "Receiver's Certificate"), all of 6892639 Canada Inc.'s right, title and interest in and to the 1670 Vimont Court Property shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, pledges, assignments, trusts or deemed trusts (whether

contractual, statutory, or otherwise), liens, executions, levies, charges, title retention agreement or arrangement, restrictive covenant, rights of way, easements, encroachments, reserves, leases or tenancies, or other encumbrance, claims, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise, and all agreements of purchase and sale, reservation contracts and leases (collectively, the "Claims") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Receivership Order herein of The Honourable Mr. Justice Charles T. Hackland dated April 11, 2016; (ii) all charges, security interests, agreements, leases or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario), the *Land Titles Act* (Ontario) or any other personal or real property registry system; and (iii) those Claims listed on **Schedule "C"** hereto (all of which are collectively referred to as the "Encumbrances", which term shall not include the assumed encumbrances listed on **Schedule "D"** hereto) and (iv) any other Claims registered or arising prior to the registration of this Order (the "Additional Encumbrances") and, for greater certainty, this Court orders that, upon the delivery of the Receiver's Certificate to the Purchaser, all of the Encumbrances and Additional Encumbrances affecting or relating to the 1670 Vimont Court Property are hereby expunged and discharged as against the 1670 Vimont Court Property.

4. **THIS COURT ORDERS** that upon the registration in the Ottawa-Carleton Land Registry Office (No. 4) of an Application for Vesting Order in the form prescribed by the *Land Titles Act* and/or the *Land Registration Reform Act*, the Land Registrar is hereby directed to enter the Purchaser as the owner of the 1670 Vimont Court Property identified in **Schedule "A"** hereto in fee simple, and is hereby directed to delete and expunge from title to the 1670 Vimont Court Property all of the Claims listed in **Schedule "C"** hereto.

5. **THIS COURT ORDERS** that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the 1670 Vimont Court Property shall stand

in the place and stead of the 1670 Vimont Court Property, and that from and after the delivery of the Receiver's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the 1670 Vimont Court Property with the same priority as they had with respect to the 1670 Vimont Court Property immediately prior to the sale, as if the 1670 Vimont Court Property had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

6. **THIS COURT ORDERS AND DIRECTS** the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof.

7. **THIS COURT ORDERS** that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any application for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of 6892639 Canada Inc. and any bankruptcy order issued pursuant to any such application; and
- (c) any assignment in bankruptcy made in respect of the 6892639 Canada Inc.;

the vesting of the 1670 Vimont Court Property in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of 6892639 Canada Inc. and shall not be void or voidable by creditors of 6892639 Canada Inc., nor shall it constitute or be deemed to be a settlement, fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) 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.

8. **THIS COURT ORDERS AND DECLARES** that the Transaction is exempt from the application of the *Bulk Sales Act* (Ontario).

GENERAL

9. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States 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 orders and to provide such assistance to the Receiver, as an officer of this 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.

Schedule "A" – Description of the 1670 Vimont Court Property

Municipal Address: 1670 Vimont Court, Ottawa

PIN 14508-0237

Description Part of Lot 31, Concession 1, Old Survey, Cumberland, Part 14, Plan 50R6232; Ottawa

Schedule "B" – Receiver's Certificate

Court File No. 16-68152

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

THE TORONTO-DOMINION BANK

Applicant

and

DRYTECH INTERNATIONAL INC. and 6892639 CANADA INC.

Respondents

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an order herein of The Honourable Mr. Justice Charles T. Hackland of the Ontario Superior Court of Justice (the "Court") dated April 11, 2016, Deloitte Restructuring Inc. was appointed as the receiver (the "Receiver") of all of the assets, undertakings and properties of Drytech International Inc. and 6892639 Canada Inc. (collectively the "Debtors") acquired for, or used in relation to the business carried on by the Debtors, including all proceeds thereof (the "Property").

B. Pursuant to an order of the Court dated June 20, 2017, (the "Approval Order") the Court approved the Agreement of Purchase and Sale between the Receiver and Gal Real Two Holdings Ltd. (the "Purchaser") dated as of March 27, 2017, a Schedule of Riders for Agreement of Purchase and Sale dated as of March 30, 2017, an Amendment to the

Agreement of Purchase and Sale dated as of June 2, 2017 and a Reviving and Amending to the Agreement of Purchase and Sale dated as of June 6, 2017 (collectively referred to as the "Agreement") and provided for the vesting in the Purchaser of 6892639 Canada Inc.'s right, title and interest in and to the real property whose municipal address is 1670 Vimont Court in the City of Ottawa, and which real property is more particularly described in **Appendix "A"** attached hereto (the "1670 Vimont Court Property"), which vesting is to be effective with respect to the 1670 Vimont Court Property 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 1670 Vimont Court Property; (ii) that the conditions to Closing as set out in the 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, terms with initial capitals have the meanings set out in the June 20, 2017 Approval Order.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the 1670 Vimont Court Property payable on the Closing Date pursuant to the Agreement;
2. The conditions to Closing as set out in the Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ [TIME] on _____ [DATE].

DELOITTE RESTRUCTURING INC., in its capacity as receiver of Drytech International Inc. and 6892639 Canada Inc., and not in its personal capacity

Per: _____

Name:

Title:

Appendix "A" – Description of the 1670 Vimont Court Property

Municipal Address: 1670 Vimont Court, Ottawa

PIN 14508-0237

Description Part of Lot 31, Concession 1, Old Survey, Cumberland, Part 14, Plan 50R6232; Ottawa

Schedule "C" – Claims

Encumbrances to be extinguished to be listed below.

PIN No. 14508-0237

<u>Registration No.</u>	<u>Date</u>	<u>Instrument Type</u>	<u>Parties From</u>	<u>Parties To</u>
OC1267805	August 9, 2011	Charge	6892639 Canada Inc.	The Toronto-Dominion Bank
OC1267809	August 9, 2011	Notice of Assignment of Rents	6892639 Canada Inc.	The Toronto-Dominion Bank
OC1761664	February 3, 2016	Certificate of Pending Litigation	Drytech International Inc., Phil Amyot, Patrick Dooley	

PPSA Registrations

<u>File No.</u>	<u>Registration Number</u>	<u>Secured Creditor</u>	<u>Debtor(s)</u>	<u>Collateral</u>
671995368	20110805 1633 1590 6117	The Toronto-Dominion Bank	6892639 Canada Inc. Drytech International Inc.	Inventory Equipment Assets Other
671995386	20110805 1634 1590 6118	The Toronto-Dominion Bank	6892639 Canada Inc.	Assets Other
671995395	20110805 1634 1590 6119	The Toronto-Dominion Bank	6892639 Canada Inc.	Assets Other
673293438	20110929 1132 1590 8765	The Toronto-Dominion Bank (Branch # 0533)	6892639 Canada Inc. Drytech International Inc. Philip Amyot	Assets Other
673293456	20110929 1133 1590 8766	The Toronto-Dominion Bank (Branch # 0533)	6892639 Canada Inc. Drytech International Inc. Kevin P. Dooley	Assets Other

673509051	20111007 0922 1590 9270	The Toronto- Dominion Bank	6892639 Canada Inc.	Assets Other
686689992	20130507 0859 1862 4934	Business Development Bank of Canada	6892639 Canada Inc.	Inventory Equipment Accounts Assets Other Motor Vehicle

Schedule “D” – Assumed Encumbrances related to the Real Property
(unaffected by the Approval & Vesting Order)

1. The exceptions and qualifications contained in Section 44(1) of the *Land Titles Act*, R.S.O 1990, and any amendments thereto or any successor legislation;
2. The reservations, limitations, provisos and conditions expressed in the original grant from the Crown;
3. Any registered or unregistered easements or rights of way in favour of any governmental authority or public utility;
4. Inchoate liens for taxes, assessments, public utility charges, governmental charges or levies not at the time due;
5. All agreements and easements, registered or otherwise, for utilities and services for hydro, water, heat, power, sewer, drainage, cable and telephone serving the Property, adjacent or neighbouring properties;
6. Any encroachments, defects or irregularities indicated on any survey of the Property or which may be disclosed on an up-to-date survey of the Property;
7. Zoning (including, without limitation, airport zoning regulations), use and building by-laws and ordinances, federal, provincial or municipal by-laws and regulations;
8. Any subdivision agreements, site plan agreements, developments and any other agreements with the Municipality, Region, publicly regulated utilities or other governmental authorities having jurisdiction;
9. Minor title defects, if any, that do not in the aggregate materially affect the use of the Property for the purposes for which it is used on the date of acceptance of this Agreement;
10. The following instruments registered on title against the Lands:

<u>Registration No.</u>	<u>Date</u>	<u>Instrument Type</u>	<u>Parties From</u>	<u>Parties To</u>
RR91617	October 17, 1984	By-law		The Corporation of the Township of Cumberland
RR93140	January 31, 1985	Plan Expropriation		The Corporation of the Township of Cumberland
RR93348	February 18, 1985	By-law		The Corporation of the Township of Cumberland

OC870708	July 2, 2008	Application to Annex Restrictive Covenant	6892639 Canada Inc.	City of Ottawa
OC1104841	May 7, 2010	Notice of Site Plan Agreement	6892639 Canada Inc.	City of Ottawa

Exhibit “M”

Letter from Norton Rose to Deloitte dated April 18, 2017

April 18, 2017

Sent by E-mail

Deloitte Restructuring Inc.
1600-100 Queen Street
Ottawa, ON K1P 5T8

Attention: John Saunders



Barristers & Solicitors / Patent & Trade-mark Agents

Norton Rose Fulbright Canada LLP
45 O'Connor Street, Suite 1500
Ottawa, Ontario K1P 1A4 CANADA

F: +1 613.230.5459
nortonrosefulbright.com

Mark Gallagher
+1 613.780.8634
mark.gallagher@nortonrosefulbright.com

Your reference

Our reference
01030202-0001

Dear Mr. Saunders:

**The Toronto-Dominion Bank v. Drytech International Inc. et a.
Court File No. 16-68152**

Thank you for your letter dated April 5, 2017. As stated in our earlier correspondence, as a result of the work of Norton Rose Fulbright Canada LLP (“**NRFC**”) and (“**PwC**”) in preserving Drytech International Inc. (“**Drytech**”)’s ability to recover its claims against Kevin Dooley by *inter alia* issuing a claim and filing a certificate of pending litigation in respect of Mr. Dooley’s personal residence at 7039 Notre Dame Street, Ottawa, Ontario K1C 1H8 (the “**Kevin Dooley Residence**”), it is our position that we are entitled to a solicitors’ lien against that property that takes priority over all secured interests that were not registered against that Property, regardless of whether such interest are perfected under the *PPSA*.

At the time of Drytech’s motion for a CPL, which was successful, the Kevin Dooley Residence was being actively marketed for sale. The Kevin Dooley Residence was put on the market at a time when Mr. Dooley had recently been terminated by Drytech and had attended an interview with PwC in which he had admitted to owing significant funds to Drytech. Had the Kevin Dooley Residence not been preserved for Drytech via the CPL, which is still registered, Mr. Dooley would in all likelihood have successfully sold the property, with the result that the equity in his property would have effectively been lost to Drytech. Similarly in that regard, had it not been for the aforementioned work, TD’s ability to recover would also have been lost.

Given the position taken in your letter on behalf of the Trustee/Receiver that the Trustee’s claim does not vest until such time as TD waives its security interest, it will apparently be incumbent on NRFC and PwC to establish its priority claim *before* the Trustee decides on whether to take action on behalf of Drytech.

With respect to priority, we would refer you to the very recent judgment of *Dalcor Inc. v. Unimac Group Ltd. et al.*, 2017 ONSC 945, which we view as being directly on point. In *Dalcor*, a solicitors’ lien was found to take priority over a duly registered and perfected security interest similar to the general security interest we understand the Toronto-Dominion Bank (“**TD**”) enjoys over Drytech’s assets. In that case, as here, the *PPSA* security interest predated the solicitors’ lien.

CAN_DMS: \106692482\1

Norton Rose Fulbright Canada LLP is a limited liability partnership established in Canada.

Norton Rose Fulbright Canada LLP, Norton Rose Fulbright LLP, Norton Rose Fulbright Australia, Norton Rose Fulbright South Africa Inc and Norton Rose Fulbright US LLP are separate legal entities and all of them are members of Norton Rose Fulbright Verein, a Swiss verein. Norton Rose Fulbright Verein helps coordinate the activities of the members but does not itself provide legal services to clients. Details of each entity, with certain regulatory information, are at nortonrosefulbright.com.

John Saunders
April 18, 2017



In the circumstances, and on the basis of the *Dalcor* case *inter alia*, we would ask that TD confirm it is subordinate to any amounts for which NRFC and PwC, or either of them, are successfully determined by the Court to have a charging order. Neither NRFC nor PwC assert a priority over TD's security other than on the basis of the solicitor's lien and only in respect of the properties to which the CPL attached (and specifically the Kevin Dooley Residence).

Should we not receive such from TD, we will move for an order on notice to TD seeking *inter alia*: 1) a charging order under section 34 of the *Solicitors Act* against the Dooley Residence, and 2) a declaration that such charging order takes priority over the security of TD against Drytech. Once we have such an order, we will leave it to the Trustee/Receiver as to whether it wants to pursue the claim on behalf of the estate or whether we may do so on behalf of NRFC and PwC. In any event, NRFC and PwC will be asserting a priority to whatever equity is recovered from the Kevin Dooley Residence.

I have copied Ms. Perron, counsel for TD, in the hope that I may hear from her in this regard.

Yours very truly,

A handwritten signature in black ink, appearing to read 'Mark Gallagher'.

Mark Gallagher

MG/ks

Copies: Gordon Douglas (Gowlings WLG (Canada)LLP)
 Steve Malette (PricewaterhouseCoopers LLP)
 Karen Perron (Borden Ladner Gervais LLP)

Exhibit “N”

Inventory of records/documents found at Drytech’s premises

Boxes of Records at Drytech's Premises

Box No.	Description of Contents	Start Date	End Date	Classification
1	ADP - Payroll (US)	Sep-11	Sep-13	US
2	Payables A-P	Jun-10	Jun-11	Invoices
3	Payables A-D	Jun-08	Jun-09	Invoices
4	Payables - A-D; Drytech College documents; misc. notes	Jun-08	Jun-10	Invoices
5	Invoices - Winmar to wisnia	Jul-07	Jun-08	Invoices
6	DTI US - All records	Oct-05	Sep-09	US
7	Invoices - Ceridian\purwash	Jul-07	Jun-08	Invoices
8	Payables P to RH	Jul-12	Jun-13	Invoices
9	Payables D-I	Jul-14	Jun-15	Invoices
10	Payables CTRO	Jul-14	Jun-15	Invoices
11	Bank\credit statements	Jul-11	Jun-12	Bank Statements
12	Payables I-O	Jul-12	Jun-13	Invoices
13	Payables C-D	Jul-14	Jun-15	Invoices
14	Bank statements	Jun-13	Jul-14	Bank Statements
15	Banking, GST	Jul-09	Jun-10	Various
16	First General Services	Jul-12	Jun-13	First General Services
17	Drytech job tickets of work performed on sites	Jul-05	Jun-06	Job files
18	Bank\credit statements	Jul-11	Jun-12	Bank Statements
19	Payables J-N	Jul-14	Jun-15	Invoices
20	Conversion from PSA to Netsuite (spreadsheets)	Jul-13	Jun-14	Other
21	Payables A-I	Jul-11	Jun-12	Invoices
22	Invoices (beginning with R, S, W)	Jul-11	Jun-12	Invoices
23	Payables - Rogers	Jul-14	Jun-15	Invoices
24	Payables H-C	Jul-14	Jun-15	Invoices
25	Invoices - H821 to I835 for Eastern Company	Jul-13	Jun-14	Invoices
26	Payables RI-RZ	Jul-12	Jun-13	Invoices
27	Timecards	Jul-09	Oct-09	Time cards
28	Payables	Jun-06	Jun-07	Invoices
29	Payables A-D	Jul-12	Jun-13	Invoices
30	Payables - CTRO	Jul-13	Jun-14	Invoices
31	Statements - CTRO	Apr-14	Sep-14	Other
32	Payables S-Z	Jul-12	Jun-13	Invoices
33	Invoices - Hero to Paul Restoration	Jul-13	Jun-14	Invoices
34	Timecards	Mar-14	Sep-14	Time cards
35	Invoices D-E	Jul-11	Jun-12	Invoices
36	Payables - Puroclean to Rogers	Jul-13	Jun-14	Invoices
37	Payables A-D	Jul-10	Jun-11	Invoices
38	First-On-Site	Jul-13	Jun-14	Job files
39	First General Services	Jul-12	Jun-13	First General Services
40	Payables - 407 ETR to CJL logistics	Jul-13	Jun-14	Invoices
41	Payables	Jul-06	Jun-07	Invoices
42	Purwash (Payables, bank, invoices, job files, credit cards)	Jul-08	Jun-09	Various
43	Payables R-Z	Jul-11	Jun-12	Invoices
44	First General Services	Jul-11	Jun-12	First General Services
45	Payables (Kevin receipts + CC + Mastercards)	Jul-14	Jun-15	Invoices
46	Kevin TD Visa statements	Jul-13	Jun-14	Invoices
47	Payables - TD Visa K-Z	Jul-14	Jun-15	Invoices
48	Timecards	Jan-15	Jun-15	Time cards
49	First General Services	Jul-12	Jun-13	

Boxes of Records at Drytech's Premises

Box No.	Description of Contents	Start Date	End Date	Classification
50	Bank statements	up to	Jun-15	Bank Statements
51	Payables - TD Visa A-J	Jul-14	Jun-15	Invoices
52	Payables - R-Rogers	Jul-14	Jun-15	Invoices
53	Job Files Strone Cont. to Winmar	Jul-08	Jun-09	Job files
54	Company Maylan to RFC construct.	Jul-12	Jun-13	Job files
55	Timecards	Jul-13	Jun-14	Time cards
56	Payables Q-Z	Jul-10	Jun-11	Invoices
57	Payables, employees info, etc.	2005	2005	Various
58	Purwash	Jul-10	Jun-11	Job files
59	Misc - From old purwash shop, job tickets of work performed	2010	2010	Job files
60	Invoices - others	Jul-08	Jun-09	Invoices
61	Payables E-H	Jul-12	Jun-13	Invoices
62	First General Services - H625 to I441	Jul-13	Jun-14	First General Services
63	Credit card statements	Jul-12	Jun-13	Invoices
64	TD Visa, Credit card statements, Merchant info	Jul-13	Jun-14	Invoices
65	Invoices - First general services	Jul-10	Jun-11	Invoices
66	Payables	Jul-05	Jun-06	Invoices
67	Timecards	Oct-14	Jan-15	Time cards
68	Banking (saving, USD, 6892639 Canada Inc.)	up to	Jun-15	Bank Statements
69	Wisnia - Xpertek	Jul-08	Jun-09	Invoices
70	Payables report (restoration coach)	Jul-13	Jun-14	Invoices
71	CTRO receipts	Jul-13	Jun-14	Other
72	First General Services I822 to I1005	Jul-13	Jun-14	First General Services
73	Visa statements	Jul-14	Jun-15	Invoices
74	Payables I-Q	Jul-11	Jun-12	Invoices
75	Payables P-Z	Jul-08	Jun-09	Invoices
76	Company invoices Service master to Tristan	Jul-13	Jun-14	Invoices
77	Payables N-R	Jul-14	Jun-15	Invoices
78	Credit card statements	Jul-12	Jun-13	Invoices
79	First General Services	Jul-13	Jun-14	First General Services
80	Company invoices - PDS to RND	Jul-13	Jun-14	Invoices
81	Bank statements	Jul-12	Jun-13	Bank Statements
82	Timecards	2011	2011	Time cards
83	Payables (Esso, stintson + Home, Depot + account transfer + Pexdiem)	Jul-14	Jun-15	Invoices
84	Vehicle inspection reports	2013	2013	Equipment
85	Company Tritar to Z + private	Jul-12	Jun-13	Invoices
86	Shop statements	Jul-14	Jun-15	Shop hours
87	Company invoices - DTI USA to Helferty	Jul-13	Jun-14	Invoices
88	L.M. Tempo to P.O book	Jul-13	Jun-14	Invoices
89	Shop Hours Changes	Jul-14	Jun-15	Shop hours
90	TD Visa	Jul-13	Jun-14	Invoices
91	First General Services I442 to I820	Jul-13	Jun-14	First General Services
92	Farrex to Livingston	Jul-13	Jun-14	Job files
93	Novatech	Jul-12	Jun-13	Job files
94	Invoices Xpertek + other	Jul-11	Jun-12	Invoices
95	DTI US (ADP + Driscoll)	2013	2015	US
96	Payables E-O	Jul-08	Jun-09	Invoices

Boxes of Records at Drytech's Premises

Box No.	Description of Contents	Start Date	End Date	Classification
97	Payables R-Z	Jul-14	Jun-15	Invoices
98	Client files - job invoices	Jul-12	Jun-13	Job files
99	Company invoices A-Diresco	Jul-13	Jun-14	Invoices
100	Bank, GST, Liabilities	Jul-07	Jun-08	Various
101	Invoices	Oct-11	Sep-13	Invoices
102	Timecards	Jul-12	Jun-13	Time cards
103	Credit cards	Jul-09	Jun-10	Invoices
104	Shop statements	Jul-13	Jun-14	Shop hours
105	Timecards & Travel logs	2010	2010	Time cards
106	Job files, PGS Owen Sound to Strone	Jul-08	Jun-09	Job files
107	Invoices, timecards & logs book	Jul-08	Jun-09	Job files
108	Computer warranty paperwork	Misc.	Misc.	OTHER
109	P.O. Reports	2013	2013	Job files
110	Clear contracting to ET+T	Jul-13	Jun-14	Job files
111	Invoices - Wisnia + others	Jul-07	Jun-08	Invoices
112	Accountant (Bank, credit cards)	Jul-10	Jun-11	Various
113	Private jobs - job invoices	Jul-13	Jun-14	Job files
114	Job files / invoices F-P	Jul-10	Jun-11	Job files
115	Payables E-G	Jul-10	Jun-11	Invoices
116	Invoices, timecards, log book	Jul-08	Jun-09	Various
117	Credit cards & corp tax	Jul-07	Jun-08	Various
118	Shop statements	Jul-12	Jun-13	Shop hours
119	Misc (CD's, travel logs, etc.)	2009	2009	Instruction / Template
120	Invoices First-On-Site-PWG	Jul-11	Jun-12	Job files
121	Invoices Picnmin-WISNIA	Jul-11	Jun-12	Job files
122	Eastern + First-On-Site	Jul-12	Jun-13	Job files
123	Job files + Invoices First General-PDS Cornwall	Jul-10	Jun-11	Job files
124	Customer files (Diresco Dynamic, Shop time, Invoices copies)	Jul-10	Jun-11	Job files
125	Job files PDS-Wisnia	Jul-10	Jun-11	Job files
126	Company (Service master & strone)	Jul-12	Jun-13	Equipment
127	Personnel HR files	Jul-12	Jun-13	HR
128	Drytech job file invoices	Jul-10	Jun-11	Job files
129	Job files PDS-Wisnia; supplier invoices	Jul-10	Jun-11	Job files
130	Job files / Invoices First General-PDS, job invoices	Jul-10	Jun-11	Job files
131	I841 to I1231 - job invoices	Jul-13	Jun-14	Job files
132	Payables A-I	Jul-11	Jun-12	Invoices
133	Company Dry-it to Lundy	Jul-12	Jun-13	Job files
134	Company invoices Safety exp. - Service master	Jul-13	Jun-14	Equipment
135	Company + Private + Tamarack I439	Jul-13	Jun-14	Job files
136	Invoices (Purwash)	Jul-09	Jun-10	Invoices
137	Invoices (Wisnia, Xpertek + others)	Jul-09	Jun-10	Invoices
138	Payables R-Z	Jul-09	Jun-10	Invoices
139	Payables A-Q	Jul-09	Jun-10	Invoices
140	Payables	Jul-07	Jun-08	Invoices
141	Invoices (CRCS, Diresco Dynamic)	Jul-09	Jun-10	Invoices
142	Invoices (First on site to Strone)	Jul-09	Jun-10	Invoices
143	Job files (CRCS to PDS)	Jul-08	Jun-09	Job files
144	Credit cards, bank statements, GST, Payroll, Liabilities & Ceridian 2009	Jul-08	Jun-09	Various

Boxes of Records at Drytech's Premises

Box No	Description of Contents	Start Date	End Date	Classification
145	Job Files (CRCS, Eastern, PDS & Strone)	Jul-07	Jun-08	Job files
146	Abatement - Clean all	Jul-14	Jun-15	Job files
147	Eastern #2	Jul-14	Jun-15	Job files
148	Eastern #3 - Elimator	Jul-14	Jun-15	Job files
149	Conversation Coop	Jul-14	Jun-15	Job files
150	First General Services #2 J0063 to J0380	Jul-14	Jun-15	First General Services
151	First General Services #1 to J0061	Jul-14	Jun-15	First General Services
152	First General Services #3 J0391 to J0631A	Jul-14	Jun-15	First General Services
153	First General Services #4 J-01890	Jul-14	Jun-15	First General Services
154	Daoust Construction to Novatech J0626	Jul-14	Jun-15	Job files
155	First-On-Site - Driter Restore	Jul-14	Jun-15	Job files
156	Service master Toromont	Jul-14	Jun-15	Job files
157	Novatech J-0655 to RND Construction	Jul-14	Jun-15	Job files
158	Shop Hours	Jul-15	Jun-16	Shop hours
159	Tristar - Private Jobs	Jul-15	Jun-15	Job files
160	Timecards	Jun-15	Nov-15	Time cards
161	Past employees P-R	Misc.	Misc.	HR
162	Employees Files M-O	Misc.	Misc.	HR
163	Past employees D-G	Misc.	Misc.	HR
164	Past employees S-Z	Misc.	Misc.	HR
165	Past employees A-C	Misc.	Misc.	HR
166	Past employees H-L	Misc.	Misc.	HR
167	Receivables - First general K-0458	2016	2016	First General Services
168	Receivables - First general K-0441	2016	2016	First General Services
169	Receivables - Red Team K-0484	2016	2016	AR
170	Receivables - Red Team J-0745	2016	2016	AR
171	Receivables - V to T + others K0020 to K0372	2016	2016	AR
172	Time Cards, job cards, Jobs per diem A - E	2016	2016	Time cards
173	Job Files - F to P	2016	2016	Invoices
174	Job Files - I to T	2016	2016	Invoices
175	Shop Hours	2016	2016	Shop hours
176	Payables : A-D	2016	2016	Invoices
177	Payables : G-L	2016	2016	Invoices
178	Payables : E-F	2016	2016	Invoices
179	Payables : M-P	2016	2016	Invoices
180	Payables : Q-R	2016	2016	Invoices
181	Payables : S-Z	2016	2016	Invoices
182	DTI US Visa Mastercard	2016	2016	US
183	DTI Visa Mastercard	2016	2016	Invoices
184	Cheques	2016	2016	Bank Statements
185	Invoices - Esso, Home Depot, Staples	2016	2016	Invoices
186	Employees Files Drytech/Purcontents/CTRO,HR.3receipts for damaged content	Misc.	Misc.	HR

Boxes of Records at Drytech's Premises

Box No.	Description of Contents	Start Date	End Date	Classification
187	Drytech US - US employee files, US pricing matrix, Petty cash Reimbursement employees US, ADP, Driscoll&Driscoll,FDG Jacksonville,Nevada Corp H.Q.,La Vorgna,Mississippi Tax no#.,Mississippi Dept. of Employment,Mississippi sales tax Remittance,Mississippi Dept. of Revenue,certificate of existance,Mississippi business engagement,W9,2004ford f350,Mobi lease,business no.Florida,Income tax,Titan generator,w4 New employee,wsib USA,credit applications,First coast forklift,Enterprise,credit application completed,U.S.bank statements sept2012, U.S. Savings statements account#1512 2014-2015.,U.S. Cheq account 5682-2014-2015, Payables,Certifications.Financial statements sept 2012,US Corp tax return 2013.,Michigan Tax no#.	2012	2016	US
188	Payroll info ceridian 2015, Incentive files, Damaged files	2015	7-Jul-05	Payroll
189	Vehicle files	Misc.	Misc.	Equipment
190	Vehicle files; Sold Vehicle files; Trailer Purchases	Misc.	Misc.	Equipment
191	Esso cards, visa applications, enterprise cards, large loss credit cards, blank wire transfer forms, Leases, Year end Financials 2007-2016, Capital textiles master business license, crto closing doc's, articles of incorp.	2007	2016	Permanent
192	BMO cheq. account activity, TD account activity 2015-2016	2015	2016	Bank Statements
193	T5018, T4-T4 summary, WSIB Remittances reconciliation, Income tax receipts, Payroll liabilities, E.H.T.	2007	2015	Various
194	GST2009/2015, Ceridian Payroll 2008/2015	2008	2015	Various
195	Lease agreements; loans	Misc.	Misc.	Permanent
196	Drytech: BMO Bank Statements March 2016 - April 2016; TD Bank Statements Feb 2016; Bank Reconciliation 2014; 6892639 Canada: TD Bank Statements July 2015; to June 2016; Ceridian: Jan 2015 to June 2016; T5018, T4 - 2015; HST Remittance Jan 2016; Jan 2016 to March 2016 - Financials, AP and AR summaries; 2006/2007, 2009 and 2013, 2015 financials; transactions report 2005/06	Misc.	Misc.	Various
197	Payables 2012 - 2015 (mainly CJL); Misc. Payables 2007 - 2012; Margard 2011; Transportation/Broker Payables (Livingston, Quarterback etc...); Livingston (logistics broker) - Canadian and US - 2011 to 2015	Misc.	Misc.	Invoices
198	6925529 Canada Inc. Certificate of Incorporation; DTI Group Inc. Articles of Incorporation Group Benefits Plans	N/A	N/A	Permanent
199	Receivership records: (CRDN: payables, gas receipts, P.O.s, gas advance agreements, CRDN cheques deposited) employee matters; Asset release forms; pod content details; Drytech cheque deposits; First General Services Toronto and Rainbow AR; copies of insurance policies; CDs with Acer backups + Drytech US BofA statements; blank cheques; electronic signatures; Drytech AP; Equipment returned by Kevin, Desjardins 2016; BMO statements 2016; Forensic Investigation Interim Report (Draft); mail; 6892639 QB reports; DTI US AR; properties/lease agreements;	Misc.	Misc.	Permanent
200	Files on properties: 1661 Vimont Crt, 1670 Vimont Construction; property maintenance; property tax; Margard Builders; 1670 Enbridge / Hydro; City of Ottawa; misc files: Drytech deposit receipts, payables ranging from 2005 to 2008; CRDN invoices from 2016; payables 2016; Minutes of Annual Meeting Board of Directors 2012 file; misc. credit card reconciliations - 2016; Livingston records - 2014/2015; misc. equipment files from Caroline's office	Misc.	Misc.	Permanent

Boxes of Records at Drytech's Premises

Box No.	Description of Contents	Start Date	End Date	Classification
201	Drytech Build; Drytech invoices (2008-2009); Drytech invoices (2010); SOP's; Purwash invoices (2010-2011); Brochures; PDP works; PC costing; Weekly Admin Meeting;	Misc.	Misc.	Various
202	Drytech US 2005 - 2007 AR and AP	2005	2007	US
203	Drytech US 2008 - 2009	2008	2009	US
204	Drytech Invoices 2013	2013	2013	Invoices
205	Drytech US 2009 - 2010	2009	2010	US
206	Purcontents + Drytech 2014 - 2015	2014	2015	Purcontents
207	First General URA - 2014 - 2016	2014	2016	First General Services
208	Document Recovery	2014	2014	Other
209	Purcontents + DRS 2014 - 2015 Invoices	2014	2015	Purcontents
210	Purcontents + DRS 2014 - 2015 Invoices	2014	2015	Purcontents
211	Purcontents + DRS 2014 - 2015 Invoices	2014	2015	Purcontents
212	Drytech US 2011 - 2013	2011	2013	US
213	Due to From DTI US / P. Dooley	2013	2014	Other
214	Drytech Payables 2008 - 2009	2008	2009	Invoices
215	Purcontents + DRS 2014 - 2015 Invoices	2014	2015	Purcontents
216	AR Dispute files (Rainbow, PDS, Cornwall, First Response etc...)	Misc.	Misc.	AR
217	Purcontents + Drytech Invoices 2014 - 2016	2014	2016	Purcontents
218	Priority Services Partnership - signed documents; Standard Operating Procedures	Misc.	Misc.	Instruction / Other
219	Standard Operating Procedures	Misc.	Misc.	Instruction / Template
220	Standard Operating Procedures; Fire Smoke Damage Restoration - Student Copies; Strategic coaching binder; netsuite training manual	Misc.	Misc.	Instruction / Template
221	Drytech US 2013 - 2014	2013	2014	US
222	Drytech US 2009 - 2010	2009	2010	US
223	CRDN State Sheets Oct 2014 - Sept 2015	2014	2015	Other
224	Rachelle's office - Admin (SOPs, meetings, interviews, safety forms, training)	Misc.	Misc.	Other
225	Rachelle's office - Stat Sheets	Misc.	Misc.	Other
226	Rachelle's office - Admin (SOPs, training material)	Misc.	Misc.	Other
227	Rachelle's office - Admin (misc) + SOPs	Misc.	Misc.	Other
228	Rachelle's office - Admin (forms, WSIB)	Misc.	Misc.	Other
229	Customer Drying Records (large loss)	2013	2015	Other
230	Phil's office	Misc.	Misc.	Various
231	Purcontents client files (A/R)	2013	2015	Purcontents
232	Kevin Personal	Misc.	Misc.	Personal
233	CRDN Franchise Agreement; Crawford connection agreement	misc.	misc.	Permanent
234	Purcontents Client files	2014	2016	Purcontents

Boxes of Records at Drytech's Premises

Box No.	Description of Contents	Start Date	End Date	Classification
235	Heather's Office + Andrew McD Desk: Templates: FirstOnSite certificate of Satisfaction; technology issue form to employees; Redteam - emergency authorization form; blank time cards; work order forms; work estimates; issues on jobs; levitt safety brochures; misc. hand written notes; day off request forms; baseline asbestos containing materials (ACM) survey Nov 2009; on call change request forms; employee vacation request; corrective action notices; employee misconduct forms; monthly health and safety review forms; blank equipment release forms, employee time sheets; Standard Operating Procedure; Service Master Emergency Work Sheet -2016; work order forms; FirstOnSite KPIs; paperwork training/guidelines;	Misc.	Misc.	Instruction / Template
236	Health & safety - incident report checklists; textile transform form templates; blank notice of project forms (Ministry of Labour); misc. French template forms; work authorization templates; tote material inventory sheet templates; team leader checklists; misc. blank templates; FR Great West Life brochures; blank timecards	Misc.	Misc.	Instruction / Template
237	Vehicle Inspection Books	Misc.	Misc.	Equipment
238	Heather's Office - Fleet Paperwork: Vehicle Inspection Books; Vehicle Maintenance binder; Standard Operating Procedures; MTO reports; White Line Distributors Inc catalogue; vehicle maintenance invoices; mileage forms; misc. emails Heather McClean; misc. vehicle reports/receipts; vehicle insurance info; driver checks	Misc.	Misc.	Equipment
239	Phil's office - employee personnel files	misc.	misc.	HR
240	Mark's Office - Paperwork: maintenance manual Arid-dry, misc (inspection) check lists and authorization forms, misc. hand written notes, strategy notes, strategy growth plans, inventory check lists; SOP; equipment performance notes; field start-up forms; owner manuals - phoenix 1200 and MS 600; rooftop AC manual;	Misc.	Misc.	Instruction / Template / Other
241	Mark's Office - Paperwork: misc. business cards, drivers daily log books, notice of project forms; disaster response operations manual; confined space forms/permits; propane training institute workbooks; lift truck manual; misc emails Mark; FirstOnSite paperwork; misc. hand written notes; MMG operating manual; management meeting misc. notes Oct 2013; health and safety policies; misc material list checklists; misc equipment release forms; first aid manual; misc. transport magazines; laminated lists; misc hand written notes specs of equipment; equipment specs; price lists; credit card summary forms; misc check lists; material safety data sheet binder; operation and maintenance manual for Drytech and Restoration College	Misc.	Misc.	Instruction / Template / Other
242	Heather's office: misc magazines and catalogues; International operator's manual; Pinchin supervisor training manual; National safety code for motor carriers; Drytech brochures; Driver training guide; Apex labels (barcodes); misc. notes; permit forms/templates; misc. emails; Fuel Tax Booklet 2015; Ministry of Transport files 2015; Highway Use Tax file; UCR registration; International Fuel Tax folder; Quebec Annual Declaration Renewal; International Registry Permit; Rhodes Insurance	Misc.	Misc.	Instruction / Template / Other

Boxes of Records at Drytech's Premises

Box No.	Description of Contents	Start Date	End Date	Classification
243	Heather's Office - Cabinet Fleet Files: Driver trip sheets 2015; misc. vehicle expenses; vehicle credit card summary reports 2015; truck quotes; combilift manual; templates - vehicle incident forms, time sheets, corrective action forms; drivers license guide; misc. emails/notes regarding vehicles; mileage and fuel tax folders; permit folders; truck inspection check lists	Misc.	Misc.	Various
244	Phil's office: Employee files - new hire checklists; worker health & safety training program + manual; SOP, supervisor health and safety manual; research reference PDP binders; Strategic Coach folder; netsuite training manual;	Misc.	Misc.	Various
245	Phil's office: employee files - new hire checklists; SOP training; HR training files; WHMIS training; Health and safety checklists etc...	Misc.	Misc.	Various
246	Andy's file cabinet: heath/safety processes; employee certifications; asbestos training; supervisor training, communication training; Great West Life documents; authorization forms; CJL rates; FirstOnSite paperwork - activity sheet templates etc...; work order templates; equipment performance records; Andrew - personal development report; misc. equipment manuals, misc. hand written notes; strategic coaching binder; first aid manuals	Misc.	Misc.	Various
247	Diane's office: leader checklists; misc. hand written notes; quotes, example invoices; new employee file check lists; shop inventory lists; phone manual; credit applications; inventory lists; modular training applications; staples catalogue; equipment release forms; portable storage statements; emails; PnL detail 2013; esporta machine details; Telus misc.; damaged equipment notes;	Misc.	Misc.	Various
248	A. Walsh paperwork cabinet: Health & Safety act; product catalogs; credit card expenses forms; template forms; material lists; unifirst pamphlet; supervisor meeting notes; strategy notes; purchase orders; cancelled CRDN invoices; Drytech pamphlets; Visa statements; AR accounts; credit applications; misc invoices; blank cheques; work authorization forms; packing slips; misc. notes; inventory prices; business cards	Misc.	Misc.	Various
249	Caroline's office: equipment release forms; Caroline handwritten notes; equipment logs; newt agreement; technology orders; IT infrastructure; misc emails; equipment notes; FCI folders; SOPs, consumable pricing lists; sales order copies only; old inventory lists; document recovery pamphlets; Great West Life books	Misc.	Misc.	Various
250	Expired or Seasonal - Personal files	Misc.	Misc.	HR
251	Caroline's office - cabinet: netsuite and epipany conversion notes; work order/sales order process steps; misc. notes/emails; old inventory lists; AR aging copies - old; tablet manuals; tablet responsibility template forms; scanner manuals; material lists templates; equipment release forms; shop inventory; WSIB files; QuickBooks opening balances;	Misc.	Misc.	Various
252	Collin's office: daily timesheet templates; material safety data sheet binder; equipment sign out form; equipment performance; SOP master list; project inspection forms; misc. template forms; equipment manuals; misc. pamphlets and catelogs; health and safety procedures; Restoration college sign-in sheets;	Misc.	Misc.	Various

Boxes of Records at Drytech's Premises

Box No.	Description of Contents	Start Date	End Date	Classification
253	Purcontents files: daily stat sheets; Purcontents invoices - 2015, 2016; old master pod list; Drytech statements 2015; magazines and catalogs; equipment manuals	misc.	misc.	Purcontents
254	Heather's office: vehicle inspection reports	Misc.	Misc.	Equipment
255	Heather's office: driver's daily logs; misc. emails; old employee personal files; vehicle fleet documents	Misc.	Misc.	HR
256	Heather's office: old personal files; vehicle and trailer files	Misc.	Misc.	HR
257	Caroline's office - cabinet: misc invoices (payables); equipment release form; material list; misc. notes and emails; misc. purchase orders; daily stat and time sheets; chart of accounts; Therma-Stor manual, and Therma-Stor warranty cards; non-disclosure agreements; tool registration forms; SOP; telephone/internet 2013; equipment release forms; brochures	Misc.	Misc.	Various
258	Phil's office: SOPs, blank cheques; credit card declarations by employees; Health and Safety binder; misc. employee files	Misc.	Misc.	HR
259	Phil's office: vehicle inspection reports	Misc.	Misc.	Equipment
260	Operating manuals and CDs	Misc.	Misc.	Instruction / Template
261	Old inventory lists; equipment release forms; pod release forms	Misc.	Misc.	Various
262	Andrew Walsh: misc. emails; Great West Life documents; SOPs; 2011 - 2013 job/price estimates; daily stat sheets; SOPs; health and safety manual	Misc.	Misc.	Various
263	Caroline (small grey cabinet): misc. invoices 2012-2014; equipment release forms; catalogues; misc. hand written notes; misc. credit card statements - employee reimbursements; health and safety program; 2014 trial balance; 2013 daily stat sheets, equipment release forms; 2014 Rogers invoices	Misc.	Misc.	Various
264	Heather's office: fleet records - trailers, trucks, vans; fleet maintenance records; Pod records; 2014 employee personal files; OPS meeting notes	Misc.	Misc.	Equipment
265	CAT 2014 records; equipment and pod transfer old records; trailer inventory; equipment release forms 2013-2014; Hamal Design records 2012; ephipany records; netsuite	Misc.	Misc.	Equipment
266	Collin's office: blank Drytech templates / forms	Misc.	Misc.	Instruction / Template
267	Todd's office: manuals, old employee reviews; hand written notes on software design	Misc.	Misc.	Instruction / Template
268	Phil's office - employee personnel files; health and safety processes	Misc.	Misc.	HR
269	Vehicle inspection books - 2013	2013	2013	Equipment
270	Daily Driver Logs - 2014	2014	2014	HR
271	Vehicle inspection books - 2014	2014	2014	Equipment
272	Vehicle inspection books - 2013	2013	2013	Equipment
273	Daily Driver Logs - 2014	2014	2014	HR
274	Vehicle inspection books - 2014	2014	2014	Equipment
275	Vehicle inspection books - 2015	2015	2015	Equipment
276	Equipment release forms; materials safety data sheet binders; driver log books - 2015	2015	2015	Equipment
277	Hard drives; DTI Group Seal; original lease agreement - unit 1; misc. 2014 invoices; First General URA 2014 file; misc. AR 2013-2015; Security Event report 2015; misc. CRDN invoices 2015-2016; building blue prints	Misc.	Misc.	Various

Boxes of Records at Drytech's Premises

Box No.	Description of Contents	Start Date	End Date	Classification
278	Misc. payables 2015-2016; BDC records 2014-2015; Rhodes and Williams - insurance 2015 review file; misc. closed job files 2012, 2014, 2015 and 2016 - Drytech, Purcontents etc.; PDP works - team scan report 2014; CJL logistics records from 2012 to 2015; misc. equipment release forms 2015; misc. emails from 2015; inventory worksheets 2016; Receipt book - 2005; enterprise statements	Misc.	Misc.	Various
279	Kevin's office: misc. hand written notes; misc. certificates/plaques	Misc.	Misc.	Personal
280	Vehicle records (Caroline's office)	1998	2016	Equipment
281	Wayne's office: copies of daily stats; trucking magazines	Misc.	Misc.	Other
282	First General Services - receivables	N/A	N/A	First General Services
283	AR Dispute files (Rainbow, PDS, Cornwall, First Response, FGS etc...)	N/A	N/A	AR
284	Appear to be BioTech Moldy bank statements from 2008	2008	2008	BioTech Moldy
285	Appear to be BioTech Moldy bank statements from 2008	2008	2008	BioTech Moldy
286	Appear to be BioTech Moldy bank statements from 2008	2008	2008	BioTech Moldy
287	Caroline's office - Purcontents invoices 2012-2016; misc. payables (Rogers etc...)	2012	2016	Purcontents
288	Appear to be BioTech Moldy bank statements from 2008	2008	2008	BioTech Moldy
289	Packing slips for supplies purchased by Drytech 2012-2013; daily equipment sign out - tracking sheets 2015 - 2016	2012	2016	Equipment
290	Damaged equipment sheet records	2013	2015	Equipment
291	Daily vehicle inspection reports	2013	2016	Equipment
292	Warehouse equipment signout forms; vehicle inspection reports	2014	2016	Equipment
293	Equipment release forms	2015	2016	Equipment
294	Personnel HR files - daily stat sheets; HR safety meetings; equipment repair logs 2012	2012	2016	HR
295	Personnel HR files	2013	2015	HR
296	Kevin Dooley - Netsuite documentation; pay stubs; course documentation; credit cards statements; personal notes; brochures; London Life Insurance - 2006	2012	2012	Personal
297	Drytech US	2008	2008	US
298	2004 bank statements - 2007; 2008 CRA records; restoration college records 2009; transfer of funds to US bank records 2005; trailer information; misc. company invoicing 2008; brochures and manuals on drying equipment; trailer license plates	Misc.	Misc.	Various
299	Self help books	N/A	N/A	Instruction / Template
300	Drytech logo - template documents; Drytech logo - stationary	N/A	N/A	Instruction / Template
301	Drytech logo - template documents; Drytech logo - stationary	N/A	N/A	Instruction / Template
302	Warehouse template forms - blank	N/A	N/A	Instruction / Template
303	Personal letters and birthday cards	1979	1986	Personal
304	Livingston records; equipment invoices	N/A	N/A	Equipment
305	Livingston records; equipment invoices	N/A	N/A	Equipment
306	Livingston records; equipment invoices	N/A	N/A	Equipment

Exhibit “O”

Interim Statement of Receipts and Disbursements for the receivership of Drytech for the period
from April 12, 2016 to May 31, 2017

In the Matter of the Receivership of Drytech International Inc.
 In the City of Ottawa, in the Province of Ontario
 Receiver's Interim Statement of Receipts and Disbursements

As at May 31, 2017

Receipts

Cash in bank (Bank of Montreal)	\$ 119,168
Proceeds from sale of CRDN Business and other assets	2,627,912
Collection of accounts receivable:	
Drytech (excluding CRDN Business)	488,531
CRDN Business (division of Drytech operated in receivership)	155,123
Insurance - refunds (not related to Property)	46,047
HST collected	198,706
Other	10,614

Total Receipts \$ 3,646,101

Disbursements

Wages and benefits of temporary employee - post receivership	
Drytech (excluding CRDN Business)	\$ 130,164
CRDN Business	119,125
Other (vacation pay)	2,924
Source Deductions	
Drytech (excluding CRDN Business)	53,073
CRDN Business	20,109
WSIB	
Drytech (excluding CRDN Business)	5,298
CRDN Business	4,136
Insurance	
Drytech (excluding CRDN Business)	51,237
CRDN Business	3,608
Utilities	
Drytech	15,281
CRDN Business	3,206
Fuel	1,411
Rent for CRDN Business premises	15,748
Storage liens, ongoing charges at 3rd party warehouses and moving charges	81,559
Other supplies and services for CRDN Business	9,640
Lease payments for equipment/vehicles used by Receiver	9,195
Lease paymentst for equipment/vehicles for CRDN Business	5,393
CRDN Business franchise royalties on Receiver's sales	7,359
Newspaper ads	8,884
Operating, repairs and maintenance costs	42,767
Miscellaneous expenses	300
Asset Count - labour	4,831
IT Services	2,520
Appraisal fees	26,711
Changing locks	1,731
Security	980
HST exclusive of professional fees	24,202
Receiver's fees	1,168,649
HST on Receiver's fees	151,924
Legal fees	241,705
HST on Legal fees	31,033
Filing fees - Official Receiver	70
Bank Charges	45
HST remitted to Canada Revenue Agency	91,074

Total Disbursements \$ 2,335,894

Net receipts over disbursements

\$ 1,310,207

Interim Distribution to Secured Creditors

1,105,180

Balance

\$ 205,027

Exhibit "P"

Interim Statement of Receipts and Disbursements for the receivership of 6892639 for the period
from April 12, 2016 to May 31, 2017

In the Matter of the Receivership of 6892639 Canada Inc.
In the City of Ottawa, in the Province of Ontario
Receiver's Interim Statement of Receipts and Disbursements

As at May 31, 2017

Receipts	
Net proceeds from sale of 1661 Vimont Court, Ottawa (vacant lot)	\$ 64,281
Disbursements	
None	\$ -
Net receipts over disbursements	<u>\$ 64,281</u>
Interim Distribution to Secured Creditors	-
Balance	<u><u>\$ 64,281</u></u>

Exhibit “Q”

Deloitte’s Invoices for Professional Fees totalling \$241,458.85 (excluding HST)



Deloitte Restructuring Inc.
1600 - 100 Queen Street
Ottawa, ON K1P 5T8
Canada
Telephone: (613) 236-2442
Facsimile: (613) 236-2195
www.deloitte.ca

Deloitte Restructuring Inc., in its capacity as
Receiver of Drytech International Inc. and
6892639 Canada Inc.
1600-100 Queen Street,
Ottawa, ON K1P 5T8

Date: December 9, 2016
Invoice No: 4234084
Client No: 824874/1001434
Billing Partner: Martin Franco
HST Registration no: 133245290

Attention: John Saunders

Invoice

Fee for professional services rendered from September 10 to 30, 2016 with respect to the receivership of Drytech International Inc. and 6892639 Canada Inc., pursuant to the Court Order dated April 11, 2016.

Our Fee (see attached details):

Level	Hours	Hourly Rate	Fees
Sr. Vice-President	3.4	\$475	\$ 1,615.00
Vice-President	75.3	\$400	30,120.00
Senior	100.6	\$225	22,635.00
Analyst	10.8	\$185	1,998.00
Accounting Technician	1.2	\$100	120.00
	191.3	\$295	\$ 56,488.00

\$56,488.00

Out-of-pocket expenses:

Travel to Florida to release Ocala assets (airfare, hotel, car rental, meals, etc.)

1,510.29

Mileage to and from Drytech's premises and 3rd party warehouses

401.44

\$58,399.73

HST at 13%

7,591.96

Amount payable

\$65,991.69

See remittance information on last page

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

Client: 824874

Mandate: 1001434 - Receivership of Drytech and 6892639

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
9/13/2016	Ajram,Andrew	Vice-President	0.4		Discussion with David and John regarding trip to Ocala, Florida to close sale of equipment
9/16/2016	Ajram,Andrew	Vice-President	0.8		Discussion with David and John regarding trip to Ocala, Florida. AND print and familiarize myself with documentation.
9/20/2016	Ajram,Andrew	Vice-President	4.0		Asset verification in Ocala (8am to 12pm) - Discussions with John + David regarding additional items purchased.
		Subtotal	5.2	\$ 2,080.00	
9/20/2016	Beggs,Bruce	Sr. Vice-President	0.5		Cheques and other matters.
9/21/2016	Beggs,Bruce	Sr. Vice-President	1.0		Various cheques, bills of sale review and other issues.
		Subtotal	1.5	\$ 712.50	
9/16/2016	Biehler,Robert	Sr. Vice-President	0.5		Status update following court attendance re: report
9/29/2016	Biehler,Robert	Sr. Vice-President	0.5		QA Review
		Subtotal	1.0	\$ 475.00	
9/30/2016	Boettger,Adam Kevin	Senior	0.5		Review of WEPPA claim and supporting documentation for specific employee
		Subtotal	0.5	\$ 112.50	
9/27/2016	Boutcher,Rayne	Senior	4.0		Attend warehouse Langley 9:00-10:00 waiting for purchaser - no show reschedule 11:30
		Subtotal	4.0	\$ 900.00	
9/13/2016	Cantin,Denise	Acctg Technician	0.3		Prep Sep 16/16 payroll
9/26/2016	Cantin,Denise	Acctg Technician	0.9		Prep Stat holiday calculations; Prep Sep 30/16 payroll
		Subtotal	1.2	\$ 120.00	
9/16/2016	Franco,Martin	Sr. Vice-President	0.6		Status call with John
9/20/2016	Franco,Martin	Sr. Vice-President	0.3		Review of estimated realization - remaining assets
		Subtotal	0.9	\$ 427.50	
9/13/2016	Frizzle,Jillian	Analyst	5.5		Searching the network for past bills, calling Hydro One and others that Drytech owes money to get past bills. Having issues connecting to the right person and coordinating which invoices are needed. Reviewing A/R list from Drytech and CRDN, trackingdown invoices.
9/20/2016	Frizzle,Jillian	Analyst	0.3		Searching for old Hydro One bills on the network for Nisha to create cheque requests.
9/29/2016	Frizzle,Jillian	Analyst	5.0		Sorting through Drytech mail, pulling out invoices, bills and notices that need to be addressed. Calling Bell regarding cancellation notice, figuring out which account number it is regarding and where it belongs and who set it up. It is a security line for Unit 1 that needs to be paid, received all invoices from Bell and created cheque request. Also spoke with Julie to discuss Drytechs main line as it has not been paid, received breakdown of costs and walked through each line with Julie from Bell, agree to the amount, created cheque request and provided all supporting documentation to John.
		Subtotal	10.8	\$ 1,998.00	

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
9/14/2016	Ly,Mazal	Senior	1.0		Processing payroll and various other invoices. responding to inquiries, etc
9/20/2016	Ly,Mazal	Senior	1.0		processing various payments for deposit, and processing invoices for payments. communication with Nisha
9/21/2016	Ly,Mazal	Senior	0.5		processing additional payments/wires for deposit, and processing invoices for payments. communication with Nisha and Versa Bank re wires
9/26/2016	Ly,Mazal	Senior	1.5		Processing various invoices, payroll, inquiries, communication with John
		Subtotal	4.0	\$ 900.00	
9/21/2016	Moldoveanu-Bochis SR, Senior		0.6		Phone conv with chad Cleland regarding WEPP long explanation
9/30/2016	Moldoveanu-Bochis SR, Senior		0.5		Noumerous e-mail regarding Heather Mclean Weppa claim
		Subtotal	1.1	\$ 247.50	
9/16/2016	Peloquin,David	Vice-President	3.5		Discussion with John regarding the remaining lots and Ocala + coordination of Ocala pick up of assets
9/19/2016	Peloquin,David	Vice-President	2.0		Coordinatation of pick-up of assets + Ocala pickup
9/20/2016	Peloquin,David	Vice-President	3.0		Ocala pickup + coordination of other location for pick up
9/21/2016	Peloquin,David	Vice-President	1.0		Coordination of pickup - warehouses
9/22/2016	Peloquin,David	Vice-President	1.0		Coordination of pickup + email for Ocala
9/23/2016	Peloquin,David	Vice-President	4.0		Coordination of the pickup of assets, sale of lots not sold yet
9/27/2016	Peloquin,David	Vice-President	2.0		Coordination of pick-up - Langley, Toronto, Winnipeg
9/28/2016	Peloquin,David	Vice-President	2.5		Coordination of pick-up - Langley, Toronto, Winnipeg
9/29/2016	Peloquin,David	Vice-President	1.5		Coordination of pick-up - Langley, Toronto, Winnipeg
9/30/2016	Peloquin,David	Vice-President	1.5		Coordination of pick-up - Langley, Toronto, Winnipeg
		Subtotal	22.0	\$ 8,800.00	
9/12/2016	Saunders,John	Vice-President	4.8		Update from Gordon (Gowlings); Inquiry from employee; Follow-up with Julien on biosweep machine safety issues raised by manufacturer; Review draft schedule for releasing assets to purchasers; Review invoice for storage in Ocala, Florida; Discuss with Nisha the calculation of balance owing from tender purchasers; Follow up on T4s requested by CRA trust auditor; Draft e-mail to biosweep purchaser to advise of safety warnings provided by manufacturer; Draft e-mail to Kevin re shareholder loan inquiry from CRA; Follow up on CJL invoices - draft letter to CJL re excessive increase in storage fee rates; Follow up with Gowlings re form of bill of sale to provide to purchasers; Prepare for and attend at Court for receivership hearing - update team
9/13/2016	Saunders,John	Vice-President	5.6		Discuss with David the payment of Ocala storage fees in \$CAD; Discuss letter to CJL with Gowlings re excessive fee increase; Approve payment of suppliers; Discuss value and potential sale of unsold and rejected lots with Caroline; Discuss logistics of releasing assets (both in Ottawa and at 3rd party warehouses) with Nisha; Discuss supporting docs required for A/R from Brown's Cleaners with Nisha; Review bill of sale drafted by Gowlings - provide comments amd suggested edits; Follow up on getting signed Court Orders from Gowlings; Follow up on wiping sold computers clean of all data; Review and edit notices advising 16 purchases that Court approved their offers - checked the balances owing; Call with broker re status of property for sale; Follow up on interim distributions approved by the Court; Review and approve revised bill of sale; Arrange to post Court orders on Deloitte website

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
9/14/2016	Saunders,John	Vice-President	4.1		Discuss requests from purchasers for additional info and pick-up logistics with Nisha; Follow up on necessity to provide both bill of sale and Receiver's certificate with Gowlimgs; Review info on unclaimed contents in a pod to be disposed of; Approve cheques for interim distributions; Received offer for biosweep machine; Follow up with David and Andrew re steps to complete closing of sale of Ocala assets - discuss Andrew's attendance at Ocala site to confirm assets received by purchaser from Pat's storage location - provide Andrew with detailed list; Follow up with Gowlings on purchaser's request for an invoice (for customs purposes); Inquiry from Drytech customer re A/R owings; Prepare invoice for purchaser of Ocala assets; Review draft bill of sale with specific info required by purchaser's bank.
9/15/2016	Saunders,John	Vice-President	4.5		Call with Pat re Release of Ocala Assets; Follow up with CRA re T4s; Brief Bruce of status of issues; Inquiry from creditor; Update on receipt of funds and pick-up of sold assets with Nisha - review correspondence from various purchasers; Call from para-legal acting for Tri-Star - review judgement obtained by collection agency and forward to para-legal with instructions for payment; Call from Tri-Star principal to discuss settlement; Discuss CJL with David; Draft letters to secured creditors re distributions; Work on projection of costs to complete receivership
9/16/2016	Saunders,John	Vice-President	5.0		Issue distributions to secured creditors; Explain status of other secured equipment to BDC; Arrange to deliver T4 copies to CRA trust auditor; Respond to Caroline's payroll inquiry; Approve repairs to forklift; Update David on o/s issues; Send invoice for Ocala assets to purchaser; Sign and forward bill of sale for Andrew to deliver to purchaser in Ocala - discuss with Andrew; Approve costs and method to wipe clean data from sold computers; Finalize and send letter and cheque to CJL; Rec'd confirmation of payments rec'd from purchasers; Meet with realty broker to discuss possible reduction in listing price; Negotiate price for an unsold lot - confirm by e-mail; Discuss with Caroline potential buyers for trailers with built in equipment; Inquiry from TD; Update Martin on o/s issues and estimated costs going forward
9/19/2016	Saunders,John	Vice-President	2.3		Review e-mails re Enterprise vehicles; Review report from realtor re pricing of property; Review correspondence re bills of sale and release of equipment to purchasers; Review docs and schedules to prepare estimate of potential net realization on all assets; Respond to Martin's queries re HST recoveries
9/20/2016	Saunders,John	Vice-President	1.2		Calls and e-mails with Andrew, David and Gowlings re additional 3 desiccants discovered at Ocala facility and quick sale to purchaser of this additional equipment owned by Drytech Canada; Draft simple sale agreement for review by Gowlings
9/21/2016	Saunders,John	Vice-President	2.4		Follow up on CJL e-mails re invoice pricing changes; Discuss with Nisha how to deal with late payment from a bidder; Review e-mail from Pat complaining of 3 additional desiccants sold, missing vehicle, and other matters - provide comments to David and Gowlings; Review letter from Matt Halpin re solicitor's lien - forward to Gowlings; Respond to inquiry re HST on assets sold to U.S. purchaser; Review correspondence re bills of sale and logistics to pick up sold assets; Respond to inquiry from party interested in fenced lot at 1661 Vimont; Compare broker's analysis of value to appraisal report for 1670 Vimont
9/26/2016	Saunders,John	Vice-President	5.4		Update on remaining pod contents from Val; Review pick-up schedule for sold equipment with Caroline; Follow up on payroll info; Follow up with Enterprise to confirm pick-up time of vehicles; Follow up with David re o/s CJL invoices and amount owing from Ocala purchaser; Follow up with Gowlings for release of \$267,000 from Ocala sale, and Norton Rose's ("NR") solicitor's lien; Approve and sign bills of sale being issued to purchasers; Discuss logistics of releasing equipment with Wayne Roberts; Discuss replacement of water heater with Wayne; Review time sheets; Discuss HST and APA for purchasers with David; Call from propane supplier; Update Martin; Discuss potential buyers for unsold equipment with Caroline; Follow up on A/R being pursued with Gowlings; Review comparables used by appraiser with those used by realtors for 1670 Vimont; Approve payment of CJL invoices; Respond to matt Halpin's call; Arrange for remaining interim distributions to be paid; Follow up on insurance policy renewal; Respond to inquiry from National Leasing; Follow up on Minden Gross' inquiry re payment of RBC claim

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
9/27/2016	Saunders,John	Vice-President	4.2		Review e-mails and correspondence; Discuss items to be disposed with Caroline; Discuss NR letter with Gordon to confirm whether final interim distributions can be issued; Review e-mails from BLG re TD's position on solicitor's lien; E-mail to Minden Gross; Discuss legal actions against A/R with Gowlings; E-mails and calls with Enterprise and its lawyer to confirm details for their pick-up of 6 vehicles; Draft acknowledgement of possession for Enterprise to sign; Prepare invoices requested by certain purchasers of rolling stock for licensing purposes; Follow up with realtor to discuss rededuction of price for property; Review costs incurred by Andrew in attending at Ocala to release assets to purchaser; Follow up with Jillian re o/s Bell and utility bills; Discuss NR's claim for solcitor's lien with Lorne
9/28/2016	Saunders,John	Vice-President	4.1		Attend at Drytech to oversee release of equipment; Review status of pick-ups and content disposals with Caroline and Val; Discuss packing up of office records; Meet with IT consultant to discuss wiping of computer data; Respond to purchaser's request to inspect equipment post sale; Call from realtor re upcoming showings - make arrangements for safety equipment to be available for realtor while equipment is being moved out; Prepare bills of sale (for succesful bidders in tender sale); Confirm to realtor the reduction of listing price and extension of listing period; Follow up on invoices. etc. with Jillian; Respond to NR's request for meeting; Issue distribution to RBC; Update Martin
9/29/2016	Saunders,John	Vice-President	1.7		Follow up on invoices from supliers with Jillian; Approve additional bills of sale; Update Caroline on realtor visit and Enterprise pick-up; Call from insurance adjuster re pick-up of old contents - discuss with Caroline and provide instructions; Update from Gowlings on A/R legal actions; Rec'd payment from purchaser of unsold desiccants - contact David and Caroline to release equip; Call from Realtor; Arrange to pay storage fees for 3rd party warehouse;
9/30/2016	Saunders,John	Vice-President	2.8		Discussion of various issues with BLG; Follow up with Caroline re: team leader for mobile app, Rainbow A/R and contents, movement of equipment, and confirmation that Enterprise picked up vehicles; WEPPA inquiry; Meet with Matt Halpin to discuss NR and PWC claims for lien - debrief with Lorne; Discuss dealing with CPL registered on lot to be sold to City; Review e-mails and correspondence
		Subtotal	48.1	\$ 19,240.00	
9/12/2016	Sharma,Nisha	Senior	9.0		Compiling list of what is owing from the successful bidders; emails; discussions with Val and Caroline regarding warehouse arrangement for pick ups; reviewing/supervising Caroline and Val regarding equipment arrangements and best way to sort equipment; reviewing cheque requests from Jillian - for utilities etc...; reviewing Browns invoices; reviewing CJL invoices (July invoices) and providing John with summary spreadsheet for all invoices for CJL
9/13/2016	Sharma,Nisha	Senior	9.5		Preparing payroll; reviewing Brown's invoices; discussions regarding equipment pick up with Caroline and Val; reviewing/supervising Caroline and Val regarding equipment arrangements and best way to sort equipment; drafting emails to let successful bidders know of court approval; reviewing spreadsheets of amounts outstanding by bidders, updating emails to send to successful bidders and then emailing bidders
9/14/2016	Sharma,Nisha	Senior	8.5		Responding to successful bidder questions via email and phone calls; coordinating pick up times with bidders and coordinating how to send in their remaining balance cheques; providing bidders information required to complete wire transfers; preparing draft bill of sales for bidders who required it for financing purposes; discussions with Gowlings regarding changes to draft bill of sales to include bid prices; reviewing payroll stubs;
9/15/2016	Sharma,Nisha	Senior	9.0		Preparing cheque requests; coordinating pick ups and cheque drop-offs; reviewing Brown's invoices, still missing a few, connecting with Caroline regarding what was missing; corresponding with successful bidders regarding balance payments and pickup schedules and outlining for bidders the requirements (i.e. staff required, equipment/trucks needed, time allocated for pickup) and answering additional questions they have regarding draft bill of sales

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
9/16/2016	Sharma,Nisha	Senior	8.0		Picking up pay cheques from Deloitte's office, dropping off bid payment; compiling invoices for Brown's; coordinating with successful bidders (email/calls) regarding cheques and pick-ups; creating draft bill of sales for certain bidders who required it to make payments; discussing with bidders what they will need to complete pickups (i.e. number of staff, equipment/truck requirements, time allocated to pick up etc...); meeting with Nerds-on-Site to discuss properly wiping computers clean before bidder picks them up; updating bidders when cheques received
9/19/2016	Sharma,Nisha	Senior	8.0		Communicating with successful bidders regarding pick-ups, paying off balances and creating draft bill of sales; emails; discussing with bidders what they will need to complete pickups (i.e. number of staff, equipment/truck requirements, time allocated to pick up etc...); coordinating Nerds-on-site computers to be wiped for tender sale pickups; reviewing cheques received to ensure they are certified cheques or bank drafts; updating David on cheques received so he can make arrangements for release of equipment in 3rd party warehouses; updating bidders when cheques received
9/20/2016	Sharma,Nisha	Senior	9.0		Creating cheque request for Hydro One; communicating with successful bidders regarding payment of balances; discussing with bidders what they will need to complete pickups (i.e. number of staff, equipment/truck requirements, time allocated to pick up etc...); confirming process to receive a wire transfer from US for payment of balance; scheduling pick up times for equipment; emails; updating bidders when cheques received; emails; preparing/coordinating to get PSA for additional sold items; coordinating with Bruce to get final bill of sales signed
9/21/2016	Sharma,Nisha	Senior	8.5		Discussions with Hydro one regarding services and outstanding balances; scheduling pickups; following up and tracking down balance that was received late (delay by UPS); updates from Caroline and Val regarding minor pieces of equipment that was missed; discussions with Julien regarding bill of sales; reviewing Caroline's additional lot listings and discussions with David regarding the list; preparing bill of sales; following up on wire transfer sent from US to pay balance
9/22/2016	Sharma,Nisha	Senior	9.5		Preparing bill of sales (splitting up bill of sales for various depot pickups); sending Bruce bill of sales for approval and signatures; scheduling pickups; preparing invoices for vehicles; going to MTO to transfer vehicles to successful bidder; preparing contact list for Caroline to schedule additional appointments and provide Caroline with all other bidder contact information; emails
9/23/2016	Sharma,Nisha	Senior	8.5		Preparing payroll for next week; finalizing bill of sales; preparing list of outstanding items for next week; reviewing invoices from depot and preparing cheque requests for depot; coordinating pickups; following up with Enterprise regarding vehicle pickup; finalizing sale of additional assets to a purchaser; emails; discussions with Caroline regarding schedule of pickups; responding to Krista regarding termination and pay her employee file; discussions with Caroline regarding pick up of Enterprise vehicles; sending Bruce final bill of sales for review and signature; sending Bruce General Conveyance form for signature
		Subtotal	87.5	\$ 19,687.50	
9/26/2016	Taylor,Jay	Senior	3.0		Site Visit: Facilitation of sale of assets to various buyers including inspection of serial numbers to ensure the correct assets were released
9/29/2016	Taylor,Jay	Senior	0.5		Site Visit: Facilitation of sale of assets to various buyers including inspection of serial numbers to ensure the correct assets were released
		Subtotal	3.5	\$ 787.50	
Total Fees for Mandate			191.3	\$ 56,488.00	



Deloitte Restructuring Inc.
 1600 - 100 Queen Street
 Ottawa, ON K1P 5T8
 Canada
 Telephone: (613) 236-2442
 Facsimile: (613) 236-2195
 www.deloitte.ca

Deloitte Restructuring Inc., in its capacity as
 Receiver of Drytech International Inc. and
 6892639 Canada Inc.
 1600-100 Queen Street,
 Ottawa, ON K1P 5T8

Date: February 28, 2017
 Invoice No: 4284838
 Client No: 824874.1001434
 Billing Partner: Martin Franco
 HST Registration no: 133245290

Attention: John Saunders

Invoice

Fee for professional services rendered from October 1 to December 31, 2016 with respect to the receivership of Drytech International Inc. and 6892639 Canada Inc., pursuant to the Court Order dated April 11, 2016.

Our Fee (see attached details):

Level	Hours	Hourly Rate	Fees
Sr. Vice-President	8.1	\$ 475	\$ 3,847.50
Vice-President	234.6	\$ 400	93,840.00
Senior	352.5	\$ 225	79,312.50
Analyst	13.5	\$ 185	2,497.50
Accounting Technician	21.9	\$ 100	2,190.00
	<u>630.6</u>	\$ 288	<u>\$ 181,687.50</u>

\$181,687.50

Out-of-pocket expenses:

Travel to Mississippi to inspect and count assets (airfare, hotel, meals, etc.)
 Mileage to and from Drytech's premises

914.06
 457.60

183,059.16
 23,797.69

HST at 13%

Amount payable

\$206,856.85

See remittance information on the last page

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

Client: 824874

Mandate: 1001434 - Receivership of Drytech and 6892639

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
11/21/2016	Biehler,Robert	Sr. Vice-President	2.0		Reviewing previous orders and reports; reviewing and providing comments re: Fourth Report and Supplementary Report; d/w J Saunders re: review
Subtotal			2.0	\$ 950.00	
10/11/2016	Boettger,Adam Kevin	Senior	1.5		Team phone call; Follow-up with WEPP recipient explaining status of their claim; Review Proof of Claim forms received and enter into Ascend; Contact CRA to determine outstanding HST returns and income tax returns
11/14/2016	Boettger,Adam Kevin	Senior	2.4		Review quantum of WEPPA proof of claims filed; Review/QC Interim Statement of Receipts and Disbursements and prepare comments
11/15/2016	Boettger,Adam Kevin	Senior	0.2		Team discussion of Interim R&D
11/28/2016	Boettger,Adam Kevin	Senior	0.5		Respond to employees request for information on WEPP claim; Review employee files for termination date of employee; Contact Service Canada to request callback
11/30/2016	Boettger,Adam Kevin	Senior	0.5		Receive call from Service Canada regarding WEPP inquiry; Contact employee with response of Service Canada and amendments to be made to employee's claim
12/1/2016	Boettger,Adam Kevin	Senior	0.5		Review Proof of Claim; Respond to employee inquiries on the affect of the amendment of claim and other issues
12/1/2016	Boettger,Adam Kevin	Senior	0.4		Phone call from employee requesting update on status of claim; Review file documentation on claim; Team discussion regarding status of claim
12/13/2016	Boettger,Adam Kevin	Senior	0.1		Review proof of claim provided by creditor
Subtotal			6.1	\$ 1,372.50	
10/4/2016	Boutcher,Rayne	Senior	2.0		Attend warehouse and supervise inventory pick up for other purchaser
10/11/2016	Boutcher,Rayne	Senior	1.0		Attend warehouse to supervise inventory pick up
10/12/2016	Boutcher,Rayne	Senior	1.0		Attend Gloucester for pick up on inventory by 2 purchasers
Subtotal			4.0	\$ 900.00	
10/11/2016	Cantin,Denise	Acctg Technician	0.3		Prep October 14, 2016 payroll
10/19/2016	Cantin,Denise	Acctg Technician	1.0		Final prep and file of Q3 WSIB
10/20/2016	Cantin,Denise	Acctg Technician	0.3		Prep ROE for Valerie McDonald
10/26/2016	Cantin,Denise	Acctg Technician	1.5		Prep October 28, 2016 payroll. Make adjustments
11/9/2016	Cantin,Denise	Acctg Technician	0.2		Prep Nov. 11, 2016 payroll
11/22/2016	Cantin,Denise	Acctg Technician	0.2		Prep Nov 25/16 payroll
11/23/2016	Cantin,Denise	Acctg Technician	2.5		Complete Nov 25/16 payroll. Cleanup Drytech QBKS file
12/6/2016	Cantin,Denise	Acctg Technician	0.7		Prep Dec 9/16 payroll
12/19/2016	Cantin,Denise	Acctg Technician	0.5		Prep Dec 7/16 payroll
12/22/2016	Cantin,Denise	Acctg Technician	0.7		Adj. CL Dec 23/16 paycheque
Subtotal			7.9	\$ 790.00	
10/3/2016	Dew,Todd	Senior	6.0		Attend premises to release assets to First-on-Site. Prepare listing of released assets; Email David Peloquin results.
10/7/2016	Dew,Todd	Senior	1.0		Attend to disperse assets bought on a tender
11/3/2016	Dew,Todd	Senior	4.0		Attend Alero and monitor loading of air scrubbers and storage pods.
Subtotal			11.0	\$ 2,475.00	

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
10/12/2016	Franco,Martin	Sr. Vice-President	0.2		Follow up with John. Review various emails on immoveable
10/21/2016	Franco,Martin	Sr. Vice-President	0.3		Disc. on AR collection
11/21/2016	Franco,Martin	Sr. Vice-President	1.3		Review Receiver's 4th report and comments
11/29/2016	Franco,Martin	Sr. Vice-President	0.8		various analysis on future recovery in the estate
11/30/2016	Franco,Martin	Sr. Vice-President	0.9		phone calls with John Saunders to get an update on the file. Status future realization. Review Court Order
12/1/2016	Franco,Martin	Sr. Vice-President	0.3		Status call
12/16/2016	Franco,Martin	Sr. Vice-President	0.3		Review various schedules - realizations to date
		Subtotal	4.1	\$ 1,947.50	
10/25/2016	Frizzle,Jillian	Analyst	0.5		Going over receivables with Nisha.
11/16/2016	Frizzle,Jillian	Analyst	2.5		Responding to invoices for Drytech and CRDN, searching on network for past invoices and correspondence relating to Tyco. Sending information to Nisha for consideration and payment. Discussing third party good with Nisha and reviewing First general disposal items.
		Subtotal	3.0	\$ 555.00	
12/14/2016	Herbert,Lionel	Acctg Technician	1.0		Organize asset count records into excel schedule
12/15/2016	Herbert,Lionel	Acctg Technician	6.0		Organize asset count records into excel schedule
		Subtotal	7.0	\$ 700.00	
10/19/2016	Ly,Mazal	Senior	2.0		processing various cheques. reallocations of GL accounts with Nisha to reflect correct recording of transactions, etc.
		Subtotal	2.0	\$ 450.00	
12/15/2016	Mangeshikar,Sushrut	Acctg Technician	7.0		Summarize asset count excel schedule by type of equipment. Calculate potential liquidation values
		Subtotal	7.0	\$ 700.00	
10/11/2016	Moldoveanu-Bochis SR Senior		0.2		Follow-up WEPPA with Sharma
11/8/2016	Moldoveanu-Bochis SR Senior		0.5		Corrections on the site of Service Canada regarding Krista Scarfone, follow-up and e-mails
11/8/2016	Moldoveanu-Bochis SR Senior		0.8		Mainlevée Air Liquide
		Subtotal	1.5	\$ 337.50	
10/3/2016	Peloquin,David	Vice-President	1.0		Coordination of pickup in Canada
10/4/2016	Peloquin,David	Vice-President	1.0		Coordination of pick-up in Canada
10/12/2016	Peloquin,David	Vice-President	0.5		Discussion with potential purchaser for selling certain assets
10/12/2016	Peloquin,David	Vice-President	0.5		Coordination of pick-up in Langley
10/13/2016	Peloquin,David	Vice-President	2.0		Analysis of book values + review of additional lots to sell
10/19/2016	Peloquin,David	Vice-President	0.5		Discussion with purchaser, analysis of data
10/27/2016	Peloquin,David	Vice-President	0.5		Discussion with purchaser for pick-up of equipment
11/10/2016	Peloquin,David	Vice-President	0.5		Data analysis for asset listing
12/12/2016	Peloquin,David	Vice-President	1.5		Help in coordination of the asset count in Gulfport
12/15/2016	Peloquin,David	Vice-President	3.0		Compilation of asset count and value

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
12/16/2016	Peloquin, David	Vice-President	1.5		Compilation of asset count and value
12/21/2016	Peloquin, David	Vice-President	2.0		Analysis of prior offers to compare to potential offers for Gulfport equipment
		Subtotal	14.5	\$ 5,800.00	
12/7/2016	Poulin, Pierre	Analyst	0.5		Conversation avec David Peloquin au sujet de la prise d'inventaire en Louisiane.
12/12/2016	Poulin, Pierre	Analyst	7.0		Aller au 10062 Southpark Drive, Gulfport MS.
12/13/2016	Poulin, Pierre	Analyst	3.0		Faire rapport, monter fichier photos
		Subtotal	10.5	\$ 1,942.50	
11/21/2016	Nadon, Jean-François	President	2.0		Special Risk Review of 4th report and supplemental report
		Subtotal	2.0	\$ 950.00	
10/13/2016	Nowell, Katheryn AE	Senior	0.4		Review notes and communications for information on CRA access to send to Adam
		Subtotal	0.4	\$ 90.00	
10/2/2016	Saunders, John	Vice-President	0.9		Respond to inquiries from BioSweep manufacturer and propane supplier; Review G/L for trust account; Prepare bills of sale for equipment being picked up this week
10/3/2016	Saunders, John	Vice-President	3.9		Sign and forward bills of sale to Caroline to provide to purchasers; Confirm correct legal name of purchaser (which was not on bid) and revise bill of sale; Discuss status of real properties with Martin; Approve payment of 3rd party warehouse storage fees; Follow up on response from insurance adjuster who refuses to pick up his client's goods stored at Drytech; Inquiry from secured creditor; Review information from Caroline on development team for mobile App; Confirm with Gowlings that funds were received from purchaser of 3 additional desiccants found in Ocala, Florida; Review offer for certain unsold assets - discuss with David and Caroline; Review purchase offer received for 1670 Vimont; Calculate estimate of next distribution to secured creditors; Review e-mails provided from Caroline re history of certain 3rd party goods still at Drytech; Discuss propane tanks with Wayne - respond to Stinson Fuels re arrangements to pick up tanks; Respond to Kevin's inquiry on real property
10/4/2016	Saunders, John	Vice-President	1.7		Discuss offer with broker - forward to Gowlings for review; Call with De Lage re property claim for forklift - review invoice received; Respond to claim from security guard company; Call from CRA re HST; Review correspondence re US records; Rec'd copy of motion materials from NR re shareholder dispute; Set up meeting with PWC to discuss issues raised by NR; Follow up on wiping computers of data; Review offers for unsold equipment; Respond to Stinson's request to pick up its propane tanks
10/5/2016	Saunders, John	Vice-President	6.4		Attend at Drytech to supervise removal of office equipment, furnishings and computers - tour premises with purchaser representative to confirm items to be taken - resolve disputes over specific items; Update Nisha on outstanding issues; Discuss offers for unsold assets and 3rd party goods with Caroline; Rec'd proceeds from Ocala asset sales from Gowlings; E-mail from Gowlings re settlement offer from A/R: Review recoveries to date and update analysis on potential recoveries for secured creditors; Prepare bill of sale for Langley purchaser; Update from David on status of 3rd party warehouses; Review offer from property and Wayne's notes - identify issues to be addressed - discuss with Wayne; Call to realtor to follow up on questions re conditions of offer; Review legal bill from Gowlings; Review correspondence with Kevin re unsold assets; Review notes and previous correspondence to respond to continuing inquires from security guard company that was never retained by Receiver; Download and review certificates for computers sold confirming that data had been wiped clean;

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
10/6/2016	Saunders,John	Vice-President	4.3		Call with broker re offer; E-mails with Wayne Roberts re future forklift requirements; Approve payment of invoices for services; E-mails with forklift financier re timing for return of forklift; Follow with BDC re status of sale of Dairy Drive property; E-mail from Gowlings confirming settlement of another A/R; Review and discuss offers for unsold equipment with David; Edit APS for 1670 Vimont - discuss issues with Martin and forward signed back APS to broker; Discuss with Nisha the status of equipment pick up by purchasers, A/R collections, releases of 3rd party goods, projected expenses for next few months, clean-up of building, unsold equipment, etc.; Call from Nisha re inability of purchaser to get equipment out of building by end of day; E-mails with purchaser re missing keys to trailer and delays in removing equipment; Review other correspondence
10/7/2016	Saunders,John	Vice-President	0.8		Update from Nisha confirming removal of purchased equipment the previous night; E-mails from lawyers re solicitor's lien; Call from Nisha re damages caused by purchaser of boiler - provided details of purchaser's obligations under terms of sale; Agreed to storage of trailer and boiler until purchaser can repair water pipes - discussed wording of document for purchaser to sign; Review revised offer for property
10/10/2016	Saunders,John	Vice-President	1.6		Review motion record and court order provided by NR re allegations against Kevin; Review correspondence - prepare notes and update list of outstanding issues - follow up with Nisha
10/11/2016	Saunders,John	Vice-President	3.2		Review and approve bill of sale for assets in Langley; Draft a bill of sale for additional desiccants sold in Ocala (as requested by purchaser); Review projected expenses for wages, utilities, insurance, etc. to Dec 31 - follow up on specific items with Nisha; Confirm that insurance premiums are up to date; Update from Wayne R. on propane tanks; Review update from Gowlings on settlement of A/R claim; Review A/R collection activity submitted by CRDN purchaser; Review offers to date for unsold assets with Caroline and David - discuss expected offers to be received; WEPPA inquiry - forward to Adam; Contact broker to advise that recent signed back offer is still too low and should be rejected; Review e-mails forwarded from Caroline re Porter contents; Review utility invoices to be paid; Discuss with the David the sale of 2 additional items in Langley; Review offer for remaining furniture; Authorize work to fix safety hazard in building; Review and approve payroll; Follow up with Wayne R. re missing Ottawa assets; Follow up with Kevin on any proof of ownership he will be providing for the assets he alleges are owned by Drytech US.
10/12/2016	Saunders,John	Vice-President	4.6		Inquiry from Wayne Kerrick re items still on lot to be sold to City - follow up with Nisha to ensure all remaining items are removed prior to closing and obtain key to fence for delivery to City; Review and approve payment of utilities; Review correspondence and notes - update list of o/s issues and completed tasks (for purpose of Court reporting); E-mails from broker re upcoming viewing of property and subsequent feedback; Discuss offers for certain unsold assets with Caroline; Discuss status of temporary employees with Nisha, and remaining tasks for them to complete; Review correspondence from purchaser of vacuum chamber re problems with the asset he discovered after the sale - Discuss response with Nisha ("as is, where is" sale); Follow up with Nisha and Caroline to confirm when vacuum chamber will be picked up by purchaser; Review and sign conveyance agreement for 2 assets in Langley; Update Martin; Respond to inquiry from secured creditor; Prepare list of sales made to date without Court approval; Call with BDC re status of their sales process for Dairy Drive property - review listing agreement for this property
10/13/2016	Saunders,John	Vice-President	6.2		Attend at Drytech to inspect premises and fenced lot after all tender sale asserts have been picked up - inspect remaining unsold assets and 3rd party good that are still on site; Meet with temporary employees to discuss possible part-time work requirements going forward (when the need arises); Review remaining o/s issues with Nisha; Review detailed sequence of events that occurred before and after equipment in trailer disappeared (prior to receivership) that was located in fenced lot; Call from Caroline re Kevin's move of equipment in Louisiana back to Gulfport; Meet with Steve from PWC to discuss the results of the forensic investigation he carried out on Kevin's activities at Drytech - update Lorne; Discuss NR's claim for solicitor's lien, movement of Louisiana assets, and other outstanding legal issues with Lorne; Inquiry from Gowlings re status of last purchase offer for property; Discuss with the broker the purchaser's response to our rejection of his last offer - prepare e-mail to purchaser explaining our position; Feedback from broker on latest person to view property; Follow up on analysis of recoveries vs book values of assets; Follow up with broker and appraiser re different square footages used by both

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
10/14/2016	Saunders,John	Vice-President	2.3		Respond to inquiry from TD's counsel; Rec'd inquiry re 9 unsold assets - follow up with Caroline and Nisha - respond to inquiry; Review invoices for storage and alarm services; Review correspondence re A/R recovery; Follow up on updating schedule of offers with appraised liquidation values and recent bids for similar assets to assess reasonableness; Discuss market for commercial properties in Vimont Court area with other commercial realtor; Response from appraiser on source of square footage reported for property; Draft letter to Rod Jenkins re Louisiana equipment that has been moved back to Gulfport; Review letter from NR - discuss with Lorne
10/17/2016	Saunders,John	Vice-President	2.6		Review offer for 9 pieces of unsold equipment; Review letter of requisitions from City - follow up with Gowlings on removal of CPL and other closing matters; E-mail from broker re purchaser for property; Review summary of offers for unsold equipment - discuss with Nisha and Caroline; Follow up with TD for balance on mortgage registered against 1661 Vimont; Analyze legal fees to pursue A/R and recoveries to date - discuss with Martin; Revise previous offer received for 1670 Vimont and forward to Gowlings for a quick review - discuss with broker.
10/18/2016	Saunders,John	Vice-President	3.4		Discuss additional possible analysis for disputed equipment with Nisha and Caroline; Rec'd comments on signed back offer - forward to broker; Attend at Drytech - review and discuss records supporting purchases and importation of disputed equipment, discuss sale of unsold assets and maintenance requirements for fall and winter; Call from CRA trust examiner requesting supporting details for Receiver's payroll and HST filings - Review G/L to confirm periods that remittances should be applied to - follow up with Nisha to provide other documentation; Discuss with Gowlings the necessity for a Court Order to remove CPL from title - discuss approach; Discuss with Gowlings the possibility of pursuing A/R on a contingency basis; Correspondence to Kevin to follow up on status of his proof of disputed equipment owned by Drytech U.S. and to confirm movement of equipment from Louisiana to Gulfport MS; Review notes and documents relating to missing Ottawa equipment
10/19/2016	Saunders,John	Vice-President	3.0		E-mails an discussions with Gowlings re timing and cost to obtain Court Order to remove CPL from 1661 Vimont; Discuss release required from Norton Rose; Follow up with Gowlings on status of A/R collections; Prepare detailed notes of discussions with Wayne Roberts re sequence of event that preceded missing Ottawa equipment; Discuss biosweep equipment with Nisha - confirm acceptance of offer from purchaser; Review and sign consent document required by CRA for Drytech account (due to bankruptcy); Review updated A/R status schedule provided by Joel - discuss issues with Joel and confirm receipts with Nisha; Review draft motion material provided by Gordon
10/20/2016	Saunders,John	Vice-President	4.0		Review consent to remove CPL signed by NR; Rec'd cheque for sale of 2 assets; Inquiry from secured lender re forklift - follow up with Nisha to respond; Review and edit conveyance doc for biosweep machine - confirm info with Nisha and forward to purchaser with instructions; Respond to purchaser's inquiry re shipping machine to him; Update from broker on potential offer; Respond to inquiry from WSIB re 8807981 Canada Inc.; Review analysis of A/R collections pursued by Gowlings and identify some that could potentially be transferred to collection agency - discuss with collection agency; Review updated summary of offers for unsold equipment - discuss with Nisha and Caroline; Prepare template conveyance document to be used for each purchaser - forward to Caroline to complete; Repond to Wayne Kerick's inquiry re sale of 1661 Vimont Court; Notes to file.
10/21/2016	Saunders,John	Vice-President	4.0		Review A/R being pursued by Gowlings and options going forward with Martin - advise Gowlings of next steps; Followed up with Caroline on o/s issues re sale of unsold equipment to several purchasers; Review final analysis of offers to confirm best offers being accepted - compare to schedules of assets attached to conveyance docs; Review and edit conveyance docs; Draft letters to each purchaser, enclosing conveyance docs, with instructions for payment and pick-up of assets; Review Court Order obtained by Gowlings to remove CPL from 1661 Vimont; Follow up with Enterprise on status of sale of 6 vehicles released on Sept 30; Review details of supporting docs used in 2nd Court report re assets in US - follow up with Gordon on next steps to resolve issue of remaining disputed assets; Respond to inquiry from Ford Credit; Review and execute Acknowledgement and Direction re 1661 Vimont
10/24/2016	Saunders,John	Vice-President	0.5		Respond to WSIB inquiry; Rec'd registration of order on title to 1661 Vimont; Respond to inquiry re missing passwords to ipads that were sold; Call from supplier

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
10/25/2016	Saunders,John	Vice-President	4.3		Follow up on closing issues for sale of 1661 Vimont Court - discuss with Wayne K; Follow up with Gordon on obtaining a court date, and the materials that will be required in next report re assets in US; Review and update list of o/s issues - discuss with Nisha and set timelines; Update on property sale activity from broker; Review and approve payments to suppliers; Edit and send letter to Rogers; Draft letters of agreement to extend temporary employment contracts (on an hourly basis, as required); Review docs and schedules relating to disputed property in U.S. - prepare list of items where further evidence should be obtained; Rec'd signed conveyance doc for sale of previously unsold equipment - update Nisha to arrange for pick-up; Inquiry from one of the purchasers; Review other correspondence
10/26/2016	Saunders,John	Vice-President	2.2		Respond to inquiry from purchaser; Attend at Drytech to go through docs for assets in US with Caroline - make notes; Discuss status of A/R and CRDN A/R with Nisha and Caroline; Discuss extension of temporary employment agreement with Caroline; Respond to contractor's inquiry re winter maintenance; Call to Joel to follow up on Stmts of Defence from A/R; Update on deferral of closing sale of 1661 Vimont from Wayne Kerrick
10/27/2016	Saunders,John	Vice-President	2.7		Approve payroll and payment for use of forklift; Discuss CRA audit requests with Nisha; Review revised offer for 1670 Vimont; Update from Joel on defenses to A/R claims; Call from Nisha - deal with problem purchaser is having registering transfer of trailer at MTO; Discuss status of issues with Gowlings; Call from Wayne re offer to clear snow; Rec'd payments and confirmation of pick-up of remaining assets at 1670 Vimont; Execute and send out conveyance documents to purchasers of remaining assets
10/28/2016	Saunders,John	Vice-President	4.7		Inquiry from purchaser re missing ignition key for generator- follow up with staff and draft a written response - review terms and conditions of sale; Discuss with other purchaser the inability to register transfer of ownership for a trailer with MTO - provide alternatives; Prepare invoice for trailer required by another purchaser to facilitate registration; Discussion with Caroline re difficulties in reconciling Drytech A/R payments received by Browns in error to Brown's o/s balance - follow up with Browns for further details; Call to broker to discuss rejection of recent low offer and other activity; Update list of assets sold outside tender process to determine if there is sufficient room to sell remaining assets in U.S. if they are declared to be owned by Drytech Cda; Review and organize docs required as support for next report
10/31/2016	Saunders,John	Vice-President	0.6		E-mail from broker on potential offer for property; Inquiry from Pat Dooley; E-mails with Gowlings re potential settlement with an A/R, and a request for extension of time to file defence on another A/R; Follow up on content disposal with Nisha; Review invoice from supplier
11/1/2016	Saunders,John	Vice-President	2.0		Call with Nisha and Caroline to discuss difficulties reconciling CRDN A/R to amounts collected by Browns Cleaners - follow up with Browns Cleaners for further details of payments received; Review Stmt of Defence received by Gowlings on A/R; Discuss 3rd party goods still at premises with Nisha; Follow up on HST, ROE, repairs to heating system for building, etc, with Nisha; Update Martin; Follow up with BDC re status of sale process for Dairy Drive property; Rec'd info on possible leasing opportunity from broker.
11/2/2016	Saunders,John	Vice-President	2.7		E-mails with Caroline re pick up of 3rd party contents today; Provide David with info to respond to Kevin's inquiry; Prepare list of practical issues impacting a possible short term lease of the premises to interested party - Discuss with Gowlings the legal issues that could arise; Follow up with broker to obtain further details on short term lease; Review activity report from broker and call broker to clarify information; Follow up on Browns Cleaners for missing information; Discuss return of Wayne's surveillance cameras at premises with Nisha; Review and approve payments to suppliers; Discuss A/R request for extension of time to file defence with Joel; Also discuss scheduled settlement conference for small claims court action; Start work on draft 4th report; Received from Browns the details of payments received on its promissory note - review and forward to Nisha and Caroline for review
11/3/2016	Saunders,John	Vice-President	1.9		Discuss with Caroline the list of reconciling items provided by Browns Cleaners and the specific amounts she could not confirm; Follow up with Browns to request further clarification of specific items; Review additional info provided from broker; Prepare notes on sales activity for Court report; Follow up with Nisha for list of monthly costs to maintain premises; Update from Nisha on latest party to pick up 3rd party goods and Enbridge visit to fix heating system; Call from Gordon re Court hearing date obtained; Response from Wayne Kerrick as to what we will ask Court to approve re sale of 1661 Vimont

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
11/4/2016	Saunders,John	Vice-President	3.0		Rec'd payment from purchaser of BioSweep machine - Review and execute conveyance agreement - follow up with purchaser and Nisha to coordinate time for pick-up; Follow up with Enterprise's lawyer for update on status of truck sales; Review and discuss with Nisha the estimated monthly costs of maintaining empty premises; Review position taken by Brown's re fees owed by Drytech under promissory note - Review Consulting Agreement provided by Brown's and draft Receiver's response to Brown's claim - discuss with Brian MacGegor and follow up with Caroline; Review files and pull together additional documents for report re assets in U.S.
11/7/2016	Saunders,John	Vice-President	2.2		Follow up on 1670 Vimont and extension of sale listing; Follow up with Caroline for supporting documents for assets in US and Brown's claim; Discuss with Nisha the A/R, utilities, security alarm problem, etc.; Work on report and allocation of costs to US assets, tender sale, Enterprise, etc.
11/8/2016	Saunders,John	Vice-President	2.4		Review supporting docs relating to Gulfport assets with Caroline; Discuss reducing internet and other costs going forward; Review and execute revised bill of sale; Follow up on revised and updated legal bill; Review Stmt of Defence for A/R - follow up with Caroline
11/9/2016	Saunders,John	Vice-President	0.9		Discuss with Caroline the proof required to show that A/R has not exceeded statutory limitation period; Review CRDN A/R reports; Approve payroll and arrange for delivery; Call from Service Canada requesting payroll records for former employee
11/10/2016	Saunders,John	Vice-President	2.2		Work on report - Confirm equipment details with Caroline; Discuss back-up and download of data from Drytech server in order to move any remaining activities out of 1670 Vimont; Follow up on payment info for US assets; Follow up on insurance requirements for vacant building, A/R reconciliation and R&D with Nisha; Review and approve payment of suppliers; Follow up on QA review required for R&D, etc; Respond to call from Service Canada; Review results of CRA payroll examination
11/11/2016	Saunders,John	Vice-President	4.5		Discuss CRDN and Brown's reconciling items with Caroline; Follow up on legal fees to date; Follow up on equipment sale info with Nisha for report; Review A/R reconciliation and follow up on queries with Nisha; Follow up on legal issues re 1661 Vimont with Wayne Kerrick for report; Review invoices for US assets; Follow up on status of Enterprise vehicles again; Review Gowlings' notes on 1661 Vimont restrictive covenants, and their draft vesting order; Work on report
11/13/2016	Saunders,John	Vice-President	7.0		Work on draft 4th report and exhibits; Follow up on issues with Nisha and Adam
11/14/2016	Saunders,John	Vice-President	1.6		Follow up on WEPPA status with Adam; Review update on Enterprise vehicle sales - follow up with Nisha to compare to appraised values; Discuss A/R status with Nisha and status of accounts pursued by Gowlings; Follow up on HST status; Review updated invoice from Gowlings; Review revised vesting order for City; Work on report
11/15/2016	Saunders,John	Vice-President	1.6		Discuss with Wayne Kerrick the City's request to remove covenants through a Court Order; Follow up on new broker to list property - discussion with Cushman & Wakefield ("C&W"); Follow up with Wayne re holdover clause in previous listing agreement; Follow up on QA of R&D with Adam; Call from Enterprise lawyer re status of arbitration related to a sale
11/16/2016	Saunders,John	Vice-President	4.6		Discussion with new realty broker; Discuss impact of holdover clause from previous listing agreement with Wayne; E-mail from MetroSuburban re exclusion for new listing; Review C&W's proposed listing agreement - forward to Gowlings to amend for receivership; Review Nisha's schedule comparing Enterprise sales figures to appraisal values; Discuss HST calculations and difficulties with CRA with Nisha; Update from Joel on First General A/R; Follow up on arrangements for someone to conduct regular visits to property for insurance purposes; Inquiry from Browns; Work on allocation of costs to secured creditors; Work on report.
11/17/2016	Saunders,John	Vice-President	6.9		Discuss security issue with Nisha; Update from Wayne Kerrick on City's requirements for vesting order re 1661 Vimont; Inquiry from TD re 1670 Vimont; Follow up with Caroline for any info on who paid for certain US assets; Discuss status of A/R reconciliation; Inquiry from broker; Allocate professional time to various categories of realization activities; Work on report; Provide Gordon with update
11/18/2016	Saunders,John	Vice-President	8.8		Discuss final computer wipe with Caroline (prior to release of those computeres to purchasers); Insurance requirements update from Nisha; Confirm updated A/R figures with Nisha; Follow up on Enterprise sales; Discuss possible site visits for insurance purposes with Wayne R and with a property manager to compare prices; Discuss HST issues with Nisha; Work on report, supplementary report and exhibits
11/19/2016	Saunders,John	Vice-President	10.8		Review and edit R&D - compare to previous R&D; Prepare allocation of disbursements for calculation of interim distributions; Work on reports and exhibits - forward draft reports to Martin and Gowlings for review

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
11/20/2016	Saunders,John	Vice-President	3.1		Review and discuss Gowlings' comments on reports - make edits; Review and edit revised listing agreement for C&W; Finalize draft reports and forward to Martin and Rob for QA
11/21/2016	Saunders,John	Vice-President	7.5		Discuss HST filings, security alarm codes and A/R collections with Nisha; Review Caroline's initial reconciliation of Brown's detailed claim; E-mail from Enterprise lawyer; Review cheque requisitions; Sign and return new listing agreement with C&W; Work on reports and exhibit - update for sale of 3 additional desiccants in Ocala; Review comments from Martin and Rob; Make edits; Follow up with Nisha and David for additional information; Review and respond to comments on reports from JF Nadon
11/22/2016	Saunders,John	Vice-President	5.3		Respond to request from TD re listing of property; Review updated Vesting Order for 1661 Vimont - insert into report; Follow up on getting key for building back from Metro Suburban; Discuss insurance issue with Nisha; Review comments from Gordon and Wayne - make edits and finalize the 2 reports and exhibits - forward to Gowlings; Arrange to post report on Deloitte website; Review draft Notice of Motion and provide comments to Gowlings; Respond to inquiry from insurance broker - confirm with Nisha the date that last remaining vehicle at Drytech premises was released; Review e-mails and correspondence
11/24/2016	Saunders,John	Vice-President	0.5		Sign and forward vehicle insurance cancellation form to broker; Approve payroll; Receive WEPPA inquiry - forward to Adam to follow up; Review final Notice of motion - arrange to post on Deloitte website;
11/25/2016	Saunders,John	Vice-President	1.7		Review and execute closing documents for sale of 1661 Vimont - forward copy to Gowlings; Received payments of A/R and insurance refund - update Nisha; Prepare security alarm instructions for C&W; Meet with Neil of C&W provide key for access and security instructions; Inquiry from former employee re T4 - follow up with Nisha; E-mails
11/27/2016	Saunders,John	Vice-President	1.3		Review CCAA docs for FirstOnSite A/R forwarded by Gowlings - follow up with Joel; Review and update list of O/S issues to deal with
11/28/2016	Saunders,John	Vice-President	7.0		Review e-mails; WEPPA inquiry - forward to Adam; Discuss A/R issues with Joel including CCAA filing by FirstOnSite - consider filing trust claim in CCAA; Review O/S issues with Nisha - set timelines and responsibilities; Discuss status of issues with Brown and CRDN owner; Respond to inquiry from Browns; Review proposed draft Notice of Motion for sealing order - provide comments to Gordon - arrange to post to Deloitte website; Review, execute and send closing sale docs (for 1661 Vimont) to Gowlings; Discuss other A/R with Joel - update status schedule of A/R being pursued by Gowlings based on info provided by Nisha and Joel - assess next steps; Review sale figures provided by Enterprise's counsel - update schedule of sales and calculate allocation of fees and costs to Enterprise - discuss with Enterprise lawyer and Gowlings as to whether this could be dealt with at hearing tomorrow; Review and analyze remaining assets to be realized on - discuss with Martin; Review amended Stmt of Claim against FirstOnSite - provide comments; Review Order confirming that Norton Rose removed themselves from record; Pull docs to be reviewed prior to Court hearing
11/29/2016	Saunders,John	Vice-President	8.7		Review notes, reports and exhibits to prepare for Court hearing; Update and discuss with Martin projected recoveries and costs to prepare for possible questions at hearing; Follow up on status of o/s property taxes with Gowlings; Discuss responses received from secured creditors to motion with Gordon; Review notice of appearance of Kevin forwarded by Gowlings; Attend at Court hearing - discussions with lawyers and Kevin to obtain agreement on wording of Court Order; Post hearing discussions with Kevin re next steps; Review draft order circulated by Gordon; Initial review of binder of banking documentation provided by Kevin - provide update on Court hearing to team; Follow up with Nisha and Caroline re Kevin's assertion that he does not know where the vacuum chamber is; Planning next steps for taking possession of and selling assets in Gulfport; Set up call with Lorne

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
11/30/2016	Saunders,John	Vice-President	5.3		Review and execute Receiver's Certificate to complete sale of 1661 Vimont - forward to Gowlings; Review issues with Martin; Discuss with Lorne the status of possible surplus funds received on sale of properties; Review and follow up on documentation received from Kevin re valuable artwork allegedly taken from Drytech by Pat; Review photos provided by Kevin of last location of vacuum chamber in Florida (Jacksonville); Review the 3 Court Orders recently issued - arrange to post on Deloitte website; Discuss next steps re assets in Gulfport with David; Prepare letter to party in possession of Drytech equipment in Gulfport - follow up with phone call - obtain further details of location where equipment is stored and discuss possible asset count next week; Provide additional info to person in possession of equipment in Gulfport so as to check for any missing assets - update David who will coordinate count; Call from Phil Amyot - discussed missing vacuum chamber and artwork; Prepare notes to file; Discuss with Gordon the issue raised by Phil Amyot - consider possible options to seize vacuum chamber if it's location can be determined.
12/1/2016	Saunders,John	Vice-President	2.5		E-mail from party in Gulfport; Discuss next steps with Martin; Discuss status of A/R, 3rd party goods, missing vacuum chamber, and Brown's issues with Nisha; Review WEPPA correspondence; Arrange to issue distributions pursuant to Court Order - prepare cover letters for cheques; Approve and pay legal fees; Call from Phil Amyot re missing chamber and artwork; Review e-mails and correspondence
12/2/2016	Saunders,John	Vice-President	3.3		Call with Nisha re purchaser's offer for remaining 3 desks and immediate pick-up; Prepare standard conveyance document - forward to Caroline who will supervise pick-up; Update list of non-tender sales; Review photos and e-mail re assets in Gulfport - compare to list of Disputed Property - follow up with Kevin for location of missing generators; Follow up on status of activity report with realty broker; Call with Nisha and Caroline to review the CRDN master job board to understand status of jobs that Browns is claiming an interest in; Inquiry from Pat to bid on Gulfport assets; Follow up with Kevin on his claim that generators don't work and have scrap value; Follow up with Caroline to substantiate Kevin's claim; Locate and review with David the appraised liquidation values of assets similar to those in the U.S.
12/5/2016	Saunders,John	Vice-President	3.7		Follow up on missing artwork with Pat; Follow up with Nisha on T4 inquiry; Review activity report from C&W - follow up on additional info; Review marketing package prepared by C&W; E-mail from Pat; Call from party in Gulfport to discuss proposed asset count, condition of generators in Louisiana, and sale process - Follow up with David; Approve cheque requisitions; Draft letter to CRA re HST issues; Discuss Browns' o/s issues with Nisha; Review sale agreement for CRDN to confirm date that A/R transfers back to Receiver - follow up with Nisha; Discuss CRDN's position re \$10,907 cheque cashed by CRDN but owing to Drytech - review notes on this issue
12/6/2016	Saunders,John	Vice-President	1.8		Review CRDN sale agreement to confirm amounts (such as a % franchise royalties) that the Receiver is liable to pay on collections; Review draft correspondence to Browns - follow up on issues with Nisha; Call from party in Gulfport; Call to Joel re status of First General's lawyer's position on additional invoices provided; Update from broker on listing posted to website; Review and approve payroll for part time employees; Call to Phil and Rudi re missing artwork; Locate coordinates for Manufacturer of Drying Chamber; Review e-mail and collection details provided by CRDN - follow up with Nisha
12/7/2016	Saunders,John	Vice-President	2.4		Review old Drytech payroll info provided by Caroline and respond to Service Canada's inquiry; Follow up on Drytech A/R cheque cashed by CRDN - discuss with Nisha and advise Gowlings of issue; Call to Rudi re missing artwork; Review status of A/R with Joel at Gowlings - approve skip trace and follow up on additional docs required with Nisha; Discuss with Nisha the franchise fees that may be due to CRDN purchaser - review sections of CRDN franchise agreement; Review request for \$3,400 from funds from CRDN owner's lawyer
12/8/2016	Saunders,John	Vice-President	4.3		Update from Nisha on additional A/R support requested from Gowlings; Discuss with Lorne the CRDN purchaser's request for \$3,400 and its position to not return \$10,907 cheque; Clarify amount collected by CRDN with Mary; Discuss with David a possible inspection of remaining generators in Louisiana; Review w-mails and correspondence; Call to vacuum chamber manufacturer; Review comparison of CRDN and Drytech invoice details with Nisha; Discuss missing artwork with Rudi Asseer - Draft correspondence to Pat Dooley to follow up on artwork again; Review David's list of bar codes for Louisiana equipment inspected in May 2016; Pull together previous photos of equipment in Louisiana and forward to Caroline to identify generators - discuss with Caroline

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
12/9/2016	Saunders,John	Vice-President	4.0		Review A/R collections from Nisha; Review vacuum chamber docs - call to manufacturer (AVS) to confirm statements made by Kevin and Phil; Discuss sale process for 2 vacuum chambers, involvement of The Solutions Company, o/s bills, and the missing vacuum chamber - prepare notes and follow up with Gowlings; Review Enterprise info on sales and Court Order - finalize proposed allocation of net proceeds to Receiver's costs, Enterprise and TD - forward calculations to Gowlings for review; Update list of outstanding issues, accountabilities and time lines - forward to Nisha and Martin; Follow up on utility costs for Nov with Nisha; Rec'd A/R payment from TriStar
12/12/2016	Saunders,John	Vice-President	3.3		Call from snow removal contractor; Follow up with Nisha re open window at 1670 Vimont; Review revisions made to insurance policy - discuss with broker; Check values of two 10 ton chillers to make sure that we have sufficient insurance; Review and discuss updated comparison schedule with Nisha (re adjustments to Brown's promissory note); E-mails from Kevin re count of equipment in Gulfport and how to deal with 3 generators in Louisiana - discuss issues with David and draft responses; Call from party in possession of equipment in Gulfport; Follow up on copy of invoice to support \$10,907 cheque cashed incorrectly by CRDN
12/14/2016	Saunders,John	Vice-President	1.1		Discuss with Nisha the CRA letter re o/s HST for 689, and the \$10,907 payment cashed by CRDN; Review comparison of Browns and Drytech records re invoices impacting balance on promissory note - discuss with Nisha; Forward schedule with explanation to Browns; Follow up with Pat re missing artwork; Follow up with Lorne re proposed Enterprise distribution
12/15/2016	Saunders,John	Vice-President	1.5		Follow up on sales activity with realty broker for 1670 Vimont, and with BDC for Dairy Drive property; E-mails with Gowlings re HST arrears for 689, Enterprise distribution, and vacuum chamber; Update schedule of projected realizations; Review available financial records for 689 - discuss problems with Nisha; Review priority rules for HST deemed trusts and confirm that mortgages on properties were registered before HST trust claim arose
12/16/2016	Saunders,John	Vice-President	1.3		Review asset count list from David - follow up on queries; Discuss with Lorne his comments on proposed distribution to Enterprise and TD, vacuum chamber issue, and HST deemed trust over 689 assets; Review response from Browns to Receiver's calculation of promissory note balance
12/19/2016	Saunders,John	Vice-President	4.9		Update Martin; Follow up with Nisha re Rogers' bill; Review list of equipment in Gulfport - Compare to lists attached to Aug 8 Court Order; Follow up on type of heater fans counted with Caroline; Discuss potential purchasers for Gulfport equipment with Caroline; Review supporting docs for Drytech trailers to confirm details of trailers counted in Gulfport and the trailer that belongs to Drytech US; Follow up with David for liquidation value of trailer; Review Browns adjustments to promissory note balance in detail with Nisha - identify questions to follow up with Browns; Draft correspondence to Enterprise and TD explaining allocation of fees and costs to net proceeds from vehicles and proposed distribution to Enterprise and TD; Update from Nisha on her discussion with Browns; Update count sheet and summary with correct description of trailers; Discuss CRDN o/s issues with Lorne; Review e-mails
12/20/2016	Saunders,John	Vice-President	3.9		Review photos of equipment at 1670 Vimont - look for photos of vacuum chamber (which would be the same as vacuum chamber in Florida); Follow up with Caroline re estimated cost to transport equip back to Ottawa from Gulfport (if necessary); E-mail from lawyer for Enterprise; Discuss recent repossession and current status of vacuum chamber with president of AVS who was owed about \$200,000 for chambers; Pull and review docs relating to Drytech's purchase of vacuum chamber and BDC's financing - prepare notes and discuss Receiver's position with BDC's lawyer; Review information on heater fans in Gulfport provided by Caroline; Review notes and agreements re sale of CRDN Business - confirm with the lawyer for Sheffield's landlord that it seized Drytech's security deposit of one month's rent; Attempt to contact CRDN owner to discuss A/R collections, \$10,907 cheque mistakenly cashed by CRDN, and his lawyer's request for \$3,400 relating to the sale.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
12/21/2016	Saunders,John	Vice-President	3.7		Approve payment for snow removal - follow up on charges for salting; E-mails with Pat and his lawyer re missing artwork and his set-off against \$55,000 debt; Reviewed Drytech A/P records to check Pat's assertion that Drytech owed \$55,000 to Restoration College for training services - discuss with Caroline and Lorne; Draft response requesting documentation (invoices, etc.) to support Pat's claim; Contact Peter Lik gallery to confirm current price of \$35,000US for the artwork that Pat has; Search internet for secondary market price information; Follow up with Kevin for details of 3 generators still in Louisiana; Discuss with Caroline the tracing of equipment on count list to invoices and other records to determine ownership; Follow up with David to try and estimate values of Gulfport equipment based on bids accepted in previous tender sale of similar equipment; E-mail from Browns; Notes to file.
12/22/2016	Saunders,John	Vice-President	1.1		Review and correct entries on 450 item inventory list since they were not consistent - follow up with Caroline; Identify and exclude items that the Receiver already acknowledged were owned by Drytech US
12/22/2016	Saunders,John	Vice-President	2.9		Follow up on payroll due today; Review and discuss David's summary of bids received for equipment similar to that in Gulfport; Review and approve calculation of Caroline's commission for collection of A/R; Review and approve other payments; Review and discuss with Nisha the most recent adjustments to Promissory Note balance proposed by Browns; Discuss status of HST filings, and A/R docs required by Gowlings; Review letter from lawyer re FirstOnSite CCAA; Discuss status of First General A/R discussions and Rainbow A/R search with Joel - discuss whether Receiver has lien on Rainbow's documents held at Drytech's premises; Work on draft Asset Purchase Agreement to be used in sale of Gulfport assets.
12/23/2016	Saunders,John	Vice-President	3.0		Review e-mails and correspondence; Call from Andre Ducasse (lawyer for BDC) - provide info on vacuum chamber in US repossessed by Manufacturer; As requested, forward copy of invoices and other docs found that relate to vacuum chamber financed by BDC; Correct description on list of equip counted in Gulfport - forward to Caroline to follow up on queries; E-mail from CRDN owner; Finalize draft Asset Purchase Agreement and attached summary of equipment for sale - forward to Gowlings for review; Notes to file.
Subtotal			220.1	\$ 88,040.00	
10/4/2016	Sharma,Nisha	Senior	7.0		Compiling list of what is owing from the successful bidders; emails; discussions with Val and Caroline regarding warehouse arrangement for pick ups; reviewing/supervising Caroline and Val regarding equipment arrangements and best way to sort equipment; reviewing cheque requests from Jillian - for utilities etc...; reviewing Browns invoices; reviewing CJL invoices (July invoices) and providing John with summary spreadsheet for all invoices for CJL
10/5/2016	Sharma,Nisha	Senior	7.0		Preparing payroll; reviewing Brown's invoices; discussions regarding equipment pick up with Caroline and Val; reviewing/supervising Caroline and Val regarding equipment arrangements and best way to sort equipment; drafting emails to let successful bidders know of court approval; reviewing spreadsheets of amounts outstanding by bidders, updating emails to send to successful bidders and then emailing bidders
10/6/2016	Sharma,Nisha	Senior	7.0		Responding to successful bidder questions via email and phone calls; coordinating pick up times with bidders and coordinating how to send in their remaining balance cheques; providing bidders information required to complete wire transfers; preparing draft bill of sales for bidders who required it for financing purposes; discussions with Gowlings regarding changes to draft bill of sales to include bid prices; reviewing payroll stubs;
10/7/2016	Sharma,Nisha	Senior	7.0		Preparing cheque requests; coordinating pick ups and cheque drop-offs; reviewing Brown's invoices, still missing a few, connecting with Caroline regarding what was missing; corresponding with successful bidders regarding balance payments and pickup schedules and outlining for bidders the requirements (i.e. staff required, equipment/trucks needed, time allocated for pickup) and answering additional questions they have regarding draft bill of sales
10/11/2016	Sharma,Nisha	Senior	7.0		Picking up pay cheques from Deloitte's office, dropping off bid payment; compiling invoices for Brown's; coordinating with successful bidders (email/calls) regarding cheques and pick-ups; creating draft bill of sales for certain bidders who required it to make payments; discussing with bidders what they will need to complete pickups (i.e. number of staff, equipment/truck requirements, time allocated to pick up etc...); meeting with Nerds-on-Site to discuss properly wiping computers clean before bidder picks them up; updating bidders when cheques received

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
10/12/2016	Sharma,Nisha	Senior	7.0		Communicating with successful bidders regarding pick-ups, paying off balances and creating draft bill of sales; emails; discussing with bidders what they will need to complete pickups (i.e. number of staff, equipment/truck requirements, time allocated to pick up etc...); coordinating Nerds-on-site computers to be wiped for tender sale pickups; reviewing cheques received to ensure they are certified cheques or bank drafts; updating David on cheques received so he can make arrangements for release of equipment in 3rd party warehouses; updating bidders when cheques received
10/13/2016	Sharma,Nisha	Senior	8.0		Creating cheque request for Hydro One; communicating with successful bidders regarding payment of balances; discussing with bidders what they will need to complete pickups (i.e. number of staff, equipment/truck requirements, time allocated to pick up etc...); confirming process to receive a wire transfer from US for payment of balance; scheduling pick up times for equipment; emails; updating bidders when cheques received; emails; preparing/coordinating to get PSA for additional sold items; coordinating with Bruce to get final bill of sales signed
10/14/2016	Sharma,Nisha	Senior	7.5		Discussions with Hydro one regarding services and outstanding balances; scheduling pickups; following up and tracking down balance that was received late (delay by UPS); updates from Caroline and Val regarding minor pieces of equipment that was missed; discussions with Julien regarding bill of sales; reviewing Caroline's additional lot listings and discussions with David regarding the list; preparing bill of sales; following up on wire transfer sent from US to pay balance
10/17/2016	Sharma,Nisha	Senior	6.0		Preparing bill of sales (splitting up bill of sales for various depot pickups); sending Bruce bill of sales for approval and signatures; scheduling pickups; preparing invoices for vehicles; going to MTO to transfer vehicles to successful bidder; preparing contact list for Caroline to schedule additional appointments and provide Caroline with all other bidder contact information; emails
10/18/2016	Sharma,Nisha	Senior	7.0		Preparing payroll for next week; finalizing bill of sales; preparing list of outstanding items for next week; reviewing invoices from depot and preparing cheque requests for depot; coordinating pickups; following up with Enterprise regarding vehicle pickup; finalizing sale of additional assets to a purchaser; emails; discussions with Caroline regarding schedule of pickups; responding to Krista regarding termination and pay her employee file; discussions with Caroline regarding pick up of Enterprise vehicles; sending Bruce final bill of sales for review and signature; sending Bruce General Conveyance form for signature
10/19/2016	Sharma,Nisha	Senior	7.0		Emails; speaking with CRA regarding HST review and documents required; discussions with Hydro one and preparing Hydro One cheque request; supervising pickup of lots; Updating projection of costs going forward (reviewing invoices, estimating wages, source deductions, WSIB etc...)
10/20/2016	Sharma,Nisha	Senior	7.0		Emails; discussions with Caroline regarding AR settlement offer from Gowlings; supervising pickup of lots; creating cheque request; coordinating trailer registration pickup for successful bidder; responding to Krista regarding employee file; reviewing source deductions and preparing cheque request
10/24/2016	Sharma,Nisha	Senior	5.0		Supervising pickup of lots; discussions with John regarding outstanding issues; discussions with Wayne regarding forklift and use; forwarding Adam POCs; discussions regarding outstanding equipment; preparing cheque requests; discussions with Wayne, Caroline and Val regarding next steps and discussions with John regarding staff use
10/25/2016	Sharma,Nisha	Senior	7.0		Discussions with Caroline, Val and Wayne regarding employment / hours next week; calling Enbridge, issues with removal of water tanks and discussions with back and forth with bidder regarding fixing damages; coordinating a time with bidder to fix issues, drafting agreement to allow trailer / tank to be left onsite at Drytech until pipes properly capped, sending Jaycotrailer keys to purchaser via courier
10/26/2016	Sharma,Nisha	Senior	7.0		Calling Enbridge; calling Hydro Ottawa; Calling Karen regarding insurance; emails; speaking with Adam regarding HST and WEPPA; preparing payroll; preparing cheque requests for Hydro Ottawa; Calling Inuit - regarding Quickbooks subscription; updating expenses projections; preparing cheque requests for Quickbook subscription; reviewing invoices sent by Mary - for Martin's (CRDN); reviewing bidder email stating that they overpaid, and explaining to bidder the HST brings the overall payment higher

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
10/27/2016	Sharma,Nisha	Senior	5.0		Discussions with Enbridge regarding outstanding balances; preparing cheque requests for Enbridge; arranging for pickup for document drying chamber, coordinating pick up time and explaining the size of the chamber, a lot of back and forth as party did not want to pick up; pickup of boiler and water tanks, supervising and ensuring the pipes were capped properly before items were allowed to be removed; discussions with Adam regarding HST; next steps discussions with Caroline, Val and Wayne
10/31/2016	Sharma,Nisha	Senior	6.5		Discussions with John regarding outstanding items; overseeing pick up of document drying chamber; discussions with Val regarding third party goods; calling Intact - regarding third party goods they need to pick up; calling Enbridge to schedule appointment; reviewing additional bids with Caroline; reviewing Caroline's spreadsheet of bids
11/1/2016	Sharma,Nisha	Senior	7.0		Preparing cheque requests for alarm system; preparing cheque request for Langley storage depot; following up on AR - email from customer stating payment was made; emailing Gowlings regarding payment that was received from customer; overseeing Enbridge visit; updating unsold lots spreadsheet (comparing against liquidation value and what was previously paid)
11/2/2016	Sharma,Nisha	Senior	7.0		Reviewing bids for unsold lots; discussions with Caroline and John regarding unsold lots; speaking with Rogers regarding bills; calling CRA; returning call of creditors; following up on outstanding payables; emails; speaking with Gowlings (Joel) regarding third party goods and receivables
11/3/2016	Sharma,Nisha	Senior	6.0		Discussions with Caroline and John regarding support for Louisiana equipment; preparing cheque requests; following up on WSIB; speaking with Rogers regarding invoices; preparing cheque requests; discussions with Caroline regarding AR questions that Gowlings had; discussions with Joel regarding outstanding AR;
11/4/2016	Sharma,Nisha	Senior	6.0		Reviewing GL with Mazal; reviewing Louisiana documentation with Caroline; preparing General Conveyance for BioSweep; discussing unsold lots with Caroline and John; reviewing Rainbow AR
11/7/2016	Sharma,Nisha	Senior	6.0		Preparing ROE for Val; discussion with Caroline and John updated bids; discussion with Caroline regarding Louisiana equipment support; updating General Conveyance document; discussion with John regarding cheque request for AR (Gowlings); discussions with Faseeh regarding forklift pickup;
11/8/2016	Sharma,Nisha	Senior	6.0		Discussions regarding forklift; discussions with IT expert regarding Ipads; preparing WSIB cheque request; preparing Rogers cheque request; emails; discussions with Caroline regarding Ipads; discussions with John regarding pick up of unsold lots
11/9/2016	Sharma,Nisha	Senior	7.0		Preparing payroll; pick up of unsold lots; following up on Stericycle payment; correspondence with Joel at Gowlings regarding PDS Cornwall cheque received; Reviewing overpayment question regarding a bid; turns out the bidder was not considering tax so thought they over paid; discussions with Caroline regarding AR documents; following up on third party goods - Intact Insurance (left msg last week as well) no response; calling A.M.B fork lift regarding their invoice; did not agree with the amount; they are going to look into it and call me back; emailing Faeesh regarding forklift invoice
11/10/2016	Sharma,Nisha	Senior	7.0		Following up with intact insurance regarding third party goods that need to be picked up; making arrangements for forklift to be picked up; reviewing payroll - stat pay not broken out; emails with Wayne regarding snow removal quote; reviewing AR support ; working on AR reconciliation; correspondence with Mary regarding Martin's invoice; reviewing CRDN receivables with Caroline; discussions with Brian - CRA regarding additional support he requires; preparing cheque request for forklift
11/11/2016	Sharma,Nisha	Senior	7.0		Reviewing remaining boxes; issues with trailer at MTO so discussions with Caroline, Wayne and John; Purchaser pickup; discussing Brown's invoices and reconciliation; discussion AR reconciliation; picking up payroll cheques from Deloitte; discussions with John regarding CRA requests
11/14/2016	Sharma,Nisha	Senior	7.0		Calling Enbridge regarding appointment; check-in with Caroline regarding next steps; calling intact insurance regarding third party goods and scheduling a pick up; reviewing John's list of drytech sales without court approval; discussions with Enbridge again as the technician came to Drytech today instead of the appointment time - tomorrow; discussions with Joel regarding AR; coordinating with Caroline pick-up of the goods; creating cheque request for Martin's; discussion with Intact Insurance regarding picking up third party goods, Paul is going to send me an email regarding time

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
11/15/2016	Sharma,Nisha	Senior	5.5		Discussion with Joel regarding scheduling a pick up of goods and payment for an AR customer (multiple discussions); discussions with Caroline regarding pick up of contents customer; discussions with Enbridge - issues with scheduling appointment; calling Intact Insurance regarding pick up of third party goods - no response, no email from Paul received; preparing paystubs, source deductions and copy of cheque requests for CRA examination
11/16/2016	Sharma,Nisha	Senior	7.0		Discussions with Caroline regarding customer pick up; calling Joel regarding the pick up - regarding asset release form; discussions with Caroline regarding asset release form; preparing asset release form; calling Joel because customer did not pick up anything; additional issues with AR customer; calling Enbridge to confirm appointment today; calling Intact Insurance regarding schedule of appointment for tomorrow and coordinating with their third party moving company; reviewing invoices from Newt; preparing cheque request for appraisal - Services FL; preparing cheque request for Carl's waste; preparing release form for intact insurance; discussions with Joel regarding next steps for customer - as he only came to view items, did not pick up; raised a lot of issues
11/17/2016	Sharma,Nisha	Senior	6.5		Calling AR customer - as they did not show up at scheduled time to pick up their additional purchases -- coordinating between Dave and Caroline; calling customer and Intact Insurance - because customer did not show up for their 10am appointment; a lot of back and forth regarding the pickup of the third party goods; finally scheduled a new time after speaking with Paul from Intact Insurance and Richard from customer several times; coordinating the pick up changes with Caroline - as she is on-site at Drytech; discussions with Caroline regarding Brown's; discussions with John regarding next steps; calling FCI - insurance regarding invoices; calling insurance broker - left VM; updating expenses for the next few months to estimate costs with continuing at Drytech
11/18/2016	Sharma,Nisha	Senior	3.5		reviewing expenses estimate for upcoming months and making updates to insurance; calling Hydro One regarding outstanding balance; trying to determine Rogers bill, following up with Rogers regarding reducing costs and transferring number; following up with Wayne regarding cameras in unit 1; speaking with Patrice regarding Drytech T4 - he is missing; working on receivables for court report
11/21/2016	Sharma,Nisha	Senior	7.0		payroll; sending CRA requests for June; reviewing equipment total price pre-tax, difference was in the exchange rate from what we were expecting to collect vs what we did collect; email correspondence with Joel regarding Puroclean Ottawa West; discussions with Caroline regarding Browns and checking in on the building; discussions with John; reviewing court report; checking fobs to ensure they open both unit 1 and 2
11/22/2016	Sharma,Nisha	Senior	6.5		corresponding with Joel regarding Puroclean Ottawa West pick up; reviewing insurance policy to determine policy end date; compiling CRA requests; discussions with Deven from Puroclean regarding pick up; discussions with John regarding insurance and Brown's reconciliation; discussion with John regarding release of last vehicle
11/23/2016	Sharma,Nisha	Senior	6.0		discussions with Wayne and Joel regarding pickup of Puroclean - scheduled for tomorrow; write up alarm system instructions, reviewing with Caroline; preparing payroll for Wayne and Andrew MacDonald; reviewing Brown's reconciliation; preparing cheque requests for additional payroll
11/24/2016	Sharma,Nisha	Senior	6.0		tracking Caroline's paycheque, as it got sent to wrong location; discussions with Joel regarding First General support and puroclean pickup; discussions with Wayne regarding Puroclean pickup, instructions regarding the certified cheque and the release form that needed to be signed; making arrangements for Puroclean certified cheque to be picked up and release form and discussions with Wayne regarding the pick up; reviewing First General invoices / statements etc to send to Gowlings for collections
11/25/2016	Sharma,Nisha	Senior	6.0		emails; calling Enbridge regarding unit 2 regarding outstanding balance; they did not apply credits properly, preparing cheque requests for Enbridge; calling Enbridge regarding unit 1, no invoice received; calling QuickBooks to try and cancel subscription, calling CRA regarding HST; discussions with Caroline regarding Brown's reconciliation; preparing cheque request for Caroline reimbursement; reviewing Puroclean and Aviva cheques received; email correspondence with Joel regarding First on Sitemonitors
11/28/2016	Sharma,Nisha	Senior	6.0		discussions with Caroline regarding Brown's TD cheque; emailing Mary to find TD cheque and which files it's associated with; discussions with John and Joel regarding First General; discussions with Bonnie regarding ICAT services; working on Brown's reconciliation; discussions with John regarding next steps
11/29/2016	Sharma,Nisha	Senior	5.0		looking for property taxes; discussions with John; reviewing Brown's reconciliation; discussions with John and Caroline regarding the second document drying chamber; discussions with Caroline regarding AR - CRDN reconciliation

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
11/30/2016	Sharma,Nisha	Senior	6.0		calling Tyco regarding outstanding balances that needs to be removed; emailing Adam Krista's employee file, issues with her WEPP claim; reading court order; preparing cheque requests for source deductions; preparing cheque requests for payments to secured creditors; cancelling quickbooks subscription; emailing Mary regarding \$10K cheque; reviewing CRDN reconciliation
12/1/2016	Sharma,Nisha	Senior	6.0		discussions with Caroline regarding CRDN and Brown's reconciliation; discussions with Caroline regarding rebel accounts, document drying chamber; updating John; updating reconciliations
12/2/2016	Sharma,Nisha	Senior	6.0		discussions with Val regarding First General disposal items; discussions with Caroline regarding reconciliations; discussions with John and Caroline regarding Brown's reconciliation; cross checking Brown's payments against CRDN payments received - no over lap; updating Brown's and CRDN reconciliation
12/5/2016	Sharma,Nisha	Senior	5.5		CRDN reconciliation - finalize; scanning Ceridian files onto network; providing employee with copy of his T4; cancelling internet; payroll, and emailing Denise regarding T4s for employees; discussions with John regarding reconciliations; discussions with John regarding next steps; discussions with Mary regarding final AR listing; discussions with Caroline - regarding going out to the building and rebel.ca domains; discussions with John regarding CRDN \$10K cheque; preparing cheque request for Wayne - gas reimbursement
12/6/2016	Sharma,Nisha	Senior	5.5		discussions with John regarding Browns; setting up Brown's comparison spreadsheet to send to Browns, drafting email; discussions with Caroline regarding Browns reconciliation; updating Browns reconciliation after discussions with John and Caroline; sending Jacqui paystubs for payroll; reviewing rebel domains and creating list to John; calling Rebel - regarding expiring domains; discussions with John regarding CRDN receivables
12/7/2016	Sharma,Nisha	Senior	5.0		filing November HST; reading through CRDN franchise agreement; discussions with John regarding various reconciliations and next steps; emails; reviewing CRDN franchise fee; following up with Purolator regarding paycheques delivery; reviewing Mary's (CRDN) receivables list to match what was collected vs outstanding
12/8/2016	Sharma,Nisha	Senior	4.0		discussions with John regarding changes to Browns listing; discussions with Caroline regarding Browns, building check, payroll cheque, calling Purolator again regarding delivery issues; reviewing CRDN receivables listing; following up with Caroline regarding outstanding issues (additional support that needs to be compiled for lawyers)
12/9/2016	Sharma,Nisha	Senior	6.0		updating Browns comparison listing; drafting letter to Houle; following up on Purolator delivery issue; creating Caroline commissions amount, discussions with Denise regarding commission payout for next payroll; emails with Gowlings regarding receivables; emails; reviewing Unit 1 and Unit 2 utilities charges to provide to John; reviewing First General support for disposal items to provide to Gowlings
12/12/2016	Sharma,Nisha	Senior	5.0		emails; calling Caroline and Wayne regarding open window at Drytech; coordinating for someone to go check on it; updating Brown's comparison with what CRDN collected; following up with Caroline regarding her reimbursement for hard drives cheque and pay cheque; sending John draft letter to Houle; calling Hydro One regarding billing; they are going to email invoices; discussions with Caroline regarding open window and visiting the building
12/13/2016	Sharma,Nisha	Senior	5.0		going through mail - creating cheque requests; updating Brown's comparison; emailing newt - to cancel internet; calling Kal Tire regarding statements they keep sending with outstanding balances; they have written it off on their end and will stop sending statements; issues with Bell Canada, cancelling accounts, getting transferred severel times as they did not know which department I needed to speak to since it went from a receivership to a bankrtupcy; calling DLL regarding outstanding statement balance - to ensure nothing is outstanding; discussions with Caroline regarding Brown's
12/14/2016	Sharma,Nisha	Senior	5.5		emailing Faseeh - regarding DLL statement outstanding balance to ensure nothing outstanding; emailing John regarding Brown's comparison, based on my conversation with Caroline last night; going through mail; cheque request - Hydro One; discussions with John regarding outstanding items, Browns and 689 HST; emailing Rogers regarding outstanding bills; discussions with Bell regarding outstanding balances; calling Brian from CRA regarding HST; discussions with Caroline regarding HST and Browns; drafting response for Browns email regarding percentage of completion; emailing John regarding 689 HST based on discussions with Caroline

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
12/15/2016	Sharma,Nisha	Senior	5.0		reviewing Rogers bills; preparing cheque request; emailing John regarding purcontents invoice, cheque cashed by CRDN; discussions with Jillian regarding Bell and First General; reviewing First General replacement reports and providing to Gowlings; coordinating time frame of AR support with Caroline; looking for any 689 financial records; updating various schedules for John (projected expenses, estimated recovery etc...)
12/19/2016	Sharma,Nisha	Senior	5.0		finalize payroll + commissions cheque; discussions with John regarding Browns and Rogers; discussions with Caroline regarding Rogers; reviewing Brown's notes on his adjustments on what he is owed; calling Brian from Brown's to discuss his adjustments schedule;
12/20/2016	Sharma,Nisha	Senior	4.0		looking for images and docs re document drying chamber; reviewing payroll; emailing rogers; calling Bell regarding phone lines; reviewing AR support to send to Gowlings
12/22/2016	Sharma,Nisha	Senior	4.0		discussions with Denise regarding commissions cheque; sending payroll to Jacqui for payment; reviewing Brown's support for adjustments spreadsheet; reviewing Brown's notes on his adjustments on what he is owed
12/23/2016	Sharma,Nisha	Senior	3.0		reviewing AR support for gowlings; calling Bell regarding phone lines
		Subtotal	<u>326.5</u>	<u>\$ 73,462.50</u>	
12/16/2016	Somani,Rajiv	Senior	1.0		Inventory
		Subtotal	<u>1.0</u>	<u>\$ 225.00</u>	
Total Fees for Mandate			<u>630.6</u>	<u>\$181,687.50</u>	

Exhibit “R”

Gowlings’ invoices for Professional Fees totalling \$54,523.04 (excluding HST)

Invoice

Deloitte Restructuring Inc.
 ATTN: John Saunders
 Vice-President
 100 Queen Street
 Suite 1600
 Ottawa ON K1P 5T8

November 11, 2016
 INVOICE: 18559164

Our Matter: 02390854 / 204696
 RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.

		HST (13.0%)
Fees for Professional Services	\$64,289.00	
Adjustment	<u>(2,018.50)</u>	
Total Fees	62,270.50	8,095.17
Disbursements (Taxable)	3,936.45	
Disbursements (Non-Taxable)	<u>2,342.00</u>	
Total Disbursements	6,278.45	511.74
Total Fees and Disbursements	68,548.95	
Total Taxes	8,606.91	8,606.91
Total Invoice	77,155.86	
Please remit balance due:	In Canadian Dollars	\$77,155.86

Lorne W. Segal Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Standard Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 160 Elgin Street, Suite 2600,
 Ottawa, Ontario, K1P 1C3, Canada

T +1 (613) 233 1781
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

November 11, 2016
 INVOICE: 18559164

Deloitte Restructuring Inc.
Our Matter: 02390854
Receivership - Drytech International Inc. and 6892639
Canada Inc.

PROFESSIONAL SERVICES

11/07/2016	Discuss with our M. Polowin's employee's right to personnel file; Bettina Burgess	0.10	425.00/hr	42.50
25/07/2016	Review of and preparation of comments on the Receiver's 2nd Report; review of and preparation of correspondence to John Saunders Lorne W Segal	1.00	500.00/hr	500.00
02/08/2016	Call with J. Reinhardt re collection of outstanding accounts receivables; Julien Bourgeois	0.20	220.00/hr	44.00
02/08/2016	Various telephone calls with J. Saunders re collection of ARs, RBC security, tender sales process and review of selected offers; conference with J. Bourgeois re tender offers; review of tender sale Information Memorandum re ability to extend offer deadline; conference call with J. Saunders and M. Franco re approach to tender sale process and bids; preparation of correspondence to J. Saunders re extension of sale process; Lorne W Segal	1.70	500.00/hr	850.00
02/08/2016	Communications with L. Segal re sales process; communications with G, Douglas re Motion; Patrick Shea	0.60	500.00/hr	300.00
03/08/2016	Call with J. Reinhardt and N. Sharma re collection of accounts receivables; reviewing tender sale offers; email to L. Segal re same; Julien Bourgeois	1.40	220.00/hr	308.00
03/08/2016	Review amendments to schedules to draft agreement of purchase and sale; review and revise agreement of purchase and sale; correspondence to client; instruct clerk re file; Wayne Kerrick	0.80	525.00/hr	420.00
03/08/2016	Reviewing email correspondence from L. Segal; telephone call with L. Segal regarding collections matters and draft email correspondence to J. Saunders; revising draft email correspondence to J. Saunders in accordance with comments from L. Segal; email to J. Saunders and N. Sharma; telephone call with N. Sharma and J. Bourgeois regarding collections matters; email to N. Sharma and J. Saunders regarding next steps and instructions; email to corporate clerks regarding searches for entities; Joel H Reinhardt	2.00	200.00/hr	400.00
03/08/2016	Telephone call with J. Saunders re tender sale process and August 8th motion re Drytech US assets; review of correspondence re collection of ARs; Lorne W Segal	0.50	500.00/hr	250.00
03/08/2016	Research re cross-border recognition of receivership and jurisdiction over personal property; Patrick Shea	2.40	500.00/hr	1,200.00
04/08/2016	Review of summary of offers and outstanding matters and preparation of notes on offers and such matters; preparation of correspondence to John Saunders; various telephone calls with J. Saunders re tender process, and re bankrupting Drytech; preparation of correspondence to			

November 11, 2016
 INVOICE: 18559164

	J. Saunders and others re pending motion on ownership of US based assets;		
	Lorne W Segal	2.10	500.00/hr 1,050.00
04/08/2016	Internal communications re Court attendance;		
	Patrick Shea	0.20	500.00/hr 100.00
05/08/2016	Various telephone calls with J. Saunders and P. Shea regarding approach to motion re US assets; review of correspondence from and to counsel to K. Dooley on approach and terms of a consent order; review of and preparation of comments on draft order;		
	Lorne W Segal	1.50	500.00/hr 750.00
07/08/2016	Email to T. Smolarkiewicz regarding searches; email to M. Rozon regarding corporate and business name searches for collections claims;		
	Joel H Reinhardt	0.40	200.00/hr 80.00
08/08/2016	Email from J. Reinhardt re conflict search; reviewing offer from Encanteurs Universel.com; email to J. Saunders re same; call with J. Saunders re tender sale bids and acceptance of same;		
	Julien Bourgeois	0.60	220.00/hr 132.00
08/08/2016	Review file; review correspondence; correspondence to client; review correspondence from client; review correspondence from City; review correspondence from client; correspondence to client; correspondence to City re extension;		
	Wayne Kerrick	1.00	525.00/hr 525.00
08/08/2016	Reviewing searches; email to J. Bourgeois; email to L. Segal;		
	Joel H Reinhardt	0.60	200.00/hr 120.00
08/08/2016	Receiving email instructions from J. Reinhardt re: corporate searches with respect to Drytech Collections; researching and obtaining multiple business names reports and corporate profile reports; correspondence to J. Reinhardt;		
	Michelle Rozon	3.50	125.00/hr 437.50
08/08/2016	Prepare for and attend Brockville motion; communications with client;		
	Patrick Shea	6.00	500.00/hr 3,000.00
09/08/2016	Reviewed correspondence relating to extension of closing date; calendarized dates;		
	Janie Blyth	0.10	175.00/hr 17.50
09/08/2016	Call with N. Sharma re disposal of client content and outstanding accounts receivables;		
	Julien Bourgeois	0.40	220.00/hr 88.00
09/08/2016	Telephone attendance with City; review agreement; review correspondence from City; correspondence to client re extension; telephone attendance with client; correspondence to City re extension; instruct clerk re same;		
	Wayne Kerrick	0.80	525.00/hr 420.00
09/08/2016	Email to L. Segal; email to W. Warren regarding collections; reviewing and analyzing corporate and business name reports for entities against which collections are to proceed; telephone call with J. Bourgeois regarding material on site at Drytech to be picked up by various parties; email to M. Rozon regarding corporate searches and additional profiles;		
	Joel H Reinhardt	1.70	200.00/hr 340.00
10/08/2016	Email to W. Warren; reviewing and analyzing corporate search reports; instructing T.		

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016
 INVOICE: 18559164

	Smolarkiewicz regarding collections matters;			
	Joel H Reinhardt	0.50	200.00/hr	100.00
11/08/2016	Follow up email to M. Rozon; telephone call to N. Sharma; email to N. Sharma regarding invoices for Puroclean Ottawa West;			
	Joel H Reinhardt	0.30	200.00/hr	60.00
11/08/2016	Receiving further instructions from J. Reinhardt re: corporate searches with respect to Drytech Collections; researching and obtaining multiple business names reports and corporate profiles reports; correspondence to J. Reinhardt;			
	Michelle Rozon	3.90	125.00/hr	487.50
12/08/2016	Exchanging e-mails with N. Sharma (copied to J. Saunders, L. Segal and J. Bourgeois); reviewing file materials (ROE); exchanging e-mails with N. Sharma (copied to J. Saunders, L. Segal and J. Bourgeois (request for copy of file).			
	Melanie Polowin	0.30	415.00/hr	124.50
12/08/2016	Reviewing corporate name email from N. Sharma; email to N. Sharma; reviewing additional Drytech invoicing from N. Sharma;			
	Joel H Reinhardt	0.50	200.00/hr	100.00
12/08/2016	Receiving email instructions from J. Reinhardt; obtaining business names report for Canadian Disaster Restoration Group and corporate profile for Nuttall Construction (1994) Ltd.; email correspondence to J. Reinhardt;			
	Michelle Rozon	0.40	125.00/hr	50.00
14/08/2016	Email to K. Kalish re summary of offers received and accepted, timeline for distribution order;			
	Julien Bourgeois	0.80	220.00/hr	176.00
15/08/2016	Telephone call with J. Saunders regarding collections, entities, and next steps; reviewing corporate profiles of all potential defendant entities and drafting email correspondence to N. Sharma and J. Saunders; email to M. Rozon regarding additional corporate searches, execution searches, and bankruptcy searches;			
	Joel H Reinhardt	1.80	200.00/hr	360.00
15/08/2016	Conference with J. Bourgeois and telephone call with J. Saunders on status of file including TD and RBC, tender sale process and security review opinion, acceptance of tender offers, approach to Ocala assets, response to Houle regarding payment offees, Enterprise vehicles and court attendance re distribution order and approval of tender sales;			
	Lorne W Segal	1.50	500.00/hr	750.00
16/08/2016	Reviewing and analyzing corporate search, business name search, and other material results from M. Rozon; email to M. Rozon regarding Paul Davis Systems; email to M. Rozon regarding Capone's corporate entity; email to M. Rozon regarding Rainbow International entity; email to J. Saunders regarding instructions for proceeding with collections; drafting email correspondence to N. Sharma regarding Canada's Restoration Services; drafting email correspondence to N. Sharma regarding Giroux Construction; reviewing Rainbow International website and legal information; drafting email correspondence to N. Sharma regarding CDRG+Redteam; drafting email correspondence to N. Sharma regarding IBX Services;			
	Joel H Reinhardt	3.80	200.00/hr	760.00
16/08/2016	Receiving instructions from J. Reinhardt; obtaining bankruptcy and insolvency search results, execution search results, and pre-search results; correspondence to J. Reinhardt; phone			

November 11, 2016
 INVOICE: 18559164

	conversation with J. Reinhardt re: further instructions; obtaining multiple corporate profile reports, and business names reports; correspondence to J. Reinhardt;			
	Michelle Rozon	2.40	125.00/hr	300.00
16/08/2016	Various telephone calls with J. Saunders; review of National Leasing loan and security position; discussion re US assets;			
	Lorne W Segal	0.40	500.00/hr	200.00
17/08/2016	Reviewing draft template statement of claim; call with J. Reinhardt re same;			
	Julien Bourgeois	0.60	220.00/hr	132.00
17/08/2016	Email correspondence to N. Sharma regarding First Response Restoration Inc.; email correspondence to N. Sharma regarding Capone's Italian Restaurant; email correspondence to N. Sharma regarding Firstonsite; email correspondence to N. Sharma regarding PuroClean Ottawa West; email to M. Rozon regarding corporate name search for PuroClean Calgary; email to M. Rozon regarding corporate name search for First General - Toronto; email to N. Sharma regarding estimate of disposal costs for certain collections; email to M. Rozon regarding execution searches on particular entities; email to M. Rozon regarding investigations into Rainbow International expired business name registration; email to C. Hebert regarding e-filing of small claims court cases in Ottawa; drafting generic statement of claim for use with each action; telephone call with J. Bourgeois regarding PurContents name; email to M. Rozon regarding business name search for PurContents; email to J. Bourgeois regarding review of generic statement of claim from receiver perspective; telephone call with J. Bourgeois regarding title of proceedings; revising draft generic statement of claim; email to M. Rozon regarding Rainbow International search; email to J. Bourgeois regarding title of proceedings; email to J. Bourgeois regarding court jurisdictions;			
	Joel H Reinhardt	4.90	200.00/hr	980.00
17/08/2016	Receiving instructions from J. Reinhardt; obtaining multiple business names reports and corporate profiles; correspondence to J. Reinhardt;			
	Michelle Rozon	1.20	125.00/hr	150.00
18/08/2016	Exchanging e-mails with N. Sharma (copied to J. Saunders, L. Segal and J. Bourgeois)(amended ROE).			
	Melanie Polowin	0.10	415.00/hr	41.50
18/08/2016	Providing instructions to C. Hebert regarding e-filing of claims for Small Claims Court; reviewing and analyzing bankruptcy, CCAA and execution searches for Giroux Construction & Restoration Inc., Lahav Group Corporation, 1671001 Ontario Inc., 2395478 Ontario Ltd., 1715008 Ontario Ltd., Eastern Building Consultants & Services Ltd., 2123125 Ontario Inc., Firstonsite Restoration Limited, United Restoration Associates Inc., 2359246 Ontario Inc., First General Service Solution Inc., and Paul Davis Restoration Inc.;			
	Joel H Reinhardt	0.50	200.00/hr	100.00
18/08/2016	Correspondence with B. Lidhar re: pending expired registration; receiving instruction from J. Reinhardt; obtaining multiple bankruptcy and insolvency search results, and execution search results; correspondence to J. Reinhardt;			
	Michelle Rozon	2.40	125.00/hr	300.00
19/08/2016	Reviewing expired business names reports for Rainbow International of KWC; obtaining corporate profile report; correspondence to J. Reinhardt;			
	Michelle Rozon	0.30	125.00/hr	37.50

November 11, 2016
 INVOICE: 18559164

19/08/2016	Review of correspondence from K. Perron re Enterprise TD proposal and preparation of correspondence to J. Saunders re proposed Enterprise TD deal;			
	Lorne W Segal	0.50	500.00/hr	250.00
22/08/2016	Reviewing email instructions from N. Sharma; email to N. Sharma regarding CDRG+Redteam; email with N. Sharma regarding Paul Davis Cornwall; drafting statements of claim for collections;			
	Joel H Reinhardt	0.30	200.00/hr	60.00
22/08/2016	Review of correspondence from J. Saunders and preparation of correspondence to K. Perron, O. Reese and A. Ducasse on Enterprise TD priority matter;			
	Lorne W Segal	0.40	500.00/hr	200.00
23/08/2016	Revising draft statements of claim;			
	Joel H Reinhardt	0.70	200.00/hr	140.00
24/08/2016	Email to N. Shamra regarding IBX Services claim; email to L. Segal regarding draft statement of claim; email to N. Sharma regarding Rainbow International entities; email to N. Sharma regarding First Response Restorations Inc.; email to N. Sharma regarding Firstonsite Restoration; email to N. Sharma regarding First General Services URA; telephone call with L. Segal; telephone call with N. Sharma regarding PuroClean Calgary; email to N. Sharma regarding PuroClean Calgary; email to N. Sharma regarding Tony Capone's draft demand letter; reviewing and analyzing execution searches for Gem Con Group Inc. and 2287036 Ontario Inc.; email to M. Rozon;			
	Joel H Reinhardt	4.00	200.00/hr	800.00
24/08/2016	Receiving instructions from J. Reinhardt; obtaining BIA, CCAA, and Ontario Execution search results for Gem Con Group Inc. and 2287036 Ontario Inc.; correspondence to J. Reinhardt;			
	Michelle Rozon	0.60	125.00/hr	75.00
24/08/2016	Review of correspondence re sale of Ocala assets to K. Dooley; telephone call with J. Saunders.			
	Lorne W Segal	0.50	500.00/hr	250.00
25/08/2016	Email from B. Redding and D. Frickey re Biosweep; email from K. Kallish re RBC/BDO payout from sale proceeds; email to J. Saunders re same;			
	Julien Bourgeois	0.30	220.00/hr	66.00
25/08/2016	Review of draft letter to K. Dooley re sale of Ocala assets and preparation of revision to letter; preparation of correspondence to J. Saunders;			
	Lorne W Segal	0.60	500.00/hr	300.00
26/08/2016	Call from J. Saunders re Brown's Cleaners PPSA registration; email to corporate services re update PPSA search against Drytech International Inc.; email to K. Perron re same; email to L. Segal re PMSI for purchase of customer lists;			
	Julien Bourgeois	0.50	220.00/hr	110.00
26/08/2016	Review instructions from J. Bourgeois Re: obtaining PPSA search updated from April 10, 2016; research specifics on Drytech International Inc.; review report; email correspondence to J. Bourgeois for further handling;			
	Julianne Doré	0.30	125.00/hr	37.50
26/08/2016	Review of correspondence from and preparation of correspondence to J. Saunders re language in 3rd report dealing with approvals of and sale to offerors making acceptable orders			

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016
 INVOICE: 18559164

	pursuant to the tender sale process;			
	Lorne W Segal	0.50	500.00/hr	250.00
28/08/2016	Drafting asset purchase agreement re sale of Ocala assets to K. Dooley;			
	Julien Bourgeois	0.70	220.00/hr	154.00
28/08/2016	Preparation of correspondence to J. Bourgeois re form of security review opinion;			
	Lorne W Segal	0.20	500.00/hr	100.00
29/08/2016	Drafting asset purchase agreement re sale of Ocala assets to K. Dooley; email to L. Segal re same; call from L. Segal re comments on draft purchase agreement; email to J. Saunders enclosing draft purchase agreement; drafting security review opinion;			
	Julien Bourgeois	6.40	220.00/hr	1,408.00
29/08/2016	Emails to and from K. Perron and J. Saunders regarding court appearances;			
	Gordon Douglas	0.20	415.00/hr	83.00
30/08/2016	Meeting with L. Segal re Brown's Cleaners security interest, Phocatox and security review opinion; email to L. Segal re Brown's Cleaners;			
	Julien Bourgeois	0.80	220.00/hr	176.00
30/08/2016	Telephone call with N. Sharma regarding draft statements of claim and disposal costs;			
	Joel H Reinhardt	0.30	200.00/hr	60.00
30/08/2016	Conference with J. Bourgeois and telephone call with J. Saunders re approach to Browns Cleaners, Phocatox, K. Dooley and security review opinion;			
	Lorne W Segal	0.50	500.00/hr	250.00
31/08/2016	Revising asset purchase agreement re Ocala assets per comments from buyer's counsel; email to L. Segal re same;			
	Julien Bourgeois	0.70	220.00/hr	154.00
31/08/2016	Review of correspondence from and preparation of correspondence to K. Perron re Brown Cleaners and re Enterprise settlement; review of such matters with J. Saunders; review of revised K. Dooley purchase agreement re Ocala assets;			
	Lorne W Segal	0.50	500.00/hr	250.00
01/09/2016	Email to K. Dooley re revised asset purchase agreement re Ocala assets;			
	Julien Bourgeois	0.20	220.00/hr	44.00
01/09/2016	Preparation of correspondence to and review of correspondence from J. Saunders re TD & Enterprise, review of correspondence from K. Dooley re Ocala assets and preparation of correspondence to J. Saunders on approach to liens; telephone call with and preparation of correspondence to K. Dooley re sale of Ocala assets;			
	Lorne W Segal	0.70	500.00/hr	350.00
02/09/2016	Review of correspondence from and preparation of correspondence to K. Dooley re purchase of Ocala assets; preparation of correspondence to J. Saunders re receiver's report; telephone call with J. Saunders re Ocala and pending motion; preparation of correspondence to K. Perron re Brown Cleaners;			
	Lorne W Segal	0.50	500.00/hr	250.00
04/09/2016	Drafting security review opinion; email to L. Segal re same;			
	Julien Bourgeois	4.90	220.00/hr	1,078.00

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016
 INVOICE: 18559164

05/09/2016	Email from L. Segal and J. Saunders re comments on draft security review opinion; revising same; email to J. Saunders re revised opinion;			
	Julien Bourgeois	2.40	220.00/hr	528.00
05/09/2016	Review of and preparation of revisions to draft Opinion to the Receiver on validity, enforceability and Ontario PPSA priority of secured creditor claims; review of correspondence from and preparation of correspondence to J. Bourgeois and J. Saunders on draft opinion, review of revisions to opinion incorporating input from J. Saunders;			
	Lorne W Segal	2.50	500.00/hr	1,250.00
06/09/2016	Receive instructions from J. Bourgeois Re: obtaining Verbal PPSA Results on Drytech International Inc.; preparation of search; review status on results; email J. Bourgeois estimated time for results;			
	Julianne Doré	0.20	125.00/hr	25.00
06/09/2016	Review of Third Report to the Court and the Supplemental Report to the Third Report; drafting of Notices of Motion in respect of the Third Report and the Supplemental Report; emails to and from client regarding same.			
	Gordon Douglas	6.50	415.00/hr	2,697.50
06/09/2016	Review of and preparation of revisions to the Receivers Third Report and Supplemental Report; preparation of correspondence to and telephone call with J. Saunders on the Reports;			
	Lorne W Segal	2.80	500.00/hr	1,400.00
07/09/2016	Email correspondence from and to J. Saunders re Brown's Cleaners; call with B. MacGregor re same;			
	Julien Bourgeois	0.40	220.00/hr	88.00
07/09/2016	Review results for Verbal PPSA; email correspondence to J. Bourgeois for further handling;			
	Julianne Doré	0.10	125.00/hr	12.50
07/09/2016	Review of Notices of Motion and related materials; review of revised Third Report; telephone call with J. Saunders and telephone call with J. Bourgeois re supporting materials to Third Report;			
	Lorne W Segal	1.50	500.00/hr	750.00
08/09/2016	Drafting of draft Orders in respect of the motions scheduled before Justice Hackland on September 12; telephone calls and emails with counsel and J. Saunders regarding same;			
	Gordon Douglas	6.40	415.00/hr	2,656.00
08/09/2016	Follow up telephone call and voicemail to N. Sharma;			
	Joel H Reinhardt	0.10	200.00/hr	20.00
08/09/2016	Review of revised Orders and preparation of revisions to Orders; preparation of correspondence to G. Douglas and J. Saunders; review of correspondence from and preparation of correspondence to Minden Gross, counsel to RBC;			
	Lorne W Segal	1.10	500.00/hr	550.00
09/09/2016	Email to J. Saunders re Brown's Cleaners; reviewing updated PPSA search against Drytech International; revising Schedule A of security review opinion; email to J. Saunders re signed security review opinion;			
	Julien Bourgeois	0.90	220.00/hr	198.00
09/09/2016	Revisions to draft Order; telephone conversations and emails with other counsel and with J.			

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016
 INVOICE: 18559164

	Saunders regarding this application and the wording of the draft Order; attendance at the Ottawa Courthouse to file motion materials;			
	Gordon Douglas	3.60	415.00/hr	1,494.00
09/09/2016	Review of revised Orders; review of correspondence from G. Douglas and from Minden Gross; review of correspondence from Karen Perron;			
	Lorne W Segal	0.30	500.00/hr	150.00
11/09/2016	Review of correspondence from and preparation of correspondence to J. Saunders re general conveyance for tender sales;			
	Lorne W Segal	0.20	500.00/hr	100.00
12/09/2016	Call and email from J. Saunders re Phocatox and notice given to purchaser of Biosweep equipment; email to B. Redding re same; drafting bill of sale re transfer of assets from tender sale; email to L. Segal re same;			
	Julien Bourgeois	1.40	220.00/hr	308.00
12/09/2016	Revisions to draft Orders; telephone calls and email exchanges with counsel for creditors regarding draft Orders and the Third Report; preparation for motion hearing; attendance at the Ottawa Courthouse for motion hearing;			
	Gordon Douglas	2.30	415.00/hr	954.50
12/09/2016	Review of correspondence from and preparation of correspondence to J. Saunders re correspondence to purchasers under tender offer and re bill of sale; review of draft bill of sale;			
	Lorne W Segal	0.60	500.00/hr	300.00
13/09/2016	Incorporating comments of L. Segal to draft bill of sale; email to J. Saunders re same;			
	Julien Bourgeois	0.30	220.00/hr	66.00
13/09/2016	Email to J. Saunders re Brown and revised bill of sale; revising court order re tender sale; email to L. Segal re same; revising CJL letter; email to J. Saunders re comments on same;			
	Julien Bourgeois	0.90	220.00/hr	198.00
13/09/2016	Revisions to draft Order; attendance at the Ottawa Courthouse to have Justice Hackland sign Order involving Third Report; attendance at the Civil Counter and Bankruptcy Court office to have Orders issued and entered; emails to client and creditors regarding Orders obtained;			
	Gordon Douglas	1.20	415.00/hr	498.00
13/09/2016	Telephone call with J. Saunders re court process and review of vesting order;			
	Lorne W Segal	0.30	500.00/hr	150.00
14/09/2016	Call with J. Saunders re invoice for sale of Ocala assets; revising bill of sale re sale of tender assets to Inflector;			
	Julien Bourgeois	0.50	220.00/hr	110.00
15/09/2016	Reviewing draft invoice re sale of Ocala assets; drafting bill of sale and purchase price receipt re Ocala assets; correspondence with J. Saunders re same;			
	Julien Bourgeois	0.70	220.00/hr	154.00
15/09/2016	Review of correspondence from J. Saunders and review of tender closing documents; preparation of correspondence to J. Saunders;			
	Lorne W Segal	0.20	500.00/hr	100.00
19/09/2016	Call from N. Sharma re assignment of tender purchase agreement;			

November 11, 2016
 INVOICE: 18559164

	Julien Bourgeois	0.20	220.00/hr	44.00
20/09/2016	Email to J. Saunders re comments on draft language for sale of desiccants in Ocala; drafting assignment of purchase agreement re Houle; drafting general conveyance re sale of assets to Inflector Environmental Services; email to N. Sharma enclosing draft documents;			
	Julien Bourgeois	1.20	220.00/hr	264.00
20/09/2016	Review correspondence from City; review file; correspondence to L Segal re status of sale; review correspondence; correspondence to client;			
	Wayne Kerrick	0.80	525.00/hr	420.00
20/09/2016	Review of and preparation of correspondence to J. Saunders re sale of additional assets to K. Dooley; review of correspondence from and preparation of correspondence to W. Kerrick re sale of vacant land;			
	Lorne W Segal	0.40	500.00/hr	200.00
21/09/2016	Received instructions; reviewed court order; obtained and reviewed updated subsearch; interoffice consultation re registered owner details; telephone attendance with Land Registry Office re amendment to registered owner details; prepared and sent form for correction to the parcel register; further telephone attendance with Land Registry Office re details to be included in draft transfer of property;			
	Janie Blyth	2.50	175.00/hr	437.50
21/09/2016	Reviewing draft correspondence re P. Dooley; call to D. Peloquin re same;			
	Julien Bourgeois	0.40	220.00/hr	88.00
21/09/2016	Review of correspondence from Matt Halpin regarding a claim for a solicitor's lien; research regarding issue;			
	Gordon Douglas	0.80	415.00/hr	332.00
21/09/2016	Reviewing email chain from P. Dooley and D. Peloquin and order issued by Justice Hackland; Drafting email to P. Dooley in response to his stated concerns re the removal of property from the premises in Ocala and an alleged misrepresentation by a Deloitte representative;			
	Garrett Hamel	1.20	195.00/hr	234.00
21/09/2016	Review correspondence from client; instruct clerk re file and documents; review order; telephone attendance with RO; review documents; review title documents; meeting with L Segal;			
	Wayne Kerrick	1.20	525.00/hr	630.00
21/09/2016	Review of correspondence from P. Dooley and preparation of response to P. Dooley re Ocala assets;			
	Lorne W Segal	0.40	500.00/hr	200.00
21/09/2016	Review of correspondence from Norton Rose re solicitors lien; review of correspondence from and preparation of correspondence to J. Saunders;			
	Lorne W Segal	0.40	500.00/hr	200.00
22/09/2016	Receiving instructions from G. Douglas;			
	Sarah Alasaly	0.60	145.00/hr	87.00
22/09/2016	Call with N. Sharma re Houle bill of sale;			
	Julien Bourgeois	0.20	220.00/hr	44.00

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016
 INVOICE: 18559164

22/09/2016	Meeting with student-at-law regarding Solicitor's Lien issue and Norton Rose Fulbright; Gordon Douglas	0.60	415.00/hr	249.00
22/09/2016	Instruct clerk re file and documents; review subsearch; Wayne Kerrick	0.30	525.00/hr	157.50
22/09/2016	Review of approach to delivery of bills of sale on the tender sales where goods are left on the Drytech premises; Lorne W Segal	0.20	500.00/hr	100.00
23/09/2016	Reviewing excel re distribution of purchase price and deposit for Houle lots; email to N. Sharma re same; Julien Bourgeois	0.20	220.00/hr	44.00
23/09/2016	Exchanging e-mails with N. Sharma (copied to J. Saunders); preparing e-mail to N. Sharma (copied to J. Saunders, J. Bourgeois and L. Segal) with PDF document set (employee file request); Melanie Polowin	0.30	415.00/hr	124.50
23/09/2016	Email to N. Sharma regarding approval of pleadings; reviewing disposal costs chart; Joel H Reinhardt	0.30	200.00/hr	60.00
23/09/2016	Review of correspondence from P. Dooley re Ocala assets, review of input from Deloitte and preparation of response to P. Dooley; Lorne W Segal	0.30	500.00/hr	150.00
26/09/2016	Reading materials provided by G. Douglas; researching and reading case law; verbal discussion with G. Douglas; Sarah Alasaly	4.00	145.00/hr	580.00
26/09/2016	Email to J. Saunders regarding collections claims; telephone call with J. Saunders regarding collections claims and demand letter; reviewing and revising draft statements of claim in accordance with comments from N. Sharma and incorporating disposal costs from N. Sharma for final review by J. Saunders; email to J. Saunders with draft statements of claim and estimate of statute barred amounts; Joel H Reinhardt	2.10	200.00/hr	420.00
27/09/2016	Reviewing receipt of vehicles by Enterprise; email to J. Saunders re same; email to L. Segal and J. Saunders re BDC guarantees; Julien Bourgeois	0.50	220.00/hr	110.00
27/09/2016	Receipt and review of emails from client and J. Reinhardt; receiving instructions from J. Reinhardt; preparation of Plaintiff's Claims and Statement of Claims for filing; Christina Hebert	3.10	150.00/hr	465.00
27/09/2016	Email to J. Saunders regarding issuance of claims; conferring with C. Hebert regarding issuance of claims; telephone call with J. Saunders regarding Claimspro and Intact; Joel H Reinhardt	0.30	200.00/hr	60.00
27/09/2016	Telephone call with J. Saunders re Norton Rose / PWC claim; response from P. Dooley and payment by K. Dooley of purchase price; Lorne W Segal	0.30	500.00/hr	150.00
28/09/2016	Preparation of Statements of Claims, Information for Court Use and Plaintiff's Claims;			

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016
 INVOICE: 18559164

	Conferring with J. Reinhardt; Attendance at Courthouse to issue Statements of Claims (4); E-Filing Plaintiff's Claim Online;			
	Christina Hebert	3.50	150.00/hr	525.00
28/09/2016	Final review of defendants on all claims for issuance in courts; providing comments to C. Hebert regarding final revisions to claims; reviewing issued claim; email to C. Hebert;			
	Joel H Reinhardt	1.00	200.00/hr	200.00
28/09/2016	Review of correspondence from Norton Rose re solicitors' lien and conference with student re research on the Norton Rose arguments			
	Lorne W Segal	0.50	500.00/hr	250.00
29/09/2016	E-Filing Plaintiff's Claims Online; Reporting to J. Reinhardt;			
	Christina Hebert	2.50	150.00/hr	375.00
29/09/2016	Review documents; instruct clerk re file;			
	Wayne Kerrick	0.10	525.00/hr	52.50
29/09/2016	Email to C. Hebert regarding issued claims; email to J. Saunders and N. Sharma re First Response Restorations claim and payment; instructions to C. Hebert regarding limitation period on First Response Restorations Inc.; compiling all issued claims; email to J. Saunders and N. Sharma regarding issued claims, instructions on default judgment, and compiling evidence for defended claims; email to J. Saunders regarding instructions;			
	Joel H Reinhardt	0.80	200.00/hr	160.00
30/09/2016	Review of research memo solicitors' liens, telephone call with J. Saunders on approach to Norton Rose and PwC position; conference with M. Halpin and J. Saunders and post meeting discussion with J. Saunders on approach and on sale of Vimont to City;			
	Lorne W Segal	1.60	500.00/hr	800.00
30/09/2016	Preparation of correspondence to W. Kerrick re approach to CPL against the Vimont lands and the sale to the City of Ottawa;			
	Lorne W Segal	0.30	500.00/hr	150.00
03/10/2016	Call with J. Saunders re Ms. Porter; correspondence with J. Saunders re payment of purchase price by K. Dooley for Ocala dessicants;			
	Julien Bourgeois	0.40	220.00/hr	88.00
03/10/2016	Review correspondence; review title documents;			
	Wayne Kerrick	0.30	525.00/hr	157.50
03/10/2016	Instructions to H. Phelan and C. Hebert regarding service of claims; preparing letters to service to all defendants to collections claims;			
	Joel H Reinhardt	0.50	200.00/hr	100.00
04/10/2016	Reviewed amendments to executed agreement of purchase and sale;			
	Janie Blyth	1.70	175.00/hr	297.50
04/10/2016	Telephone attendance with L Segal review correspondence from client; instruct clerk re file and agreement of purchase and sale;			
	Wayne Kerrick	0.40	525.00/hr	210.00
04/10/2016	Providing instructions to C. Hebert, H. Phelan and T. Smolarkiewicz regarding affidavits of service of all claims;			

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016
 INVOICE: 18559164

	Joel H Reinhardt	0.10	200.00/hr	20.00
05/10/2016	Review agreement of purchase and sale submitted; correspondence to client re same; review documents and correspondence; correspondence to City re closing; telephone attendance with client re comments on agreement of purchase and sale; draft additional clauses and revisions to agreement; instruct clerk re same and correspondence to client;			
	Wayne Kerrick	3.00	525.00/hr	1,575.00
05/10/2016	Reviewing voicemail from M. Lapensee of CDRG + Redteam regarding plaintiff's claim; telephone call and voicemail to M. Lapensee; email to J. Saunders and N. Sharma regarding settlement position from CDRG + Redteam; email to J. Saunders and N. Sharma regarding settlement response and counter offer;			
	Joel H Reinhardt	0.90	200.00/hr	180.00
06/10/2016	Email to M. Lapensee with instructions from J. Saunders regarding settlement counter offer; meeting with T. Cuccaro regarding payment by certified cheque on behalf of Tony Capone's Italian Restaurant; email to N. Sharma and J. Saunders regarding certified cheque from T. Cuccaro;			
	Joel H Reinhardt	0.50	200.00/hr	100.00
07/10/2016	Reviewed file; telephone attendance with City of Ottawa re procedures; began preparation of closing agenda;			
	Janie Blyth	1.50	175.00/hr	262.50
07/10/2016	Reviewing process server responses regarding Paul Davis Cornwall and Rainbow International of KWC; providing instructions to H. Phelan regarding affidavit of attempted service;			
	Joel H Reinhardt	0.50	200.00/hr	100.00
10/10/2016	Review correspondence and documents from client; review correspondence relating to transfer to City; instruct clerk re same; correspondence to City;			
	Wayne Kerrick	0.50	525.00/hr	262.50
11/10/2016	Completed draft closing agenda; received instructions relating to closing; telephone attendance with City of Ottawa re transfer, charge, certificate of pending litigation, HST certificate and other items relating to closing; correspondence to J. Saunders re realty taxes; prepared draft transfer; correspondence to Land Registry Office enclosing draft transfer for review;			
	Janie Blyth	2.40	175.00/hr	420.00
11/10/2016	Reviewed signed back agreement of purchase and sale;			
	Janie Blyth	0.10	175.00/hr	17.50
11/10/2016	Email to J. Saunders re bill of sale for Ocala dessicants;			
	Julien Bourgeois	0.20	220.00/hr	44.00
11/10/2016	Instruct clerk re file; telephone attendance with City; review correspondence and documents; correspondence to client; review correspondence and documents from client re 1670 Vimont;			
	Wayne Kerrick	1.00	525.00/hr	525.00
11/10/2016	Email to M. Lapensee regarding payment by CDRG + RedTeam; email to J. Saunders regarding payment by CDRG + RedTeam; reviewing correspondence from process server regarding Puroclean Ottawa and providing instructions to T. Smolarkiewicz regarding affidavit of attempted service;			

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016
 INVOICE: 18559164

	Joel H Reinhardt	0.40	200.00/hr	80.00
12/10/2016	Telephone attendance with L Mongeon; review documents; correspondence to client; instruct clerk re file;			
	Wayne Kerrick	0.60	525.00/hr	315.00
12/10/2016	Email to G. Smith regarding service of plaintiff's claim by mail on corporate address and directors for Puroclean Ottawa West; reviewing corporate profile and business names report for Puroclean Ottawa West; email to G. Smith regarding corporate profile and business names report;			
	Joel H Reinhardt	0.30	200.00/hr	60.00
12/10/2016	Review of correspondence from W. Kerrick re City's approach to clear title on option Vimont property re Norton Rose CPL;			
	Lorne W Segal	0.20	500.00/hr	100.00
13/10/2016	Correspondence to Deloitte re status of signed back agreement relating to 1670 Vimont;			
	Janie Blyth	0.20	175.00/hr	35.00
13/10/2016	Review correspondence; instruct clerk re file; review correspondence from client;			
	Wayne Kerrick	0.30	525.00/hr	157.50
13/10/2016	Providing instructions to H. Phelan regarding payment of CDRG + RedTeam settlement funds;			
	Joel H Reinhardt	0.20	200.00/hr	40.00
13/10/2016	Telephone call with J. Saunders re meeting with PwC re Norton Rose solicitors lien and CPL; preparation of correspondence to individual in Florida who is storing the Louisiana assets moved by K. Dooley to Florida; and preparation of correspondence to K. Dooley re disputed US assets;			
	Lorne W Segal	0.60	500.00/hr	300.00
14/10/2016	Reviewed file; correspondence to the City's solicitor re clean up and fence, as well as concerns re title relating to 1661 Vimont; reviewed correspondence from Deloitte re status of agreement re 1670 Vimont;			
	Janie Blyth	0.40	175.00/hr	70.00
14/10/2016	Review correspondence and documents; instruct clerk re file; correspondence to City;			
	Wayne Kerrick	0.30	525.00/hr	157.50
14/10/2016	Email to N. Sharma regarding discontinuance of Giroux Construction claim; email to C. Hebert regarding discontinuance of the Giroux Construction claim;			
	Joel H Reinhardt	0.20	200.00/hr	40.00
14/10/2016	Telephone call with K. Perron re Norton Rose and PwC lien, follow up telephone call with J. Saunders;			
	Lorne W Segal	0.50	500.00/hr	250.00
14/10/2016	Review of correspondence from Norton Rose and telephone call with J. Saunders re Norton Rose lien;			
	Lorne W Segal	0.20	500.00/hr	100.00
17/10/2016	Reviewed correspondence received from L. Segal; correspondence to L. Segal responding to questions; ordered tax certificate; telephone attendance with City of Ottawa re arrangements for closing;			

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016

INVOICE: 18559164

	Janie Blyth	1.00	175.00/hr	175.00
17/10/2016	Receiving instructions from J. Reinhardt; preparation of Notice of Discontinued Claim;			
	Christina Hebert	0.40	150.00/hr	60.00
17/10/2016	Review correspondence and documents from City; instruct clerk re same; correspondence to client; review correspondence; telephone attendance with L Segal; review documents; instruct clerk re file; meeting with L Segal;			
	Wayne Kerrick	1.30	525.00/hr	682.50
17/10/2016	Reviewing voicemail from First General Services; telephone call with D. D'Silva regarding First General Services (Toronto); telephone call with N. Sharma regarding disposal materials and disposal costs; reviewing and analyzing correspondence from Firstonsite Restoration Limited; email to L. Segal regarding correspondence from Firstonsite Restoration Limited;			
	Joel H Reinhardt	1.20	200.00/hr	240.00
17/10/2016	Review of correspondence from W. Kerrick re 1660 Vimont and City request for discharge of CPL; preparation of correspondence to and review of correspondence from W. Kerrick and J. Saunders; telephone call with M. Halpin and preparation of correspondence to M. Halpin, follow up conference with W. Kerrick re need for a Court order to discharge a CPL;			
	Lorne W Segal	0.80	500.00/hr	400.00
18/10/2016	Interoffice consultation re arrangements for deletion of certificate of pending litigation; telephone attendance with City of Ottawa re arrangements relating to funds, the TD mortgage and the certificate of pending litigation;			
	Janie Blyth	0.30	175.00/hr	52.50
18/10/2016	Email to J. Reinhardt re Firstonsite tender sale purchase;			
	Julien Bourgeois	0.20	220.00/hr	44.00
18/10/2016	Telephone conversation with L. Segal regarding Certificate of Pending Litigation on title of 1661 Vimont Court; attendance at the Ottawa Courthouse to review court file; drafting of Notice of Motion, supporting Affidavit, Consent and draft Order to discharge and remove CPL from title; emails to and from L. Segal, John Saunders and W.Kerrick regarding same;			
	Gordon Douglas	4.50	415.00/hr	1,867.50
18/10/2016	Review agreement of purchase and sale; instruct clerk re same; correspondence to client re agreement of purchase and sale; review correspondence; telephone attendance with client; correspondence to M Halpin;			
	Wayne Kerrick	0.80	525.00/hr	420.00
18/10/2016	Telephone call with L. Segal regarding Firstonsite Restoration Limited; reviewing voicemail from Paul Davis Inc.; telephone call and voicemail to Paul Davis Inc.; telephone call with N. Sharma regarding Firstonsite Restoration Limited and Rainbow International KWC; email to N. Sharma regarding Firstonsite Restoration Limited and correspondence from counsel; reviewing and analyzing bid documents from J. Bourgeois; email to N. Sharma regarding correspondence from counsel for Canada's Restoration Services; email to N. Sharma regarding file materials; email to N. Sharma regarding correspondence from counsel for First General Services URA;			
	Joel H Reinhardt	1.60	200.00/hr	320.00
18/10/2016	Telephone call with G. Douglas re discharge of CPL and Norton Rose's ability to rely on a CPL to secure its fees; review of CPL re identity of plaintiffs; telephone call with J. Reinhardt re collection of First Response receivable; review of court materials re First Response;			

Terms: due upon receipt

 Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016

INVOICE: 18559164

	preparation of correspondence to J. Saunders; telephone call with J. Saunders re collection of AR, approach to the CPL, return of court records; review of correspondence from M. Halpin re CPL; review of correspondence from K. Dooley;			
	Lorne W Segal	1.20	500.00/hr	600.00
19/10/2016	Reviewed statement of adjustments received from the City of Ottawa; interoffice consultation re same; reviewed correspondence received from Land Registry Office regarding amendment to parcel register; telephone attendance with Land Registry Office re same;			
	Janie Blyth	1.50	175.00/hr	262.50
19/10/2016	Review correspondence and documents; instruct clerk re file; review correspondence from City; review correspondence from RO; telephone attendance with K. Perron; telephone attendance with J. Mitchell, City of Ottawa; review draft documents from City; review draft court order;			
	Wayne Kerrick	1.30	525.00/hr	682.50
19/10/2016	Reviewing voicemail from J. Saunders; telephone call with J. Saunders regarding collections; drafting table of collections and outstanding amount; email to J. Saunders regarding reports for each collection matter; telephone call with Puroclean Ottawa regarding statement of account; email to J. Saunders regarding call with Puroclean Ottawa; telephone call with J. Saunders regarding collections files; email to J. Saunders regarding IBX Services deadline to provide a defence;			
	Joel H Reinhardt	2.30	200.00/hr	460.00
19/10/2016	Various telephone calls with, and preparation of correspondence to W. Kerrick, G. Douglas and J. Saunders on need for a court order to vacate the CPL from 1660 Vimont; review of correspondence from and preparation of correspondence to M. Halpin; review of motion material and affidavit re vacating CPL;			
	Lorne W Segal	0.70	500.00/hr	350.00
20/10/2016	Receiving instructions from G. Douglas; reviewing motion materials;			
	Sarah Alasaly	1.40	145.00/hr	203.00
20/10/2016	Telephone attendance with Land Registry Office re questions relating to transfer of the property; interoffice consultation re same;			
	Janie Blyth	0.40	175.00/hr	70.00
20/10/2016	Meeting with articling student to brief her on motion hearing to obtain order discharging and removing CPL; email to and from M. Halpin regarding same; revisions to draft Motion Record;			
	Gordon Douglas	1.00	415.00/hr	415.00
20/10/2016	Review correspondence and documents from City; review title documents; instruct clerk re file; telephone attendance with K. Perron; correspondence to client; review correspondence from client;			
	Wayne Kerrick	1.00	525.00/hr	525.00
20/10/2016	Reviewing voicemail from A. Seidle of PDS; telephone call and voicemail to A. Seidle; telephone call with A. Seidle regarding account payment and contact with franchisee; telephone call with A. Seidle regarding follow up; email to A. Seidle;			
	Joel H Reinhardt	0.50	200.00/hr	100.00
20/10/2016	Review of correspondence from and preparation of correspondence to M. Halpin; various telephone calls with J. Saunders and W. Kerrick re sale of 1661 Vimont;			

Terms: due upon receipt

 Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016
 INVOICE: 18559164

	Lorne W Segal	0.50	500.00/hr	250.00
21/10/2016	Attending courthouse to see judge for express motion; arguing express motion; entering and issuing order at courthouse granting motion;			
	Sarah Alasaly	2.30	145.00/hr	333.50
21/10/2016	Reviewed the court order; prepared the application and acknowledgement and direction to register the court order; correspondence to J. Saunders enclosing same for execution;			
	Janie Blyth	1.30	175.00/hr	227.50
21/10/2016	Meeting with articling student regarding outcome of the motion hearing; email to colleagues and M. Halpin regarding the Order of Justice Roger dated October 21, 2016;			
	Gordon Douglas	0.30	415.00/hr	124.50
21/10/2016	Review documents; instruct clerk re file; review and revise documents for registration; telephone attendance with BLG;			
	Wayne Kerrick	0.70	525.00/hr	367.50
21/10/2016	Reviewing voicemail from Paul Davis Systems; email to N. Sharma regarding voicemail and email from Paul Davis Systems; telephone call with J. Saunders;			
	Joel H Reinhardt	0.20	200.00/hr	40.00
21/10/2016	Review of correspondence from G. Douglas re order vacating CPL; telephone call with J. Saunders re discharge of TD mortgage on 1660 Vimont and re collection of AR's;			
	Lorne W Segal	0.20	500.00/hr	100.00
24/10/2016	Telephone attendance with Land Registry Office re court order and questions regarding the transfer of the property; further telephone attendance with the Land Registry Office re same;			
	Janie Blyth	0.70	175.00/hr	122.50
24/10/2016	Review correspondence and documents; telephone attendance with J Young;			
	Wayne Kerrick	0.20	525.00/hr	105.00
25/10/2016	Interoffice consultation re transfer; amended transfer; telephone attendance with Ministry re transfer for approval; correspondence to Ministry enclosing draft transfer;			
	Janie Blyth	0.70	175.00/hr	122.50
25/10/2016	Telephone attendance with Registry Office; instruct clerk re file and documents; review and revise documents; telephone attendance with J. Young; telephone attendance with client; correspondence to client; telephone attendance with City; correspondence to City re extension;			
	Wayne Kerrick	1.80	525.00/hr	945.00
25/10/2016	Email to N. Sharma regarding payment and discontinuance; email to C. Hebert regarding serving and filing discontinuance;			
	Joel H Reinhardt	0.20	200.00/hr	40.00
26/10/2016	Correspondence to Land Registry Office re confirmation that a vesting order will be obtained; reviewed correspondence confirming the extension of the closing date;			
	Janie Blyth	0.10	175.00/hr	17.50
26/10/2016	Receiving instructions from J. Reinhardt; preparation of Notice of Discontinuance; correspondence to Defendants serving same;			
	Christina Hebert	0.80	150.00/hr	120.00

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016
 INVOICE: 18559164

26/10/2016	Correspondence to City; telephone attendance with City; review correspondence; telephone attendance with Registry Office; review correspondence from City; instruct clerk re file; correspondence to client;			
	Wayne Kerrick	0.80	525.00/hr	420.00
27/10/2016	Reviewing voicemail from J. Saunders; reviewing defence from counsel for Canada's Restoration Services; telephone call with J. Saunders;			
	Joel H Reinhardt	0.20	200.00/hr	40.00
28/10/2016	Email to D. D'Silva regarding proposal;			
	Joel H Reinhardt	0.10	200.00/hr	20.00
31/10/2016	Reviewing voicemail from D. Raval; telephone call with D. Raval regarding settlement of claim and inspection of contents; email to D. Raval confirming discussion; email to N. Sharma regarding discussion with D. Raval; email to J. Saunders regarding discussion with D. Raval; reviewing email correspondence from N. Sharma; reviewing email correspondence from J. Saunders; email to N. Sharma regarding inspection of content; email to D. Raval regarding inspection time; email to N. Sharma regarding pick up location; email to N. Sharma regarding coordination of contents inspection; email to D. D'Silva regarding promised proposal for consideration; email to N. Sharma regarding contact with Puroclean Ottawa West;			
	Joel H Reinhardt	1.50	200.00/hr	300.00
	Fees for Professional Services			\$64,289.00
	Adjustment			\$(2,018.50)
	Total Fees for Professional Services			<u>\$62,270.50</u>

DISBURSEMENTS

Taxable Costs

Copying		\$906.25
Scanning Service		\$87.25
Corporate Searches - Taxable		\$855.85
Courier		\$113.53
TeraView (Ontario) Online Searches & Registration - Taxable		\$44.95
Conference Call Expenses		\$22.05
Photocopying - External		\$13.00
Quick Law: Research		\$86.12
08/08/2016	Taxis & Car Rental - Local Travel VENDOR: Shea, Patrick INVOICE#: 1373888808311204 DATE: 08/31/2016 Shea, Patrick, Enterprise Car Rental from August 8- 10, 2016 08/08/16	\$139.08
08/08/2016	Taxis & Car Rental - Local Travel VENDOR: Shea, Patrick INVOICE#: 1373888808311204 DATE: 08/31/2016 Shea, Patrick, Beck Taxi August 8, 2016 from home to porter airport 08/08/16	\$15.93

November 11, 2016
 INVOICE: 18559164

08/08/2016	Travel Expenses: Airfare VENDOR: Shea, Patrick INVOICE#: 1373888808311204 DATE: 08/31/2016 Shea, Patrick, Flight to Ottawa from August 8- 10, 2016 for court appearance 08/08/16	\$477.24
10/08/2016	Taxis & Car Rental - Local Travel VENDOR: Shea, Patrick INVOICE#: 1373888808311204 DATE: 08/31/2016 Shea, Patrick, Beck Taxi August 10, 2016 08/10/16	\$17.70
16/08/2016	Insolvency/Bankruptcy Search Bankruptcy Search: First Response Restorations Inc.	\$8.00
18/08/2016	Insolvency/Bankruptcy Search Bankruptcy Search: Giroux Construction & Restoration Inc., Lahav Group Corporation, 1671001 Ontario Inc., 2395478 Ontario Ltd, 1715008 Ontario Ltd, Eastern Building Consultants & Services Ltd., 2123125 Ontario Inc., Firstonsite Restoration Limited., United Restoration Associates Inc., 2359246 Ontario Inc., First General Service Solution Inc., Paul Davis Restoration Inc.	\$96.00
19/08/2016	Litigation Document Fee Litigation Document Fee	\$75.00
24/08/2016	Insolvency/Bankruptcy Search Bankruptcy Search: Gem Con Group Inc., 2287036 Ontario Inc.	\$16.00
31/08/2016	Agent Fees - Taxable VENDOR: Cyberbahn Inc.; INVOICE#: LL5039675; DATE: 08/31/2016 - Service for the month of August, 2016 including obtaining expired business names search and government disbursement tax exemption	\$113.00
05/10/2016	Process Servers VENDOR: Advance Process Servers; INVOICE#: 3384; DATE: 10/05/2016 - Process Service - Service on 1751 Wentworth St., Whitby, ON including promotional discount - Re: Drytech International Inc. v. First General Service Solution Inc.	\$89.10
06/10/2016	Process Servers VENDOR: Advance Process Servers; INVOICE#: 3390; DATE: 10/06/2016 - Process Service - Service on Firstonsite Restoration Limited including promotional discount - Re: Drytech Internation Inc. v. 2123125 Ontario Inc. et al.	\$80.10
06/10/2016	Process Servers VENDOR: Advance Process Servers; INVOICE#: 3394; DATE: 10/06/2016 - Process Service - Statements of claim - Re: Drytech International Inc. v. 2395478 Ontario Ltd. et al.	\$99.00
06/10/2016	Process Servers VENDOR: GMJ Professional Services; INVOICE#: 10701; DATE: 10/06/2016 - Process Service - Service on Eastern Building Consultants & Services Ltd. c.o.b. CDRG + Red Team on October 4, 2016 - Re: Drytech Int'l Inc. v. Eastern Building Consultants / SC-16-142552.	\$50.00
06/10/2016	Process Servers	\$50.00

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016
 INVOICE: 18559164

	VENDOR: GMJ Professional Services; INVOICE#: 10702; DATE: 10/06/2016 - Process Service - Service on United Restoration Assoc. Inc. Re: Drytech Int'l Inc. v. United Restoration Assoc. Inc. / 16-70084.	
07/10/2016	Process Servers	\$186.30
	VENDOR: Advance Process Servers; INVOICE#: 3392; DATE: 10/07/2016 - Process Service - Attempted Service on Paul Davis Restoration Inc. 400-1140 Bay St., Toronto. Attempted Service on Kevin Roy, Director & Treasurer of Paul Davis Restoration 44 Watson Avenue Toronto, ON. Service on Douglas G. Cooke Officer, Secretary of Paul Davis Restoration Inc. 12 Bayberry Crescent North York, ON including promotional discount - Re: Drytech Restoration International Inc. v. Paul David Cornwall et. al.	
12/10/2016	Process Servers	\$162.00
	VENDOR: Advance Process Servers; INVOICE#: 3393; DATE: 10/12/2016 - Process Service - Process Service on Canada's Restoration Services ON 12-30 Macintosh Blvd, Vaughan, ON including promotional discount - Re: Drytech International Inc. v. Canada's Restoration Services ON et. al.	
12/10/2016	Process Servers	\$65.00
	VENDOR: GMJ Professional Services; INVOICE#: 10734; DATE: 10/12/2016 - Attempted Service on 2359246 Ontario Inc. c.o.b. Puroclean Property Paramedics - 854 Giant Cedars Crescent Ottawa, ON during the period from October 4, 2016 to October 7, 2016. Service on 2359246 Ontario Inc. c.o.b. Puroclean Property Paramedics on October12, 2016. re: Drytech international Inc., Through Its Receiver, Deloitte Restructuring Inc. v. 23559246 Ontario Inc. c.o.b. Puroclean Property Paramedics - Ottawa West	
17/10/2016	City Tax & Other Certificates/Searches	\$68.00
	City of Ottawa: Fee for tax certificate	
	Total Taxable Disbursements	<u>\$3,936.45</u>
Non-Taxable Costs		
	Corporate Searches - Agency	\$1,093.25
	TeraView (Ontario) Online Searches & Registration - Agency	\$62.85
06/09/2016	Minister of Finance - Agency	\$127.00
	VENDOR: The Minister of Finance; INVOICE#: 09062016-3; DATE: 09/06/2016 - Motion - re: Third Report to the Court	
06/09/2016	Minister of Finance - Agency	\$127.00
	VENDOR: The Minister of Finance; INVOICE#: 09062016-4; DATE: 09/06/2016 - Motion - re: Sealing Order Supplementary Report	
27/09/2016	Minister of Finance - Agency	\$75.00
	VENDOR: The Minister of Finance; INVOICE#: 09272016-2; DATE: 09/27/2016 - Issue Plaintiff's Claim	

November 11, 2016
 INVOICE: 18559164

27/09/2016	Minister of Finance - Agency VENDOR: The Minister of Finance; INVOICE#: 09272016-3; DATE: 09/27/2016 - Issue Statement of Claim	\$181.00
27/09/2016	Minister of Finance - Agency VENDOR: The Minister of Finance; INVOICE#: 09272016-4; DATE: 09/27/2016 - Issue Statement of Claim	\$181.00
27/09/2016	Minister of Finance - Agency VENDOR: The Minister of Finance; INVOICE#: 09272016-5; DATE: 09/27/2016 - Issue Statement of Claim	\$181.00
27/09/2016	Minister of Finance - Agency VENDOR: The Minister of Finance; INVOICE#: 09272016-6; DATE: 09/27/2016 - Issue Statement of Claim	\$181.00
12/10/2016	Process Servers - Non-Taxable VENDOR: GMJ Professional Services; INVOICE#: 10734; DATE: 10/12/2016 - Fees for postage re: Drytech international Inc., Through Its Receiver, Deloitte Restructuring Inc. v. 23559246 Ontario Inc. c.o.b. Puroclean Property Paramedics - Ottawa West	\$5.90
20/10/2016	Minister of Finance - Agency VENDOR: The Minister of Finance; INVOICE#: 10202016; DATE: 10/20/2016 - Filing Motion to discharge Certificate of Pending Litigation	\$127.00
	Total Non-Taxable Disbursements	<u>\$2,342.00</u>

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

November 11, 2016
INVOICE: 18559164

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$77,155.86

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

* if paying by wire or EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

Invoice

Deloitte Restructuring Inc.
 ATTN: John Saunders
 Vice-President
 100 Queen Street
 Suite 1600
 Ottawa ON K1P 5T8

December 22, 2016
 INVOICE: 18588954

Our Matter: 02390854 / 204696
 RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.

		HST (13.0%)
Fees for Professional Services	\$24,988.00	
Adjustment	<u>(60.00)</u>	
Total Fees	24,928.00	3,240.64
Disbursements (Taxable)	1,621.47	
Disbursements (Non-Taxable)	<u>491.00</u>	
Total Disbursements	2,112.47	210.79
Total Fees and Disbursements	27,040.47	
Total Taxes	3,451.43	3,451.43
Total Invoice	30,491.90	
Please remit balance due:	In Canadian Dollars	\$30,491.90

Lorne W. Segal Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Standard Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 160 Elgin Street, Suite 2600,
 Ottawa, Ontario, K1P 1C3, Canada

T +1 (613) 233 1781
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

December 22, 2016
 INVOICE: 18588954

Deloitte Restructuring Inc.
Our Matter: 02390854
Receivership - Drytech International Inc. and 6892639
Canada Inc.

PROFESSIONAL SERVICES

01/11/2016	Email to D. Raval; email to N. Sharma; telephone call with D. Raval; reviewing voicemail from D. Raval; email to N. Sharma regarding meeting time; email to D. Raval regarding meeting time; email to N. Sharma regarding meeting time; email to J. Saunders and N. Sharma regarding notice of settlement conference with Canada's Restoration Services; telephone call and voicemail to N. Sharma regarding meeting time; telephone call with N. Sharma regarding meeting time for D. Raval; telephone call with N. Sharma regarding disposal and meeting with D. Raval; email to D. Raval regarding additional availability for pick up of content; preparing correspondence to J. Saunders regarding payment by CDRG + RedTeam; providing instructions to H. Phelan regarding service of Rainbow International statement of claim;	Joel H Reinhardt	1.30	200.00/hr	260.00
02/11/2016	Call with N. Sharma re receipt for collection of owner property;	Julien Bourgeois	0.20	220.00/hr	44.00
02/11/2016	Telephone call with J. Bourgeois regarding asset release form; telephone call and voicemail to N. Sharma; telephone call with N. Sharma regarding Puroclean content for pick up; email to D. Raval regarding Puroclean content pick up; telephone call with J. Saunders regarding First General URA and Canada's Restoration Services;	Joel H Reinhardt	0.80	200.00/hr	160.00
02/11/2016	Advice to L. Segal re: proposed short term lease from receiver;	Laurie Sanderson	0.40	625.00/hr	250.00
02/11/2016	Telephone call with J. Saunders re legal issues arising from a short term lease of 1670 Vimont;	Lorne W Segal	0.50	500.00/hr	250.00
03/11/2016	Review correspondence from client; correspondence to client.	Wayne Kerrick	0.20	525.00/hr	105.00
07/11/2016	Review of documents; drafting of Vesting Order; emails to client and colleagues regarding same;	Gordon Douglas	3.60	415.00/hr	1,494.00
07/11/2016	Review correspondence from client; review draft documents;	Wayne Kerrick	0.40	525.00/hr	210.00
08/11/2016	Reviewing voicemail from D. Ravall; conferring with senior litigator regarding position on chattels for pick up; voicemail to N. Sharma regarding next steps; email to V. Van Veen regarding provision of defence; reviewing and analyzing defence of Canada's Restoration Services; email to J. Saunders and N. Sharma regarding defence of Canada's Restoration Services; reviewing claim against First General Services (Toronto); email to J. Saunders and N. Sharma regarding correspondence from D. D'Silva of First General Services (Toronto) and settlement discussions; email to C. Hebert regarding default proceedings against IBX Services; reviewing correspondence of V. Gauthier; preparing correspondence to V. Gauthier regarding order and agreement;				

December 22, 2016
 INVOICE: 18588954

	Joel H Reinhardt	1.70	200.00/hr	340.00
09/11/2016	Compiling and drafting necessary documentation for default judgement on IBX Services;			
	Andrea Jurenovskis	4.00	145.00/hr	580.00
09/11/2016	Review correspondence from client; correspondence to client; draft narrative for report; review documents;			
	Wayne Kerrick	1.20	525.00/hr	630.00
09/11/2016	Email regarding preparation of judgment materials; email to C. Hebert; providing instructions to A. Jurenovskis regarding judgment materials;			
	Joel H Reinhardt	0.50	200.00/hr	100.00
11/11/2016	Receiving instructions from J. Reinhardt; preparation of default judgment materials; conferring with student;			
	Christina Hebert	1.00	150.00/hr	150.00
11/11/2016	Drafting and compiling documents for default judgment re IBX;			
	Andrea Jurenovskis	0.70	145.00/hr	101.50
11/11/2016	Review and revise draft report provisions; review title documents; instruct clerk re subsearch; review and revise draft vesting order; correspondence to client;			
	Wayne Kerrick	1.00	525.00/hr	525.00
11/11/2016	Conferring with C. Hebert regarding bill of costs for IBX Services default judgment;			
	Joel H Reinhardt	0.10	200.00/hr	20.00
13/11/2016	Drafting and compiling documents for default judgment re IBX;			
	Andrea Jurenovskis	1.40	145.00/hr	203.00
14/11/2016	Reviewed file; amended draft vesting order; correspondence to City of Ottawa enclosing draft vesting order and requesting title details and statement of adjustments; telephone attendance with the City of Ottawa regarding title; amended draft vesting order; correspondence to J. Saunders re same;			
	Janie Blyth	1.00	175.00/hr	175.00
14/11/2016	Preparation of default judgment materials including bill of costs; reporting to J. Reinhardt; preparation of default judgment materials for filing with courthouse;			
	Christina Hebert	1.50	150.00/hr	225.00
14/11/2016	Review correspondence; telephone attendance with City; instruct clerk re file, documents and closing; review correspondence from City;			
	Wayne Kerrick	0.50	525.00/hr	262.50
14/11/2016	Finalizing and signing requisition for default judgment against IBX Services; reviewing collections files; telephone call with N. Sharma regarding all collections files and next steps;			
	Joel H Reinhardt	1.50	200.00/hr	300.00
15/11/2016	Interoffice consultation re requested amendments by the City; reviewed correspondence received from J. Saunders relating to same; amended draft vesting order;			
	Janie Blyth	0.30	175.00/hr	52.50
15/11/2016	Review correspondence; review documents; correspondence to client;			
	Wayne Kerrick	0.30	525.00/hr	157.50

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

December 22, 2016
 INVOICE: 18588954

15/11/2016	Telephone call with V. Boddy regarding First General URA; Joel H Reinhardt	0.30	200.00/hr	60.00
15/11/2016	Telephone call with J. Saunders re broker reporting to TD on status of sales process on Vicom building; Lorne W Segal	0.30	500.00/hr	150.00
16/11/2016	Reviewed correspondence received from City re restrictive covenants; Janie Blyth	0.20	175.00/hr	35.00
16/11/2016	Telephone attendance with client re listing agreement and change of broker; review correspondence and documents; review correspondence from City; correspondence to City; review and revise documents; instruct clerk re file; telephone attendance with J Mitchell re closing documents and covenants; review correspondence and documents from client; Wayne Kerrick	1.00	525.00/hr	525.00
16/11/2016	Email to J. Saunders and N. Sharma regarding call with counsel for First General Services URA; email to N. Sharma regarding Rainbow International of KWC; telephone call with N. Sharma regarding files; email to D. d'Silva regarding settlement; Joel H Reinhardt	0.80	200.00/hr	160.00
17/11/2016	Review correspondence from City; instruct clerk re same and documents; review correspondence and documents from client; Wayne Kerrick	0.40	525.00/hr	210.00
17/11/2016	Drafting correspondence to D. Raval regarding content pick up and payment by certified funds; email to N. Sharma; telephone call with N. Sharma regarding communications with D. Raval; follow up telephone call with N. Sharma regarding communications with D. Raval; Joel H Reinhardt	0.80	200.00/hr	160.00
18/11/2016	Review correspondence and documents from client; review new listing; draft conditions of sale; Wayne Kerrick	1.00	525.00/hr	525.00
19/11/2016	Review of correspondence from and preparation of correspondence to J. Saunders re Report to Court; review of accounts and allocation of time to BDC, National and Enterprise; Lorne W Segal	0.70	500.00/hr	350.00
21/11/2016	Telephone attendance with client; review draft reports; review correspondence and documents from client; Wayne Kerrick	0.80	525.00/hr	420.00
21/11/2016	Preparing correspondence to D. Raval; email to N. Sharma; email to N. Sharma; Joel H Reinhardt	0.50	200.00/hr	100.00
22/11/2016	Reviewed the vesting order received from J. Saunders; correspondence to J. Saunders enclosing the up-to-date vesting order; correspondence to City of Ottawa enclosing same; Janie Blyth	1.30	175.00/hr	227.50
22/11/2016	Reviewing release re Puroclean; email to J. Reinhardt re same; Julien Bourgeois	0.60	220.00/hr	132.00
22/11/2016	Drafting of motion materials to be used at the motion involving the Receiver's Fourth Report to the Court; drafting of draft Orders.			

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

December 22, 2016
 INVOICE: 18588954

	Gordon Douglas	4.30	415.00/hr	1,784.50
22/11/2016	Review correspondence and documents; review and revise documents; correspondence to client; correspondence to City; instruct clerk re file and closing with City; review draft notice of motion; telephone attendance with J. Mitchell; instruct clerk re file; correspondence to client;			
	Wayne Kerrick	1.00	525.00/hr	525.00
22/11/2016	Email to N. Sharma; telephone call with N. Sharma; revising asset release form agreement for use with Puroclean Ottawa; email to J. Bourgeois regarding asset release form agreement;			
	Joel H Reinhardt	0.80	200.00/hr	160.00
23/11/2016	Reviewed the amended statement of adjustments received; reviewed the draft purchaser documents received; telephone attendance with City of Ottawa re acknowledgement and direction required in order to register the vesting order; telephone attendance and correspondence with the City of Ottawa re the property being locked in Teraview; prepared draft application to register the vesting order; correspondence to City re amendments required to the draft purchaser documents; reviewed the closing certificate received from the City and provided comments regarding same; telephone attendance with City of Ottawa regarding the process for the closing and the payment of land transfer tax and registration fee; prepared language for the letter in this regard; amended direction re funds; correspondence to City of Ottawa enclosing same; further telephone attendance with the City and interoffice consultation re certified cheques to be delivered on closing;			
	Janie Blyth	5.00	175.00/hr	875.00
23/11/2016	Drafting of correspondence to persons and companies on the Service List regarding the motion hearing scheduled for November 29; revisions to draft Orders and motion materials.			
	Gordon Douglas	1.70	415.00/hr	705.50
23/11/2016	Review correspondence and documents; review correspondence from City; instruct clerk re file; review closing documents; instruct clerk re DRA; correspondence to City; review and revise correspondence; review draft closing documents from City; instruct clerk re same and changes required; review correspondence and documents from City; instruct clerk re same;			
	Wayne Kerrick	1.50	525.00/hr	787.50
23/11/2016	Email to J. Bourgeois; revising asset release form; email to N. Sharma regarding asset release form and correspondence to D. Raval; reviewing email from D. Raval; email to N. Sharma regarding correspondence with D. Raval;			
	Joel H Reinhardt	0.90	200.00/hr	180.00
24/11/2016	Telephone attendance with the City of Ottawa re closing arrangements; correspondence to City of Ottawa confirming payment of land transfer tax arrangements; prepared draft undertaking for Deloitte; correspondence to City of Ottawa re undertaking to be provided on closing; telephone attendance with City of Ottawa re closing documents to be delivered on closing; prepared draft correspondence to J. Saunders re closing arrangements and draft documents to be signed;			
	Janie Blyth	2.50	175.00/hr	437.50
24/11/2016	Review and revise documents; instruct clerk re file; telephone attendance with J Mitchell; review correspondence from City; review and revise correspondence to client; review closing documents;			
	Wayne Kerrick	0.60	525.00/hr	315.00
24/11/2016	Reviewing email correspondence from V. Boddy; email to J. Saunders and N. Sharma;			

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

December 22, 2016

INVOICE: 18588954

	telephone call with N. Sharma regarding Puroclean pick up of content and First General Services URA invoicing and settlement discussions; reviewing email correspondence from M. Basso regarding Firstonsite; reviewing documentation from M. Basso; telephone call with L. Segal regarding documents from M. Basso and advice regarding CCAA proceedings;			
	Joel H Reinhardt	1.00	200.00/hr	200.00
25/11/2016	Correspondence to J. Saunders enclosing documentation for execution and details relating to closing; reviewed correspondence received from J. Saunders re key to the property; reviewed signed closing documentation; correspondence to J. Saunders re key and documentation;			
	Janie Blyth	0.40	175.00/hr	70.00
25/11/2016	Review correspondence and documents; instruct clerk re file;			
	Wayne Kerrick	0.30	525.00/hr	157.50
25/11/2016	Analyzing initial and amended orders for CCAA proceedings; reviewing and analyzing construction lien act definitions and case law regarding materials supplied to an improvement; conferring with L-P. Grégoire; email to J. Saunders regarding CCAA proceedings; email to N. Sharma regarding CCAA Monitor; email to N. Sharma regarding Puroclean confirmation and discontinuance; email to N. Sharma regarding First General Services URA invoices;			
	Joel H Reinhardt	3.00	200.00/hr	600.00
25/11/2016	Telephone correspondence with J. Reinhardt receiving instructions with respect to corporate searches; obtaining corporate profile for FORMER RESTORATION L.P.; obtaining corporation document list for 2123125 Ontario Inc.; correspondence with J. Reinhardt;			
	Michelle Rozon	0.80	125.00/hr	100.00
26/11/2016	Drafting of Notice of Motion involving Sealing Order and draft Sealing Order; email to the Service List regarding same; preparation of court documents.			
	Gordon Douglas	1.80	415.00/hr	747.00
28/11/2016	Telephone call with J. Saunders regarding amended statement of claim regarding Firstonsite and statement of defence in First General Services URA; email to J. Saunders regarding amended statement of claim, CCAA order appeal routes, and asset purchase agreement trust claims terms; revising amended statement of claim prepared by J. Chung; email to J. Saunders regarding amended statement of claim and limitation period in respect of directors and officers;			
	Joel H Reinhardt	2.20	200.00/hr	440.00
29/11/2016	Telephone attendance with J. Saunders re tax certificate for 1670 Vimont; ordered tax certificate; telephone attendance with City of Ottawa re closing documents/items; reviewed signed closing documentation received; prepared draft correspondence to City of Ottawa enclosing signed documentation and the key;			
	Janie Blyth	1.50	175.00/hr	262.50
29/11/2016	Emails and telephone calls with other counsel regarding the Receiver's Fourth Report and the Orders being sought by the Receiver; attendance at the motion hearing; meetings with Kevin Dooley and John Saunders following the motion hearing; attendance at the Civil Counter to have Orders issued and entered; revisions to draft Order; email to other counsel and to Kevin Dooley regarding same.			
	Gordon Douglas	3.20	415.00/hr	1,328.00
29/11/2016	Instruct clerk re file and closing;			
	Wayne Kerrick	0.20	525.00/hr	105.00

Terms: due upon receipt

 Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

December 22, 2016

INVOICE: 18588954

29/11/2016	Email to J. Saunders regarding amended statement of claim for Firstonsite; preparing correspondence to counsel for IBX Services regarding default judgment; drafting correspondence to all parties and directors for Firstonsite regarding trust claim and section 39 request; email to L. Segal regarding correspondence to opposing parties; reviewing email of L. Segal regarding breach of trust claim; revising correspondence in accordance with comments from L. Segal; email to L. Segal;			
	Joel H Reinhardt	2.20	200.00/hr	440.00
29/11/2016	Review of and preparation of comments on approach to First on Site CRDN receivable and correspondence to CCAA monitor			
	Lorne W Segal	0.60	500.00/hr	300.00
30/11/2016	Interoffice consultation re receiver certificate; correspondence to J. Saunders enclosing same for execution; correspondence to City of Ottawa advising of court approved vesting order; telephone attendance with City of Ottawa re copy of vesting order; correspondence to City of Ottawa enclosing same; reviewed signed certificate received from J. Saunders; correspondence to City of Ottawa enclosing signed documents and key to the gate; reviewed package received from City of Ottawa, including funds; correspondence to City of Ottawa to confirm that they are satisfied with the documentation; received correspondence from City of Ottawa re same; further correspondence to City of Ottawa enclosing signed receiver certificate; attended to registration of application for vesting order; correspondence to City of Ottawa enclosing the registered vesting order and copy of the letter to the City re payment of taxes; correspondence to J. Saunders enclosing copy of registered vesting order, letter to City re taxes and final form of receiver's certificate; paid registration fee and land transfer tax; prepared and sent correspondence to City of Ottawa enclosing payment for outstanding realty taxes; prepared and sent the notice of change of ownership;			
	Janie Blyth	3.30	175.00/hr	577.50
30/11/2016	Attendance at the Ottawa Courthouse; meeting with Justice Hackland; attendance at the Civil Counter to have Order issued and entered; emails to client and others regarding Orders obtained.			
	Gordon Douglas	1.20	415.00/hr	498.00
30/11/2016	Review correspondence and documents; instruct clerk re file and closing; telephone attendance with client; review documents; correspondence to City; telephone attendance with City; instruct clerk re file and closing; review closing documents; attend to electronic registration;			
	Wayne Kerrick	1.60	525.00/hr	840.00
30/11/2016	Follow up email to J. Saunders regarding trust claim; email to H. Phelan and J. Bourgeois regarding instructions regarding correspondence to CCAA monitor and parties;			
	Joel H Reinhardt	0.50	200.00/hr	100.00
30/11/2016	Review of law relating to a GSA securing cash proceeds from sale of real estate; telephone call with John Saunders			
	Lorne W Segal	0.50	500.00/hr	250.00
30/11/2016	Review of draft orders			
	Lorne W Segal	0.30	500.00/hr	150.00
30/11/2016	Telephone discussion re receivership and security over real property;			
	Patrick Shea	0.40	650.00/hr	260.00

Terms: due upon receipt

 Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

December 22, 2016
 INVOICE: 18588954

01/12/2016	Correspondence to J. Saunders enclosing sale proceeds; Janie Blyth	0.20	175.00/hr	35.00
02/12/2016	Paid registration fee for vesting order and organized file; Janie Blyth	0.20	175.00/hr	35.00
06/12/2016	Reviewing voicemail from J. Saunders; Joel H Reinhardt	0.10	200.00/hr	20.00
07/12/2016	Email to V. Boddy regarding First General Services URA invoices; telephone call to J. Kidzuin; telephone call with M. Weir; email to N. Sharma; updating collections table; Joel H Reinhardt	0.90	200.00/hr	180.00
07/12/2016	Telephone call with Karen White re CRDN sale and amounts owed to 9752935 Canada Inc. Lorne W Segal	0.20	500.00/hr	100.00
08/12/2016	Email to L. Segal re CRDN account receivables escrow; Julien Bourgeois	0.20	220.00/hr	44.00
08/12/2016	Preparing settlement conference teleconference request; instructions to H. Phelan; telephone call and voicemail to C. Pierre regarding skip traces; Joel H Reinhardt	0.30	200.00/hr	60.00
08/12/2016	Review of CRDN sale agreement and approach to A/Rs; telephone call with John Saunders Lorne W Segal	0.50	500.00/hr	250.00
09/12/2016	Telephone call with M. Bernardo regarding CCAA proceedings; reviewing correspondence from Stikeman Elliott; Joel H Reinhardt	0.40	200.00/hr	80.00
12/12/2016	Instructions to H. Phelan regarding skip tracer retainer; email to K. Khalid regarding position of IBX Services; Joel H Reinhardt	0.40	200.00/hr	80.00
15/12/2016	Email to J. Saunders re mortgages registered on 6892639 Canada Inc. properties; Julien Bourgeois	0.30	220.00/hr	66.00
15/12/2016	Email to V. Boddy regarding disposal items; Joel H Reinhardt	0.20	200.00/hr	40.00
16/12/2016	Prepared draft reporting letter, index and enclosures; Janie Blyth	2.00	175.00/hr	350.00
16/12/2016	Email to L. Segal re vacuum restoration chamber purchase and security; Julien Bourgeois	0.40	220.00/hr	88.00
16/12/2016	Review correspondence and documents; Wayne Kerrick	0.20	525.00/hr	105.00
16/12/2016	Review of correspondence re allocation of proceeds of Enterprise vehicles and re seizure of BDC financed vacuum chamber; telephone call with John Saunders on these matters Lorne W Segal	0.80	500.00/hr	400.00
19/12/2016	Correspondence to client re report on closing; instruct clerk re documents and outstanding matters;			

December 22, 2016
 INVOICE: 18588954

Wayne Kerrick 0.40 525.00/hr 210.00

Fees for Professional Services	\$24,988.00
Adjustment	\$(60.00)
Total Fees for Professional Services	<u>\$24,928.00</u>

DISBURSEMENTS

Taxable Costs

Copying	\$504.00
Scanning Service	\$48.50
Fax Charges	\$1.25
Corporate Searches - Taxable	\$12.00
Courier	\$248.79
TeraView (Ontario) Online Searches & Registration - Taxable	\$46.25
Photocopying - External	\$680.68
14/11/2016 Process Servers	\$12.00
VENDOR: Kilrea Bailiff & Process Servers; INVOICE#: 133191;	
DATE: 11/14/2016 - Issue default judgment	
29/11/2016 City Tax & Other Certificates/Searches	\$68.00
City of Ottawa: Fee for tax certificate	
Total Taxable Disbursements	<u>\$1,621.47</u>

Non-Taxable Costs

Corporate Searches - Agency	\$11.00
11/11/2016 Minister of Finance - Agency	\$160.00
VENDOR: The Minister of Finance; INVOICE#: 11112016;	
DATE: 11/11/2016 - Fee for a requisition for signing of default judgement by register	
28/11/2016 Minister of Finance - Agency	\$160.00
VENDOR: The Minister of Finance; INVOICE#: 11282016-1;	
DATE: 11/28/2016 - File Notice of Motion	
28/11/2016 Minister of Finance - Agency	\$160.00
VENDOR: The Minister of Finance; INVOICE#: 11282016-2;	
DATE: 11/28/2016 - File Notice of Motion	
Total Non-Taxable Disbursements	<u>\$491.00</u>

December 22, 2016
INVOICE: 18588954

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$30,491.90

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC - ABA:026005092

* if paying by wire or EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

Invoice

Deloitte Restructuring Inc.
 ATTN: John Saunders
 Vice-President
 100 Queen Street
 Suite 1600
 Ottawa ON K1P 5T8

December 31, 2016
 INVOICE: 18599107

Our Matter: 02390854 / 204696
 RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.

		HST (13.0%)
Fees for Professional Services	\$635.00	\$82.55
Disbursements (Taxable)	<u>154.75</u>	
Total Disbursements	154.75	20.12
Total Fees and Disbursements	789.75	
Total Taxes	102.67	102.67
Total Invoice	892.42	
Please remit balance due:	In Canadian Dollars	\$892.42

Lorne W. Segal Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Standard Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 160 Elgin Street, Suite 2600,
 Ottawa, Ontario, K1P 1C3, Canada

T +1 (613) 233 1781
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

December 31, 2016
 INVOICE: 18599107

Deloitte Restructuring Inc.
Our Matter: 02390854
Receivership - Drytech International Inc. and 6892639
Canada Inc.

PROFESSIONAL SERVICES

19/12/2016	Review of correspondence re allocation of Enterprise cost; Lorne W Segal	0.20	500.00/hr	100.00
21/12/2016	Amended draft reporting letter; Janie Blyth	0.20	175.00/hr	35.00
21/12/2016	Review of correspondence from and preparation of correspondence to J. Saunders re missing art work and P. Dooley; telephone call with J. Saunders re art work and re sale of remaining US assets; Lorne W Segal	0.40	500.00/hr	200.00
22/12/2016	Telephone call with Corpa Investigations; finalizing skip trace request; telephone call with J. Saunders regarding skip trace and accounting firm documents; email to J. Saunders regarding correspondence from Stikeman Elliott; Joel H Reinhardt	0.90	200.00/hr	180.00
30/12/2016	Follow up email to V. Boddy regarding position on claim and documents; email to J. Saunders and N. Shamra regarding response to representative of First General Services - Toronto; email to J. Saunders and N. Sharma regarding IBX request for information; reviewing Firstonsite correspondence; telephone call and message to M. Konyukhona regarding information from Monitor; email to J. Saunders and N. Sharma regarding settlement materials for Canada's Restoration Services claim; Joel H Reinhardt	0.60	200.00/hr	120.00
Total Fees for Professional Services				<u>\$635.00</u>

DISBURSEMENTS

Taxable Costs

Copying		\$1.25
Scanning Service		\$6.50
28/11/2016	Process Servers VENDOR: Kilrea Bailiff & Process Servers; INVOICE#: 133428; DATE: 11/28/2016 - File notice of motion, motion record, service and letter	\$12.00
14/12/2016	Process Servers VENDOR: Roussy Process Serving; INVOICE#: GWLG01; DATE: 12/14/2016 - Process Service - Attempted service of C.O.B. RAINBOW INTERNATIONAL OF KWC AND 2287036 ONTARIO INC. - Court File #: 16-70083	\$135.00
Total Taxable Disbursements		<u>\$154.75</u>

December 31, 2016
INVOICE: 18599107

December 31, 2016
INVOICE: 18599107

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$892.42

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC - ABA:026005092

* if paying by wire or EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

Invoice

Deloitte Restructuring Inc.
 ATTN: John Saunders
 Vice-President
 100 Queen Street
 Suite 1600
 Ottawa ON K1P 5T8

February 27, 2017
 INVOICE: 18633483

Our Matter: 02390854 / 204696
 RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.

		HST (13.0%)
Fees for Professional Services	\$12,851.00	\$1,670.63
Disbursements (Taxable)	<u>1,004.22</u>	
Total Disbursements	1,004.22	130.55
Total Fees and Disbursements	13,855.22	
Total Taxes	1,801.18	1,801.18
Total Invoice	15,656.40	
Please remit balance due:	In Canadian Dollars	\$15,656.40

Lorne W. Segal Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Standard Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 160 Elgin Street, Suite 2600,
 Ottawa, Ontario, K1P 1C3, Canada

T +1 (613) 233 1781
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

February 27, 2017
 INVOICE: 18633483

Deloitte Restructuring Inc.
Our Matter: 02390854
Receivership - Drytech International Inc. and 6892639
Canada Inc.

PROFESSIONAL SERVICES

03/01/2017	Email to N. Sharma; Joel H Reinhardt	0.10	210.00/hr	21.00
04/01/2017	Reviewing skip trace report for J. Kidziun; follow up email to J. Saunders and N. Sharma; reviewing voicemail from J. Saunders; email to J. Saunders and N. Sharma regarding skip trace for J. Kidziun and service of the Statement of Claim; instructions to H. Phelan regarding service of the statement of claim; Joel H Reinhardt	1.00	210.00/hr	210.00
04/01/2017	Review of Gulfport Asset Purchase Agreement forwarded by John Saunders, telephone call with John Saunders on approach to Gulfport APA; preparation of amendments to Gulfport APA and preparation of correspondence to John Saunders; Lorne W Segal	1.60	500.00/hr	800.00
05/01/2017	Telephone call with John Saunders and preparation of amendments to the Gulfport APA; preparation of correspondence to John Saunders; Lorne W Segal	0.50	500.00/hr	250.00
09/01/2017	Reviewing and analyzing documents from N. Sharma regarding Canada's Restoration Services; email to N. Sharma regarding document brief for settlement conference; compiling document brief; drafting list of proposed witnesses; email to N. Sharma regarding C. Leishman; telephone call with N. Sharma regarding First General, Rainbow International, Canada's Restoration Services brief of documents, and First General Services Toronto settlement offer; email to J. Saunders regarding Canada's Restoration Services settlement conference by teleconference; reviewing email correspondence from K. McElcheran regarding response to letter and offer to settle; reviewing CCAA orders and claims procedure in response to statements of K. McElcheran; reviewing Drytech invoices in response to statements of K. McElcheran; drafting analysis and recommendation to J. Saunders regarding offer to settle and statement of K. McElcheran for review by L. Segal; email to L. Segal; Joel H Reinhardt	4.80	210.00/hr	1,008.00
10/01/2017	Reviewing list of proposed witnesses from L. Perelman; email to J. Saunders; instructions to H. Phelan regarding filing of brief of documents; email to L. Segal regarding offer to settle from Firstonsite; telephone call with L. Segal regarding offer to settle and response to K. McElcheran; email to J. Saunders regarding offer to settle and next steps; email to J. Saunders confirming instructions; drafting talking points for L. Segal regarding email correspondence of K. McElcheran; email to L. Segal; telephone call with L. Segal regarding settlement terms for Firstonsite; telephone call with J. Saunders regarding payment terms for Firstonsite; email to K. McElcheran regarding confirmation of settlement and terms of payment and release; email to J. Saunders regarding response of K. McElcheran; follow up email to V. Boddy regarding position on First General Services URA claim; Joel H Reinhardt	2.20	210.00/hr	462.00
10/01/2017	Review of correspondence from Joel Reinhardt re Firstonsite receivable; review of correspondence from Kevin McElcheran with company's proposal; telephone call with Kevin			

February 27, 2017
 INVOICE: 18633483

	McElcheran re counter proposal; telephone call with and preparation of correspondence to John Saunders;			
	Lorne W Segal	1.20	500.00/hr	600.00
11/01/2017	Reviewing statement of defence of First General Services URA;			
	Joel H Reinhardt	0.20	210.00/hr	42.00
13/01/2017	Reviewing statement of defence and counterclaim; email to J. Saunders and N. Sharma regarding pleading and response;			
	Joel H Reinhardt	0.30	210.00/hr	63.00
18/01/2017	Telephone call with H. Murray regarding release; email to H. Murray; email to J. Saunders and L. Segal; email to L. Segal regarding release; telephone call with N. Sharma regarding collections; email to J. Saunders regarding release for Firstonsite; email to H. Murray enclosing executed release for Firstonsite;			
	Joel H Reinhardt	1.60	210.00/hr	336.00
18/01/2017	Review of correspondence from John Saunders re sale of US assets to International Drying Solutions; various telephone calls with John Saunders; preparation of revisions to APA and preparation of correspondence to John Saunders re sale of US based assets;			
	Lorne W Segal	1.10	500.00/hr	550.00
18/01/2017	Review of correspondence and preparation of correspondence re FirstOnSite release; review of draft release			
	Lorne W Segal	0.20	500.00/hr	100.00
19/01/2017	Email to J. Saunders regarding wire information for Firstonsite; email to H. Murray; email to C. Descours regarding confirmation of delivery of funds; email to J. Hoppin regarding confirmation of delivery of funds;			
	Joel H Reinhardt	0.30	210.00/hr	63.00
20/01/2017	Email to N. Sharma regarding contract with IBX Services; email to counsel for Firstonsite regarding wire confirmation;			
	Joel H Reinhardt	0.20	210.00/hr	42.00
22/01/2017	Email to J. Hoppin regarding settlement funds;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
23/01/2017	Telephone attendance with RO re vesting order; instruct clerk re same and revisions required; review and revise draft documents; attend to electronic registration;			
	Wayne Kerrick	0.50	550.00/hr	275.00
23/01/2017	Settlement conference preparation with J. Saunders; attending settlement conference by teleconference with J. Saunders; debriefing telephone call with J. Saunders; email to L. Perelman regarding settlement terms;			
	Joel H Reinhardt	2.80	210.00/hr	588.00
23/01/2017	Review of correspondence from and preparation of correspondence to each of John Saunders and Rod Jenkins re closing of sale of Gulfport assets;			
	Lorne W Segal	0.30	500.00/hr	150.00
23/01/2017	Review of correspondence from John Saunders re CRDN balances owing and re allocation of cost on Enterprise;			

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

February 27, 2017
 INVOICE: 18633483

	Lorne W Segal	0.20	500.00/hr	100.00
24/01/2017	Drafting general conveyance re sale of assets to International Drying Solutions, LLC; email to J. Saunders re same;			
	Julien Bourgeois	0.50	230.00/hr	115.00
24/01/2017	Review correspondence and new agreement from client; review file; correspondence to client;			
	Wayne Kerrick	1.00	550.00/hr	550.00
24/01/2017	Review of correspondence from and preparation of correspondence to each of John Saunders and Rod Jenkins re closing of sale of Gulfport Assets; review of draft general conveyance;			
	Lorne W Segal	0.40	500.00/hr	200.00
24/01/2017	Review of correspondence from Owen Reese re cost allocation on sale of Enterprise vehicles; telephone call with John Saunders re approach to Enterprise and cost allocation;			
	Lorne W Segal	0.40	500.00/hr	200.00
25/01/2017	Reviewing email from N. Sharma;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
25/01/2017	Telephone call with John Saunders re closing of Gulfport asset sale and re allocation of purchase price among purchased assets			
	Lorne W Segal	0.30	500.00/hr	150.00
26/01/2017	Telephone attendance with L Segal re BDC enforcement;			
	Wayne Kerrick	0.20	550.00/hr	110.00
26/01/2017	Various telephone calls with John Saunders and telephone call with Wayne Kerrick re Receiver's approval of BDC's sale of the Derry Road property; discussion with John Saunders on entitlement of personal property secured lender to the surplus proceeds of the sale of real estate;			
	Lorne W Segal	0.90	500.00/hr	450.00
30/01/2017	Review correspondence from client;			
	Wayne Kerrick	0.10	550.00/hr	55.00
30/01/2017	Telephone call with N. Sharma regarding collections, disposal of content, evidence for claims, and next steps;			
	Joel H Reinhardt	0.70	210.00/hr	147.00
30/01/2017	Review of correspondence from and telephone call with John Saunders re ownership of Drytech and Restoration related domain names; review of correspondence re open CRDN issues and telephone call with Karen White; review of correspondence from Deloitte re Enterprise and preparation of correspondence to Owen Reese;			
	Lorne W Segal	0.70	500.00/hr	350.00
31/01/2017	Preparing minutes of settlement for Canada's Restoration Services settlement;			
	Joel H Reinhardt	0.30	210.00/hr	63.00
31/01/2017	Telephone call with Karen White re remaining CRDN issues; preparation of correspondence to John Saunders and telephone call with John Saunders;			
	Lorne W Segal	0.60	500.00/hr	300.00
01/02/2017	Telephone attendance with L Segal re BDC power of sale; review title notes;			

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

February 27, 2017
 INVOICE: 18633483

	Wayne Kerrick	0.30	550.00/hr	165.00
01/02/2017	Telephone call with J. Bourgeois regarding Rainbow International content issues;			
	Joel H Reinhardt	0.30	210.00/hr	63.00
01/02/2017	Various telephone calls with John Saunders and review of correspondence from and preparation of correspondence to John Saunders re Dairy Drive sale, Vimont sale, claims against 6892639 Canada Inc., the bankrupting of 689 Canada Inc., and the priority of TD's interest in the Dairy Drive property; review of correspondence from and preparation of correspondence to Karen Perron;			
	Lorne W Segal	1.00	500.00/hr	500.00
02/02/2017	Received instructions regarding amendments required to offer to purchase for 1670 Vimont Court; amended offer to purchase and prepared draft rider to agreement; received instructions and interoffice consultation re purchase agreement with Business Development Bank of Canada regarding the Dairy Road properties;			
	Janie Blyth	1.50	175.00/hr	262.50
02/02/2017	Meeting with L. Segal to discuss file; Revising Vimont Offer; Reviewing and Revising Dairy Drive purchase agreement; Email correspondence with J. Saunders with respect to issues on Dairy Drive purchase agreement;			
	Sarah Crowe	2.90	375.00/hr	1,087.50
02/02/2017	Review correspondence; review agreement; review correspondence; review agreement; instruct clerk re changes to agreement; instruct clerk re changes to agreement of purchase and sale; telephone attendance with S Crowe re offer; review correspondence and agreement;			
	Wayne Kerrick	1.30	550.00/hr	715.00
02/02/2017	Review of correspondence from Karen Perron re Dairy Drive; telephone call with Andre Ducasse re sale of Dairy Drive and request for release; review of and preparation of comments on draft release; review of correspondence from John Saunders re revisions to Vimont Road offer;			
	Lorne W Segal	0.70	500.00/hr	350.00
03/02/2017	Review agreements; instruct clerk re same; correspondence to client;			
	Wayne Kerrick	0.40	550.00/hr	220.00
03/02/2017	Drafting Minutes of Settlement pursuant to settlement with Canada's Restoration Services;			
	Joel H Reinhardt	0.60	210.00/hr	126.00
06/02/2017	Review correspondence; instruct clerk re file;			
	Wayne Kerrick	0.20	550.00/hr	110.00
07/02/2017	Reviewing email correspondence from N. Sharma regarding collections matters;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
09/02/2017	Reviewing affidavits of service of Rainbow corporations; instructions to H. Phelan;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
11/02/2017	Finalizing minutes of settlement with Canada's Restoration Services; email to J. Saunders and N. Sharma regarding approval of draft minutes of settlement;			
	Joel H Reinhardt	0.30	210.00/hr	63.00
13/02/2017	Revising minutes of settlement in accordance with comments from J. Saunders; email to J.			

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

February 27, 2017
 INVOICE: 18633483

	Saunders; email to L. Perelman;			
	Joel H Reinhardt	0.40	210.00/hr	84.00
15/02/2017	Follow up email to L. Perelman;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
22/02/2017	Review of correspondence from John Saunders re US tax claims from Florida and Mississippi, CRDN, and sale of Derry Drive; preparation of response to John Saunders; preparation of correspondence to Sophie Sauve re CRDN;			
	Lorne W Segal	1.30	500.00/hr	650.00
Total Fees for Professional Services				<u>\$12,851.00</u>

DISBURSEMENTS

Taxable Costs

	Copying		\$74.50
	Scanning Service		\$35.25
	Courier		\$48.12
28/12/2016	Process Servers VENDOR: Canadian Process Serving Inc.; INVOICE#: 108201; DATE: 12/28/2016 - Service of Plaintiff's Claim upon: Paul Davis Cornwall & Paul Davis Restoration Inc. and Giroux Construction & Restoration Inc. - October 5, 2016, including 107.6 km of travelling, parking, postage/courier fee and administration fee		\$161.85
01/01/2017	Process Servers VENDOR: Serve It Process Servers; INVOICE#: 16-1077; DATE: 01/01/2017 - Process services - Flat rate, statement of claim and Alt addresses: 112 Fitzgerald Dr. Cambridge, ON; 1177 Franklin Blvd., Cambridge, ON and 45 Golden Iris Blvd., Waterdown, ON (Actual invoice date: Oct 13, 2016)		\$230.00
04/01/2017	Other professionals VENDOR: The Corpa Group Inc.; INVOICE#: 27292; DATE: 01/04/2017 - Skip Trace Search - re: Jordan A. Kidziun		\$220.00
16/01/2017	Process Servers VENDOR: Citi-Serv Inc.; INVOICE#: 14000; DATE: 01/16/2017 - Process service - Attempted service: Gem Con Group., et al; Gem Con Group Inc. and 2287036 Ontario Inc. including mail and mileage		\$234.50
Total Taxable Disbursements			<u>\$1,004.22</u>

February 27, 2017
INVOICE: 18633483

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$15,656.40

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBUS3NNYC - ABA:026005092

* if paying by wire or EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

Invoice

Deloitte Restructuring Inc.
 ATTN: John Saunders
 Vice-President
 100 Queen Street
 Suite 1600
 Ottawa ON K1P 5T8

March 21, 2017
 INVOICE: 18647730

Our Matter: 02390854 / 204696
 RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.

		HST (13.0%)
Fees for Professional Services	\$2,077.00	\$270.01
Total Fees	2,077.00	
Total Taxes	270.01	270.01
Total Invoice	2,347.01	
Please remit balance due:	In Canadian Dollars	\$2,347.01

Lorne W. Segal Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Standard Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 160 Elgin Street, Suite 2600,
 Ottawa, Ontario, K1P 1C3, Canada

T +1 (613) 233 1781
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

March 21, 2017
 INVOICE: 18647730

Deloitte Restructuring Inc.
Our Matter: 02390854
Receivership - Drytech International Inc. and 6892639
Canada Inc.

PROFESSIONAL SERVICES

01/02/2017	Researching; Garrett Hamel	1.40	200.00/hr	280.00
17/02/2017	Reviewing legislation and applicable case law re priority over distribution of surplus proceeds from power of sale of real property and the effect of a general security agreement in relation to said surplus; Garrett Hamel	1.10	200.00/hr	220.00
22/02/2017	Email to J. Saunders regarding next steps; Joel H Reinhardt	0.10	210.00/hr	21.00
23/02/2017	Telephone call with J. Saunders regarding update on collections matters and next steps; Joel H Reinhardt	0.60	210.00/hr	126.00
24/02/2017	Reviewing legislation and applicable case law re priority over distribution of surplus proceeds from power of sale of real property and the effect of a general security agreement in relation to said surplus; Conferring with L. Segal re results and conclusions of same; Garrett Hamel	1.60	200.00/hr	320.00
27/02/2017	Reviewing legislation and applicable case law re priority over distribution of surplus proceeds from power of sale of real property and the effect of a general security agreement in relation to said surplus; Conferring with L. Segal re results and conclusions of same; Garrett Hamel	1.30	200.00/hr	260.00
27/02/2017	Review of correspondence from Owen Reese and Karen Perron re proceeds of Enterprise transaction; review of correspondence from John Saunders and preparation of correspondence to Owen Reese and Karen Perron; Lorne W Segal	0.20	500.00/hr	100.00
27/02/2017	Review of research and preparation of outline for letter to Deloitte re distribution of surplus proceeds from sale of Derry Drive property; Lorne W Segal	0.50	500.00/hr	250.00
28/02/2017	Reviewing legislation and applicable case law re priority over distribution of surplus proceeds from power of sale of real property and the effect of a general security agreement in relation to said surplus; Conferring with L. Segal re results and conclusions of same; Garrett Hamel	2.00	200.00/hr	400.00
28/02/2017	Telephone call with John Saunders re proposed approach to distribution of Derry Drive proceeds; review of correspondence from Karen Perron; Lorne W Segal	0.20	500.00/hr	100.00

Total Fees for Professional Services

\$2,077.00

March 21, 2017
INVOICE: 18647730

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$2,347.01

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

* if paying by wire or EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

Invoice

Deloitte Restructuring Inc.
 ATTN: John Saunders
 Vice-President
 100 Queen Street
 Suite 1600
 Ottawa ON K1P 5T8

April 13, 2017
 INVOICE: 18663766

Our Matter: 02390854 / 204696
 RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.

		HST (13.0%)
Fees for Professional Services	\$10,684.50	\$1,388.99
Disbursements (Taxable)	<u>76.10</u>	
Total Disbursements	76.10	9.89
Total Fees and Disbursements	10,760.60	
Total Taxes	1,398.88	1,398.88
Total Invoice	12,159.48	
Please remit balance due:	In Canadian Dollars	\$12,159.48

Lorne W. Segal Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Standard Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 160 Elgin Street, Suite 2600,
 Ottawa, Ontario, K1P 1C3, Canada

T +1 (613) 233 1781
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

April 13, 2017
 INVOICE: 18663766

Deloitte Restructuring Inc.
Our Matter: 02390854
Receivership - Drytech International Inc. and 6892639
Canada Inc.

PROFESSIONAL SERVICES

27/02/2017	E-mail exchanges and telephone calls with L. Segal; research cases re perfection over mortgage proceeds;			
	Patrick Shea	0.70	660.00/hr	462.00
01/03/2017	Drafting release re Brown's Cleaners and Tailors claim; email to J. Saunders re same;			
	Julien Bourgeois	1.10	230.00/hr	253.00
02/03/2017	Drafting letter to Receiver re distribution of surplus funds from the sale of the Dairy Drive property; Email correspondence with L. Segal re same;			
	Garrett Hamel	2.80	200.00/hr	560.00
02/03/2017	Telephone call with Karen Perron re Dairy Drive and related matters on the receivership; telephone call with John Saunders re Dairy Drive, Court appearance; GST owed by 689; Norton Rose CPL and CRDN; preparation of correspondence to and telephone call with Sophie Sauve re CRDN; review of and preparation of comments on draft letter to Deloitte re TD's entitlement to Dairy Drive property;			
	Lorne W Segal	1.10	500.00/hr	550.00
06/03/2017	Reviewing comments from L. Segal re letter to receiver in respect of distribution of surplus proceeds from sale of Dairy Drive property; Reviewing secondary sources re Land Titles Act (Ontario) registration requirement to create interest in real property; Conferring with L. Segal re same;			
	Garrett Hamel	1.80	200.00/hr	360.00
06/03/2017	Email to N. Sharma regarding follow up;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
06/03/2017	Review of correspondence from and preparation of correspondence to John Saunders re CRDN settlement;			
	Lorne W Segal	0.20	500.00/hr	100.00
07/03/2017	Revising table of collections matters; drafting correspondence to Embree & Co. LLP regarding content with Drytech; email to J. Saunders and N. Sharma regarding next steps; teleconference with J. Saunders and N. Sharma regarding next steps on collections matters;			
	Joel H Reinhardt	1.60	210.00/hr	336.00
09/03/2017	Conferring with W. Kerrick re effect of unregistered instruments under the Land Titles Act (Ontario); Revising letter to Receiver based on comments from L. Segal and W. Kerrick;			
	Garrett Hamel	1.00	200.00/hr	200.00
09/03/2017	Meeting with G Hammel re priorities and registration issues;			
	Wayne Kerrick	0.20	550.00/hr	110.00
10/03/2017	Revising letter to Receiver re distribution of Dairy Drive proceeds based on comments from L. Segal and W. Kerrick;			
	Garrett Hamel	1.90	200.00/hr	380.00

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

April 13, 2017
 INVOICE: 18663766

10/03/2017	Correspondence to M. Paccinin regarding retrieval of documents; Joel H Reinhardt	0.10	210.00/hr	21.00
16/03/2017	Reviewing email exchanges of J. Saunders with D. De Cou; email to J. Saunders regarding notices to third parties; Joel H Reinhardt	0.20	210.00/hr	42.00
17/03/2017	Telephone call with S. Giovannetti regarding goods of D. Porter and statement of claim; email to S. Giovannetti regarding contact information; email to J. Saunders regarding update on conversation and correspondence with S. Giovannetti; Joel H Reinhardt	0.50	210.00/hr	105.00
17/03/2017	Telephone call with John Saunders re documentation on Kevin Dooley's ownership of US assets; preparation of correspondence to Sophie Sauve re CRDN issues; Lorne W Segal	0.40	500.00/hr	200.00
21/03/2017	Reviewing claim information and invoice dates from J. Saunders for potential claim and limitation issues; Joel H Reinhardt	0.20	210.00/hr	42.00
23/03/2017	Email to J. Saunders regarding responses from counsel for D. Porter and Embree & Co LLP, next steps for pick up of content on site, and analysis and advice on potential claim for invoices; email to L. Perelman regarding revised version of the minutes of settlement for Canada's Restoration Services; reviewing and analyzing First General Services (Toronto) materials from N. Sharma regarding contract, return dates, invoicing and credit notes; drafting follow up settlement correspondence to D. D'Silva regarding background information and settlement discussions; email to K. Karim regarding contract, statement of account, and correspondence with IBX Services relevant to the limitation period issue; Joel H Reinhardt	3.50	210.00/hr	735.00
24/03/2017	Reviewing form of release re Rainbow International / Porter; email to J. Reinhardt re same; Julien Bourgeois	0.20	230.00/hr	46.00
24/03/2017	Telephone call with M. Piccinin regarding restored documents at Drytech; drafting email to M. Piccinin regarding pick up of restored documents at Drytech; telephone call with N. Sharma regarding requests of M. Piccinin for pick up; Joel H Reinhardt	0.70	210.00/hr	147.00
24/03/2017	Telephone call with Sophie Sauve re outstanding CRDN issues including collection and remittance of AR's and Landlord issues; preparation of correspondence to John Saunders reporting on the foregoing; Lorne W Segal	0.40	500.00/hr	200.00
27/03/2017	Telephone call with N. Shamra and J. Saunders regarding disposal of Embree & Co. documents; reviewing and revising email of N. Shamra to Embree & Co.; email to N. Sharma regarding revisions; telephone call with N. Sharma regarding email to Embree & Co. and release form and First General URA defence to counterclaim; Joel H Reinhardt	0.70	210.00/hr	147.00
28/03/2017	Reviewing final minutes of settlement from opposing counsel; email to J. Saunders regarding execution of minutes of settlement; email to N. Sharma; drafting asset release and indemnity agreement for Embree & Co. LLP; email to N. Sharma; Joel H Reinhardt	1.00	210.00/hr	210.00

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

April 13, 2017
 INVOICE: 18663766

29/03/2017	Review correspondence from client; review new offer; correspondence to client re same; review correspondence; instruct clerk re file;	Wayne Kerrick	1.60	550.00/hr	880.00
29/03/2017	Reviewing correspondence from counsel for Canada's Restoration Services; email to J. Saunders regarding payment from Canada's Restoration Services;	Joel H Reinhardt	0.20	210.00/hr	42.00
30/03/2017	Telephone attendance with client re changes to agreement of purchase and sale; review agreement of purchase and sale; telephone attendance with client re further changes; instruct clerk re file; correspondence to client re revisions;	Wayne Kerrick	1.30	550.00/hr	715.00
03/04/2017	Review correspondence from client and revised agreement of purchase and sale; correspondence to client; review correspondence from client re revised offer; instruct clerk re same;	Wayne Kerrick	1.00	550.00/hr	550.00
03/04/2017	Review of correspondence from Sophie Sauve, telephone call with John Saunders re collection of balance of CRDN receivables; preparation of correspondence to Sauve re open CRDN issues; review of correspondence from Norton Rose re Norton Rose and PwC lien; telephone call with John Saunders re approach to lien	Lorne W Segal	0.90	500.00/hr	450.00
04/04/2017	Review correspondence and agreement; instruct clerk re same;	Wayne Kerrick	0.30	550.00/hr	165.00
04/04/2017	Email to S. Giovannetti regarding pick up of D. Porter belongings and release;	Joel H Reinhardt	0.40	210.00/hr	84.00
04/04/2017	Review of correspondence from and preparation of correspondence to John Saunders re settlement of CRDN / Houle open issues; preparation of correspondence to Sophie Sauve re settlement terms	Lorne W Segal	0.40	500.00/hr	200.00
05/04/2017	Received instructions; interoffice consultation re certificate of pending litigation; obtained and reviewed subsearch relating to 1045 Dairy Drive, Ottawa; correspondence to L. Segal re deletion of certificate of pending litigation against 1045 Dairy Drive;	Janie Blyth	0.50	175.00/hr	87.50
05/04/2017	Review correspondence; instruct clerk re file; review title documents;	Wayne Kerrick	0.30	550.00/hr	165.00
05/04/2017	Email to S. Giovannetti regarding D. Porter; email to N. Sharma regarding D. Porter and draft release; telephone call with D. Porter regarding belongings; email to N. Sharma regarding response from D. Porter; telephone call with D. de Cou regarding payment; telephone call and voicemail to J. Saunders regarding call with D. de Cou; telephone call with J. Saunders regarding D. de Cou and updates on collections; email to J. Saunders;	Joel H Reinhardt	1.90	210.00/hr	399.00
05/04/2017	Review of draft letter from, and preparation of amendments to Deloitte to Norton Rose re NRF Certificate of Pending Litigation and NRF proposal to pursue a Section 38 BIA claim; preparation of correspondence to John Saunders; preparation of correspondence re discharge of NRF CPL against title to the Dairy Road property re BDC power of sale proceedings;				

Terms: due upon receipt

Interest at the rate of 0.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

April 13, 2017
 INVOICE: 18663766

	preparation of Acknowledgment and Agreement re CRDN			
	Lorne W Segal	0.90	500.00/hr	450.00
06/04/2017	Telephone call with D. de Cou regarding payment; email to D. de Cou regarding payment; telephone call with D. Porter regarding pickup of belongings; telephone call and voicemail to N. Sharma regarding D. Porter pick up; telephone call with N. Sharma regarding D. Porter; email to D. Porter regarding details on pick up; follow up email to K. Karim regarding IBX Services; follow up email to D. D'Silva regarding First General Services (Toronto); email to D. Porter regarding pick up;			
	Joel H Reinhardt	1.50	210.00/hr	315.00
06/04/2017	Review of correspondence from and preparation of correspondence to Sophie Sauve on reconciliation of CRDN AR's			
	Lorne W Segal	0.30	500.00/hr	150.00
10/04/2017	Review file; correspondence to client;			
	Wayne Kerrick	0.20	550.00/hr	110.00
10/04/2017	Telephone call with John Saunders re NRL CPL and sale of Dairy Drive ; preparation of correspondence to Sophie Sauve re distribution of CRDN proceeds			
	Lorne W Segal	0.40	500.00/hr	200.00
11/04/2017	Review correspondence; instruct clerk re file; review correspondence and revised agreement;			
	Wayne Kerrick	0.60	550.00/hr	330.00
12/04/2017	Review correspondence; telephone attendance with client;			
	Wayne Kerrick	0.30	550.00/hr	165.00
	Total Fees for Professional Services			<u>\$10,684.50</u>

DISBURSEMENTS

Taxable Costs

Copying	\$11.50
Fax Charges	\$2.50
TeraView (Ontario) Online Searches & Registration - Taxable	\$62.10
Total Taxable Disbursements	<u>\$76.10</u>

April 13, 2017
INVOICE: 18663766

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$12,159.48

PAYMENT BY CHEQUE:

Please return this page with your payment payable to Gowling WLG (Canada) LLP

Remit to: Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

PAYMENT BY WIRE TRANSFER:

Pay by Swift MT 103 Direct to:
SWIFTCODE: CIBCCATT

BENEFICIARY BANK: Canadian Imperial Bank of Commerce
119 Sparks Street, Ottawa, ON K1P 5B5

TRANSIT NUMBER: 0010-00006

BENEFICIARY ACCOUNT NAME: Gowling WLG (Canada) LLP
160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3

BENEFICIARY ACCOUNT NUMBER(S): CDN Account: 41-02916
USD Account: 02-21015

US Corresponding Bank for US Dollar wires:
Wells Fargo Bank, N.A. BIC: PNBPU3NNYC - ABA:026005092

* if paying by wire or EFT please e-mail the remittance details to payments.ca@gowlingwlg.com

Exhibit "S"

TD Bank Statement of Arrears re First Mortgage on 1670 Vimont



1350, René-Lévesque boulevard West, 7th Floor

Montreal, Quebec H3G 1T4

Tel: (514) 289-0101

Fax: (514) 289-0083

Statement of Account - June 30/2017

6892639 CANADA INC

Commercial Mortgage	\$	1,926,199.84	
Accrued Interest (\$219.22 per diem)	\$	120,045.16	
Drytech Credit Card Balances	\$	88,368.00	(also secured by collateral mortgage on 1670 Vimont)
Drytech Line of Credit	\$	157,313.00	(internal adjustment to amount owed as funds from sale of equipment were erroneously used to pay off line of credit)
Legal & Consulting Fees	\$	160,541.00	
Restructuring Group Set Up Fee	\$	10,000.00	
Discharge Fee	\$	1,500.00	
Total Indebtedness	\$	2,463,967.00	