

**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

**MOTION RECORD
[MOTION RETURNABLE MONDAY NOVEMBER 26, 2018]**

DATE: November 14, 2018

DOUGLAS LAW

**Lawyers
250 Minto Place
Ottawa, Ontario
K1M 0B4**

Gordon Douglas (LSO # 363590)

**E-Mail: gordon.douglas@douglaslaw.ca
Telephone: (613) 319-1962
Facsimile: (613) 319-3617**

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

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**ONTARIO
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TAB 1

Court File 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

NOTICE OF MOTION

Deloitte Restructuring Inc., in its capacity as receiver of all of the assets, undertakings and properties of Drytech International Inc. and 6892639 Canada Inc., (hereinafter the "Debtors") acquired for, or used in relation to the business carried on by the Debtors, will make a motion to the Court on Monday November 26, 2018 at 4:00 p.m., or as soon after that time as the motion can be heard at the Courthouse, 161 Elgin Street, Ottawa, Ontario, K2P 2K1.

PROPOSED METHOD OF HEARING: The motion is to be heard orally.

THE MOTION IS FOR:

1. If necessary, an Order abridging the time for, and validating the method of, service of the Notice of Motion and directing that a further service of the Notice of Motion be dispensed with such that this motion is properly returnable on Monday November 26, 2018;

2. An Order, accepting and approving the Sixth Report of the Receiver to the Court dated November 13, 2018 (the "Sixth Report") and approving the activities of the Receiver described therein;
3. An Order approving the Receiver's Interim Statements of Receipts and Disbursements for both Debtors for the period from April 12, 2016 to October 25, 2018;
4. An Order approving the fees and disbursements of the Receiver and its legal counsel as set out in the fee affidavits found in the Sixth Report;
5. An Order approving the distribution of the remaining funds in the Receiver's trust account for 6892639 Canada Inc., following the payment of the accounts of the Receiver and of Gowling WLG (Canada) LLP and Douglas Law, to The Toronto-Dominion Bank to the extent of its outstanding secured indebtedness;
6. An Order discharging Deloitte Restructuring Inc. as Receiver of the assets, undertakings and properties of the Debtors, provided however that notwithstanding its discharge therein:
 - (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein; and
 - (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of Deloitte Restructuring Inc. in its capacity as Receiver.

7. Such further and other relief as counsel may advise and this Honourable Court permit.

THE GROUNDS FOR THE MOTION ARE:

1. On April 12, 2016, the Receiver was appointed as receiver and manager without security of the assets, undertakings and properties of the Debtors pursuant to Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3;
2. Previously, the Receiver has prepared and presented a total of five reports to the Court dated March 20, 2016, July 26, 2016, September 6, 2016, November 22, 2016 and June 12, 2017 on the status of the receivership and its management and activities;
3. On November 13, 2018, the Receiver prepared its Sixth Report in which it reports on the status of the receivership and management and its activities to October 25, 2018;
4. The Receiver believes that the receivership of the Debtors is complete and, following approval of the accounts of the Receiver and of Gowling WLG (Canada) LLP and Douglas Law, proposes to pay any monies remaining in the hands of the Receiver to The Toronto-Dominion Bank;
5. Sections 34(1) and 183(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;
6. Rules 1.04, 2.03, 3.02 and 37 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194; and

7. Such further and other grounds as counsel may advise and this Honourable Court permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

1. The Sixth Report to the Court of the Receiver dated November 13, 2018;
and
2. Such further and other materials as counsel may advise and this Honourable Court permit.

DATE: November 14, 2018

DOUGLAS LAW

Lawyers
250 Minto Place
Ottawa, Ontario
K1M 0B4

Gordon Douglas (LSO# 363590)

E-Mail: gordon.douglas@douglaslaw.ca
Telephone: (613) 319-1962
Facsimile: (613) 319-3617

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

THE TORONTO-DOMINION BANK
Applicant

and

DRYTECH INTERNATIONAL INC. et al.
Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
PROCEEDING COMMENCED AT
OTTAWA**

NOTICE OF MOTION

DOUGLAS LAW
Lawyers
250 Minto Place
Ottawa ON
K1M 0B4

Gordon Douglas (LSO # 363590)

E-mail: gordon.douglas@douglaslaw.ca
Tel: 613-319-1962
Fax: 613-319-3617

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

TAB 2

Court File No. 16-68152

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

THE TORONTO-DOMINION BANK

Applicant

and

DRYTECH INTERNATIONAL INC. AND 6892639 CANADA INC.

Respondents

SIXTH REPORT OF THE RECEIVER

DATED NOVEMBER 13, 2018

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EXHIBITS

- A** Order of Justice Hackland of the Ontario Superior Court of Justice dated June 20, 2017
- B** Interim Statement of Receipts and Disbursements for the receivership of Drytech for the period from April 12, 2016 to October 25, 2018
- C** Interim Statement of Receipts and Disbursements for the receivership of 6892639 for the period from April 12, 2016 to October 25, 2018
- D** Summary of the Receiver’s professional fees by resource level
- E** Summary of key issues dealt with by the Receiver
- F** Affidavit of John Saunders sworn October 24, 2018
- G** Affidavit of Lorne Segal sworn October 24, 2018
- H** Affidavit of Jane Farquharson sworn October 24, 2018
- I** Statement of account from TD Bank

INTRODUCTION AND SUMMARY OF COURT PROCEEDINGS TO DATE

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 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, which:
 - a) declared that Receiver could sell a specific list of equipment located in Gulfport, Mississippi, plus three generators located in Pearl River, Louisiana (the "**Gulfport Assets**");

- b) 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; and
 - c) approved the proposed interim distribution of funds to specific secured creditors, and various other requests of the Receiver.
11. The Receiver submitted its fifth report to the Court, dated June 12, 2017 (the “**Fifth Report**”), on June 20, 2017. 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 Fifth 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.
12. Based on the Fifth Report and representations made to the Court on June 20, 2017, the Court issued an Order, attached as **Exhibit “A”** to this report (the “**June 20 Order**”), which:
- a) approved the Receiver’s activities;
 - b) approved the Receiver’s methodology for allocating net proceed from the sale of six vehicles by Enterprise Fleet Management Canada Inc. to cover receivership costs;
 - c) declared that Drytech was the rightful owner of almost all of the Gulfport Assets;
 - d) discharged the Certificate of Pending Litigation registered on title to 1670 Vimont Court in Ottawa;
 - e) authorized the Receiver to destroy certain boxes of records and documents found at Drytech’s premises; and
 - f) approved the distribution of net proceeds from the realization of (1) 1670 Vimont Court, (2) 1661 Vimont Court, and (3) the remaining Drytech assets, to the Toronto-Dominion Bank (subject to various holdbacks).
13. The Receiver applied to Court on September 25, 2018 to request that the Court instruct the Land Registrar to discharge and vacate the Appointment Order that the Receiver had originally registered on title to the two parcels of land (owned by 6892639) located on Dairy Drive in Ottawa. This was necessary in order to permit the Business Development Bank of

Canada (“BDC”) to complete its power of sale of the parcels of land on October 1, 2018 (as discussed later in this report). Based on the representations made to the Court on September 25, 2018, the Court granted the Order requested.

14. 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

15. The purpose of this sixth report of the Receiver (the “**Sixth Report**”) is to:
 - a) provide a summary of the Receiver’s activities since the Fifth Report;
 - b) provide information on the additional recoveries made by the Receiver on Drytech’s accounts receivable, the real properties owned by 6892639, and other miscellaneous assets; and
 - c) provide the Court with the evidentiary basis to make the Orders detailed in paragraph 47.

TERMS OF REFERENCE

16. In preparing this Sixth 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 Sixth Report in its capacity as a Court-appointed officer to support the Court's decision regarding the approval of the activities of the Receiver and 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.
17. Unless otherwise stated, all dollar amounts contained in this Sixth Report are expressed in Canadian dollars.
18. Unless otherwise provided, all other capitalized terms not otherwise defined in this Sixth Report are as defined in the Appointment Order.

REALIZING ON ACCOUNTS RECEIVABLE

19. In the Fourth Report, the Receiver provided details of its realization on Drytech's accounts receivable ("AR") from April 12, 2016 to May 31, 2017. As at October 25, 2018, the Receiver can report the following activity with respect to Drytech's AR, as compared to May 31, 2017:

Table 4:

Description	Drytech Amount at Oct. 25, 2018	Drytech Amount at May 31, 2017
Opening AR at April 12, 2016	\$ 1,103,028	\$ 1,103,028
Plus: Adjustments and corrections	19,436	19,436
Less: Collections to date	(675,916)	(486,031)
AR deemed non-collectable	(446,548)	(253,214)
AR being pursued by Gowlings*	0	(383,219)
Remaining AR	\$ 0	\$ 0

*Note: The Receiver's legal counsel is Gowling WLG (Canada) LLP ("Gowlings").

20. The final AR collections from May 31, 2017 to date resulted primarily from the settlement of legal actions the Receiver took, or was in the process of taking, against the remaining six customers. One of the customers, who owed Drytech \$113,888, could not be located, and appears to have gone out of business. With the assistance of Gowlings, the Receiver recovered \$189,885 from the remaining five customers (which originally totalled \$278,667). This represents a 68% recovery. Given that \$71,106 of the five AR appeared to be subject

to a statute of limitations defence, the recovery rate on the collectible amount of these final receivables was approximately 91%.

21. The total recovery on Drytech's AR was \$675,916.00 (or 60% of total AR).

HARMONIZED SALES TAX ("HST") REFUNDS

22. As reported in the Fifth Report, the Receiver has filed HST returns on a monthly business 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. As at September 30, 2018, the Receiver has recovered \$100,238 in HST refunds, and has estimated that an additional \$13,592 may be recoverable.
23. As described in paragraphs 60 to 63 of the Fifth Report, the Receiver encountered numerous challenges in recovering HST refunds from the Canada Revenue Agency ("CRA"), which have been time consuming to deal with. The Receiver has continued to have difficulties in recovering HST refunds due to system errors in CRA's records. It is not clear when, or if, these errors will be corrected. At some point, it may not be cost effective for the Receiver to continue pursuing CRA for an outstanding HST refund.

REALIZING ON REAL PROPERTY OWNED BY 6892639

24. As noted in the Fifth 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;
 - b) 1670 Vimont Court, Ottawa ("**1670 Vimont**"), where Drytech's head office and warehouse was located; and
 - c) 1045 Dairy Drive, Ottawa ("**Dairy Drive**"), which appeared to be two adjacent parcels of vacant land.
25. The Receiver previously reported completing a sale of 1661 Vimont to the City of Ottawa on November 30, 2016. Net proceeds of \$64,281.12 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.

26. The Receiver previously reported entering into a sale agreement with Gal Real Two Holdings Ltd. for 1670 Vimont. Details of the sale were described in paragraphs 76 to 79 of the Receiver's Fifth Report. With the Court's approval, granted on June 20, 2017, the Receiver completed the sale on June 30, 2017. The final purchaser was Quincy 1670 Vimont Properties Ltd., who had taken an assignment of the Agreement of Purchase and Sale prior to closing. Net proceeds of \$2,277,576.89 were received and deposited into the Receiver's trust account for 6892639.
27. With respect to Dairy Drive, and as noted in the Fifth Report, the Receiver 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 (based on two appraisals commissioned by BDC). BDC advised the Receiver that, due to limited interest, the listing price was reduced several times over the next two years (in increments ranging from \$50,000 to \$200,000). In addition, BDC changed commercial brokers and listed Dairy Drive with Cushman & Wakefield Ottawa in November 2017.
28. BDC advised the Receiver that it received three offers over the past two years. The first conditional offer, for \$2,050,000, was received in early 2017 but did not proceed as the purchaser would not waive its conditions. The second conditional offer, for \$1,600,000, was received in early 2018, but did not proceed for the same reason. The third conditional offer, for \$1,575,000, was received in June 2018 and closed on October 1, 2018. The Receiver consented to this sale. After payment of selling costs, BDC's mortgage, outstanding property taxes, etc., surplus net proceeds of \$131,969.74 were remitted to the Receiver and deposited into its trust account for 6892639.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

29. Attached as **Exhibit "B"** is the Interim Statement of Receipts and Disbursements for the receivership of Drytech for the period from April 12, 2016 to October 25, 2018. As at October 24, 2018, the closing cash balance was \$158,162.

30. 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.
31. Attached as **Exhibit "C"** is the Interim Statement of Receipts and Disbursements for the receivership of 6892639 for the period from April 12 to October 25, 2018. As at October 24, 2018, the closing cash balance was \$136,322. Many of the disbursements represent the reimbursement of expenses (including professional fees) paid from the Drytech receivership trust account on behalf of the 6892639 receivership, as there were insufficient funds at the time in the 6892639 receivership trust account.

PROFESSIONAL FEES

32. The Receiver, Gowlings, and Douglas Law have maintained detailed records of their professional time and costs since the issuance of the Appointment Order.
33. The total professional fees of the Receiver during the period from April 4, 2016 to October 18, 2018 (for both Drytech and 6892639) amount to \$1,422,249.00, which together with disbursements of \$12,591 and HST of \$186,529 total \$1,621,369. A summary of the total professional fees by resource level is attached as **Exhibit "D"**. In addition, given the many issues and complexities that arose in this receivership over the past two and a half years, the Receiver has also attached, as **Exhibit "E"**, a summary of the key issues that the Receiver had to deal with over this time.
34. The time spent by the Receiver is more particularly described in the Affidavit of John Saunders, a Senior Vice-President of Deloitte, sworn October 24, 2018 in support hereof and attached hereto as **Exhibit "F"**. It should be noted that the hourly rates charged by Receiver in this matter were lower than Deloitte's standard market rates. The Receiver's average hourly rate for this receivership was \$283.30. It should also be noted that the Receiver's final invoice, dated October 18, 2018, includes an estimated fee of \$7,000.00 to complete the administration of the receivership.
35. The total legal fees of Gowlings incurred by the Receiver during the period April 1, 2016 to October 12, 2018, for services provided by Gowlings, amount to \$285,476.50, which

together with disbursements in the sum of \$12,932.51 and HST in the amount of \$37,657.20 totals \$330,181.43. The time spent by Gowlings is more particularized in the Affidavit of Lorne Segal, a partner of Gowlings, sworn October 24, 2018, in support hereof and attached hereto as **Exhibit "G"**. Gowlings has also estimated additional fees of \$2,000.00 to \$5,000.00 to cover the time required to complete the receivership, and to deal with any unknown matters that may arise. The Receiver proposes to hold back \$6,000.00 from current distributions to cover these fees, plus disbursements and HST.

36. In addition to Gowlings, the Receiver retained Douglas Law, as its legal counsel. Gordon Douglas, a Partner of Douglas Law, who was originally involved in this receivership as a Partner of Gowlings, set up his own firm in the spring of 2017. In order to maintain continuity on the file, the Receiver retained Douglas Law to represent the Receiver at Court hearings.
37. The total legal fees of Douglas Law incurred by the Receiver during the period June 6, 2017 to September 25, 2018, for services provided by Douglas Law, amount to \$9,201.00, which together with disbursements in the sum of \$993.33 and HST in the amount of \$1,284.83 totals \$11,488.16. The time spent by Douglas Law is more particularized in the Affidavit of Jane Farquharson, sworn October 24, 2018, in support hereof and attached hereto as **Exhibit "H"**. Douglas Law has also prepared a draft invoice for \$3,324.00 to estimate the fees, disbursements, and HST to prepare motion materials and to attend at the Court hearing to present this Sixth Report. The Receiver proposes to hold back \$3,324.00 from current distributions to cover this cost.
38. The ongoing fees of the Receiver and its legal counsel were disclosed in all of the Receiver's reports to the Court, except for the Second Report, which had focussed on evidence of equipment ownership. Such fees have been paid on an interim basis pursuant to paragraph 20 of the Appointment Order.
39. The Receiver has reviewed the professional fees of Gowlings and Douglas Law set out in the fee affidavits and finds the work performed and charges to be appropriate and reasonable in the circumstances.

40. The TD Bank, the Applicant and major secured creditor, has advised the Receiver that it accepts the fees of the Receiver and its legal counsel and supports the Court's approval of such fees.
41. Pursuant to paragraph 19 of the Appointment Order, the Receiver and its legal counsel are applying to Court to pass their accounts. The Receiver and its legal counsel were granted a Receiver's Charge over the Property.

DISTRIBUTIONS

42. With respect to Drytech, the Receiver has made interim distributions totalling \$1,283,463 to six secured creditors, over the period from September 16, 2016 to July 7, 2017, pursuant to various Court Orders. An additional distribution of \$2,000 was made to the Federal Government on March 15, 2018, on account of its secured claim pursuant to subsection 81.4 of the *Bankruptcy and Insolvency Act*, for an amount that had been paid through the WEPPA program.
43. With respect to 6892639, and pursuant to the June 20 Order, the Receiver made interim distributions of (1) \$2,256,241 to the TD Bank on July 7, 2018, and (2) \$48,709 to the Federal Government on July 11, 2018 on account of its deemed trust claim for HST arrears.
44. Attached as **Exhibit "I"** is a statement of account from the Toronto-Dominion Bank ("**TD Bank**") indicating that it is owed \$1,182,456 as at November 13, 2018, of which at least \$879,887 relates to Drytech.
45. As previously noted in paragraph 99 of the Fifth Report, Gowlings advised the Receiver that net surplus proceeds received on 6892639's real properties, after payment of mortgages on those properties, would fall under the General Security Agreement ("**GSA**") granted by 6892639 in favour of TD Bank. This GSA secures 6892639's guarantee of Drytech's operating line debt to TD Bank. Thus, the Receiver proposes to distribute the remaining funds in the Receiver's trust account for 6892639 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.

46. Pursuant to paragraph 11 of the June 20 Order, the Receiver will distribute the remaining funds in the Receiver's trust account for Drytech (less a holdback of \$9,324.00 for potential final legal fees), plus any additional funds realized from HST refunds, etc., 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

47. 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 Sixth Report;
 - b) approving the Receiver's Interim Statements of Receipts and Disbursements for both Drytech and for 6892639 for the period from April 12, 2016 to October 25, 2018;
 - c) approving the distribution of the remaining funds in the Receiver's trust account for 6892639 to TD Bank to the extent of its outstanding secured indebtedness;
 - d) approving the professional fees and disbursements of the Receiver and its legal counsel set out in the fee affidavits;
 - e) discharging Deloitte as Receiver of the undertaking, property and assets of the Debtors, provided however that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of Deloitte Restructuring Inc. in its capacity as Receiver; and
 - f) such further and other relief as counsel may advise and this Honourable Court permit.

All of which is respectfully submitted at Ottawa, Ontario this 13th day of November 2018.

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:

A handwritten signature in black ink, appearing to read "John Saunders", with a long horizontal flourish extending to the right.

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

TAB A

Exhibit “A”

Order of Justice Hackland of the Ontario Superior Court of Justice dated June 20, 2017
(defined as the “June 20 Order” within this report)

Court File No. 16-68152

**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE JUSTICE

CHARLES T. HACKLAND

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TUESDAY THE 20TH DAY

OF JUNE, 2017

B E T W E E N:

THE TORONTO-DOMINION BANK

Applicant

and

DRYTECH INTERNATIONAL INC. and 6892639 CANADA INC.

Respondents

ORDER

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the receiver (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 June 20, 2017;
- (b) an Order accepting and approving the Fifth Report of the Receiver to the Court dated June 12, 2017 (the "Fifth Report") and approving the activities of the Receiver described therein;

- (c) an Order approving the methodology used by the Receiver to allocate \$38,703.28 of net proceeds realized on the disposition of six motor vehicles by Enterprise Fleet Management Canada Inc. to cover (i) the related professional fees of the Receiver and its legal counsel, and (ii) a reasonable share of other receivership costs, with the final amount allocated dependent on taxation of the Receiver's fees and those of its counsel;
- (d) an Order declaring that Drytech is the rightful owner of equipment and other assets located in Gulfport, Mississippi (the "Gulfport Assets"), with the exception of three items described in paragraph 2 of the Order of this Court dated August 8, 2016;
- (e) an Order discharging and vacating the Certificate of Pending Litigation registered by Norton Rose Fulbright Canada LLP on title of the real property whose municipal address is 1670 Vimont Court in the City of Ottawa;
- (f) an Order authorizing the Receiver to destroy all boxes of records, documents and miscellaneous items found at Drytech's premises at 1670 Vimont Court, subject to statutory obligations;
- (g) an Order approving the Receiver's Interim Statement of Receipts and Disbursements for both Drytech and 6892639 Canada Inc. for the period from April 12, 2016 to May 31, 2017, but not the Receiver's fees and those of its counsel;
- (h) an Order approving the distribution to The Toronto-Dominion Bank (subject to any priority claims and a possible holdback for professional fees) of (i) net proceeds realized on the disposition of the real properties whose municipal addresses are 1670 Vimont Court and 1661 Vimont Court on account of The Toronto-Dominion Bank's first mortgages on the two properties;

- (i) an Order approving the distribution to The Toronto-Dominion Bank, subject to a possible holdback for professional fees, of final net proceeds that are realized on the disposition of Drytech assets, undertakings and properties (the "Property"), on account of Drytech's indebtedness to The Toronto-Dominion Bank secured by the general security agreement from Drytech;

was heard this day at the Court House, 161 Elgin Street, Ottawa, Ontario.

ON READING the Notice of Motion and the Fifth Report and on hearing the submissions of counsel for the Receiver as well as counsel for ^{an} ~~the~~ Toronto Dominion Bank. *and*

Service

1. **THIS COURT ORDERS AND DECLARES** that the time for and method of service of the Notice of Motion and the Receiver's Fifth 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 Fifth Report

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

The Enterprise Fleet Management Canada Inc. Vehicles

3. **THIS COURT ORDERS AND APPROVES** the methodology used by the Receiver to allocate \$38,703.28 of net proceeds realized on the disposition of six motor vehicles by Enterprise Fleet Management Canada Inc. to cover (i) the related professional fees of the Receiver and its legal counsel, and (ii) a

reasonable share of other receivership costs, with the final amount allocated dependent on taxation of the Receiver's fees and those of its counsel.

Equipment and Other Assets in Gulfport, Mississippi

4. THIS COURT ORDERS AND DECLARES that, on January 18, 2017:

- (a) Drytech was the rightful owner of equipment and other assets located in Gulfport, Mississippi (the "Gulfport Assets") listed in Schedule "A" attached to this Order, and
- (b) the Receiver, pursuant to Orders made by this Court, was entitled to take possession of, sell, transfer and/or assign Drytech's rights in, and interests to, the Gulfport Assets.

The Certificate of Pending Litigation

5. THIS COURT ORDERS AND DIRECTS that the Certificate of Pending Litigation issued by the Local Registrar at Ottawa and registered in the Land Registry Office at the City of Ottawa on February 3, 2016 as Instrument No. OC1761664 as against property known municipally as 1670 Vimont Court, Ottawa, Ontario and which property is more particularly described in Schedule "B" attached to this Order be discharged and vacated from title to such property.

The Destruction of Drytech Documents

6. THIS COURT ORDERS AND DECLARES that the Receiver is authorized to immediately destroy all of the Debtors' documents and printed records that the Receiver has in its possession with the exception of:

- (a) any of the Debtors' documents and printed records that the Receiver must retain in order to complete its receivership of the Debtors; and

(b) any of the Debtors' documents and printed records that the Debtors are required to retain in order to comply with their statutory records-keeping obligations.

7. **THIS COURT ORDERS AND DECLARES** that, after its discharge as Receiver, Deloitte Restructuring Inc. is authorized to release any of the Debtors' documents or records in its possession to:

- (a) a trustee in bankruptcy, if any, for the Debtors; and/or
- (b) a past or present officer or director of the Debtors. If no past or present officer or director of the Debtors takes possession of the Debtors' documents or records from Deloitte Restructuring Inc., Deloitte Restructuring Inc. is authorized to destroy any of the Debtors' documents and printed records in its possession, including any documents and printed records that the Debtors are required to retain in order to comply with their statutory records-keeping obligations.

The 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 Drytech for the period April 12, 2016 to May 31, 2017, which is attached to this Order as Schedule "C", is hereby approved, but not the Receiver's fees and those of its counsel.

9. **THIS COURT ORDERS AND DECLARES** that the Receiver's Interim Statement of Receipts and Disbursements for 6892639 Canada Inc. for the period April 12, 2016 to May 31, 2017, which is attached to this Order as Schedule "D", is hereby approved, but not the Receiver's fees and those of its counsel.

Interim Distribution of Funds

10. **THIS COURT ORDERS AND DECLARES** that the Receiver distribute, subject to any priority claims and a potential holdback for the Receiver's professional fees, the net proceeds of sale of the real property whose municipal address is 1670 Vimont Court and the real property whose municipal address is 1661 Vimont Court in the City of Ottawa, and which property is more particularly described in Schedule "E" attached to this Order, to The Toronto-Dominion Bank in payment of The Toronto-Dominion Bank's first charges registered on the titles of 1670 Vimont Court and 1661 Vimont Court.

11. **THIS COURT ORDERS AND DECLARES** that the Receiver distribute, subject to a potential holdback for the Receiver's professional fees, the final net proceeds that are realized by the Receiver on the disposition of Drytech's Property to The Toronto-Dominion Bank on account of Drytech's indebtedness to The Toronto-Dominion Bank secured by the general security agreement from Drytech.

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Schedule "A" – Description of the Gulfport Assets

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	Phoenix	Ram 1000D	0159	01004000930	
13	Air Mover	Phoenix	Ram 1000D	0160	Unknown	
14	Air Mover	Phoenix	Ram 1000D	0162	01004000321	
15	Air Mover	Phoenix	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	Phoenix	Ram 1000D	0231	Unknown	
23	Air Mover	Phoenix	RAM 1000D	0235	A60110203208	
24	Air Mover	Phoenix	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	
32	Air Mover	Phoenix	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	turn s/n
37	Air Mover	Phoenix	Ram 1000D	0314	Unknown	
38	Air Mover	Phoenix	CAM	0318	01004000169	
39	Air Mover	Phoenix	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	Phoenix		0370	Unknown	
44	Air Mover	Phoenix	CAM	0379	07210505185	
45	Air Mover	Phoenix	Ram 1000D	0394	07210505136	
46	Air Mover	Phoenix	CAM	0404	06020605831	
47	Air Mover	Phoenix	CAM	0406	6020603040	
48	Air Mover	Phoenix	CAM	0407	Unknown	
49	Air Mover	Abatement Technologies	RAM1000D	0417	A60110203214	
50	Air Mover	Phoenix	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	Phoenix	Ram 1000D	0489	Unknown	
55	Air Mover	Phoenix	CAM	0492	0104007272	
56	Air Mover	Phoenix	CAM	0500	01004000461	
57	Air Mover	Phoenix	CAM	0502	No Serial number	
58	Air Mover	Phoenix	CAM	0505	Unknown	turn s/n
59	Air Mover	Phoenix	CAM	0509	05020605760	
60	Air Mover	Phoenix	CAM	0512	No Serial #	
61	Air Mover	Phoenix	CAM	0517	Unknown	turn s/n
62	Air Mover	Phoenix	CAM	0562	6020605759	
63	Air Mover	Phoenix	Ram 1000D	0567	06020608128	
64	Air Mover	Phoenix	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	Phoenix	CAM	0625	01004000413	
67	Air Mover	Phoenix	CAM	0628	Unknown	turn 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	860011303555	
75	Air Mover	Abatement Technologies	RAM 1000D	0884	860011303483	(POD)DTX-00067
76	Air Mover	Abatement Technologies	RAM1000D	0888	860011303477	
77	Air Mover	Abatement Technologies	RAM1000D	0894	860011303479	
78	Air Mover	Abatement Technologies	Ram 1000D	0895	860011303431	
79	Air Mover	Abatement Technologies	RAM 1000D	0897	860011303497	
80	Air Mover	Abatement Technologies	RAM 1000D	0908	860011303498	
81	Air Mover	Abatement Technologies	RAM 1000D	0910	860011303501	
82	Air Mover	Abatement Technologies	RAM1000D	0931	860011303256	
83	Air Mover	Abatement Technologies	Ram 1000D	0934	860211302479	
84	Dehumidifier	Phoenix	R175	0948	E0925812	
85	Dehumidifier	Phoenix	R175	0955	E0925846	4026300
86	Air Mover	Abatement Technologies	RAM1000D	0965	A60010201901	
87	Air Mover	Phoenix	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	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	K1068997	Trailer 15719R
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
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	Phoenix	RAM 1000D	1100	A60210202366	Trailer 15719R
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	E0925700	
114	Air Mover	Phoenix	Ram 1000D	1259	Unknown	
115	Air Mover	Abatement Technologies	RAM1000D	1274	860011303179	
116	Air Mover	Abatement Technologies	RAM1000D	1283	860011303566	
117	Air Mover	Abatement Technologies	RAM1000D	1285	860011303568	
118	Air Mover	Abatement Technologies	RAM 1000D	1310	860011303298	
119	Air Mover	Abatement Technologies	RAM 1000D	1317	860011303296	
120	Air Mover	Abatement Technologies	RAM 1000D	1334	860011303162	
121	Air Mover	Abatement Technologies	Ram 1000D	1345	860011303512	
122	Air Mover	Abatement Technologies	RAM 1000D	1368	860011303543	
123	Air Mover	Abatement Technologies	RAM1000D	1370	860011303522	
124	Air Mover	Abatement Technologies	RAM1000D	1392	860011303164	
125	Air Mover	Abatement Technologies	RAM1000D	1403	860011303206	(POD)DTX-00019
126	Air Mover	Abatement Technologies	RAM 1000D	1406	860011303203	
127	Air Mover	Abatement Technologies	RAM 1000D	1407	860011303204	
128	Air Mover	Abatement Technologies	RAM1000D	1419	860011303105	
129	Air Mover	Abatement Technologies	RAM1000D	1419	860012205298	
130	Air Mover	Abatement Technologies	RAM1000D	1421	860011303105	

December 12, 2016 Count List for Gulfport Assets

No.	Description	Make	Model	Barcode	Serial #	Notes
131	Air Mover	Abatement Technologies	RAM1000D	1430	860011303432	
132	Air Mover	Abatement Technologies	RAM1000D	1431	860011303530	
133	Air Mover	Abatement Technologies	Ram 1000D	1443	860011303331	
134	Air Mover	Phoenix	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	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	turn s/n
155	Dehumidifier	Phoenix	R175	1590	E0925817	Part no.4026300
156	Dehumidifier	Phoenix	R175	1591	E0925779	
157	Dehumidifier	Phoenix	R175	1595	E0925803	4026300
158	Air Mover	Abatement Technologies	RAM1000D	1612	860011303356	
159	Air Mover	Abatement Technologies	RAM1000D	1613	860011303351	
160	Air Mover	Abatement Technologies	RAM 1000D	1615	860011303358	
161	Air Mover	Abatement Technologies	RAM 1000D	1619	860011303233	
162	Air Mover	Abatement Technologies	RAM1000D	1623	860011303208	
163	Air Mover	Abatement Technologies	RAM1000D	1626	860011303227	
164	Air Mover	Abatement Technologies	RAM 1000D	1634	860011303143	
165	Air Mover	Abatement Technologies	RAM 1000D	1637	860011303140	
166	Air Mover	Abatement Technologies	RAM1000D	1643	860011303145	
167	Air Mover	Abatement Technologies	RAM1000D	1658	860011303254	
168	Air Mover	Abatement Technologies	Ram 1000D	1663	860011303216	
169	Air Mover	Abatement Technologies	RAM 1000D	1677	860011303426	
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	860011303160	
174	Air Mover	Abatement Technologies	Ram 1000D	1728	860011303533	
175	Air Mover	Abatement Technologies	RAM1000D	1736	860011303305	
176	Air Mover	Abatement Technologies	RAM1000D	1745	860011303303	
177	Air Mover	Abatement Technologies	RAM 1000D	1755	860011303535	
178	Air Mover	Abatement Technologies	RAM1000D	1759	860011303466	
179	Air Mover	Abatement Technologies	RAM1000D	1881	860012204960	
180	Air Mover	Abatement Technologies	RAM1000D	1883	860012204923	
181	Air Mover	Abatement Technologies	Ram 1000D	1885	860012205018	
182	Air Mover	Abatement Technologies	RAM1000D	1886	860012204959	
183	Air Mover	Abatement Technologies	Ram 1000D	1887	860012104622	
184	Air Mover	Abatement Technologies	RAM1000D	1892	860012204969	
185	Air Mover	Abatement Technologies	Ram 1000D	1897	860012205207	
186	Air Mover	Abatement Technologies	Ram 1000D	1901	860012205302	
187	Air Mover	Phoenix	RAM 1000D	1904	860012205049	
188	Air Mover	Abatement Technologies	RAM1000D	1908	860012205016	
189	Air Mover	Abatement Technologies	RAM1000D	1911	860012204924	
190	Air Mover	Abatement Technologies	RAM 1000D	1921	860012205299	
191	Air Mover	Abatement Technologies	RAM1000D	1939	860012205255	(POD)DTX-00019
192	Air Mover	Abatement Technologies	RAM 1000D	1941	860012205297	
193	Air Mover	Abatement Technologies	RAM 1000D	1942	860012205256	
194	Air Mover	Abatement Technologies	RAM1000D	1951	860012205313	
195	Air Mover	Abatement Technologies	RAM 1000D	1952	860012205294	
196	Air Mover	Abatement Technologies	RAM1000D	1954	860012205253	

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	A61212401385	
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
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	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, Trailer IS719R
222	Dehumidifier	Phoenix	R200	2226	H1149870	
223	Air Mover	Abatement Technologies	RAM1000D	2234	B60011303385	
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	Phoenix	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	Trailer IS719R
260	Air Mover	Abatement Technologies	RAM1000D	2627	A61212401022	
261	Air Mover	Abatement Technologies	Ram 1000D	2628	A61212401163	
262	Air Mover	Abatement Technologies	RAM1000D	2629	A61212401203	

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	A61212401249	
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	860012205210	
330	Air Mover	Abatement Technologies	RAM 1000D	2948	860012305386	
331	Air Mover	Abatement Technologies	RAM 1000D	2949	860012205188	
332	Air Mover	Abatement Technologies	Ram 1000D	2957	860012205217	
333	Air Mover	Abatement Technologies	Ram 1000D	2959	860012205226	
334	Air Mover	Abatement Technologies	RAM1000D	2961	860012205187	
335	Air Mover	Abatement Technologies	RAM1000D	2963	860012205200	
336	Air Mover	Abatement Technologies	RAM1000D	2964	860012205220	
337	Air Mover	Abatement Technologies	RAM 1000D	2970	860012305375	
338	Air Mover	Abatement Technologies	RAM1000D	2973	860012295191	
339	Air Mover	Abatement Technologies	Ram 1000D	2979	860012205223	
340	Air Mover	Abatement Technologies	RAM 1000D	2980	860012205194	
341	Air Mover	Abatement Technologies	RAM 1000D	2982	860012305370	
342	Air Mover	Abatement Technologies	RAM1000D	2990	860012205219	
343	Air Mover	Abatement Technologies	RAM1000D	2995	860012305373	
344	Dehumidification Unit		CDH-RC-134	3011	013192-001-002	Options: 4.0-DSOELOF (4800 Gas) TD Lease 22970-2
345	Air Mover	Phoenix	Ram 1000D	3027	Unknown	
346	Air Mover	Phoenix	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	B1379213	4027000
352	Dehumidifier	Phoenix	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	860012205284	
366	Air Mover	Abatement Technologies	RAM1000D	3256	860012205279	
367	Air Mover	Abatement Technologies	RAM 1000D	3257	860012205286	
368	Air Mover	Abatement Technologies	RAM1000D	3262	860012205322	
369	Air Mover	Abatement Technologies	Ram 1000D	3271	860012205278	
370	Air Mover	Abatement Technologies	Ram 1000D	3273	860012205291	
371	Air Mover	Abatement Technologies	RAM1000D	3281	860012205276	
372	Air Mover	Phoenix	CAM	3285	No Serial #	(POD)DTX-00060
373	Air Mover	Abatement Technologies	RAM 1000D	3508	A61213301402	
374	Air Mover	Abatement Technologies	RAM 1000D	3769	860012205287	
375	Dehumidifier	Phoenix	R200	4209	G1316736	PN:4027000
376	Dehumidifier	Phoenix	R200	4216	G1321923	
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	Phoenix	Ram 1000D	4636	Unknown	
385	Air Mover	Phoenix	CAM	4637	Unknown	No Serial #? DTX38
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
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	EX220	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	Phoenix	RAM 1000D	4661	Unknown	(POD)DTX-00027
399	Air Mover	Viking Equipment	EX2200	4665	EX070801955	H323CC
400	Air Mover	Phoenix	CAM	4669	Unknown	tom s/n
401	Air Mover	Phoenix	Ram 1000D	4671	Unknown	
402	Air Mover	Phoenix	CAM	4675	Unknown	tom 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	EX070802386	
409	Air Mover	Viking	EX2200	4713	EX07080239	
410	Desiccant	Concepts and Designs Inc	CDH-R-138-5.0	4726	007453-001-001	-DESSOELOF (6000CFM Desiccant)
411	Desiccant	Concepts and Designs Inc	CDH-R-138-5.0	4727	007453-001-002	-DESSOELOF (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	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'
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-DSOELOF (2500CFM Desiccant - Purchased Sept 16/08 US\$54K)
437	Desiccant	Concepts and Designs Inc	CDH-R126	DH000328	16399-06	Options: 2.0-DSOELOF (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	

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,
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No.	Description	Make	Model	Barcode	Serial #	Notes
454	70KVA Diesel Powered AC Generator	Whisperwatt	DCA-7066IU	N/A	7301953	John Deere Motor - 13,043.2 hours. 3 Phase 25Kw 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

Schedule "B" – 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" – Interim Statement of Receipts and Disbursements for the
Receivership of Drytech International Inc. 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	\$ 3,848,101
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	53,073
Drytech (excluding CRDN Business)	20,109
WSIB	5,298
Drytech (excluding CRDN Business)	4,136
CRDN Business	51,237
Drytech (excluding CRDN Business)	3,608
Utilities	15,281
Drytech	3,206
CRDN Business	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 payments 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	28,711
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

**Schedule "D" – Interim Statement of Receipts and Disbursements for the
Receivership of 6892639 Canada Inc. 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
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Disbursements

None	\$	-
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Net receipts over disbursements

	\$	64,281
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Interim Distribution to Secured Creditors

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Balance

	\$	64,281
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Schedule "E" - Description of the 1661 Vimont Court Property

Municipal Address: 1661 Vimont Court, Ottawa

PIN 14508-0320

**Description Part of Lot 31, Concession 1 (O.S.), Cumberland, Part 1 of Plan 4R24949,
City of Ottawa**

THE TORONTO-DOMINION BANK

Applicant

and

DRYTECH INTERNATIONAL INC. et al.

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
PROCEEDING COMMENCED AT
OTTAWA**

ORDER

**Gordon Douglas (LSUC # 363590)
Barrister and Solicitor
250 Minto Place
Ottawa, Ontario
K1M 0B4**

E-mail: gordon.douglas@douglaslaw.ca

Telephone: 613-749-6463

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

TAB B

Exhibit "B"

Interim Statement of Receipts and Disbursements for the receivership of Drytech for the period
from April 12, 2016 to October 25, 2018

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 October 25, 2018

Receipts

Cash in bank (Bank of Montreal)	\$ 119,168
Proceeds from sale of CRDN Business and other assets	\$ 2,628,312
Collection of accounts receivable:	
Drytech (excluding CRDN Business)	\$ 675,916
CRDN Business (division of Drytech operated in receivership)	\$ 155,123
Insurance - refunds (not related to Property)	\$ 46,047
HST collected	\$ 198,726
HST refund	\$ 100,723
Other	\$ 11,194
Total Receipts	\$ 3,935,209

Disbursements

Wages and benefits of temporary employee - post receivership	
Drytech (excluding CRDN Business)	\$ 126,183
CRDN Business	\$ 119,125
Other (vacation pay)	\$ 2,924
Source Deductions	
Drytech (excluding CRDN Business)	\$ 51,952
CRDN Business	\$ 20,109
WSIB	
Drytech (excluding CRDN Business)	\$ 4,265
CRDN Business	\$ 4,136
Insurance	
Drytech (excluding CRDN Business)	\$ 43,136
CRDN Business	\$ 3,608
Utilities	
Drytech	\$ 7,069
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	\$ 9,590
Lease payments for equipment/vehicles used by Receiver	\$ 9,195
Lease payments 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	\$ 43,436
Miscellaneous expenses	\$ 300
Asset Count - labour	\$ 4,831
IT Services	\$ 2,520
Appraisal fees	\$ 24,104
Changing locks	\$ 1,731
Security	\$ 980
HST exclusive of professional fees	\$ 25,364
Receiver's fees	\$ 1,341,413
HST on Receiver's fees	\$ 186,529
Legal fees	\$ 204,669
HST on Legal fees	\$ 39,665
Filing fees - Official Receiver	\$ 70
Bank Charges	\$ 45
HST remitted to Canada Revenue Agency	\$ 91,074
Total Disbursements	\$ 2,491,584

Net receipts over disbursements **\$ 1,443,625**

Distributions:

Wage Earner Protection Program Act (WEPPA) secured claim	\$ 2,000
Interim Distribution to Secured Creditors	\$ 1,283,463

Balance **\$ 158,162**

TAB C

Exhibit "C"

Interim Statement of Receipts and Disbursements for the receivership of 6892639 for the period
from April 12, 2016 to October 25, 2018

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 October 25, 2018

Receipts

Net proceeds from sale of real properties	\$ 2,681,486
Other	70
Total Receipts	\$ 2,681,556

Disbursements (Note 1)

Legal fees	\$ 103,944
Receiver's fees	93,427
Utilities	15,367
Wages and benefits of temporary employee - post receivership	10,271
Insurance	9,216
Source Deductions	4,050
Appraisal fees	2,607
WSIB	1,375
Bank charges	25
HST	3
Total Disbursements	\$ 240,284

Net receipts over disbursements **\$ 2,441,272**

Distributions

CRA deemed trust claim	\$ 48,709
Interim Distribution to Secured Creditor	2,256,241

Balance **\$ 136,322**

Note 1:

Most disbursements (including professional fees) represent a reimbursement of expenses paid by the Drytech International Inc. receivership on behalf of the 6892639 receivership, as the two companies operated closely together, and there were initially no funds in the 6892639 trust account. Almost all HST related to these disbursements was claimed in the receivership of Drytech International Inc.

TAB D

Exhibit "D"

Summary of the Receiver's professional fees by resource level

Resource Level	Hours	Hourly Rate	Total Fee
Senior Vice-President	81.3	\$ 475	\$ 38,618
Vice-President	1,841.6	400	736,640
Manager	199.6	350	69,860
Senior	2,147.7	225	483,233
Analyst	629.9	185	116,532
Accounting Technician	95.4	100	9,540
	<u>4,995.5</u>		<u>\$ 1,454,422</u>
Less: Discount provided on 8th invoice			<u>(39,173)</u>
		283.3	<u>\$ 1,415,249</u>
Plus: Estimate of fees to complete receivership added to final invoice			<u>7,000</u>
			<u>\$ 1,422,249</u>
Out-of-pocket expenses			<u>12,591</u>
			<u>\$ 1,434,840</u>
HST			<u>186,529</u>
Total fees, expenses and HST			<u>\$ 1,621,369</u>

TAB E

Exhibit “E”

Summary of key issues dealt with by the Receiver

Early Activities of the Receiver after Taking Possession and Control on April 12, 2016:

1. Issued statutory notices to creditors of Drytech International Inc. (“**Drytech**”) and 6892639 Canada Inc. (“**6892639**”).
2. Arranged to change locks and security alarm codes at all Drytech’s premises.
3. Arranged for the backing up of all electronic hard drives.
4. Reviewed available books and records.
5. Preserved and maintained Drytech’s franchised restoration dry-cleaning operation (the “**CRDN Business**”) as a going concern (from April 12 to June 3, 2016), including the following:
 - a) retained all of the employees of the CRDN Business (16 employees);
 - b) communicated with key suppliers;
 - c) communicated with the franchisor for the CRDN Business;
 - d) communicated with the landlord of the CRDN Business;
 - e) established new access to the software used in the CRDN Business for employees retained;
 - f) reviewed and approved purchase orders;
 - g) made payroll every two weeks;
 - h) arranged a process to pay for services rendered in the normal course of business after the Receiver’s appointment; and
 - i) met with employees regularly to provide status updates.

2. Retained a few key employees at Drytech's head office to assist the Receiver with its administration, including tracking and organizing equipment to be offered for sale, collecting accounts receivables, returning third party goods, and maintaining the premises.
3. Terminated all remaining employees upon the issuance of the Appointment Order;
4. Followed up with Messrs. Kevin Dooley ("Kevin") and Patrick Dooley ("Patrick"), the shareholders and/or directors of Drytech, several times in order to obtain additional information on various equipment that appeared to have been moved from their last known locations. Information was eventually received, but the Receiver was not been able to account for all equipment identified in Drytech's records.
5. Attended at third party warehouses located in Toronto, Winnipeg, and Calgary to serve the Appointment Order, inspect Drytech's equipment that was stored at the warehouses, and arrange with the warehouse owner/operator to ensure that the equipment was kept secure. Drytech had also stored equipment at a warehouse in Richmond, B.C., but Patrick had moved this equipment to an unknown location prior to the receivership. This equipment was subsequently located at a warehouse in Langley, B.C. and secured by the Receiver.
6. Retrieved two large commercial dehumidifiers (referred to in the industry as "Desiccants") from a property in Kelowna, B.C. Patrick had delivered these to Kelowna from the Langley warehouse just prior to the receivership.
7. Arranged for Drytech's existing insurance coverage to continue, and increased the commercial general liability coverage from \$2 million to \$5 million.
8. Recovered Drytech's cash balance held at an account with Bank of Montreal.
9. Worked with a former Drytech employee to start preparing a detailed list of equipment (including leased assets) located at each warehouse used by Drytech across Canada and the United States, based on available records. Drytech had not previously maintained such a list.
10. Made inquiries with several commercial real estate agents regarding the marketing and sale of the real properties owned by 6892639.

11. Made inquiries of the following secured lenders of Drytech in order to assess their loan and security positions:

- a) Toronto-Dominion Bank (“**TD Bank**”);
- b) Royal Bank of Canada (“**RBC**”);
- c) VW Credit Canada;
- d) Donnelly Ford Lincoln Ltd;
- e) Enterprise Fleet Management Canada Inc. (“**Enterprise**”)
- f) Ford Credit Canada Leasing;
- g) Business Development Bank of Canada (“**BDC**”);
- h) RCAP Leasing Inc.;
- i) National Leasing Group Inc. (“**National Leasing**”);
- j) Addison Leasing;
- k) De Lage Landen Financial Services Canada Inc.;
- l) Canadian Dealer Lease Services Inc.;
- m) Innerscity Estates Ltd.; and
- n) Browns Cleaners.

12. Processed of ROE and T4 slips for the former employees of Drytech.

Tender Sale of CRDN Business:

13. Initiated a formal call for tenders’ process on April 19, 2016 to sell the assets of the CRDN Business. The Receiver was of the opinion that the tender process had to be relatively short to preserve the value of the CRDN Business.

14. Took the following steps during the tender process for the CRDN Business:

- a) Developed, with the assistance of Drytech personnel, and by investigating the local market, a list of 22 parties potentially interested in purchasing the assets of the CRDN Business;

- b) Distributed a teaser letter to the parties identified;
 - c) Prepared a virtual data room to which interested parties were granted access, upon signing a non-disclosure agreement with the Receiver;
 - d) Coordinated the inspection of assets by interested parties;
 - e) Responded to interested parties' inquiries;
 - f) Reviewed the proposals received by the May 3, 2016 deadline;
 - g) Communicated with the CRDN Business franchisor who needed to approve any purchaser who planned to continue the operation; and
 - h) Negotiated a purchase and sale agreement, conditional upon the approval of the Court.
15. Prepared a report and supplemental report to the Court on the results of the tender sale process.
16. Closed a sale of the CRDN Business on June 3, 2016.

Drytech's Equipment in Canada:

17. Identified more than 4,000 pieces of equipment in several locations across Canada. Most of this equipment was housed at Drytech's head office and warehouse located at 1670 Vimont Court, Ottawa. Drytech had not previously maintained an accurate list of equipment by location.
18. Arranged for a detailed count of the equipment at each location in Canada. This was a lengthy process given the large number of equipment pieces and the requirement to locate the serial number on each piece in order to trace it to a financing or lease agreement. There were delays in these asset counts at two out of the four third party warehouses in Canada, as the owners/operators first wanted payment of arrears owing by Drytech before permitting access. Attempts were made to reconcile the above noted asset counts to Drytech's records, but there were many gaps.
19. Spent significant effort to build a detailed and complete list of all Drytech equipment by location and by secured lender (with assistance from a former Drytech employee). This process required a review of:

- a) the many invoices for such equipment (that could be found in Drytech's records, which were not well organized);
 - b) the financing agreements, leases, and related invoices provided by the secured lenders;
 - c) the asset counts performed by the Receiver; and
 - d) additional details (such as serial numbers) requested from the original supplier, where available, in order to confirm whether the equipment was owned by Drytech (given the ongoing dispute over ownership of certain assets with Patrick and Kevin).
20. Given that numerous lenders had financed, and registered security against, different pieces of equipment that were, at the time of the Appointment Order, located across Canada and the United States of America ("U.S."), it was important to determine which pieces had been financed by each lender so that (1) certain equipment (primarily vehicles) could be released to secured lenders where there was no equity for the Receiver, and (2) the eventual sale proceeds on the remaining equipment could be distributed to the correct party. Drytech had not kept track of this information.
21. Arranged for an appraisal of all of Drytech's assets, and subsequently incorporated this information into the Receiver's master list of all assets. After many updates, the list eventually contained the following information for all of Drytech's assets (where applicable): make, model, serial number, location, secured lender, cost (where known), and appraised market and liquidation values.
22. Conducted a tender sale of the Drytech assets located in Canada, once the Receiver had developed an accurate and detailed listing of them. This included the following steps:
- a) Organized the assets into 73 logical lots, which were offered for sale based on type of asset, location, and the secured lender for specific assets. Assets currently located in the U.S. were not included in this tender sale as the dispute over ownership with Patrick and Kevin had not yet been resolved;
 - b) Prepared a detailed Information Memorandum for distribution to interested parties;
 - c) Developed a list of 369 parties that could be potential purchasers for Drytech's assets;

- d) Prepared a teaser to be sent out by e-mail to all potential purchasers identified by the Receiver;
 - e) Prepared newspaper advertisements to be placed in the Globe and Mail and Le Devoir;
 - f) Moved the assets that were stored in a Calgary third party warehouse to Ottawa (due to a dispute with the warehouse);
 - g) Physically moved approximately 2,600 pieces of equipment located at Drytech's premises in Ottawa, into the lots that had been organized on paper;
 - h) Initiated a formal call for tender process on July 4, 2016; and
 - i) Coordinated and supervised 30 inspections of the assets for sale by interested parties.
23. Completed a sale of almost all the asset lots pursuant to the Court Order dated September 12, 2016. Given the logistical challenges of releasing almost 4,000 items to 16 purchasers, several weeks were required to complete the sales and release the assets. This involved:
- a) collecting the remaining purchase price from the purchasers;
 - b) issuing formal bills of sale;
 - c) organizing pick-up dates in Ottawa so that assets would be released in a logical and organized manner from the Ottawa warehouse at 1670 Vimont Court;
 - d) coordinating the pick-up of assets located in third party warehouses in Toronto, Winnipeg and Langley with the applicable purchasers and warehouse personnel;
 - e) confirming, with each purchaser, the manpower, equipment, and size of truck/trailer that each would require to remove the purchased assets; and
 - f) supervising the actual release of the assets by lot to the purchasers.
24. Solicited bids for, and completed sales of, the remaining lots of assets that did not receive bids in the public tender sale process.
25. Completed sale of remaining minor items located at 1670 Vimont (such as a few desks, chairs, an old microwave, mini-fridge, radio, bar-b-que, etc.) in order to clear out the premises for a purchaser.

Drytech's Vehicles and Trailers (part of equipment in Canada):

26. Identified 28 vehicles and 14 trailers under the control of Drytech or its employees. After a review of loan and security documentation, these vehicles and trailers were either released to financing companies, released to an owner, included in the Receiver's tender sale of Drytech's equipment, or held pending a resolution of a dispute over security.
27. Investigated and discovered that a vehicle was located at a former employee's home in Toronto (which was later released to a secured lender). Another vehicle was discovered at the house where Patrick's mother lived (which was later released to a secured lender), and a trailer was found at a customer site (which was subsequently brought back to Drytech's Ottawa premises).

Drytech Equipment in Ocala, Florida:

28. Contacted Patrick, immediately after the Receiver's appointment, to request the name and address of the facilities/locations where any Drytech assets were being held (in either Canada or the U.S.) and that he arrange immediate access for the Receiver. Patrick initially advised the Receiver that equipment in the U.S. was the property of a U.S. related company, Drytech International, Inc. ("**Drytech US**") and did not provide the location of this equipment. After further communications, and the involvement of the Receiver's legal counsel (Gowling WLG (Canada) LLP ("**Gowlings**")), Patrick provided the location of equipment stored in Ocala, Florida (which appeared to have been moved from Jacksonville, Florida), but still disputed Drytech's ownership.
29. Conducted discussions with former personnel of Drytech and Drytech US (collectively the "**Drytech Companies**"), and reviewed readily available documentation to assess ownership of equipment located in the U.S. Based on this initial review, the Receiver had grounds to believe that most of the equipment used by the Drytech Companies in the U.S. was property of Drytech and should be realized on for the benefit of Drytech's creditors.
30. Carried out a count of the equipment and inventory located at a storage facility in Ocala, Florida (the "**Ocala Assets**") on May 9, 2016.

31. Worked with former Drytech employees to pull readily available invoices to confirm ownership of the Ocala Assets. Supporting invoices for 168 out of 317 items were found and provided to Patrick's legal counsel. Patrick acknowledged Drytech's ownership of 116 items but disputed Drytech's ownership of the other equipment, since many invoices did not have serial numbers listed for each piece.
32. Searched for additional documentation, in response to Patrick's position, to confirm the ownership of the Ocala Assets. The Receiver also researched the history of the Drytech Companies' operating practices, focussing on equipment transported across the border and used by the Drytech Companies in the U.S. In addition, the Receiver reviewed the electronic general ledger for Drytech US (updated to January 8, 2015), which was found at Drytech's premises in Ottawa.
33. Traced many of the Ocala Assets to documentation confirming that they were financed by TD Bank, RBC, or National Leasing. In order to try to match the invoices to the specific items counted in Ocala, the Receiver also contacted the original supplier of the equipment and obtained a list of the purchase orders and serial numbers for the equipment invoiced.
34. Produced a detailed report with extensive supporting documentation, dated July 26, 2016 (the "**Second Report**"), which provided evidence that the Ocala Assets were owned by Drytech. On August 8, 2016, the Court declared that Drytech was the rightful owner of the Ocala Assets.
35. Conducted a sale of the Ocala Assets, which was completed on September 2, 2016. On that day, when the Ocala Assets were being released to the purchaser, the Receiver discovered three additional Desiccants at the Ocala location, which had not been previously disclosed. Based on their serial numbers, the Receiver confirmed that these items were also property of Drytech and completed a sale of them to the same purchaser, at the same price as other Desiccants in the Ocala Assets.

Drytech Equipment in Pearl River, Louisiana (subsequently moved to Gulfport, Mississippi):

36. Followed up on equipment in the U.S. that appeared to be in the possession of Kevin. Prior to the receivership, Kevin had provided Deloitte with a general list of equipment in his possession as well as equipment alleged to be in Patrick's possession. Kevin took the position that "a chunk" of this equipment belonged to Drytech US. Former Drytech personnel advised the Receiver that there had been a second warehouse used by Drytech in the U.S., located in Gulfport, Mississippi, but that the equipment in Gulfport had been moved to an unknown location.
37. Requested Kevin to provide the location of the equipment he controlled. After further communications, and the involvement of the Receiver's legal counsel, Kevin provided the location of equipment stored in Pearl River, Louisiana.
38. Retained an external party in early May, 2016 to attend at the Louisiana location and take photos of any assets that could be seen from outside the storage area in order to confirm the type of equipment there. Based on the photos, the equipment appeared to be Drytech equipment.
39. Received confirmation from Kevin, in late May 2016, of the specific types of equipment he had in Louisiana. Kevin advised the Receiver that he would refuse to release the equipment to the Receiver until his U.S. assets were returned and the debt owing on a drying chamber was paid off.
40. Asked Kevin's legal counsel, at the June 1, 2016 Court hearing, if Kevin would provide supporting documentation to substantiate Kevin's view that certain assets in his possession belonged to Drytech US, as opposed to the Receiver incurring additional time and costs to locate and review documentation to prove which company owned the equipment. Despite several follow-up attempts, no documentation was received from Kevin prior to the next Court hearing on August 8, 2016. Based on the information obtained up to that time, the Receiver believed that almost all of the equipment moved by Kevin from Gulfport, Mississippi, to Pearl River, Louisiana was property of Drytech.

41. Submitted a Second Report to Court on August 8, 2018, requesting an Order declaring that almost all of the equipment in Louisiana was property of Drytech. Given the objections of Kevin, and his request to review the Drytech US records in the Receiver's possession, the Receiver agreed to adjourn its request for a determination of ownership since Kevin agreed to preserve and not dispose of the disputed assets until such time as ownership was agreed to, or determined by the Court.
42. Pulled together and delivered to Kevin, on August 24, 2016, the Drytech US records located at Drytech's office in Ottawa. The Receiver subsequently followed up with Kevin requesting documentation supporting his position that Drytech US owned "a chunk" of the disputed property. Kevin advised the Receiver in mid-October 2016 that he was still trying to obtain additional documentation from the bank.
43. Contacted Kevin, on October 14, 2016, to confirm information provided by a third party that he had moved the equipment in Pearl River, Louisiana, back to Gulfport, Mississippi, without notifying the Receiver (as required by the Court Order date August 8, 2016). Kevin indicated that the equipment had to be moved from the previous location due to a risk of theft.
44. Gathered additional documentation to confirm ownership of the equipment in Gulfport (the "**Gulfport Assets**") based on the general description of the equipment provided earlier (since no detailed count had been conducted of these assets; thus, no specific model and serial numbers were available). The Receiver had hoped that Kevin would provide documentation confirming the ownership of the disputed property to avoid the need for additional time and costs of the Receiver to search for such documentation. Kevin did not provide any documentation until the November 29, 2016 Court hearing.
45. Prepared a report dated November 22, 2016 (the Receiver's "**Fourth Report**") which, among other things, provided additional evidence that the Gulfport Assets were the property of Drytech. This Fourth Report was submitted to the Court on November 29, 2016, at which time Kevin presented a binder of documentation (the "**Binder**") to support his assertion that the Gulfport Assets were property of Drytech U.S. The Court ordered, on November 30, 2016, 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 further motion to the Court.

46. Made arrangements to conduct a detailed count of the Gulfport Assets shortly after the November 30, 2016 Order was issued. This count was conducted on December 12, 2016. The Receiver subsequently discovered that three older generators had not been moved from Pearl River, Louisiana. 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 included the three generators and three items that the Receiver acknowledged were owned by Drytech US.
47. Completed a sale of remaining Drytech equipment in Gulfport and Pearl River on January 18, 2017. This included:
 - a) Finalizing list of equipment in Gulfport and Pearl River and comparing to appraisal information obtained for similar equipment;
 - b) Forwarding a list of equipment to prospective purchasers that had been identified;
 - c) Preparing template sale agreement (with Gowlings' assistance) which was also forwarded to prospective purchasers;
 - d) Estimating costs of moving equipment in U.S. back to Ottawa and then undertaking a sale process here in order to properly assess offers to purchase equipment from U.S. locations;
 - e) Assessing the Receiver's possible U.S. tax obligations of selling equipment in Mississippi and Louisiana;
 - f) Following up on prospective purchasers for offers and clarifying details of offers received; and
 - g) Accepting best offer and then closing the sale, including receipt of funds and issuance of conveyance document.
48. Followed up with Kevin to get him to pick up two pieces of equipment (owned by Drytech US) located at Drytech's Ottawa premises. Coordinated pick-up time and supervision.

49. Conducted a detailed review of Kevin's Binder (that had been provided at the Court hearing on November 29, 2016), which was primarily made up of copies of Drytech US's internal bank reconciliation schedules and Bank of America statements. There was no documentation that linked the payments identified in the Binder to the equipment listed on the Gulfport asset count, or indicated that this equipment was purchased for Drytech US's own use.
50. Located and reviewed additional documentation to support the Receiver's position that almost all the Gulfport Assets were owned by Drytech Canada. The Receiver ultimately traced most of the 452 pieces of equipment to invoices and customs documentation.
51. Produced a detailed report with extensive supporting documentation, dated June 12, 2017 (the Receiver's Fifth Report), which provided further evidence that the Gulfport Asset were owned by Drytech. On July 20, 2017, the Court declared that Drytech was the rightful owner of the Gulfport Assets except for three items.

Other Drytech Equipment in the U.S.:

52. Followed up several times with different parties to locate a large vacuum chamber in the U.S. that had been missing (which BDC had a first charge on). The Receiver subsequently learned that the manufacturer had found and repossessed the chamber from a storage facility in Orlando for arrears on the purchase price. The Receiver followed up with the manufacturer who was not willing to release the chamber to the Receiver. The Receiver considered options with Gowlings for recovering on the chamber and concluded that, given its potential value, it was not worthwhile to pursue further.

Accounts Receivable:

53. Pursued collection of Drytech's accounts receivable ("AR") with the assistance of a former employee of Drytech. These AR totalled \$1,433,776, of which \$657,540 (46%) was over 90 days old. In fact, some were over two years old and not collectible due to the *Limitations Act (Ontario)*. \$330,748 of the total Drytech AR were related to the CRDN Business, while the remaining \$1,103,028 related to the rest of Drytech's business.

54. Spend significant effort to locate and organize the supporting documentation for these balances, some of which was never located.
55. Pursued \$523,001 of AR with the assistance of Gowlings. The Receiver worked with a former Drytech employee to locate and understand additional specific supporting documentation requested by the customers/Gowlings in order to facilitate settlements of AR.
56. Followed up on CRDN AR that were being pursued by the purchaser of the CRDN Business (on behalf of the purchaser and the Receiver) pursuant to the sale agreement.

Third Party Goods:

57. Upon taking possession, the Receiver discovered thousands of third party goods at Drytech stored mainly in large metal pods. Drytech had been holding on to these goods for the following reasons:
 - a) Customers had provided the goods to Drytech for restoration but had not yet paid their invoices;
 - b) Customers had provided the goods to Drytech for restoration and had paid their invoices, but had not yet picked up their goods;
 - c) Customers had provided the goods to Drytech for restoration but Drytech was unable to restore them and was waiting for the customer to retrieve them, or to cover Drytech's cost to dispose of them; or
 - d) Customers had rented storage space at Drytech (in two instances).
58. Drytech did not have an accurate list identifying which customer goods were already disposed of or what goods remained. As a result, the Receiver, working with a former Drytech employee, reviewed the available records, and inspected over 24 pods to create a complete list of third party goods, by pod. This list identified which customers still had goods remaining at Drytech, and whether these customers had outstanding receivable balances that required payment. Some of the pods contained goods from multiple customers. The goods included documents, photographs, textiles, old food, furniture, appliances, and other household items.

59. Some goods had been fully restored and others were deemed ready for disposal (as they could not be restored), or were considered garbage (like old food). Additionally, bed bugs, mold and other bio hazardous waste were found in some of the pods and had to be handled appropriately by specialized contractors.
60. Using the third party goods list it prepared, the Receiver began contacting the customers via phone and/or e-mail to arrange for pickup of the goods. In some cases, the Receiver made numerous attempts to contact certain customers and/or their insurance adjusters. Many parties had outstanding AR balances and disputed the amounts; thus, they refused to pay off their accounts prior to picking up their goods.
61. Once a customer had paid off its outstanding balance (if applicable) and confirmed that it would pick up its goods from Drytech, the Receiver would schedule an appointment for pick-up to allow sufficient time to bring the appropriate pod(s) to the designated pickup area via forklift. At pick-up, the Receiver would confirm in writing with the customer that correct items were being released to the correct party. At the time of the Receiver's appointment, there were goods being held on behalf of 24 parties, which involved 55 specific jobs.
62. For a few parties, the Receiver had to send notices of impending destruction of goods that were not removed. Release of goods (and obtaining a release waiver) was coordinated and supervised by the Receiver.

Real Property of 6892639:

63. Upon receiving the Appointment Order, the Receiver confirmed that 6892639 owned the following properties:
 - a) 1661 Vimont Court, Ottawa ("**1661 Vimont**"), which is a fenced vacant lot where Drytech stored trucks, trailers and Pods;
 - b) 1670 Vimont Court, Ottawa ("**1670 Vimont**"), where Drytech's head office and warehouse was located; and
 - c) 1045 Dairy Drive, Ottawa ("**Dairy Drive**"), which were two adjacent parcels of vacant land.

64. With respect to 1661 Vimont, this property was subject to restrictive covenants that had been registered on title by the City of Ottawa (the “City”). As a result, the Receiver’s counsel provided the City with the required 30 days’ notice of its intention to sell 1661 Vimont (on June 2, 2016). The City subsequently advised the Receiver that it planned to exercise its repurchase option. As a result, the Receiver arranged for the removal of all vehicles and trailers stored on this property. The Receiver completed the sale on November 30, 2016.
65. With respect to 1670 Vimont, the Receiver commissioned an appraisal of the property and obtained opinions of value from several commercial brokers. The Receiver initially listed the property for sale with Metro Suburban Realty Ltd. After several months, only one offer was received and it was far below the appraised value. In November 2016, the Receiver retained a new commercial broker, Cushman & Wakefield Ottawa, to take over the listing. The Receiver subsequently dealt with two offers and several counter-offers. The final offer was accepted in April 2017, and closed on June 30, 2017 (after receiving Court approval). During this time, the Receiver maintained the property (e.g. utilities, insurance, snow removal, security, payroll for temporary employees, etc.).
66. With respect to Dairy Drive, the Receiver permitted BDC to avail itself of its power of sale remedy pursuant to the terms of the Court Order dated June 1, 2016. The Receiver closely monitored BDC’s sale process and provided its position on the various offers received by BDC. A sale was finally completed on October 1, 2018.

Mobile Software Application:

67. Former Drytech management advised the Receiver that Drytech had spent significant funds working on the development of a web-based mobile software application (called “Restore”) to assist field staff in monitoring job progress electronically. Former management did not believe that Restore had any value, but some former Drytech employees believed that it worked well.
68. The Receiver asked one of Deloitte’s technology experts to review the readily available documentation to assess the potential value of Restore. Based on his review of the documentation and his knowledge of the marketplace, the technology expert found that

Restore still had a long road to go before it could be comparable with competitors' products. A further detailed analysis would be required to assess potential value. Unfortunately, some key elements of information, such as competitor analysis, market opportunity assessment, detailed pricing and sales and expense projections, were not found.

69. Given the anticipated additional costs to pursue this asset, and the inability to assess a potential value, the Receiver decided not to pursue this asset further.

Wage Earner Protection Program Act ("WEPPA"):

70. The Receiver administered the process for filing claims under WEPPA in accordance with its provisions.
71. Drytech's books and records identified the employment of 47 individuals at the date of receivership that qualified under the WEPPA program. The Receiver collected payroll information on these employees in order to evaluate their eligibility to file a claim under WEPPA. The Receiver calculated each employee's claim (if any) for eligible wages as defined under WEPPA. This information along with required payroll information was submitted to Service Canada for processing
72. To date, the Receiver has received 37 completed proof of claims relating to WEPPA claims. All of the WEPPA claims relate to claims for unpaid termination pay.

Solicitor's Lien:

73. In September 2016, Norton Rose Fulbright Canada LLP ("**Norton Rose**"), legal counsel for Drytech (prior to the receivership), Patrick and Mr. Phil Amyot (directors and shareholders of Drytech), advised the Receiver that it had an AR of \$107,000, and that Pricewaterhouse-Coopers LLP ("**PwC**") had an AR of \$31,650 due from Drytech in respect of work that both firms did with respect to the preservation of Drytech's assets.
74. Norton Rose stated that, as a result of its work and the work of PwC, Drytech, Patrick and Mr. Amyot were able to obtain and register a Certificate of Pending Litigation ("**CPL**") in the Land Registry Office against a number of real estate properties, which were beneficially owned by Drytech, but which were registered either in the name of Kevin or

one of Drytech's related corporations. The Receiver understood that these properties included Kevin's personal residence as well as the three properties owned by 6892639.

75. Norton Rose asserted that, as a result of its efforts, 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 PwC, ranked ahead of all creditors in this matter. The Receiver reviewed Norton Rose's position with legal counsel, and subsequently met with Norton Rose and then with PwC to obtain further information regarding the issues that gave rise the CPL. The Receiver has not acknowledged the validity or priority of this alleged equitable charge, and the issue has not been pursued further at this time.
76. In order to complete the sale of 6892639 real properties, the Receiver and its legal counsel arranged for Norton Rose to consent to the discharge of the CPL from the properties.

Other Matters:

77. Issued T4s to temporary employees hired in 2016.
78. Followed up on recovery of funds from the sale of Enterprise vehicles – renegotiated terms proposed by Enterprise and dealt with Enterprise's dispute over receivership costs.
79. Followed up on Brown's Cleaners' ("**Brown's**") secured claim (\$65,000). The Receiver reviewed the 44 adjustments made by Brown to its original claim of \$105,000 (in response to the Receiver's inquiries). Based on a review of Brown's supporting documentation for these adjustments and Drytech's records, many adjustments were revised and others added. As a result, Brown's secured claim was reduced to \$41,093.
80. Followed up on HST issues with the Canada Revenue Agency ("**CRA**") – provided schedules and documentation in response to detailed audit requests and followed up on subsequent assessment errors made by CRA. The Receiver is still pursuing refunds.
81. Dealt with several security alarm problems.
82. Followed up on Drytech artwork (with a reported value of \$49,000) that was reportedly taken from the Drytech premises by Patrick just prior to receivership. The Receiver

pursued Patrick and his lawyer for documentation to support Patrick's claim that artwork was given to him to pay his outstanding training bills. The Receiver reviewed invoices submitted by Patrick and compared these to Drytech's financial records, and discussed them with former Drytech employees. The Receiver also investigated secondary market price for the artwork – it appeared to be worth about US\$12,000. As a result, the Receiver determined that it was not worthwhile to pursue further.

83. Reviewed and catalogued remaining records at Drytech's premises, which the Receiver arranged to box for storage (i.e. 307 boxes). Presented inventory of records to Court and subsequently arranged for destruction of 121 boxes and storage of other 186 boxes. Coordinated labelling and pick-up of boxes at Drytech's premises.
84. Prepared six detailed reports and three supplemental reports to the Court.
85. Responded to inquiries from former employees, prospective purchasers, government officials, etc.

TAB F

Court File 16-68152

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

THE TORONTO-DOMINION BANK

Applicant

and

DRYTECH INTERNATIONAL INC. and 6892639 CANADA INC.

Respondents

AFFIDAVIT OF JOHN SAUNDERS

I, JOHN SAUNDERS, of the City of Ottawa, in the Province of Ontario, MAKE OATH AND SAY AS FOLLOWS:

1. I am a Licensed Insolvency Trustee and a Senior Vice-President at Deloitte Restructuring Inc. (hereinafter "Deloitte") and, as such, have knowledge of the matters deposed herein.
2. By way of an Order made by this Court on April 11, 2016, Deloitte was appointed as Receiver without security of all of the assets, undertakings and properties of Drytech International Inc. and 6892639 Canada Inc. (hereinafter the "Debtors") acquired for, or used in relation to, the business carried on by the Debtors.
3. During the period April 4, 2016 to the completion of the receivership, the Receiver has worked to fulfil its responsibilities to the Court. It has prepared a Sixth Report to the Court, which the Receiver will present during a Court hearing to be scheduled forthwith.

4. As part of its Sixth Report to the Court, the Receiver is requesting, among other things, that the Court approve the accounts of the Receiver and its legal counsel, Gowling WLG (Canada) LLP and Douglas Law, that have been rendered during the period April 29, 2016 to October 21, 2018.
5. Attached to my Affidavit and marked as Exhibit "A" are true copies of the accounts rendered by Deloitte for the period April 4, 2016 to the completion of the receivership.
6. Attached to my Affidavit and marked as Exhibit "B" is a summary of the hours and applicable rates of professionals at Deloitte who have worked on this receivership.
7. To the best of my knowledge, the time dockets and disbursements attached at Exhibit "A" provide a fair and accurate description of the activities undertaken by Deloitte in its capacity as Receiver during the period April 4, 2016 to completion of the receivership.
8. To the best of my knowledge, the rates charged by Deloitte are comparable to, or lower than, the rates charged for the provision of services of a similar nature and complexity by other large accounting and restructuring firms in the Ottawa market.
9. Attached as Exhibit "A" to the Affidavit of Lorne Segal of Gowling WLG (Canada) LLP sworn and filed in support of the relief sought in the within motion are the full particulars of the fees and disbursements of Gowling WLG, counsel to the Receiver, which have been submitted for payment during the period May 16, 2016 to October 17, 2018.

10. Attached as Exhibit "A" to the Affidavit of Jane Farquharson of Douglas Law sworn and filed in support of the relief sought in the within motion are the full particulars of the fees and disbursements of Douglas Law, counsel to the Receiver, which have been submitted for payment during the period May 4, 2017 to October 17, 2018.

11. Gowling WLG and Douglas Law have rendered services to the Receiver during all or part of these proceedings in a manner consistent with the instructions of the Receiver. The Receiver has approved all such accounts and I verily believe that the fees and disbursements of Gowling WLG and Douglas Law are fair and reasonable in the circumstances.

12. I make this Affidavit in support of the relief sought by the Receiver in its Notice of Motion and for no other or improper purpose.

SWORN BEFORE ME at
 the City of Ottawa, in
 the Province of Ontario
 this ^{24th} day of October 2018


 A Commissioner, etc.


 JOHN SAUNDERS

This is Exhibit "A" to the
Affidavit of John Saunders
sworn before me this
24th day of October, 2018.



A Commissioner for Taking Oaths, etc.



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: April 29, 2016
 Invoice No: 4057206
 Client No: 824874
 Billing Partner: Martin Franco
 HST Registration no: 133245290

Attention: John Saunders

Invoice

Fee for professional services rendered from April 4 to 22, 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	9.5	\$475	\$ 4,512.50
Vice-President	264.5	\$400	\$ 99,250.00
Manager	22.8	\$350	\$ 7,980.00
Senior	136.2	\$225	\$ 30,645.00
Analyst	62.1	\$185	\$ 11,488.50
	<u>495.1</u>		<u>\$ 153,876.00</u>

\$153,876.00

HST at 13%

\$20,003.88

Amount payable

\$173,879.88

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
4/12/2016	Ajram, Andrew	Manager	4.0		Travel to and from Ocala, Florida from Orlando to visit site where equipment may be located (with Amanda Murray)
		Subtotal	4.0	\$ 1,400.00	
4/13/2016	Brown, Rose M	Analyst	0.8		Create Website page, Save documents and update the page with Overview and documents.
4/22/2016	Brown, Rose M	Analyst	0.4		Update website the Tender documents.
		Subtotal	1.2	\$ 222.00	
4/19/2016	Davis, Dominic Angelo	Senior	6.2		Taking possession of assets in Langley and drafting of memo on outcome.
		Subtotal	6.2	\$ 1,395.00	
4/13/2016	Fielding, Jillian	Analyst	9.0		With employees at CRDC creating and filling out employee contracts
4/14/2016	Fielding, Jillian	Analyst	9.2		Review DryTech AP and create creditors' list
4/15/2016	Fielding, Jillian	Analyst	8.0		Review DryTech AP and create creditors' list
4/18/2016	Fielding, Jillian	Analyst	5.5		DryTech - gather documentataion required for receivership
4/19/2016	Fielding, Jillian	Analyst	9.0		Vehicle leases and paperwork
4/20/2016	Fielding, Jillian	Analyst	7.7		Drytech Vehicle documents - leases, permits and ownerships
4/21/2016	Fielding, Jillian	Analyst	6.5		DryTech group meeting; Follow up on Issues
4/22/2016	Fielding, Jillian	Analyst	6.0		Drytech - Invoices, Third Party Goods, coordinating with Val and Caroline
		Subtotal	60.9	\$ 11,266.50	
4/20/2016	Forget, Karine	Manager	2.0		Courriels et aller bureau de poste pour redirection de courriel. Diverses question dans la semaine
4/21/2016	Forget, Karine	Manager	3.0		Réimportation de la liste de créancier, préparation de la lettre pour l'avis (Mail merge)
4/22/2016	Forget, Karine	Manager	1.0		Finaliser les listes, divers courriel/Skype avec David
		Subtotal	6.0	\$ 2,100.00	
4/7/2016	Franco, Martin	Sr. Vice-President	1.0		Planning receivership with John and David
4/10/2016	Franco, Martin	Sr. Vice-President	0.7		Review internal memo and analysis
4/11/2016	Franco, Martin	Sr. Vice-President	0.4		Numerous calls and emails with John on receivership planning
4/12/2016	Franco, Martin	Sr. Vice-President	0.7		Status call with TD and BLG
4/13/2016	Franco, Martin	Sr. Vice-President	0.6		Calls and emails - discuss issues
4/14/2016	Franco, Martin	Sr. Vice-President	0.8		Status call with team. Planning sale process
4/15/2016	Franco, Martin	Sr. Vice-President	1.0		Numerous phone calls on status, planning, insurance issues, trust account issues
4/18/2016	Franco, Martin	Sr. Vice-President	1.0		planning of the call for tender
4/19/2016	Franco, Martin	Sr. Vice-President	1.0		Review call for tender documents
4/21/2016	Franco, Martin	Sr. Vice-President	0.8		Conference call with TD and Call with John on key items
4/22/2016	Franco, Martin	Sr. Vice-President	0.2		Review notice of the receiver
		Subtotal	8.2	\$ 3,895.00	
4/12/2016	Fritz, John Robert	Manager	2.0		Attendance at Alero Moving, meeting with contact: refused access, reviewed order and acknowledgement with contact. Attempted to gain supervisor to gain access and explain process. Various calls, mails, etc. to arrange for access.
4/13/2016	Fritz, John Robert	Manager	3.0		Attendance, photographs, securing and count of assets at 2190 Notre Dame Avenue. Summary memo. Follow up with Alero.
4/14/2016	Fritz, John Robert	Manager	3.0		Follow up with Alero regarding missing items, attendance at 2190 Notre Dame to review and secure additional items discovered. Update of memo and other correspondence with Ottawa office.
		Subtotal	8.0	\$ 2,800.00	
4/12/2016	Leung, Warren	Manager	2.0		Attended the premises of CJL Logistics where the Company's assets were held, served the Receivership Order, observed and inspected the assets held at the premises, drafted summary of findings to J. Saunders.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
		Subtotal	2.0	\$ 700.00	
4/19/2016	Margulis,Ilya	Manager	2.8		On-site at storage facility, review and edit memo
		Subtotal	2.8	\$ 980.00	
4/15/2016	McKenna,James Daniel	Senior	4.0		Work on Teaser and search databases to create buyers list
4/20/2016	McKenna,James Daniel	Senior	2.0		data room logistics
4/21/2016	McKenna,James Daniel	Senior	2.5		Working on Notices
		Subtotal	8.5	\$ 1,912.50	
4/21/2016	Moldoveanu-Bochis SR,Adina	Senior	6.0		Vérifier les listes des créanciers pour les deux entités; révision correction avis et déclaration du séquestre pour Drythec; révision vérification lettre employés en français; nombreuses échanges avec John Saunders, Karine, David, etc.
4/22/2016	Moldoveanu-Bochis SR,Adina	Senior	1.8		Finalisation documents pour mailing, échanges avec l'équipe d'Ottawa
		Subtotal	7.8	\$ 1,755.00	
4/12/2016	Murray,Amanda	Senior	4.0		Property visit: North East 27th terrace in Ocala, Florida with Andrew Ajram
		Subtotal	4.0	\$ 900.00	
4/4/2016	Peloquin,David	Vice-President	4.0		Discussion with Martin, discussion with John Saunders about the file, review of files on the network
4/8/2016	Peloquin,David	Vice-President	5.5		Meeting with the company, visit of the offices, discussion with Nisha, locksmiths, coordination of the IT guy, coordination of the Florida guys, alarm system and locks in Ottawa, review of the file
4/11/2016	Peloquin,David	Vice-President	6.0		Gathering all the information, discussion with employees, internal discussions, asset listing
4/12/2016	Peloquin,David	Vice-President	12.0		Asset protection, locksmith, alarm system, discussion with employees, asset listing, external inventory count firm, internal discussion
4/13/2016	Peloquin,David	Vice-President	11.0		Asset protection, locksmith, alarm system, discussion with employees, asset listing, external inventory count firm, internal discussion, termination letters and employment agreement with employees
4/14/2016	Peloquin,David	Vice-President	9.5		discussion with employees, asset listing, external inventory count firm, internal discussion, inventory count coordination
4/15/2016	Peloquin,David	Vice-President	6.0		Asset listing, discussion with employees, discussion with inventory external firms, keys, alarm, etc
4/17/2016	Peloquin,David	Vice-President	2.5		Review to do list, respond to emails, asset listing, secured creditors
4/18/2016	Peloquin,David	Vice-President	6.0		payroll, staff, inventory count, asset listing, 3rd party goods, secured creditors
4/19/2016	Peloquin,David	Vice-President	7.0		creditor's list, payroll, staff, inventory count, asset listing, 3rd party goods, secured creditors
4/20/2016	Peloquin,David	Vice-President	9.0		CRDN (emails, dataroom, visit) - 1.5 hrs, creditor's list, payroll, staff, inventory count, asset listing, 3rd party goods
4/21/2016	Peloquin,David	Vice-President	9.0		creditor's list, payroll, staff, inventory count, asset listing, 3rd party goods, secured creditors
4/22/2016	Peloquin,David	Vice-President	6.5		creditor's list, payroll, staff, inventory count, asset listing, 3rd party goods, secured creditors, 10 day notice, termination letters
		Subtotal	94.0	\$ 37,600.00	
4/7/2016	Saunders,John	Vice-President	4.0		Planning for receivership - Prepare list of initial steps and discuss with Martin and David; Contact offices across Canada to make arrangements to take possession of assets in depots upon issuance of receivership order; Follow up on Drytech's IT info and follow up with IT group re taking possession of electronic books and records and possibly taking mirror image of all computer files; Update from Nisha; Follow up on addresses for all creditors; Discuss Nisha's inspection of CRDN operation, staff to retain in a receivership, etc. Review Notice of Motion received; Update Gowlings.
4/8/2016	Saunders,John	Vice-President	4.1		Review new A/P list - follow up on addresses; Review vehicle list; Follow up with David re IT systems; Follow up with Todd for any docs on potential purchasers; Initial review of 6 week cash flow to estimate cost of running CRDN division; Follow up on Florida depot location and Deloitte staff to inspect; Coordinate potential depot inspections across Canada; Follow-up on locks and security issues for Monday; Call to BDC to advise of receivership application; Review CRDN equipment list and estimate total FMV and liquidation value that may be available to Receiver after specific leases; Call with Karen to prepare for Court hearing; Discuss possible operation of CRDN division by Receiver; Follow up on options to deal with missing US assets in a receivership - contact Deloitte US rep.
4/9/2016	Saunders,John	Vice-President	7.3		Follow up with Mazal to (1) set up trust accounts for receivership (if order is received), (2) open new estate accounts on Ascend software, and (3) input creditors list. Review e-mails; Review info, schedules and docs provided by Nisha; Review franchise agreement to identify terms that have, or will be, breached, and to identify royalty requirements; Review latest CRDN cashflow, monthly sales projections, and additional CRDN cost estimates provided by Caroline; Review recent invoices to confirm certain costs; Estimate allocation of insurance and other common charges between divisions; Estimate weekly costs and Receiver fees to operate CRDN division; Prepare memo and analysis of costs versus benefits of operating - forward to team for comments
4/10/2016	Saunders,John	Vice-President	6.4		Respond to Martin's comments on CRDN analysis - update information and forward to TD and BLG for comment; Call with Karen to discuss debtors' request for monitor, and consider other possible options - discuss with Martin; Planning for receivership; Work on detailed list of actions to take upon receivership

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
4/11/2016	Saunders, John	Vice-President	10.7		E-mails with BLG; Prepare for and attend at Court hearing for receivership application; Update team and TD on status; Coordinate with Deloitte personnel across Canada ("Deloitte Canada") to serve order (when received) on warehouses and requirements to inspect and secure assets; Discuss taking possession issues with Ottawa team, such as employees, payroll, CRDN operations, etc.; Review and finalize letters required to set up new trust accounts; Follow up on preparation of an acknowledgement of Receiver appointment for depot owners/operators to sign; Discuss potential operating issues with David; Discuss preliminary list of employees to be retained with David; Received and reviewed endorsement from Court; Update Martin and Gowlings; Prepare a draft letter to BMO to freeze bank account; Provide additional details to Deloitte Canada on how Drytech assets in warehouses are normally stored; Follow up on setting up Deloitte website page for Drytech court documents; Update list of issues to deal with Day 1 and forward to team; Line up additional staff member to oversee continued operation of CRDN Division
4/12/2016	Saunders, John	Vice-President	11.6		Prepare to take possession and control of Drytech and 689 property and assets; Review recent payments made through BMO account; Meeting with team to review urgent issues; Review upcoming payroll details; Receive Court Order and circulate to team and Deloitte Canada; Follow up on possible Florida location; Send letter freezing bank account to BMO and follow up with phone call; Correspondence to Pat and Kevin Dooley to immediately provide location and access to missing equipment; Review list of employees to be retained and follow up with Gowlings to prepare termination and temporary employment letters; Respond to, or forward, numerous inquiries from lessors, creditors, Drytech management, potential purchasers, etc. Request Gowlings to register Order on title of properties; Respond to issues arising at warehouses refusing entry by Deloitte Canada - follow up with Gowlings; Discuss with team changing locks on all 3 Ottawa buildings and security alarm info; Prepare guardianship agreement for certain employees to hold keys; Issue letters to open new trust accounts; Discuss CRDN operating issues with David and Eric; Update Martin and Gowlings; Review proposed employee agreements with Gowlings and team and make edits; Issue instructions for website page; Follow up on inconsistencies in A/P list; Follow up on getting heater unit back from job site
4/13/2016	Saunders, John	Vice-President	11.5		Review revised employee letters and forward to team; Follow up on status of new trust accounts and releasing payroll from BMO account; Respond to inquiries from potential purchasers; Follow up with Gowlings on an NDA for potential purchasers to sign; Follow up on CRDN financial info to provide to potential purchasers in a data room; Call to Franchisor's lawyer to assess position of franchisor re possible transfer to a purchaser; Follow up again with Pat and Kevin Dooley re missing assets; Follow up on blanket insurance coverage under insolvency insurance program - pull together information required by broker; Respond to Donnelly Ford's request; Follow up on new codes for security system; Attend at site and meet with COO to review possible assistance going forward; Discuss CRDN vehicles and other info required for a sales package; Obtain names of other possible prospective purchasers for the CRDN division; Meet with other key employees to discuss specific concerns regarding employment terms going forward; Sign employee letters; Review list of employees that were previously laid off (temporarily). Meet with team to discuss status of critical issues and next steps; Review information from Gowlings re properties; Review status reports from Deloitte Canada on other Canadian locations and possible Florida location; Follow up on info for 689 properties; Send NDAs to 2 prospective purchasers who previously expressed interest in CRDN division; Discuss urgent issues with Gowlings; Follow up with Eric to prepare info for tender call
4/14/2016	Saunders, John	Vice-President	9.7		Follow up on trust account issues with Mazal; Follow up with Nisha re financial and other CRDN info required for due diligence; Prepare disclaimer for all information; Discuss tracking of new sales for CRDN division; Follow up on possible missing equipment at Winnipeg depot; Review initial draft teaser for CRDN division; Respond to additional info requests from insurer; Discuss ESA requirements with Gowlings if mass termination; Discuss urgent issues with team, Requests by employees for change to termination and employment letters; Review report on Calgary depot equipment; Instruct Gowlings to request security docs and outstanding balances from all secured creditors registered on PPSA; Review and send out NDA to 2 potential purchasers; Review correspondence; Review list of registrations on real property; Notes to file; Prepare memo setting out proposed steps for CRDN sale - discuss with Gowlings and Martin; Line up M&A staff member to prepare CIM for CRDN; Respond to, or forward, inquiries from creditors, employees, and potential purchasers
4/15/2016	Saunders, John	Vice-President	8.2		Follow-up on employment letter changes for Annette and Wayne; Follow up again on new trust accounts with bank; Discuss details of tender call and P&S Agreement with Gowlings; Discuss CIM requirements and local search for prospective purchasers with James - locate and forward key docs to James; Follow up on insurance with Drytech's broker and Deloitte's broker - provide additional information; Respond to inquiries from potential purchasers; Review CRDN Work Order; Review BDC notice of sale; Follow up on creditor lists with Nisha; Review financial info provided by Nisha; Discuss possible missing expenses on CRDN P&L with Nisha and Eric; Update Martin on critical issues; Follow up with TD Bank to determine if it has any insurance coverage in a receivership; Follow-up with Gowlings re Kevin's correspondence on missing equipment; Follow up on limited response from Pat; Review and sign Acknowledgement and Direction for property registrations; Update from insurance broker; Update on security issues from Nisha
4/16/2016	Saunders, John	Vice-President	1.2		E-mails with team re CRDN information and sale process; Review draft tender call documents - provide comments and suggested edits to Gowlings
4/17/2016	Saunders, John	Vice-President	4.2		Review Florida equipment info from Phil; Discuss tender call terms and conditions with Lorne; Review and respond to correspondence from secured creditors, potential purchasers and others; Follow up on property leases required by Gowlings; Review revised terms and conditions and PSA in detail - provide comments and suggested edits - discuss with Lorne; Follow up with team for price allocation schedule

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
4/18/2016	Saunders, John	Vice-President	9.6		Inquiry from Pat Dooley re leased car; Review updated version of tender call documents - discuss issues with Lorne; Follow up on data room with James, Bruce and Lorne; Team meeting to review critical issues for the day and week; Follow up on identifying leases for vehicles used by CRDN Division; Inquiry from employee to change terms of employment agreement; Follow up with Gowlings on inadequate response from Kevin Dooley to our request for equipment locations; Follow up on arranging for manual payroll in the event we can't switch Ceridian to Receiver fast enough; Follow up with 2 brokers on insurance; Rec'd and reviewed registration of Court Order on properties; Follow up on registering receiverships with OSB; Follow up on opening bank accounts Pacific Western Bank since TD accounts not yet open; Follow up with BDC re specific equipment financed; Call from Enterprise Fleet re leased vehicles; Work on teaser/cover letter; Review list of potential purchasers with James and arrange to follow up on missing information; Follow up on staffing; Discuss CRDN issues with Eric; Review newly updated tender call documents and forward to team with explanations; Respond to BLG's queries
4/18/2016	Saunders, John	Vice-President	1.4		Correspondence to Pat Dooley requesting return of Audi; Review storage invoices submitted by Pat; Advise Pat that Deloitte will inspect Langley warehouse tomorrow where equipment is stored; Update team on scheduling; Correspondence from lessors - forward docs to Gowlings for review; Inquiry from realtor; Review updated buyer's list provided by James; Respond to inquiries from potential purchaser; Follow up on customer's request for return of documents; Respond to issue re Drytech's current collection agency
4/19/2016	Saunders, John	Vice-President	10.9		Make arrangements for Deloitte Vancouver to attend at Langley warehouse and secure/inspect equipment - provide listing and other details; E-mail from Kevin re return of Ottawa equipment; Advise team to be ready for delivery; Call from Meghan who was dropping off equipment; Report from team that only handful of items delivered; Correspondence from broker re insurance; Follow up with TD re GIC for 689; Follow up with James to set up data room for potential purchasers; Review all documents proposed for data room - follow up on missing documents and o/s asset count; Review and follow up with Gowlings on comments provided by team on tender call docs - discuss issues with Lorne - agree on changes; Follow up with BMO for bank draft; Follow up on o/s creditor info required for statutory notice; Follow up with Mazal re ability to cut cheque before deposits may have cleared; Follow up on redirection of mail from CRDN; Edit and finalize e-mail teaser to be sent to potential purchasers; Review updated tender docs and make final edits; Review redacted copies of franchise agreement and leases for inclusion in data room; Review CRDN detailed asset count; Reviewed vehicle lease and updated vehicle listing; Arrange for James to upload all docs into data room; Issue teaser, tender terms, and NDA to numerous parties; Sign into data room and grant access to parties that signed NDA; Review and update tracking schedule; Follow up on e-mail bounce backs; Respond to auctioneers and others interest
4/19/2016	Saunders, John	Vice-President	0.6		Review and organize docs
4/20/2016	Saunders, John	Vice-President	10.8		Follow up with Mazal re Notice of Receiver and depositing cheques that are payable to CRDN or Capital Textiles instead of Drytech; Follow up on data room issues; Respond to employee inquiry re WEPPA; Follow up on critical payment for chemical supplies; Follow up with Kevin Dooley for 689 books and records; Attend at Drytech premises to deal with critical employee issue - negotiate new arrangement; Met with Todd and Rachelle to discuss her possible purchase of CRDN Division; Meet with Phil to discuss sale process; Respond to inquiry from lessor; Review comments from Gowlings on previous appraisal - discuss whether we could use same appraiser to update report; Confirm insurance coverage; Review updated payables listing; Respond to inquiry from Ministry of Labour; Review Gowlings assessment of storage liens in other provinces; Follow up on inquiries from potential purchasers; Attend at CRDN Division to inspect operation and meet key staff; Follow up on Rogers; Inquiry re arrears; Review draft notice prepared by James; Review list of cheques received to date; Meet with Eric to review CRDN results for last week and projected sales and costs for next few weeks; Review storage invoice from BC warehouse; Line up admin staff to prepare for mail out of statutory notices on Friday; Follow up on termination letters for laid off staff; Follow up with Deloitte US re inspection of Louisiana location - provide background and details of assets allegedly on site; Follow up with Pat Dooley re assets located in Florida - provide list of assets
4/21/2016	Saunders, John	Vice-President	10.3		Follow up on urgent payments for CRDN; Follow up on mail out of 180 notices with Jacqui; Review status update from Gowlings on secured creditors who provided documentation; Update listing of o/s receivership issues; Team meeting to review status of issues and priority items; Respond to inquiries from bank; Review updated asset listing - forward details of additional missing assets to Pat and to Deloitte US; Prepare release and indemnity for 3rd party goods; Update from Nisha on 689 available financial information; Review and edit Notice of Receiver - follow up on o/s creditor information with Nisha and Adina; Follow up again with BDC for details of equipment financed; Follow up with CRDN Franchisor for contacts to change access to CRDN system and to change banking information; Review and respond to Gowlings analysis of process for dealing with secured creditors who want to retrieve collateral; Follow up on the additional asset categories listed on 689 balance sheet; Respond to BC warehouse inquiries; Provide Gowlings with list of items Kevin brought back and those still missing; Respond to inquiry from realtor; Review revised notices and creditors' list - Edit notices and follow up on errors in creditors' lists with Karine - forward to Nisha and David for review; Draft letter requesting Enbridge and other services to continue providing services as required by Court Order.
4/22/2016	Saunders, John	Vice-President	8.5		Call with Gowlings to discuss next steps to recover missing assets; Send Tender docs to potential purchaser and arrange to post tender docs on website; Follow up on problem depositing cheques payable to CRDN or Capital Textiles; Call with Deloitte US re inspection of Louisiana; Review and edit statutory notices of Receiver; Review and follow up on edits required to lists of creditors; Respond to parties claiming 3rd party goods; Follow up on info required by Franchisor to collect royalty fees; Review James' memo on search he did for potential purchasers; Rec'd docs from RCAP lessor; Inquiry from realtor; Review comments on statutory notices and make final edits; Respond to Todd's e-mail re CRDN's attempt to withdraw funds from frozen bank account; Make arrangements to mail out about 180 Receiver notices to creditors, and to OSB; Review and execute termination letters for employees laid off prior to receivership; Review payroll for next week - follow up with Deloitte's bookkeeping service; Call from RBC's lawyer - refer to Gowlings; Respond to Kevin's inquiry re potential renter of equipment; Review legal action against Drytech US in Florida rec'd in mail - forward to Gowlings; Respond to further inquiries from Kevin
Subtotal			131.0	\$ 45,850.00	
4/8/2016	Sharma, Nisha	Senior	4.5		Discussions regarding depot addresses, working with Annette on obtaining Pat's home address; going to CRDN and discussing receivables and payables and meeting team there; discussions with David and John regarding next steps and additional information needed; working on receivables listing

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
4/9/2016	Sharma,Nisha	Senior	4.0		Discussions on various issues. Follow up on additional information needed; working on receivables listing
4/11/2016	Sharma,Nisha	Senior	9.5		Getting CRDN sales; obtaining sales information for other divisions; responding to emails; discussions about Depots and their layouts; discussions with management regarding Bassi deal, CRDN, payroll, requesting list for number of employees, vacation owed; reviewing BMO statement; discussions regarding equipment
4/12/2016	Sharma,Nisha	Senior	10.8		Discussions with Phil regarding Ocala, calling Ocala contact -- Ocala equipment; speaking with John West - regarding Ocala; obtaining information regarding CRDN; obtaining information regarding payroll; next step discussions with David and John; discussions with John, Eric and David; update on equipment with Caroline; changing locks and CRDN and changing locks at Liverpool; discussions with Rachelle and Ginette; reviewing BMO statement; sending Eric payables information and sending John financial information from Caroline; responding to emails - John, Eric, David
4/13/2016	Sharma,Nisha	Senior	11.0		Obtaining information for CRDN; discussions with John, David, Jillian, Eric; getting security system changed; travelling to Drytech; emails; discussions with Drytech employees (Caroline, Annette, Todd)
4/14/2016	Sharma,Nisha	Senior	9.0		Obtaining information for CRDN; discussions with John, David, Jillian, Eric; obtaining Balance Sheet; reviewing AR; following up with Winnipeg depot equipment; obtaining credit card balances; reviewing vehicle listings; obtaining list of temporary layoffs;
4/15/2016	Sharma,Nisha	Senior	8.5		getting keys cut, organizing keys; discussions with Rachelle regarding CRDN and expenses not included in CRDN PnL; obtaining lease information for CRDN; payables listing; discussions with John, Eric, Jillian and David; collecting cheques and POs; giving cheques to John
4/18/2016	Sharma,Nisha	Senior	9.5		discussions with John, Eric, David, Jillian; determining if any safety deposit boxes; discussions with Ginette regarding CRDN invoices and missing cheques; reviewing payables listing to ensure employees and credit cards included; discussions regarding collection agency; determining which vehicles are associated with CRDN, finding leases to those vehicles; mail redirect; obtaining template for inventory count; updating equipment listing with which equipment is owned by Drytech; finding lease of biosweep machine potentially leased at CRDN; discussions with staff at Drytech; finding original Sheffield place rental agreement with landlord; emails
4/19/2016	Sharma,Nisha	Senior	12.0		discussions with David, Jillian, getting mail, providing John with cheques to deposit; finding mail redirect header for Montreal office; finding vehicle leases for CRDN; discussions with Caroline regarding Drytech US balance sheet; receiving missing equipment from Kevin, matching the returned equipment against what Caroline had identified as missing; discussions with Eric regarding CRDN invoices, POs and Esso receipts, compiling CRDN info to send to Eric; reading BDC leases where Rachelle said CRDN was used as collateral
4/20/2016	Sharma,Nisha	Senior	10.5		reviewing PPSAs for secured creditor addresses to be included in notice for Drytech and 689; discussions with John, David, Eric and Jillian; looking into Great West Life benefits; drafting letters to landlords; looking for landlords contact info; reviewing cheques received spreadsheet prepared by Jillian; reviewing payroll; emails; Caroline informed us of last day on Friday - discussions with her and John and David; speaking with employee regarding WEPP process; emails; calling Ceridian regarding changing payroll
4/21/2016	Sharma,Nisha	Senior	9.5		discussions with Caroline regarding 689 records; providing David with 689 records; looking for GIC information pertaining to City of Ottawa agreement; Ceridian discussions; discussions with Eric regarding payroll; working on completing payroll information
4/22/2016	Sharma,Nisha	Senior	9.0		finalizing payroll figures; discussions with Caroline, Val and Wayne; discussions with David, Eric, John and Jillian; following up on barista machine with Val and Caroline; William Young release form; sorting through mail; visiting CRDN; dropping off cheques and documents to Ottawa office in morning and afternoon; emails; setting up next steps meeting
Subtotal			107.8	\$ 24,255.00	
4/12/2016	Sithole,Joseph	Senior	1.9		Onsite at Bollea logistics in Calgary, discussions with J Molenaar, review and taking pictures of Drytech equipment, summarizing results of visit to J Saunders.
Subtotal			1.9	\$ 427.50	
4/12/2016	St-Pierre,Eric	Vice-President	5.0		CRDN
4/13/2016	St-Pierre,Eric	Vice-President	7.0		CRDN - employees
4/14/2016	St-Pierre,Eric	Vice-President	8.0		CRDN - leases, employees, PO, teaser
4/15/2016	St-Pierre,Eric	Vice-President	7.5		leases, POs,
4/18/2016	St-Pierre,Eric	Vice-President	3.0		Meetings with Martin, David, discussion Nisha, update call team, discussion John (bank account & other)
4/20/2016	St-Pierre,Eric	Vice-President	4.5		CRDN cash flow, presence at CRDN, discussion David, John, Nisha
4/21/2016	St-Pierre,Eric	Vice-President	3.0		discussion David, John, Nisha, call status update, call suppliers (Roger, Esso, CRDN)
4/22/2016	St-Pierre,Eric	Vice-President	1.5		discussion David, John, Nisha, call status update, call suppliers (Roger, Esso, CRDN)
Subtotal			39.5	\$ 15,800.00	
4/12/2016	Warga,Brent M	Sr. Vice-President	1.0		Discussions with J. Fritz re: day one procedures, discussions with J. Saunders re: lack of cooperation in Winnipeg, calls with John Fritz while on-site, voicemails and e-mails to Alero re: access to premises
4/13/2016	Warga,Brent M	Sr. Vice-President	0.3		Various e-mail correspondence with Kathy (Alero), J. Saunders, and J. Fritz re: physical inventory count
Subtotal			1.3	\$ 617.50	
Total Fees for Mandate			495.1	\$ 153,876.00	



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: May 28, 2016
 Invoice No: 4145200
 Client No: 824874
 Billing Partner: Martin Franco
 HST Registration no: 133245290

Attention: John Saunders

Invoice

Fee for professional services rendered from April 23 to May 20, 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	21.7	\$475	\$ 10,307.50
VP / Sr. Manager	262.1	\$400	\$ 104,840.00
Manager	16.1	\$350	\$ 5,635.00
Senior	359.5	\$225	\$ 80,887.50
Analyst	122.8	\$185	\$ 22,718.00
Accounting Technician	9.2	\$100	\$ 920.00
	<u>791.4</u>	<u>\$ 284.70</u>	<u>\$ 225,308.00</u>

\$225,308.00

Out-of-pocket expenses: Mileage to and from Drytech's premises for 3 to 4 staff, locks for equipment pods, and redirection of mail

1,944.80

\$227,252.80

HST at 13%

\$29,542.86

Amount payable

\$256,795.66

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
5/6/2016	Ajram,Andrew	Manager	6.5		Drive to Ocala from Orlando and back to inspect Drytech assets; Supervise asset count
		Subtotal	6.5	\$ 2,275.00	
5/9/2016	Beggs,Bruce	Sr. Vice-President	1.0		Time from the previous week not recorded for submission of offers received on May 3, cheque signings from the previous week.
5/13/2016	Beggs,Bruce	Sr. Vice-President	1.0		Various charges during the week - cheque signings, payroll.
		Subtotal	2.0	\$ 950.00	
4/25/2016	Cantin,Denise	Acctg Technician	1.3		Set up file for Drytech payroll
4/25/2016	Cantin,Denise	Acctg Technician	1.2		Prep April 29, 2016 payroll
4/25/2016	Cantin,Denise	Acctg Technician	1.5		Adjust paystub hours
5/3/2016	Cantin,Denise	Acctg Technician	2.5		Update payroll records
5/11/2016	Cantin,Denise	Acctg Technician	2.5		Prep May 12/16 payroll
5/19/2016	Cantin,Denise	Acctg Technician	0.2		Prep and send Apr/16 PD7A
		Subtotal	9.2	\$ 920.00	
5/9/2016	D'souza,Randall	Analyst	4.0		Work on asset count listing
		Subtotal	4.0	\$ 740.00	
5/5/2016	Dew,Todd	Senior	6.5		Attend Alero Warehouse in Winnipeg for asset count; Meet with RGIS employees; Supervise and assist with asset count
5/6/2016	Dew,Todd	Senior	2.8		Upload pictures of assets to network drive; Draft memo to file for asset count; Arrange for shared network drive within Deloitte for viewing of pictures and asset count documents
		Subtotal	9.3	\$ 2,092.50	
5/20/2016	Davis,Dominic	Senior	3.0		Asset count in Langley, BC
		Subtotal	3.0	\$ 675.00	
4/25/2016	Fielding,Jillian	Analyst	7.0		Customer Goods - tracking down amounts owing from companies, invoices for specific jobs and content documents for what is stored in the pods. Creating spreadsheet to capture all information. Vehicles - tracking down VINs, Ownerships and leases assistance from Wayne.
4/26/2016	Fielding,Jillian	Analyst	6.0		Customer Goods - tracking down amounts owing from companies, invoices for specific jobs and content documents for what is stored in the pods. Updating spreadsheet to capture all information.
4/27/2016	Fielding,Jillian	Analyst	4.2		Customer Goods - tracking down amounts owing from companies, invoices for specific jobs and content documents for what is stored in the pods. Updating spreadsheet to capture all information.
4/27/2016	Fielding,Jillian	Analyst	0.5		Provided invoices and payment schedules to the individual who assessed the prices of the vehicles owned by DryTech.
4/27/2016	Fielding,Jillian	Analyst	1.5		Customer Goods - tracking down amounts owing from companies, invoices for specific jobs and content documents for what is stored in the pods. Updating spreadsheet to capture all information.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
4/28/2016	Fielding, Jillian	Anaylst	7.1		Customer Goods - tracking down amounts owing from companies, invoices for specific jobs and content documents for what is stored in the pods, finding Pod numbers and content information in ICAT. Updating spreadsheet to capture all information. Searching for various equipment purchase invoices in year end boxes. Going to BMO to close Drytech bank account and picking up cheque.
4/29/2016	Fielding, Jillian	Anaylst	7.2		Locating various equipment purchase invoices in year end boxes. Customer Goods - tracking down amounts owing from companies, invoices for specific jobs and content documents for what is stored in the pods, finding Pod numbers and content information in ICAT. Updating spreadsheet to capture all information. Dropped off cheques to Mazel. Inputting invoice information in spreadsheet for CRDN, coordinating with Ginette regarding Contractors invoice vs regular invoices and Capital Textile Invoices. Updating CRDN Disbursements Spreadsheet (including payroll).
5/3/2016	Fielding, Jillian	Anaylst	8.5		Customer Goods - tracking down amounts owing from companies, invoices for specific jobs and content documents for what is stored in the pods, finding Pod numbers and content information in ICAT. Updating spreadsheet to capture all information. Creating Asset Release forms for the customers goods once final balances are paid, beginning of coordinating with customers.
5/4/2016	Fielding, Jillian	Anaylst	9.0		Customer Goods - tracking down amounts owing from companies, invoices for specific jobs and content documents for what is stored in the pods, finding Pod numbers and content information in ICAT. Updating spreadsheet to capture all information. Creating Asset Release forms for the customers goods once final balances are paid, beginning of coordinating with customers.
5/5/2016	Fielding, Jillian	Anaylst	8.5		Customer Goods – Completing the spreadsheet with invoices for specific jobs and content documents for what is stored in the pods. Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collections notes to capture all information. Working on Accounts receivable Aging report.
5/6/2016	Fielding, Jillian	Anaylst	3.7		Updated accounts receivable aging list for outstanding amounts that are less than 200 days old. Sent this list to Nisha for review. Working on CRDN invoices, uploading to the network and updating spreadsheet to track sales and AR.
5/9/2016	Fielding, Jillian	Anaylst	8.0		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information. AR list 2 years tracking for lawyers, updating Trailer list with permits and ownership papers.
5/10/2016	Fielding, Jillian	Anaylst	8.0		Updated accounts receivable aging list for outstanding amounts that are between 200 and 500 days old. Sent this list to Nisha for review. Updating Trailer sheet with ownership papers and sent to David for the Lawyers. Invoice listing update from CRDN.
5/11/2016	Fielding, Jillian	Anaylst	6.0		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.
5/12/2016	Fielding, Jillian	Anaylst	1.5		Updating the Trailer spreadsheet with ownership papers and VIN numbers and sent to David for review. Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.
5/17/2016	Fielding, Jillian	Anaylst	8.0		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information. CRDN visit and dealing with invoices with Ginette.
5/18/2016	Fielding, Jillian	Anaylst	9.0		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/19/2016	Fielding, Jillian	Analyst	8.0		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information. Updating AR list and aging report.
5/20/2016	Fielding, Jillian	Analyst	5.5		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information. Updating AR list and Invoice list for CRDN.
Subtotal			117.2	\$ 21,682.00	
4/25/2016	Forget, Karine	Manager	1.0		Envoi d'information à Revenu Canada pour le nouveau # DAS.
Subtotal			1.0	\$ 350.00	
4/25/2016	Franco, Martin	Sr. Vice-President	1.0		Numerous phone calls with Eric, David and John on the status
4/27/2016	Franco, Martin	Sr. Vice-President	0.5		Status call
4/27/2016	Franco, Martin	Sr. Vice-President	0.7		Disc. Éric on CRDM sale process.
4/29/2016	Franco, Martin	Sr. Vice-President	1.3		Miscellaneous issues
5/2/2016	Franco, Martin	Sr. Vice-President	0.7		Meeting - status of the file with David
5/3/2016	Franco, Martin	Sr. Vice-President	1.0		Status call
5/4/2016	Franco, Martin	Sr. Vice-President	1.4		Preparation and presence on conference call with lawyers. Discussions with Eric on strategy with franchisor
5/5/2016	Franco, Martin	Sr. Vice-President	1.4		Various calls with tenderers CRDN, discussion with Huey Lee on potential purchaser, status call with David and Robert
5/6/2016	Franco, Martin	Sr. Vice-President	0.5		review emails - Gowlings
5/6/2016	Franco, Martin	Sr. Vice-President	0.8		E-mails and calls re sale process
5/9/2016	Franco, Martin	Sr. Vice-President	1.0		Numerous phone calls on sale process - CRDN division
5/10/2016	Franco, Martin	Sr. Vice-President	1.2		Various discussions on Equipment listing, Securities, etc. Status on the file.
5/11/2016	Franco, Martin	Sr. Vice-President	0.7		Review of the Equipment listing and values with Eric/Vincent, discussions with David on sale of assets - air scrubbers, numerous email exchange with potential purchaser CRDN
5/12/2016	Franco, Martin	Sr. Vice-President	0.6		Call with Gowlings - re. sale air scrubbers
5/12/2016	Franco, Martin	Sr. Vice-President	0.8		Discussion with Gowlings on strategy sale process - building and Equipment
5/13/2016	Franco, Martin	Sr. Vice-President	0.4		Status with David Peloquin
5/16/2016	Franco, Martin	Sr. Vice-President	2.0		Review analysis of potential liquidation values; conference call on status
5/18/2016	Franco, Martin	Sr. Vice-President	1.3		Numerous discussions with prospective purchaser and Gowlings on CRDN deal.
5/19/2016	Franco, Martin	Sr. Vice-President	1.4		Numerous calls with Gowlings on CRDN deal. Call with prospective purchaser
5/20/2016	Franco, Martin	Sr. Vice-President	1.0		Discussions with John and David re CRDN; Review final PSA
Subtotal			19.7	\$ 9,357.50	
5/4/2016	Fritz, John Robert	Manager	0.4		Direction to Todd Dew.
5/5/2016	Fritz, John Robert	Manager	0.4		Asset count related correspondence.
Subtotal			0.8	\$ 280.00	
5/4/2016	Gaspar, Dana	Senior	5.5		Attend at Bollea Logistics, meet with J. Bollea, discuss purpose of visit, meet with Danny at RGIS, explain purpose of detailed inventory, emails to/from R. Macri, conduct inventory, de-brief with J. Sithole at the Calgary office.
Subtotal			5.5	\$ 1,237.50	

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/17/2016	Gosselin, Annie	Senior Manager	2.0		Analyze potential sale of CRDN Business - Prepare memo clarifying which assets HST must be charged on when sold
5/18/2016	Gosselin, Annie	Senior Manager	0.3		Disc. John + new e-mail with new info.
		Subtotal	2.3	\$ 920.00	
4/26/2016	Ly, Mazal	Senior	1.5		Processing Payroll payments and other invoices
4/27/2016	Ly, Mazal	Senior	1.5		prepare deposit and take to bank, prepare and process various payments, respond to inquiries from Nisha and John
4/27/2016	Ly, Mazal	Senior	2.0		From April 8th to April 26th- prepare information on ASCEND- creditors and other details that are needed, communicate with TD and Rose Brown re opening of bank accounts, Communicate with PWB to open new bank account. communication with OSB, John and Nisha, etc.
4/29/2016	Ly, Mazal	Senior	1.0		Dealing with inquiries, processing payments, producing deposit and going to bank, etc.
5/2/2016	Ly, Mazal	Senior	0.5		Responding to inquiries from Nisha, Eric, drafting wire, send daily bank statement to Nisha, etc.
5/3/2016	Ly, Mazal	Senior	1.0		Responding to inquiries from Nisha, send daily bank statement to Nisha, entering deposits into system and processing payments, etc.
5/4/2016	Ly, Mazal	Senior	1.0		Responding to inquiries from Nisha, send daily bank statement to Nisha, entering deposits into system and processing payments, etc.
5/5/2016	Ly, Mazal	Senior	0.5		Responding to inquiries from Nisha, send daily bank statement to Nisha, etc.
5/6/2016	Ly, Mazal	Senior	0.5		prepare wire and process on system, enter deposit. etc.
5/9/2016	Ly, Mazal	Senior	1.0		sent bank statement to Nisha, respond to inquiries, issues payments for invoices, enter payments into ASCEND
5/11/2016	Ly, Mazal	Senior	1.5		Prepare payroll for employees- issue payments, prepare other payments for other invoices, responding to inquiries, enter deposit into ASCEND, etc
5/12/2016	Ly, Mazal	Senior	0.5		Send bank statement to Nisha, process/print bank entries relating to Payroll, entries payments in ASCEND
5/16/2016	Ly, Mazal	Senior	0.5		Sending daily bank information to Nisha, processing invoices, processing entries for deposit in ASCEND
5/17/2016	Ly, Mazal	Senior	0.5		Sending daily bank information to Nisha, processing invoices, processing entries for deposit in ASCEND
5/18/2016	Ly, Mazal	Senior	0.5		Sending daily bank information to Nisha, processing invoices, processing entries for deposit in ASCEND
5/19/2016	Ly, Mazal	Senior	0.5		Sending daily bank information to Nisha, processing invoices, processing entries for deposit in ASCEND
5/20/2016	Ly, Mazal	Senior	0.5		processing invoices and communications with Nisha re Payroll and wire to Ceridian, etc.
		Subtotal	15.0	\$ 3,375.00	
4/26/2016	Macri, Robert	Senior	3.1		Managing asset counts by Services FL, returning calls to creditors, assisting in pulling documentation on equipment.
4/27/2016	Macri, Robert	Senior	4.3		Managing asset counts by Services FL, returning calls to creditors, assisting in pulling documentation on equipment. Follow up on National Leasing equipment
4/28/2016	Macri, Robert	Senior	7.4		Managing asset counts by Services FL, returning calls to creditors, assisting in pulling documentation on equipment. Call RGIS to organize asset counts in other locations
4/29/2016	Macri, Robert	Senior	7.5		Status call, planning of counts in other locations (i.e. calling all 3rd party warehouses + deloitte contacts), review RGIS agreement, discussion with RGIS legal dep.
5/2/2016	Macri, Robert	Senior	6.4		Planning of counts in other locations, evaluation of inventory, field work
5/3/2016	Macri, Robert	Senior	8.5		Managing asset counts, returning calls to creditors, assisting in pulling documentation on equipment. Discussions with Denis of Services FL, Organizing counts in other locations, discussions with 3rd party warehouses
5/4/2016	Macri, Robert	Senior	6.0		Reconciliation of assets between TD leases and masterlist; Dealing with asset count issues; returning calls to creditors
5/5/2016	Macri, Robert	Senior	4.7		Evaluation of building, planning counts, review contract with RGIS, status call with team
5/6/2016	Macri, Robert	Senior	3.0		Assess potential liquidation values on realization of assets

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/9/2016	Macri,Robert	Senior	4.0		Managing asset count, checking asset lists, Amendments to the Master list
		Subtotal	54.9	\$ 12,352.50	
5/4/2016	Margulis,Ilya	Manager	3.8		Attend on-site for asset count in Langley B.C. Compile and scan documents, email with photos and other scans to Robert Macri
5/19/2016	Margulis,Ilya	Manager	0.3		Coordinate Rayne Boutcher to be on site for additional asset count
5/20/2016	Margulis,Ilya	Manager	3.7		Onsite for asset count in Langley, subsequent processing/sending of information, organize Dominic to attend with me to site
		Subtotal	7.8	\$ 2,730.00	
5/18/2016	McGregor,Naomi	Senior	5.0		Attended premises to complete asset count and updated inventory spreadsheet.
		Subtotal	5.0	\$ 1,125.00	
4/25/2016	Moldoveanu-Bochis SR,Adina	Senior	0.5		Conversations téléphoniques créanciers
4/26/2016	Moldoveanu-Bochis SR,Adina	Senior	1.8		Échanges avec les créanciers par téléphone et par e-mail
4/27/2016	Moldoveanu-Bochis SR,Adina	Senior	2.6		Nombreauses échanges téléphoniques avec les créanciers; courriels, etc.
4/28/2016	Moldoveanu-Bochis SR,Adina	Senior	0.4		Appels téléphoniques
4/29/2016	Moldoveanu-Bochis SR,Adina	Senior	1.8		Échanges téléphoniques et par courriels avec les créanciers; compte rendu à David
5/2/2016	Moldoveanu-Bochis SR,Adina	Senior	1.0		Échanges avec les créanciers
5/3/2016	Moldoveanu-Bochis SR,Adina	Senior	2.7		Nombreux appels téléphoniques des créanciers et des ex-employés; longues explication sur la lpps
5/4/2016	Moldoveanu-Bochis SR,Adina	Senior	0.8		Suivi des appels et courriels
5/9/2016	Moldoveanu-Bochis SR,Adina	Senior	0.2		Échange de courriels et de message téléphonique avec Krista S. pour des explications
5/12/2016	Moldoveanu-Bochis SR,Adina	Senior	0.6		Appels téléphoniques
5/13/2016	Moldoveanu-Bochis SR,Adina	Senior	0.8		Conversation téléphonique et échanges de courriels avec Van Houtte et pour la Land rover; discussion avec David au sujet des biens appartenants aux tiers
5/18/2016	Moldoveanu-Bochis SR,Adina	Senior	0.5		Conversation avec Credit Ford et David au sujet des mainlevée accordées, retourner l'appel à Credit Ford, pour des explications concernant le 4e véhicule
5/19/2016	Moldoveanu-Bochis SR,Adina	Senior	0.8		Échange de courriel avec le locateurs; discussion avec David au sujet de Credit Ford
5/20/2016	Moldoveanu-Bochis SR,Adina	Senior	0.5		Phones calls from creditors
		Subtotal	15.0	\$ 3,375.00	
5/6/2016	Murray,Amanda	Senior	6.5		Drive to Ocala from Orlando and back for asset count; Asset count in Ocala with RGIS staff
5/9/2016	Murray,Amanda	Senior	2.5		Review and Reconciliation of asset count listing
		Subtotal	9.0	\$ 2,025.00	
4/28/2016	Nowell,Katheryn AE	Anaylst	0.7		Review information for WSIB filing, begin filing process.
5/2/2016	Nowell,Katheryn AE	Anaylst	0.4		Complete WSIB application
5/18/2016	Nowell,Katheryn AE	Anaylst	0.5		Call with Nisha on source deductions and WSIB payment.
		Subtotal	1.6	\$ 296.00	
4/24/2016	Peloquin,David	Vice-President	1.5		Review emails, respond to creditors, to do list
4/25/2016	Peloquin,David	Vice-President	8.5		CRDN NDA + access to dataroom... suppliers, asset listing, leases, 3rd party goods, bank account, insurance, secured creditors

[illegible]

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/8/2016	Peloquin,David	Vice-President	3.5		Deal with suppliers that come to Drytech's office or call, asset listing updates as part of the global inventory count, deal with lessors and payments in order to keep or release any assets, deal with all 3rd party goods in order to collect AR or release the assets, bank account summary, insurance follow-up with the insurer to complete the coverage, analysis of the secured creditors assets in the master list, asset count coordination with all locations, coordinate the payroll and calculate it, talk to lawyers for follow up on suppliers documentation
5/9/2016	Peloquin,David	Vice-President	8.5		Deal with suppliers that come to Drytech's office or call, asset listing updates as part of the global inventory count, deal with lessors and payments in order to keep or release any assets, deal with all 3rd party goods in order to collect AR or release the assets, bank account summary, insurance follow-up with the insurer to complete the coverage, analysis of the secured creditors assets in the master list, asset count coordination with all locations
5/10/2016	Peloquin,David	Vice-President	8.0		Deal with suppliers that come to Drytech's office or call, asset listing updates as part of the global inventory count, deal with lessors and payments in order to keep or release any assets, deal with all 3rd party goods in order to collect AR or release the assets, bank account summary, insurance follow-up with the insurer to complete the coverage, analysis of the secured creditors assets in the master list, asset count coordination with all locations
5/11/2016	Peloquin,David	Vice-President	8.0		Deal with suppliers that come to Drytech's office or call, asset listing updates as part of the global inventory count, deal with lessors and payments in order to keep or release any assets, deal with all 3rd party goods in order to collect AR or release the assets, bank account summary, insurance follow-up with the insurer to complete the coverage, analysis of the secured creditors assets in the master list, asset count coordination with all locations
5/12/2016	Peloquin,David	Vice-President	8.0		Deal with suppliers that come to Drytech's office or call, asset listing updates as part of the global inventory count, deal with lessors and payments in order to keep or release any assets, deal with all 3rd party goods in order to collect AR or release the assets, bank account summary, insurance follow-up with the insurer to complete the coverage, analysis of the secured creditors assets in the master list, asset count coordination with all locations
5/13/2016	Peloquin,David	Vice-President	6.0		Deal with suppliers that come to Drytech's office or call, asset listing updates as part of the global inventory count, deal with lessors and payments in order to keep or release any assets, deal with all 3rd party goods in order to collect AR or release the assets, bank account summary, insurance follow-up with the insurer to complete the coverage, analysis of the secured creditors assets in the master list, asset count coordination with all locations
5/15/2016	Peloquin,David	Vice-President	1.5		Asset list summary in order to start selling the assets and understand which assets is secured by which secured creditors
5/16/2016	Peloquin,David	Vice-President	7.5		Deal with suppliers (calls and emails), updating the list of assets, communication with lawyers for suppliers and special issues, insurance coverage (communication with the insurer), deal with all 3rd party goods in order to collect AR or release the assets, sale of assets (air scrubbers), general management, call with secured creditor
5/17/2016	Peloquin,David	Vice-President	7.5		Deal with suppliers (calls and emails), updating the list of assets, communication with lawyers for suppliers and special issues, insurance coverage (communication with the insurer), deal with all 3rd party goods in order to collect AR or release the assets, sale of assets (air scrubbers), general management, call with secured creditor
5/18/2016	Peloquin,David	Vice-President	8.0		Deal with suppliers (calls and emails), updating the list of assets, communication with lawyers for suppliers and special issues, insurance coverage (communication with the insurer), deal with all 3rd party goods in order to collect AR or release the assets, sale of assets (air scrubbers), general management, call with secured creditor
5/19/2016	Peloquin,David	Vice-President	10.5		Deal with suppliers (calls and emails), updating the list of assets, communication with lawyers for suppliers and special issues, insurance coverage (communication with the insurer), deal with all 3rd party goods in order to collect AR or release the assets, sale of assets (air scrubbers), general management, call with secured creditor
5/20/2016	Peloquin,David	Vice-President	7.0		Deal with suppliers (calls and emails), updating the list of assets, communication with lawyers for suppliers and special issues, insurance coverage (communication with the insurer), deal with all 3rd party goods in order to collect AR or release the assets, sale of assets (air scrubbers), general management, call with secured creditor
Subtotal			167.0	\$ 66,800.00	
5/3/2016	Roy-Turgeon,Vincent	Senior	4.0		Traced serial numbers in equipment leases to the asset list.
5/4/2016	Roy-Turgeon,Vincent	Senior	1.0		Traced serial numbers in equipment leases to the asset list.
5/5/2016	Roy-Turgeon,Vincent	Senior	1.3		Traced serial numbers in equipment leases to the asset list.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/6/2016	Roy-Turgeon, Vincent	Senior	2.5		Summarized all accounts receivables by division.
5/9/2016	Roy-Turgeon, Vincent	Senior	3.5		Summarized leases for our secured creditors worksheet.
5/10/2016	Roy-Turgeon, Vincent	Senior	5.0		Updating the asset master list with all our Deloitte counts.
5/11/2016	Roy-Turgeon, Vincent	Senior	8.0		Updating the asset master list with all our Deloitte counts and values provide by FL.
5/12/2016	Roy-Turgeon, Vincent	Senior	1.5		Identify all assets with a missing value (cost, market or liquidation value).
5/13/2016	Roy-Turgeon, Vincent	Senior	6.0		Updating the asset master list and make sure our values tie with FL inventory list by location.
5/16/2016	Roy-Turgeon, Vincent	Senior	6.0		Updating the asset master list. Summary of RBC leases
5/17/2016	Roy-Turgeon, Vincent	Senior	3.5		Gestion pour paiement des employes et discussion avec Mohammad. Updating the asset master list.
5/18/2016	Roy-Turgeon, Vincent	Senior	1.0		Updating the asset master list.
5/19/2016	Roy-Turgeon, Vincent	Senior	1.5		Adjusted asset list with the new pricelist received from FL
5/20/2016	Roy-Turgeon, Vincent	Senior	4.5		Link all serial numbers in TD leases with the asset list
Subtotal			49.3	\$ 11,092.50	
4/24/2016	Saunders, John	Vice-President	4.4		Draft letter to BMO; Respond to Kevin Dooley's inquires; Follow up with David re National equipment counting company; Review and organize docs and schedules received; Review summary of leases; Review list of cheques received to date; Review receivership trial balance to date; Review and update list of o/s issues to follow up on
4/25/2016	Saunders, John	Vice-President	6.7		Follow up on cheque depositing issues with Mazal and PWB; Review Drytech file for any docs on 689's letter of gtee to City; Assess work to date; Team call to review status and priority of o/s issues; E-mails from Denise re payroll issues; E-mails from Gowlings re secured creditor issues; Review Gowlings interim schedule on security review; Call with Gowlings to review status of security review and next steps, lack of response from Pat Dooley, and other issues; Attend at Drytech's premises - update from Nisha and Jillian, discussion with Wayne re missing equipment, and termination of temporary employee; Respond to inquiry from secured creditor; Discuss PPSA issues with Nisha; Discussions with David re counting equipment across Canada; Follow up with Gowlings on holding 3rd party goods where intermediary was paid but Drytech was not; Respond to or transfer inquiries; Follow up on formal termination letter for temporary employee; Follow up on accuracy of payroll figures and missing address with Nisha.
4/26/2016	Saunders, John	Vice-President	9.1		Received Ceridian payroll calculations; Follow up with BMO to release funds for payroll to April 12; Received insurance policies from broker - Forward to Wayne Fast for review; Inquiry from creditor; Follow up with Nisha as to whether terminated employee dropped off her company car yet; Follow up with Mazal re payroll cheques for period after April 12, and urgent supplier cheques; Follow up with Jacqui re deposits; Follow up with Todd for info on letter of gtee provided to City; Review and forward security docs provided by BDC; Discuss with David whether goods should be released under various circumstances; Search for postponement agreement requested by Gowlings; Review Gowlings' letter to Pat Dooley requesting information; Follow up with Deloitte US re Louisiana; E-mail from BDC re mortgaged property; Review and approve rent payment for Liverpool facility; Respond to inquiry from Donnelly Ford; E-mail from Kevin Dooley; Inquiry from potential purchaser; Follow up on advance to 4 employees to cover fuel expenses for vehicles; Review and edit acknowledgement agreement for the employees to sign; Review draft termination letter; Review e-mail from employee in Toronto with leased vehicle; Update Bruce on security issues; Review response from Pat Dooley re equipment; Review and update list of outstanding issues to follow up on
4/27/2016	Saunders, John	Vice-President	6.3		Discuss termination issues with Gowlings; Issue termination letter; Inquiry from insurance broker; Transfer security authorization to Bruce; Team call to review status of all o/s issues and assignment of tasks; Discuss work concerns with Caroline; Inquiry from a potential purchaser's advisor - forward tender call docs; Review correspondence re assets controlled by Pat Dooley; Review release for secured creditors drafted by Gowlings; Discussion of Receiver's position with Donnelly Ford - confirm in writing and provide copy of proposed release form for one vehicle (not used by CRDN); Review photos of Dairy Drive property;
4/28/2016	Saunders, John	Vice-President	1.1		Review e-mails; Discuss insurance issues with David and Nisha; Review correspondence from Gowlings re Pat Dooley assets; Update list of o/s issues

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/16/2016	Saunders, John	Vice-President	5.4		Review e-mails and correspondence re sale of CRDN, equipment issues, insurance matters, bank funds; etc.; Review and provide initial comments on draft report; Team meeting to review status and priority of outstanding issues; Follow up on staffing/planning issues; Update on issues from Lorne; Follow up on HST issues
5/17/2016	Saunders, John	Vice-President	4.5		Review analysis of equipment values; Line up QA review of reports; Calls and e-mails with Lorne re Court reports; Update from Nisha on insurance and other issues; Review memo from Annie on HST matters; E-mails from lawyer for Franchisor; Draft additional sections for report
5/18/2016	Saunders, John	Vice-President	6.4		Work on Court reports; Discuss with David the status of Florida and Louisiana assets, and realty brokers for Ottawa properties; E-mails with Gowlings re status of PSA with purchaser; Follow up on QA comments
5/20/2016	Saunders, John	Vice-President	6.9		Follow up on QA comments on reports; Discuss with Lorne the requirements for obtaining Court approval of tender sale of equipment; Follow up with David to assess whether sufficient info available to detail the potential tender process for the Court at this time; Discuss final revision to PSA with Lorne and Julien; Discuss with Gordon his suggested addition to the report to make revision to original appointment Order; Make revisions to report; Review and discuss WEPPA schedules with Nisha; Review draft Notices of Motion prepared by Gowlings - discuss with Julien; Review possibility of updating R&D to May 20 with Nisha - prepare format for R&D; Discuss potential refund on Group Life insurance with Caroline; Discuss progress of A/R collections; Call from landlord (and his legal counsel) for Sheffield Rd location re o/s rent; Call from realty broker; Organize docs
Subtotal			50.8	\$ 20,320.00	
4/25/2016	Sharma, Nisha	Senior	9.5		entering payroll into Ceridian; looking for information regarding CTRO and CRDN so we can deposit cheques; discussions with Denise Cantin regarding Deloitte portion of Payroll; meeting with John, Eric, David, Jillian; discussions with David, John, Eric and Jillian; Obtaining birth date information for payroll; discussions with Kathryn Nowell regarding WSIB and setting up a new account; emails; discussions with Ginette; reviewing payroll figures sent by Denise
4/26/2016	Sharma, Nisha	Senior	9.7		discussions with Caroline, Val, Wayne regarding next steps; discussions with Eric regarding monitoring receipts and disbursements; discussions with Ceridian regarding setting up a new account; contacting Jerry - regarding returning vehicle; organizing payroll - with Ceridian and Mazal; drafting gas advance letter; researching MTO and how to get ownership information; emails
4/27/2016	Sharma, Nisha	Senior	10.0		attend at CRDN to monitor operation; providing cheques to employees; and gas advances; visiting Liverpool site; discussions with waste company regarding bins; discussions with CRDN regarding cheques; visiting CRDN onsite; providing Caroline with cheque deposit dates so she can update Quickbooks; emails; following up regarding WSIB; emailing pictures regarding Dairy Drive; inputting request for router; internet / wifi
4/28/2016	Sharma, Nisha	Senior	8.5		insurance discussions; call with insurance broker; discussions with Phil on completing pollution application; discussions with Eric, David, John, Robert, and Jillian; looking for GIC - City of Ottawa document; obtaining banking information - discussions with Mazal; providing Mazal with correct names for employees; obtaining bank statements from Mazal
4/29/2016	Sharma, Nisha	Senior	8.0		discussions with insurance company regarding how to issue cheques and for which amounts; discussions with Skynet regarding equipment moved by Kevin; discussions with David, Eric, Robert and Martin; discussions with Jillian regarding CRDN monitoring; discussions with DeJardins regarding shareholder insurance and Kevin trying to obtain access to it; emails
5/2/2016	Sharma, Nisha	Senior	11.0		Discussions with David on insurance and bank account; Discussions with Eric regarding wire transfer; discussions with Kathryn - regarding WSIB; picking up insurance cheque and dropping it off to insurance broker; facilitating tour at CRDN; Discussions with CRDN employees regarding pay; Follow up on BMO account; preparing cheque requests for Mazal; emails
5/3/2016	Sharma, Nisha	Senior	10.0		updating monitoring spreadsheets; discussions with David, Eric, Robert, Jillian; discussions with CRDN franchisor regarding wire transfer; dropping off cheque requests to Mazal; discussions with Donnelly Ford regarding pickup; preparing cheque requests; discussions regarding CRDN wire transfer; following up on mail redirect and WSIB; emails
5/4/2016	Sharma, Nisha	Senior	10.0		discussions with RCAP regarding leased equipment being used at CRDN; discussions regarding ROE mail out; preparing cheque requests; discussions regarding payroll; discussions regarding wire transfers with CRDN; emails; landlord inspection at Liverpool; dropping off cheques and picking up cheques at CRDN

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/5/2016	Sharma,Nisha	Senior	8.0		emails; preparing cheque requests; payroll discussions; discussions with Jillian and David regarding AR collection probabilities; reviewing TD line of credit and mortgage documents; going with Wayne to pick up trailer (off-site)
5/6/2016	Sharma,Nisha	Senior	8.0		Discussions with CRDN regarding payroll; discussions with David and Caroline regarding payroll; discussions with BMO; following up on pollution insurance; preparing cheque requests; discussions with Darrell from Skynet; discussion with Paul and Mazal regarding CRDN wire transfer information; preparing payroll
5/9/2016	Sharma,Nisha	Senior	11.0		completing payroll; discussions with David and Jillian; calling lease direct regarding fork lift and discussing invoices post receivership; discussions regarding biosweep machine; discussions regarding insurance and Aviva no longer wanting to cover (discussions with David and Karen - insurance broker); updating monitoring spreadsheet; emails
5/10/2016	Sharma,Nisha	Senior	9.5		discussions with Ginette regarding invoices and cheques; discussions with Jillian regarding monitoring spreadsheets; discussions with Caroline regarding vacation pay; calling Ceridian regarding vacation pay, ROEs and T4s; discussions with David regarding next steps; calling insurance broker regarding Aviva and pollution insurance; finalize payroll; emails; preparing cheque requests; updating monitoring
5/11/2016	Sharma,Nisha	Senior	10.0		fixing ceridian vacation pay; reviewing payroll; discussions regarding WEPPA; discussions with Phil regarding TD GIC documents; dropping off cheque requests to Mazal and deposits; speaking with depots and obtaining invoicing information; creating summaries for outstanding depot costs; emails
5/12/2016	Sharma,Nisha	Senior	9.5		visiting CRDN; preparing payroll cheques; distributing payroll cheques; reviewing vacation pay; calling Ceridian regarding vacation pay; discussions with Calgary depot and setting up a time for an inventory count; speaking with insurance broker regarding Aviva and pollution insurance; drafting letter for asset disposal; preparing cheque requests / wire transfer requests; emails
5/13/2016	Sharma,Nisha	Senior	7.0		emails; discussions with David and Wayne regarding vehicles; discussion with Valerie regarding returns and drafting disposal letters; discussions with Caroline regarding AR; calling various AR with Caroline regarding collection; obtaining pay rates from Ceridian for laid off employees; creating WEPPA spreadsheet; discussion with leasing company regarding landrover return;
5/16/2016	Sharma,Nisha	Senior	9.5		touch base meeting: Martin, David, Eric, John; working on third party goods with Val; creating release / disposal firms; discussions regarding pollution insurance with John and David; Unifirst - arranging for pick up of uniforms and release forms
5/17/2016	Sharma,Nisha	Senior	11.0		looking for missing cheques for Caroline to update quickbooks; attending CRDN on-site; discussions with Caroline regarding equipment and AR; going to Deloitte to drop off cheques to Mazal; discussions with Wayne regarding truck safety; discussions with Phil regarding legal documents; preparing cheque requests; emails
5/18/2016	Sharma,Nisha	Senior	9.6		discussions with Caroline, David, Jillian; updating WEPPA spreadsheet; discussions with Caroline regarding WEPPA; dropping off deposits to Mazal - deloitte office; giving cheques to Caroline to update quickbooks; discussions with Caroline and Germaine regarding CRDN equipment - replaced equipment or to support growth; discussions regarding pollution insurance
5/19/2016	Sharma,Nisha	Senior	3.8		completing summary of CRDN franchise fees; preparing cheque requests; emails; discussions with Kathryn regarding source deductions and WSIB
5/20/2016	Sharma,Nisha	Senior	7.0		internet issue with Bell / CRDN - discussions with Bell, CRDN and Caroline on fixing issue; discussion with Ceridian regarding the wire transfer that has not been received yet; discussion with CRA regarding a notice; they are going to fax; emails; discussions with John regarding R&D; payroll
Subtotal			180.6	\$ 40,635.00	
5/9/2016	Sithole,Joseph	Senior	0.4		Compiling Calgary asset listing.
Subtotal			0.4	\$ 90.00	
5/9/2016	Somani,Rajiv	Senior	2.0		Drytech asset count (with Amanda Murray)
Subtotal			2.0	\$ 450.00	

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
4/25/2016	St-Pierre,Eric	Vice-President	4.5		esso card, status call, CRDN discussion, meeting Martin
4/26/2016	St-Pierre,Eric	Vice-President	7.5		Calls with suppliers, presence at CRDN, call Gowling, call team internal, cash flow preparation, esso card
4/27/2016	St-Pierre,Eric	Vice-President	2.5		Rogers, update call, call Gowlings for process, CRDN
4/28/2016	St-Pierre,Eric	Vice-President	1.0		appels interested party for call for tenders
4/29/2016	St-Pierre,Eric	Vice-President	1.5		status call + assurance + call for tenders
5/2/2016	St-Pierre,Eric	Vice-President	2.5		status update team, discussion Nisha, Answer inquiries interested parties
5/3/2016	St-Pierre,Eric	Vice-President	2.5		review offers, call Gowlings, discussion interested parties, discussion Martin F
5/4/2016	St-Pierre,Eric	Vice-President	1.5		Update Martin on status, update legal counsel
5/5/2016	St-Pierre,Eric	Vice-President	2.5		discussion interested party, discussion with secured creditir, discussion Martin F.
5/6/2016	St-Pierre,Eric	Vice-President	8.0		Discussion with interest parties, discussion with legal counsel, dicussion with Martin F, start the 1st Receiver Report
5/10/2016	St-Pierre,Eric	Vice-President	3.0		Call with purchasers, Equipment list, Work on Receiver's report
5/11/2016	St-Pierre,Eric	Vice-President	2.0		Equipment list, Work on Receiver's report
5/12/2016	St-Pierre,Eric	Vice-President	1.0		Equipment list, Work on Receiver's report
5/13/2016	St-Pierre,Eric	Vice-President	2.0		Equipment list, Work on Receiver's report
Subtotal			42.0	\$ 16,800.00	
5/2/2016	Truong,Ellen N	Senior	5.5		Attending asset count at 73 Galaxy Blvd., Toronto. Documenting assets (description, make, model, bar code, serial number) for records.
5/5/2016	Truong,Ellen N	Senior	5.0		Attending asset count at 73 Galaxy Blvd. Toronto, documenting inventory equipment information
Subtotal			10.5	\$ 2,362.50	
Total Fees for Mandate			791.4	\$ 225,308.00	



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: August 5, 2016
Invoice No: 4145865
Client No: 824874
Billing Partner: Martin Franco
HST Registration no: 133245290

Attention: John Saunders

Invoice

Fee for professional services rendered from May 21 to July 9, 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	12.0	\$475	\$ 5,700.00
VP / Sr. Manager	358.7	\$400	143,480.00
Manager	4.0	\$350	1,400.00
Senior	374.9	\$225	84,352.50
Analyst	236.1	\$185	43,678.50
Accounting Technician	48.6	\$100	4,860.00
	<u>1034.3</u>	<u>\$ 274.07</u>	<u>\$ 283,471.00</u>

\$283,471.00

Out-of-pocket expenses: Mileage to and from Drytech's premises for 2 staff

1,510.08

\$284,981.08

HST at 13%

37,047.54

Amount payable

\$322,028.62

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
6/30/2016	Beggs,Bruce	Sr. Vice-President	1.0		Cheque request and file matters.
		Subtotal	1.0	\$ 475.00	
5/18/2016	Biehler,Robert	Sr. Vice-President	2.0		QA court report; discussions w/ J Saunders
		Subtotal	2.0	\$ 950.00	
7/4/2016	Boettger,Adam Kevin	Senior	0.2		Team discussion on status of engagement
7/5/2016	Boettger,Adam Kevin	Senior	1.5		Review court documents; Review and recalculate employee proof of claim regarding outstanding wages; Contact Service Canada with question on appropriate procedure for Wage Earner Protection Program
7/7/2016	Boettger,Adam Kevin	Senior	0.2		Follow-up on information request regarding WEPP from Service Canada
7/8/2016	Boettger,Adam Kevin	Senior	0.2		Receive instructions from Service Canada concerning WEPP claims
		Subtotal	2.1	\$ 472.50	
5/24/2016	Cantin,Denise	Acctg Technician	1.5		Prep May 25/16 payroll
5/26/2016	Cantin,Denise	Acctg Technician	1.0		Payroll file cleanup
5/30/2016	Cantin,Denise	Acctg Technician	1.5		Prep WSIB information spdsht
6/2/2016	Cantin,Denise	Acctg Technician	0.8		Phone discussion with WSIB re acct.
6/3/2016	Cantin,Denise	Acctg Technician	0.5		Set up online WSIB access
6/6/2016	Cantin,Denise	Acctg Technician	3.1		Prep June 10, 2016 payroll
6/17/2016	Cantin,Denise	Acctg Technician	0.5		Phone query re reported hours
6/20/2016	Cantin,Denise	Acctg Technician	5.2		Prep June 24, 2016 payroll. Prep WSIB and SD info. Phone inquiries re T4/ROE. Email ES re T4 prep for NS
6/22/2016	Cantin,Denise	Acctg Technician	1.5		Prep ROEs for NS
7/5/2016	Cantin,Denise	Acctg Technician	2.0		Work on ROEs re changes
7/6/2016	Cantin,Denise	Acctg Technician	4.0		Prep July 8, 2016 payroll. E-file Apr-Jun/16 WSIB remit
		Subtotal	21.6	\$ 2,160.00	
6/30/2016	Cheang,Rita	Analyst	0.8		échanges de courriel avec DPeloquin & CMG pour publication annonce journal
7/1/2016	Cheang,Rita	Analyst	1.5		work on call for tenders email to be sent out on Monday
		Analyst	4.0		finalize with call for tenders offers to be sent by email / various email exchanges and with JSaunders for finalization / finalize and send from Montreal RS box
7/4/2016	Cheang,Rita				
		Subtotal	6.3	\$ 1,165.50	
5/24/2016	Fielding,Jillian	Anaylst	4.0		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/24/2016	Fielding, Jillian	Anaylst	2.0		Updating the CRDN monitoring list with the invoices that have come in since the last update, to track the amount of money that is coming in and out of CRDN.
5/24/2016	Fielding, Jillian	Anaylst	1.5		Preparing and organizing the paperwork for the release of a leased vehicle. Meeting with Wayne and David to discuss the process. Met with Addison Leasing to pick up the truck and ownership papers, as well as getting the truck boosted
5/24/2016	Fielding, Jillian	Anaylst	0.4		Assisting David and Phil in converting the equipment purchase list. There were issues in transferring the data.
5/24/2016	Fielding, Jillian	Anaylst	1.6		Searching through the year end boxes from 2008 to 2015 looking for the invoices for equipment owned by DryTech but is currently residing in the United States.
5/25/2016	Fielding, Jillian	Anaylst	8.5		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.
5/26/2016	Fielding, Jillian	Anaylst	3.5		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.
5/26/2016	Fielding, Jillian	Anaylst	1.5		CRDN - updating monitoring list with invoices
5/27/2016	Fielding, Jillian	Anaylst	4.0		Working on DryTech Vehicles, connecting with Jerry Kosky in Toronto about accident and when he is returning the Truck to Ford. Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.
5/30/2016	Fielding, Jillian	Anaylst	2.0		CRDN - gathering POD information, serial numbers and POD numbers. PODs that are owned by DryTech but are currently at CRDN.
5/30/2016	Fielding, Jillian	Anaylst	1.5		Met with a customer who has been renting a POD from DryTech, collected his final months payment and released his content.
5/30/2016	Fielding, Jillian	Anaylst	1.5		Met with employees of CRDN and supervised the unloading of content that was transported from CRDN to DryTech
5/30/2016	Fielding, Jillian	Anaylst	4.0		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.
5/31/2016	Fielding, Jillian	Anaylst	1.5		CRDN tracking invoices for monitoring list.
5/31/2016	Fielding, Jillian	Anaylst	3.0		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.
5/31/2016	Fielding, Jillian	Anaylst	0.5		Contacting Desjardins insurance regarding outstanding cheque, confirmed that it is in the mail.
5/31/2016	Fielding, Jillian	Anaylst	4.0		Creating spreadsheet to track customer payments to determine when the contents can be released. Used ASEND as reference, cross referenced with bank statement to ensure that cheques did not bounce.
6/1/2016	Fielding, Jillian	Anaylst	1.0		Coordinating with employees of Drytech regarding Customer goods, pick ups of their content.
6/2/2016	Fielding, Jillian	Anaylst	4.0		Drytech, double checking the invoices from suppliers of CRDN and creating cheque requisition forms for the suppliers of CRDN.
6/2/2016	Fielding, Jillian	Anaylst	2.5		Confirming that customers payments went through the account and creating asset release forms for customers goods.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/2/2016	Fielding, Jillian	Anaylst	1.5		Connecting with Kal Tire in reference to the trailer that they have a lien on, tracking down the invoice and creating a cheque requisition form to pay Kal Tire
6/2/2016	Fielding, Jillian	Anaylst	0.5		Dropping off CRDN invoices at Deloitte for One Team to scan onto network
6/2/2016	Fielding, Jillian	Anaylst	2.0		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.
6/3/2016	Fielding, Jillian	Anaylst	0.5		Updating alarm and Key holder list, reviewing with Nisha and sending to John.
6/3/2016	Fielding, Jillian	Anaylst	3.0		Creating list of companies to notify once CRDN has officially passed hands, using disbursements to get company names, searching invoices and DryTech system for contact information
6/3/2016	Fielding, Jillian	Anaylst	1.0		Coordinating with Nisha, and DryTech employees regarding CRDN sale and the vehicles that are owned by drytech, as well as the fan that the new owners did not want included in the sale
6/3/2016	Fielding, Jillian	Anaylst	3.0		Contacting suppliers and service providers for CRDN to inform of sale, and to cut off services (unless being continued with by new owners). Updating list with results of who I spoke with, time, and the outcome of the call.
6/3/2016	Fielding, Jillian	Anaylst	0.5		Searching for CRDN employees phone numbers to contact them when sale goes through, if they are not at work, to inform them
6/3/2016	Fielding, Jillian	Anaylst	2.0		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.
6/6/2016	Fielding, Jillian	Anaylst	8.0		Gathering information for suppliers of CRDN including hydro, internet and phones. Creating letters for each company to inform of sale
6/6/2016	Fielding, Jillian	Anaylst	2.0		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.
6/7/2016	Fielding, Jillian	Anaylst	3.5		Gathering information for suppliers of CRDN including hydro, internet and phones. Creating letters for each company to inform of sale. Speaking with suppliers regarding messages left on Friday.
6/7/2016	Fielding, Jillian	Anaylst	2.5		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.
6/13/2016	Fielding, Jillian	Anaylst	2.0		Customer Goods –Contacting customers regarding their outstanding balance and informing them of content that is at DryTech or of their disposal content that needs to be released, creating Asset Release forms for the customers goods once final balances are paid. Updating spreadsheet and collection notes to capture all information.
6/14/2016	Fielding, Jillian	Anaylst	3.0		Customer goods, Clean All picked up there contents and arranging with clients of other contents to be picked up. Created more release forms
6/15/2016	Fielding, Jillian	Anaylst	10.0		Creating cheque requisitions. Assisting with FCI, monitoring while repairing alarm system. Customer goods - arranging times for picks ups and sending forms to sign by customers and David. Reconciling cheques and finding copies to match agents DryTechs quick books. Working on the documentation for the Brista Machine, searching for invoices, photos etc. Assisting employees of DryTech with the WEPPA form
6/16/2016	Fielding, Jillian	Anaylst	8.0		Calculating Payroll for CRDN, working with Denise to fix holiday hour issues for employees. Working on next weeks payroll. Scanning, saving and sending the WEPPA sheets. Working through the forms with employees Customer goods releases and tracking deposits as well as working on First General clients Calculating and Making cheque requests

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/17/2016	Fielding,Jillian	Anaylst	8.0		Calculating Payroll for CRDN, working with Denise to fix holiday hours and issues for employees. Working on next weeks payroll.
6/20/2016	Fielding,Jillian	Anaylst	9.0		Dealing with Bell in regards to the sale of CRDN, outstanding bills and asking for an invoice for the days of April 12 to June 3rd. Organizing and coordinating customers contents while they were being released, obtained singed release form. Tracking down cheque support for AR list (for Caroline's reconciliation). Coordinating with Wayne in regards to Kal Tire cheque and trailer. Dropping cheque off to Mazal and keys to DryTech to John.
6/21/2016	Fielding,Jillian	Anaylst	9.0		Payroll for DryTech and CRDN Employees. Organizing Kal Tire paper work to release trailer that has a lien. Creating cheque requests. Working on customer goods list and beginning release forms for RBC customers as cheque as cleared. Coordinating with RBC in relation to one costumers contents and availability to pick up the goods.
6/22/2016	Fielding,Jillian	Anaylst	7.5		Creating release forms for RBC clients and arranging for times to pick up the contents, creating cheaque requests, including working on the back up for CJL's numbers for cheque request as well as RGIS numbers for cheque request - USD currency. Coordinating with David in regards to exchange rates and address to mail cheques.
6/23/2016	Fielding,Jillian	Anaylst	9.5		Preparing and mailing out demand letters to creditors. Preparing the paperwork, organizing contents and releasing content to a customer. Reviewing the AR list and deposits to ensure proper entry as it does not reconcile.
6/24/2016	Fielding,Jillian	Anaylst	2.0		Customer goods, and coordinating with Val for release forms
6/27/2016	Fielding,Jillian	Anaylst	9.0		Tracking customer goods and updating spreadsheet. Calling QuickBooks to organize payment to continue using the services. Going through mail to determine which services need to be paid as soon as possible, making a quick sheet to organize bills since recievership. Meeting with drivers for the equipment that came in from Calgary. Going over the employee sheets with Wayne and the three workers that are assisting him with the equipment.
6/28/2016	Fielding,Jillian	Anaylst	6.0		Tracking customer goods and updating spreadsheet. Reviewing the AR list and deposits to ensure proper entry as it was not reconciling. Worked with Caroline to review found discrepancy.
7/4/2016	Fielding,Jillian	Anaylst	9.0		Meeting with Katheryn to go over Source Deduction and HST. Starting ROEs for employees from CRDN. Updating customer good list. Starting payroll for casual labour employees
7/5/2016	Fielding,Jillian	Anaylst	9.0		Creating ROEs for CRDN employees. Sending back up documents to David for the release of customer goods. Meeting with John to discuss accounts receivable and customers contents. Completing payroll for casual labour employees. Working with Nisha to find documents to file for WSIB, HST and Source Deductions.
7/6/2016	Fielding,Jillian	Anaylst	9.0		Cheque requests for M & N Services. Creating forms to submit WSIB, HST and Source Deductions for the past three months. Dealing with Enbridge gas regarding payments for past months from Liverpool location. Working with Denise to confirm numbers for ROEs and completing the ROE forms for past employees. Preparing documents regarding an employee on sick leave for lawyers. Creating POD list for Val to assist her in disposals and when approval was given in the past.
7/7/2016	Fielding,Jillian	Anaylst	9.8		Making Cheque requests. Assisting with HST, tracking down Sales and revenue from CRDN for April, May and June. Tracking down job files for outstanding AR for the lawyers, scanning and duplicating files including all invoices, sign offs on equipment, e-mails and other back up for each job. Walking potential buyers through the equipment lots for sale. Dealing with the issues with arming the building.
7/8/2016	Fielding,Jillian	Anaylst	9.0		Tracking down job files for outstanding AR for the lawyers, scanning and duplicating files including all invoices, sign offs on equipment, e-mails and other back up for each job. Walking potential buyers through the equipment lots for sale.
Subtotal			211.3	\$ 39,090.50	
5/25/2016	Forget,Karine	Manager	1.0		Preparation for WEPPA on Service Canada

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/24/2016	Ly,Mazal	Senior	0.5		Daily bank reporting to Nisha, processing invoices, responding to inquiries from Nisha and John, etc.
5/25/2016	Ly,Mazal	Senior	1.0		Daily bank reporting to Nisha, processing invoices and payroll, entering deposits in ASCEND, responding to inquiries from Nisha and John, etc.
5/26/2016	Ly,Mazal	Senior	0.5		Daily bank reporting to Nisha, processing invoices and wire transfer, entering deposit into ASCEND, responding to inquiries from Nisha
5/30/2016	Ly,Mazal	Senior	0.5		Daily bank reporting to Nisha, Processing payments for deposit on ASCEND, processing invoices, etc
6/1/2016	Ly,Mazal	Senior	0.5		Daily bank reporting to Nisha, Processing payments for deposit on ASCEND, processing invoices, responding to inquiries from John, etc.
6/6/2016	Ly,Mazal	Senior	1.0		Daily bank reporting to Nisha, Processing payments for deposit on ASCEND, processing invoices and payroll, responding to inquiries from Nisha, etc.
6/7/2016	Ly,Mazal	Senior	0.5		Daily bank reporting to Nisha, Processing payments for deposit on ASCEND, processing invoices, responding to inquiries from Nisha, etc.
6/8/2016	Ly,Mazal	Senior	0.5		Daily bank reporting to Nisha, Processing payments for deposit on ASCEND, processing invoices, etc.
6/13/2016	Ly,Mazal	Senior	0.5		Daily bank reporting to Nisha, Processing payments for deposit on ASCEND, processing invoices, etc.
6/14/2016	Ly,Mazal	Senior	0.5		Daily bank reporting to Nisha, Processing payments for deposit on ASCEND, processing invoices, etc.
6/15/2016	Ly,Mazal	Senior	0.5		Daily bank reporting to Nisha, Processing payments for deposit on ASCEND, processing invoices, etc.
6/16/2016	Ly,Mazal	Senior	0.5		Dealing with banking issues, contacting banks to follow on service fees. sending bank statement to Nisha, other inquiries, etc.
6/20/2016	Ly,Mazal	Senior	1.0		Processing payroll and other invoices, sending bank statement to Nisha, entering deposit into ASCEND, other inq,etc.
6/21/2016	Ly,Mazal	Senior	0.5		Processing invoices, sending bank statement to Nisha, entering deposit into ASCEND, other inq,etc.
6/22/2016	Ly,Mazal	Senior	1.0		Processing numerous cheques and responding to inquiries
6/23/2016	Ly,Mazal	Senior	0.5		Daily bank statement to Nisha, enter item for deposit on ASCEND, process invoices and print cheques
7/5/2016	Ly,Mazal	Senior	0.5		Send banking information to Nisha, process invoices, respond to inquiries
7/6/2016	Ly,Mazal	Senior	1.0		Send banking information to Nisha, process invoices and payroll, enter payment for deposit on ASCEND, respond to inquiries from Nisha.
7/7/2016	Ly,Mazal	Senior	0.5		send banking information to Nisha, process invoices, respond to inquiries from Jilian.
Subtotal			12.0	\$ 2,700.00	
5/13/2016	Malik,Preeti	Accounting Technician	3.0		Compiled the inventory count in Florida
Subtotal			3.0	\$ 300.00	
5/31/2016	Moldoveanu-Bochis SR,Adina	Senior	0.3		Conversations téléphoniques avec Katie Moore de Nissan, référé à Caroline Leishman et ensuite à David Peloquin au sujet d'un chariot élévateur.
6/3/2016	Moldoveanu-Bochis SR,Adina	Senior	1.5		Échange de courriels non réglé avec David Peloquin; conversations téléphoniques employés pour LPPS explications
6/6/2016	Moldoveanu-Bochis SR,Adina	Senior	1.8		Numerouse phone conversations with ex-employees for explanation on wepp; reception of Notice returned be mail for wrong address.
6/7/2016	Moldoveanu-Bochis SR,Adina	Senior	1.1		POC received, registration POC to Service Canada; explanations regarding WEPP
6/8/2016	Moldoveanu-Bochis SR,Adina	Senior	1.3		Phone calls from employees - WEPP
6/10/2016	Moldoveanu-Bochis SR,Adina	Senior	1.0		Phone calls employees WEPP

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/26/2016	Forget, Karine	Manager	1.0		Document for Employee WEPPA mailing
5/27/2016	Forget, Karine	Manager	2.0		Organize delivery of WEPPA packages to former employees
		Subtotal	4.0	\$ 1,400.00	
5/24/2016	Franco, Martin	Sr. Vice-President	0.2		Discussion with John Saunders on Enterprise security and CRDN sale
5/26/2016	Franco, Martin	Sr. Vice-President	1.4		Various email exchange, correspondence, calls with purchaser of CRDN Division
5/30/2016	Franco, Martin	Sr. Vice-President	0.3		Disc. with John Saunders on Motion CRDN and court report
6/1/2016	Franco, Martin	Sr. Vice-President	0.7		Follow up on court motion and review various emails
6/6/2016	Franco, Martin	Sr. Vice-President	0.6		Status call
6/13/2016	Franco, Martin	Sr. Vice-President	0.2		Follow up on various email exchange
6/16/2016	Franco, Martin	Sr. Vice-President	0.1		Discx. Denis Lefebvre on call for tender
6/17/2016	Franco, Martin	Sr. Vice-President	0.3		Follow up. Review R&D and status call for tender
6/20/2016	Franco, Martin	Sr. Vice-President	1.8		Review of the Call for Tender documents - drytech Equipment
6/21/2016	Franco, Martin	Sr. Vice-President	1.0		Review amended CIM - Call for tender Drytech
6/22/2016	Franco, Martin	Sr. Vice-President	0.2		Review correspondence with Pat Dooley
6/29/2016	Franco, Martin	Sr. Vice-President	1.2		Discussions on RBC issue, call for tender, call with Lorne Segal
6/30/2016	Franco, Martin	Sr. Vice-President	0.4		Discussion of issues with team
7/7/2016	Franco, Martin	Sr. Vice-President	0.3		Disc. auctioneers
7/8/2016	Franco, Martin	Sr. Vice-President	0.3		Discussion of issues with team
		Subtotal	9.0	\$ 4,275.00	
7/7/2016	Gosselin, Annie	Senior Manager	0.1		Respond to inquiry re HST on goods shipped to US
		Subtotal	0.1	\$ 40.00	
7/6/2016	Lavoie, Valérie	Accounting Technician	8.0		Inventory of all boxes (year 2005 to 2016, for invoices, job files, timecards, etc.)
7/7/2016	Lavoie, Valérie	Accounting Technician	8.0		Inventory of all boxes of records
7/8/2016	Lavoie, Valérie	Accounting Technician	8.0		Retrieving, copying and putting together files for the lawyers (Accounts receivable)
		Subtotal	24.0	\$ 2,400.00	
7/6/2016	Leeder, Tyler	Senior	8.0		Help with inventory and records
		Subtotal	8.0	\$ 1,800.00	
6/20/2016	Logan, Douglas	Senior Manager	4.0		Mobile App Research - discuss with John, attempt to access cloud drive, follow up to obtain password, review
7/4/2016	Logan, Douglas	Senior Manager	4.0		Mobile App Research - review documentation
7/5/2016	Logan, Douglas	Senior Manager	4.0		Mobile App Research - review documentation, make notes
7/6/2016	Logan, Douglas	Senior Manager	4.0		Mobile App Research - Prepare memo for file
		Subtotal	16.0	\$ 6,400.00	

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/14/2016	Moldoveanu-Bochis SR,Adina	Senior	0.9		Phones calls employees WEPP
6/15/2016	Moldoveanu-Bochis SR,Adina	Senior	1.6		Numerous phone calls from creditors and employees (WEPP)
6/16/2016	Moldoveanu-Bochis SR,Adina	Senior	1.3		Numerous e-mail regarding POC in the matter of the WEPP, treatment
6/17/2016	Moldoveanu-Bochis SR,Adina	Senior	2.0		WEPP - treatment POC received, registration with Service Canada
6/20/2016	Moldoveanu-Bochis SR,Adina	Senior	0.6		Phone conv. with creditors (employees)
6/21/2016	Moldoveanu-Bochis SR,Adina	Senior	3.2		WEPP inscription POC
6/22/2016	Moldoveanu-Bochis SR,Adina	Senior	0.5		Revision POC Gerald Kofsky; chat fixed with Nisha for June 23
6/27/2016	Moldoveanu-Bochis SR,Adina	Senior	2.5		WEPP registration POC and phone conv.
6/28/2016	Moldoveanu-Bochis SR,Adina	Senior	1.8		WEPP registrations and phone conversation; e-mail and disc. with Nisha
6/29/2016	Moldoveanu-Bochis SR,Adina	Senior	0.9		WEPP phone calls
6/30/2016	Moldoveanu-Bochis SR,Adina	Senior	0.2		Suivi processus vente, sollicitation par courriels
7/4/2016	Moldoveanu-Bochis SR,Adina	Senior	1.7		Follow-up on WEPP; reception POC and treatment on Service Canada site;
7/6/2016	Moldoveanu-Bochis SR,Adina	Senior	1.8		Explanation for WEEP form's POC
Subtotal			26.0	\$ 5,850.00	
5/25/2016	Nowell,Katheryn AE	Anaylst	0.2		Call with John regarding availability, email to Nisha
6/2/2016	Nowell,Katheryn AE	Anaylst	7.4		Site visit, payroll, retrieve cheque scans for Caroline, call to CRA on source deductions, call to WSIB to sort
6/3/2016	Nowell,Katheryn AE	Anaylst	0.9		Email cheque scans to Carline, Complete payroll for Nisha's review
6/7/2016	Nowell,Katheryn AE	Anaylst	0.3		Call from John regarding source deductions
6/9/2016	Nowell,Katheryn AE	Anaylst	0.2		Review process for ROEs with Denise
6/10/2016	Nowell,Katheryn AE	Anaylst	0.2		Call with John regarding ROEs for departed employees
6/17/2016	Nowell,Katheryn AE	Anaylst	0.3		Request ROEs forms from Employment Canada
6/28/2016	Nowell,Katheryn AE	Anaylst	0.3		Call with Nisha on ROE, WSIB, Source Deduction and HST filings
7/4/2016	Nowell,Katheryn AE	Anaylst	1.0		Walk Jillian through HST, Source deduction and WSIB remittances
7/7/2016	Nowell,Katheryn AE	Anaylst	1.5		Prep HST filing, discuss with Jillian regarding revenues
Subtotal			12.3	\$ 2,275.50	
5/24/2016	Peloquin,David	Vice-President	7.0		Asset listing - review of secured creditors backup - release of vehicle
5/25/2016	Peloquin,David	Vice-President	6.5		Asset listing - sales process - sale of air scrubbers
5/26/2016	Peloquin,David	Vice-President	5.0		Asset listing - release of vehicle - discussion with supplier
5/27/2016	Peloquin,David	Vice-President	7.0		Asset listing - release of vehicles - third party goods
5/30/2016	Peloquin,David	Vice-President	5.0		Meeting with Gowlings for the sales process
5/31/2016	Peloquin,David	Vice-President	8.5		Documentation to prepare for the sale process, release of a car
6/1/2016	Peloquin,David	Vice-President	6.5		Documentation to prepare for the sale process
6/2/2016	Peloquin,David	Vice-President	4.0		Documentation to prepare for the sale process
6/3/2016	Peloquin,David	Vice-President	7.0		Documentation to prepare for the sale process
6/6/2016	Peloquin,David	Vice-President	5.0		Final review of the master list, lots first draft, value of certain assets in the lists
6/7/2016	Peloquin,David	Vice-President	6.0		Master list, completing first draft lots, Ocala options

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/8/2016	Peloquin, David	Vice-President	6.5		First draft - lots
6/9/2016	Peloquin, David	Vice-President	3.0		Meeting with Gowlings to discuss Ocala and the sale process, complete the second draft of lots
6/10/2016	Peloquin, David	Vice-President	4.0		Finalizing lots, Backup for Ocala to see next options
6/13/2016	Peloquin, David	Vice-President	6.0		Complete the ad for the newspaper, complete the logistics for visits, list of potential purchasers
6/14/2016	Peloquin, David	Vice-President	3.4		Frost fighter sale, update of the network, master list, lots (include Biosweep and Fan Can)
6/15/2016	Peloquin, David	Vice-President	3.5		Warehouses, master list updates
6/16/2016	Peloquin, David	Vice-President	3.0		Lots, warehouse, biowaste
6/17/2016	Peloquin, David	Vice-President	3.5		Summary of RBC equipment, warehouse analysis, Services FL summary
6/20/2016	Peloquin, David	Vice-President	4.5		Call with Gowlings for RBC and Ocala, updating the lots, call with warehouse, payment to warehouse,
6/21/2016	Peloquin, David	Vice-President	4.0		Coordination for the sale process
6/22/2016	Peloquin, David	Vice-President	3.5		Warehouse coordination, sale process coordination
6/23/2016	Peloquin, David	Vice-President	0.5		Discussion on the tender call, logistics
6/28/2016	Peloquin, David	Vice-President	6.5		Brokers summary, lots, warehouse payment, Ocala backup
6/29/2016	Peloquin, David	Vice-President	6.5		Logistics for sale process and visits, finalize documentation for sale process, discussion with Martin
6/30/2016	Peloquin, David	Vice-President	4.5		Finalizing the sale process documentation (newspapers, memorandum, lots)
7/5/2016	Peloquin, David	Vice-President	5.5		Phone calls with potential purchasers, emails to potential purchasers, coordination of visits
7/6/2016	Peloquin, David	Vice-President	5.5		Phone calls with potential purchasers, emails to potential purchasers, coordination of visits
7/7/2016	Peloquin, David	Vice-President	5.5		Phone calls with potential purchasers, emails to potential purchasers, coordination of visits + Ocala backup
7/8/2016	Peloquin, David	Vice-President	3.5		Phone calls with potential purchasers, emails to potential purchasers, coordination of visits
Subtotal			150.4	\$ 60,160.00	
5/25/2016	Poulin, Pierre	Analyst	5.5		Assisted with WEPPA administration
Subtotal			5.5	\$ 1,017.50	
5/17/2016	Roy-Turgeon, Vincent	Senior	-2.0		Correction: Gestion pour paiement des employés et discussion avec Mohammad need to be re-allocate in another mandate
5/24/2016	Roy-Turgeon, Vincent	Senior	5.5		Identification of all serial number in TD and RBC leases found or not found in the inventory. Identify all serial number issue that we have (i.e. serial number not on the leases, invoices, etc.)
5/25/2016	Roy-Turgeon, Vincent	Senior	0.7		Assist Wayne to deliver the 3 vehicles to the bailiff
5/25/2016	Roy-Turgeon, Vincent	Senior	3.0		Obtain backup from Caroline of all serial numbers not found on the invoices
5/25/2016	Roy-Turgeon, Vincent	Senior	1.7		Updating the Master list with all new items counted in Vancouver
5/25/2016	Roy-Turgeon, Vincent	Senior	2.0		Match all Ocala equipment with invoices and/or PO to confirm whether Drytech Canada is the owner
5/26/2016	Roy-Turgeon, Vincent	Senior	7.0		Secured creditors summary - Update all items found, not found and serial number issue in TD/RBC leases
5/27/2016	Roy-Turgeon, Vincent	Senior	6.5		Secured creditors summary - Update all items found, not found and serial number issue in TD/RBC leases
5/27/2016	Roy-Turgeon, Vincent	Senior	0.5		Discussion with Caroline for all items not found or with a serial number issue
5/30/2016	Roy-Turgeon, Vincent	Senior	7.0		Preparing the inventory list by lots per location
5/31/2016	Roy-Turgeon, Vincent	Senior	6.5		Preparing the inventory list by lots per location
6/1/2016	Roy-Turgeon, Vincent	Senior	1.5		Preparing a list of all serial number items we couldn't found during our inventory count or we couldn't found in client list or on the invoice/PO

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/1/2016	Roy-Turgeon,Vincent	Senior	5.5		Preparing the inventory list by lots per location and correcting the cost, FMV and LV
6/2/2016	Roy-Turgeon,Vincent	Senior	6.0		Preparing the inventory list by lots per location and correcting the cost, FMV and LV
6/3/2016	Roy-Turgeon,Vincent	Senior	5.0		Preparing the inventory list by lots per location and correcting the cost, FMV and LV
6/6/2016	Roy-Turgeon,Vincent	Senior	0.3		Inventory master list and answer query from David
7/5/2016	Roy-Turgeon,Vincent	Senior	3.5		Link Ocala inventory to a relevant backup (i.e. Purchase Order, invoices, leases, etc.) for presentation in court
7/6/2016	Roy-Turgeon,Vincent	Senior	5.5		Link Ocala inventory to a relevant backup (i.e. Purchase Order, invoices, leases, etc.) for presentation in court
Subtotal			65.7	\$ 14,782.50	
5/23/2016	Saunders,John	Vice-President	4.4		Add additional section to report re amendment to Appointment Order; Review updated R&D to May 20 - Follow up on queries with Nisha - compare figure to trial balance; Check figures in report and pull together exhibits; Update schedules in report; Respond to QA comments and make additional edits.
5/24/2016	Saunders,John	Vice-President	6.6		Discussion with Gowlings re final report issues and Enterprise security issues; Follow up with David for appraised value of CRDN assets; Follow up with Eric to confirm leased equipment that purchaser wishes to exclude from purchase; Follow up on formatting of reports with Jacqui - pull together exhibits and issue reports; Arrange to post first report on website; Respdn to inquiry from Kevin Dooley; Contact landlord for supporting backup to support invoice for rent and other charges relating to Sheffield property; Follow up on WEPPA issues with Nisha; Review info on City's restrictive covenants on 1661 Vimont - Follow up with Wayne Kerrick for further details of impact; Respond to Pat Dooley's inquiries - follow up with David; Discuss Gowlings plans for service of Notice of Motion; Review other correspondence.
5/25/2016	Saunders,John	Vice-President	7.9		Respond to several inquiries from Kevin Dooley; Review and approve payroll; Follow up with Wayne Kerrick for futher info on City restrictions on property; Discuss resignation of Ginette with Eric and Nisha; Call with Phil to discuss his resignation; E-mail from customer - Discuss missing coffee machine with Nisha; Notes to file; Discuss Enterprise secured claim and BDC's position with Lorne; Discuss insurance renewal issues with Wayne Fast (insurance consultant); Follow up with broker - review with Nisha; Follow up on updating vehicle list for insurer; Review and approve invoices for payment; Discuss status of all asset counts with David; Respond to inquiries from Pat Dooley; Discuss City's restrictive covenants on TD mortgaged property with TD's counsel; Update Martin - discuss approach to appraising and selling properties; Review service list from Gowlings for Notice of motion
5/26/2016	Saunders,John	Vice-President	8.2		Discuss CRDN issues with Nisha; Discuss possible options with Wayne re dealing with City's restrictive covenants on property; Follow up with Nisha of CRDN assets not being purchased - arrange to move them back to Drytech's warehouse; Inquiry from former employee re leased vehicle - follow up with Nisha; Review and forward details of released vehicles to insurer; Respond to CRDN purchaser's request to buy additional equipment; Follow up on minor car accident by employee; Follow up on CRDN operating results and status of A/R collections with Nisha - review figures; Discuss status of asset list and proposed tender sale with David - discuss with Lorne; Review list of missing equipment by location; Follow up with Gowlings for termination letters that will be required on closing of CRDN sale; Respond to additional inquiries from Kevin Dooley; Respond to inquiry from realtor; Follow up with Kevin re missing equipment that he may have possession of.
5/27/2016	Saunders,John	Vice-President	7.4		Arrange with bidder for return of his deposit cheque; Review information on current market for Dyrtech's equipment from Caroline; Follow up with appraiser for cost and timing to appraise 1670 Vimont Court; Inquiry from BDC - discuss with Lorne; Discussion with BDC regarding impact of proposed CRDN sale on BDC's security; Review correspondence with RBC re their security over assets; Respond to several inquiries from Kevin Dooley - follow up on next steps (re: assets located in US) with Lorne; Request Keven Dooley to provide a time and date to pick up assets in Louisiana; Inquiry from CRDN US re concern over recent loss of CRDN trained employee - discuss with Eric and respond; Call from Tom Conway - discuss position of his client (Enterprise) regarding CRDN sale and potential operating lease arguments (since PMSI was not valid); Update from Lorne on Enterprise issue.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/29/2016	Saunders,John	Vice-President	1.4		Review correspondence; Respond to inquiries from potential purchaser, BDC, and CRDN Franchisor; Draft letter to terminate Drytech's group insurance plan
5/30/2016	Saunders,John	Vice-President	9.5		Follow up on CRDN issues with Nisha - confirm no. of pods at Sheffield, status of A/R, and landlord issues; Review correspondence re secured claims; Review PSA - follow up on removing assets not sold from CRDN premises; Review quote and authorize appraisal of Vimont property; Follow up on insurance coverage on a Brampton property requested by Kevin (through broker); Review updated equipment list with David and discuss realization issues; E-mails re BDC's security over CRDN assets; Review correspondence from Kevin's lawyer; Call to insurance broker; Meeting with Gowlings to review impact of CRDN sale on secured creditors, status of consents to CRDN sale, and process for realizing on other Drytech assets and approvals required; Make minor corrections to supplementary report and forward to Gowlings; Review updated sales and A/R collection activity for CRDN; Review updated equipment list; Respond to Lorne re RBC's request to issue PPSA notice so as to seize and sell specific equipment, if they decide to do so; Review details of recently closed sale of air scrubbers - discuss with David, Martin and Caroline
5/31/2016	Saunders,John	Vice-President	8.8		Follow up on reconciliation of CRDN A/R with Nisha; Review correspondence from Enterprise; Confirm list of Enterprise vehicles with David; Call with Gowlings re Enterprise, BDC, and other parties' interests in CRDN sale; Discuss Biosweep leased machine with Nisha and Caroline; E-mails from Karen and Andre re Court hearing; Respond to questions from Gordon re Patrick's issues for Court hearing; Review correspondence with Karen re TD's position; Prepare for and attend at Court hearing to approve CRDN sale and other matters - post discussion with Gowlings; Update team on status of hearing; Follow up with Gordon re RBC's request and corrections required to proposed vesting order; Look up Enterprise and RBC equipment details - forward to Gordon.
6/1/2016	Saunders,John	Vice-President	6.0		Update from Nisha on CRDN operation; Review and approve cheque requisitions; Review and approved proposed amendments to vesting order; Prepare for and attend continuation of Court hearing - Review and discuss final changes to Court order with Gordon; Discuss status of equipment in Louisiana with Kevin's lawyer (Patrick); Discuss with Enterprise's lawyer a request to value Sprinter vehicle (at CRDN) - Follow up with Nisha to take photos and record odometer of Sprinter; Update team on results of Court attendance; Review letter from lawyer requesting return of customer's goods; Follow up on e-mails from Caroline re internet/e-mail problems at Drytech; Discuss TD and BDC's requests with Lorne; Advise Lorne of Patrick's undertaking to ask Kevin if he would produce docs proving ownership of Louisiana assets by Drytech US rather than Receiver incurring additional time and costs; Follow up on sale closing issues and post closing adjustment process; Review e-mails from Melanie (Gowlings) and follow up with Nisha on how vacation pay has been calculated for CRDN employees to be terminated upon sale closing; Provide copies of employment letters to Melanie and request termination letters; Review photos of Sprinter and forward to Enterprise lawyer; Review e-mails
6/2/2016	Saunders,John	Vice-President	2.5		Follow up with Gowlings on insurance company's refusal to drop coverage for property owned by another company controlled by Kevin Dooley; Review Gowlings' views on whether PSA needs to be in French for potential Quebec bidders of equipment; Call from Sheffield Road landlord's lawyer to discuss assignment of lease to purchaser and unresolved issues; Discuss with Nisha the supplies needed to keep operating CRDN to end of week; Discuss steps required on closing with Nisha; Provide newspaper ad template for David; Review ROE for employee that was sick leave; Review correspondence re outstanding lease assignment issues between CRDN purchaser and landlord - discuss with Lorne; Review other correspondence

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/3/2016	Saunders, John	Vice-President	10.3		Discuss CRDN sale closing problem with Lorne relating to assignment of lease; Follow up with Caroline and Nisha for up to date info on franchisor and landlord arrears - provide to Lorne; Discuss purchaser's allegations re landlord arrears with Eric and Martin; Call from John O'Toole to discuss landlord's position - review detailed arrears stmt provided by John; Several discussion re options with Lorne given purchaser's threats to not close sale; Review notes of Gowlings discussions with Purchaser's lawyer; Prepare list of logistical/operational issues to deal with upon closing - forward to Gowlings and team - discuss with Nisha; Provide info in response to RBC inquiry; Further discussion of closing problems - agree to settlement of issue; Review, edit, and sign employee termination letters - discuss with Nisha; Review and sign closing documentation; Line up security guards for weekend given suspicious individuals casing the building; Correspondence to insurance broker providing legal position on termination of certain coverages; Received confirmation of closing - follow up with Nisha and Jillian to advise suppliers that Receiver no longer responsible for CRDN business or its properties; Send notice to Liverpool landlord; Review termination letters for Monday since most employees left for day; Inquiry from realtor; Review e-mails and schedules re equipment
6/5/2016	Saunders, John	Vice-President	2.0		Draft template letters terminating utilities, security and other services to CRDN; Follow up with Purchaser re contact name to provide to service providers; Review and update list of o/s issues for team to follow up
6/6/2016	Saunders, John	Vice-President	8.5		Attend at CRDN premises to deliver termination letters and discuss transfer to purchaser; Review with Jillian the parties to send service termination letters to; Discuss complexities of Bell and Rogers account with staff; Respond to queries from purchaser; Discuss current security camera set up with Caroline; Meet with Security expert and tour premises and fenced lot across street - discuss recommendations to improve security given suspicious individuals noticed around building; Follow up with Gowlings to notify Donnelly Ford and RCAP re leased equipment transferred to purchaser; Investigate status of mobile app that Drytech was developing - discuss with Caroline; Meet with property appraiser and tour premises; Call with team to review and prioritize issues - update list of o/s issues; Review and edit termination letters to CRDN suppliers; Follow up on HST on CRDN sale with Gowlings; Respond to inquiry from landlord's counsel; Follow up with Wayne Kerrick re City's restrictive covenants on vacant property
6/7/2016	Saunders, John	Vice-President	7.7		Inquiry from potential purchaser; Send release form to Ford; Review and approve payment of CRDN supplier invoices, and payroll; Inquiry from secured creditor; Follow up on query relating to miscalculation of invoice by a supplier; Discuss with Wayne Kerrick the possible recovery of security provided to City for landscaping of Vimont property, and refund on development application for Dairy Drive property; Call from landlord for Liverpool premises - explain impact of CRDN sale and make arrangements to provide copy of key to premises; Respond to purchaser's and Rogers inquiries re transfer of cell lines to purchaser; E-mails from Ford re arrangements to pick up Dodge Caravan - follow up with Nisha; inquiry from Service Canada re WEPPA issue - follow up with OSB to correct date of receivership in their system - report back to Service Canada; Discuss approach to tendering RBC secured equipment with David; Follow up on e-mail from lawyer for First General; Review and provide detailed comments on schedule of asset lots to be tendered for sale - identify missing equipment, and certain computer servers that should not be sold yet; Draft letter to CRA re source deductions; Review e-mails and other correspondence
6/8/2016	Saunders, John	Vice-President	4.2		Update Martin on issues; Review info on RBC secured assets and locations from David; Attend at CRDN premises to deliver payroll cheques and inspect BioSweep machine; Attend at Drytech premises - deliver payroll and make arrangements with Wayne to release 2 vehicles; Discuss possible physical security improvements with Wayne Roberts; Discuss with Caroline the servers, computer equipment and workstations we will need to keep after the sale of all other equipment; Further inquiries from Rogers re transfer of cell lines to purchaser; Discuss obtaining access to Google drive to obtain mobile app documentation; Inquiry from former employee re potential claim against Drytech; Correspondence from purchaser's and landlord's lawyers re difficulties in assigning lease; Call from Liverpool landlord re security alarm going off - contact FCI to advise again of termination of service; Update on property issues from Wayne Kerrick; Review rent bills from landlords to June 3.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/9/2016	Saunders, John	Vice-President	6.4		Meet with Jeff at Drytech to release Dodge Caravan; Discuss access to mobile app documentation on Google drive and status of A/R collections with Caroline; Follow up with David to clarify issues re identification of RBC assets; Discuss with Gowlings and David: (1) the proposed sale process and information to provide to RBC and BDC to obtain approval of process, (2) the status of storage and transportation costs claimed by 3rd party warehouses, (3) assets in Florida and Louisiana, and (4) status of bio sweep machine at CRDN excluded from purchaser's sale; E-mail and call from John O'Toole re landlord's requirement for Deloitte to sign assignment of lease; Review BDC asset information to prepare letter to BDC; Respond to inquiry from potential purchaser and from realtor; Discuss history of Drytech assets in the US with Wayne Roberts; Review additional security precautions being taken by Wayne in fenced yard; Follow up with FCI to repair alarm system; E-mails from Gowlings and First General's lawyer re dispute over A/R and release of its goods - E-mails and calls with Gowlings to discuss position; Call from Caroline to clarify First General history; Review revised lease assignment - provide comments to Gowlings; Review letter from Enterprise's lawyer.
6/10/2016	Saunders, John	Vice-President	4.8		Review and discuss revised lease assignment doc with Lorne; Respond to CRA request for trust audit - follow up with Caroline; Review proposed correspondence to BDO re proposed sale of RBC assets - discuss with David and Lorne - make corrections; Follow up on ROEs and payroll with Kathryn; Follow up with Caroline re additional supporting documentation for assets being held by Pat in U.S; Follow up on details of Drytech employee on sick leave; Follow up on results of Caroline's search for supporting documentation re barista machine being claimed by customer as missing; Call to FCI and Response Group re changes to security; Forward employee timesheets to Katherine; Review and approve payments to suppliers; Review details of BDC secured assets and discuss proposed sale process with Marlene at BDC - leave message for her lawyer; Correspondence from Gowlings re Enterprise issue
6/12/2016	Saunders, John	Vice-President	1.0		Follow up on sale proceeds and HST election form with Gowlings (re CRDN Division sale); Follow up on inquiry from customer; Review e-mails and correspondence
6/13/2016	Saunders, John	Vice-President	4.0		Follow up on RBC issues with David; Follow up on mobile app with Consulting group - Identify app expert - discuss app and its potential value and costs with Doug Logan - Arrange to provide access to app; Review correspondence from First General's lawyer - follow up with Gowlings and confirm amounts owing for 2 customers with Caroline; Inquiries from Donnelly Ford - forward Ford's lease transfer agreement to Gowlings; Follow up with Val re inquiry on customer's missing espresso machine; Call from Lorne to discuss approach to dealing with Enterprise position; Call from Nisha to discuss A/R reconciliation, and employee issues; Return call from BDC's lawyer; E-mail from insurance broker.
6/14/2016	Saunders, John	Vice-President	4.4		Rec'd sale proceeds from Gowlings; Review and approve supplier payments; Discuss proposed sale of BDC secured equipment with Andre Ducasse; Letter from purchaser re transfer of vehicles; Inquiry from prospective purchaser for property; Follow up on accuracy of lease invoices with Nisha; Respond to further inquiries from coffee machine customer; Follow up with David re allocation of RBC equipment in the various lots; Prepare for and attend conference call with BDO and legal counsel to discuss proposed sale of RBC secured equipment; Debrief call with Lorne to discuss next steps and info required by BDO
6/15/2016	Saunders, John	Vice-President	2.6		Follow up with David for appraisal of BDC equipment only; Discuss with Nisha (1) interdivisional invoices between Drytech and CRDN, (2) return of 3rd party goods to owner now that funds had been received, (3) validity of invoices from Donnelly Ford and from landlord, (4) WEPPA meeting with employees planned for tonight, etc; Respond to inquiry from potential purchaser; Discuss employee that had been on sick leave; Update from Wayne Kerrick on potential funds or LC held by City for landscaping work; E-mails with Nisha; Follow up on reconciliation of A/R with Caroline; Discuss with David and Lorne the refusal of Calgary warehouse to permit inspections; Review and approve payment of final rent for Liverpool premises; Draft correspondence to BDC's lawyer setting out proposed tender sale process and confirming BDC's consent to include its secured equipment

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/16/2016	Saunders, John	Vice-President	5.0		Discuss o/s issues with Nisha; Update Martin; Review detailed CRDN A/R reconciliation - follow up on queries with Caroline; Respond to inquiry from secured creditor; Follow up with appraiser on status of building appraisal; Follow up with Caroline on updated A/R details; Discuss banking issues with Mazal; Review Gowlings letter to Calgary warehouse requesting access for inspections by potential purchasers; Explanation from Caroline on interdivisional invoices; Follow up with Caroline on downloading the documentation on the mobile app; Review cost estimate to move Calgary equip back to Ottawa - discuss with Gowlings; Review and sign termination letter for employee who had been on sick leave; Follow up with Nisha for ROEs and T4s; Update from Nisha on upgrades to security alarm; Review revisions made by Gowlings to Donnelly Ford's transfer agreement - forward to Jeff for review; Review and follow up on query re Gowlings opinion on BDC mortgage
6/17/2016	Saunders, John	Vice-President	5.9		Follow up on request from former employee; Review summary of liquidation values for RBC security - discuss with David; Review details of transportation claims made by Toronto warehouse - call David to clarify whether items transported ever went through the warehouse; Work on teaser and cover letter for tender sale of equipment - forward to Gowlings for review - make edits based on Lorne's comments; Follow up with Lorne re status of PSA and deemed trust opinion; Review A/R collection details and reconciliation - follow up on queries with Caroline and Nisha; Update Martin on status of A/R and anticipated recoveries going forward; Follow up with Lorne and purchaser's controller re final list of CRDN A/R - respond to query re supporting documents for Brown's Cleaners - follow up with Caroline and Julien; Call to Todd Muise to obtain info on arrangement with Browns; Follow up with Nisha to prepare A/R demand letters for remaining accounts; Discuss with Nisha the possibility of Wayne Roberts going to pick up Calgary equipment; Received documentation for mobile app - follow up with internal IT consultant; Review final legal opinion on BDC's mortgage on Dairy Drive; Review e-mails
6/19/2016	Saunders, John	Vice-President	1.8		Review and organize e-mails; Review changes to Donnelly lease transfer agreement; Review tender sale conditions and provide comments; Review info and docs previously provided by commercial realtors to identify those to request proposals from
6/20/2016	Saunders, John	Vice-President	8.6		Review revisions to Donnelly's lease transfer agreement - execute and forward to Donnelly; Follow up with Caroline for background on proof of loss form for fire claim requested by insurer; Discuss with Caroline possible errors in storage lien amount claimed by Winnipeg warehouse; Discuss with David certain amounts claimed in Toronto warehouse bills that may not qualify as a storage lien; Follow up on status of Quick books license renewal; Follow up on A/R support for Browns' Cleaners requested by CRDN purchaser; Call from CRDN purchaser to discuss other A/R she can't reconcile to; Discuss tender sale process and form of offer with Martin; Follow up on letter from Pat Dooley threatening to remove equipment in Ocala, Florida; Follow up with David re lots with RBC secured assets; Review tender docs with Gowlings - discuss opinions requested by BDO on RBC security and on impact of deemed trusts; Discuss with Nisha status of ROEs, A/R demand letters, Donnelly invoice, WEPPA issues and payroll; Review and edit proof of loss form for insurer; Discuss logistics of tender sale inspections with Wayne; Follow up with Gowlings re options available for hiring casual labour to help move equipment into lots at premises; Review and execute transfer of lease agreement for Sprinter; Review and sign cheque to Donnelly for lease charges; Call from Simon with appraised values for building - review appraisal and earlier realtor values with Martin; E-mails from Lorne re approach to Pat Dooley's threat to remove equipment
6/21/2016	Saunders, John	Vice-President	5.6		Review correspondence from Calgary warehouse - discuss with David and Gowlings; Assess pros and cons of moving equipment back to Ottawa or to another location in Calgary; Rec'd Info on additional laid off employee not disclosed earlier - Follow up with Nisha and Gowlings; Review and approve supplier payments; Prepare correspondence to 5 commercial realtors requesting proposals to list property for sale; Review and discuss updated version of tender sale package for equipment; Review Gowlings letter to P. Dooley setting out the Receiver's position; Respond to inquiries from realtors for more info on property; Review appraisal of RBC type equipment and details of lots containing RBC equipment - discuss with David; Discuss tender sale logistics with David and Caroline; Consider staffing requirements for inspection of equipment; Follow up on getting access to remaining documentation for mobile app; Discuss with Nisha the type of docs required to confirm ownership of assets located in U.S.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/22/2016	Saunders, John	Vice-President	3.2		Reconcile equipment in lots to summary of RBC equipment; Forward appraisal and lot details to Gowlings (for BDO) with explanatory notes; Discuss A/R and WEPPA issues with Nisha - review A/R collections for last week; Discuss unusual noise at building with Nisha; Discuss with Gowlings the issues that arise from having 50 employees terminated within a 4 week period (which may result from discovering the additional laid off employee); Review info from David on possibility of renting additional trailers to permit inspection of all assets in Ottawa; Follow up on request from CRDN to transfer plates on vehicles; Follow up on final revisions to tender sale docs (before sending to BDO); Review correspondence to BDO's counsel; Review correspondence to Kevin Dooley's counsel following up on undertakings he made to ask Kevin for documentation supporting claim that assets in Louisiana may be owned by Drytech US; Review and approve payment and storage liens in order to obtain access to 3rd party warehouses for inspections; Review RCAP assignment agreement; Prepare notes to file on status of current issues
6/23/2016	Saunders, John	Vice-President	6.5		Update team on A/R recoveries, tender sale status, US assets, 1670 Vimont Court property, and mobile app; Respond to inquiry from secured creditor; Call with Caroline, Wayne and Nisha to discuss logistics for displaying equipment on premises in lots, timing of inspections and testing of equipment, and staffing - update David and contact local staffing manager; Discuss with Gowlings re detailed requirements for termination pay and severance where 50 employee terminated in 4 week period; Respond to insurer re change in vehicles being insured; Review correspondence from BDO's counsel; Call from Caroline re employment issues; Respond to CRDN purchaser for permission to transfer Drytech cell phone numbers; Review and approve supplier payments; Follow up on information as to whether former controller was laid off or terminated - forward to Gowlings to review; Follow up on extending employment terms for former Drytech staff employed by Receiver; Execute and send RCAP confirmation of assignment to CRDN purchaser; Update from Wayne Kerick on City's position re option to repurchase vacant land.
6/24/2016	Saunders, John	Vice-President	1.7		Follow up with Wayne as to whether City's repurchase option can be delayed until we finish sale of equipment; Confirm staffing requirements for inspection week; Review proposed newspaper ad for tender sale; Inquiry from CRDN employees re WEPPA issues- follow up with Nisha
6/25/2016	Saunders, John	Vice-President	0.5		Follow up with Gowlings re possible severance entitlements due to discovery of additional laid off employee; Provide template agreement for casual labour to Wayne Roberts
6/26/2016	Saunders, John	Vice-President	0.6		Review and forward details of placing ad in Globe; Review report on security alarm incident at premises; E-mails from realty brokers; E-mail from insurance broker on removal of vehicles from coverage;
6/27/2016	Saunders, John	Vice-President	1.4		E-mail from Gowlings re BDC's power of sale; Review Enterprise's response to TD's position on Enterprise's priority position; Review BDC's appraisals of property; Respond to David's inquiry re A/R analysis; Review e-mails on revisions to WEPPA calculations; E-mail from lawyer for landlord; Review summary of brokers' proposals and provide comments to David; Discuss impact on tender sale and organization of lots if TD pays out RBC - discuss timing issues with Lorne; Review appraisal details of Enterprise vehicles to be provided to all parties
6/29/2016	Saunders, John	Vice-President	1.0		E-mails with BDC re secured piece of equipment that was missing when Receiver took possession; E-mails re alarm repair required at Drytech; Discussions with Lorne re proceeding with tender call while waiting for TD to pay out RBC; Update from Gowlings on Court date to hear motion re assets located in US; Discuss with David the timing for placing ad in newspaper and starting tender sale; Follow up with Bruce as to his experience dealing with one of the realty brokers
6/30/2016	Saunders, John	Vice-President	0.8		E-mails from Caroline re logistics of combining certain lots; Review BDC's position on Enterprise arguments; Response from Bruce on realty broker - forward to David; Review and provide comments to David on Newspaper ad and inspection logistics and staffing;
7/3/2016	Saunders, John	Vice-President	0.7		Review all tender docs and provide comments and proposed edits to David; Review Assignment of lease document for Sheffield premises; Prepare list of o/s issues to follow up on.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
7/4/2016	Saunders,John	Vice-President	7.2		Review and approve final ad copy for Globe; Follow up on mobile app with Doug; Update list of o/s issues; inquiries from former employee - discuss with Nisha; Execute and send lease assignment for Sheffield Rd to lawyer; Follow up on security issue with Bruce and FCI; Review and revise tender call teaser and pull together final version of information memorandum - arrange to forward to over 360 prospective purchasers; Discuss with Nisha the docs required for report on U.S. assets, organization of asset lots and RBC equipment on premises, and WEPPA issues; Discuss lot issues with Caroline; Call with Lorne to discuss various legal issues; Contact realty brokers to advise of successful proposal; Review and approve payments of supplier invoices; Respond to inquiry from auctioneer; Review recent A/R list and collections - make arrangements to meet with Caroline to review in detail; Review list of assets in Florida and Louisiana; Clarify staffing issues for inspections of equipment with Nisha; Respond to inquiries from realtors
7/5/2016	Saunders,John	Vice-President	8.1		Review assets now organized for inspection in premises; Review with Nisha some of the documentation on U.S. assets - discuss report requirement with David; Discuss WEPPA issues with Nisha and use of Adam to follow up on these issues; Discuss staffing for inspections with Nisha; Meet with Wayne, then Caroline and then Val to discuss extension of employment contracts; Call with Lorne to discuss status of TD payout of RBC, possible removal of fence on vacant lot to meet requirements of City; Inquiries from auctioneers; Meet with Caroline and review status of each A/R and discuss next steps; Call from landlord's lawyer re o/s rent for 3 days; Review BDC docs and respond to inquiries from Marlene of BDC - Make arrangements for her to inspect equipment secured by BDC at premises; Follow up with Lorne as to whether PSA for CRDN division can be released to BDC; Respond to additional inquiries from realtors
7/7/2016	Saunders,John	Vice-President	4.5		Approve renewal of Nivaha domain and google drive (required from mobile app); Review HST advice from Annie on sales to US; Review RBC payout amounts provided by BDO's counsel; Review A/R reconciliation report as at July 5; Follow up on Karen's request for confirmation that RBC's security covers 709 assets; Edit A/R status report to reflect all accounts to be sent to Gowlings for collections - discuss with Caroline and Nisha; Review proposed revision from Gowlings to correct terms and conditions of tender sale; Review draft sign-in sheet and rules for inspections of assets - discuss proposed revisions with Nisha; Discuss with Lorne the time period that offers should be open for; Respond to inquiry from secured creditor; Review Gowlings correspondence to Phocatox re invalid security over certain equipment; Review correspondence and discuss with Lorne the request from CRDN purchaser to use Enterprise vehicle while security dispute is being resolved; Review revisions to standard listing agreement made by Gowlings for use on 1670 Vimont Court; Follow up on security alarm problem;
7/8/2016	Saunders,John	Vice-President	5.8		Meet with real estate broker (Joel Freedman) to review and execute amended listing agreement and to discuss marketing process and information requirements; Forward list of docs required by Joel to Nisha for follow-up; Follow up with TD as to whether it would finance a purchaser of the building - pass on response to Joel; Forward Joel's standard offer for review by Gowlings; Provide to David the details of scope of report required for US assets - forward format for affidavit; Follow upon staffing issues; Update Martin on daily activities and issues being dealt with; Follow up with Doug re status of his review on mobile app; Inquiries from potential purchasers; Contact FCI to cancel (again) service provided to Liverpool Rd; Call with Nisha, Caroline and Wayne re proposed corrections and additions to 3 lots in tender sale - Review and edit revised list of assets in 3 lots and forward to David; Call from Lorne re Karen's inquiry on RBC assets - Review lease statements and supporting invoices with David and then with Lorne to identify the RBC assets; Respond to Gowlings re possible closing date of Sept 7 for fenced lot.
Subtotal			187.5	\$ 75,000.00	
6/20/2016	Schroeter,Erin C	Analyst	0.6		prepare T4 for Denise Cantin/Nisha Sharma re krista letaif & drytech
6/20/2016	Schroeter,Erin C	Analyst	0.1		print & send T4 to NS
Subtotal			0.7	\$ 129.50	
5/21/2016	Sharma,Nisha	Senior	3.3		Preparing R&D as at May 20, 2016

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/22/2016	Sharma,Nisha	Senior	3.0		Completing payroll to send to Denise to create pay stubs
5/23/2016	Sharma,Nisha	Senior	1.0		Updating R&D schedule
5/24/2016	Sharma,Nisha	Senior	6.0		Calling WSIB, calling CRA regarding source deductions; following up on payroll; reviewing payroll; following up on Innersight invoice; discussions with John; reviewing Schedule A for WEPPA completed by Montreal team; emails regarding missing barista machine; legal documents, insurance; discussions with Ginette regarding CRDN
5/25/2016	Sharma,Nisha	Senior	10.0		Pick up and drop off cheques to Mazal; going to CRDN; calling Bell Canada, internet and phone; calling Hydro Ottawa; discussions regarding WEPPA with Karine; Discussions regarding safety express wire transfer vs certified cheque; discussion cheques received with Caroline so she can update quickbooks; Discussion with John and Eric regarding Ginette leave of absence; discussion with City of Ottawa regarding landscaping; creating cheque requests
5/26/2016	Sharma,Nisha	Senior	11.0		Picking up and preparing payroll cheques; going to CRDN to drop off payroll cheques; discussions with purchaser representative at CRDN; discussions with Donnelly Ford regarding cheque pick up for CRDN vehicles being used; emailing Jerry regarding Ford Edge; reviewing certified cheques from Safety Express; updating monitoring sales / disbursements for CRDN; discussions with Mary at CRDN regarding WSIB; discussions with John regarding Ford Edge; and discussions with Jillian; emails reviewing WEPPA packages
5/27/2016	Sharma,Nisha	Senior	7.0		Drop off cheques to John/Mazal; going to CRDN; emails regarding Mary's access for CRDN; reviewing final WEPPA documents; Donnelly Ford coming to pick up cheques; discussions with Caroline, Phil and Wayne regarding Can-Fan piece of equipment at CRDN; looking at asset list to determine if pods included in CRDN deal; making arrangements to pick up pods; calling WSIB regarding new account setup; discussions with John regarding returned vehicles; discussions with David regarding pods;
5/30/2016	Sharma,Nisha	Senior	9.5		Preparing cheque requests; discussions with Caroline regarding CRDN A/R; Grant Walsh content pick up; visiting CRDN + counting pods; discussions with David and John regarding pods; Safety Express discussions - picking up trailer; CRDN - sales; discussions with Caroline regarding difference
5/31/2016	Sharma,Nisha	Senior	10.0		Finalizing depot outstanding invoices; Drop off cheque requests and cheques at office for deposit; going to CRDN to do a walk through with Caroline; discussions with Jillian regarding cheques for third party goods and when to release items; emails regarding RCAP leasing; discussions regarding pods at CRDN and whether we need to arrange for pickup; preparing cheque requests
6/1/2016	Sharma,Nisha	Senior	11.5		AR reconciliation for CRDN; discussion with Karine regarding French version of WEPPA package; emailing WEPPA packages to individuals who had change of address; visiting CRDN; reviewing cheques received in mail; viewing 2013 sprinter at CRDN and providing pictures to Enterprise for review; CRDN computer issues - trying to get someone to come in and look at it; dropping of cheques for deposit at Deloitte; discussion with Julien (Gowlings) regarding third party goods - First Generals; emails; reviewing termination information for termination letters; reviewing the emails sent by Caroline for First General; emails
6/2/2016	Sharma,Nisha	Senior	11.5		Discussions with Caroline regarding First General issue; drafting email/notes to Julien (Gowlings) regarding First General issue; going to Deloitte to drop off cheques/cheque requests; dropping off boxes for scanning by One Team; discussions with Kathryn and Jillian regarding next steps (cheque requests, payroll, source deductions); payroll information; discussions with Caroline; going to CRDN; emails; picking up gas cards for CRDN to do pickups; looking into Krista - WEPPA (left on sick leave); reviewing cheque requests; emails
6/3/2016	Sharma,Nisha	Senior	12.0		Drop off cheque requests, cheques for deposit; emails; discussions regarding Krista (former employee); providing payroll information to Kathryn; preparing cheque requests; updating CRDN franchise summary; going to Liverpool location; going to CRDN; discussions with Caroline regarding AR; identifying with Jillian who needs to be contacted about CRDN sale; providing WEPPA packages to employees who had address changes; going to Deloitte to pick up boxes of scanned items; picking up termination letters; giving CRDN employees termination letters; securing the vehicles at CRDN; wrapping up things at CRDN for sale close; moving CAN-Fan item back to Drytech; calling parties involved with CRDN to inform them of the change in ownership starting June3; updating notes; discussions with security guard at Drytech

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/6/2016	Sharma,Nisha	Senior	8.0		Finalizing payroll; update call with John, Martin and David and discussion regarding next steps; disussion with Julien regarding biosweep machine; discussions with Bruce - regarding pickup of land rover; discussions with Jillian regarding notices to be sent relating to CRDN; calling back CRDN third parties that were left VMs on Friday; discussions regarding alarm system used by Drytech, calling alarm companies; emails
6/7/2016	Sharma,Nisha	Senior	8.0		Returning calls regarding CRDN and Drytech creditors - looking to pick up equipment; walk-through unit 2 and looking for security cameras; picking up vehicles are CRDN and bringing back to Drytech; discussion with Julien and Caroline regarding First General;
6/8/2016	Sharma,Nisha	Senior	2.0		Emails; coordinating land rover pick up; discussions with CRDN regarding payroll
6/13/2016	Sharma,Nisha	Senior	3.5		Discussions with John and Jillian regarding outstanding items; discussion with third parties to pick up goods (making arrangements); emails; discussions with Caroline regarding First General; preparing for WEPP
6/14/2016	Sharma,Nisha	Senior	7.5		Dropping off Liverpool keys; WEPPA review with Caroline and Jillian; looking into Frost Fighter cheque; looking into Stericycle cheque to determine where it was delivered; Clean All pick up third party goods - creating pick up acknowledgement form; responding to CRDN emails; email correspondence with First General regarding content pick up; looking through images regarding Barista machine; providing Caroline with AR receipts; reviewing Donnelly Ford invoice; reviewing Liverpool invoice;
6/15/2016	Sharma,Nisha	Senior	8.0		Preparing for WEPP meeting with employees; preparing First General release form and preparing contents; discussions regarding Krista - employee on sick leave; discussions with Jillian regarding next steps - cheque requests and AR information for Caroline regarding deposited cheques; discussions with Wayne regarding BioSweep Machine and getting an electrician to remove item from CRDN; emails; facilitating WEPP meeting for employees and helping complete proof of claim forms and explaining the process
6/16/2016	Sharma,Nisha	Senior	8.0		Sending Adina POCs received from employees; making arrangements with CRDN and Wayne to pick up BioSweep Machine; discussions with John regarding outstanding items; emails to Gerry and Victoria at First General regarding release forms; reviewing cheque requestes prepared by Jillian; emails; preparing cheque requests; discussions regarding ROEs and T4s with Katheryn and John; discussions regarding AR - Drytech Caroline; discussions regarding employee on sick leave
6/17/2016	Sharma,Nisha	Senior	6.5		Reviewing last weeks payroll questions from employees with Jillian; discussions with Katheryn regarding ROEs; discussion with Caroline regarding landscaping issue (\$30K); emails with Denise regarding issuing T4 for Krista; discussions with David regarding trust account and transactions; discussions with Jillian regarding payroll; sending USB to John; discussions with Jillian regarding next weeks third party good pick ups; reviewing Drytech AR with Caroline (to find discrepancy); looking for cheque support that Caroline is missing
6/20/2016	Sharma,Nisha	Senior	7.0		Discussion with John regarding outstanding issues; discussions with First General regarding pick up of content; finalizing / reviewing payroll; discussions with Denise regarding T4s and ROEs - and how to issue; emails; discussions with Jillian and Caroline regarding next steps; pickup contents for Elena Richards
6/21/2016	Sharma,Nisha	Senior	12.5		Filling up propane tanks for Wayne - forklifts; discussions with Caroline and Wayne regarding WEPP and employees that should be included/excluded; going to Deloitte - picking up cheques (payroll); discussions with Caroline regarding landscaping - GIC refund; preparing draft AR demand letter; emails; discussion with John regarding outstanding items; finalizing demand letters; finalizing cheque requests; sending John list of employees for WEPP
6/22/2016	Sharma,Nisha	Senior	9.5		Going to CRDN dropping of pay cheques; discussions with CRDN regarding WEPP and ROEs; discussions with Denise regarding issuing ROEs; emails; forwarding Jillian cheque requests; reviewing cheque requests; discussions with Caroline regarding AR demand letters; discussion with Caroline regarding equipment in the US and proving it is Canadian owned; discussions regarding equipment lots; discussions regarding additional labour needed - who to hire

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/23/2016	Sharma, Nisha	Senior	6.0		Providing Jillian with direction to review AR (find unreconciled difference); discussions with John, Wayne and Caroline regarding equipment lots and best way to setup the lots and what steps need to be taken/how many additional people we need to supervise inspections by potential purchasers; discussion with Adina regarding WEPP; showing the Drytech Building (unit 1 and 2) to Joel for their proposal to sell; emails; discussions with John regarding WEPP and next steps for equipment lots
6/24/2016	Sharma, Nisha	Senior	2.3		Discussions with Caroline and Wayne; emails; discussions with CRDN regarding WEPP and ROEs; emailing Maxime his ROE
6/27/2016	Sharma, Nisha	Senior	8.0		Emails; discussions with Wayne and Caroline regarding equipment set up for sales process; discuss with Julien regarding First General and CRDN vehicles; getting Drytech website back online (had to call the domain holder and the hosting company); providing Jillian direction regarding payables; providing Jillian direction with cheque requests; reviewing cheque requests; discussions with Caroline regarding RCAP leasing
6/28/2016	Sharma, Nisha	Senior	9.0		Over seeing First General pickup of Broverman items; discussions with Jillian regarding AR; discussion with Julian regarding CRDN vehicles/license plates - signing over ownership; discussions with Quickbooks/Intuit regarding payment; discussions with Kathryn regarding ROEs; emails; scheduling staff to assist with equipment showings; discussions regarding propane tanks, obtaining pictures of propane tanks; discussions with David regarding Ocala equipment and next steps; emails
6/29/2016	Sharma, Nisha	Senior	9.0		Arrange to fill up propane tanks; stopping by Deloitte office to picking up cheques; discussions with Adina, Caroline, Val, Wayne regarding WEPP; discussions regarding equipment lot groupings/let up; discussions with Caroline regarding AR collections; next step discussions with David; sending David old employee contracts for update; preparing cheque request; emails; creating deposit summary for David
6/30/2016	Sharma, Nisha	Senior	6.0		Emails; updating AR details for David; discussions regarding equipment; discussions regarding contract renewals; organizing with Audit team regarding assistance next week; email correspondence with QuickBooks AR department; getting supplies for Drytech; discussions with Kathryn regarding WSIB, HST and Source Deductions
7/4/2016	Sharma, Nisha	Senior	7.0		Discussions regarding next steps with Jillian and John; discussions with Adam regarding WEPP; emails with Melanie regarding Krista; following up on cheque requests - Two Amigos; discussions regarding equipment lots; drafting contract pack up biohazard boxes; discussions with Jillian regarding ROEs; emails
7/5/2016	Sharma, Nisha	Senior	10.0		Providing Jillian direction regarding ROEs, reviewing/finalizing payroll; discussions regarding equipment lots and organizing staff; discussions with Adam regarding Jerry Kofsky's WEPP; providing Caroline with AR deposits; sending John letter regarding Edward Nehem (former employee); discussions with John and David regarding Ocala proof; following up on cheque deposits; discussions with Inuit regarding Quickbooks; creating cheque requests for Quickbooks subscription; discussion with John regarding renewal of contracts; discussions with Jillian regarding WSIB and Source Deductions; emails
7/6/2016	Sharma, Nisha	Senior	10.0		Overseeing staff regarding records inventory; reviewing pay stubs provided by Denise; discussions with Denise regarding pay stubs and WSIB; reviewing Denise's WSIB calculation; emails; discussions with Julien, Wayne and CRDN regarding license plates at CRDN; preparing for BDC visit on documents chamber; email correspondence with Melanie regarding Krista; discussions with Caroline and Val regarding lots and putting up labels; preparing for equipment viewing tomorrow; dropping off employee file to Gowlings; going to Deloitte to pick up payroll cheques; discussions with John regarding next steps; preparing cheque requests
7/7/2016	Sharma, Nisha	Senior	10.5		Reviewing documents inventory spreadsheet created yesterday by Tyler and Valerie; providing Jillian with Two Amigos invoices; reviewing Caroline's AR reconciliation as at July 5, 2016; providing direction to Jillian and Valerie regarding pulling invoices for AR collections that need to be sent to Gowlings; showing Marlene from BDC the documents chamber; preparing sign-in sheet and rules of viewing that potential buyers must sign; emails; preparing cheque requests; discussions with John regarding inspections; discussions with team (Caroline, Wayne, Val and Jillian) regarding inspections and providing direction; completing tour with Service Master Lanark;

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
7/8/2016	Sharma,Nisha	Senior	7.0		Discussions over missing items in lots with Caroline, Wayne and John, providing direction to Jillian regarding Inflector equipment inspection; checking in on the invoices that Jillian and Valarie were pulling for AR demand to send to Gowlings; discussions with David regarding additional inspections; discussions with John regarding building and FCI; sending out additional demand letters for AR; emails; discussions after Inflector equipment tour
Subtotal			261.1	\$ 58,747.50	
5/16/2016	St-Pierre,Eric	Vice-President	1.5		call update Drytech, work on Equipment list, CRDN
5/20/2016	St-Pierre,Eric	Vice-President	3.2		Work on the report, QC comments to adjust, affidavits, etc
Subtotal			4.7	\$ 1,880.00	
Total Fees for Mandate			1,034.30	\$283,471.00	



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: October 5, 2016
Invoice No: 4180193
Client No: 824874
Billing Partner: Martin Franco
HST Registration no: 133245290

Attention: John Saunders

Invoice

Fee for professional services rendered from July 10 to September 9, 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/Partner	17.9	\$475	\$ 8,502.50
VP / Sr. Manager	350.9	\$400	140,360.00
Manager	7.8	\$350	2,730.00
Senior	339.3	\$225	76,342.50
Analyst	166.3	\$185	30,765.50
Accounting Technician	3.7	\$100	370.00
	885.9	\$292	\$ 259,070.50

\$259,070.50

Out-of-pocket expenses: Mileage to and from Drytech's premises and 3rd party warehouses, and other expenses

2,009.91

\$261,080.41

HST at 13%

33,940.45

Amount payable

\$295,020.86

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
7/26/2016	Biehler,Robert	Sr. Vice-President	2.0		QA review - reviewing file, discussions, reviewing report and providing comments
9/6/2016	Biehler,Robert	Sr. Vice-President	3.0		Reviewing court reports in draft and reviewing recent developments, previous court documents and discussions with John Saunders
Subtotal			5.0	\$ 2,375.00	
7/13/2016	Boettger,Adam Kevin	Senior	1.0		Team discussion on WEPP claims; Contact Service Canada to ask question about administering WEPP program; Review WEPP claim of employee based on documents in employment file
7/15/2016	Boettger,Adam Kevin	Senior	0.2		Receive call back from Service Canada with answer to WEPP question
8/23/2016	Boettger,Adam Kevin	Senior	1.5		Prepare WEPP segment for court report; Contact Montreal office to discuss WEPP process and any issues determined
8/30/2016	Boettger,Adam Kevin	Senior	2.0		Team phone call to discuss Interim Statement of R&D and Income Statement; Review Interim R&D and Income Statement calculations and tie-in with general ledger; Prepare list of quality control questions to be confirmed before finalizing of Interim R&D
Subtotal			4.7	\$ 1,057.50	
7/14/2016	Boutcher,Rayne	Senior	1.0		On-site at Langley BC location to oversee potential buyer meeting.
7/18/2016	Boutcher,Rayne	Senior	0.6		Site visit and prep for Carstar walk thru
7/19/2016	Boutcher,Rayne	Senior	0.7		Attend at Drytech inventory for First on Site - Barry Lee inventory review
Subtotal			2.3	\$ 517.50	
7/14/2016	Cantin,Denise	Acctg Technician	0.5		Prep July 22, 2016 payroll part 1
7/19/2016	Cantin,Denise	Acctg Technician	0.7		Prep July 22, 2016 payroll pt 2
7/20/2016	Cantin,Denise	Acctg Technician	0.3		Final prep July 22, 2016 payroll
7/29/2016	Cantin,Denise	Acctg Technician	0.3		Answer SD query from NS
8/3/2016	Cantin,Denise	Acctg Technician	0.7		Prep Aug 5/16 payroll
8/5/2016	Cantin,Denise	Acctg Technician	0.4		Prep retention bonus cheque
8/17/2016	Cantin,Denise	Acctg Technician	0.3		Prep Aug 19/16 payroll
8/30/2016	Cantin,Denise	Acctg Technician	0.3		Prep September 2, 2016 payroll
9/6/2016	Cantin,Denise	Acctg Technician	0.2		PD7A inquiry from NS
Subtotal			3.7	\$ 370.00	
8/5/2016	Corriveau,Paul A.	Senior Manager	0.3		HST advice (sale of a business election) to John S. re: Dry Tech Int'l
8/30/2016	Corriveau,Paul A.	Senior Manager	0.2		HST advice to John Saunders - import of equipment into Canada - Drytech
Subtotal			0.5	\$ 200.00	
7/13/2016	Dew,Todd	Senior	1.5		Attend premises to show equipment for sale to Winmar (in Winnipeg)
7/14/2016	Dew,Todd	Senior	2.0		Meet with David Friesen from Service Master on site to look at inventory
7/19/2016	Dew,Todd	Senior	1.5		Attend Alero for showing of inventory
Subtotal			5.0	\$ 1,125.00	

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
7/28/2016	Fetter,Benjamin	Manager	4.0		Created an excel spreadsheet and separated all bids by potential buyer. Tied to bid offer
7/29/2016	Fetter,Benjamin	Manager	0.5		Performed bid scenario
8/8/2016	Fetter,Benjamin	Manager	2.0		Summarized bids proposal in comparison to bid under option 1
8/29/2016	Fetter,Benjamin	Manager	1.0		Summarized Bid information
		Subtotal	7.5	\$ 2,625.00	
7/12/2016	Fielding,Jillian	Analyst	7.0		Finding and copying invoices and related documents for outstanding AR for the lawyers
7/13/2016	Fielding,Jillian	Analyst	9.0		Equipment viewing with potential bidders
7/14/2016	Fielding,Jillian	Analyst	7.5		Finding and copying files for outstanding AR for the lawyers, including disposals and customer content information
7/19/2016	Fielding,Jillian	Analyst	7.5		Organizing mail that is on the network, working on spreadsheet to track invoices and highlighting important ones that need cheque requests and payments as soon as possible. Assisting Val and Pierre in tracking invoices and updating demand letter lists for the lawyers. Working on the two HST numbers and tracking down the difference. Working with Denise to go through Payroll issues. Scanning all ROES to save onto network, filling them and stuffing the envelopes to send to individuals.
7/20/2016	Fielding,Jillian	Analyst	4.5		Sorting through customer goods and disposal sign off forms, filling into proper folders and tracking on the master spreadsheet. Reviewing paystubs for both regular employees and casual employees prior to the cheques being cut. Assisting Val and Pierre with AR demand list and backup documents for the lawyers. Mailing out ROEs to the individuals as well as to Service Canada. Coordinating with Jacqui in regards to cutting the cheques for payroll.
7/21/2016	Fielding,Jillian	Analyst	9.0		Updating customer goods spreadsheet, including cheques that have come in and forms that are filled out, contents that have been released and disposals. Meeting with a company for a last minute viewing of the equipment. Working with FCI to create new Fobs for both units (for real-estate agents and Deloitte employees). Putting together paystubs and cheques for employees as well as handing them out. Working on the two AR lists, CRDN and DryTech's, reconciling the two and working on figuring out the differences.
7/25/2016	Fielding,Jillian	Analyst	1.0		Responding to Caroline and Val, assisting with third party goods and tracking. Creating release form
7/26/2016	Fielding,Jillian	Analyst	9.0		Coordinating with FCI to organize a time to replace alarm battery in Unit 1 of Drytech. Working on the two AR lists, CRDN and DryTech's, reconciling the two and working on figuring out the differences. Updating customer goods spreadsheet, including cheques that have come in and forms that are filled out, contents that have been released and disposals. Coordinating with employees of Drytech regarding the moving of pods to review the disposal content that is remaining from clients. Sitting down with Nisha to review Enbridge and Bell invoices, as well as calling to discuss cut of dates and attempting to confirm amounts. Responding to a gentleman interested in equipment, looking to set up an appointment to view prior to tomorrow afternoon.
7/28/2016	Fielding,Jillian	Analyst	5.5		Reviewing numbers for customer pick up on content and obtained certified cheque. Created release forms. Connecting with FCI to replace battery in one of the Units, as he was unable to come on site yesterday. Meeting with Val regarding mixed Pods and the contents within. Finalizing mail spreadsheet and sent to Nisha. Arrange to fill up propane tanks for the fork lifts.
7/29/2016	Fielding,Jillian	Analyst	1.0		Responding to Drytech employees regarding customer goods, pick ups and release forms.
8/2/2016	Fielding,Jillian	Analyst	2.0		Meeting with Nisha to discuss CRDN AR, as well as demand letters and reviewing AR documents for lawyers

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
8/3/2016	Fielding,Jillian	Analyst	6.0		Reviewing AR listings with Caroline to reconcile the two versions (between Drytech and CRDN). Organizing the Pods listing with Val. Discussing with Wayne the dropping of the Pods with content for Val to review prior to contact with clients. Creating cheque requests for various suppliers. Reviewing temporary employee contract and discussing details with Nisha and John. Organizing paper work for the disposal of the drums (special waste disposal).
8/4/2016	Fielding,Jillian	Analyst	1.0		Discussing Drytech issues with Nisha, covering payroll, AR, employees contracts, and customer content. Calling to discuss bill from vender for CRDN.
8/5/2016	Fielding,Jillian	Analyst	0.5		Corresponding with Drytech employees, as well as Nisha.
8/9/2016	Fielding,Jillian	Analyst	4.0		Meeting with Nisha discussing third party goods, HST and bids for equipment. Reviewing Caroline's analysis of the AR reports for CRDN and Drytech. Combining information to one sheet for CRDN to review. Sent new spreadsheet to John
8/10/2016	Fielding,Jillian	Analyst	0.9		Discussing Drytech issues with Nisha, going over Equipment sales in Winnipeg and lot issues. Coordinating with Nisha and Caroline regarding customer content pick up scheduled for tomorrow. Ensured that all the necessary documents are signed and saved onto the network. Reviewing Third Party good list, need to update with up to date GL.
8/11/2016	Fielding,Jillian	Analyst	3.0		Discussing Drytech and customer goods with Nisha. Creating and sending forms for Val for the pick up of multiple customer contents today. Updating Third party good list.
8/15/2016	Fielding,Jillian	Analyst	1.0		Discussing DryTech with Nisha and responding to Caroline and Val's e-mails. Conversations included customer goods, content pick up and forms, ROEs, and HST.
8/16/2016	Fielding,Jillian	Analyst	3.3		Discussing DryTech with Nisha. Third party goods, HST, court reports, and ROE amendments. Working on the outstanding balances on the third party good report, tracing the balance from the original AR report, through the GL and comparing to Caroline's final numbers. Some totals do not match, need to discuss with Nisha.
8/17/2016	Fielding,Jillian	Analyst	2.8		Updating third party goods' sheet with GL and Account balances, moved goods around for what was released this past week and what documents have been signed off on and are ready for pick up. Sent sheet to Nisha. Reviewed Nishas notes on Third party goods' detail list and commented where necessary to help explain in more detail the process. Reviewed the cheque requests with Jacqui for Source deductions, updated the letter format. Discussed with Nisha the GL.
8/22/2016	Fielding,Jillian	Analyst	1.0		Meeting with John and Nisha to discuss AR tracking between Drytech and CRDN, third party goods' process and the jobs that were sent to the lawyers.
9/7/2016	Fielding,Jillian	Analyst	1.5		Reviewing Drytech expenses and bills to be paid
9/8/2016	Fielding,Jillian	Analyst	1.5		Discussing drytech with Nisha, reviewing tasks including priorities of companies to be paid. Reviewing invoices and working on total amounts payables to the top five companies for CRDN and Drytech
9/9/2016	Fielding,Jillian	Analyst	3.3		Contacting Hydro Ottawa, Hydro One, Embridge, FCI, and Chubb Edwards to review outstanding amounts owed from Drytech. Confirmed invoice cut offs and outstanding amounts. Created check requests and sent to Nisha for review.
Subtotal			92.8	\$ 17,168.00	
7/11/2016	Franco,Martin	Sr. Vice-President	0.2		Discuss issues
7/12/2016	Franco,Martin	Sr. Vice-President	0.2		Review to do list and various emails
7/13/2016	Franco,Martin	Sr. Vice-President	0.3		Review real estate listing
7/21/2016	Franco,Martin	Sr. Vice-President	0.3		Disc. Services FL

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
7/22/2016	Franco,Martin	Sr. Vice-President	0.3		Disc potential purchaser for building
7/25/2016	Franco,Martin	Sr. Vice-President	1.0		Review Receiver's Second report
7/26/2016	Franco,Martin	Sr. Vice-President	0.3		various email exchange
7/27/2016	Franco,Martin	Sr. Vice-President	0.5		Disc Peloquin on status
7/28/2016	Franco,Martin	Sr. Vice-President	0.7		Numerous discussions with John on call for tender results, status call with David.
7/29/2016	Franco,Martin	Sr. Vice-President	1.0		Numerous discussions with John and David on tenders received. Call with a potential bidders on the various lots with no offers.
8/2/2016	Franco,Martin	Sr. Vice-President	1.0		Numerous discussions with potential bidder and Services FL. Call with John and Gowlings on next steps - re. call for tender
8/3/2016	Franco,Martin	Sr. Vice-President	1.6		Meeting with potential bidder, numerous discussions with John, disc. with TD re status of RBC/TD deal, disc. with François Gagnon from BLG.
8/4/2016	Franco,Martin	Sr. Vice-President	1.6		Numerous discussions with potential bidder, disc with John, Disc. with BLG
8/5/2016	Franco,Martin	Sr. Vice-President	0.4		Disc. with potential bidders
8/24/2016	Franco,Martin	Sr. Vice-President	0.6		Status call with team Ottawa
8/26/2016	Franco,Martin	Sr. Vice-President	0.5		Status call with TD and BLG
9/1/2016	Franco,Martin	Sr. Vice-President	0.2		letter for Karen Perron
9/2/2016	Franco,Martin	Sr. Vice-President	0.2		Review emails re. sale of the US assets
9/6/2016	Franco,Martin	Sr. Vice-President	1.5		Review of the Receiver's Third report, the Supplemental Report and various exhibits
9/7/2016	Franco,Martin	Sr. Vice-President	0.4		Final QA of third court report
Subtotal			12.8	\$ 6,080.00	
8/26/2016	Jason,Guy V	Partner	0.1		Discuss possible sales taxes in Florida
Subtotal			0.1	\$ 47.50	
7/11/2016	Ly,Mazal	Senior	0.5		Bank statement to Nisha. respond to inquiries. process invoices, etc.
7/12/2016	Ly,Mazal	Senior	0.5		Bank statement to Nisha. respond to inquiries. process invoices, etc.
7/13/2016	Ly,Mazal	Senior	0.5		Bank statement to Nisha. respond to inquiries. process invoices, etc.
8/3/2016	Ly,Mazal	Senior	2.0		Prepare deposits, process cheques for various suppliers and payroll, communicate with bank and potential bidders regarding wire issues, and communicate with the group regarding the status of those wires, forward daily banking status to Jillian and Nisha, etc..
8/31/2016	Ly,Mazal	Senior	0.5		Process invoices for payment, forward banking information to Nisha, etc.
9/7/2016	Ly,Mazal	Senior	0.5		Processing various payments and entering deposits. forwarding banking information to Nisha
Subtotal			4.5	\$ 1,012.50	
7/11/2016	Moldoveanu-Bochis SR Senior		0.3		WEPP Proof of Claim
7/13/2016	Moldoveanu-Bochis SR Senior		0.3		WEPP Proof of Claim
7/14/2016	Moldoveanu-Bochis SR Senior		0.4		WEPP calls
7/18/2016	Moldoveanu-Bochis SR Senior		0.6		WEPP phone calls
7/19/2016	Moldoveanu-Bochis SR Senior		0.3		Notice of Receivership sent to EchoGroup by email; phone conversation with S. Fortin from Visa
7/26/2016	Moldoveanu-Bochis SR Senior		0.3		E-Mails with Nisha regarding the proof of the add in news paper and the payment of the bill.
9/1/2016	Moldoveanu-Bochis SR Senior		0.5		Reception POC WEPP, Service Canada registration

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
		Subtotal	2.7	\$ 607.50	
7/21/2016	Nowell,Katheryn AE	Analyst	2.0		Complete HST filings
		Subtotal	2.0	\$ 370.00	
7/27/2016	Page,Graham	Manager	0.3		Accepting Drytech cheques, scanning cheques and back-up documentation and then forwarding the DP
		Subtotal	0.3	\$ 105.00	
7/11/2016	Peloquin,David	Vice-President	7.0		Modification of lots, coordinate visits
7/12/2016	Peloquin,David	Vice-President	1.5		Coordinate visits, work on analysis of equipment in Ocala for report
7/13/2016	Peloquin,David	Vice-President	4.0		Analysis of equipment in Ocala for report (complete backup), discussion with John
7/14/2016	Peloquin,David	Vice-President	2.0		Complete the questions for the report
7/15/2016	Peloquin,David	Vice-President	0.5		Complete the Analysis of equipment in Ocala for report
7/17/2016	Peloquin,David	Vice-President	1.0		Review - report
7/18/2016	Peloquin,David	Vice-President	1.0		Coordination of visits by bidders for equipment
7/19/2016	Peloquin,David	Vice-President	0.5		Coordination of visits by bidders for equipment
7/20/2016	Peloquin,David	Vice-President	1.0		Coordination of visits by bidders for equipment
7/21/2016	Peloquin,David	Vice-President	1.0		Coordination of visits by bidders for equipment
7/22/2016	Peloquin,David	Vice-President	1.5		Coordination of visits, summary of the assets from Kevin's email for the report, summary of assets from our list compared to Drytech US financial records
7/25/2016	Peloquin,David	Vice-President	4.0		Discussion with bidders on visits and how to submit bids
7/26/2016	Peloquin,David	Vice-President	2.0		Discussion with potential suppliers on how to submit their bid
7/27/2016	Peloquin,David	Vice-President	5.0		Discussion with potential suppliers on how to submit their bid
7/28/2016	Peloquin,David	Vice-President	6.0		Analysis of bids received + analysis of scenarios + analysis of value received compared to liquidation value
7/29/2016	Peloquin,David	Vice-President	5.0		Analysis of bids received + analysis of scenarios + analysis of value received compared to liquidation value
8/1/2016	Peloquin,David	Vice-President	2.0		Discussion with bidders for the schedule to answer to their bids + email, analysis of bids in details
8/2/2016	Peloquin,David	Vice-President	1.0		Discussion with bidders for the schedule to answer to their bids + email, analysis of bids in details
8/3/2016	Peloquin,David	Vice-President	1.5		Discussion with bidders for the schedule to answer to their bids + email, analysis of bids in details
8/4/2016	Peloquin,David	Vice-President	0.5		Discussion with bidders for the schedule to answer to their bids + email, analysis of bids in details
8/5/2016	Peloquin,David	Vice-President	0.5		Discussion with bidders for the schedule to answer to their bids + email, analysis of bids in details
8/8/2016	Peloquin,David	Vice-President	0.5		Discussion with John Saunders on bids received, on all assets listed and approvals of bids
8/9/2016	Peloquin,David	Vice-President	1.0		Discussion with John Saunders on bids received, on all assets listed and approvals of bids
8/11/2016	Peloquin,David	Vice-President	0.5		Discussion with John Saunders on bids received, on all assets listed and approvals of bids
8/16/2016	Peloquin,David	Vice-President	3.5		Sensitivity analysis, review of the report, adjustments to the financial model
8/24/2016	Peloquin,David	Vice-President	3.5		Sale of last lots not sold, Internal meeting for updates
8/30/2016	Peloquin,David	Vice-President	3.5		Provide data and analysis for 3rd report, emails to potential buyers of remaining lots
9/1/2016	Peloquin,David	Vice-President	1.5		Provide information and analysis for Receiver's 3rd report, coordination of sale of Equipment in Ocala
9/2/2016	Peloquin,David	Vice-President	0.5		Provide analysis for 3rd report
9/5/2016	Peloquin,David	Vice-President	1.0		Data analysis for the Receiver's 3rd report

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
9/6/2016	Peloquin, David	Vice-President	3.0		Review of Receiver's 3rd report to confirm accuracy of information
		Subtotal	67.0	\$ 26,800.00	
7/13/2016	Poulin, Pierre	Analyst	7.0		Attend at Drytech premises to assist in supervising inspections of equipment by potential bidders
7/15/2016	Poulin, Pierre	Analyst	7.0		Attend at Drytech premises to assist in supervising inspections of equipment by potential bidders
7/18/2016	Poulin, Pierre	Analyst	7.0		Attend at Drytech premises to assist in supervising inspections of equipment by potential bidders
7/19/2016	Poulin, Pierre	Analyst	7.0		Attend at Drytech premises to assist in supervising inspections of equipment by potential bidders
7/20/2016	Poulin, Pierre	Analyst	7.0		Attend at Drytech premises to assist in supervising inspections of equipment by potential bidders
7/21/2016	Poulin, Pierre	Analyst	7.0		Attend at Drytech premises to assist in supervising inspections of equipment by potential bidders
7/22/2016	Poulin, Pierre	Analyst	7.0		Attend at Drytech premises to assist in supervising inspections of equipment by potential bidders
7/25/2016	Poulin, Pierre	Analyst	7.0		Attend at Drytech premises to assist in supervising inspections of equipment by potential bidders
7/26/2016	Poulin, Pierre	Analyst	7.0		Attend at Drytech premises to assist in supervising inspections of equipment by potential bidders
7/27/2016	Poulin, Pierre	Analyst	7.0		Attend at Drytech premises to assist in supervising inspections of equipment by potential bidders
7/28/2016	Poulin, Pierre	Analyst	1.0		Aller au bureau porter une offre de soumission de la part bidder
		Subtotal	71.0	\$ 13,135.00	
7/11/2016	Roy-Turgeon, Vincent	Senior	1.7		Adding items lost and found in differents lots and in the Masterlist
7/12/2016	Roy-Turgeon, Vincent	Senior	2.0		Link Ocala inventory to a relevant backup (i.e. Purchase Order, invoices, leases, etc.) for presentation to court. Preparing summary of the information.
7/13/2016	Roy-Turgeon, Vincent	Senior	3.0		Link Ocala inventory to a relevant backup (i.e. Purchase Order, invoices, leases, etc.) for presentation in court. Preparing summary of the information.
		Subtotal	6.7	\$ 1,507.50	
7/10/2016	Saunders, John	Vice-President	5.1		Follow up with Gowlings on Patrick Thompson's undertaking re proof of Drytech ownership of assets in US; Prepare response to realtors' inquiries; Prepare letter extending Val's employment contract; Discuss with Wayne K. the proposed closing date of City's re-purchase of vacant lot. Review APS for CRDN division and follow up with CRDN purchaser for A/R collections report; Follow up on correction required to date in terms and conditions of tender sale; Follow up on security alarm issues; Follow up on covering for staff that will be away on vacation; Prepare notes on BDC's equipment; Review estimated values of assets believed to be located in US; Follow up on bills for insurance premiums; Review and update list of o/s issues
7/11/2016	Saunders, John	Vice-President	4.7		Follow up on US equip and financial information; Follow up on corrections to detailed lot lists with David; Confirm wording of notice to potential purchasers with Lorne; Rec'd offer for 3 lots - circulate to team; Discuss timelines with Lorne to prepare for Aug 8 Court date; Follow up on possible Court date to approve tender sale; Discuss threat of legal action by First General with Lorne - investigate status of items requested by First General with Nisha; Review o/s issues with Nisha; Work with Karine to send out notice to all potential purchasers; Discuss possible Enterprise settlement with Lorne; Review Kevin's request for further information; Review Phil's e-mail on furniture; Update list of o/s issues and forward to team; Respond to Joel Freedman's request for property info; Review revised confidentiality agreement and forward to Joel.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
7/12/2016	Saunders,John	Vice-President	9.2		Review and discuss Drytech US financial information; Meet with Caroline and review history of Drytech's dealings in the US, transfers of equipment, staffing of Drytech US, invoices and customs declarations, etc. Review history with Wayne Roberts; Work on draft report - follow up with David for details of Ocala equipment; Discuss extension of contract with Wayne; Locate computers identified in potential purchaser's e-mail - Respond to purchaser's inquiries; Advise Lorne about evidence available for motion; Call from Mary of CRDN purchaser to discuss A/R collections and who pays for o/s CRDN royalties; Follow up on BDC's request for copy of APS; Follow up on purchaser's request to submit deposit by wire transfer; Discuss with Nisha the status of WEPPA issues, First General documents to be returned, A/R records to send to Gowlings for pursuit, RCAP equipment, staffing for next week, the Enterprise assets, the eventual disposal of remaining customer contents, etc; Discuss picking up waste bins with Wayne.
7/13/2016	Saunders,John	Vice-President	6.3		Follow up with David on report that is required to prove ownership of assets in the U.S.; Follow up with Caroline for info on initial equipment sent to Gulfport; Review and edit letter to employee re amended termination pay; Update list of o/s issues; Call to CRA to follow up on trust audit; Call with Phil Amyot to discuss history of Drytech's US dealings; Confirm with Wayne that Pat picked up his dump trailer; Respond to Phil's inquiry re wage liability; Review correspondence re CRDN landlord; Review Ocala schedules and supporting invoices with David; Review and approve supplier payments; Inquiry from Pat re storage fees he paid - Follow up with Lorne on potential priority - respond to Pat; Inquiry from TD re listing for property; Respond to Wayne Kerrick's questions re property to complete a APS to be used by potential purchasers of the property.
7/14/2016	Saunders,John	Vice-President	6.5		Review correspondence between Andre, Karen and Lorne re US equipment - pull details of equipment and estimated value for Lorne; Follow up with David to discuss updated value estimate for equipment in Louisiana; Discuss with Wayne R possible options for extending his contract; Respond to Andre and Lorne's request for info on status of BDC equipment in US - follow up with Caroline; Update from Lorne on negotiations between TD and Enterprise, and on TD's potential payout of RBC; Ask Lorne about requesting costs of this motion; Respond to request for tender package from potential bidder; Review and sign ROEs; Discuss staffing plan with Jillian; Follow up with Caroline for invoices required to support report; Identify 2 chillers in Ottawa that appear to be owned by Drytech US - discuss with Lorne and pull from tender sale; Approve marketing materials of broker for property; Call with Rod Jenkins to discuss history of Drytech's operations in the US - make notes for file.
7/15/2016	Saunders,John	Vice-President	8.5		Review history of communications with Pat Shea; Follow up on Rod Jenkin's comments with Caroline; Review additional invoices and other documentation she pulled; Follow up on queries with David re Ocala lists and supporting invoices; Work on report; Respond to Gowlings questions about APS for property and possibility of an interim distribution; Discuss status of marketing with realtor - forward package to interested party; Discuss with Nisha the A/R docs required for Gowlings
7/17/2016	Saunders,John	Vice-President	10.5		Review Drytech US G/L - attempt to identify payments for equipment - summarize fixed asset accounts for report; Review invoices and customs docs provided by Caroline; Review BDC docs; Review Ocala supporting docs and explanations provided by David; Follow up on queries with David; Work on report; Provide outline of approach to report to Lorne and Gordon; Review comments from David
7/18/2016	Saunders,John	Vice-President	5.6		Analyze options for extending Wayne's contract - Discuss with Wayne - follow up on new employment contract with Gowlings (Melanie); Discuss errors in descriptions of lots with Wayne - Send excel lot list to Wayne to correct; Pull docs re US assets to review with Caroline; Review US G/L and BDC equipment issues with Caroline; Review Lorne's comments on initial draft report and discuss with Lorne - review Kevin's original list of equipment in Louisiana that he provided; Review correspondence re Enterprise vehicle; Approve payments of USIB premiums and invoice to transport assets from Calgary to Ottawa; Discuss initial draft report with Lorne and Gordon; Review US and Cda corporate searches.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
7/19/2016	Saunders,John	Vice-President	4.6		Respond to Melanie's inquiries re Wayne's contract; Respond to TD's inquiry re timing of interim distributions; Work on draft report; Review proposed APS for property - forward comments to Gowlings; Review docs and G/L re equipment financed by BDC - call to BDC and its legal counsel to inquire if BDC financed Drytech US; Review info on equipment in Florida financed by TD - Call to TD to confirm whether it financed Drytech US; Call with Annette (former office manager) to confirm how purchases of fixed assets were booked for Cda and US entities - prepare notes and discuss with Gordon; Respond to CRDN purchaser's inquiries re incorrect lease assignment
7/20/2016	Saunders,John	Vice-President	7.9		Discuss purchaser confusion over bid date with David; Review reminder message to prospective purchasers; Call from CRA; Inquiry from employee; Discuss work requirements with Wayne going forward given his new job; Discuss removal of barrels and other waste containers with Wayne; Review transactions with Caroline that were posted to both US and CDN G/L; Follow up with Caroline to review Drytech Cda invoices charging rent to Drytech US for use of equipment; Call with Gordon to discuss findings to date; Review and sign Wayne's new employment contract; Confirmation from TD that it did not finance Drytech US; Review photos of equipment in Louisiana and identify pieces with Caroline; Search US G/L for other equipment related entries; Work on report to Court.
7/21/2016	Saunders,John	Vice-President	7.1		Inquiry from CRDN purchaser re payments from customers for A/R; Approve payroll; Rec'd documents and invoices from Insurer; E-mail from Gowlings re APS for property; Confirmation from BDC that it did not finance Drytech US; Review docs re desiccants financed by National Leasing; Review documents re equipment financed by other parties; Inspect shed outside Drytech premises with various waste containers with Wayne; Discuss HST issues with Katheryn; Follow up on Notice of Motion wording with Gordon; Work on report and pulling together docs for exhibits
7/22/2016	Saunders,John	Vice-President	6.0		Update Martin and Rob on status of Court motion and report; Discussion with Lorne re A/R collections, Enterprise Issue, etc.; Clarify shareholdings with Phil; Review draft notice of motion and discuss with Gordon; Review updated market and liquidation values of equipment in Louisiana - discuss methodology with David and Caroline; Review details of employment contract with Wayne; Discuss potential work going forward with Caroline; Review docs pulled for trailers located in US; Review depreciation irregularities in Drytech US G/L; Review additional docs pulled by Caroline; Discuss possible IRS tax lien against Drytech US with Caroline; Work on report and exhibits
7/23/2016	Saunders,John	Vice-President	3.0		Work on report to the Court
7/24/2016	Saunders,John	Vice-President	12.6		Pull together and organize 24 exhibits to support assertions in report; Follow up on queries re schedules with David; Work on report; Review correspondence, Arrange to post docs to website.
7/25/2016	Saunders,John	Vice-President	10.8		Follow up with David on corrections to lot descriptions made by Wayne; Respond to inquiry from Group life insurer; Locate invoices for Pods purchased by Drytech Cda - tie into Ocala Count; Follow up on problem with alarm system at Drytech; Review comments on draft report- discuss with Gordon and Pat Shea; Discuss report with Rob (QA reviewer); Review correspondence from new CRDN; Follow up with David for updated list of all missing equipment for report; Discuss scheduling of remaining asset inspections with David and Nisha; Follow up on details of trailers located in Louisiana with Wayne; Discuss disposal of barrels with Wayne; Call from TD that it has decided to delay pay out of RBC for the moment - discuss implications on tender sale with Gowlings; Review bill for national ads; Work on draft report incorporating various comments and adding new sections - submit for final review.
7/26/2016	Saunders,John	Vice-President	4.6		Review and approve settlement of A/R account; Send revised report to Rob for QA; Follow up with Julien re lawyer's request for details of lots and biosweep machine; Respond to Kevin's request for his tax documents; Review comments on draft report from Pat Shea; Update Exhibit P for additions and corrections made to list of missing equipment after May 26; Follow up and respond to potential purchasers' specific queries on asset lots for sale ; Review tender bid - discuss with David; Update on A/R and other issues from Nisha; Review draft report and make final edits -follow up with Jacqui to assemble all exhibits; Forward final report to Gowlings; Locate and review property tax assessed value for property - provide info to mortgagee; Review correspondence

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
7/28/2016	Saunders,John	Vice-President	6.8		Review 30 bids and deposits received - discuss with David; Review very large bid without deposit and with due diligence condition - discuss with Gordon the options for dealing with this bid - discuss with David and Martin; Follow up with Mazal to confirm wire transfers received as deposits; Review correspondence re biosweep machine - provide direction to Gowlings; Discuss A/R collections, content releases and other issues with Nisha; Discuss removal of shed with old cans with Wayne; Review summary of bids prepared by David - assess various options for Receiver; Identify lots with RBC equipment given that TD may not pay out RBC before sales of equipment close; Review Trust account G/L to assess status of A/R collections, other recoveries, and potential costs; Prepare summary for Martin - discuss.
7/29/2016	Saunders,John	Vice-President	2.8		Discuss updated summary schedule of tender bids and options - discuss with David; Estimate amount bid on RBC assets; Review terms and conditions of various offers; Discuss bid submitted without deposit with Gordon, David and Martin; Review activity report from realty broker; Review correspondence
8/2/2016	Saunders,John	Vice-President	3.0		Follow up on final closing adjustments for CRDN sale; Make arrangements for Jillian to show equipment to a liquidator; Review options for offers with David; Discuss potential new offer with David and Martin; Discuss offers, potential new offer, and possible extension of bid due date with Lorne; Discuss status of RBC payout and A/R collections with Lorne; Inquiry from bidder; Review and respond to security company re invoices not related to Receiver's activities; Follow up with Mazal re status of wire transfers; Review correspondence from Matt Halpin re Pat Dooley's position on motion to recover assets in US; Call with Martin and Lorne to discuss approach to take re new bidder for assets.
8/3/2016	Saunders,John	Vice-President	2.2		Review and discuss Wayne Robert's temporary employment contract with Nisha; Review insurance bills and follow up with Nisha; Review correspondence; Call to Karen Perron re status of TD proposed payout of RBC; Review and approve bill for legal fees; Discuss the post-deadline offer for equipment with Lorne and Martin; Inquiry from potential purchaser of trucks; Review notes on A/R collections from Gowlings; Unusual invoices from Rogers
8/4/2016	Saunders,John	Vice-President	5.6		Review and approve supplier payments; Discuss potential new offer with Martin; Follow up with Caroline and Nisha re CRA audit; Discuss A/R and insurance premiums with Nisha; Call with CRA auditor to discuss findings to date and his additional requirements; Review with Lorne the offers and whether they had met the Receiver's terms of tender sale - follow up on bid # 16 with David; Call with Karen re possible bankruptcy of Drytech; Call from former employee re O/S termination pay; Follow up on HST returns with Caroline; Review and approve payroll; Review proposal from Kevin's lawyer re US assets - discuss with Lorne and Pat; E-mails re banking matters; Pull docs to prepare for Monday hearing
8/5/2016	Saunders,John	Vice-President	6.4		Verify David's summary of offers to actual Offer forms and deposit cheques - follow up on missing info; Follow up on HST joint election issue with Deloitte tax specialist; Review proposed offer from Gowlings to Kevin's lawyer re motion on Aug 8; Call from consultant re possible vacancy applications on Drytech properties; Update David; Discuss with Gowlings possible options for the Court to consider on August 8; Update Martin; Follow up with Lorne re secured creditor's request; Review activity report for property from broker; Discuss with Nisha the following issues: WEPPA problem, insurance invoices, Rogers invoices, A/R, release of contents, etc.; Review with David his detailed schedule of 30 bids; Follow up on invoices for alarm response; Discuss Lorne's comments on validity of certain bids' terms; Review additional correspondence re Aug 8 Court hearing - discuss with Pat Shea the new lawyer claiming to act for Drytech US; Follow up on minor conditions added to certain bids
8/6/2016	Saunders,John	Vice-President	1.0		Review and provide comments and proposed edits to draft Court Order; Review and update list of o/s issues
8/7/2016	Saunders,John	Vice-President	2.2		Review revised draft order - discuss clarification of references to schedules with Pat; Review report and exhibits to prepare for Court hearing; Identify missing pages from an Exhibit and provide to Pat

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
8/8/2016	Saunders,John	Vice-President	7.9		Prepare notes on HST and DAS issues raised by CRA auditor; Review e-mails from bidders; Draft template letters to send to bidders re accepted or rejected offers; Calls with Pat Shea re Court hearing in the afternoon; Discuss with Nisha and Caroline the records to pull for Kevin; Review and approve supplier payments; Call with bidder; Review allocation of an en-bloc offer and compare to individual offers; Follow up with Wayne Kerrick re extension of closing on fenced lot; Analyze 30 bids and possible options - follow up on queries with David; Review details and any conditions on offers to be accepted to ensure that all issues have been dealt with; Call with Julien re status of negotiations between TD and RBC.
8/9/2016	Saunders,John	Vice-President	7.5		Inquiry from CJL logistics in Toronto re o/s invoices; Review Jillian's analysis of A/R at CRDN - discuss with Jillian; Compare appraised liquidation value of equipment to bids; Analyze and discuss (with Pat Shea) the available options for accepting certain bids; Call from Wayne Kerrick re confirmed extension of sale closing for fenced lot; Discuss with Nisha the conditions that 2 bidders added to their bid - follow up replacing one desiccant for another in lot # 38, and confirm no. of computers included in lot #1; Review correspondence re former employee; Prepare summary of bids for secured creditors to review; Discuss with Nisha the bidders who still owe A/R to Drytech; Review bid acceptance letters sent to 16 bidders to confirm that correct lot numbers were included; Edit letters to 2 bidders to deal with their additional conditions.
8/10/2016	Saunders,John	Vice-President	3.8		Provide high level summary of bids to key secured lenders; Meet with Pat Shea to discuss possible motion for directions on bankruptcy, searching for possible IRS lien on Drytech US, providing Drytech US records to Kevin, selling Ocala equipment in US vs Canada, and method for issuing vesting orders for 16 bidders; Prepare notes to file; Discuss with Nisha the inquiries from successful bidders re details of equipment in lots; Call with CJL Logistics re o/s invoices that we do not believe are storage liens - update team; Correspondence from former employee re ROE
8/11/2016	Saunders,John	Vice-President	4.6		Forward to Gowlings a copy of e-mails to bidders; Review and sign letters returning deposit cheques to unsuccessful bidders; Follow up with Gowlings on court hearing date to approve tender offers; Review and discuss charges on invoice from 3rd party warehouse; Review status of all A/R to date - discuss recent collections and write-offs with Nisha and Caroline - Review detailed A/R list and Receiver's G/L for its trust account - update summary to Aug 11; Discuss status of marketing efforts with broker for 1670 Vimont; Discuss, with Karen Perron, TD's possible payout of RBC and TD's intention to petition Drytech into bankruptcy; Follow up on missing ROE for former employee; Staff planning issues
8/12/2016	Saunders,John	Vice-President	4.6		Review activity schedule from realty broker; Respond to Pat Dooley re his offer to sell 8 of the desiccants in his possession; Review list of desiccants leased by National Leasing; Follow up with Pat regarding release of other equipment in Florida - discuss logistics of transport and obtaining forklift with Caroline and Nisha; Discuss space requirements for Ocala assets at 1670 Vimont; Review schedule prepared by Caroline re Louisiana equipment; Review updated A/R listing and reconciliation with Caroline and Nisha; Discuss with Nisha the info required on content released, CRDN operations, and updated R&D for report; Discuss, with Caroline, potential purchasers for unsold lots located in Western Canada; Review and update list of o/s issues; Gather info required for report; Discuss CRDN reconciling items re CRDN A/R list used by purchaser; Review correspondence re employee issue
8/15/2016	Saunders,John	Vice-President	6.0		Attend at Drytech - review organization of lots in warehouse and logistics for releasing them to buyers; Review available space for storing Florida equipment if it's returned to Canada; Follow up on replacement of broken desiccant in lot 38 with Caroline; Discuss the move of smaller items and consumables so that they are properly grouped in the lots being released; Discuss pulling US records to release to Kevin; Follow up on missing ROE requested by employee; Discuss with temporary staff an extension of their temporary employment contracts; Follow up on banking issues; Review previous storage invoices to compare to current invoice (which had increased 200%); Review o/s legal issues with Lorne; Discuss status of A/R being pursued by Gowlings; Respond to inquiry from secured creditor; Respond to inquiry from interested purchaser; Review o/s issues and info required for report with Nisha - update list

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
8/16/2016	Saunders,John	Vice-President	5.3		Review preliminary quote to transport equipment from Ocala, Florida to Ottawa - review comments from David; Send amended APS to real estate broker for use by any prospective purchasers; Investigate pricing on previous storage invoices; Confirm that two of the bidders accepted Receiver's counter proposals on their additional conditions to offers; Confirm that tender sale summary was provided to RBC; Follow up on status of pulling Drytech US records from all other records at Drytech- Respond to inquiry from Kevin; Respond to inquiry from Ministry of Finance; Review and approve supplier payments; Review and edit letter to Rogers clarifying charges that Receiver is liable for; Update list of O/S issues and assign responsibility; Discuss 3rd party good issues with Jillian and Nisha; Summarize list of equipment in Ocala for potential purchasers; Review National Leasing correspondence and outstanding balance - discuss validity of security over desiccants with Gowlings; Calls to US auctioneers to discuss possibility of auctioning Ocala equipment in U.S.; Review update on A/R pursuits from Gowlings
8/17/2016	Saunders,John	Vice-President	3.5		Call with another US auctioneer to discuss options for selling Florida equipment in US and/or moving equipment to another location; Call National Leasing to discuss desiccants in Florida that they have security over; Discuss options and cost for transporting equipment with Caroline; Discuss with Andrew the type of facility in Ocala that the equipment is currently stored in - review photos he provided; Approve payroll and remittances to CRA; Return equipment invoices to Caroline for filing with other docs; Review update on A/R pursuits from Gowlings and requests for instructions on specific accounts - discuss with Nisha; Discuss R&D, A/R, 3rd party goods and other issues with Nisha; Review correspondence
8/22/2016	Saunders,John	Vice-President	3.4		Review details of proposed Enterprise settlement - provide instructions to Gowlings; Review draft R&D, reconciliation of CRDN A/R, and Jillian's notes on 3rd party goods - make notes and discuss with Nisha and Jillian - review steps when releasing 3rd party goods and discuss remaining goods to be released; Call from landscaping company; Review and amend temporary employment agreements with Caroline and Val to extend term; Inquiry from CRDN re Bell line; Review information required for report with Nisha; E-mails from Gowlings re A/R collections
8/23/2016	Saunders,John	Vice-President	1.1		Discus extending employment agreement with Val; Finalize and send extension agreements to Vala and Caroline; Respond to inquiry from Ministry of Finance; Review and approve A/R settlement; Discuss status of US records with Nisha; Update and circulate list of o/s issues to team
8/24/2016	Saunders,John	Vice-President	5.5		E-mail from liquidator re Ocala equipment; Respond to call from CRA; Review o/s issues and next steps with team; Discuss with David the logistics of moving Ocala assets back to Ottawa; Review draft Stmt's of Claim to be issued by Gowlings for A/R; Contact Kevin to arrange delivery of Drytech US records; Follow up on vehicles claimed by Kevin as Drytech US assets that need to be returned - discuss with David and Caroline - review asset count in Ocala - advise Kevin that we do not know the location of these vehicles; Follow up on A/R update with Nisha - discuss claim that Gowlings has conflict with; Review remaining lots to be sold with David; Respond to a party's request to make offer for all Ocala assets; Received offer for Ocala assets - discuss with David; Provide general terms under which Receiver would consider such a sale; Review proposed mechanics of such a sale - discuss with Lorne and draft more detailed terms of such a sale - forward to Lorne for review.
8/25/2016	Saunders,John	Vice-President	2.3		Review Lorne's suggested edits to terms and conditions of sale of Ocala assets - forward to potential purchaser for review; Update from broker on activity re property; E-mail from former Biosweep owner asserting possible claim against Receiver - follow up with Gowlings; Discuss potential purchasers for unsold lots with David; Review CRDN and Drytech receivable issues with Nisha; Review e-mail from RBC/BDO re agreement to be paid out by TD; Review time dockets to allocate time spent on CRDN issues

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
8/26/2016	Saunders,John	Vice-President	4.6		Analyze tender sale and possible distributions; Analyze updated A/R summary and collections list, and updated R&D - discuss with Nisha; Review A/R that are statute barred; Respond to queries from TD's counsel; Follow up on potential purchaser's position re proposed terms and conditions of sale of Ocala assets; Follow up with tax group on possible Florida sales taxes on such a sale - review docs; Review and save amended ROE; Follow up on priority secured position of Brown's Cleaners with Gowlings - discuss possible set off of A/Rs; Calculate new purchase price for Ocala assets based on offer per unit provided by potential purchaser; Follow up with purchaser to confirm revised amounts and agreement with terms and conditions; Follow up with Gowlings to produce APA for sale of Ocala assets; Discuss Enterprise issues with Lorne that were raised by Karen; Call to Gordon to discuss TD's intention to petition Court for bankruptcy of Drytech on same date as next hearing
8/27/2016	Saunders,John	Vice-President	3.0		Work on report to Court; Analysis of time dockets to allocate fees to specific creditors; Review notes and docs
8/28/2016	Saunders,John	Vice-President	9.4		Work on draft report and analysis; Review time dockets to determine fees and costs related to different aspects of receivership; Calculate possible distributions to secured creditors; Follow up with David for pricing info on equipment; Follow up with Lorne to discuss wording of relief we are seeking from the Court.
8/29/2016	Saunders,John	Vice-President	3.6		Follow up with David on details of vehicles and tender sale for report; Review David's detailed comparison of offer received for Ocala equipment to appraised values and other bids; Review APA for Ocala equipment - follow up on wire transfer info with Julien and forward APA to purchaser for review; Inquiry from secured creditors; Discuss issuing a sealed supplementary report with Gordon; Review updated CRDN income stmt with Nisha - discuss checking of R&D by Adam; Forward allocation of costs to CRDN to Martin for review; Received update on recent showing from realty broker; Inquiry from Ministry of Finance
8/30/2016	Saunders,John	Vice-President	1.3		Review Martin's comments on allocation of costs to CRDN; Follow up with David for details of liquidation value of CRDN assets, details of vehicles dealt with, and tender sale issues (for report); Follow up on biosweep equip issue with Gowlings; Discuss supplementary report with Gordon; Update from Nisha on R&D
8/31/2016	Saunders,John	Vice-President	6.4		Discuss security opinion and report issues with Lorne; Review correspondence from Karen on Enterprise deal - discuss with Lorne; Follow up with Martin re BDC and Brown's claims; Follow up with Nisha re 3rd party goods' section of report; Review equipment and vehicle schedules for report - confirm figures with David; Respond to Pat's inquiry about removing equipment from Ocala; Review suggested revisions to APA made by purchaser's lawyer - discuss with Gowlings; Work on report; Review revisions to APA made by Gowlings - provide comments.
9/1/2016	Saunders,John	Vice-President	2.5		Review revised APA and correspondence from Julien and purchaser re sale of Ocala equipment and APA; Call from Karen re TD's intention to petition Drytech into bankruptcy; Clarify vehicle list with David; Discussion with Caroline re logistics for releasing lots; Respond to inquiry from CJL; Discuss options for selling Ocala equipment with Lorne; Review and follow up on comments re Receiver's I/S for CRDN operation and its R&D;

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
9/2/2016	Saunders,John	Vice-President	7.7		Follow up on calculation of interim distribution and CRDN Income Stmt allocations with Nisha; Discuss scheduling for next week; Review o/s issues with Nisha - discuss Drytech Cda records for Louisiana equipment that Kevin may want to review; Discuss organizing lots for efficient release from warehouse once bids are approved; Review correspondence with purchaser re sale of Ocala equipment; Inquiry from secured creditor; Inquiry from Caroline re Nivaha Google Drive; Update on a party's visit to premises from realty broker; Discuss desiccant built into one of the trailers with Caroline; Execute APA for sale of Ocala assets; Follow up with David to confirm staffing and pick-up date for equipment in Florida; Confirm details of 3rd party warehouse issues with David for report; Work on report; Update from Lorne on security opinion; Request from Karen for copy of supplemental report - request input from Gowlings
9/3/2016	Saunders,John	Vice-President	1.5		Work on third report
9/3/2016	Saunders,John	Vice-President	3.8		Work on Third Report and Supplementary Report; Analyze 2 offers for lots that should be rejected - discuss details and values with Caroline - follow up with David
9/4/2016	Saunders,John	Vice-President	9.7		Work on reports; Prepare analysis of vehicles and Enterprise security issues; Draft section on A/R collections; Review and edit section on 3rd party goods - clarify information with Nisha; Review and edit section on WEPPA - follow up with Nisha to confirm numbers; Review records on 689 and draft section on activities re properties; Review info an Moblile App and draft section for report; Work on supplementary report
9/5/2016	Saunders,John	Vice-President	9.2		Work on reports; Prepare section on tender sale; Draft section on U.S. assets; Review re-formatted R&D and CRDN Income Statement - Calculate preliminary interim distribution; Review draft security opinion from Gowlings- follow up on o/s issues; Review Gowlings allocation of time to CRDN sale and calculate all costs applicable to CRDN sale; Follow up with Nisha re A/R and third party goods figures; Work on Third Report and Supplemental Report and exhibits.
9/6/2016	Saunders,John	Vice-President	7.7		Clarify security over pods sold with CRDN assets; Review updated summary of A/R collections and corrections - adjust figures in report; Discuss calculation of Interim distribution with Martin; Review comments from internal QA reviews and from Gowlings on 2 reports; Discuss with Rob and follow up on additional info required - prepare additional tables; Discuss comments with Lorne and Gordon; Make revisions to certain exhibits to clarify information; Update and circulate revised reports; Respond to inquiry from BDC.
9/7/2016	Saunders,John	Vice-President	7.1		Follow up on additional comments and edits - discuss with Nisha and David; Follow up on details of Brown's claim for purpose of interim distribution; Work on revisions to reports and supporting exhibits; Conduct final read-through and make final edits; Work with Jacqui to assemble reports and exhibits - forward to Gowlings and arrange to post on Deloitte website; Review and comment on Gowlings' suggested Notices of Motion - discuss with Gordon; Provide, to lenders's lawyers, details as to how proposed interim distributions to their clients were calculated; Inquiry from Kevin re Mobile App;
9/8/2016	Saunders,John	Vice-President	4.0		Review invoices to Brown's Cleaners provided by Nisha; Inquiry from Pat Dooley re director's liabilities - discussed timing for delivery of Ocala assets; Follow up with David; Review and discuss draft Court orders with Gordon - make revisions; Call with Karen; Review correspondence; Call from CRA tax auditor to provide update on filings- follow up on o/s issues with Nisha; Respond to Rob's inquiries on HST issues; Draft correspondence to Enterprise's lawyer re proposed distribution; Call to Enterprise's lawyer; Review and comment on revised draft orders; Respond to inquiry from PWC
9/9/2016	Saunders,John	Vice-President	1.4		Discuss RBC issue re draft Order with Gordon; Call to PWC re its claim; Update from Caroline on A/R; Discuss logistics of releasing equipment after Court approval with Nisha; Discuss utility bills with Jillian; review correspondence between Minden Gross and Gowlings; Inquiry from secured creditor
Subtotal			281.4	\$ 112,560.00	

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
7/11/2016	Schroeter, Erin C	Analyst	0.5		Drytech internation T4: e-file diagnostic fix. Call from CRA - nil t4 denied. Email Nisha
		Subtotal	0.5	\$ 92.50	
7/11/2016	Sharma, Nisha	Senior	6.4		Picking up cheque from Belfor; discussions with John regarding next steps and David regarding inspections; inspection of trucks; making arrangements for additional viewings / testings; responding to Gerry - First General regarding content pick up; providing direction to Val regarding items needed for real estate listing; emails
7/12/2016	Sharma, Nisha	Senior	11.0		Walk through premises with Joel and Derek who are selling property; looking for the information they requested for building; sending out First General - Toronto demand letter; providing direction to Jillian regarding AR invoices to pull; discussions with Val regarding Sierra Club - returning contents; email correspondence with Gerry - First General regarding pick up of goods; calling FCI to get additional fobs made to access premises; discussions with next days tours to understand extent of viewings / testing; discussions with John regarding next steps; reviewing cheque requests; updating terms and conditions of viewing / testing; emails
7/13/2016	Sharma, Nisha	Senior	7.0		Walk through premises with Pierre who will be assisting in supervision of potential purchasers inspecting equipment; providing direction to Jillian regarding AR invoices to pull; discussion regarding viewing/inspections; providing direction to Jillian and Pierre; reviewing cheque requests; emails; discussions with Adam regarding WEPP and Jerry Kofsky's file; email correspondence with First General - Gerry; preparing First General release form; preparing cheque request; emailing Krista regarding termination; discussions with Caroline regarding AR; discussions with FCI
7/14/2016	Sharma, Nisha	Senior	9.0		Reviewing and finalizing payroll; discussions with Jillian regarding steps to take next week; discussions with John regarding next week; providing direction regarding equipment viewing tomorrow; discussion with John regarding pod content disposals, AR demands, equipment viewings, termination letters and ROEs; following up with FCI regarding fobs; overseeing First General Sierra Club content pick up; emails
7/15/2016	Sharma, Nisha	Senior	5.0		reviewing AR support for demand letters; discussions with Pierre regarding next week; providing Pierre and Val direction regarding AR invoices to pull; discussions with ICB regarding the documents that need to be released for Serra Club (First General) and determining which ICB invoices need to be paid; emails; meeting with Derek and providing him a fob for building
7/25/2016	Sharma, Nisha	Senior	6.5		Reviewing invoices to send to Gowlings; emails; discussions with Caroline, Val, Wayne; preparing for next days equipment viewing with Pierre
7/26/2016	Sharma, Nisha	Senior	8.5		Supervise equipment viewing by potential purchaser; calling Enbridge regarding outstanding amounts; calling Bell regarding outstanding balance; esupervise equipment testing; reviewing AR invoices
7/28/2016	Sharma, Nisha	Senior	11.0		Looking into alarm system - battery change; reviewing AR to send to Gowlings; filling propane tanks; emails; discussions with John; emailing Denise regarding source deductions; creating cheque requests; reviewing insurance policy invoices to be paid;
7/29/2016	Sharma, Nisha	Senior	7.0		Drop off receivable cheques and pick up payroll and other cheques at office; reviewing AR to send to Gowlings; emails; providing direction to Wayne regarding pods that need to be brought down; going to I.C.B. to provide cheque and get form signed so that they release Sierra Club contents to First General (two skids of frozen documents)
8/2/2016	Sharma, Nisha	Senior	6.0		Discussions with people viewing equipment; calling Bell regarding outstanding payables; emailing Gerry (First General) regarding frozen skid pick up; preparing cheque requests; preparing AR support to send to Gowlings; emails

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
8/3/2016	Sharma, Nisha	Senior	4.0		Review time sheets and summarize payroll info for past 2 weeks for Denise; discussions with John; discussions with Julien and Joel (Gowlings) regarding AR that they will be pursuing and what else is needed; preparing cheque requests; sending Gowlings AR support; emails
8/4/2016	Sharma, Nisha	Senior	4.0		Discussions with Caroline regarding CRA trust examination; discussions with John regarding next steps; providing Caroline additional support requested by CRA; emailing Denise regarding employee payroll; discussion with Karen regarding insurance payments; emails; follow up questions with Caroline and Val regarding AR support (to be provided to Gowlings); preparing cheque request
8/5/2016	Sharma, Nisha	Senior	6.0		Picking up payroll cheques from Deloitte; providing cheques to employees; discussions with Caroline regarding CRA trust audit yesterday; returning call of employee regarding WEPP; calling Service Canada; emails; discussions with Caroline regarding AR and interest charges for unpaid balances; preparing AR support to send to Gowlings; discussions with John regarding next steps for next week
8/6/2016	Sharma, Nisha	Senior	3.0		Preparing AR support to send to Gowlings
8/8/2016	Sharma, Nisha	Senior	8.0		Reviewing bids; preparing bid acceptance emails; reviewing AR to send to Gowlings; preparing cheque request for Quickbooks' fee; discussions with John and Caroline regarding Ocala equipment; discussions with John and Caroline regarding equipment space / constraints;
8/9/2016	Sharma, Nisha	Senior	10.0		Reviewing bids; notifying bidders of successful and unsuccessful bids; mailing WEPP packages to Krista and Heather; discussions with Jillian regarding third party goods; discussions with Julien (Gowlings) regarding third party disposal content; sending Gowlings additional AR support; discussions with Caroline regarding Drytech US documentation
8/10/2016	Sharma, Nisha	Senior	8.5		Discussions with John regarding bids, discussions with Jillian regarding third party goods; preparing letters for bid returns; preparing cheque requests for deposit returns; emails; preparing cheque request for advertisement in Globe and Mail
8/11/2016	Sharma, Nisha	Senior	8.5		Returning deposit cheques to rejected bidders; calling Rogers; reviewing AR sent to Gowlings; calling Hydro One - speaking about outstanding invoices; calling Intuit regarding outstanding invoices; saving bid return letters on network; discussions with Caroline and John regarding AR reports; discussions with John regarding next steps
8/12/2016	Sharma, Nisha	Senior	7.0		Updating AR reports with dates; discussion with Annette regarding requested revision to ROE; emailing Melanie regarding ROE amendment; discussions with Caroline regarding next steps about Ocala equipment and bringing it to Ottawa; reviewing CDRG invoices; email correspondence with Joel regarding AR; emails; discussions with John and Caroline regarding next steps in following week; reviewing Rainbow International support for AR.
8/15/2016	Sharma, Nisha	Senior	8.0		Preparing cheque requests; calling Hydro One; calling Ceridian regarding T4s; emails; preparing payroll; reviewing Rogers cell phone invoices, corresponding with Andrew from Rogers to understand balances; discussion with John regarding outstanding issues and next steps; email correspondence with Mary regarding Xactware invoice; reviewing receivership bank statement; discussions with Val regarding third party pick up of Fournier disposal (Doug Hawkins - Travelers Canada), Travelers hired First General for pick up, had to ensure First General had signing authority for release form; discussions with Caroline regarding Nerds on Site invoice for payment; following up on David's email regarding a unsuccessful bidder requesting their deposit cheque back; I informed the unsuccessful bidder it has already been sent via courier.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
8/16/2016	Sharma,Nisha	Senior	10.0		Discussions with Val regarding third party goods and scheduling a pick up; discussions with Caroline regarding Drytech US documents; discussions with John regarding next steps; discussions with Jillian regarding third party goods and section for court report; reviewing third party goods spreadsheet; sending update emails to accepted bid representatives regarding court hearing date; discussions with John regarding Drytech US documents, cheques to be issued; drafting letter to include with Rogers cheque for wireless
8/17/2016	Sharma,Nisha	Senior	10.0		Preparing R&D for court report, splitting out CRDN receivables/expenses vs Drytech receivables/expenses; reviewing third party goods explanation from Jillian to get an understanding of what items are remaining vs what items have been returned - to be included in court report, reviewing Jillian's write-up regarding third party goods, and asking Jillian follow-up questions; discussions with Caroline regarding cheques received vs what she is missing for reconciliation purposes, following up with Jacqui regarding cheques that Caroline needs copies of, and status of US bank statements to provide to Kevin; following-up on missing timesheets from Wayne; providing Jillian with GL for her reconciliation of what third parties have paid their balances and can be scheduled to pick up their content; responding to questions from successful bidders
8/18/2016	Sharma,Nisha	Senior	10.0		Discussions with Caroline regarding CRDN; calling Mary regarding Brown's Invoices; calling CRA regarding HST outstanding; completing R&D and income statement for court report; received employee POC, updating Service Canada; reviewing Jillian's third party goods notes
8/19/2016	Sharma,Nisha	Senior	8.0		Submitting July HST; discussions with Julie regarding outstanding Bell payments; calling Ceridian; discussions with Caroline regarding Joel's AR emails; discussions with Caroline regarding HST; returning phone calls from unsecured creditors; calling WEPP regarding Gerry's claim
8/22/2016	Sharma,Nisha	Senior	8.0		Discussions with John and Jillian regarding third party goods and AR - CRDN reconciliation; discussions with John regarding R&D and income statement for court report and updates that are required; reviewing Drytech US files; discussions with Caroline regarding records for US company
8/23/2016	Sharma,Nisha	Senior	8.0		Reviewing Drytech US files pulled together by staff to assess completeness; emails; calling CRDN regarding Bell request; preparing cheque requests; dropping off US Drytech files to Deloitte office
8/24/2016	Sharma,Nisha	Senior	8.0		Update call with John, Martin and David; reviewing third party goods with Val to determine costs associated with disposal of items; discussions with Joel (Gowlings) regarding Puroclean - Calgary; calling Ceridian regarding T4s; reviewing Joel's emails; coordinating between Caroline and Joel regarding First Response Restorations - they stated they would take a slight discount and pay the remaining balance so Gowlings should hold off on putting forward a claim; coordinating with Wayne and Val which additional pods need to be brought down as a third party was coming to pick up goods; determining with Caroline who should be named on the claims for outstanding receivables and relying that information to Gowlings; following up on Carl's waste removal invoices - had to request invoices to pay; coordinating with Wayne for the Stinson propane tanks to be returned - as per David's direction
8/25/2016	Sharma,Nisha	Senior	7.0		Equipment discussions; reviewing CRDN AR to find differences; discussions with Mary and Caroline regarding AR; reviewing Ceridian report of what will be refunded, calling Ceridian regarding T4s and informing Ceridian that \$7K of uncashed cheques should be returned and made payable to the Receiver; following up with CRA auditor; discussions with Caroline regarding equipment pick-ups and setting up a call with John, potential need to hire casual labour to move equipment by serial number, if required; reviewing Caroline's AR reconciliation reports
8/26/2016	Sharma,Nisha	Senior	7.0		Discussions with John regarding R&D, reviewing WEPP for court report; amending Annette's ROE; updating weekly AR summary; reviewing AR sent to Gowlings to determine what is outside of the limitation period; reviewing CRDN AR to determine differences

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
8/29/2016	Sharma,Nisha	Senior	7.0		Reviewing bid deposits for R&D to ensure nothing is missing; speaking with John regarding next steps; discussions with Caroline regarding Drytech records ready for me to review before being provided to Kevin; starting review of records; updating R&D as of August 26 - small changes; removing HST from the income statement (for court report) discussions with Chub Edwards (CRDN creditor) regarding receivership, sending them the court order again as they did not see/receive it; emails; corresponding with Adam to check the R&D figures against the GL;
8/30/2016	Sharma,Nisha	Senior	8.0		Preparing payroll; discussions with Adam regarding R&D review; discussions with Val regarding disposal pick up today; discussions with Caroline regarding Canadian records and when I can review; discussions / walk through with Caroline regarding equipment and scheduling pickup times; emails and preparing cheque requests; discussions with Val regarding release form / preparing release form for Wiseman - Service Master Ottawa pick-up
8/31/2016	Sharma,Nisha	Senior	8.0		Reviewing third party goods spreadsheet and notes; drafting third party goods section for report; reviewing equipment/warehouse space with Caroline and Val; discussions with Two Amigos regarding depot rental payment
9/1/2016	Sharma,Nisha	Senior	8.0		Discussions with Caroline regarding equipment; arranging to mail out T4s; picking up employee reimbursement cheques; discussions with Two Amigos regarding depot rent; preparing cheque request; calling Trust examiner regarding T4s and HST returns; responding to successful bidder questions
9/2/2016	Sharma,Nisha	Senior	10.0		Equipment discussions; picking up pay cheques; arranging pods that need to be brought down; discussions with Wayne; providing Caroline with cheque received to update quickbooks; splitting up insurance, source deductions and WSIB between Drytech and CRDN; reviewing invoices/states for expense projections
9/3/2016	Sharma,Nisha	Senior	4.5		Creating spreadsheet for interim distribution; discussions with John regarding changes that need to be made for CRDN income statement and insurance allocations
9/5/2016	Sharma,Nisha	Senior	9.0		Reviewing receivables; compiling AR schedules, R&D and interim distribution schedule
9/6/2016	Sharma,Nisha	Senior	8.5		Updating AR, and third party details for report; discussions with Val, Caroline and John; looking for stock room key; reviewing invoices and preparing cheque requests; discussions with John regarding WEPPA; reviewing WEPPA related emails and updating report accordingly; email to Jillian regarding next steps
9/7/2016	Sharma,Nisha	Senior	8.5		Viewing equipment being moved by Caroline / Val, they were finding additional items to be sold as they were organizing the lots for pickup; looking for truck key with Caroline and finding out Wayne took it, so discussions with Wayne regarding truck key; making arrangements to get truck key from Wayne via courier, discussions with Jacqui for courier; discussions with John regarding Brown's; reviewing Brown's invoices to determine what was from Purcontents; reviewing third court report; discussions with Jacqui regarding items that were scanned by admin staff and where they were saved on network, needed to review Brown's files that were scanned;
9/8/2016	Sharma,Nisha	Senior	8.0		Discussions with Jillian regarding outstanding invoices and making payments; reviewing Brown's invoices; viewing equipment / warehouse with Caroline and Val ; emails; discussions with WSIB; returning call/left VM for an unsecured creditor
9/9/2016	Sharma,Nisha	Senior	6.5		Drop off Purcontents cheques for deposit; looking for documents to show that Drytech was operating as Purcontents so those cheques could be deposited; providing John with T4 information for Trust Examiner; discussions with Jillian regarding payables; discussions with Caroline regarding CRDN Brown's invoices;
Subtotal			306.4	\$ 68,940.00	
8/26/2016	Shawchuk,Edward	Senior Manager	1.0		Discussion with John; Determine nexus exposure for sale by receiver of Florida situated assets.
Subtotal			1.0	\$ 400.00	

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
7/13/2016	Taylor,Jay	Senior	1.5		Site Visit to 3rd party warehouse in Toronto and supervision of inspection by two buyers
7/20/2016	Taylor,Jay	Senior	0.5		Site Visit to 3rd party warehouse in Toronto and supervision of inspection by a buyer
7/21/2016	Taylor,Jay	Senior	1.0		Site Visit to 3rd party warehouse in Toronto and supervision of inspection by a buyer
7/26/2016	Taylor,Jay	Senior	4.0		Site visits and supervision of inspections by potential bidders
Subtotal			7.0	\$ 1,575.00	
8/26/2016	Todd,Bruce	Senior Manager	1.0		Respond to client team's question on sales tax collection in Florida and associated research.
Subtotal			1.0	\$ 400.00	
Total Fees for Mandate			885.9	\$ 259,070.50	



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

1,510.29

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		Coordination 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 from
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 Gowlings; 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 solicitor'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 successful 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 suppliers 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; 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
	630.6	\$ 288	\$ 181,687.50

\$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 employee's 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 inquiries 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 Dalry 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 blowweep 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 blowweep 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; Respond 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

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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

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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.

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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 paycheck, 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 several times as they did not know which department I needed to speak to since it went from a receivership to a bankruptcy; 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			326.5	\$ 73,462.50	
12/16/2016	Somani,Rajiv	Senior	1.0		Inventory
Subtotal			1.0	\$ 225.00	
Total Fees for Mandate			630.6	\$181,687.50	



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: July 12, 2017
 Invoice No: 4435087
 Client No: 824874.1001434
 Billing Partner: Martin Franco
 HST Registration no: 133245290

Attention: John Saunders

Invoice

Fee for professional services rendered from January 1 to June 3, 2017 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	3.9	\$ 475	\$ 1,852.50
Vice-President / Sr. Mgr	231.8	\$ 400	92,720.00
Senior	410.6	\$ 225	92,385.00
Analyst	14.2	\$ 185	2,627.00
Accounting Technician	5.8	\$ 100	580.00
	666.3	\$ 285	\$ 190,164.50

\$190,164.50

Out-of-pocket expenses:

Mileage to and from Drytech's premises

457.60

\$190,622.10

HST at 13%

24,780.87

Amount payable

\$215,402.97

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
5/18/2017	Boettger,Adam Kevin	Senior	0.5		Team discussion of current status and tasks to complete
5/23/2017	Boettger,Adam Kevin	Senior	0.5		Team discussion on status of engagement
5/24/2017	Boettger,Adam Kevin	Senior	0.3		Respond to creditor demand for payment
5/26/2017	Boettger,Adam Kevin	Senior	2.1		Discussion with J. Saunders about boxes and records and potential to destroy old records; Review listing of Drytech records / boxes and mark documents not required for destruction
5/30/2017	Boettger,Adam Kevin	Senior	1.3		Compare equipment lists (missing and counted inventory) to identify any common pieces of equipment
5/31/2017	Boettger,Adam Kevin	Senior	0.5		Call to CRA contact for update on status of HST refund; Team discussion of schedules required for report to the court
6/1/2017	Boettger,Adam Kevin	Senior	2.0		Prepare interim statements of R&D as at May 31, 2017 for Drytech and for 689; Prepare schedule of missing equipment not tied to count list; Prepare schedule of remaining disputed equipment
6/2/2017	Boettger,Adam Kevin	Senior	2.3		Amend schedule of missing equipment not tied to count list; Amend schedule of remaining disputed equipment; Team discussion on recent AR collection; Work on Interim statements of R&D as at May 31, 2017 for Drytech and 689; Prepare reconciliation of accounts receivable as at May 31, 2017
Subtotal			9.5	\$ 2,137.50	
1/4/2017	Cantin,Denise	Acctg Technician	0.5		Prep January 6, 2017 payroll
1/18/2017	Cantin,Denise	Acctg Technician	0.3		Prep January 20, 2017 payroll
1/31/2017	Cantin,Denise	Acctg Technician	0.2		Prep February 3/17 payroll
2/7/2017	Cantin,Denise	Acctg Technician	0.5		Prep Jan/17 PD7A, 2016 T4s & sum
2/13/2017	Cantin,Denise	Acctg Technician	0.2		Prep Feb 17/17 payroll
2/28/2017	Cantin,Denise	Acctg Technician	0.5		Prep Mar 3/17 payroll
3/30/2017	Cantin,Denise	Acctg Technician	1.7		File Jan, Feb, Mar 2017 WSIB; Prep 2016 WSIB reconciliation
4/10/2017	Cantin,Denise	Acctg Technician	0.3		Prep Apr 14/17 payroll
4/27/2017	Cantin,Denise	Acctg Technician	0.3		Prep April 28, 2017 payroll
4/28/2017	Cantin,Denise	Acctg Technician	0.5		Prep April 28, 2017 payroll WR. Prep and file April 2017 WSIB
5/30/2017	Cantin,Denise	Acctg Technician	0.8		Prep June 9/17 payroll
Subtotal			5.8	\$ 580.00	
1/6/2017	Franco,Martin	Sr. Vice-President	0.2		Review information from John impacting property's value
1/17/2017	Franco,Martin	Sr. Vice-President	0.3		Review offers for Gulfport equipment - discuss with John
2/2/2017	Franco,Martin	Sr. Vice-President	0.5		Status call with John
2/7/2017	Franco,Martin	Sr. Vice-President	0.3		Discussion with real estate broker
2/8/2017	Franco,Martin	Sr. Vice-President	0.6		Call with real estate broker re next steps
2/9/2017	Franco,Martin	Sr. Vice-President	0.3		Exchange with Ryan on real estate Vimont Court
3/3/2017	Franco,Martin	Sr. Vice-President	0.3		Status call with John. Call with CRDN purchaser
3/16/2017	Franco,Martin	Sr. Vice-President	0.2		email exchange with John on CRDN A.R. issues
3/29/2017	Franco,Martin	Sr. Vice-President	0.2		Review potential sale of the 1670 Vimont Court building
4/4/2017	Franco,Martin	Sr. Vice-President	0.4		Discussion with CRDN purchaser with regards to his claim against Receiver and disc. with John to confirm agreement.
4/13/2017	Franco,Martin	Sr. Vice-President	0.2		Review revised offer 1670 Vimont Court

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/25/2017	Franco,Martin	Sr. Vice-President	0.4		Status call with John
		Subtotal	3.9	\$ 1,852.50	
5/31/2017	Corriveau,Paul A.	Senior Manager	0.3		HST advice to John Saunders
		Subtotal	0.3	\$ 120.00	
1/18/2017	Frizzle,Jillian	Analyst	0.5		Discuss and assist N. Shrma with Drytech. (Payroll and discussing document location)
2/27/2017	Frizzle,Jillian	Analyst	5.0		Meeting with K. Nowell to discuss Invoices paid and HST filings. Create spreadsheet and begin to search for supporting documents to respond to CRA audit requests.
2/28/2017	Frizzle,Jillian	Analyst	5.2		Populate HST filing spreadsheet to respond to CRA audit requests
3/1/2017	Frizzle,Jillian	Analyst	3.5		Update HST filing support spreadsheet and discuss with N. Sharma.
		Subtotal	14.2	\$ 2,627.00	
2/27/2017	Nowell,Katheryn AE	Senior	0.9		Review HST filing compilation requirement with Jillian
		Subtotal	0.9	\$ 202.50	
1/2/2017	Saunders,John	Vice-President	0.3		Review e-mails from Gowlings re A/R - follow up with Nisha; Review photos of generators in Louisiana - follow up with Caroline
1/3/2017	Saunders,John	Vice-President	3.5		Review and update list of o/s matters to deal with - set timelines and accountabilities - discuss with Nisha; Follow up on property tax issues; Review detailed bill for legal fees and authorize payment; Follow up with CRDN purchaser to set time for resolving remaining issues; Approve payment of utility bills; Follow up with Gowlings for template agreement required for sale of remaining equipment in US; Review corrections to descriptions of equipment list in Gulfport; Review Caroline's reconciliation of Gulfport count list to Drytech records - discuss with Caroline; Follow up with David for appraisal info on 6000LP desiccants; Review e-mails and correspondence
1/4/2017	Saunders,John	Vice-President	1.3		Discuss requirements for asset purchase agreement with Lorne; Follow up with tax specialist on possible tax liability on sale of equipment in Mississippi and Louisiana; Respond to inquiry from Joel re A/R; Inquiry from insurance broker; Review revised asset purchase agreement from Gowlings
1/5/2017	Saunders,John	Vice-President	0.5		E-mails with realty broker; Review docs that Nisha was sending to Gowlings to support A/R; Discuss with Lorne revisions to be made to APA; Follow up with Caroline for correct descriptions of generators
1/6/2017	Saunders,John	Vice-President	3.5		Follow up with Nisha for update on A/R, recoveries, costs going forward, etc.; Review information from broker on reduction of lease rate offered by property next to 1670 Vimont - compare to lease rates assumed by appraiser and by previous offer for property - provide summary of findings to Martin; Review detailed information provided by Caroline on generators photographed in Louisiana; Follow up with Caroline and David for values of generators and other equipment - update list of equipment in Gulfport and Louisiana; Follow up again with CRDN purchaser to resolve o/s issues
1/8/2017	Saunders,John	Vice-President	2.1		Follow up on original cost info for Gulfport equipment list with Caroline; Review revised version of APA provided by Gowlings - update asset summary attached as Schedule B; Finalize and send out equipment list and proposed APA to several prospective purchasers; Follow up with Enterprise lawyer re proposed allocation of funds; Follow up with Pat's lawyer re support for claim he is setting off artwork

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
1/9/2017	Saunders,John	Vice-President	1.5		Review and discuss schedules prepared by Nisha re A/R status, expenses, recoveries, etc.; E-mail from Joel looking for specific docs to support A/R claims and for witness for possible trial - discuss with Nisha; Follow up with Joel re upcoming settlement conference by phone; E-mail from BDC's lawyer; Pull property plans requested by broker; Follow up on insurance refund expected; Re-send equipment sale info to a prospective purchaser.
1/10/2017	Saunders,John	Vice-President	2.3		Call from Nisha re security issue; Review correspondence re FirstOnSite potential settlement - Follow up with Joel and Lorne and review history - Discuss Lorne's call with CRO in CCAA proceedings and revised settlement offer - accept increased offer and prepare notes to file; Update from Joel on witnesses for CRS A/R dispute; Discuss with Nisha her estimate of expenses for property going forward; Review cheque requisitions; Analyze disbursements in last period; Discuss possible renewal of domain name by Kevin with Nisha
1/11/2017	Saunders,John	Vice-President	0.7		Discuss with Nisha the additional supporting docs required by Gowlings for A/R collections, boxes of records and 3rd party goods; Follow up with CRDN re o/s matters; Call from Nisha re security alarm problem at property
1/12/2017	Saunders,John	Vice-President	1.4		Follow up on security alarm problem; Review e-mail re insurance refund; Review additional docs from Caroline re generators in Louisiana; Review e-mails and correspondence; Update Martin on projected costs and fees
1/13/2017	Saunders,John	Vice-President	2.1		Attend at 1670 Vimont to inspect premises and remaining items on site; Meet with FCI rep to investigate security alarm problem; Review info from Nisha; Review Stmt of Defence and counterclaim from First General
1/16/2017	Saunders,John	Vice-President	2.2		E-mails and correspondence; Review Invoices for equipment provided by Caroline - update schedules of assets; Received e-mail offer for Gulfport equipment - ask for clarification of specific items; Follow up with Caroline to confirm transportation charges to move equipment back to Ottawa; Call with Nisha at premises - discuss security repairs, changing furnace filter, Stmt of Defence received from First General; 3rd party contents of Rainbow and Porter, and boxes of Drytech records
1/17/2017	Saunders,John	Vice-President	5.4		Follow up with prospective purchaser to confirm whether offer will be submitted for Gulfport equipment; Analyze offers received to date for Gulfport equipment; Contact bank to confirm exchange rate for \$US offers; Review storage and other cost info provided by storage yard; Calculate costs of realizing on equipment through alternate means (i.e. transporting equipment back to Ottawa, storage fees, costs to unload receive equipment, supervise inspections, and later release equip, forklift, Receiver's fees to market and complete sales of equip , etc.); Follow up with Caroline for transport quote; Compare current offers to potential net realizations of selling equipment in Canada; Forward detailed comparison and memo to Martin for review - discuss and decide on acceptance of offer; Contact Gowlings to make revisions to APA to reflect details of offer from highest bidder; Draft correspondence to offerors; Follow up on status update from realty broker;
1/18/2017	Saunders,John	Vice-President	2.5		Discussion with insurance broker; Discuss APA issues with Lorne; Send e-mails to prospective purchasers; Review bill for snow removal; Review and make final revisions to APA - discuss with Lorne and forward to purchaser; Confirm time for payment and closing with purchaser; Discuss A/R issues with Nisha and Joel; Review and execute release to settle A/R with FirstOnSite; Review supporting docs provided by Kevin; Update from BDC on sales status of Dairy Drive property
1/19/2017	Saunders,John	Vice-President	0.7		E-mails with National Leasing; E-mail from Joel re FirstOnSite settlement proceeds; Follow up with Enterprise lawyer for his client's position on proposed allocation of sale proceeds; Update Martin on potential offers for properties.
1/20/2017	Saunders,John	Vice-President	1.5		Review initial list of boxed records - discuss with Nisha the additional details required; Discuss with Nisha tracing info in Kevin's binder of supporting documents to invoices and other docs pulled by Deloitte; Discuss next steps for A/R recovery and removing 3rd party contents; Review brief of documents to prepare for A/R settlement call on Monday; Follow up on possible offer with realty broker.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
1/23/2017	Saunders,John	Vice-President	3.6		Prepare for and attend A/R settlement conference call - discuss with Joel afterward - authorize settlement amount; Follow up with Pat's lawyer re missing artwork; Update from Joel on other A/R; Review with Nisha the new support for calculation of Brown's claim; Discuss other outstanding issues with Nisha; Review and organize e-mails and other correspondence; Follow up on status of funds due from purchaser of U.S. equipment; Update from broker on potential offer for property; Update from Nisha on her discussion with Puroclean Calgary and outstanding A/R; Follow up again to arrange call with CRDN purchaser to discuss outstanding issues
1/24/2017	Saunders,John	Vice-President	2.5		Follow up with broker on potential offer for property; Follow up with Gowlings to confirm whether they received funds from sale of US assets; Review Enterprise position on allocation of costs - review Court Order and allocation methodology - forward to Gowlings and discuss next steps and Receiver's position; Review additional invoices with Nisha that Caroline found related to Browns; Call from CRA to confirm account that HST remittance should be posted to - discuss status of HST balance; Receive confirmation of wire transfer; Review and follow-up on activity report received from realty broker; Review, sign and deliver General Conveyance for U.S assets to purchaser; Review offer received for 1670 Vimont and forward to Gowlings for review; Follow up with BDC for status of Dairy Drive property.
1/25/2017	Saunders,John	Vice-President	3.4		Update Nisha on CRA and other issues - discuss review of binder of docs provided by Kevin; Update Martin on offers for properties; Call from Lorne re US\$100,000 wire transfer and fee charged by US bank; Follow up with purchaser for allocation of purchase price among the asset categories; Review scanned copy of binder and forward to Nisha; Discuss buyer and its offer for 1670 Vimont with broker; Call to BDC; Review allocation schedule filled out by Purchaser of Gulfport equipment - compare to liquidation appraisals of similar equipment and tender bids
1/26/2017	Saunders,John	Vice-President	4.1		Approve payments for expenses; Call with Andre (BDC's lawyer) to discuss offer that BDC received for Dairy Drive property and whether BDC would accept it - prepare notes to file; Review BDC loan position, daily interest, and appraisals of the property - discuss issues with Gowlings; Follow up with Andre for additional details of offer and realtor's activity re Dairy Drive; Call from broker for 1670 Vimont re potential other offer expected next week; Discuss with Nisha the availability of staff to release 10 ton chillers to Kevin who represented Drytech US; Review CRDN sale agreement, schedule of A/R collection activity by CRDN Purchaser, documents relating to \$10,907 A/R cheque to Drytech improperly cashed by CRDN Purchaser, and \$3,400 claim made by CRDN Purchaser's lawyer - pull together docs and forward to Gowlings with background and instructions on these matters since Purchaser was not responding to Receiver's calls and e-mails.
1/27/2017	Saunders,John	Vice-President	3.5		Follow up with Kevin to pick up 2 chillers still at 1670 Vimont; Look up info on Gooseneck trailer and respond to Kevin's inquiry; Look up info on 35' trailer sold through tender sale and respond to Kevin's additional inquiry; Review link provided by Kevin to confirm his position as an officer of Drytech US; Review letter from Pat Dooley's lawyer re domain name belonging to Pat allegedly used by Receiver - review info and e-mails on domain names used by Drytech - follow up with Nisha; Review and update list of outstanding issues and timelines; Discuss security for building with Bruce while I'm away in February
1/28/2017	Saunders,John	Vice-President	1.5		Prepare outline of next report to Court; Review e-mails, etc.
1/30/2017	Saunders,John	Vice-President	2.2		Review domain names owned by Drytech and discuss with Nisha; Review status of all outstanding issues with Nisha; Discuss claim for domain name made by Pat Dooley with Gowlings; Prepare response to Pat's lawyer; Review amendments to insurance policy - follow up with realty broker to make corrections; Follow up with BDC's lawyer re offer for Dairy Drive property; Discuss Enterprise position with Lorne; Respond to inquiry from Wayne Kerrick re 1670 Vimont; Call to realty broker to determine status of potential 2nd offer;
1/31/2017	Saunders,John	Vice-President	2.0		Discuss Enterprise position with Lorne; Follow up with TD to confirm their position on cost allocation; Discuss potential 2nd offer for property with broker; Review updated receipts and disbursement schedule with Nisha and follow up on corrections for wire transfers and US exchange rate; Calls to Andre to follow up on offer for Dairy Drive property; Discussion with Lorne and Karen (BLG); Review schedules and docs re US assets

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
2/1/2017	Saunders,John	Vice-President	3.1		Review and approve payroll cheques for temporary employees; Inquiry from Kevin re status of 1670 Vimont; Discuss which Drytech records to keep with Nisha; Discuss offer for Dairy Drive property with Andre Ducasse - notes to file; Update list of o/s issues, status of A/R collections, and estimated asset realizations - forward to Martin for review; Calls to Lorne and Karen to discuss offer for Dairy Drive and TD position given that it's primary beneficiary of any surplus funds from sale; Discuss enforceability of TD's GSA on 689 over surplus funds from sale of property; Discuss with Lorne the legal steps to provide BDC with assurance it seeks before accepting offer
2/2/2017	Saunders,John	Vice-President	5.3		Meet with Nisha to discuss A/R issues; boxes of records at 1670 Vimont and information required to assess Kevin's binder of documentation supporting his position re US assets; Call with Martin to provide update on all issues to deal with while I'm away; Review and discuss with Lorne the release doc requested by BDC's counsel; Follow up on additional details of offer, buyer, commission rate, etc. with Andre; Call from realty broker to confirm that no additional offer expected for 1670 Vimont at the moment - discuss possible counter-offer; Provide instructions to Gowlings to prepare revisions to offer; Send schedules of U.S. assets to Nisha for follow up; Arrange to provide keys for premises to Jillian; Review, sign and deliver counter offer for 1670 Vimont to broker; Discuss concerns raised by Gowlings on Dairy Drive offer; Review marketing activity report for Dairy Drive provided by Andre; Review and sign BDC release for Gowlings to hold in escrow; Follow up with Kevin as to date to pick up chillers; Update Gordon on next possible Court date and issues to be dealt with; Review e-mails and correspondence
2/21/2017	Saunders,John	Vice-President	2.4		Review e-mails and correspondence; Follow up on status of issues with Martin and Nisha; Discuss last offer for property with Martin; Follow up with Jillian for keys to premises; Call from realty broker - set up meeting; Follow up on sale of some remaining compute equipment with Nisha and Caroline; Call from previous interested purchaser for property - reviewed his earlier offer - discuss generally what he needs to do to purchase property; Review tax lien notices from Florida and Mississippi; Follow up with Lorne re possible priority of TD's GSA over anticipated surplus proceeds from sale of 689's properties.
2/22/2017	Saunders,John	Vice-President	2.5		Call with broker to discuss status of sales efforts re 1670 Vimont, inquiry I received from former offerer, and possibility of leasing property; Follow up on requirements and obligations Receiver would have as a landlord if property was leased - notes to file; Follow up on insurance requirements if Receiver leased all or part of property; Review Gowing's letter to lawyer for CRDN purchaser re unresolved issues; Follow up again with Pat Dooley's lawyer for documentation supporting Pat's claim to artwork; Discuss US state tax notices with Lorne - forward to Kevin; Discuss status of 2 chillers and furnace problem with Caroline; Update on furnace problem from Wayne; Discuss snow removal issues and Wayne's availability to help release chillers.
2/23/2017	Saunders,John	Vice-President	4.3		Call from CRA re HST audit and requirements - Review letter from CRA - follow up with Kathryn; Review Court Order to check for any issues with leasing property; Update list of remaining small assets - forward to Caroline and Wayne to check if anything was missing; Complete conveyance document for computer equipment; Update list of all assets sold; Received update from Lorne on whether expected surplus proceeds from properties would fall under bank's GSA; Respond to inquiry from Browns; Follow up on additional charges on snow removal invoice that were not previously approved; Inquiry from TD Bank; Review A/R list and discuss status of legal pursuits with Joel - notes to file; Follow up on additional docs required by Joel with Caroline
2/24/2017	Saunders,John	Vice-President	4.2		Review proof of claim received from BDC; Review e-mails and correspondence; Follow up again with Kevin to pick up 2 chillers owned by Drytech US; Review docs and schedules re Browns - discuss with Brian and the remaining outstanding issues; Review Porter file re items originally picked up by Drytech; outstanding A/R, and contents still on premises - provide details to Joel and follow up with insurance adjuster and Caroline; Discuss possibility of leasing premises with insurance broker - also discuss correction required to AVIVA policy; Pull docs together for follow up of other issues
2/27/2017	Saunders,John	Vice-President	0.5		Update from Kathryn re HST reconciliations requested by CRA; E-mails from Enterprise and Karen - provide instructions to Lorne; Update Martin

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
2/28/2017	Saunders,John	Vice-President	4.5		Discuss CRA requirements re HST audit with Jillian; Update Nisha on status of outstanding issues - discuss next steps for A/R, contents, HST audit; Browns claim, records, 2 chillers to be released to Kevin, T4 inquiries, etc; Review e-mails on Enterprise's position re allocation of proceeds to receivership costs - provide instructions to Lorne; Inquiry from TD; Approve payment of maintenance bills; Discuss search for lessees with broker; Respond to former employee's inquiry re amended T4 - forward contact info for CRA trust auditor who issued amended T4s; Respond to Kevin's inquiries on T4 and pick up of chillers; Review and revise format for HST reconciliation schedule (being worked on by Jillian) requested by CRA - discuss with Jillian; Update analysis of potential recoveries in receivership - compare to G/L; Review legal bill in detail - arrange for payment; Discuss with Lorne his continuing review of legal issue re priority of TD's GSA over potential surplus funds from 689's properties; Follow up with Caroline for list of Porter good and remaining small assets that could be sold; Review updated calculation of Brown's secured claim and outstanding invoices with Nisha - discuss with Caroline and then Brian
3/1/2017	Saunders,John	Vice-President	3.3		Review e-mails and correspondence; Discuss HST audit issues with Nisha and Jillian; Obtain agreement with Brian on amount due to Browns; Follow up with Lorne for release that Browns could sign - review draft release and suggest corrections; Review previous CRDN sale calculations and determine surplus proceeds from sale of CRDN that were now distributable to TD Bank; Prepare cover letter to TD explaining calculation of distribution; Follow up with Nisha to prepare cheque requisitions with appropriate support for distributions to Browns and TD; E-mails with Kevin re arrangements to pick up 2 chillers owned by Drytech US - confirm time with Wayne; Update status list of A/R being pursued by Gowlings - forward to Martin; Prepare summary of Receiver's activities in Jan and Feb for future Court hearing; Forward revised release to Browns for execution; Rec'd new back-up of computer server from Caroline
3/2/2017	Saunders,John	Vice-President	2.6		Sign and send conveyance docs for computer equipment; Discussion with Lorne on status of various legal issues; Advise Lorne of inquiry from Norton Rose re lien claim, and discuss next steps re artwork; Respond to query from Karen re deemed trust claim on 689 - look up notice from CRA and notes; Follow up with CRA again re deemed trust claim; Review and prepare questions on detailed schedule of all the Receiver's HST transactions for CRA audit - discuss changes required with Nisha; Update Martin on current issues and upcoming distributions to Browns and TD; Discuss outstanding issues re CRDN Purchaser - pull details and forward to Martin for follow-up; Received signed release from Browns.
3/3/2017	Saunders,John	Vice-President	3.8		Call to Penny at CRA to discuss 689 deemed trust - update Nisha; Call to Eniko at CRA to advise that transaction details she requested for Receiver's HST filings was forthcoming; Update from Martin on his discussion with CRDN purchaser and possible settlement of o/s issues; Review and discuss with Nisha the detailed HST transaction schedule - follow up on unusual transaction items - check to source documents; Conduct detailed review of updated schedule and make edits - Draft cover letter and fax to CRA; Call from Wayne re timing moved up by Kevin to pick up 2 chillers from premises; Discuss A/R pursuits and next potential court date with Martin; Follow up with Caroline for list of Porter goods, and small remaining assets; Call from Wayne to provide report on release of chillers to Kevin - update Nisha and Caroline; Notes to file.
3/6/2017	Saunders,John	Vice-President	4.0		Follow up with broker on extending listing agreement; Review revised listing agreement and discuss with broker; Prepare letter to Browns re distribution; Review and approve distribution cheques and utility payments; Discuss errors with Bell Invoices with Nisha; Update Lorne of Martin's discussions with CRDN purchaser re A/R issues; Review and update detailed list of o/s issues - discuss with Nisha and set timelines and budgets; Review equipment schedule prepared by Nisha based on her review of Kevin's materials provided at last Court hearing - discuss with Nisha; Prepare correspondence to Pat Dooley's lawyer re artwork taken by Pat; Follow up on list of Porter goods and other info that we requested from Caroline.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
3/7/2017	Saunders,John	Vice-President	3.2		Respond to inquiry from former employee; Follow up with Gowlings re inquiry from Norton Rose; Call from CRA re detailed HST reconciliation that we provided - discuss reason for asset realizations being less than Drytech book values; Notes to file; Locate and forward to CRA a copy of joint HST election on sale of CRDN Business; Prepare cover letter to CRA confirming that all docs requested had been provided; Conference call with Joel and Nisha to (1) provide instructions for 3 A/R claims (including potential settlements), (2) confirm exactly what additional documentation Joel needed to support claim against First General and defend against counter claim, and (3) discuss next steps for removing Rainbow/Porter contents at premises; Update A/R status schedule; Respond to inquiry from BLG re HST deemed trust claim against 689; Update and budget time for remaining outstanding issues.
3/8/2017	Saunders,John	Vice-President	2.3		Prepare letter to broker authorizing extension of listing agreement and reduction in price; Discuss with Nisha the continuing problems with Bell line and security alarm; Inquiry from TD re Dairy Drive property; Review amendment rec'd for insurance policy; Follow up on message from CRA re HST audit; Review figures in detailed HST reconciliation with Nisha and call back to CRA to clarify; Review unpaid invoices for Pat Dooley's services provided by his lawyer (to support Pat taking Drytech's artwork) - Follow up on invoices for alleged training with Nisha and former Drytech bookkeeper.
3/9/2017	Saunders,John	Vice-President	3.1		Review MAIL folder and follow up on correspondence; Review with Nisha the list of remaining CRDN A/R that have not been collected, and Mary's reasons for their current status; Identify those A/R that should be pursued further; Review correspondence from CRA and City; Follow up with Nisha to arrange payment of source deduction arrears; Follow up with CRA to confirm whether there were any other HST amounts owing for years prior to 2015; Respond to inquiry from BLG; Review and edit letter to FCI re access to building to test alarm; Review and approve of terms of collection agency - advise Nisha to transfer an A/R to agency.
3/10/2017	Saunders,John	Vice-President	2.5		Review and execute collections contract filled out by Nisha; Review e-mails; Arrange to get distribution cheques signed and couriered out - advise Brian of status; Correspondence to Lorne to update on CRDN revised A/R collections and the continued collection efforts of CRDN purchaser going forward; Follow up with BLG re CRA position on 689 HST arrears; Review photos taken of remaining Porter goods; Follow up again with Insurance Adjuster for Porter contact info; Rec'd response - forward lawyer's contact info (with photos) to Joel to give formal notice to remove remaining goods.
3/13/2017	Saunders,John	Vice-President	4.1		Follow up on analysis of ownership of Gulfport assets: Review e-mails from Kevin and counsel; Review previous reports and exhibits dealing with Gulfport assets; Review allocation of purchase price to Gulfport assets; Review schedule prepared by Nisha and supporting docs; Review summary of docs provided by Kevin - arrange for Jacqui to transfer info to an excel schedule; Update from Nisha re her call with Caroline to review large o/s CRDN invoice and boxes of records, etc.
3/14/2017	Saunders,John	Vice-President	3.1		Review supporting docs for Gulfport equip provided by Nisha; Respond to Phil Amyot's inquiry re status of proceedings; Discuss with Phil his knowledge of training services provided by Pat Dooley, the invoices he would issue and whether Drytech ever paid such invoices - make notes to file; Review Nisha's updated schedule calculating the total HST refund due to the Receiver; Update from broker on prospective purchasers for property; Locate and provide photos of building interior to broker (as requested); Respond to inquiry from TD; Review Gulfport count list updated with references to invoices that could be located so far; Trace certain invoices to payments in Drytech Cda G/L; Discuss items that need to be followed up with Nisha
3/15/2017	Saunders,John	Vice-President	1.4		Respond to inquiry from TD; Review and discuss additional supporting invoices for Gulfport equip found by Nisha - follow up with Jacqui to trace serial numbers from count list to invoices; Review and request new cheque for CRA; Draft cover letter to be sent with cheque; Review schedule completed by Jacqui; Identify issues to address in next report to Court
3/16/2017	Saunders,John	Vice-President	2.0		Follow up with Joel re notices to 3rd parties to remove goods; Upload photos of 3rd party goods to Joel; Review Kevin's binder and Nisha's notes in more detail - attempt to trace the payments identified by Kevin to invoices pulled by Caroline; Call to Lorne and Gordon to discuss next steps; Prepare letters extending temporary employment agreements with Caroline and Wayne

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
3/17/2017	Saunders,John	Vice-President	4.4		Review CRDN sale agreement to confirm terms - Advise Martin that Receiver cannot set off purchaser's obligation against trust funds held by Gowlings; Follow up and discuss with Lorne (1) the status of Gowlings position on TD's priority over surplus funds due to 689, and potential impact of CPL, (2) outstanding issues with CRDN purchaser, and (3) results of our review of Kevin's binder of banking docs; Notes to file; Draft correspondence to Kevin requesting docs that link his banking information to the specific equipment on the Gulfport count list; Update on outstanding issues being followed up by Caroline; Finalize agreements to extend temporary employment for Caroline and Wayne - prepare e-mails to both; Look into deleting insurance coverage for the 2 chillers that had been released to Kevin; Review payroll; Update from Joel on notice to 3rd parties who own goods on site; Work on next report to Court
3/20/2017	Saunders,John	Vice-President	1.4		Follow up with Joel re notices to owners of 3rd party goods and A/R owing from Claimspro; Update from Nisha on remaining CRDN A/R, Stmt of Acct for First General and other issues; E-mail from Norton Rose - Discuss response with Gordon; Work on next report
3/21/2017	Saunders,John	Vice-President	4.4		Respond to inquiry from City re water and sewage charges; E-mail from Gowlings to confirm receipt of Enterprise funds; In preparation of report, review calculation of distribution of Enterprise funds - compare to previous methodology used in 4th report - consider alternate calculation to consider Impact of potential challenge; Update list of non-tender sales; Work on next report and pull potential exhibits.
3/22/2017	Saunders,John	Vice-President	0.7		Work on report; Discuss with Nisha Inquiries from former employees/contractors for 2015 T4s; Review notes and respond to inquiry from BDC.
3/23/2017	Saunders,John	Vice-President	3.2		Update from Joel on discussions to remove 3rd party goods; Review previous invoices from Carl's (for disposal fees) to assess if its cost effective to pursue Porter for disposal costs; Prepare detailed instructions to Joel for Porter and for Embree goods, and ClaimsPro A/R; Update from Lorne of position that CRDN purchaser is taking on claim against Receiver; Update from Nisha on logistics to release 3rd party goods; Work on report - summarize process for counting and selling Gulfport Assets
3/24/2017	Saunders,John	Vice-President	3.0		Respond to request from temporary employee - locate and e-mail copy of extension contract; Review e-mail from lawyer for CRDN purchaser - review agreement with CRDN purchaser and locate e-mail confirming that landlord applied \$5,700 security deposit to its legal fees - forward to Lorne and discuss approach to settlement with Lorne; Respond to Nisha re WSIB Inquiry; Follow up with broker for update on sales activity for 1670 Vimont; Update from Nisha on logistics for releasing 3rd party goods and info required from Caroline - discuss other options if Caroline does not respond; Review CRA's HST assessments received for several months and its transfers of refunds to Drytech's old HST account - discuss next steps with Nisha and Lorne; Review docs and notes - work on report; Format asset count list for inclusion in report.
3/27/2017	Saunders,John	Vice-President	3.6		Respond to inquiry as to whether to continue having Canada Post forward Drytech mail to Receiver - discuss with Nisha and continue; Update from Nisha on (1) Caroline's progress locating invoices for equipment that was in Gulfport, (2) logistics for release of 3rd party goods, and (3) ongoing inspections of property to meet insurance requirements; Review analysis of HST assessments prepared by Nisha - discuss next steps to challenge CRA's assessments; Call from Joel to discuss request by Embree to shred records located at Drytech; Follow up with broker re possible offers coming in; Work on report to Court
3/28/2017	Saunders,John	Vice-President	1.0		Update from broker on potential offers expected this week; Review and execute minutes of settlement for an A/R; Review and revise release agreement with Embree; Inquiry from Service Canada re former employee's wages; Update Martin
3/29/2017	Saunders,John	Vice-President	2.4		Update from realty broker; Update from Joel on payment due from A/R; Receive and review offer from 1670 Vimont - forward copy to Wayne Kerrick for review; Look up info on purchaser; Inquiries from 2 former Drytech employees re missing T4s - follow up with Nisha; Review letter from Norton Rose re claim against Kevin Dooley - Call to Gowlings to discuss; Update from Caroline on detailed stmt of account for First General and invoices for US equipment; Confirm with Caroline that she is inspecting property every 3 days as required for insurance purposes - discuss info with Nisha; Review comments from Wayne on offer - Update Martin

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
3/30/2017	Saunders,John	Vice-President	3.2		Call with Wayne to discuss his comments and recommended changes to counter-offer; Discuss counter offer strategy with broker - update Martin; Call to Marlene at BDC and Andre (BDC's counsel) to obtain update on conditional sale of Dairy Drive properties; Discuss info requested by Enbree and T4 issues with Nisha; Review revised counter-offer and add additional changes; Execute counter offer and rider - forward to broker with cover letter describing reasons for changes; Review and approve payroll and payments for utilities and alarm repairs; Review lengthy stmts of account for 4 First General accts and Nisha's reconciliation for Gowlings - discuss with Nisha; Discuss info provided by Caroline re Gulfport assets; Review e-mails and correspondence
3/31/2017	Saunders,John	Vice-President	2.0		Correspondence from Kevin Dooley responding to our request for further docs to link his binder of banking docs to specific assets we counted in Gulfport - discuss with Nisha; Respond to Inquiry from Kevin for list of equip counted in Gulfport but not sold; Followup with Gowlings re Norton Rose ("NR") letter; outstanding issues with CRDN purchaser, etc.; E-mail from broker - make further change to a clause in counter-offer and forward to broker; Rec'd current and post-dated cheques as settlement of A/R - follow up with Jacqui to deposit; Received revised offer - forward to Wayne for review - update Martin; Call to broker
4/3/2017	Saunders,John	Vice-President	4.0		Estimate monthly expenses going forward to maintain possession of property; Follow up on Inquiry from Kevin re passwords for ipads purchased; Review Wayne's comments on revised offer for property; Review revised offer with Martin; Prepare counter offer and send to broker; Update from Nisha on response from CRA to HST assessments that have errors; Discuss with Lorne (1) his response to CRDN purchaser's lawyer re A/R collections and other issues, and (2) my proposed response to letter from NR regarding claim for misappropriated funds; Review Kevin's request for proof of purchase of ipads - draft response; Review notes and prepare draft letter responding to NR's request to pursue claim against Kevin; Review e-mails and correspondence
4/4/2017	Saunders,John	Vice-President	2.8		Follow up on iPad passwords with Paul Miller (IT Specialist); Provide Kevin with link to restore Apple devices; Update Gordon on proposed response to NR; Discuss with Nisha the records still at premises, the invoices Caroline found for assets that were located in US, and updating R&D and A/R schedule for next report; Discuss CRDN purchaser's remaining issues and HST assessment problems with Martin; Respond to inquiry from equipment purchaser; Finalize draft letter to NR and forward to Lorne for comment; Follow up with Lorne for property search on Dairy Drive to confirm if CPL was lifted; Call from Martin to discuss settlement he negotiated with CRDN purchaser - advise Lorne to formalize agreement with purchaser's lawyer; Review and update list of outstanding receivership issues with timelines and accountabilities; Update from Lorne
4/5/2017	Saunders,John	Vice-President	1.8		Rec'd confirmation from Gowlings that CPL had been lifted on Dairy Drive property; Call to Andre Ducasse to confirm whether lifting of CPL was unconditional; Review comments from Lorne on proposed response to NR's written request; Finalize and send letter to NR; Review and approve proposed settlement agreement to distribute trust funds held by Gowlings (for A/R collection by CRDN purchaser); Call from Joel to discuss position of insurance adjuster on claim against CDRG; Discuss with Joel the status of other A/R pursued by Gowlings; Review updated list of outstanding issues and timelines with Nisha; Review proposed revisions to settlement agreement suggested by CRDN purchaser's lawyer - discuss with Lorne.
4/6/2017	Saunders,John	Vice-President	1.3		Update status list for A/R being pursued by Gowlings; Update general list of o/s issues; Review final CRDN A/R analysis forwarded by Nisha - discuss reasons for not pursuing certain A/R with Nisha; E-mails between Lorne and Sophie re settlement agreement with CRDN purchaser
4/7/2017	Saunders,John	Vice-President	1.0		Review revised CRDN A/R collection schedule provided by CRDN Purchaser's lawyer - compare to previous schedule; Provide instructions to Gowlings re settlement of CRDN A/R; Update from Nisha on potential dates for Porter to pick up goods at premises; Review e-mails.
4/10/2017	Saunders,John	Vice-President	0.7		Confirm with Andre the parties who consented to lifting the CPL registered on Dairy Drive property; Update Lorne and Gordon; E-mail from CRDN purchaser's lawyer - discuss with Lorne; Update from Nisha on removal of Porter goods on weekend; Respond to inquiries from Wayne Kerrick and TD.
4/11/2017	Saunders,John	Vice-President	0.5		Update Martin on Drytech issues; Discuss potential counter offer for 1670 Vimont with broker; Received and reviewed counter offer - updated Wayne Kerrick

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
4/12/2017	Saunders,John	Vice-President	1.1		Review e-mails; Respond to landscaping offer from Ray; Update from Nisha on the 3 boxes of records she received from Caroline - discussed what invoices or other docs to search for to support ownership of Gulfport equipment; Nisha confirmed that all 3rd party goods were removed or disposed of; Discuss with Martin the recent counter offer for property; Call to BDC for update on status of conditional offer for Dairy Drive property; Respond to Inquiry from TD; Respond to Inquiry from Florida Dept of Revenue for state tax arrears
4/13/2017	Saunders,John	Vice-President	2.4		Advise Insurer to cancel coverage for equip that had been removed; Discuss offer for property with Martin; Discuss new rider to APS with broker and then with Wayne Kerrick - consider whether rider needs to be amended; Discuss with broker the position of purchaser with respect to any potential leasing expenses - Advise Martin of proposed approach to accepting offer; Execute revised pages of APS and prepare cover letter to broker confirming that any leasing expenses would be for the account of the purchaser; Follow up with broker to confirm status of deposit; Execute release for Porter goods and forward to Nisha; Review employment extension agreement signed by Wayne Roberts; Review old reports on property provided by TD that could assist purchaser (except for restrictions on use).
4/18/2017	Saunders,John	Vice-President	1.6		Review legal bill and arrange for payment - track time spent on A/R collections; Review letter from NR re solicitors' lien - discuss next steps with Lorne, forward copy to TD since CPL may impact their claim; Update from Lorne on settlement agreement with CRDN purchaser; Update from Nisha on her review of several additional boxes of invoices etc., some of which related to equipment that had been located in Gulfport - go through updated schedule of support and specific invoices.
4/19/2017	Saunders,John	Vice-President	1.3		E-mail from BLG - locate recent correspondence with NR and forward to BLG with cover letter; Discuss with Nisha the request from City to renew security for landscaping - review previous notes and correspondence regarding this matter - discuss with Nisha; Start review of draft letter from Lorne re TD's possible priority over surplus funds from sale of property - locate and forward copy of BDC Notice of Sale to Gowlings
4/20/2017	Saunders,John	Vice-President	1.4		Review draft letter from Gowlings on priority of TD's GSA over surplus proceeds from sale of property - make notes for follow up; Review previous memo on priority of solicitor's liens; Discuss letter, solicitor's lien and other outstanding issues with Lorne; Update from broker on receipt of deposit for property; Discuss possible Court dates with broker depending on length of due diligence required by purchaser; Discuss possible Court dates with Lorne
4/24/2017	Saunders,John	Vice-President	1.6		E-mails from Nisha - 2015 tax return info provided by CRA, and notice of bankruptcy for a US company sent to Drytech; Discuss these matters and status of HST corrections that we requested CRA to make, with Nisha; Discuss with Jeff St. Louis the preparation of 2016 income tax return for Drytech; Locate financial info for 2016 and provide to Jeff with memo providing background info
4/25/2017	Saunders,John	Vice-President	2.8		Follow up on possible Court dates with Gordon; Approve payments for utilities and legal fees; Review updated R&D and A/R summary - discuss details and additional info required with Nisha; Follow up with Lorne to confirm status of mortgage on 689 property, NR's position re CPL, and settlement with CRDN Purchaser; Review conditions of APS for Dairy Drive property - note potential closing date; Prepare format of a summary schedule to allocate professional time to 689.
4/26/2017	Saunders,John	Vice-President	4.8		Send docs to Jeff for tax return preparation; Discuss possible court date with Gordon; E-mail from BLG re NR solicitor's lien; Discuss property tax bills with Nisha; Review earlier time dockets in detail and identify time spent on 689 matters so that professional fees can be allocated to proper account; Work on report
4/27/2017	Saunders,John	Vice-President	4.5		Discuss with Nisha the possible release of letter of gtee (secured by \$34,000 GIC) by City re landscaping; Review legal bills - discuss with Nisha steps to identify and summarize legal time that relates to 689; Complete review of time dockets to Dec 31, 2016 to allocate professional time to 689 - discuss steps to summarize information with Nisha; Confirmation from Gowlings on limit of TD's mortgage over 1670 Vimont property; Update list of outstanding issues, priorities and timelines - review with Nisha and forward to Martin; Discuss grass cutting by Wayne Roberts at 1670 Vimont with Nisha; Follow up with Joel re status of A/R pursued by Gowlings; Discuss tentative Court date to present next report with Gordon; Call with Caroline to discuss finalizing list of boxes of records still located at Drytech premises.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
4/28/2017	Saunders,John	Vice-President	1.4		Approve payroll; E-mails re LOC for City and supporting GIC - discuss with Nisha; Review LOC docs from City - confirm with Lorne as to which party should receive GIC funds once LOC is released; Confirmation from Gordon as to Court date - follow up with broker to get purchaser to meet timeline; Review and organize docs
4/30/2017	Saunders,John	Vice-President	0.3		Inquiry from BLG re solicitor's lien; Review docs and respond
5/1/2017	Saunders,John	Vice-President	1.3		Review docs and notes re Drytech's potential claim against Kevin Dooley for misappropriation of funds and NR's solicitor's lien - follow up on any other correspondence that Gowlings may have - Discuss with Lorne; Review A/R reconciliation report - make note of items to follow up; E-mails with BLG; Respond to Inquiry from TD re sale of mortgaged property; Approve payment of payroll related costs (WSIB, Source deductions).
5/2/2017	Saunders,John	Vice-President	1.9		Review previous A/R summary schedule and attend update call with Joel to discuss status of remaining A/R being pursued - Identify documentation required by Joel that Nisha will pursue - Prepare notes to file; Review Drytech financial information for any details of shareholder loans; Confirm with Lorne that TD has right of set off re 689 GIC it was holding to secure a TD letter of credit provided to the City to secure landscaping work at building; Advise TD of City's recent release of letter of credit; Discuss status of list of records with Nisha
5/3/2017	Saunders,John	Vice-President	1.8		Locate info required by Gowlings; Discuss final issues re Gowlings' letter on TD's priority over expected surplus funds from 689 properties; Discuss with Nisha the additional A/R information that Joel requires for First General, and the status of inventory of boxed records being updated by Caroline; Review memo from Gowlings on the recent decision quoted by NR to support their solicitor's lien claim; Call from broker for info on how to gain access to roof at 1670 Vimont - follow up with Wayne R. and report back to broker; Review final version of Gowlings letter on priorities; Review and sign agreement re settlement of A/R collections with CRDN purchaser
5/4/2017	Saunders,John	Vice-President	0.8		E-mails with BDC and its lawyer re loss of sale for Dairy Drive property; Update Martin on loss of sale and other issues; Respond to inquiry from TD; Review request from BDC for details of Receiver's cost allocations to BDC
5/5/2017	Saunders,John	Vice-President	0.7		Respond to BLG inquiry; Discuss with Gordon the release of fee allocation calculations to BDC; Update from Nisha on boxes of records and HST issues; Inquiry from broker - locate and forward recent property tax bill for 1670 Vimont; Update from Nisha on attempts to contact Caroline
5/8/2017	Saunders,John	Vice-President	1.6		Update from Nisha on records; Rec'd list of remaining items at premises from Wayne R.; Review and pull excerpts from reports to respond to BDC's inquiry on allocation of fees and costs to BDC - prepare correspondence to BDC
5/9/2017	Saunders,John	Vice-President	0.9		Call from Nisha at premises to discuss status of boxes of records and remaining small items to be sold or disposed of; E-mail from BDC - review cost allocation for vacuum chamber - calculate cost attributable to BDC under alternate scenario to assess whether difference is material; Review time docket to identify time incurred pursuing other vacuum chamber in the US; Locate 2016 property tax bill for broker; Update from Nisha
5/10/2017	Saunders,John	Vice-President	1.2		Call from BDC - Explain calculation of fee and cost allocations; Update from Nisha on sorting through and identifying records; Confirm 6 year statutory retention period with tax specialist; Rec'd trust proceeds from Gowlings (for CRDN A/R) - follow up with Jacqui to deposit proceeds; Approve payroll and utility payments
5/11/2017	Saunders,John	Vice-President	4.2		Inspect premises at 1670 Vimont to assess work left to box and inventory remaining records, and to confirm remaining items to dispose of - discuss next steps with Nisha; Follow up with Pat Shea (Gowlings) for options to dispose of records; Call to broker to determine if purchaser is interested in keeping remaining cabinets and shelves at premises, or if we need to dispose of them; Approve payment of utility invoices; Execute and return original copies of agreement with CRDN purchaser re distribution of A/R collections; Update from Joel on settlement discussions with IBX and First General; E-mails with Martin; Review notes, recent distributions, A/R collections, etc. and update analysis of net realizations to date - follow up on R&D info with Nisha
5/12/2017	Saunders,John	Vice-President	0.7		Review material and schedule provided to Gowlings from First Counsel; Discuss approach to reviewing the details provided by First General with Nisha; Discuss getting Annette and Caroline involved; Respond to inquiry from TD

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/17/2017	Saunders,John	Vice-President	3.3		Meet with Nisha to review records' issues, docs required by Gowlings for A/R, remaining computer equip, and other o/s issues; Update list of o/s issues and timelines; Review photos of remaining items to be sold/disclosed of; Locate data wipe certificates to compare to remaining ipads; Discuss value of remaining iPhones and potential cost of wiping data from each phone; Respond to TD inquiry; Arrange for payment of invoices; Discuss with Joel the draft Stmt of Reply to First General and the boxes of First General records we are sending to him; Discuss other A/R issues
5/18/2017	Saunders,John	Vice-President	0.8		Rec'd server from Drytech - make arrangements for storage; Update from Nisha on search for IBX invoice support; Organize docs; Review schedule allocating legal fees (paid by Drytech) to 689
5/19/2017	Saunders,John	Vice-President	1.5		Review recent A/R reconciliation - make notes for follow up.; Review listing of Gulfport equipment and references to supporting documents - follow up on queries with Nisha; Review e-mail on IBX A/R docs; Follow up on status of 3rd party lockers to be removed from premises; Follow up with Bruce to approve cheque
5/23/2017	Saunders,John	Vice-President	1.3		Update call with Nisha and Adam to discuss o/s issues and next steps; Call broker to follow up on status of purchaser's due diligence on 1670 Vimont; Respond to inquiry from creditor; Respond to inquiry from TD
5/24/2017	Saunders,John	Vice-President	1.3		Coordinate with Wayne and Nisha the release of lockers and postage meter schedule for this afternoon; Discuss with Wayne the removal of other remaining items; Draft release agreement for Pitney Bowes to sign; Call from Wayne to report that Unifirst did not show up - follow up; Notes to file
5/25/2017	Saunders,John	Vice-President	1.3		Follow up with BDC for update on Dairy Drive property; Review e-mails on A/R issues; Inspect Drytech's postage meter (delivered to Deloitte's office to facilitate return) for model and serial number - update release form; Follow up with Adam re list of 306 boxes of records; Call to Lorne to discuss proposed approach to dealing with unwanted records; Review files and then follow up with Wayne K for opinion on TD's mortgage on 1670 Vimont.
5/26/2017	Saunders,John	Vice-President	5.3		Discuss reviewing and sorting list of 306 boxes of records with Adam - need to identify records that can be disposed of; Respond to Wayne K re security opinion required on TD's mortgages over 689 properties; Follow up with Caroline re IBX supporting documents required; Review schedule prepared by Nisha to compare First General's detailed accounting of invoices, payments and credit notes to Drytech's stmt of account - attempt to reconcile First General's figures to Drytech's records and provide notes on findings for Gowlings; Forward schedule and notes to Joel - follow up to discuss next steps; Brief Martin on status of possible A/R settlements; Follow up with Joel for update on remaining A/R; Review updated schedule of boxes provided by Adam - review in detail to confirm the boxes that could be destroyed - follow up on queries re specific records
5/29/2017	Saunders,John	Vice-President	1.9		Review e-mails; Review draft TD mortgage opinion from Wayne - follow up on queries; Call to broker to check on status of purchaser's due diligence - update Gowlings; Call from mover re pick up of Pitney Bowes machine; Finalize release agreement and forward to Pitney Bowes for execution; Discussion with UniFirst re lockers at premises - Prepare release agreement and forward to UniFirst for execution.
5/30/2017	Saunders,John	Vice-President	4.6		Inquiry from Phil; Send release form to UniFirst; Follow up on payroll; Review notes, schedules and previous reports - Work on Court report; Arrange for Adam to compare count of Gulfport assets to the list declared by the Court to be equipment of Drytech Canada (subject to disputed assets); Review IBX docs and e-mails provided by Caroline - discuss with Caroline; E-mail from Wayne K; Call from Pitney Bowes.
5/31/2017	Saunders,John	Vice-President	2.6		Follow up on HST issues with Paul Corriveau (Tax specialist) and with Adam; Review final legal opinion provided by Gowlings; Review notes and work on report
6/1/2017	Saunders,John	Vice-President	5.2		Follow up with Adam re R&D and equipment list for report; Call from Pitney Bowes; Work on Court report
6/2/2017	Saunders,John	Vice-President	6.2		Review, and discuss with broker, the purchaser's proposed amendment to APS for 1670 Vimont; Discuss revisions to amendment with Gowlings and Martin; Review and edit revised amendment - sign and forward to broker; Follow up on insurance renewal with insurance broker; Review updated A/R summary with Adam - identify source of specific collections; Review equipment lists prepared by Adam for report - suggest revisions to format; Work on report to Court; Follow up with Wayne for opinion on security over 1661 Vimont and on next steps to vacate CPL on 1670 Vimont; Follow up with Lorne re Drytech records and priority of HST deemed trust on 689 properties; Respond to inquiries from TD and BLG; Follow up with Caroline for docs to support invoices to IBX

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
Subtotal			231.5	\$ 92,600.00	
1/3/2017	Sharma,Nisha	Senior	4.5		Discussions with Jacqui regarding US invoice that needs to be paid in US funds; discussions with Caroline regarding timesheet; discussions with Bell regarding balance, preparing cheque request for Bell; emailing RGIS regarding wire transfer information; calling Rogers regarding remaining email addresses; preparing payroll; discussions with John regarding next steps; emailing Gowlings regarding status of my review of documents
1/4/2017	Sharma,Nisha	Senior	3.0		confirming payroll, preparing cheque request for WSIB and source deductions; discussions with Rogers and removing email addresses no longer needed, issues with getting items disconnected as Deloitte not named on account; emails
1/5/2017	Sharma,Nisha	Senior	5.0		reviewing CRS support (numerous emails and invoices) to send to Gowlings for AR collection, writing summary of support so it can be followed logically; Arranging for \$US wire transfer to RGIS (for asset count); calling Fibernetics - left VM regarding outstanding balance for internet and cancelling services; calling Rogers regarding removing email addresses, issue with obtaining access to account despite providing court order, transferred to several different departments; emailing Brian regarding Browns promissory note outstanding issues; filing Dec HST, discussions with Caroline regarding Browns
1/6/2017	Sharma,Nisha	Senior	5.0		discussions with Caroline regarding IBX and Browns - explaining what additional support is required; discussions with Caroline regarding what are iCat services and whether we need to continue those services; updating estimates for wages, source deductions, WSIB, expenses - reviewing past expenses to determine estimates for upcoming months; updating list of recoveries schedule; updating AR recovery schedules, updating AR Gowlings schedule and updating third party goods schedule for items that have been picked up and what is still outstanding
1/9/2017	Sharma,Nisha	Senior	6.0		discussions with Fibernetics regarding internet, they claimed that there was a large balance outstanding, reviewed all invoices and payments with them since beginning of receivership - at the end the mistake was on Fibernetics end; discussions with John regarding next steps; preparing cheque request for Fibernetics - once balance was sorted out; discussions with Joel regarding CRS and IBX - and next steps; discussions with Caroline regarding CRS, IBX, Browns, backups / Rogers, First General Toronto and what additional information is required; forwarding Caroline Browns' responses to the additional outstanding issues regarding promissory note so that she can gather additional support
1/10/2017	Sharma,Nisha	Senior	4.0		preparing cheque request for insurance premium; calling Bell regarding alarm system lines needing replacement - they wanted to cancel services after receiving bankruptcy order, was transferred to several departments to try and sort out issue; preparing cheque request for Enbridge; calling Hydro One - no bill generated as of yet; discussions with Caroline regarding Rogers and which email addresses can be removed; discussions with Rogers regarding office 365 and what impact cancelling accounts would have on email access; discussions with John regarding disbursements; calling Rebel.ca to determine renewal of domains; emails
1/11/2017	Sharma,Nisha	Senior	4.5		reviewing numerous documents (emails and invoices) First General Toronto support - to send to Gowlings; discussions with Caroline regarding alarm system and fob access not working and discussions (to get a better understanding) about the support she provided for First General Toronto, IBX and Canada Restoration services; discussions with John regarding fob access and it not working at the building
1/12/2017	Sharma,Nisha	Senior	5.5		Calling Bell regarding phone lines and them wanting to cancel services because of the bankruptcy, had to setup new accounts at Bell because of the bankruptcy order, calling FCI regarding power to panel and why FOB access not working; coordinating with FCI and John for appointment tomorrow to fix FOB access; calling Karen - Rhodes and Williams; reviewing emails and invoices regarding ClaimsPro file to be sent to lawyers; following up with Caroline regarding documentation that is still required (i.e. Invoices) for the various AR accounts that Gowlings is pursuing
1/13/2017	Sharma,Nisha	Senior	5.5		coordinating with FCI and locksmith to obtain access to building as FOB system was not working; discussions with John regarding alarm system; discussions with Caroline regarding alarm; reviewing First General URA - statement of defence and counterclaim, reviewing several invoices and emails as support to send to Gowlings

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
1/16/2017	Sharma,Nisha	Senior	8.0		Pick up key to Drytech from John; Attended at 1670 Vimont and coordinated with FCI and locksmith to gain access to building and get FOB system working; having Internal door locks changed to prevent future problems with security alarm - many locks needed changing, took locksmith hours to get doors open; sorting through hundreds of boxes to clear out building and determine what records need to be kept and what can be destroyed; discussions with John; discussions with Caroline regarding FGS claim and how to respond to statement of defence regarding credit note; coordinating with FCI regarding fob access system
1/17/2017	Sharma,Nisha	Senior	7.0		preparing payroll; working with FCI to fix fob access system - on-site at Drytech, took hours to determine problem and how to resolve it; sorting through hundreds of boxes to clear out building and determine what records need to be kept and what can be destroyed; updating activities and realization spreadsheet; preparing gowlings cheque request
1/18/2017	Sharma,Nisha	Senior	6.5		finalizing payroll; discussions with Joel regarding remaining AR and next steps; emails; sorting through hundreds of boxes to clear out building and determine what records need to be kept and what can be destroyed; looking for additional material for lawyers (Rainbow, FGS) - looking through hundreds of records to find support needed by Gowlings (looking for cheques, payments, invoices, email communications)
1/19/2017	Sharma,Nisha	Senior	5.5		sorting through hundreds of boxes to clear out building and determine what records need to be kept and what can be destroyed - at Drytech premises; updating banker box list of records; looking through hundreds of files to determine Rainbow client to return boxes still on-site at Drytech; taking pictures of ClaimsPro items
1/20/2017	Sharma,Nisha	Senior	6.0		preparing cheque request for snow removal; calling Hydro One to get security deposit removed - otherwise account will get suspended as a result of Drytech's outstanding balance from past; emails; setting up calls with Puroclean Calgary to discuss outstanding balance and with Browns to discuss remaining issues regarding promissory note and agreeing on a total. Discussions with Caroline regarding next steps and additional information required for AR that Gowlings needs - lots of gaps in information; discussions with John regarding next steps and status update; reviewing Browns before meeting; reviewing mail to determine if any outstanding invoices
1/23/2017	Sharma,Nisha	Senior	5.0		discussions with Gordon Gamble regarding Puroclean Calgary - outstanding AR; reviewing Puroclean Calgary invoices prior to meeting with Gordon Gamble; discussions with John regarding Browns and what items are still not agreeable; reviewing additional support for Brown's invoices and support for promissory note to come to an agreement; discussions with Caroline regarding backups of email addresses and the issues arising; First General URA - reviewing numerous emails and invoices to try and understand statement of defence - trying to identify gaps in information
1/24/2017	Sharma,Nisha	Senior	4.0		discussions with Brian regarding Brown's promissory note; calling Hydro One regarding invoice; they are going to email adjusted invoices; reviewing Brown's additional support that they provided; discussions with Caroline regarding Browns and the additional support that Brown's has provided; First General URA - reviewing numerous emails and invoices to try and understand statement of defence - trying to identify gaps in information
1/25/2017	Sharma,Nisha	Senior	5.8		discussions with John; calling Enbridge regarding billing - seems too high for building being vacant; reviewing First General URA - statement of defence and cheques/invoices for support; emails; Preparing Hydro one cheque request; security deposit was removed; conversations with Caroline regarding First General URA and best way to show the application of the credit note and gather missing information
1/26/2017	Sharma,Nisha	Senior	6.0		preparing cheque request for locksmith; discussions with Wayne regarding setting up time to pick up chillers; discussions with John regarding chillers; discussions with Jacqui regarding bank statements; reviewing numerous emails for First General Toronto support for AR; First General URA - reviewing numerous emails and invoices to try and understand statement of defence - trying to identify gaps in information

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
1/27/2017	Sharma,Nisha	Senior	6.0		emails; working with Caroline regarding First General URA - additional support needed for statement of defence - trying to pull different reports from Quickbooks to show the application of the credit note - mentioned in statement of defence; discussions regarding Rebel.ca and domain ownership; discussions regarding 2-tonne chillers; discussions regarding computer to be sold; discussions regarding support for First General Toronto and getting Caroline to explain what the support means so that I can explain to Gowlings; discussions regarding additional support for Puroclean Calgary AR; discussions regarding additional items that need to be pulled: IBX, Claims Pro, Rainbow etc.. (i.e. Invoices, copies of cheques, emails)
1/30/2017	Sharma,Nisha	Senior	1.5		discussions with Denise regarding T4s, preparing cheque request; discussions with John regarding next steps / outstanding issues; discussions with Caroline regarding plans for tomorrow; discussions with Joel regarding Rainbow, First General URA and First General Toronto and how he needs the information presented
1/31/2017	Sharma,Nisha	Senior	4.0		working with Caroline to obtain missing information for A/R, using Quickbooks and numerous emails - explaining to her what gaps in information exist and how we can resolve the issues; discussions with John regarding report for TD and chillers that are still at Drytech; updating payroll
2/1/2017	Sharma,Nisha	Senior	6.0		finalizing payroll; sorting through hundreds of records and boxes (at Drytech) to obtain needed invoices, cheques, emails etc... for outstanding AR matters; organizing boxes at Drytech so that items can be sorted/stored/destroyed
2/2/2017	Sharma,Nisha	Senior	6.0		making copies of hundreds of missing invoices and other docs at Drytech to take back to office and organize for Gowlings to support AR; discussions with John regarding Gulfport equipment; discussions with Caroline regarding what records are needed to prove ownership of Gulfport equipment
2/3/2017	Sharma,Nisha	Senior	4.0		reviewing hundreds of files at Drytech to determine which records to bring back to office for further review - regarding AR and Gulfport equipment ownership
2/6/2017	Sharma,Nisha	Senior	5.5		reviewing support from Caroline regarding additional support for promissory note, sending Brown's additional invoices to follow up on; sending Gowlings support for First General Toronto claim - organizing numerous emails in a way that is easy to follow; trying to find payroll cheques that should have been delivered last week; GL updates to account for exchange rate and wire transfer; emails - following up on PD7A and T4s; sorting through T4s returned to sender
2/7/2017	Sharma,Nisha	Senior	6.0		reviewing numerous IBX emails and Invoices as support to send to Gowlings; making GL adjustments; reviewing Claims Pro support (numerous emails) and identified what information is missing; following up with Caroline regarding missing items for IBX, discussions with Caroline - regarding Rogers; and ClaimsPro support needed
2/8/2017	Sharma,Nisha	Senior	5.0		filling HST; discussions with Brian - regarding additional Invoices to determine promissory note balance; discussions with Jerry Kofsky regarding his amended T4; discussions with Denise regarding T4s; First General support for statement of defence - reviewing hundreds of cheques and Invoices to respond to AR statement of defence and preparing schedule to show application of credit note
2/9/2017	Sharma,Nisha	Senior	5.0		Preparing schedule for First General URA - statement of defence regarding allocation of credit note; reviewing hundreds of cheques and Invoices to show application of credit note
2/10/2017	Sharma,Nisha	Senior	4.0		Preparing payroll; Preparing schedule for First General URA - statement of defence regarding allocation of credit note; sorting through hundreds of cheque payments to create schedule to show application of credit note, and application of other payments
2/13/2017	Sharma,Nisha	Senior	4.5		Reviewing payroll; preparing cheque request for source deductions; emails; preparing cheque request for Enbridge; calling enbridge regarding Invoices for units 1 and 2; mailing T4s to all employees from receivership (Drytech and CRDN); preparing T4 summary; discussions with Caroline; e-mails
2/14/2017	Sharma,Nisha	Senior	5.5		reviewing Kevin's binder - support for his claim that Gulfport equipment is US owned, making sense of his support which was only bank reconciliations and some cheques/bank statements and comparing it against Asset Count list completed for Gulfport equipment, a lot of gaps in the information he provided, made it impossible to match anything

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
2/15/2017	Sharma,Nisha	Senior	6.0		emailing Rogers; reviewing numerous records as support for Gulfport equipment belonging to Drytech Canada (reviewing invoices, transportation invoices etc); First General support for statement of defence - reviewing hundreds of cheques and invoices to respond to statement of defence and preparing schedule to show application of credit note
2/16/2017	Sharma,Nisha	Senior	5.0		emailing Rogers; reviewing numerous records as support for Gulfport equipment belonging to Canadian corporation (reviewing invoices, transportation invoices etc); First General support for statement of defence - reviewing hundreds of cheques and invoices to respond to statement of defence and preparing schedule to show application of credit note; discussions with Caroline regarding furnace problem
2/21/2017	Sharma,Nisha	Senior	1.0		drafting email to John - update on status of remaining issues; discussions with Caroline and Wayne regarding furnace problem
2/28/2017	Sharma,Nisha	Senior	5.0		catching up with John regarding outstanding issues; reviewing Brown's. discussions with John regarding Browns, updating Brown's schedule, discussions with Wayne and Caroline regarding size of chillers to be picked up by Kevin, payroll
3/1/2017	Sharma,Nisha	Senior	6.0		reviewing HST + compiling for CRA audit; discussions with Jillian, John and Caroline regarding HST review material needed; preparing cheque requests, Gowlings, discussions with John regarding HST review, updating Brown's final spreadsheet to create cheque; discussions with Caroline regarding HST review
3/2/2017	Sharma,Nisha	Senior	4.5		updating HST schedule to provide to CRA, looking for invoices etc. to provide to CRA
3/3/2017	Sharma,Nisha	Senior	6.0		discussions with John regarding HST schedule, updating schedule, discussions with Jerry regarding his amended T4; providing him with the contact information of the Trust Examiner; discussions with John regarding HST schedule updates - providing more detail regarding sale of equipment; going through mail and creating needed cheque requests
3/6/2017	Sharma,Nisha	Senior	5.5		back and forth with Bell trying to determine if security line at Drytech is working, trying to determine why there were no invoices, discussions with FCI to find out if signal is transmitting from alarm system phone lines to FCI, lots of back and forth between Bell and FCI, discussions with John regarding outstanding items; discussions with John regarding Gulfport equipment; discussions with Caroline regarding next steps and trying to schedule times for us to work together; emailing Gowlings to setup meeting for AR next steps, emailing and calling contact at PuroClean Calgary (outstanding AR balance); preparing enbridge cheque requests; scanning support for Gulfport equipment, invoices, customs documents etc.
3/7/2017	Sharma,Nisha	Senior	2.0		sending sontrac bill of sale as per their request; setting up meeting with Gowlings, setting up meeting with Mary to discuss AR; left voicemail for collection agency - to discuss PuroClean Calgary; called CRDN, emailed Mary to discuss AR; call with FCI to discuss alarm system; discussion with Joel and John regarding outstanding AR and next steps
3/8/2017	Sharma,Nisha	Senior	4.0		discussions with Wayne R regarding compiling list of small remaining items that he wants to purchase, taking pictures of porter items and allowing access to Bell; discussions with Mary regarding AR outstanding and discussions with FCI; discussions with Jillian regarding Martin Fournier outstanding balance and whether we have invoices to pursue legally; discussions with John regarding HST; looking into difference between Deloitte's and CRA examiner's calculations of HST balance; discussions with Wayne regarding findings from Bell and next steps that need to be taken to fix alarm system
3/9/2017	Sharma,Nisha	Senior	3.5		reviewing CRDN receivables list against Browns list; discussions with Collection Agency regarding Puroclean Calgary; discussions with John regarding CRDN receivables outstanding and next steps; discussions regarding phone lines and alarm system; drafting letter to FCI regarding FOB access; sending email to FCI regarding FOB being couriered; discussions with John regarding CRDN and CRA and mail

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
3/10/2017	Sharma,Nisha	Senior	5.0		following up with Mary regarding Martin Fournier invoices and whether it is collectible, sending material over to collection agency regarding Puroclean Calgary, reviewing images sent by Wayne regarding Porter goods and sending to John; discussions with Caroline regarding next steps and what additional items are needed, sending Caroline detailed email regarding what items need to be completed over weekend; reviewing HST summary from CRA in comparison to our submissions, preparing cheque request for CRA
3/13/2017	Sharma,Nisha	Senior	0.8		discussions with Mary regarding missing Martin Fournier cheque, calling Travelers regarding Martin Fournier cheque and who the payment was made to
3/14/2017	Sharma,Nisha	Senior	3.6		discussions with John regarding support already gathered for gulfport equipment; and what more is needed; updating HST summary list for 2017; emailing FCI to follow-up on building visit; confirmed it will be tomorrow morning; emails from Mary regarding T4s - and people who have not received them; wrong address; mailing new ones; payroll for Wayne; Caroline has not sent in hours yet; looking through remaining box for invoices, and customs document to provide to John/Jacqui to match against our asset count list
3/15/2017	Sharma,Nisha	Senior	3.0		discussions with Wayne and FCI regarding alarm system; a lot of back and forth between Wayne and Randy because the lines Bell setup last week were DHL lines, not phone lines. So there was confusion; looking through spreadsheets to determine if gulfport equipment was leased by TD or RBC; linking those spreadsheets to our Asset count list
3/16/2017	Sharma,Nisha	Senior	0.5		Caroline's payroll - preparing to send to Denise
3/17/2017	Sharma,Nisha	Senior	1.2		discussions with John regarding outstanding issues; discussions regarding Gulfport equipment support as Canadian owned; reaching out to Caroline and Wayne to discuss next steps. sending emails for cheques to be sent out for payroll for Wayne and Caroline
3/20/2017	Sharma,Nisha	Senior	0.6		Email from Gordon - Puroclean Calgary - forwarding it to collection Agency. reaching out to Caroline regarding outstanding issues. discussions with John regarding outstanding issues and next steps
3/22/2017	Sharma,Nisha	Senior	1.5		calls from individuals looking for T4s for 2015, no records of these employees; explaining to them what information I would need; discussions regarding employee issue with John, emailing Caroline regarding individuals claiming to be employees
3/23/2017	Sharma,Nisha	Senior	1.0		speaking with Wayne regarding his availability for third party good pick ups; emailing Joel regarding third party pick ups
3/24/2017	Sharma,Nisha	Senior	3.0		reaching out to Caroline regarding outstanding issues; preparing cheque requests for FCI; reviewing mail; discussions with John regarding HST notice of assessment; emailing Denise regarding WSIB reconciliation form that needs completion; reviewing HST and comparing to notice of assessment
3/27/2017	Sharma,Nisha	Senior	6.3		correspondance with Caroline regarding outstanding issues and the support she provided; speaking with Catherine from Embree regarding removal of documents; discussions with Joel and John regarding my conversation with Catherine and costs associated with Embree wanting documents to be shredded and not retrieved; reviewing CRA's HST notice of assessments; preparing summary; discussions with John regarding the summary; sending CRA HST summary to discuss their notice of assessment which is not clear as to what CRA is doing; discussions with John regarding mail forwarding and whether it should be continued; drafting fax to send to Penny Davey of CRA regarding Notice of Assessment; discussions with Joel regarding additional information required for First General - counterclaim; preparing payroll
3/28/2017	Sharma,Nisha	Senior	2.5		responding to Catherine - Embree regarding release form; emailing Joel and John regarding release form; sending release form to John, making changes and sending to Catherine Embree; getting Wayne's timesheets and updating payroll; leaving VM for Penny Davey regarding HST assessments; looking for an employees ROEs that were misplaced - to be sent; discussion with Mary; emailing it to employee; responding to someone looking for a T4 for a company called Drytec Interiors Ltd.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
3/29/2017	Sharma,Nisha	Senior	5.3		reviewing payroll and sending for payment; creating cheque request for legal fees; going thru mail; creating cheque request for Enbridge - unit 1; creating cheque request for Bell - phone line for alarm system; creating cheque request for Enbridge -unit 2; calling Hydro One regarding security deposit, they add it on every month and then remove it. They can't seem to have their system automatically set to not include it; preparing cheque request for Hydro One; reviewing Drytech's Statements of Accounts for First General (requeste by Joel); looking for payments previously made by First General for sierra club and broverman projects; checking mail; looking for T4s for two people missing them;
3/30/2017	Sharma,Nisha	Senior	3.0		speaking with former employee whose home address changed so T4 was not received; mailed T4 to employee; leaving another employee who was missing T4 voice mail to get updated address; calling CRA regarding T4 summary package and confirming it was received; they informed me it was received but has yet to be posted; discussions with Denise regarding WSIB payments and reconciliation form; preparing cheque request for WSIB premium payments; discussions with John regarding Embree documents and T4 summary; emailing Embree in response to their questions regarding the pick up of their documents and sending images of the documents; discussions with John regarding equipment support, and First General URA; discussions with Caroline regarding missing equipment invoices and Embree skids; speaking with former employee regarding T4, emailing it to the individual
3/31/2017	Sharma,Nisha	Senior	3.0		sending Joel First General statement of accounts; reviewing Caroline's spreadsheet of bar codes for equipment and the box of additional documentation (for assets in the US)
4/3/2017	Sharma,Nisha	Senior	3.0		discussions with Penny Davey (CRA) regarding issues with HST notice of assessments, and transfers from RT0002 account to RT0001 account. She is looking into making the changes and will call me back; following up with Rogers regarding closing the email accounts; discussions with John regarding projections for expenses; following up with Caroline regarding outstanding issues; looking for RC342 form to see if applicable to Drytech receivership; drafting notes to keep on file regarding discussions with Penny Davey - saving onto network; discussions with Caroline regarding equipment spreadsheets she sent me and additional invoices that need to be sent to me
4/4/2017	Sharma,Nisha	Senior	3.5		discussions with John regarding next steps - update R&D, and other areas of report; discussion regarding additional invoices and inventory of boxes; discussions with Embree's trucking company regarding pick up of 3rd party goods; discussions with Wayne regarding his availability for the Embree document pick up; discussions with Jacqui and corresponding with Caroline regarding pickup address of the 3 additional boxes that need to be sent to me; filing HST return; emailing Jacqui regarding GL correction needed in order to file HST monthly remittance; reviewing change and re-filing HST remittance; calling Penny Davey regarding getting a copy of 2015 income tax return info; she is going to put in a request to have it sent, not sure if via fax or mail; reviewing spreadsheets for US equipment - sent by Caroline
4/5/2017	Sharma,Nisha	Senior	4.5		coordinating several times between Wayne, Catherine at Embree, and the trucking company, regarding pick up of 3rd party documents, issues with trucking company having to do more than one trip, making sure Wayne was comfortable with that; coordinating between Catherine, Trucking company, and Gowlings as to who should be signing the release form; additional discussions with Joel and Wayne regarding the Porter pick up - issues regarding timing, coordinating times with both Joel and Wayne; additional discussions with trucking company, asking if 1pm works instead, coordinating with Wayne and Keith. Telling Keith he needs to provide written confirmation about the pickup tomorrow; follow up questions with Denise regarding WSIB reconciliation form and reviewing, sending to John before mailing out; following up with Keith a few times to make sure he sends written notice that he will be attending at premises tomorrow and picking up the Embree documents; discussions with John regarding outstanding issues list and next steps; discussion with Wayne regarding the additional information I need for the records boxed at Drytech; reviewing banker box list so that I can provide Wayne with which numbers I need more details on; sending Wayne email regarding the boxes that need verification

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
4/6/2017	Sharma,Nisha	Senior	4.0		mailing WSIB reconciliation form; emailing Embree signed release form; discussion with Wayne - making sure Embree pick up going well; they have taken the first load of documents; discussions with Wayne and Joel regarding Porter goods pick up; coordinating between Joel, Wayne, and Daphne to select a time and make the necessary arrangements; following up with Wayne regarding Daphne's question of missing clothes; discussions with Mary regarding CRDN receivables spreadsheet; discussions with Mary regarding employees who are missing T4s and ROEs; updating comments on CRDN receivable listing of what was collected vs what is still outstanding
4/7/2017	Sharma,Nisha	Senior	1.0		sending Wayne release form for Daphne porter; following up with Daphne porter regarding issues with address;
4/7/2017	Sharma,Nisha	Senior	3.0		updating R&D as at April 4, 2017
4/10/2017	Sharma,Nisha	Senior	2.2		Payroll for Caroline - sending to Denise, reviewing and sending to Jacqui for payment; following up with Wayne regarding his timesheets and signed extension contract; discussions with Caroline regarding next steps for First General items; additional support needed; following up with Wayne regarding signed Daphne Porter release form; connecting with Wayne on Sunday regarding Daphne Porter pickup
4/11/2017	Sharma,Nisha	Senior	3.0		following up with Wayne regarding employment extension and Daphne Porter release form - sent me picture images via text; need scanned or faxed copies; reviewing spreadsheets sent by Caroline and boxes
4/12/2017	Sharma,Nisha	Senior	4.0		discussions with John regarding boxes sent for Gulfport equipment; and going thru numerous files to find supporting documents
4/13/2017	Sharma,Nisha	Senior	4.0		going through 3 boxes of information to find support for Drytech equipment; receiving emails from Wayne with signed contract and Daphne porter release form; saving those items on the network and sending to John; emailing Gowlings regarding third party good pickups
4/17/2017	Sharma,Nisha	Senior	5.0		reviewing boxes of information to look for support for Gulfport equipment, looking through hundreds of files; matching the invoices to the spreadsheets/records at Drytech for serial numbers; to match this support against Asset Count list; emailing unsecured creditor
4/18/2017	Sharma,Nisha	Senior	2.5		discussions with John regarding gulfport equipment support; emailing Rogers regarding closing email addresses; reviewing GL and updating R&D
4/19/2017	Sharma,Nisha	Senior	5.1		discussions with John regarding landscaping GIC; calling city of Ottawa - leaving VM for Bruce Roberts; looking for T4 for former Drytech employee; discussions with Caroline regarding next steps with building, the boxes, First General; multiple discussions with the City regarding LOC that is set to expire in May and how to get the supporting GIC funds released; looking for additional support Gulfport equipment - matching invoices to spreadsheets for the serial numbers
4/20/2017	Sharma,Nisha	Senior	4.5		discussions with Rogers regarding closing additional email addresses; looking for additional support Gulfport equipment - matching invoices to spreadsheets for the serial numbers; speaking with Rogers to get accounts deactivated
4/21/2017	Sharma,Nisha	Senior	1.0		updating banker box list with Wayne's notes to send to Caroline; leaving VM for Penny Davey; sending Daphne Porter signed release form; following up with City of Ottawa - GIC
4/24/2017	Sharma,Nisha	Senior	4.5		reviewing notice of assessment for March HST; emailing Jacqui corrections for Drytech GL and reviewing Drytech GL; reviewing mail; creating cheque requests for legal and hydro one; updating John on status of items; following up with Wayne regarding list of additional items remaining at Drytech; calling City of Ottawa to follow-up; leaving VM; discussions with Caroline regarding boxes, need her comments as soon as possible; as well as email support from First General; discussion with Caroline regarding building status
4/25/2017	Sharma,Nisha	Senior	5.7		updating R&D and realization on AR table for report - as at April 24, 2017; discussions with John regarding AR schedules - additional breakdowns required for Court; leaving VM for Penny Davey - to follow up on NOA amounts HST, amounts transferred incorrectly; leaving VM for Gowlings; regarding status update of AR; finalizing list for support for Gulfport equipment (formatting, creating summary, double checking support)

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
4/26/2017	Sharma, Nisha	Senior	4.0		payroll; tracking down missing timesheets from Wayne; updating schedule and making new schedule to show AR schedule changes to show changes from Nov 17, 2016 to April 24, 2017
4/27/2017	Sharma, Nisha	Senior	3.0		talking to former employee regarding missing T4; discussions with Bruce - regarding LOC held by City; emailing Bruce; discussions with John regarding LOC and supporting GIC, boxes, outstanding to do list; additional items for me to work on regarding splitting up time between Drytech and 689; discussions with Caroline regarding outstanding items; discussions with Wayne regarding timesheets, and remaining items at Drytech list
4/28/2017	Sharma, Nisha	Senior	4.6		discussions with Finance team - city of Ottawa regarding getting copy of LOC for Drytech; sending Finance team - city of Ottawa copy of court order; sending employee T4 form; reviewing LOC and other documents sent by City of Ottawa, forwarding to John; completing Payroll for Wayne - received; splitting out legal billings time from Drytech and allocating to 689; discussions with Denise regarding WSIB and Source deductions; preparing cheque requests for WSIB and Source deductions
5/1/2017	Sharma, Nisha	Senior	4.8		corresponding with Caroline; discussions with Rogers; emailing Denise regarding missing Source Deduction payments; leaving VM for Penny Davey - CRA; allocation of 689 related Deloitte fees;
5/2/2017	Sharma, Nisha	Senior	4.7		corresponding with Caroline; finalizing legal fees allocation to 689; finalizing Gulfport support spreadsheet summary; discussions with Joel and John regarding outstanding receivables and additional information required; discussions with John regarding next steps required with Caroline; discussions with Caroline regarding next steps with boxes and additional First General support
5/3/2017	Sharma, Nisha	Senior	5.0		searching through emails and network for signed release forms and release forms containing additional listing of items picked up by First General; discussions with Jillian regarding signed release forms from First General; discussions with John regarding next steps - receivables and documents; discussions with Caroline regarding First General support needed and boxes and email address issue; email correspondence with Collection Agent regarding Puroclean Calgary AR balance
5/5/2017	Sharma, Nisha	Senior	3.5		calling CRA - Penny and Wendy regarding HST refund issue; issues with Rogers email addresses; trying to resolve problem - multiple conversations; discussions with John regarding next steps - regarding building, BDC land and boxes; trying to get in touch with Caroline regarding next steps; going through mail and preparing cheque requests
5/8/2017	Sharma, Nisha	Senior	3.0		preparing cheque requests for source deductions; following up with City of Ottawa regarding release letter, no response; discussions with Denise regarding WSIB notice; reaching out to Caroline regarding boxes; discussions with John regarding attending Drytech premises; going through mail; following up with Wayne regarding list of remaining items at Drytech
5/9/2017	Sharma, Nisha	Senior	5.0		reviewing and boxing up records at Drytech - thousands of files still remaining to be catalogued; looking for signed First General release forms to send to Gowlings
5/10/2017	Sharma, Nisha	Senior	8.0		reviewing and boxing up record at Drytech; walking through building to get sense of remaining items still left within building and bays
5/11/2017	Sharma, Nisha	Senior	4.5		reviewing and boxing up record at Drytech; making arrangements with Wayne to come to Drytech next week and help with clean up of building; coordinating with nerds-on-site to come out to Drytech next week to inspect server room items
5/12/2017	Sharma, Nisha	Senior	4.0		preparing payroll for the week; discussions with insurance company regarding policy expiring in June 2017; discussions with Annette regarding First General; discussions with John regarding next steps - First General and next week; filing HST return; reviewing emails from Gowlings regarding First General - their responses to AR
5/15/2017	Sharma, Nisha	Senior	7.0		catalogue remaining boxes at Drytech; provide direction to Wayne and Aaron regarding clean up of building; overseeing clean-up

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
5/16/2017	Sharma,Nisha	Senior	7.0		discussions with Nerds On Site regarding remaining items in server room and next steps; catalogue remaining boxes at Drytech; provide direction to Wayne and Aaron regarding clean up of building; calling Unifirst regarding remaining lockers that need to be picked up
5/17/2017	Sharma,Nisha	Senior	8.0		discussions with John regarding next steps and update status; calling Nerds on Site regarding remaining iPhones, costs associated with wiping them; calling Unifirst to setup time to pickup remaining lockers they own; calling Joel regarding Unifirst lockers and written notice and release form; catalogue remaining boxes at Drytech; provide direction to Wayne and Aaron regarding clean up of building; making arrangements to send FGS boxes to Gowlings to review; reviewing boxes to send to Gowlings; looking for IBX support for 3 invoices that IBX is refusing to pay; reviewing support in physical files; review emails; packing up iPhones, etc. to bring to office; cataloguing the iPhones - preparing summary for John
5/18/2017	Sharma,Nisha	Senior	7.0		preparing 15 banker boxes of First General support to send to Gowlings; dropping off iPhones, etc at Deloitte; unhooking mushroom aggregators and shutting down server at Drytech and bringing it back to Deloitte; confirming with Unifirst pick-up next Wednesday; calling Pitney Bowes regarding postage machine - arranging for pick-up; making arrangements with Wayne for another pick-up next Wednesday; emailing Caroline regarding IBX; confirming that cheque received was for source deduction overpayments; discussions with Adam regarding items he will need to follow up on for Drytech; providing Adam with contact information he will require
5/19/2017	Sharma,Nisha	Senior	8.0		finalizing boxes to send to John; comparing that list against Caroline's list and combining those two lists; preparing release forms to send to Wayne for Wednesday (Unifirst and Pitney Bowes); sending general labour contract for Aaron Roberts; comparing FGS statement to Deloitte list
Subtotal			<u>400.2</u>	<u>\$ 90,045.00</u>	
Total Fees for Mandate			<u>666.3</u>	<u>\$ 190,164.50</u>	



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

Attention: John Saunders

Date: March 16, 2018
Invoice No: 8000050928
Client No: 1139799
WBS No: TDBC0019
Billing Partner: Martin Franco
HST Registration no: 133245290RT001

Invoice

Fee for professional services rendered from June 4 to December 31, 2017 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	4.8	\$475	\$ 2,280.00	
Vice-President/Sr. Manager	142.1	\$400	56,840.00	
Manager	7.7	\$350	2,695.00	
Senior	74.1	\$225	16,672.50	
Analyst	1.0	\$185	185.00	
Accounting Technician	5.0	\$100	500.00	
	234.7	\$337	\$ 79,172.50	\$79,172.50
Discount provided by Deloitte on professional fees to reduce fees to \$40,000:				(39,172.50)
				\$40,000.00
Out-of-pocket expenses:				
Mileage to and from Drytech's premises, and boxes for packing records				179.57
				\$40,179.57
HST at 13%				5,223.34
Amount payable				\$45,402.91

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.

WBS Code: TDBC0019

Mandate: Receivership of Drytech and 6892639

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
8/1/2017	Baptiste, Anne	Analyst	0.2		Bank reconcillations
8/28/2017	Baptiste, Anne	Analyst	0.2		Bank reconcillations
9/25/2017	Baptiste, Anne	Analyst	0.3		Bank reconcillations
11/10/2017	Baptiste, Anne	Analyst	0.3		Bank reconcillations
Subtotal			1.0	\$ 185.00	
6/8/2017	Biehler, Robert	Sr. Vice-President	2.5		Reviewing report for QA; email correspondence
Subtotal			2.5	\$ 1,187.50	
6/5/2017	Boettger, Adam Kevin	Manager	1.2		Allocate purchase price between Items included in prior Court Order and Items not included in prior Court Order; Calculate purchase price allocation to certain classes of assets
6/6/2017	Boettger, Adam Kevin	Manager	3.0		Reallocate equipment between missing and counted schedules; Prepare summary of the types of documentation Deloitte has for each type of equipment supporting ownership by the Canadian entity; Review supporting documents for invoices and schedules of serial numbers
6/6/2017	Boettger, Adam Kevin	Manager	0.7		Review if equipment is supported by invoices, statements of accounts or both and record in a summary table
6/7/2017	Boettger, Adam Kevin	Manager	0.5		Edit equipment count summary schedule to include pieces of equipment at a different location
6/8/2017	Boettger, Adam Kevin	Manager	1.5		Reconcile Gowlings collections on R&D with separate collections tracking schedule; Re-allocate collections on R&D to proper line items; Prepare R&D in 'report format' for attachment to Fifth Court Report; Reallocate Insurance refunds to appropriately offset insurance premiums paid
11/7/2017	Boettger, Adam Kevin	Manager	0.5		Team call to discuss outstanding issues
12/18/2017	Boettger, Adam Kevin	Manager	0.3		Prepare and file HST Return for November 2017
Subtotal			7.7	\$ 2,695.00	
6/28/2017	Cantin, Denise	Acctg Technician	1.5		Correct QBKS file re payroll. Review PD7A and WSIB reporting
7/11/2017	Cantin, Denise	Acctg Technician	0.5		Prep Apr 29 to June 30/17 pay
8/4/2017	Cantin, Denise	Acctg Technician	0.8		Prep and file Jun/Jul/17 WSIB
8/17/2017	Cantin, Denise	Acctg Technician	0.2		Prep June 2017 PD7A for NS
9/25/2017	Cantin, Denise	Acctg Technician	0.2		Prep and file Aug/17 WSIB
10/24/2017	Cantin, Denise	Acctg Technician	0.2		Prep Sep/17 WSIB
11/7/2017	Cantin, Denise	Acctg Technician	0.5		Prep final ROEs and T4s
11/14/2017	Cantin, Denise	Acctg Technician	0.5		ROE Issues
11/16/2017	Cantin, Denise	Acctg Technician	0.3		Reply to email about ROEs
11/22/2017	Cantin, Denise	Acctg Technician	0.3		Info on WSIB act closure for JS
Subtotal			5.0	\$ 500.00	
6/10/2017	Franco, Martin	Sr. Vice-President	1.3		Review court report
7/4/2017	Franco, Martin	Sr. Vice-President	0.5		Status call with John
9/26/2017	Franco, Martin	Sr. Vice-President	0.5		Discussion with John on BDC building
Subtotal			2.3	\$ 1,092.50	

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
11/29/2017	Monaghan,Laura J R	Senior	2.5		Prepare 3 corporate income tax returns for Drytech
		Subtotal	2.5	\$ 562.50	
6/4/2017	Saunders,John	Vice-President	5.3		Work on report; Review and match supporting docs to Gulfport Assets
6/5/2017	Saunders,John	Vice-President	6.4		Review allocation of Gulfport assets' purchase price - follow up with Adam to summarize allocations; E-mail to broker setting out response to purchaser's request for price reductions; Work on Court report and exhibits
6/6/2017	Saunders,John	Vice-President	5.9		Review purchaser's amendment to APS - discuss with broker and Gowlings; Review revised Revival and Amendment drafted by Gowlings - discuss with broker; Update Martin; Execute and submit doc to broker; Respond to inquiry from TD; Follow up with Adam to review documents pulled and organized by Nisha in order to prepare a summary schedule of documentation indicating ownership of Drytech equipment; Follow up with Lorne on several legal issues impacting the 5th report (i.e. discharging CPL, 689 deemed trust, dealing with records, amount claimed by TD, etc.); Work on report and exhibits; Received verbal confirmation that purchaser agreed to revised amendment
6/7/2017	Saunders,John	Vice-President	9.5		Meet with Pitney Bowes rep to release postage meter; Correct the inventory list of boxes of records at Drytech; Work on report and exhibits; Prepare schedule summarizing Gulfport count with references to previous reports and exhibits where supporting documentation was provided; Discuss legal issues with Lorne; Review and correct R&Ds
6/8/2017	Saunders,John	Vice-President	6.9		Discuss CPL and solicitor's lien issues with Lorne; Follow up with Adam re corrections required to R&D and A/R summary; Work on report and exhibits; Follow up on QA reviews; Review support for TD legal fees which were included in its statement of account for 689 mortgage - follow up with TD;
6/9/2017	Saunders,John	Vice-President	5.2		Respond to inquiry from BLG; Follow up on QA review comments; Discuss revisions to report sections with Lorne; Follow up on questions re TD stmt of account for 689 mortgage; Respond to inquiry from director's lawyer; Review QA comments and make revisions to report; Follow up with Lorne re possible priority of CRA deemed trust over part of first mortgage on 1670 Vimont; Update exhibits to report
6/10/2017	Saunders,John	Vice-President	2.5		Final review and corrections to report
6/12/2017	Saunders,John	Vice-President	0.7		Review draft approval and vesting order prepared by Gowlings - follow up on query; Arrange to post Notice of motion and Receiver's 5th report on Deloitte web page; Respond to inquiry from Wayne Roberts at premises
6/14/2017	Saunders,John	Vice-President	4.2		E-mails with Gowlings; Rec'd and reviewed motion record binder; Follow up with Gordon re prep for hearing; Call to Wayne R re clean-up of premises and organizing boxes of records for destruction and pick-up; Send Wayne 3 lists of boxes to be organized; Follow up with Nisha to get Unifirst to pick up their lockers; Follow up on QA confirmation for report; Update list of outstanding issues - discuss with Nisha; Inquiry from Gowlings re change of 1670 Vimont purchaser's name; Review and execute assignment agreement; Respond to inquiry from CRDN Purchaser's lawyer; Locate and forward to Nisha the release that UniFirst must sign before pick-up of
6/15/2017	Saunders,John	Vice-President	2.6		Review conveyance doc prepared by Nisha for small remaining items; Follow up with Jeff to prepare 2016 corporate return in order to get HST refund released; E-mails with Gowlings re concerns raised by BLG and Soloway Wright on PPSA clauses in proposed Vesting Order; Inspect Drytech premises with purchaser to confirm which items they wish to retain; Review premise clean up requirements and organization of record boxes with Wayne R; Review docs provided by Joel and then discuss status of A/R and next steps

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/16/2017	Saunders,John	Vice-President	4.3		Review reports and supporting docs to prep for call with Gordon - discuss possible objections to requested Court Order that various parties may raise; Locate and forward the Gordon the contact info for new lawyers representing Pat and Phil; Estimate alternate distribution for Enterprise and TD if parts of cost allocation are challenged; Discuss status of UniFirst lockers at premises and documentation needed from Caroline to support invoices issued to IBX; Send copy of signed conveyance doc to Wayne; Inquiry from CRDN purchaser for any Drytech cabinets or shelves no yet sold; Approve utility payments; Rec'd signed casual temporary employment agreement; Rec'd signed UniFirst release and e-mail confirming that UniFirst abandoned remaining lockers; Discuss steps to shred old records and store remaining records with Nisha and Jacqui; Send list of boxes to store to Linda; Review and make revisions to draft Court Order provided by Gordon - discuss additional amendments proposed by lawyers for BDC and TD.
6/19/2017	Saunders,John	Vice-President	3.9		Follow up with Linda and Jacqui for status of bar code labels to track boxes of records (currently at Drytech premises) to be transferred into storage at Iron Mountain; Follow up with Nisha re arrangements to shred boxes of records not required; Follow up with Jacqui to deposit cheque received; Approve payments for insurance; Review revised draft order and proposed amendments suggested by BDC's counsel and TD's counsel - Discuss with Lorne and Gordon; Review comments on revised vesting order from Wayne; Review allocation of purchase price for Gulfport Assets - apply prices to those assets deemed by the Receiver to be owned by Drytech based on supporting documentation in order to estimate value of such assets for Court hearing; Call from BLG to discuss TD's position on draft Order; Further e-mails and discussions with Gowlings to finalize proposed Order; Update from Gordon on position being taken by other parties served with motion record; Pull together docs to prepare for Court hearing.
6/20/2017	Saunders,John	Vice-President	2.5		Prepare for and attend at Court hearing; Discuss next steps with Gordon; Update Martin on Court proceedings; Review and circulate Court Orders; Call from Wayne R re status of organizing records for pick-up; Update from Nisha on shredding date; Discuss bar code labels for boxes with Jacqui; Review HST deemed trust issue and impact on potential distributions from 689 proceeds
6/21/2017	Saunders,John	Vice-President	3.0		Respond to Inquiry from realty broker; Follow up with Nisha to contact utilities, etc. to cancel services and read meters on June 30; Follow up with Jacqui and Elizabeth on Iron Mountain bar coded labels for boxes being moved to storage; Review and edit termination letters to utilities; Review and edit letter cancelling insurance coverage effective June 30; Review legal bill - track time spent pursuing A/R - forward to Nisha for payment; Update from Nisha on outstanding issues; Review and correct final listing of boxed records going to storage; Obtain labels to take out to premises on Thursday.
6/22/2017	Saunders,John	Vice-President	2.7		Update from Wayne K on sale closing schedule and realty taxes to be paid for 1670 Vimont; Inquiry from broker; Attend at Drytech premises to check that boxes of records were properly sorted for storage and destruction, supervise application of bar code labels to boxes being sent to storage, and releasing boxes to Shred-It for destruction; Update Nisha; Discuss remaining maintenance issues for property with Wayne R; Review and organize e-mails and correspondence.
6/23/2017	Saunders,John	Vice-President	2.3		Respond to security alarm; Inquiry from lawyer re sale closing and confirmation of deposit amount - follow up with broker; Respond to inquiry from party interested in any remaining Drytech assets; Request from broker for copy of assignment agreement; Review draft Stmt of Adjustments provided by Gowlings - send copy of recent realty tax stmt; Review and approve pymt of utilities, legal fees, etc.; Updates from Nisha and Linda on Iron Mountain's pick up time for boxes of records at 1670 Vimont; Advise Nisha of corrections made to list of boxes; Work on allocation of costs to 689
6/26/2017	Saunders,John	Vice-President	2.6		Follow up on another security alarm call; Call from Iron Mountain to confirm pick-up time for boxes - advise Wayne R; Follow up with BDC re status of Dairy Drive property; Rec'd confirmation from Wayne that boxes were picket up; Provide cheques to Jacqui for payment of expenses; Allocate costs paid from Drytech trust account but spent on 689 issues for last 6 months; Review e-mails.

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/27/2017	Saunders,John	Vice-President	2.5		Follow up with Nisha to arrange for removal of waste bin at premises and status of A/R supporting docs; Draft e-mail to Caroline instructing her to cease regular inspections of premises, to request copy of A/R supporting docs found to date, and to return Drytech computer she has kept to access records; Discuss timing of final walk thru of premises with Nisha; Correspondence from Joel - discuss position of CDRG to our demand for A/R payment - provide instructions to proceed with stmt of claim in Small Claims Court; Review fax from CRA - discuss with Nisha and contact Jeff (tax return preparer) to hold off on preparing corporate tax return; E-mails from Caroline re logistics of returning items; Continue to review 689 costs paid from Drytech trust account in order to properly allocate net proceeds received for 689 properties.
6/28/2017	Saunders,John	Vice-President	2.7		Follow up with Linda on costs of records storage and possible later destruction; Review invoice from realty broker - compare to listing agreement and forward to Gowlings; Review termination letter for Rogers services drafted by Nisha- suggest amendments; Follow up with Nisha to estimate other costs paid by Drytech receivership but attributable to 689 (such as utilities after Nov 2017, snow removal, insurance, temporary labour, etc.); Update list of boxes (and related bar codes) in storage based on notes from last week's inspection at premises and 4 additional boxes provided by Nisha; Review contents of the 4 boxes to confirm status; Rec'd closing documents for sale of 1670 Vimont - arrange to print docs for execution; Follow up with Gowlings re logistics of transferring keys for premises to purchaser's lawyer in Vaughan, ON; Review and update summary schedule of fees and costs prepared by Nisha
6/29/2017	Saunders,John	Vice-President	5.1		Follow up with Jacqui for direct deposit banking information (for sale proceeds) - forward info to Gowlings; Review and execute closing sale docs and return 3 copies of each doc to Gowlings with cover letter; Sign authorization for sales commission and forward to Gowlings; Respond to CRA request - locate and forward information; Arrange for 4 remaining boxes of Drytech records to be sent to storage - update list with new bar code numbers and provide copy to Linda and Jacqui; Attend at 1670 Vimont to conduct final inspection prior to closing - confirm remaining areas to sweep up with Wayne R.; Obtain the Shred-It receipt provided to Wayne last week; Follow up with Gowlings to confirm whether interest accrued on TD mortgage is subject to HST deemed trust; Respond to purchaser's inquiries re transfer of utilities - provide copy of letters sent to each utility; Calculate estimated balance of funds available for distribution after sale closing.
6/30/2017	Saunders,John	Vice-President	3.9		Pull docs requested by broker; Call from Gowlings to confirm party to receive keys to 1670 Vimont; Provide keys to Eric for hand delivery - confirm with Gowlings; Follow up with Caroline for IBX support; Estimate costs of (1) storing and eventually destroying Drytech records, (2) final utility bills to June 30, (3) Receiver and legal fee holdbacks, etc. in order to calculate estimated distributions from net sale proceeds; Follow up on sale closing with Gowlings; Inquiries from TD; Rec'd confirmation of closing and expected net proceeds; Follow up on payment of surplus deposit funds from broker; Review and update list of outstanding issues; Review schedule of CRDN outstanding A/R.
7/3/2017	Saunders,John	Vice-President	1.0		Work on calculation of estimated future costs, holdbacks, and potential recoveries to estimate possible distribution to TD Bank
7/4/2017	Saunders,John	Vice-President	4.8		Follow up with broker for surplus deposit funds; Discuss IBX related docs that Nisha received from Caroline; Update estimated storage costs for Drytech records based on info provided by Linda; Review Stmt of Claim issued in Small Claims Court by Gowlings; Discuss with Martin our calculation of holdbacks and distribution from proceeds of property sale - make revisions and forward to Martin for review; Respond to inquiry from BLG re distribution to TD Bank; Prepare summary of key activities based on review of detailed time dockets (to be used for Court approval of fees).
7/5/2017	Saunders,John	Vice-President	2.9		Rec'd cheque from realty broker; Respond to broker's inquiry re alarm system; Review IBX invoices, equip release forms, and releases with Nisha; Follow up on fee estimate from Gowlings; Review CRA deemed trust details; Prepare support from transfers between 689 and Drytech trust accounts to reimburse Drytech account for costs it paid on behalf of 689
7/6/2017	Saunders,John	Vice-President	2.8		Rec'd details of Gordon Douglas' fees to date and bill for waste bin rental and dumping fee - update distribution calculations; Discuss calculations with Martin and revise; Pull G/L and WIP - provide info to Martin; Rec'd HST refund cheques - update distribution calculations and prepare cheque recs; Update from Nisha on her discussions with Caroline and Joel re IBX A/R and supporting docs; Discuss WSIB payment with Nisha; Draft cover letter for distributions; Call from broker for info on water service to 1670 Vimont

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
7/7/2017	Saunders,John	Vice-President	1.5		Follow up on signing authorities for large distribution cheque; Finalize cover letter to TD; Update Martin on logistics for issuing distribution cheques- provide him with copy of cheque requisition and support; Review and discuss support with Bruce in order for him to co-sign cheques; Draft letter to CRA re proposed payment of deemed trust claim; Review list of outstanding issues; Follow up with Wayne Roberts for e-mail confirming that First General authorized destruction of some of its records due to mold
7/10/2017	Saunders,John	Vice-President	2.0		Approve cheques; Prepare separate list of boxes of US records and forward to Kevin requesting instructions; E-mails with Kevin; Follow up with Linda to arrange for delivery of boxes to Kevin's company; Discuss, with Wayne Roberts, First General's activities last summer re moldy records; Review statement from Wayne as to his dealings with First General personnel - forward to Joel who requested this; Finalize letter to CRA re 689 deemed trust
7/11/2017	Saunders,John	Vice-President	0.3		Follow up with Kevin for delivery details for boxes of US records; Update from Nisha on the IBX records provided by Caroline; Inquiry from landscaping company
7/12/2017	Saunders,John	Vice-President	1.0		Rec'd confirmation that 13 boxes of US records had been delivered to Kevin; Arrange for update of list of boxes remaining in storage; Review previous notes on A/R collection activities; Call with Joel to get update on remaining accounts; Provide instructions to Joel as to next steps; Discuss with Nisha the status of remaining outstanding issues to deal with while I'm away for the next 2 weeks
7/13/2017	Saunders,John	Vice-President	1.2		Calculate allocation of fees to June 3 to 689; Arrange to transfer funds between trust accounts; Review and approve cheque recs and payroll; Update distribution schedule for recent payments to TD; Call with BDC to follow up on Dairy Drive property; Prepare schedule showing calculation of final net proceeds from sale of property; Respond to Inquiry from TD Bank
8/2/2017	Saunders,John	Vice-President	0.5		Follow up on Inquiry from Martin for update on Dairy Drive property and A/R - discuss with Nisha any changes that occurred while I was away; Prepare summary of current status and send to Martin
8/3/2017	Saunders,John	Vice-President	0.3		Reviewed legal and final utility invoices
8/4/2017	Saunders,John	Vice-President	0.3		Update from Martin; Review and approve cheques; Allocate legal time to 689
8/8/2017	Saunders,John	Vice-President	0.4		Review and approve payment of final utility invoices; Review allocation of legal costs to 689
8/10/2017	Saunders,John	Vice-President	0.2		Review and approve cheque requisitions
8/14/2017	Saunders,John	Vice-President	1.0		Follow up with Nisha re allocation of costs to 689 and status of HST refunds; Follow up with Joel re status of A/R claims; Follow up with BDC re activity on Dairy drive property; Inquiry from purchaser of Gulfport equipment - prepare bill of sale for 16 foot utility trailer
8/15/2017	Saunders,John	Vice-President	0.2		Discuss allocation of source deductions to 689 with Nisha; Review updated allocation schedule
8/17/2017	Saunders,John	Vice-President	0.8		Call with Joel to get update on A/R claims; Discuss with Nisha o/s source deductions and dealing with equipment that Caroline still has; E-mails from Joel re his recent discussions with lawyers for customers - provide instructions; Update A/R schedule
8/18/2017	Saunders,John	Vice-President	1.3		Respond to additional Inquiry re trailer sold in Gulfport - review photo of serial number and prepare revised bill of sale; Call to BDC to follow up on status of Dairy Drive property; Respond to inquiries on A/R; Review and correct Nisha's updated allocation schedule of expenses paid by Drytech on behalf of 689
8/21/2017	Saunders,John	Vice-President	0.5		Update from BDC on Dairy Drive property; Review cheque requisitions
8/22/2017	Saunders,John	Vice-President	0.8		Received and reviewed Stmt of Claim against Drytech - follow up with Gowlings to respond; Call from purchaser of trailer in Gulfport looking for registration slip (required by State of Mississippi to register transfer of ownership) - review inventory of records and follow up with Nisha; Advise purchaser of findings and remind him of "as is, where is" sale
8/24/2017	Saunders,John	Vice-President	1.0		Review info provided by Joel on A/R claims; Follow up with Nisha for additional invoices requested by First General; Discuss possible settlements and next steps with Joel - provide instructions; Update status report on A/R

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
8/25/2017	Saunders,John	Vice-President	2.3		Request for proof of iPad purchases to provide Apple (from purchaser of iPads); Review lot list and bill of sale to confirm purchases; Respond to purchaser with suggested language since we did not record serial numbers; Prepare letter confirming terms of tender sale and include list of assets purchased; Review additional First General Invoices and other info located by Nisha - forward to Joel; Update Martin on status of Dairy Drive property and A/R; Arrange for key file docs to be scanned
9/5/2017	Saunders,John	Vice-President	2.3		E-mail from Phil Amyot re CRA claim against him for HST; Review notice provided by Phil and review CRA claim submitted to Trustee; Return call from Phil to explain reason for CRA claim; Review questions from John Yach (Phil's lawyer) re BDC's claim against Phil on personal gtee re Vacuum Chambers; Review notes and reports - draft response to Mr Yach and review with Lorne; Edit response and send to Mr. Yach; Deal with refund of 689 filing fee from OSB - follow up with Jacqui; Review trial balances for trust accounts; Follow up with Nisha on remaining computer equip held by Caroline.
9/6/2017	Saunders,John	Vice-President	0.4		Respond to Wayne Robert's inquiry; Update from Nisha on her organization of Receiver records for filing and the status of items still held by Caroline
9/11/2017	Saunders,John	Vice-President	0.2		Review Invoice for legal fees; Follow up with Jacqui to prepare payment and allocation between Drytech and 689
9/13/2017	Saunders,John	Vice-President	0.5		Review notes; Calls to BDC and Gowlings for updates; Provide update to Martin
9/18/2017	Saunders,John	Vice-President	0.6		Follow up on status of legal claims with Joel; Update from Nisha on outstanding HST refunds and computer equip held by Caroline; Rec'd details from lawyer of new offer for Dairy Drive property; Forward info to TD
9/19/2017	Saunders,John	Vice-President	1.3		Follow up with BDC for additional info on purchaser and offer for Dairy Drive property; Update from Joel on AR legal claims - provide instructions and follow up with Nisha for invoice info requested by First General; Inquiry from Phil Amyot's lawyer re Drytech's legal action against Kevin Dooley - discuss this and Dairy Drive offer with Lorne; Inquiry from TD re Dairy Drive; Call with Andre with more info on Dairy Drive purchaser.
9/21/2017	Saunders,John	Vice-President	0.7		Call from John Yach (Phil's lawyer) - Provide Receiver's position on Drytech's claim against Kevin; Call from Nisha - discuss missing invoices requested by First General
9/25/2017	Saunders,John	Vice-President	0.4		Update from BDC re Dairy Drive offer; Respond to inquiry from TD
9/26/2017	Saunders,John	Vice-President	2.5		Pull docs and notes - discuss Dairy Drive offer and secured creditors' position with Martin; Locate last property tax bills for Dairy Drive lots - Check calculation of Andre's estimate of \$350K surplus proceeds - follow up with Andre for explanation of where \$83,000 of property taxes were accounted for - discuss with Andre - update Martin and prepare notes to file; Review correspondence from Karen; Discuss Receiver's position with Lorne and then Martin; Locate and send Koble's Dairy Drive flyer to Cushman for another opinion on property; Discuss response to BDC with Lorne
9/27/2017	Saunders,John	Vice-President	1.9		Discuss Dairy Drive and Koble with Ryan from Cushman Wakefield - notes to file; Review Koble monthly monitoring reports provided by Andre; Call from Lorne re his discussion with Andre; Update Martin on the results of my review; Discuss response to Andre with Lorne - provide instructions; Follow up on legal fees from Gordon Douglas - update him on current issues - discuss potential court hearings required to complete receivership
9/28/2017	Saunders,John	Vice-President	0.5		Discuss Dairy Drive with Marlene of BDC and possibility of using another broker who has more experience with industrial land; Forward contact information for realtor who deals with industrial property
10/2/2017	Saunders,John	Vice-President	0.2		Review release for A/R settlement - provide suggested edits to Joel
10/3/2017	Saunders,John	Vice-President	0.2		Respond to inquiry from TD; Follow up with Cushman
10/10/2017	Saunders,John	Vice-President	0.2		Follow up on status of broker for Dairy Drive property with BDC
10/11/2017	Saunders,John	Vice-President	0.1		Rec'd settlement funds from Gowlings for First General Toronto - Update collection schedule
10/12/2017	Saunders,John	Vice-President	0.1		Update from BDC on Dairy Drive property; Respond to inquiry from TD
10/24/2017	Saunders,John	Vice-President	0.7		Review Gowlings update and recommendations on remaining 3 A/R claims; Review and execute 2 settlement agreements - forward to Gowlings; Provide instructions re First General account; Review and approve legal invoice - allocate fees between Drytech and 689
10/25/2017	Saunders,John	Vice-President	0.3		Arrange for 689 to reimburse Drytech for legal fees; Rec'd settlement of CRDG+ Redteam claim from Gowlings - arrange for Jacqui to deposit funds

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
10/27/2017	Saunders,John	Vice-President	1.2		Provide status update to Martin; E-mail from Karen; Respond to inquiry from Kevin; Pull information and provide details of current status of receivership and distributions to date in response to further inquiries from Kevin
11/3/2017	Saunders,John	Vice-President	0.2		Review and update list of O/S issues
11/6/2017	Saunders,John	Vice-President	0.7		Follow up on status of Dairy Drive property with BDC, and A/R with Gowlings; Respond to inquiry from TD; Update list of O/S issues and forward to Nisha and Adam.
11/7/2017	Saunders,John	Vice-President	0.5		Call with Adam and Nisha to review O/S matters
11/9/2017	Saunders,John	Vice-President	0.5		Review release and revised settlement minutes for IBX, and update on First General; Provide Joel with instructions; Notes to file
11/10/2017	Saunders,John	Vice-President	0.2		Review and approve payment to Gordon Douglas; Forward WSIB inquiry to Nisha for response
11/14/2017	Saunders,John	Vice-President	0.5		Review correspondence and draft agreements from Joel re proposed settlement with IBX - provide instructions; Follow up on transition of work from Nisha to Adam
11/15/2017	Saunders,John	Vice-President	0.3		Check Koble website; Follow up with BDC as to who new listing agent for Dairy Drive property is; Follow up with Nisha re transition issues
11/16/2017	Saunders,John	Vice-President	0.2		Update from BDC on listing for Dairy Drive; Respond to inquiry from TD
11/20/2017	Saunders,John	Vice-President	0.7		Update from Adam on HST issues; Follow up with Wendy at CRA to discuss requirement for T2s to be filed before HST refund would be released to Receiver; Follow up with Jeff in accounting group to prepare T2s.
11/22/2017	Saunders,John	Vice-President	0.7		Inquiry from Denise re WSIB filings; Review docs and draft letter to WSIB requesting that account be closed
11/24/2017	Saunders,John	Vice-President	0.2		E-mail update from Joel re settlement minutes with IBX - Call Joel to provide instructions and reasoning
11/27/2017	Saunders,John	Vice-President	0.3		Review and execute revised minutes of settlement and release for IBX - forward to Joel
11/29/2017	Saunders,John	Vice-President	0.2		Discussion with Jeff re issues involving preparation of 3 income tax returns for Drytech in order to recover HST refunds
12/4/2017	Saunders,John	Vice-President	0.2		Follow up with Joel on status of A/R; Pull last payroll for comparison with draft ROEs.
12/5/2017	Saunders,John	Vice-President	1.2		Follow up with Caroline to make arrangements for Receiver to pick up remaining Drytech computer equipment that she still has; Review and correct information in draft ROEs; Call to Denise to confirm final pay dates recorded in ROEs; Arrange for Jacqui to complete formal ROE forms; Draft cover letters to employees - confirm addresses; Arrange for Jacqui to mail letters with ROEs and to deliver copies to Service Canada
12/7/2017	Saunders,John	Vice-President	0.3		Review CRA invoice for HST arrears forwarded by Phil; Respond to Phil's inquiries
12/8/2017	Saunders,John	Vice-President	1.8		E-mail from Phil Amyot requesting further details of secured creditors claims, distributions, and HST arrears since he is being pursued personally by CRA as a Director; Review reports, CRA proof of claim, and other documentation - Draft detailed response to Phil; Call from insurer re premium refund
12/11/2017	Saunders,John	Vice-President	0.3		Update from Joel on claim against First General; Follow up on status of T4s for employees
12/12/2017	Saunders,John	Vice-President	0.6		E-mail from John Yach (Phil Amyot's lawyer) requesting documentation relating to HST assessment by CRA - discuss with Lorne; Review files to determine what information is available; Respond to John's request.
12/13/2017	Saunders,John	Vice-President	0.3		E-mail from John Yach - provide list of boxes of records in storage, and send Drytech GL by Sharefile
12/15/2017	Saunders,John	Vice-President	0.2		Follow up with BDC re status of Dairy Drive property ; Respond to inquiry from TD
12/18/2017	Saunders,John	Vice-President	0.2		Rec'd IBX settlement cheques - follow up with Jacqui to cash post-dated cheques as they come due; Follow up with Joel on status of remaining A/R
12/20/2017	Saunders,John	Vice-President	0.2		Review letter from Aviva's lawyer - follow up with Gowlings
12/21/2017	Saunders,John	Vice-President	1.9		Inquiry from Pat - investigate status of Drytech domain names - discuss with Lorne and respond to Pat; Discuss letter from Aviva's lawyer with Lorne; Search for docs supporting fire insurance claim - forward to Lorne; Locate copy of lease requested by Aviva

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
12/22/2017	Saunders, John	Vice-President	1.1		Draft letter to Aviva's lawyer responding to their requests for docs and witnesses re fire insurance claim - review with Lorne; Attach lease and Court Order - send out letter; Follow up with Jeff on status of 3 Drytech tax returns; Respond to Pat's requests for password re domain name he is claiming as his.
Subtotal			139.6	\$ 55,840.00	
6/14/2017	Sharma, Nisha	Senior	4.0		coordinating with Unifirst another pickup time (since they did not attend first appointment); a lot of back and forth to find the right person to deal with the issue; and then coordinating a time that Wayne would be available to attend on-site; call from CRA - discussions regarding HST refund, CRA Rep informed me that the refund amount had again been incorrectly transferred to other Drytech HST accounts and she is looking into resolving the matter again; discussions with John regarding next steps; sending John Aaron's updated contract for general labour work; emailing Joel regarding status update on AR; preparing General Conveyance form for sale of small misc. items; reviewing court report
6/15/2017	Sharma, Nisha	Senior	6.0		Review Court report; discussions with Jacqui regarding boxes to be shred and boxes to be sent to Deloitte storage; discussions with Wayne regarding Unifirst pick up; setting up time to speak with Caroline; preparing hydro one cheque request; preparing Enbridge unit 1 cheque request; preparing Enbridge unit 2 cheque request; rescheduling meeting with Joel and John; discussions with John and Joel regarding remaining AR; tracking down bell invoices for alarm systems - sent to 1670 Vimont, not to Deloitte's office; discussions with Caroline regarding IBX, misc boxes, and time sheets; going through Drytech mail
6/16/2017	Sharma, Nisha	Senior	4.5		preparing breakdown for Bell invoices; creating bell cheque request; discussions with John regarding IBX, Unifirst and FCI; discussions with FCI regarding alarm monitoring; sending email to Unifirst to confirm they are abandoning their interest in the lockers still located at Drytech; getting written confirmation regarding abandonment; discussions with Jacqui regarding the boxes of records; discussion with John regarding cancelling FCI monitoring, and shredding docs; discussions with shredding company regarding setting up an account to shred 123 boxes at Drytech; discussion with storage company regarding storing Drytech boxes; updating comments on FGS URA Robertson file as per conversation with Caroline; discussions with Caroline regarding IBX support required
6/19/2017	Sharma, Nisha	Senior	2.0		Filing May HST return; updating HST summary form; preparing cheque requests for Insurance Payments; discussions with Rogers
6/20/2017	Sharma, Nisha	Senior	4.0		Coordinating shred-it pick up with Wayne and Shred-It (to destroy documents not required); Review recently issued Court Orders; discussions with Rogers regarding cancelling services
6/21/2017	Sharma, Nisha	Senior	6.0		preparing cheque request for Rogers; telephone calls cancelling Enbridge effective June 30, 2017; cancelling Bell effective June 30, 2017; cancelling FCI effective June 30, 2017; cancelling Hydro One effective June 30, 2017; cancelling insurance coverage with broker (Rhodes and Williams) effective June 30, 2017; drafting letters for the above; discussions with John regarding next steps; sending out emails/letters
6/22/2017	Sharma, Nisha	Senior	3.5		calling Rogers; preparing cheque request for legal fees; allocating legal fees to 689; going through mail; preparing cheque request for Enbridge unit 2; preparing cheque request for Hydro One
6/23/2017	Sharma, Nisha	Senior	3.0		discussions with Wayne regarding Shred-It pick up, and Iron Mountain pick-up on Monday; discussions with Jacqui regarding Iron Mountain pick-up; discussions with Shred-It to confirm billing address; emailing John regarding boxes located in Kitchener; leaving VM for Rogers contact; returning call to Carl's Waste - they were wondering when they could pick up the last bin; discussions with Wayne regarding pick up;
6/26/2017	Sharma, Nisha	Senior	2.0		Packing and sending final boxes of records to Jacqui for storage; following up with Rogers to terminate services, CRA for HST refunds, and Caroline regarding IBX;
6/27/2017	Sharma, Nisha	Senior	1.2		reaching out to Caroline regarding IBX and time sheets; corresponding with Wayne regarding Carl's waste bin and scheduling a pick-up; emailing Denise regarding outstanding source deductions and WSIB payments; discussions with John regarding IBX and Carl's waste
6/28/2017	Sharma, Nisha	Senior	3.0		contacting Carl's Waste for pickup of waste bin; updating summary allocation of 689 costs; drafting letter to Rogers to confirm termination of services; discussions with John regarding Rogers; emailing final version to Rogers; allocation of other costs 689;

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
6/29/2017	Sharma,Nisha	Senior	3.0		calculating insurance premiums allocable to 689; emailing John regarding CRA - Wendy; calling Wendy from CRA; searching for information to provide CRA (Wendy) regarding addresses of former employees; emails
7/4/2017	Sharma,Nisha	Senior	1.5		discussions with Caroline regarding IBX support; Searching through documents in box of IBX materials
7/5/2017	Sharma,Nisha	Senior	3.5		reviewing Caroline's IBX spreadsheets and additional email support provided for AR; discussions with John regarding IBX and outstanding items; discussions with Caroline regarding IBX support; walking me through the spreadsheets; discussions with Joel regarding IBX support; following up with Carl's waste Invoice
7/6/2017	Sharma,Nisha	Senior	2.3		preparing cheque request for Carl's waste; preparing cheque request source deductions; preparing cheque request for WSIB; filing June HST return; updating HST summary spreadsheet with CRA cheques received; going through mail; discussions with Joel regarding IBX support needed
7/7/2017	Sharma,Nisha	Senior	0.5		going through mail; preparing cheque request for Enbridge
7/10/2017	Sharma,Nisha	Senior	3.0		Preparing Caroline, Wayne and Aaron's payroll; discussions with Caroline regarding sending Imac and Ipad back to office; preparing additional support for IBX to send to Gowlings (Invoices, release forms, spreadsheets)
7/11/2017	Sharma,Nisha	Senior	2.6		preparing IBX support to send to Joel; calling/emailing Joel to setup a meeting; reviewing payroll
8/4/2017	Sharma,Nisha	Senior	2.0		Going through mail; preparing cheque requests
8/8/2017	Sharma,Nisha	Senior	1.0		preparing cheque requests for source deductions July 2017, WSIB July 2017, WSIB June 2017; discussions with Rogers regarding outstanding bill
8/9/2017	Sharma,Nisha	Senior	0.5		reviewing invoice for Rogers and preparing cheque request for final Rogers bill; Call received from FCI regarding continuation of services for new owner of Drytech building
8/14/2017	Sharma,Nisha	Senior	1.5		Discussions with John regarding next steps - allocation of expenses from Drytech to 689; any outstanding items to discuss with Caroline
8/15/2017	Sharma,Nisha	Senior	1.0		discussions with John; Allocating Drytech WSIB and source deductions to 689
8/16/2017	Sharma,Nisha	Senior	0.3		discussions with Caroline to determine outstanding items
8/17/2017	Sharma,Nisha	Senior	0.5		preparing cheque request for Source deductions; updating allocation schedule
8/17/2017	Sharma,Nisha	Senior	0.5		conference call with John and Joel (Gowlings) to discuss outstanding receivables he is pursuing
8/22/2017	Sharma,Nisha	Senior	0.2		discussions with John regarding Royal Cargo trailer sold in US - looking for registration documentation requested by purchaser
8/24/2017	Sharma,Nisha	Senior	2.0		Looking for invoices and cheques required by First General legal counsel (requested by Joel)
8/25/2017	Sharma,Nisha	Senior	2.0		going through invoices saved on network and emails to find additional support for First General AR issue
8/30/2017	Sharma,Nisha	Senior	0.2		following up on Rogers returned cheque; updating Jacqui
9/14/2017	Sharma,Nisha	Senior	0.5		preparing August HST return
9/18/2017	Sharma,Nisha	Senior	1.0		discussions with CRA regarding HST refunds; discussions with John and Caroline regarding items that need to be sent back; discussions regarding pre-receivership HST
9/21/2017	Sharma,Nisha	Senior	0.8		looking for additional invoices regarding claim against First General Services; sending information to Gowlings
11/7/2017	Sharma,Nisha	Senior	0.5		Call with team to discuss status of remaining issues
11/14/2017	Sharma,Nisha	Senior	1.5		Update Drytech R&D
Subtotal			71.6	\$ 16,110.00	
11/29/2017	St. Louis,Jeffrey	Sr. Manager	0.5		Discussion with John and set up of mandate re preparation of Drytech's income tax returns
12/27/2017	St. Louis,Jeffrey	Sr. Manager	2.0		Work on T2s for June 30, 2016, Sept 11, 2016 and June 30, 2017
Subtotal			2.5	\$ 1,000.00	
Total Fees for Mandate			234.7	\$79,172.50	



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

Attention: John Saunders

Date: October 19, 2018
Invoice No: 8000266860
Client No: 1139799
WBS No: TDBC0019
Billing Partner: Martin Franco
HST Registration no: 133245290RT001

Invoice

Fee for professional services rendered from January 1, 2018 to October 18, 2018 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	
Vice-President/Sr. Manager	52.6	\$400	21,040.00	
Manager	10.2	\$350	3,570.00	
Analyst	3.1	\$185	573.50	
	65.9	\$382	\$ 25,183.50	\$25,183.50
Estimate of fees to complete receivership – including: (1) complete final report to Court and attend at Court hearing, (2) recover final HST refunds, (3) recover Enterprise funds held in trust, (4) deal with 158 boxes of Drytech records, (5) complete final statements of receipts and disbursements, (6) file final statutory reports, (7) disburse remaining funds and close bank accounts, and (8) respond to inquiries from creditors, government agencies, and other interested parties.				\$7,000.00
Out-of-pocket expenses:				
• Costs to pick up (in June 2017) 171 boxes of Drytech records, deliver 13 boxes of Drytech US records to Kevin Dooley in July 2017, and store remaining boxes until October 2018:				\$1,705.47
• Estimated cost to continue storing boxes of records for up to 6 months, withdrawing boxes from storage, and delivering them to directors and/or destroying them.				\$1,500.00
				\$35,383.97
HST at 13%				4,600.57
Amount payable				\$39,989.54

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.

WBS Code: TDBC0019

Mandate: Receivership of Drytech and 6892639

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
1/4/2018	Boettger, Adam	Manager	0.7		Review of open CRA accounts; Call with CRA to discuss outstanding returns; Team discussion of outstanding returns
1/11/2018	Boettger, Adam	Manager	0.3		Prepare HST Return for Dec. 2017
1/18/2018	Boettger, Adam	Manager	0.3		Team discussion about secured WEPPA claim paid; Review documents for notice of payment to employee of secured WEPPA claim
2/12/2018	Boettger, Adam	Manager	0.4		Review WEPP statement provided by Service Canada; Investigate claim of Individual with super-priority claim; Team discussion of employee with super-priority claim
2/14/2018	Boettger, Adam	Manager	0.2		HST filing for the month of January 2018
2/20/2018	Boettger, Adam	Manager	0.2		Contact CRA to discuss release of outstanding HST refunds
3/21/2018	Boettger, Adam	Manager	0.3		Assemble and file February 2018 HST Return
5/14/2018	Boettger, Adam	Manager	0.3		Phone call with CRA to discuss outstanding HST return
5/28/2018	Boettger, Adam	Manager	0.2		Follow-up with CRA regarding HST cheque not received
5/29/2018	Boettger, Adam	Manager	1.2		File HST Return for the month ended April 30, 2018; Complete undertaking for cheque form and accompanying cover letter and mail to CRA
6/18/2018	Boettger, Adam	Manager	1.8		Prepare updated Statement of Receipts and Disbursements as at May 31, 2018
7/10/2018	Boettger, Adam	Manager	0.7		Prepare and file HST return for the month ended May 31, 2018; Prepare and file HST returns for the month ended June 30, 2018; Phone call with CRA to follow-up on outstanding HST cheque
7/20/2018	Boettger, Adam	Manager	0.2		Call with CRA for update on HST cheque re-issuance
7/31/2018	Boettger, Adam	Manager	0.4		Arrange to deposit HST refund cheque; Update HST reconciliation tracking; Call to CRA to discuss HST cheque and supporting documents
9/18/2018	Boettger, Adam	Manager	1.0		File HST return for July 2018; File HST return for August 2018; Reconcile HST refunds claims with refunds paid by CRA
10/16/2018	Boettger, Adam	Manager	2.0		Update R&D and AR reconciliation
Subtotal			10.2	\$ 3,570.00	
2/16/2018	Koo, Ada	Analyst	0.4		6892639 Ontario Inc. (DryTech) - bank reconciliation
3/15/2018	Koo, Ada	Analyst	0.2		Drytech - January 2018 bank reconciliation
4/2/2018	Koo, Ada	Analyst	0.2		6892639 Ontario Inc. (DryTech) - bank reconciliation for the month of Feb./18
5/4/2018	Koo, Ada	Analyst	0.2		6892639 Ontario Inc. (DryTech) - March bank reconciliation
5/16/2018	Koo, Ada	Analyst	0.2		April investment reconciliation
6/21/2018	Koo, Ada	Analyst	0.2		Bank reconciliation
8/2/2018	Koo, Ada	Analyst	0.2		June Trust bank account reconciliation
Subtotal			1.6	\$ 296.00	
1/8/2018	Potvin, Pearl	Analyst	1.5		Assist Louis St. Pierre e-file Drytech tax returns
Subtotal			1.5	\$ 277.50	
1/2/2018	Saunders, John	Vice-President	1.3		Follow up with Joel for update on A/R claim; Review Drytech tax returns prepared by Jeff St. Louis - make notes and discuss queries with Jeff.

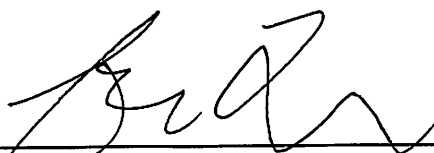
Date	TKPR Name	Level	Hours	Fee Amt	Narrative
1/3/2018	Saunders, John	Vice-President	1.3		E-mails with Caroline re arrangements to pick up remaining server and computers from her home, and her offer to purchase remaining monitors and printer; Check which equipment that Wayne wanted to purchase; Review notes on First General A/R and discuss next litigation steps with Joel; Update notes; E-mail from Nisha with info on passwords for domain names; Update from Joel on his conversation with First General's new counsel.
1/4/2018	Saunders, John	Vice-President	1.5		Prepare conveyance document to complete sale of remaining computer equipment - forward to Caroline; Review 3 corrected tax returns for Drytech - revise certifications on returns to reflect receivership and sign; Review CRA's NOA for Receiver's HST returns - follow up with Adam to reconcile refund amount to Receiver's calculations, and to contact CRA regarding its request for old HST returns for Drytech; Follow up with Caroline re password for domain name requested by Pat; Rec'd update from Adam on CRA's position; Contact Jeff re changing business number used on tax returns
1/8/2018	Saunders, John	Vice-President	0.2		Respond to Insurer's request for inventory of records stored off site
1/10/2018	Saunders, John	Vice-President	0.2		Execute and return conveyance document for sale of computer equip; Follow up on status of Dairy Drive property with BDC
1/11/2018	Saunders, John	Vice-President	0.5		Review notes - provide update on A/R recovery efforts and Dairy Drive property to Martin
1/15/2018	Saunders, John	Vice-President	0.4		Review and approve legal invoice; Allocate fees to A/R recovery
1/17/2018	Saunders, John	Vice-President	0.3		Review ESDC claim for WEPPA - compare to internal calculations and followup with Adam; Follow up with Joel for update on First General
1/18/2018	Saunders, John	Vice-President	0.3		Discuss Gov't's \$2,000 secured WEPPA claim with Adam; Update list of O/S Issues; Update Martin; Call to Joel re First General
1/24/2018	Saunders, John	Vice-President	1.6		Respond to Inquiry from TD; Review schedule and supporting docs provided by FGS' counsel; Call with Joel to discuss in detail the FGS' settlement offer, schedule and supporting docs, and possible responses; Provide instructions to Joel; Prepare notes to file and update list of outstanding Issues.
1/26/2018	Saunders, John	Vice-President	1.0		Follow up status of Dairy Drive property with Realtor and BDC; Follow up on balance outstanding on 1st mortgage and property taxes; Review trust acct balances, notes, etc.; Update Martin
1/29/2018	Saunders, John	Vice-President	0.2		Call from Joel to discuss with conversation with FGS lawyer and possible settlements; Provide instructions to Joel; Update notes to file
1/31/2018	Saunders, John	Vice-President	0.7		Discuss calculation of remaining estimated recoveries with Martin; Update current calculation and provide copy of corrected Sept 2017 estimate with copy of detailed time docket
2/2/2018	Saunders, John	Vice-President	0.3		Review consumer proposal filed by P. Amyot; Scan and forward copy with comments to Martin
2/5/2018	Saunders, John	Vice-President	0.6		Review Dairy Drive purchase offer details from Andre; Discuss with Lorne; Request copy of actual offer and details of sale costs from Andre; Update Martin
2/6/2018	Saunders, John	Vice-President	1.6		Review additional details of offer and anticipated costs provided by Andre; Review offer received from Andre - discuss with Lorne; Update Martin on revised recovery estimate; Release copy of offer to TD and its counsel upon receiving confirmation of confidentiality; Review e-mail from Karen; Provide Receiver's position on offer to Andre; Review NOAs from CRA for 3 corporate tax returns filed - forward to Jeff for his review and comment; Follow up with Adam to recover HST refunds
2/8/2018	Saunders, John	Vice-President	0.3		Follow up with Andre re Dairy Drive property; Follow up with Joel re First General
2/28/2018	Saunders, John	Vice-President	0.2		Review e-mails and legal invoice; Update fee schedule
3/1/2018	Saunders, John	Vice-President	0.2		Review HST Notice of Assessment - follow up with Adam
3/7/2018	Saunders, John	Vice-President	0.6		Review e-mails and details of Phil Amyot's consumer proposal; Review and calculate total legal fees from July 2017 to Feb 2018, and fees related to A/R collections - forward info to Martin and discuss; Pay Gowlings recent bill
3/8/2018	Saunders, John	Vice-President	0.1		Review WEPPA notice

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
3/9/2018	Saunders, John	Vice-President	0.2		Respond to Inquiry from creditor; Received update from Joel on First General
3/12/2018	Saunders, John	Vice-President	0.2		E-mails with Martin re A/R
3/14/2018	Saunders, John	Vice-President	0.3		Arrange for payment of \$2,000 for WEPPA super-priority claim; E-mail from Karen re Inquiries from Phil Amyot's Trustee
3/16/2018	Saunders, John	Vice-President	0.6		Respond to Karen's inquiries re Phil's proposal; Follow up with Joel re First General's lack of response - Provide instructions
3/21/2018	Saunders, John	Vice-President	0.5		Review FG settlement offer - Discuss with Joel; Provide update on offer and proposed response to Martin.
3/22/2018	Saunders, John	Vice-President	0.1		Provide instructions to Joel re settlement counter offer
3/26/2018	Saunders, John	Vice-President	0.1		Review and pay final WSIB Invoice
4/5/2018	Saunders, John	Vice-President	0.8		Call from Gordon Douglas for update; Inquiry from Phil Amyot - search for any info on 9069089 Canada Inc. and respond to Phil; Call with Joel re counter offer from First General
4/6/2018	Saunders, John	Vice-President	0.3		Review A/R settlement counter-offer; Update Martin; Provide instructions to Joel
4/9/2018	Saunders, John	Vice-President	0.5		E-mail from Joel; Review draft settlement agreement with First General and provide comments; Review IBX Settlement Piece to remove default judgement
4/12/2018	Saunders, John	Vice-President	0.2		Review, execute and forward revised settlement minutes to Joel
4/16/2018	Saunders, John	Vice-President	0.1		Follow up with Andre re status of conditions on offer for Dairy Drive property
4/18/2018	Saunders, John	Vice-President	0.2		Review proposed revisions to settlement minutes and provide instructions to Joel
4/25/2018	Saunders, John	Vice-President	0.2		Follow up with Andre re status of Dairy Drive offer; Review claim from Ministry of Finance
5/1/2018	Saunders, John	Vice-President	0.3		Follow up with Joel and status of settlement minutes with First General; Review and sign final settlement minutes forwarded by Joel.
5/10/2018	Saunders, John	Vice-President	0.3		Follow up with Joel re execution of First General Settlement docs; Review final proposed Release and provide approval to Joel.
5/11/2018	Saunders, John	Vice-President	0.7		Review schedules and Dairy Drive sale documentation; Call to BDC for update; Follow up with Adam for latest HST refund info; Call from BDC to report no change in status of purchase; Review HST refund schedule provided by Adam
5/14/2018	Saunders, John	Vice-President	0.2		Review correspondence from Dolye re Phil Amyot's proposal
5/16/2018	Saunders, John	Vice-President	0.1		Follow up on status of offer for Dairy Drive property with BDC's lawyer
6/6/2018	Saunders, John	Vice-President	0.8		E-mail from purchaser of truck re PPSA registration - look up details and follow up with Gowlings; Review letter from BLG requesting insurance policy re 3rd party claim - review list of boxed documents - follow up with Gowlings.
6/7/2018	Saunders, John	Vice-President	0.2		Call with purchaser of equipment - explain why previous PPSA registrations are not effective.
6/13/2018	Saunders, John	Vice-President	0.2		E-mails from Lorne - provide further info on boxes of records and Insurance broker's contact info.
6/14/2018	Saunders, John	Vice-President	0.1		Review Gowlings response to BLG's letter
6/18/2018	Saunders, John	Vice-President	0.3		Update from BDC's lawyer on sale of Dairy Drive property - follow up on sale price; Respond to query from TD; Review and approve legal fees.
6/19/2018	Saunders, John	Vice-President	0.4		Received e-mail request from Houle re purchaser's insistence that TD's PPSA registration on truck be removed - discuss with Lorne and follow up with TD to remove registration; Respond to Houle
7/12/2018	Saunders, John	Vice-President	0.1		Review legal bill
7/30/2018	Saunders, John	Vice-President	0.3		Pay legal and WSIB Invoices; Discuss HST refund received and status of remaining amount with Adam

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
7/31/2018	Saunders, John	Vice-President	0.2		Follow up on status of Dairy Drive sale with Andre and then Marlene
8/1/2018	Saunders, John	Vice-President	0.4		Rec'd confirmation from BDC re conditions waived on offer for Dairy Drive property, and extension of closing date; Update Gowlings; Discuss with Gordon tentative dates for submitting next Receiver's report after sale closes.
9/11/2018	Saunders, John	Vice-President	0.1		E-mails with Joel re discharging claim against First General
9/13/2018	Saunders, John	Vice-President	0.2		E-mails with Andre and Lorne re upcoming sale of Dairy Drive property
9/19/2018	Saunders, John	Vice-President	0.3		Review email from Joel re Insurance action; Review HST reconciliation from Adam
9/20/2018	Saunders, John	Vice-President	0.7		E-mails re a plaintiff's claim against insurer of Drytech; Discuss with Lorne the lifting of Receiver's certificate on Dairy Drive property and need for Court Order to facilitate BDC's sale; E-mails with Lorne and Gordon re affidavit required and logistic
9/21/2018	Saunders, John	Vice-President	0.3		Review registration of receivership order against properties; Discuss issues to be addressed in affidavit with Gordon
9/24/2018	Saunders, John	Vice-President	1.2		Review and edit draft affidavit proposed by Gordon; Review comments from Lorne and Wayne; Review and approve additional changes to affidavit, review and assemble appendices; Meet with Gordon to discuss issues and swear affidavit; Update schedule of estimated distributions upon discharge; Update Martin on timing of sale and next Court appearance.
9/25/2018	Saunders, John	Vice-President	0.6		Discuss files storage and destruction charges with Linda; Call from Gordon re draft Order to lift Receiver certificate off title; Review draft Order and Motion Record - provide comments
9/26/2018	Saunders, John	Vice-President	0.3		Discuss status of property sale and next Court date with Martin; Call from K. Perron re TD action against personal gtee
9/30/2018	Saunders, John	Vice-President	0.6		Review and check Stmt of Adjustments, mortgage stmt, etc. re sale of Dairy Drive property; Follow up with Wayne re transaction fee on mortgage stmt; Review and sign acknowledgement and direction - forward to Wayne.
10/1/2018	Saunders, John	Vice-President	0.1		Receive confirmation of property sale closing
10/2/2018	Saunders, John	Vice-President	0.1		Received surplus funds on sale of property; Updated Martin
10/3/2018	Saunders, John	Vice-President	0.2		Respond to inquiry from K. Perron
10/4/2018	Saunders, John	Vice-President	0.1		Arrange for Order and Motion Record to be posted on webpage
10/5/2018	Saunders, John	Vice-President	2.4		Review docs and schedules; Work on draft Sixth report
10/11/2018	Saunders, John	Vice-President	0.5		Discuss report requirements with Adam; Discuss motion material with Gordon; Follow up with Gordon and Lorne for current bills; Review fee analysis
10/12/2018	Saunders, John	Vice-President	3.6		Follow up with Lorne for details of billings and estimate of time going forward; Review docs and work on summary of activities for report; Review legal bill; Work on draft 6th report; Review status of HST refund
10/14/2018	Saunders, John	Vice-President	1.7		Review A/R recoveries and previous report; Work on draft 6th report
10/15/2018	Saunders, John	Vice-President	4.1		Discuss HST issues with Adam; Pull together and review all billings for receivership; Work on report
10/16/2018	Saunders, John	Vice-President	1.7		Follow up on Gordon's legal fees and wording of report re distribution of funds; Prepare summary of key activities over receivership
10/17/2018	Saunders, John	Vice-President	2.3		Follow up on A/R reconciliation; Review R&D support and allocation of time to 689; Review legal bills; Work on report
10/18/2018	Saunders, John	Vice-President	6.7		Work on 6th report and exhibits
Subtotal			50.1	\$20,040.00	

Date	TKPR Name	Level	Hours	Fee Amt	Narrative
1/5/2018	St. Louis, Jeffrey	Senior Manager	1.0		Work on Drytech income tax returns
1/4/2018	St. Louis, Jeffrey	Senior Manager	1.0		Work on Drytech income tax returns
1/8/2018	St. Louis, Jeffrey	Senior Manager	0.5		assist with efilling
Subtotal			<u>2.5</u>	<u>\$ 1,000.00</u>	
Total			<u>65.9</u>	<u>\$25,183.50</u>	

This is Exhibit "B" to the
Affidavit of John Saunders
sworn before me this
24th day of October, 2018.



A Commissioner for Taking Oaths, etc.

Exhibit "B"**Summary of the Receiver's professional fees by resource level**

Resource Level	Hours	Hourly Rate	Total Fee
Senior Vice-President	81.3	\$ 475	\$ 38,618
Vice-President	1,841.6	400	736,640
Manager	199.6	350	69,860
Senior	2,147.7	225	483,233
Analyst	629.9	185	116,532
Accounting Technician	95.4	100	9,540
	<u>4,995.5</u>		<u>\$ 1,454,422</u>
Less: Discount provided on 8th invoice			<u>(39,173)</u>
		283.3	\$ 1,415,249
Plus: Estimate of fees to complete receivership added to final invoice			<u>7,000</u>
			<u>\$ 1,422,249</u>
Out-of-pocket expenses			<u>12,591</u>
			<u>\$ 1,434,840</u>
HST			<u>186,529</u>
Total fees, expenses and HST			<u>\$ 1,621,369</u>

THE TORONTO-DOMINION BANK
Applicant

and

DRYTECH INTERNATIONAL INC. et al.
Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
PROCEEDING COMMENCED AT
OTTAWA**

AFFIDAVIT OF JOHN SAUNDERS

DOUGLAS LAW

Lawyers
250 Minto Place
Ottawa ON
K1M 0B4

Gordon Douglas (LSO # 363590)

E-mail: gordon.douglas@douglaslaw.ca
Tel: 613-319-1962
Fax: 613-319-3617

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

TAB G

Court File 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

AFFIDAVIT OF LORNE SEGAL

I, LORNE SEGAL, of the City of Ottawa, in the Province of Ontario, MAKE OATH
AND SAY AS FOLLOWS:


1. I am a Partner with the law firm Gowling WLG (Canada) LLP ("Gowling WLG"), which is a law firm retained by Deloitte Restructuring Inc. ("Deloitte"), the Court-appointed receiver and manager (the "Receiver") of all of the assets, undertakings and properties of Drytech International Inc. and 6892639 Canada Inc. (hereinafter the "Debtors") and, as such, I have knowledge of the matters deposed herein.
2. By way of an Order made by this Court on April 11, 2016, Deloitte was appointed as Receiver without security of all of the assets, undertakings and properties of Debtors acquired for, or used in relation to, the business carried on by the Debtors (the "Assets"). Deloitte, in turn, retained Gowling WLG to act as its lawyers in respect of the Receivership.

3. During the period April 1, 2016 to October 17, 2018, Gowling WLG provided legal advice and services to Deloitte in its capacity as Receiver of the Assets. From time to time, Gowling WLG has presented Deloitte with invoices for services rendered and Deloitte has paid the invoices rendered by Gowling WLG to date.
4. Since May 16, 2016, Gowling WLG has submitted a total of twenty-one (21) invoices to Deloitte in respect of services rendered involving the Receivership. The invoices total \$336,789.63 which is comprised of \$285,476.50 of fees, \$12,932.51 of disbursements and \$38,380.62 of Harmonized Sales Tax ("HST"). Attached to my Affidavit and marked as Exhibit "A" are true copies of the invoices that Gowling WLG has rendered to Deloitte since May 16, 2016.
5. To the best of my knowledge, the dockets and disbursements attached as Exhibit "A" provide a fair and accurate description of the activities undertaken by Gowling WLG from the start of the retainer to October 17, 2018.
6. Since Gowling WLG submitted its most recent invoice to Deloitte on October 17, 2018, Gowling WLG has provided Deloitte with additional legal advice and services in respect of the Receivership. It is also anticipated that Deloitte will require additional legal advice and services from Gowling WLG before Deloitte completes its work as Receiver of the Assets. In order to ensure that it retains sufficient funds to pay Gowling WLG's final invoice for services rendered in respect of the Receivership, Gowling WLG has asked Deloitte to hold back the sum of \$6,000.00 from current distributions being proposed by the Receiver.

7. To the best of my knowledge, the rates charged by Gowling WLG are comparable to the rates charged for the provision of services of a similar nature and complexity by other large legal firms in the Ottawa market.
8. Gowling WLG requests that the Court approve:
 - (a) the Gowling WLG accounts rendered during the period May 16, 2016 to October 17, 2018 for fees in the amount of \$285,476.50, disbursements in the amount of \$12,932.51 and HST of \$38,380.62; and
 - (b) the Receiver paying a final Gowling WLG account for services rendered during the period October 18, 2018 to the date the Receiver completes its Receivership of the Assets, which account is not to exceed \$6,000.00, inclusive of fees, disbursements and HST.
9. I make this Affidavit in support of the relief being sought by the Receiver in its Notice of Motion and for no other or improper purpose.


SWORN BEFORE ME at
the City of Ottawa, in
the Province of Ontario
this 24th day of October, 2018

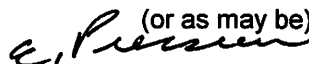

A Commissioner, etc.


E. Preseau
Lawyer


LORNE SEGAL

This is Exhibit "A" referred to in the
affidavit of LORNE SEGAL
sworn before me at the City of Ottawa
this 24th day of October, 2018



Commissioner for taking Affidavits
(or as may be)





Invoice

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

May 16, 2016
INVOICE: 18449206

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

		HST (13.0%)
Fees for Professional Services	\$33,269.50	
Adjustment	<u>(391.50)</u>	
Total Fees	32,878.00	4,274.14
Disbursements (Taxable)	646.03	
Disbursements (Non-Taxable)	<u>97.35</u>	
Total Disbursements	743.38	83.99
Total Fees and Disbursements	33,621.38	
Total Taxes	4,358.13	4,358.13
Total Invoice	37,979.51	
Please remit balance due:	In Canadian Dollars	\$37,979.51

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

May 16, 2016
INVOICE: 18449206

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

PROFESSIONAL SERVICES

01/04/2016	Received instructions; reviewed and obtained subsearches of four properties and title instruments;			
	Janie Blyth	0.50	160.00/hr	80.00
01/04/2016	Receive instructions from client; instruct clerk re file and subsearch; review subsearch; conference call with client re new mandate;			
	Wayne Kerrick	1.00	525.00/hr	525.00
01/04/2016	Telephone call with John Saunders re Drytech and review of debtor's business and related issues including location of assets and secured creditor claims; review of draft Order and Bank affidavit;			
	Lorne W Segal	0.90	500.00/hr	450.00
04/04/2016	Review of emails and documents regarding receivership;			
	Gordon Douglas	0.40	415.00/hr	166.00
07/04/2016	Review of franchise agreement;			
	Gordon Douglas	0.30	415.00/hr	124.50
08/04/2016	Review of draft order regarding receivership and corporate Drytech documents;			
	Gordon Douglas	0.50	415.00/hr	207.50
08/04/2016	Various telephone calls with John Saunders re timing of Court Appointment; approach to franchised business and leased premises; review of landlord distraint notice;			
	Lorne W Segal	1.00	500.00/hr	500.00
11/04/2016	Reviewing draft court order; drafting employee termination letter; email to L. Segal re same; letter to L. Segal re search result summary report; email to M. Hung re PPSA searches;			
	Julien Bourgeois	1.50	220.00/hr	330.00
11/04/2016	Summarizing corporate search results for Drytech International Inc. and 6892639 Canada Inc.;			
	Garrett Hamel	0.90	145.00/hr	130.50
11/04/2016	Conducting verbal PPSA search in Ontario with respect to DRYTECH INTERNATIONAL INC. and 6892639 CANADA INC.; email to J. Bourgeois re same;			
	Mabel Hung	0.10	150.00/hr	15.00
11/04/2016	Review correspondence and draft order and supporting documents from client;			
	Wayne Kerrick	1.00	525.00/hr	525.00
11/04/2016	Review of correspondence from John Saunders including report on approach to franchised business, offer and related correspondence on franchised business; review of endorsement of Mr. Justice Hackland;			
	Lorne W Segal	0.80	500.00/hr	400.00
12/04/2016	Reviewed correspondence received from W. Kerrick re registration of court order on title to the properties; prepared draft application to register court order;			

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	Janie Blyth	0.60	160.00/hr	96.00
12/04/2016	Reviewing corporate search summary; email to L. Segal re same; call from L. Segal re access to Alero Moving storage unit; drafting letter re same; email to Alero Moving re same; call from L. Segal re employee termination letters; correspondence re same; drafting employee termination letter and temporary employment offer; email to L. Segal re same; incorporating comments of L. Segal to draft documents; email to M. Polowin and J. Saunders re draft employee termination letter and temporary employment offer; email to G. Douglas re date of order;			
	Julien Bourgeois	5.50	220.00/hr	1,210.00
12/04/2016	Review of inventory documents;			
	Gordon Douglas	0.30	415.00/hr	124.50
12/04/2016	Receive instructions re registration of order; review order; instruct clerk re file and documents; correspondence to client;			
	Wayne Kerrick	0.40	525.00/hr	210.00
13/04/2016	Interoffice consultation re draft notice of option and municipal addresses;			
	Janie Blyth	0.20	160.00/hr	32.00
13/04/2016	Call from M. Polowin re draft template temporary employment offer; revising same; email to J. Saunders re final drafts for employee documents; preparing termination letters and temporary employment offers for head office employees; email to D. Peloquin re same; drafting template non-disclosure agreement; email to L. Segal re same; translating employee termination letter and temporary employment offer into French; email to E. St-Pierre re same; email to J. Saunders re date of order;			
	Julien Bourgeois	5.20	220.00/hr	1,144.00
13/04/2016	Review correspondence from client; review and revise documents; instruct clerk re file;			
	Wayne Kerrick	0.30	525.00/hr	157.50
13/04/2016	Reviewing file materials; conferring with J. Bourgeois; reviewing template termination letter; reviewing and revising temporary employment agreement;			
	Melanie Polowin	0.50	415.00/hr	207.50
13/04/2016	Review of and preparation of amendments to NDA; review of correspondence from Deloitte to Mr. Dooley re access to property and records; Telephone call with John Saunders re status update			
	Lorne W Segal	1.00	500.00/hr	500.00
14/04/2016	Received instructions regarding list of security on title to the four properties included in the application to register the court order; prepared and amended the draft list of security documentation;			
	Janie Blyth	2.20	160.00/hr	352.00
14/04/2016	Correspondence re employee termination and obligations under the ESA; preparing termination letter for laid off employees; email to L. Segal re same; drafting letter to secured creditors re request for security documents and statement of accounts; drafting letter to K. Dooley re compliance with order; email to L. Segal re same; preparing letters to secured creditors; email to K. Dooley;			
	Julien Bourgeois	4.40	220.00/hr	968.00
14/04/2016	Review correspondence from client; instruct clerk re file; review and revise documents and			

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	instruct clerk re registration and list of security; review subsearch and title documents; review and revise list of security ; review certificate of pending litigation; instruct clerk re same and title;			
	Wayne Kerrick	1.20	525.00/hr	630.00
14/04/2016	Conferring with J. Bourgeois and L. Segal; exchanging e-mails with J. Saunders and J. Bourgeois (copied to L. Segal); preparing updated termination letter; preparing amended termination letter and amended employment offer;			
	Melanie Polowin	1.10	415.00/hr	456.50
14/04/2016	Telephone call with John Saunders re sale process; termination of employees on temporary layoff; preparation of correspondence to Mr. Dooley, preparation of letter to PPSA secured creditors, and approach to leased vehicles; review of letters to PPSA secured creditors; review of letter to Mr. Dooley; review of status of and priority of vehicle leases; and follow up call with John Saunders re sale process;			
	Lorne W Segal	2.20	500.00/hr	1,100.00
15/04/2016	Reviewed correspondence received from J. Saunders re signed acknowledgement re order; correspondence to J. Saunders re same;			
	Janie Blyth	0.10	160.00/hr	16.00
15/04/2016	Drafting terms and conditions of sale process; drafting sale process timeline summary document; drafting form of asset purchase and sale agreement; email to L. Segal re same; drafting letter to P. Dooley re compliance with order; email to P. Dooley re same; email to and from K. Dooley re delivery of equipment;			
	Julien Bourgeois	7.70	220.00/hr	1,694.00
15/04/2016	Instruct clerk re file; correspondence to client;			
	Wayne Kerrick	0.20	525.00/hr	105.00
15/04/2016	Conferring with J. Bourgeois and L. Segal; exchanging e-mails with J. Saunders and D. Peloquin (copied to J. Bourgeois and L. Segal); reviewing file materials; preparing amended employment offer;			
	Melanie Polowin	0.30	415.00/hr	124.50
15/04/2016	Review of and preparation of comments on draft CIM and sale process; various telephone calls with John Saunders on sale process; conference with J. Bourgeois on preparation of tender materials including terms and condition of sale and draft purchase agreement;			
	Lorne W Segal	1.50	500.00/hr	750.00
16/04/2016	Incorporating comments from L. Segal to form of asset purchase and sale agreement and terms and conditions of sale process; call with L. Segal re same; email to J. Saunders re same; drafting form of receipt of closing payment;			
	Julien Bourgeois	1.70	220.00/hr	374.00
16/04/2016	Reviewing form of asset purchase and sale agreement;			
	Garrett Hamel	1.20	145.00/hr	174.00
16/04/2016	Review of and preparation of comments on and amendments to draft Term and Conditions of Sale, Purchase Agreement and Time line; review of correspondence from John Saunders comments on draft documents and sale process;			
	Lorne W Segal	2.50	500.00/hr	1,250.00
17/04/2016	Call with L. Segal re terms and conditions of sale and draft form of asset purchase agreement;			

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	revising same; email to J. Saunders re revised terms and conditions of sale and draft form of asset purchase agreement;			
	Julien Bourgeois	1.10	220.00/hr	242.00
17/04/2016	Review of revised sale process documents; preparation of correspondence to and review of correspondence from John Saunders; telephone call with John Saunders;			
	Lorne W Segal	1.50	500.00/hr	750.00
18/04/2016	Reviewed email correspondence received from J. Saunders enclosing the signed acknowledgement authorizing the registration of the court order; attended to registration of the court order; paid registration fee; correspondence to J. Saunders enclosing a copy of same; correspondence to L. Segal confirming registration of the court order;			
	Janie Blyth	0.90	160.00/hr	144.00
18/04/2016	Drafting form of approval and vesting order; email to L. Segal re same; reviewing promissory note re Gemcon Group Inc.; email to L. Segal re same; incorporating comments of J. Saunders and L. Segal to form of Asset Purchase and Sale Agreement and terms and conditions of sale; email to L. Segal and J. Saunders re same; email to J. Forsyth re delivery of vehicles;			
	Julien Bourgeois	3.10	220.00/hr	682.00
18/04/2016	Review of emails; review of draft approval and vesting order;			
	Gordon Douglas	0.50	415.00/hr	207.50
18/04/2016	Summarizing relevant assignment provisions in the CRDN franchise agreement as well as the Sheffield and Liverpool property leases; reviewing the same to identify any personal information that requires redaction;			
	Garrett Hamel	1.50	145.00/hr	217.50
18/04/2016	Review correspondence from client; attend to electronic registration; instruct clerk re same;			
	Wayne Kerrick	0.30	525.00/hr	157.50
18/04/2016	Exchanging e-mails with D. Peloquin and J. Bourgeois (copied to J. Saunders and L. Segal); reviewing file materials; preparing amended employment offer;			
	Melanie Polowin	0.30	415.00/hr	124.50
18/04/2016	Review of revised sale process documents; preparation of correspondence to and review of correspondence from John Saunders; various telephone calls with John Saunders; preparation of correspondence to and review of correspondence from Kevin Dooley re assets located in Canada and in the US; review of correspondence from Patrick Thompson; review of and preparation of comments on correspondence to the Bank and to prospective purchasers on sale process documents;			
	Lorne W Segal	2.50	500.00/hr	1,250.00
19/04/2016	Revising form of asset purchase and sale agreement re intangibles and comments of E. St-Pierre to terms and conditions of sale process; email to J. Saunders re same; incorporating comments of J. Saunders to terms and conditions of sale; email to J. Saunders re same; reviewing loan and security documents re secured creditors; preparing summary chart re secured creditors;			
	Julien Bourgeois	3.80	220.00/hr	836.00
19/04/2016	Summarizing relevant assignment provisions in the CRDN franchise agreement as well as the Sheffield and Liverpool property leases; redacting all personal information from same.			

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	Garrett Hamel	2.30	145.00/hr	333.50
20/04/2016	Preparing summary chart re secured creditors; email to L. Segal re same; call from J. Saunders re RCAP Leasing; call to RCAP Leasing re correspondence and request for documents; email to K. Perron re TD loan and security documents; reviewing research re storage lien; email to J. Saunders re same;			
	Julien Bourgeois	2.40	220.00/hr	528.00
20/04/2016	Reviewing storage and warehouse lien systems in the provinces of British Columbia, Alberta and Manitoba and their priority in the context of a receivership;			
	Garrett Hamel	1.80	145.00/hr	261.00
20/04/2016	Review correspondence from client; review appraisal; correspondence to client re same; review correspondence from client;			
	Wayne Kerrick	1.00	525.00/hr	525.00
22/04/2016	Telephone conference call with John Saunders and Lorne Segal regarding next steps;			
	Gordon Douglas	0.40	415.00/hr	166.00
22/04/2016	Telephone call with John Saunders and Gordon Douglas re approach to Kevin Dooley and failure to provide information and cooperation;			
	Lorne W Segal	0.50	500.00/hr	250.00
24/04/2016	Email to B. Bloom re correspondence sent to Royal Bank of Canada; reviewing secured creditor loan and security documents re RCAP Leasing and Toronto-Dominion Bank; updating summary chart re secured creditors; email to L. Segal re same;			
	Julien Bourgeois	2.50	220.00/hr	550.00
25/04/2016	Call with L. Segal re secured creditors; conference call with L. Segal, J. Saunders, D. Peloquin and E. St-Pierre re P. Dooley and secured creditors; reviewing asset release form; conference with L. Segal re various matters; drafting letter to P. Dooley re Florida assets, transfer of assets from Langley storage facility and Audi A6;			
	Julien Bourgeois	3.20	220.00/hr	704.00
25/04/2016	Conducting verbal PPSA search in British Columbia, Alberta and Manitoba with respect to Drytech International Inc.; email to J. Bourgeois re same;			
	Mabel Hung	0.40	150.00/hr	60.00
26/04/2016	Incorporating comments of L. Segal in letter to P. Dooley; email to P. Dooley re access to assets and Audi A6;			
	Julien Bourgeois	0.40	220.00/hr	88.00
26/04/2016	Exchanging e-mails with J. Saunders (copied to J. Bourgeois, L. Segal, D. Peloquin and E. St-Pierre); reviewing file materials; drafting termination letter (planning);			
	Melanie Polowin	0.50	415.00/hr	207.50
27/04/2016	Email to A. Ducasse re BDC documents; reviewing draft correspondence to M. Halpin; email to L. Segal re same; revising asset release form; email to D. Peloquin re same; email to D. Peloquin re EZ NEDL trailer and Gencom; email to D. Gray re enterprise fleet buyout amounts;			
	Julien Bourgeois	3.00	220.00/hr	660.00
27/04/2016	Voice-mail from J. Saunders; exchanging e-mails with J. Saunders (copied to J. Bourgeois, L. Segal, D. Peloquin and E. St-Pierre) (planning);			

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	Melanie Polowin	0.10	415.00/hr	41.50
27/04/2016	Telephone call with Deloitte re approach to Pat Dooley and re return of leased vehicles; preparation of correspondence to Matt Halpin, counsel to Pat Dooley; review of approach to 2007 EZ NEDL Trailer and Gemcon Group;			
	Lorne W Segal	1.00	500.00/hr	500.00
28/04/2016	Call with D. Peloquin re request from National Leasing; conference with L. Segal re perfection of National Leasing security interest; call with D. Peloquin re National Leasing equipment; email to D. Peloquin re Audi A6;			
	Julien Bourgeois	0.80	220.00/hr	176.00
28/04/2016	Review of National leasing claims on Florida based equipment; telephone call with Deloitte, review of correspondence from Matt Halpin re Vancouver assets, Florida assets and Audi; preparation of correspondence to and review of correspondence from Deloitte on Halpin correspondence and preparation of correspondence to Halpin;			
	Lorne W Segal	1.20	500.00/hr	600.00
29/04/2016	Email to E. St-Pierre re BDC general security agreement and asset purchase agreement; email to A. Ducasse re BDC documents; call with E. St-Pierre re available court dates; call to Z. Delong re same;			
	Julien Bourgeois	0.60	220.00/hr	132.00
29/04/2016	Review of correspondence from Matt Halpin and preparation of correspondence to Deloitte re Vancouver assets and Pat Dooley;			
	Lorne W Segal	0.30	500.00/hr	150.00
02/05/2016	Email to D. Peloquin re outstanding information from Ford Credit Leasing Canada; researching law re statutory lien of third party repairers; email to L. Segal re same; receiving loan and security documents of BDC;			
	Julien Bourgeois	1.20	220.00/hr	264.00
03/05/2016	Email from E. St-Pierre re offers for purchase of CRDN division; reviewing same; attending call with L. Segal and E. St-Pierre re BDC, security interest in assets located aboard and CRDN purchase offers;			
	Julien Bourgeois	1.30	220.00/hr	286.00
03/05/2016	Review of offers submitted on CRDN division; review of correspondence from and preparation of correspondence to Deloitte on approach to Drytech Canada assets located in US; telephone call with Deloitte re offers on CRDN division, BDC and TD priority questions, approach to CRDN franchisor, and vesting order Court date			
	Lorne W Segal	1.70	500.00/hr	850.00
04/05/2016	Email to D. Peloquin re signed postponement; email to B. Bloom re RBC loan and security documents and outstanding amount;			
	Julien Bourgeois	0.30	220.00/hr	66.00
04/05/2016	Exchanging e-mails with D. Peloquin and J. Bourgeois (copied to J. Saunders and L. Segal) (amending letter);			
	Melanie Polowin	0.10	415.00/hr	41.50
04/05/2016	Review of correspondence from and preparation of correspondence to Eric St-Pierre re engagement with Franchisor on prospective buyers / franchisees;			
	Lorne W Segal	0.20	500.00/hr	100.00

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May 16, 2016
INVOICE: 18449206

05/05/2016	Email to D. Peloquin re statutory and common law liens of third party repairers on assets; email to P. Opar re security document for Addison Fleet; reviewing schedule to Master Lease Agreement between Enterprise Fleet Management and Drytech; updating secured creditor summary chart; email to D. Peloquin re Enterprise Fleet Management security interest, De Lage Landen Combilift and RBC;			
	Julien Bourgeois	1.80	220.00/hr	396.00
05/05/2016	Drafting amending letter; exchanging e-mails with D. Peloquin (copied to J. Saunders, J. Bourgeois and L. Segal);			
	Melanie Polowin	0.30	415.00/hr	124.50
05/05/2016	Review of correspondence re PPSA priority issues and sale of CRDN assets;			
	Lorne W Segal	0.40	500.00/hr	200.00
06/05/2016	Call with D. Peloquin and L. Segal re security interest of Enterprise Fleet Management; drafting letter to Enterprise Fleet Management re priority under PPSA; email to L. Segal re same; email to D. Gray and F. Spizzirri re same;			
	Julien Bourgeois	2.30	220.00/hr	506.00
06/05/2016	Telephone call with David Peloquin re Enterprise PMSI issue; review of PPSA and applicable legislation; review of and preparation of amendments to letter to Enterprise; telephone call with David Peloquin on sale process and approach to Franchisor and offerors; review of CRDN Franchise Agreement and remedies on default and provisions relating to assignment; review of Section 84.1 of the BIA re entitlement of a Receiver to assign a contract without the consent of the contractual counter-party and review of related case law; telephone call with Eric St-Pierre relating to the foregoing;			
	Lorne W Segal	2.50	500.00/hr	1,250.00
09/05/2016	Attending call with L. Segal, Deloitte, TD and BLG re potential offers on CRDN division;			
	Julien Bourgeois	0.70	220.00/hr	154.00
09/05/2016	Review of summary of CRDN division offers; conference call with Deloitte, TD and BLG on approach to offers and Franchisor;			
	Lorne W Segal	0.80	500.00/hr	400.00
10/05/2016	Email to M. Hung re updating PPSA search against Drytech; call to Ford Credit Leasing Canada re security documents; receiving and reviewing same; call to Land Rover dealer re security documents; email to Land Rover dealer re written request for security document and outstanding indebtedness; updating secured creditor summary chart; email to D. Peloquin re vehicles; call to B. Bloom re RBC security; email to D. Peloquin re Fort McMurray assets; drafting release re Kal Tire lien on trailer; email to D. Peloquin re same; email to D. Peloquin re demand letter for outstanding accounts receivables; reviewing Phocatox agreements and documents; email to D. Peloquin re same; call with L. Segal re Aviva insurance policy expiration; providing instructions to K. Dlugosch re expiration of agreement under stay;			
	Julien Bourgeois	5.00	220.00/hr	1,100.00
10/05/2016	Conducting verbal PPSA search in Ontario with respect to DRYTECH INTERNATIONAL INC.; J Bourgeois;			
	Mabel Hung	0.10	150.00/hr	15.00
11/05/2016	Review of letter from Langlois re Houle offer; preparation of correspondence to Martin Franco re Houle Offer; various telephone calls with Langlois' office and preparation of correspondence to Langlois re Houle offer;			

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May 16, 2016

INVOICE: 18449206

	Lorne W Segal	0.60	500.00/hr	300.00
12/05/2016	Conference with L. Segal re various receivership matters including sale of assets in Fort McMurray, RBC request for notice under PPSA, validity and enforceability opinion; reviewing RBC loan agreement; call with D. Peloquin, M. Franco and L. Segal re various matters including Fort McMurray sale and CRDN purchase offer; email to D. Peloquin re supporting documentation for vehicles;			
	Julien Bourgeois	2.70	220.00/hr	594.00
12/05/2016	Telephone call with Stephane Langlois re terms of the Houle CRDN Offer; telephone call with Deloitte re sale of Air Scrubbers, approach to RBC request to issue Section 63(4) PPSA notices, and sale of real estate; preparation of correspondence to Stephan Langois re terms of revised Houle offer;			
	Lorne W Segal	1.50	500.00/hr	750.00
12/05/2016	Telephone call with W. Kerrick re approach to real estate; review of real estate searches;			
	Lorne W Segal	0.40	500.00/hr	200.00
Fees for Professional Services				\$33,269.50
Adjustment				\$(391.50)
Total Fees for Professional Services				<u>\$32,878.00</u>

DISBURSEMENTS**Taxable Costs**

Copying	\$87.50
Scanning Service	\$60.00
Corporate Searches - Taxable	\$87.70
Courier	\$166.68
TeraView (Ontario) Online Searches & Registration - Taxable	\$244.15
Total Taxable Disbursements	<u>\$646.03</u>

Non-Taxable Costs

Corporate Searches - Agency	\$34.50
TeraView (Ontario) Online Searches & Registration - Agency	\$62.85
Total Non-Taxable Disbursements	<u>\$97.35</u>



May 16, 2016
INVOICE: 18449206

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$37,979.51

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

June 24, 2016
INVOICE: 18472066

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

		HST (13.0%)
Fees for Professional Services	\$54,030.50	
Adjustment	(101.50)	
Total Fees	53,929.00	7,010.77
Disbursements (Taxable)	625.64	
Disbursements (Non-Taxable)	16.00	
Total Disbursements	641.64	81.33
Total Fees and Disbursements	54,570.64	
Total Taxes	7,092.10	7,092.10
Total Invoice	61,662.74	
Please remit balance due:	In Canadian Dollars	\$61,662.74

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

June 24, 2016
INVOICE: 18472066

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

PROFESSIONAL SERVICES

12/05/2016	Researching law re contracting with receiver and insurance; Karl W.G. Dlugosch	0.70	145.00/hr	101.50
12/05/2016	Telephone attendance with L. Segal re sale process; Wayne Kerrick	0.20	525.00/hr	105.00
13/05/2016	Email from D. Peloquin re sale of air scrubbers; drafting general conveyance re sale of air scrubbers; email to L. Segal re same; incorporating comments of L. Segal in general conveyance re inspection; email to D. Peloquin re draft general conveyance; Julien Bourgeois	1.30	220.00/hr	286.00
15/05/2016	Reviewing draft first receiver report, supplemental report and revised asset purchase agreement; Julien Bourgeois	0.90	220.00/hr	198.00
16/05/2016	Incorporating comments from L. Segal and G. Douglas to receiver's first report and first supplemental report; email to Deloitte re same; incorporating comments of L. Segal to draft asset purchase agreement; email to D. Brisebois re same; email to D. Brisebois re court approval for sale of land and remaining assets; call with E. St-Pierre re receiver's first report, draft asset purchase agreement and court approval; Julien Bourgeois	4.10	220.00/hr	902.00
17/05/2016	Reviewing liquidation value report; email to D. Peloquin re comments on same; reviewing franchise agreement re payment of royalties and minimum guaranteed amount; call with S. Langlois re draft asset purchase agreement; Julien Bourgeois	2.00	220.00/hr	440.00
17/05/2016	Review of and preparation of comments on and revisions to Receiver's First Report and Supplementary Report relating to, among other matters, sale of CRDN division and status of receivership; various telephone calls with Martin Franco and John Saunders on Receiver's reporting; review of CRDN Franchise Agreement; various telephone calls with Stephan Langlois, counsel to Patrice Houle; preparation of correspondence to Langlois relating to Houle's offer and Court process; preparation of correspondence to Deloitte on Houle offer and Franchise Agreement; Lorne W Segal	3.50	500.00/hr	1,750.00
18/05/2016	Review of further revisions to, and preparation of comments on Receiver's First Report and Supplementary Report; telephone call with John Saunders re Court report; review of affidavit regarding Court application and fee approval; telephone call with Stephan Langlois; preparation of revisions to Houle offer and preparation of correspondence to Langlois; review of correspondence from Langlois re status of Franchisor's consent; Lorne W Segal	3.30	500.00/hr	1,650.00
19/05/2016	Email to E. St-Pierre re affidavit of L. Segal; call from M. Franco re accounts receivables, royalties and minimum amounts; call with J. Saunders re same; revising draft asset purchase agreement re royalties; email to S. Patenaude re same; email to M. Franco re sale of			

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	equipment and motion materials;			
	Julien Bourgeois	3.90	220.00/hr	858.00
19/05/2016	Emails and phone calls with client representatives and colleagues regarding orders required, wording of the reports and of the Notices of Motion; drafting of Notices of Motion and Orders;			
	Gordon Douglas	6.50	415.00/hr	2,697.50
19/05/2016	Review of revised Houle offer; preparation of correspondence to Deloitte re revisions to Houle offer and possible responses; review of correspondence relating to Court dates and Notice of Motion; preparation of correspondence relating to inclusion in the draft order and First Report provisions for the listing or real estate;			
	Lorne W Segal	2.00	500.00/hr	1,000.00
19/05/2016	Review of revised Houle Purchase Agreement; review of correspondence from Deloitte on sale of residual equipment and review of response to such correspondence;			
	Lorne W Segal	0.80	500.00/hr	400.00
20/05/2016	Correspondence with L. Segal re finalizing asset purchase agreement; correspondence with S. Langlois and S. Patenaude re same; revising draft asset purchase agreement and sending to S. Langlois for execution; reviewing and revising draft notices of motion; call from J. Saunders re same; receiving execution asset purchase agreement;			
	Julien Bourgeois	2.70	220.00/hr	594.00
24/05/2016	Emails to J. Saunders re affidavit of L. Segal and executed asset purchase agreement; email to L. Segal re Enterprise Fleet Rental; call from J. Saunders re allocation of purchase price;			
	Julien Bourgeois	0.80	220.00/hr	176.00
24/05/2016	Review correspondence and documents from client; review subsearch and title documents; correspondence to client re covenants and title;			
	Wayne Kerrick	1.20	525.00/hr	630.00
24/05/2016	Review of correspondence from and preparation of correspondence to Gordon Douglas on Notice of Motion and Receiver's Report and re service to secured creditors; telephone call with John Saunders re Enterprise leased vehicles;			
	Lorne W Segal	0.60	500.00/hr	300.00
25/05/2016	Email to G. Douglas re contact information for secured creditors; receiving lease agreement from Canadian Dealer Lease Services Inc. re Land Rover LR2; reviewing same;			
	Julien Bourgeois	0.90	220.00/hr	198.00
25/05/2016	Telephone attendance with client re covenant issue; review documents; correspondence to client;			
	Wayne Kerrick	1.20	525.00/hr	630.00
25/05/2016	Review of correspondence from John Saunders re Kevin Dooley inquires; review of correspondence from Gordon Douglas re providing to secured creditors notice of pending motion on sale of CRDN assets; preparation of correspondence re approach to Enterprise; telephone call with John Saunders re approach to Enterprise, approach to Kevin Dooley and assessment of BDC real property security, preparation of instructions re review of BDC security; review of correspondence from Stephane Langlois re closing of Houle matter; preparation of correspondence to Enterprise legal counsel Frank Spizzeri;			
	Lorne W Segal	1.60	500.00/hr	800.00
26/05/2016	Reviewed security documents and obtained copies of registered security documents;			

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	Janie Blyth	0.30	160.00/hr	48.00
26/05/2016	Email from and to J. McGrath re payment of royalties and draft transfer documents; researching doctrine and case law re obligation of a receiver to obtain appraisal prior to sale or real property; email to L. Segal re same;			
	Julien Bourgeois	2.50	220.00/hr	550.00
26/05/2016	Correspondence to client re covenants; telephone attendance with client re same; instruct clerk re file, security review and title documents; review correspondence from client; instruct clerk re searches required;			
	Wayne Kerrick	1.20	525.00/hr	630.00
26/05/2016	Exchanging e-mails with J. Saunders (copied to L. Segal, J. Bourgeois and N. Sharma); reviewing file materials; conferring with J. Bourgeois; drafting resignation confirmation letter (planning);			
	Melanie Polowin	0.90	415.00/hr	373.50
26/05/2016	Various telephone calls with John Saunders on need for real estate appraisals; telephone call with John Saunders re sale process for remaining equipment and re approach to missing equipment; review of correspondence from CRDN franchisor re amounts owing and re documentation to effect transfer of franchise agreement to Houle; preparation of correspondence to Franchisor;			
	Lorne W Segal	1.20	500.00/hr	600.00
27/05/2016	Email to B. Bloom re RBC assets in CRDN sale; email to S. Langlois re landlord consent; reviewing franchisor Termination, Assignment, Assumption and Release Agreement; email to L. Segal re same;			
	Julien Bourgeois	1.20	220.00/hr	264.00
27/05/2016	Review of correspondence re timing on sale of remaining assets; telephone call with John Saunders re sale process, approach to insurance on non-receivership properties; approach to BDC including sale of real property and BDC's inquiry relating to the CRDN division; review of correspondence from CRDN franchisor re transfer documents; telephone call with Tom Conway, counsel to Enterprise; telephone call with John Saunders re Enterprise; preparation of correspondence relating to Kevin Dooley's possession of assets; preparation of correspondence re Minden Gross(RBC's counsel) inquiry relating to the CRDN sale;			
	Lorne W Segal	1.60	500.00/hr	800.00
30/05/2016	Drafting letter to K. Dooley re Louisiana assets; email to L. Segal re same; call from C. Baru re copy of TD security agreement; meeting with J. Saunders and D. Peloquin re sale of CRDN and tender sale of Drytech assets; conference call with B. Bloom and L. Segal re RBC assets and security;			
	Julien Bourgeois	3.70	220.00/hr	814.00
30/05/2016	Review correspondence and documents from client; correspondence to client; instruct clerk re file; correspondence to client; telephone attendance with client;			
	Wayne Kerrick	0.80	525.00/hr	420.00
30/05/2016	Conference with Deloitte re open issues on motion seeking Court approval of the CRDN sale; telephone call with Stephane Langlois; telephone call with Ben Bloom re RBC collateral, the CRDN sale and sale of the remaining assets; review of correspondence from and preparation of correspondence to Tom Conway's office re Enterprise; telephone call with Karen Perron re Enterprise; preparation of correspondence to Stephane Langlois re Landlord consent; review			

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	of correspondence relating to CRDN franchisor approval; review of revised supplemental report and preparation of comments thereon; preparation of correspondence to Kevin Dooley re Louisiana assets; telephone call with G. Douglas providing briefing on CRDN sale, Enterprise, Kevin Dooley, RBC and related matters;			
	Lorne W Segal	4.50	500.00/hr	2,250.00
31/05/2016	Received instructions; obtained block map; obtained copies of restrictive covenants;			
	Janie Blyth	0.30	160.00/hr	48.00
31/05/2016	Preparing for call with J. McGrath re termination of franchise agreement; email to L. Segal re same; conference call with L. Segal and J. McGrath re position of receiver and termination of current franchise agreement; email to M. Halpin re Ocala assets; instructing J. Hamilton re inclusion of transportation fees in warehouses liens and requirement to publish French ad in Quebec; email to G. Douglas re encumbrances language of draft order; preparing service list; email to G. Douglas re same;			
	Julien Bourgeois	2.00	220.00/hr	440.00
31/05/2016	Receiving and reviewing file;			
	James Ryan Hamilton	0.50	145.00/hr	72.50
31/05/2016	Review BDBC security and registrations; review correspondence relating to court order; meeting with L. Segal; review charge and standard charge terms; instruct clerk re documents and covenant issue;			
	Wayne Kerrick	1.80	525.00/hr	945.00
31/05/2016	Review of correspondence from counsel to Enterprise; review of correspondence from John Saunders re questions on the Order; review of existing draft of Order and Houle Purchase Agreement;			
	Lorne W Segal	0.40	500.00/hr	200.00
31/05/2016	Review of correspondence from Carmen Baru relating to Enterprise's position, telephone call with Karen Perron; various telephone calls with Andre Ducasse relating to sale of real estate and relating to approval of CRDN sale; telephone call with Jessica McGrath re new franchise arrangements with Houle; preparation of correspondence to Carmen Baru re Enterprise endorsement; preparation of correspondence to Andre Ducasse re sale of mortgaged property; telephone call with John Saunders relating to CRDN, sale of remaining assets, Enterprise issues and BDC sale of real property; telephone call with W. Kerrick re BDC real property security;			
	Lorne W Segal	2.50	500.00/hr	1,250.00
31/05/2016	Review of correspondence from Patrick Thomson re Kevin Dooley's position; review of and preparation of amendments to draft order;			
	Lorne W Segal	0.50	500.00/hr	250.00
01/06/2016	Email to and from L. Segal re list of leased assets in draft order; call with D. Peloquin re same; attending court re motion to approve order; email to S. Langlois re enterprise vehicles in draft order; preparing closing documents of the receiver for CRDN sale; email to S. Langlois re same; email to J. Saunders re same; email to J. Saunders re French language requirements in Quebec; reviewing First General documents and correspondence from Brazeau Seller; call with N. Sharma re same;			
	Julien Bourgeois	3.40	220.00/hr	748.00
01/06/2016	Researching Quebec legislation to determine if a particular business advertisement is required			

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	to be in French;			
	James Ryan Hamilton	3.00	145.00/hr	435.00
01/06/2016	Review covenants and title documents; draft correspondence to City of Ottawa re notice of pending sale of property;			
	Wayne Kerrick	0.80	525.00/hr	420.00
01/06/2016	Review of Houle Purchase Agreement, schedule of secured creditors and draft vesting order and preparation of amendments to vesting order; preparation of correspondence to Deloitte on revised vesting order; review of correspondence from and preparation of correspondence to Stephane Langlois re waiver of landlord condition and re revised vesting order; review of correspondence from counsel to Enterprise;			
	Lorne W Segal	2.30	500.00/hr	1,150.00
01/06/2016	Review of matters relating to the closing of the CRDN division; telephone call with John Saunders;			
	Lorne W Segal	0.40	500.00/hr	200.00
02/06/2016	Email to J. Saunders re french purchase agreement; email to S. Langlois re landlord assignment documents; attempt to contact S. Langlois re closing date; translating termination letter for P. Hubert in French;			
	Julien Bourgeois	0.70	220.00/hr	154.00
02/06/2016	Research based on the Repair and Storage Lien Act of Ontario to determine if logistic costs are included within a typical storage lien;			
	James Ryan Hamilton	2.00	145.00/hr	290.00
02/06/2016	Exchanging e-mails with J. Saunders (copied to L. Segal, J. Bourgeois and N. Sharma); preparing termination letters; conferring with J. Bourgeois;			
	Melanie Polowin	1.50	415.00/hr	622.50
02/06/2016	Review of correspondence from John Saunders re termination of insurance relating to the CRDN division; review of Court order and preparation of correspondence to John Saunders on ability to terminate insurance; telephone call with John Saunders; preparation of correspondence to Stephane Langlois relating to closing the CRDN division sale;			
	Lorne W Segal	1.30	500.00/hr	650.00
02/06/2016	Review of correspondence from and preparation of correspondence to Stephane Langlois re landlord claims and waiver of landlord consent condition; various telephone calls with John Saunders; review of Purchase Agreement and Order relating to the foregoing;			
	Lorne W Segal	1.00	500.00/hr	500.00
03/06/2016	Conference with L. Segal re priority of Innercity security; translating termination letter for P. Hubert in French; email to J. Saunders re same; drafting letter agreement with CRDN purchaser re payment of landlord legal fees; email to J. Saunders and L. Segal re same; drafting notice of termination re Liverpool lease; email to J. Saunders re signature pages; email to J. McGrath re confirmation of closing and payment of outstanding royalties; attending to various closing matters; drafting letter to Brazeau Seller re First General request;			
	Julien Bourgeois	5.90	220.00/hr	1,298.00
03/06/2016	Call with L. Segal re draft letter to Brazeau Seller; amending same; email to V. Boddy re First General response letter and supporting documentation;			
	Julien Bourgeois	0.40	220.00/hr	88.00

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03/06/2016	Various telephone calls with Stephane Langlois re landlord consent and related issues; various telephone calls with John Saunders relating to closing CRDN sale; telephone call with Karen Perron and preparation of correspondence to Karen Perron;			
	Lorne W Segal	2.80	500.00/hr	1,400.00
06/06/2016	Email to B. Bloom re distribution of sale proceeds; drafting email to Donnelly Ford and RCAP re transfer of vehicle and equipment lease; call with N. Sharma re Biosweep; providing instructions to N. Ivanova re wire to franchisor; email to S. Langlois re HST election;			
	Julien Bourgeois	1.00	220.00/hr	220.00
06/06/2016	Discussion with L. Segal regarding HST treatment of asset transfer and use of section 167 election;			
	Michael Bussmann	0.10	940.00/hr	94.00
06/06/2016	Preparation of correspondence to RCAP and Donnelly Leasing re assignment of leases to Houle; review of GST/HST collection on sale of CRDN division and preparation of correspondence to John Saunders on excise tax;			
	Lorne W Segal	0.50	500.00/hr	250.00
07/06/2016	Email to RCAP Leasing re transfer documentation; email from V. Boddy re First General; email to N. Sharma re same;			
	Julien Bourgeois	0.50	220.00/hr	110.00
07/06/2016	Review correspondence from client; correspondence to client; review documents; telephone attendance with client re real estate and development issues and return/refund of fees; review site plan agreement;			
	Wayne Kerrick	1.20	525.00/hr	630.00
08/06/2016	Review correspondence and title documents; meeting with M. Polowin re development issues and agreements, possible refunds; review site plan agreement; review correspondence; review security documents; correspondence to client;			
	Wayne Kerrick	1.20	525.00/hr	630.00
08/06/2016	Office conference with W. Kerrick; Review City of Ottawa development site; Telephone conference with Kristina Mahon regarding Site Plan Agreement;			
	Michael Polowin	0.50	625.00/hr	312.50
08/06/2016	Review of correspondence from and preparation of correspondence to John O'Toole re CRDN real property lease; telephone call with John Saunders re CRDN lease and tender sale of remaining equipment			
	Lorne W Segal	0.30	500.00/hr	150.00
09/06/2016	Call with L. Segal and D. Peloquin re RBC assets and tender sale; revising draft correspondence to B. Bloom; reviewing supporting documents re First General invoices; drafting correspondence to V. Boddy; email to J. Saunders re same;			
	Julien Bourgeois	3.10	220.00/hr	682.00
09/06/2016	Review correspondence; instruct clerk re file; telephone attendance with client; review development documents; review form of opinion;			
	Wayne Kerrick	0.60	525.00/hr	315.00
09/06/2016	Review of correspondence from Deloitte regarding approach to tender sale and discussion with RBC; telephone call with Deloitte re tender sale, discussion with RBC, approach to BDC and other secured creditors, Ocala Florida assets and Pat Dooley, Louisiana assets and Kevin			

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	Dooley, warehouse and storage liens, CRDN sale and HST issue, update on CRDN lessor and franchisor issues; telephone call with John Saunders re First General and re assignment of CRDN lease; review of correspondence from John O'Toole and preparation of revisions to lease assignment document;			
	Lorne W Segal	2.80	500.00/hr	1,400.00
10/06/2016	Receiving executed joint election form from K. White re sale of CRDN; email to J. Saunders re same; email to and from L. Segal re conference call with RBC and Minden Gross; drafting letter to Phocatox re biosweep machine; email to L. Segal re same;			
	Julien Bourgeois	0.70	220.00/hr	154.00
10/06/2016	Receiving signed HST Election from K. White; email to J. Saunders re same; email to J. Buffam re PPSA search against Capital Textile Restoration; drafting correspondence to Phocatox re Biosweep; email to L. Segal re same;			
	Julien Bourgeois	1.30	220.00/hr	286.00
10/06/2016	Receiving e-mail correspondence from J. Bourgeois; obtaining PPSA Search Results in Ontario; e-mail correspondence to J. Bourgeois;			
	Jena Buffam	0.10	95.00/hr	9.50
10/06/2016	Review correspondence form City; review agreement; instruct clerk re same; correspondence to client;			
	Wayne Kerrick	0.50	525.00/hr	262.50
10/06/2016	Preparation of correspondence to John O'Toole re assignment agreement; preparation of correspondence to Deloitte re proposed email to Ben Bloom; telephone call with Ben Bloom and preparation of correspondence to Ben Bloom;			
	Lorne W Segal	0.90	500.00/hr	450.00
13/06/2016	Email to J. Saunders re release of Broverman assets; email to J. Saunders re Donnelly Ford transfer; email to A. Moore re trust funds;			
	Julien Bourgeois	0.80	220.00/hr	176.00
13/06/2016	Review correspondence from City; review agreement;			
	Wayne Kerrick	0.40	525.00/hr	210.00
13/06/2016	Preparation of security opinion to the Receiver re BDC security; various telephone calls with counsel to Enterprise, BDC and TD re approach to Enterprise leased vehicles; preparation of correspondence to counsel in connection with such approach, and telephone call with John Saunders;			
	Lorne W Segal	2.20	500.00/hr	1,100.00
14/06/2016	Attending conference call with BDO and Minden Gross re sale of assets under RBC security interest; email to K. White re executed HST election form;			
	Julien Bourgeois	0.50	220.00/hr	110.00
14/06/2016	Telephone conference with Kristina Mahon;			
	Michael Polowin	0.20	625.00/hr	125.00
14/06/2016	Telephone call with John Saunders re call with Minden Gross and BDO re RBC; telephone call with Minden Gross and BDO re RBC; preparation of correspondence re follow up from call; review of correspondence from and preparation of correspondence to John O'Toole re assignment of CRDN lease;			

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	Lorne W Segal	1.10	500.00/hr	550.00
15/06/2016	Conference with L. Segal re RBC security review, tender sale, deemed trust research and various matters; instructing S. Ebbert re research under Ontario Personal Property Security Act;			
	Julien Bourgeois	1.20	220.00/hr	264.00
15/06/2016	Receiving instructions from J. Bourgeois re the Personal Property Security Act's (PPSA) application to mobile goods under Section 7(1); Research regarding Section 7(1) of the PPSA			
	Spencer RJ Ebbert	1.50	145.00/hr	217.50
15/06/2016	Review and revise title and priority opinion on BDC security; review correspondence from City; correspondence to client re same and security being held; review additional correspondence and documents from City; correspondence to client re same;			
	Wayne Kerrick	2.50	525.00/hr	1,312.50
15/06/2016	Exchanging e-mails with J. Saunders and N. Sharma (copied to L. Segal, J. Bourgeois and D. Peloquin); reviewing file materials;			
	Melanie Polowin	0.20	415.00/hr	83.00
15/06/2016	Telephone conference with City of Ottawa finance; Telephone conference with Bruce Roberts, City of Ottawa building inspection; Drafting email to Bruce Roberts; Receive and review email from Bruce Roberts; Drafting email to W. Kerrick;			
	Michael Polowin	0.90	625.00/hr	562.50
15/06/2016	Conference with Julien Bourgeois re preparation of Purchase Agreement for the sale of the remaining assets, RBC security review, master opinion to Deloitte on all security, deemed trust question, sale of leased equipment vs transfer of leases and approach to RCAP / Donnelly requests for transfer documents signed by the Receiver;			
	Lorne W Segal	0.50	500.00/hr	250.00
15/06/2016	Review of correspondence from Calgary storage facility and preparation of correspondence to John Saunders on approach to storage facility; review of initial order;			
	Lorne W Segal	0.40	500.00/hr	200.00
15/06/2016	Review of and preparation of comments on BDC real estate opinion;			
	Lorne W Segal	0.40	500.00/hr	200.00
16/06/2016	Email from V. Boddy re revised release; reviewing same; call from N. Sharma re First General and release; call to V. Boddy re release; revising transfer agreement for Donnelly Ford; email to J. Saunders re same;			
	Julien Bourgeois	0.90	220.00/hr	198.00
16/06/2016	Reviewing receivership order; reviewing draft letter; correspondence with E. Burton and F. Lamie regarding same;			
	Graeme Ireland	0.40	230.00/hr	92.00
16/06/2016	Review and revise opinion letter; correspondence to client re draft opinion;			
	Wayne Kerrick	0.80	525.00/hr	420.00
16/06/2016	Exchanging e-mails with N. Sharma, J. Saunders and D. Peloquin (copied to L. Segal and J. Bourgeois); reviewing additional file materials; drafting termination letter;			
	Melanie Polowin	0.80	415.00/hr	332.00

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17/06/2016	Call with V. Boddy re release of assets agreement for First General; revising release of assets agreement re right to bring claim; email to V. Boddy re revised release; drafting form of asset purchase agreement re tender sale; email to L. Segal re same;			
	Julien Bourgeois	3.10	220.00/hr	682.00
17/06/2016	Research re Section 7(1) of the PPSA			
	Spencer RJ Ebbert	1.10	145.00/hr	159.50
17/06/2016	Review correspondence; review and revise opinion; correspondence to client; instruct clerk re search updates and file; review subsearch;			
	Wayne Kerrick	0.80	525.00/hr	420.00
17/06/2016	Various telephone calls with and preparation of correspondence to John Saunders re sale of remaining assets, Calgary premises and BDC opinion; preparation of amended BDC opinion, review of sale cover letter and teaser and preparation of comments on documents;			
	Lorne W Segal	1.30	500.00/hr	650.00
17/06/2016	Review of and preparation of comments on draft Purchase Agreement relating to remaining Drytech assets;			
	Lorne W Segal	1.20	500.00/hr	600.00
18/06/2016	Incorporating comments of L. Segal in form of asset purchase agreement re tender sale; research case law re deemed trust of the crown for unremitted source deductions against equipment lessors; email to L. Segal re same; reviewing RBC master security agreement and leasing schedules;			
	Julien Bourgeois	3.70	220.00/hr	814.00
19/06/2016	Call with L. Segal re tender package and terms and conditions; preparing draft terms and conditions re tender sale; email to J. Saunders and D. Peloquin re same;			
	Julien Bourgeois	1.00	220.00/hr	220.00
19/06/2016	Review of research and preparation of correspondence to Deloitte relating to the priority of the Crown for un-remitted source deductions over equipment lessors; review of draft tender package and terms and conditions and review of correspondence from Deloitte on form of tender package and comments on draft			
	Lorne W Segal	0.90	500.00/hr	450.00
20/06/2016	Attending conference call with J. Saunders, D. Peloquin and L. Segal re tender sale and Ocala assets; drafting information memorandum for tender sale of Drytech assets; email to D. Frickey re information request for Biosweep; drafting confirmation of assignment re RCAP Leasing; call and email from N. Sharma re First General inspection of Broverman assets; revising transfer of lease agreement re Donnelly Ford; email to J. Saunders re same; revising information memorandum re obligation on Purchaser to remove assets on closing; reviewing research memorandum from S. Ebbert re legal test when determining normal use of equipment; email to L. Segal re same; email to L. Segal re RBC security interest;			
	Julien Bourgeois	7.80	220.00/hr	1,716.00
20/06/2016	Noting up additional cases re types of equipment other than motor vehicles "not normally used in more than one jurisdiction"; Reporting to J. Bourgeois re same			
	Spencer RJ Ebbert	2.00	145.00/hr	290.00
20/06/2016	Review of correspondence Phocatox re Biosweep; review of PPSA research memo on goods used in more than one jurisdiction and preparation of comments on memo; conference call			

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	with Deloitte on approach to tender package; status of response to RBC including deemed trust question and opinion on RBC security and approach to assets outside of Canada; telephone call with Gordon Douglas re scheduling motion re Drytech US assets; review of and preparation of revisions to draft Information Memorandum on sale of remaining assets and preparation of correspondence to Deloitte			
	Lorne W Segal	2.50	500.00/hr	1,250.00
21/06/2016	Drafting correspondence to P. Dooley re dump trailer, Ocala assets and sale of air scrubbers; email to L. Segal re same; email from N. Sharma re release of GIC; email to M. Polowin re same; call with L. Segal and J. Saunders re information memorandum for tender sale and Calgary warehouse;			
	Julien Bourgeois	1.90	220.00/hr	418.00
21/06/2016	Various emails to and from Deloitte and city;			
	Michael Polowin	0.30	625.00/hr	187.50
21/06/2016	Review of John Saunders comments on Information Memorandum and preparation of revisions to IM; review of letter and preparation of revisions to letter to Pat Dooley re Ocala Florida assets; review of correspondence from Alberta based warehouse re access to goods to permit tender sale			
	Lorne W Segal	1.40	500.00/hr	700.00
21/06/2016	Telephone call with John Saunders re tender sale, Drytech US assets and RBC			
	Lorne W Segal	0.30	500.00/hr	150.00
22/06/2016	Revising information memorandum re acceptance by lot and indemnity for removal costs or damages; email to L. Segal re same; email to J. Saunders re RCAP confirmation of assignment; email to N. Sharma re release of GIC;			
	Julien Bourgeois	1.20	220.00/hr	264.00
22/06/2016	Drafting email to Julien Bourgeois; Receive and review email from Julien Bourgeois;			
	Michael Polowin	0.20	625.00/hr	125.00
22/06/2016	Review of correspondence from John Saunders re appraisal back up for response to RBC; preparation of correspondence to Minden Gross re sale of RBC leased assets; review of revised tender package; telephone call with Patrick Thompson re Drytech US and preparation of correspondence to Thompson re Drytech US			
	Lorne W Segal	1.90	500.00/hr	950.00
	Fees for Professional Services			\$54,030.50
	Adjustment			\$(101.50)
	Total Fees for Professional Services			<u>\$53,929.00</u>

DISBURSEMENTS

Taxable Costs

Copying	\$453.75
Scanning Service	\$7.75
Postage	\$12.89

Terms: due upon receipt
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Errors and omissions excluded



June 24, 2016
INVOICE: 18472066

Binding		\$69.40
Corporate Searches - Taxable		\$25.70
Courier		\$10.00
TeraView (Ontario) Online Searches & Registration - Taxable		\$23.00
Conference Call Expenses		\$11.15
29/04/2016	Process Servers	\$12.00
	VENDOR: Kilrea Bailiff & Process Servers; INVOICE#: 134088;	
	DATE: 04/29/2016 - Obtain available motion dates before a	
	judge + monitor for 1 hour or less	
	Total Taxable Disbursements	<u>\$625.64</u>
Non-Taxable Costs		
Corporate Searches - Agency		\$16.00
	Total Non-Taxable Disbursements	<u>\$16.00</u>

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Errors and omissions excluded



June 24, 2016
INVOICE: 18472066

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$61,662.74

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: PNBPU33NNYC - 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

August 4, 2016
 INVOICE: 18497962

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

		HST (13.0%)
Fees for Professional Services	\$29,656.50	\$3,855.35
Disbursements (Taxable)	744.50	
Disbursements (Non-Taxable)	40.00	
Total Disbursements	784.50	96.79
Total Fees and Disbursements	30,441.00	
Total Taxes	3,952.14	3,952.14
Total Invoice	34,393.14	
Please remit balance due:	In Canadian Dollars	\$34,393.14

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



August 4, 2016
INVOICE: 18497962

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

PROFESSIONAL SERVICES

20/06/2016	Voice-mail from and holding telephone discussion with J. Saunders; drafting casual employment offer (casual employees);			
	Melanie Polowin	0.60	415.00/hr	249.00
22/06/2016	Holding telephone discussion with and reviewing e-mail from J. Saunders; reviewing file materials; reviewing statutory authorities (potential mass termination);			
	Melanie Polowin	0.30	415.00/hr	124.50
23/06/2016	Call from N. Sharma re First General; conference with L. Segal re RBC security;			
	Julien Bourgeois	0.40	220.00/hr	88.00
23/06/2016	Telephone attendance with J Mitchell; review correspondence from J Mitchell; review file and documents; correspondence to J Mitchell; correspondence to client;			
	Wayne Kerrick	1.00	525.00/hr	525.00
23/06/2016	Reviewing file materials and statutory authorities; voice-mail from and holding telephone discussions with J. Saunders; preparing e-mail to J. Saunders and N. Sharma (copied to L. Segal and J. Bourgeois) (statutory layoff, mass termination and severance issues);			
	Melanie Polowin	1.60	415.00/hr	664.00
23/06/2016	Preparation of correspondence to and review of correspondence from counsel to TD, Enterprise and BDC re Enterprise vehicles;			
	Lorne W Segal	0.30	500.00/hr	150.00
24/06/2016	Exchanging e-mails with J. Saunders (copied to N. Sharma, L. Segal and J. Bourgeois); reviewing file materials (statutory layoff, mass termination and severance issues);			
	Melanie Polowin	0.40	415.00/hr	166.00
24/06/2016	Telephone call with Ken Kallish and preparation of correspondence to John Saunders re RBC consent to sale of assets;			
	Lorne W Segal	0.60	500.00/hr	300.00
27/06/2016	Deliver correspondence to Justice Hackland;			
	Susan Rowat	0.10	120.00/hr	12.00
27/06/2016	Preparation of correspondence to Minden Gross re status of RBC consent to sale of assets;			
	Lorne W Segal	0.20	500.00/hr	100.00
28/06/2016	Call with N. Sharma re transfer of ownership and plates for CRDN vehicles and tender sale; email to N. Sharma re Stinson Fuels;			
	Julien Bourgeois	0.80	220.00/hr	176.00
28/06/2016	Exchanging e-mails with J. Saunders and N. Sharma (copied to L. Segal and J. Bourgeois);			
	Melanie Polowin	0.30	415.00/hr	124.50
28/06/2016	Preparation of correspondence to Deloitte, and preparation of correspondence to Andre Ducasse re BDC power of sale proceedings; review of BDC appraisals; review of			

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Errors and omissions excluded

August 4, 2016
INVOICE: 18497962

	correspondence from John O'Toole re Inner City lease assignment and preparation of correspondence to O'Toole and Langlois re Lease Assignment Agreement;			
	Lorne W Segal	0.50	500.00/hr	250.00
28/06/2016	Telephone call with Owen Rees and with Karen Perron re Enterprise; telephone call with Karen Perron re RBC; preparation of correspondence to Deloitte re sale process in light of TD acquiring RBC security and debt;			
	Lorne W Segal	0.60	500.00/hr	300.00
29/06/2016	Review of correspondence from and preparation of correspondence to Deloitte on tender process; various telephone calls with Deloitte on tender process; telephone call with Minden Gross on tender process and TD's acquisition of RBC's debt and security; preparation of correspondence to Minden Gross; preparation of correspondence to counsel re valuation of the Enterprise collateral; preparation of correspondence to Deloitte re scheduling motion to deal with Drytech US assets;			
	Lorne W Segal	1.30	500.00/hr	650.00
30/06/2016	Review correspondence and documents from City; correspondence to City; correspondence to client;			
	Wayne Kerrick	0.50	525.00/hr	262.50
05/07/2016	Review correspondence; telephone attendance with L Segal;			
	Wayne Kerrick	0.30	525.00/hr	157.50
05/07/2016	Exchanging e-mails with N. Sharma (copied to J. Saunders, L. Segal and J. Bourgeois); reviewing file materials;			
	Melanie Polowin	0.30	415.00/hr	124.50
05/07/2016	Telephone call with John Saunders re exercise by City of Ottawa of its option to purchase the 689 vacant land; telephone call with W. Kerrick on City's purchase option and the need to remediate; consideration of remediation requirement and cost being imposed on the Receiver and follow up telephone call with John Saunders on this; telephone call with John Saunders on appraisal on Drytech's premises; telephone call with Karen Perron on Receiver's views on the RBC security;			
	Lorne W Segal	1.00	500.00/hr	500.00
06/07/2016	Email to N. Sharma re CRDN vehicles; drafting letter to Phocatox Technologies LLC;			
	Julien Bourgeois	0.80	220.00/hr	176.00
06/07/2016	Review correspondence and documents from J Saunders; telephone attendance with L Segal;			
	Wayne Kerrick	0.40	525.00/hr	210.00
06/07/2016	Exchanging e-mails with N. Sharma (copied to J. Saunders, L. Segal and J. Bourgeois); reviewing file materials; preparing response to employee;			
	Melanie Polowin	0.40	415.00/hr	166.00
06/07/2016	Review of correspondence from and preparation of correspondence to Karen Perron re Enterprise; review of correspondence relating to Photcatox equipment lease and review of lease; discussion re approach to Phocatox;			
	Lorne W Segal	0.70	500.00/hr	350.00
07/07/2016	Email from J. Buffam re business name search; revising draft letter to Phocatox; email to L. Segal re same; email to L. Segal re RBC security and lease documentation;			

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	Julien Bourgeois	0.80	220.00/hr	176.00
07/07/2016	Receiving e-mail correspondence from J. Bourgeois; requesting Enhanced Business Names Report in Ontario with respect to Capital Textile Restoration; e-mail correspondence to J. Bourgeois;			
	Jena Buffam	0.20	125.00/hr	25.00
07/07/2016	Review documents; draft conditions of sale; review title documents; instruct clerk re file; review correspondence from City; review revised terms; meeting with L Segal; telephone attendance with City;			
	Wayne Kerrick	1.50	525.00/hr	787.50
07/07/2016	Review of Information Memorandum on Tender Sale and telephone call with John Saunders re Acceptance Date; preparation of amendment to IM and change to Section 5 of the Terms and Conditions; preparation of correspondence to John Saunders on revised IM; review of correspondence from Karen Perron re RBC security and preparation of response to Karen on list of leased assets and lease expiry dates; review of and preparation of amendments to letter to Phocatox re leased equipment and PPSA concerns; telephone call with Karen White re Mazda and Sprinter vehicles included in the CRDN sale; preparation of correspondence to G. Douglas re court date of approval of asset sales; telephone call with Karen White and with Owen Rees re Enterprise vehicles;			
	Lorne W Segal	3.30	500.00/hr	1,650.00
07/07/2016	Review of and preparation of revisions to listing agreement for sale by the Receiver of 1670 Vimont; preparation of correspondence to John Saunders;			
	Lorne W Segal	0.90	500.00/hr	450.00
08/07/2016	Review correspondence from City; telephone attendance with City; telephone attendance with L Segal; review correspondence; correspondence to client;			
	Wayne Kerrick	0.50	525.00/hr	262.50
08/07/2016	Preparation of correspondence to Karen Perron re RBC security questions; telephone call with John Saunders re listing agreement for the Vimont property; telephone call with Karen Perron re RBC security; review of correspondence from Owen Rees;			
	Lorne W Segal	0.70	500.00/hr	350.00
10/07/2016	Review correspondence from client; correspondence to client; review correspondence and draft agreement of purchase and sale from client;			
	Wayne Kerrick	0.50	525.00/hr	262.50
11/07/2016	Received instructions; organized and calendaized file;			
	Janie Blyth	0.80	175.00/hr	140.00
11/07/2016	Review correspondence from client; review agreement; correspondence to City re extension of closing; review correspondence from City; telephone attendance with City; instruct clerk re file and closing; instruct clerk re agreement of purchase and sale;			
	Wayne Kerrick	1.00	525.00/hr	525.00
11/07/2016	Reviewing file materials; conferring with B. Burgess re privacy issues; preparing e-mail to N. Sharma and J. Saunders (copied to L. Segal and J. Bourgeois) (request for copy of file);			
	Melanie Polowin	0.40	415.00/hr	166.00
11/07/2016	Telephone call with G. Douglas re court dates for approval of sale of assets under tender for balance of items; telephone call with G. Douglas re timing for motion on ownership of assets			

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claimed by Drytech US or the Dooleys; preparation of correspondence to Deloitte re the foregoing approach to court dates and process re disputed assets; telephone call with John Saunders re update on AR collections, First Level claim to assets, approach to disputed assets, court date re sale of remaining assets, response to Kevin Dooley, and confidentiality agreement requested by real estate broker; approach to sale or remaining Enterprise vehicles and re settlement discussions with TD, review of and preparation of comments on real estate broker confidentiality agreement; telephone call with Owen Rees re approach to sale of remaining Enterprise vehicles and re settlement discussions with TD; preparation of correspondence to and review of correspondence from Patrick Thompson re update from Kevin Dooley;

	Lorne W Segal	2.50	500.00/hr	1,250.00
12/07/2016	Review form of agreement of purchase and sale; draft agreement of purchase and sale;			
	Wayne Kerrick	1.40	525.00/hr	735.00
12/07/2016	Review of correspondence from and preparation of correspondence to John Saunders re tender sale process deposits and re response to Kevin Dooley; preparation of correspondence to Patrick Dooley and Patrick Thompson re motion to determine ownership of certain assets; preparation of correspondence to counsel to TD and BDC; review of correspondence from and preparation of correspondence to Patrick Dooley and Patrick Thompson;			
	Lorne W Segal	1.10	500.00/hr	550.00
13/07/2016	Review and revise agreement of purchase and sale; correspondence to client re missing information;			
	Wayne Kerrick	1.00	525.00/hr	525.00
13/07/2016	Review of correspondence from and preparation of correspondence to John Saunders re Pat Dooley's request for reimbursement' preparation of correspondence to Karen White re delivery of CRDN Purchase Agreement to secured creditors;			
	Lorne W Segal	0.30	500.00/hr	150.00
14/07/2016	Review correspondence and documents from client; review and revise agreement of purchase and sale; instruct clerk re subsearch; review documents; complete draft offer; review subsearch; memo to L. Segal, G. Douglas re form of agreement of purchase and sale and review of same;			
	Wayne Kerrick	2.00	525.00/hr	1,050.00
14/07/2016	Review of correspondence from Andre Ducasse and from Karen Perron US assets; preparation of correspondence to and telephone call with John Saunders; preparation of correspondence re details on US assets' telephone call with Karen Perron re Enterprise assets and re purchase of RBC debt; telephone call with John Saunders re US asset motion, Enterprise, TD and RBC;			
	Lorne W Segal	1.00	500.00/hr	500.00
15/07/2016	Review correspondence and comments from G. Douglas and L. Segal; telephone attendance with L. Segal; review and revise agreement of purchase and sale; correspondence to client;			
	Wayne Kerrick	1.60	525.00/hr	840.00
15/07/2016	Review of and preparation of comments on Agreement of Purchase and Sale for Vimont property; preparation of correspondence to and telephone call with W. Kerrick on comments and approach to sale by Receiver of this real property; preparation of correspondence to John Saunders enclosing draft Agreement;			

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August 4, 2016

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	Lorne W Segal	2.00	500.00/hr	1,000.00
18/07/2016	Receiving and reviewing email from L. Segal re: Drytech International; conducting corporate searches re: same;			
	Erica Gallagher	0.60	210.00/hr	126.00
18/07/2016	Review of and preparation of amendments to draft affidavit of John Saunders re Drytech US based assets; preparation of correspondence to John Saunders and G. Douglas on draft affidavit;			
	Lorne W Segal	2.10	500.00/hr	1,050.00
18/07/2016	Telephone call with John Saunders re approach to US assets and draft affidavit and re interim distribution to TD;			
	Lorne W Segal	0.30	500.00/hr	150.00
18/07/2016	Telephone call with John Saunders and G. Douglas re Saunders affidavit re US assets;			
	Lorne W Segal	0.70	500.00/hr	350.00
18/07/2016	Review of correspondence from clerk and preparation of correspondence to John Saunders re corporate information on Drytech Canada and Drytech US;			
	Lorne W Segal	0.20	500.00/hr	100.00
19/07/2016	Telephone calls and emails with John Saunders and L. Segal; review of draft affidavit; drafting of Notice of Motion;			
	Gordon Douglas	3.40	415.00/hr	1,411.00
19/07/2016	Review correspondence; review agreement;			
	Wayne Kerrick	0.20	525.00/hr	105.00
19/07/2016	Review correspondence and comments from client; review and revise agreement of purchase and sale;			
	Wayne Kerrick	0.40	525.00/hr	210.00
19/07/2016	Exchanging e-mails with J. Saunders (copied to L. Segal and J. Bourgeois); reviewing file materials; drafting extension letter (extension offer); exchanging e-mails with J. Saunders (copied to N. Sharma, L. Segal and J. Bourgeois) (request for copy of file);			
	Melanie Polowin	0.70	415.00/hr	290.50
19/07/2016	Review of correspondence from and preparation of correspondence to John Saunders re interim distribution; telephone call with G. Douglas re approach to relief being sought on Drytech US situated assets; preparation of correspondence to Karen Perron;			
	Lorne W Segal	0.50	500.00/hr	250.00
19/07/2016	Review of correspondence from John Saunders re comments on Vimont Purchase Agreement;			
	Lorne W Segal	0.20	500.00/hr	100.00
20/07/2016	Revisions to draft Notice of Motion; telephone calls with John Saunders and Patrick Shea regarding motion hearing and relief being sought by the Receiver;			
	Gordon Douglas	2.10	415.00/hr	871.50
20/07/2016	Review and revise agreement; instruct clerk re file; correspondence to client; telephone attendance with L. Segal re PPSA registrations;			
	Wayne Kerrick	0.80	525.00/hr	420.00

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August 4, 2016
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20/07/2016	Review of revised purchase agreement for the Vimont property;			
	Lorne W Segal	0.20	500.00/hr	100.00
20/07/2016	Review of PPSA searches; preparation of correspondence re assumed and excluded encumbrances in the Vimont Court purchase agreement;			
	Lorne W Segal	0.30	500.00/hr	150.00
21/07/2016	Review agreement; instruct clerk re file; correspondence to client;			
	Wayne Kerrick	0.40	525.00/hr	210.00
22/07/2016	Telephone calls and emails with John Saunders, Pat Shea and L. Segal regarding Notice of Motion and draft Second Report;			
	Gordon Douglas	2.50	415.00/hr	1,037.50
22/07/2016	Review correspondence and documents instruct clerk re file; review agreement of purchase and sale; review correspondence from City;			
	Wayne Kerrick	0.50	525.00/hr	262.50
22/07/2016	Review of and preparation of comments on draft Notice of Motion re US assets; preparation of correspondence to G. Douglas;			
	Lorne W Segal	0.70	500.00/hr	350.00
22/07/2016	Telephone call with John Saunders re Receiver's second report, collection of A/Rs, TD and RBC, and TD and Enterprise; preparation of correspondence re collection of ARs;			
	Lorne W Segal	0.50	500.00/hr	250.00
25/07/2016	Organized file;			
	Janie Blyth	0.20	175.00/hr	35.00
25/07/2016	Email to D. Peloquin re tender sale; email to B. Redding re copy of order and notice of application; email to L. Segal re secured creditors of 6892639 Canada Inc. and encumbrances to discharge;			
	Julien Bourgeois	1.20	220.00/hr	264.00
25/07/2016	Receiving e-mail correspondence from J. Bourgeois; obtaining PPSA Search Results in Ontario with respect to 6892639 Canada Inc.; e-mail correspondence to J. Bourgeois;			
	Jena Buffam	0.10	125.00/hr	12.50
25/07/2016	Review of revised Second Report received from John Saunders; emails and phone calls with Patrick Shea and John Saunders regarding revisions made to draft Second Report; revisions to Notice of Motion and preparation of Motion Record;			
	Gordon Douglas	2.80	415.00/hr	1,162.00
26/07/2016	Call with B. Redding re tender sale of Biosweep equipment; email from B. Redding re same; email to L. Segal re response to B. Redding;			
	Julien Bourgeois	0.80	220.00/hr	176.00
26/07/2016	Revisions to draft Notice of Motion and Motion Record; telephone calls and emails with John Saunders and individuals on the service list regarding Notice of Motion and Second Report of the Receiver; attendance at the Ottawa Courthouse to file Notice of Motion and Motion Record;			
	Gordon Douglas	3.40	415.00/hr	1,411.00
27/07/2016	Email to J. Saunders re Biosweep equipment and proposed response;			
	Julien Bourgeois	0.20	220.00/hr	44.00

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August 4, 2016
INVOICE: 18497962

28/07/2016	Email to B. Redding re Biosweep equipment; Julien Bourgeois	0.40	220.00/hr	88.00
28/07/2016	Telephone calls and emails with John Saunders regarding bidding process; review of bids received; Gordon Douglas	1.50	415.00/hr	622.50
28/07/2016	Reviewing and analyzing documents sent by N. Sharma; telephone call with J. Bourgeois regarding collections; Joel H Reinhardt	0.60	200.00/hr	120.00
29/07/2016	Telephone calls and emails to and from John Saunders regarding issues involving bidding process; Gordon Douglas	0.50	415.00/hr	207.50
29/07/2016	Email to P. Shea regarding collections; Joel H Reinhardt	0.20	200.00/hr	40.00
02/08/2016	Email to J. Sharma regarding collections matters; email to J. Sharma regarding Canada Restoration Services matter; reviewing and analyzing order appointing receiver; reviewing and analyzing all accounts receivable statements and supporting documents from N. Sharma; analyzing limitation issues for all accounts receivable; drafting initial email correspondence of advice to J. Saunders regarding issues for collections and preparation of claims; email to L. Segal regarding email correspondence of advice to J. Saunders; Joel H Reinhardt	2.30	200.00/hr	460.00

Total Fees for Professional Services

\$29,656.50

DISBURSEMENTS

Taxable Costs

Copying	\$172.25
Binding	\$25.20
Corporate Searches - Taxable	\$62.55
Courier	\$16.40
TeraView (Ontario) Online Searches & Registration - Taxable	\$175.10
Conference Call Expenses	\$27.00
20/05/2016 Court Fees	\$127.00
VENDOR: Douglas, Gordon INVOICE#: 1342043707281603	
DATE: 07/28/2016 Douglas, Gordon, Deloitte Restructuring Inc. - Motion Filing re Sealing Order Motion 05/20/16	
20/05/2016 Court Fees	\$127.00
VENDOR: Douglas, Gordon INVOICE#: 1342043707281603	
DATE: 07/28/2016 Douglas, Gordon, Deloitte Restructuring Inc. - Motion Filing re Approval of First Report 05/20/16	
27/06/2016 Process Servers	\$12.00
VENDOR: Kilrea Bailiff & Process Servers; INVOICE#: 134985;	

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



August 4, 2016
INVOICE: 18497962

DATE: 06/27/2016 - File letter with motion coordinator

Total Taxable Disbursements		<u>\$744.50</u>
Non-Taxable Costs		
Corporate Searches - Agency		\$40.00
Total Non-Taxable Disbursements		<u>\$40.00</u>



August 4, 2016
INVOICE: 18497962

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$34,393.14

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

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

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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			

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	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.		

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	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			

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	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

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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			

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	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

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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.			

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	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;		

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	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

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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;			

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	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;		

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	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;			

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	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;			

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	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;			

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	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;			

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	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

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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 \$139.08
	VENDOR: Shea, Patrick INVOICE#: 1373888808311204 DATE: 08/31/2016 Shea, Patrick, Enterprise Car Rental from August 8- 10, 2016 08/08/16
08/08/2016	Taxis & Car Rental - Local Travel \$15.93
	VENDOR: Shea, Patrick INVOICE#: 1373888808311204 DATE: 08/31/2016 Shea, Patrick, Beck Taxi August 8, 2016 from home to porter airport 08/08/16

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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 International 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

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	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 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 Toronton, 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 Internation Inc. v. Paul David Cornwall et. al.	\$186.30
12/10/2016	Process Servers 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 Internation Inc. v. Canada's Restoration Services ON et. al.	\$162.00
12/10/2016	Process Servers 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	\$65.00
17/10/2016	City Tax & Other Certificates/Searches City of Ottawa: Fee for tax certificate	\$68.00
	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 VENDOR: The Minister of Finance; INVOICE#: 09062016-3; DATE: 09/06/2016 - Motion - re: Third Report to the Court	\$127.00
06/09/2016	Minister of Finance - Agency VENDOR: The Minister of Finance; INVOICE#: 09062016-4; DATE: 09/06/2016 - Motion - re: Sealing Order Supplementary Report	\$127.00
27/09/2016	Minister of Finance - Agency VENDOR: The Minister of Finance; INVOICE#: 09272016-2; DATE: 09/27/2016 - Issue Plaintiff's Claim	\$75.00

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

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>



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;			

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 Errors and omissions excluded

December 22, 2016

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	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

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December 22, 2016

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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.			

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	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;			

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	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

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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

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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;			

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



Fees for Professional Services	\$24,988.00
Adjustment	\$(60.00)
Total Fees for Professional Services	\$24,928.00

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	\$1,621.47

Non-Taxable Costs

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

Terms: due upon receipt
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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: PNBPU33NNYC - 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)	154.75	
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\$635.00**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>

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 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: PNBPU3NNYC - ABA:026005092

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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

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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. Kidzuin; 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			

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	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;		

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	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;			

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	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.			

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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>

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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: PNBPU33NNYC - 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.

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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

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Errors and omissions excluded



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: PNBUS3NYYC - ABA:026005092

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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)	76.10	
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

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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

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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

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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;			

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	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>

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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



Invoice

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

June 16, 2017
INVOICE: 18700535

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

		HST (13.0%)
Fees for Professional Services	\$18,147.00	\$2,359.11
Disbursements (Taxable)	192.80	
Disbursements (Non-Taxable)	39.05	
Total Disbursements	231.85	25.07
Total Fees and Disbursements	18,378.85	
Total Taxes	2,384.18	2,384.18
Total Invoice	20,763.03	
Please remit balance due:	In Canadian Dollars	\$20,763.03

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

Our services are provided in accordance with our 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



June 16, 2017
INVOICE: 18700535

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

PROFESSIONAL SERVICES

12/04/2017	Email to K. Karim regarding settlement discussion; Joel H Reinhardt	0.10	210.00/hr	21.00
13/04/2017	Revising letter to Receiver re distribution of Dairy Drive proceeds based on comments from L. Segal and update on Norton Rose certificate of pending litigation; Garrett Hamel	2.80	200.00/hr	560.00
13/04/2017	Telephone attendance with client; review agreement and discuss rider re leasing of property; telephone attendance with client; review correspondence; instruct clerk re file; Wayne Kerrick	1.20	550.00/hr	660.00
13/04/2017	Review of and preparation of revisions to letter to Deloitte re TD's entitlement to surplus proceeds from sale of Dairy Road property; conference with Garrett Hamel on revisions to the letter; Lorne W Segal	1.60	500.00/hr	800.00
18/04/2017	Reviewed agreement of purchase and sale and calendarized the critical dates; organized file; Janie Blyth	1.00	175.00/hr	175.00
18/04/2017	Conferring with L. Segal re draft letter to receiver re distribution of proceeds from the sale of the Dairy Drive property; Garrett Hamel	0.20	200.00/hr	40.00
18/04/2017	Review correspondence; instruct clerk re file; Wayne Kerrick	0.20	550.00/hr	110.00
18/04/2017	Follow up email to K. Karim regarding follow up discussion; Joel H Reinhardt	0.10	210.00/hr	21.00
18/04/2017	Review of revised letter re TD security and entitlement to surplus proceeds of Dairy Drive, and conference with Garrett Hamel; review of correspondence from Norton Rose re NR and PwC CPL; telephone call with John Saunders re NR and PwC CPL, and re CRDN; Lorne W Segal	0.70	500.00/hr	350.00
19/04/2017	Conferring with L. Segal re draft letter to receiver re distribution of proceeds from the sale of the Dairy Drive property; Revising said letter based on feedback from L. Segal; Garrett Hamel	1.00	200.00/hr	200.00
19/04/2017	Meeting with L. Segal, G. Hammel; instruct clerk re file; Wayne Kerrick	0.30	550.00/hr	165.00
19/04/2017	Review of and preparation of revisions to draft letter to Deloitte re distribution of proceeds from sale of Dairy Drive property; review of question of effect of unregistered interest in land; preparation of correspondence to John Saunders; Lorne W Segal	1.00	500.00/hr	500.00
20/04/2017	Telephone call with John Saunders re next Court appearance, Norton Rose CPL and sale of			

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Vimont; Preparation of correspondence and review of TD security agreements re Norton Rose CPL and whether it remains registered against Vimont; and whether the TD mortgage is collateral or conventional;				
	Lorne W Segal	1.10	500.00/hr	550.00
21/04/2017	Interoffice consultation re details of TD charge and the certificate of pending litigation; obtained subsearch and reviewed same;			
	Janie Blyth	1.00	175.00/hr	175.00
21/04/2017	Review of correspondence from and preparation of correspondence to Janie Blythe re title to Vimont property; telephone call with Douglas Gordon re court date; preparation of correspondence to John Saunders on court date;			
	Lorne W Segal	0.50	500.00/hr	250.00
24/04/2017	Review correspondence and documents; instruct clerk re file;			
	Wayne Kerrick	0.30	550.00/hr	165.00
27/04/2017	Review of correspondence from and preparation of correspondence to John Saunders re nature and limits on TD Mortgage;			
	Lorne W Segal	0.20	500.00/hr	100.00
28/04/2017	Reviewed correspondence received regarding the vesting order; interoffice consultation re dates;			
	Janie Blyth	0.20	175.00/hr	35.00
28/04/2017	Review correspondence; instruct clerk re file; review agreement of purchase and sale;			
	Wayne Kerrick	0.40	550.00/hr	220.00
01/05/2017	Review of materials and research re conditions, effect and priority of a solicitors lien, telephone call with Norton Rose re NR correspondence on S.38 BIA and on focus on Kevin Dooley's personal residence; telephone call with John Saunders briefing John on NR approach and focus and on approach to be suggested to Karen Perron and TD; discussion on pending court date and on Houle materials;			
	Lorne W Segal	1.50	500.00/hr	750.00
02/05/2017	Call with J. Reinhardt re Broverman and executed release;			
	Julien Bourgeois	0.30	230.00/hr	69.00
02/05/2017	Email to K. Karim regarding settlement discussion on IBX Services claim; follow up email to D. de Cou regarding payment from Unifund; reviewing and analyzing statement of defence and counterclaim of First General Services URA; teleconference with J. Saunders and N. Sharma regarding collections matters;			
	Joel H Reinhardt	1.90	210.00/hr	399.00
03/05/2017	Interoffice consultation re security details in favour of TD Bank; correspondence to G. Hamel enclosing same;			
	Janie Blyth	0.30	175.00/hr	52.50
03/05/2017	Phone call with J. Saunders and L. Segal to discuss draft letter; Revising letter to Receiver re distribution of Dairy Drive proceeds based on comments from J. Saunders and L. Segal and update on Norton Rose certificate of pending litigation;			
	Garrett Hamel	1.40	200.00/hr	280.00
03/05/2017	Telephone call with John Saunders re TD entitlement to surplus proceeds on sale of Vimont			

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and Dairy Drive; review of correspondence from Norton Rose and review of research re CPL and solicitor's lien; preparation of correspondence to John Saunders re Norton Rose CPL; review of final letter to Deloitte re TD entitlement to surplus proceeds on sale of Vimont and Dairy Drive; preparation of correspondence to John Saunders and review of correspondence re Acknowledgment & Agreement signed by 9752935Canada Inc.; preparation of correspondence to Sophie Sauve re Acknowledgment & Agreement signed by 9752935 Canada Inc.;

	Lorne W Segal	1.10	500.00/hr	550.00
04/05/2017	Telephone call with K. Karim regarding settlement issues for IBX Services;			
	Joel H Reinhardt	0.80	210.00/hr	168.00
11/05/2017	Reviewing and analyzing email correspondence and settlement proposal from counsel for First General Services URA; email to J. Saunders regarding update on without prejudice discussion with counsel for IBX Services and issues in the statement of account; drafting reply and defence to counterclaim against First General Services URA for review by J. Saunders; email to J. Saunders and N. Sharma regarding First General Services URA settlement proposal and draft pleading;			
	Joel H Reinhardt	2.10	210.00/hr	441.00
12/05/2017	Reviewing contract with IBX Services; email to J. Saunders regarding contract term regarding interest and strength of claim;			
	Joel H Reinhardt	0.20	210.00/hr	42.00
13/05/2017	Email to V. Boddy regarding settlement proposal; email to N. Sharma regarding First General next steps;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
16/05/2017	Email to K. Karim regarding contract documents; telephone call with N. Sharma regarding First General Services URA documents and items of dispute;			
	Joel H Reinhardt	0.60	210.00/hr	126.00
17/05/2017	Telephone call with N. Sharma regarding Unifirst lockers and First General Service URA boxes; telephone call with J. Saunders regarding reply and defence to counterclaim and documentation for First General Services URA claim; follow up email to D. D'Silva regarding settlement; revising reply and defence to counterclaim in accordance with comments from J. Saunders; email to J. Saunders and N. Sharma regarding revised pleading;			
	Joel H Reinhardt	1.30	210.00/hr	273.00
19/05/2017	Email to N. Sharma regarding First General Services URA evidence;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
25/05/2017	Review of correspondence from and preparation of correspondence to John Saunders and Wayne Kerrick re TD Vimont security and review letter;			
	Lorne W Segal	0.20	500.00/hr	100.00
26/05/2017	Received instructions; obtained subsearch; prepared draft opinion regarding security;			
	Janie Blyth	1.40	175.00/hr	245.00
26/05/2017	Review correspondence from client; review file; correspondence to client; instruct clerk re file and title opinion; draft opinion;			
	Wayne Kerrick	1.00	550.00/hr	550.00
29/05/2017	Amended draft opinion;			

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	Janie Blyth	0.20	175.00/hr	35.00
29/05/2017	Review correspondence from client; review and revise draft opinion; instruct clerk re same; correspondence to client re opinion and status of transaction; review correspondence from client; instruct clerk re file;			
	Wayne Kerrick	1.20	550.00/hr	660.00
29/05/2017	Review of draft opinion re Vimont and TD's mortgage; preparation of revisions to language re Norton Rose CP			
	Lorne W Segal	0.30	500.00/hr	150.00
30/05/2017	Review correspondence; instruct clerk re file; correspondence to client; review correspondence from client; instruct clerk re revised opinion;			
	Wayne Kerrick	0.40	550.00/hr	220.00
31/05/2017	Received instructions; amended draft opinion; obtained updated subsearch and writ search; correspondence to J. Saunders enclosing executed opinion;			
	Janie Blyth	0.90	175.00/hr	157.50
31/05/2017	Review and revise opinion review subsearch and execution search; instruct clerk re file and status of transaction;			
	Wayne Kerrick	0.40	550.00/hr	220.00
02/06/2017	Reviewed correspondence received from J. Saunders re amendment to agreement; reviewed amendment against agreement of purchase and sale; interoffice consultation re same;			
	Janie Blyth	0.30	175.00/hr	52.50
02/06/2017	Received instructions; prepared draft opinion relating to 1661 Vimont Court, Ottawa;			
	Janie Blyth	0.50	175.00/hr	87.50
02/06/2017	Review correspondence and documents; instruct clerk re file; telephone attendance with client re agreement of purchase and sale and opinion;			
	Wayne Kerrick	0.70	550.00/hr	385.00
02/06/2017	Review draft amendment; review purchase agreement; call with client to confirm instructions; revise amendment; circulate; further call with J. Saunders and revised amendment;			
	Eric Presseau	0.80	350.00/hr	280.00
05/06/2017	Received instructions; amended opinion; obtained and reviewed updated subsearch;			
	Janie Blyth	1.00	175.00/hr	175.00
05/06/2017	Receive instructions from client; instruct clerk re file draft opinion relating to sold property security; instruct clerk re same and review of documents; receive instructions re certificate;			
	Wayne Kerrick	1.40	550.00/hr	770.00
06/06/2017	Correspondence to J. Saunders enclosing draft opinion relating to 1661 Vimont Court and update on condition date relating to 1670 Vimont Court; reviewed amendment to 1670 Vimont Court agreement; interoffice consultation re same;			
	Janie Blyth	0.50	175.00/hr	87.50
06/06/2017	Review correspondence and documents; instruct clerk re file, waiver;			
	Wayne Kerrick	0.40	550.00/hr	220.00
06/06/2017	Review further amendment to purchase agreement; call regarding strategy and instructions with J. Saunders; voicemails (x2) from J. Saunders with instructions; revise amendment and			

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	incorporate revival language; deliver to J. Saunders;			
	Eric Presseau	0.80	350.00/hr	280.00
06/06/2017	Review of correspondence from John Saunders re Court Report and open issues; review of deemed trust questions re 689			
	Lorne W Segal	0.40	500.00/hr	200.00
07/06/2017	Reviewed voice mail received from J. Saunders re documentation/information required for court; reviewed previous transaction and documentation; interoffice consultation re same; reviewed signed amendment to agreement and correspondence from J. Saunders re same;			
	Janie Blyth	0.50	175.00/hr	87.50
07/06/2017	Telephone attendance with clre instructions; review file and prior reports; instruct clerk re documents required; review amendment to agreement of purchase and sale; instruct clerk re same; review and revise draft opinion;			
	Wayne Kerrick	1.00	550.00/hr	550.00
07/06/2017	Correspondence with J. Saunders regarding executed amendment and procedure step for completeness of same;			
	Eric Presseau	0.20	350.00/hr	70.00
07/06/2017	Review of matters and preparation of correspondence to John Saunders re (i) deemed trust and priorities between CRA and TD as mortgagee, and between CRA and the Receiver re its fees and expenses, (ii) approach to discharge of CPL, and (iii) retention and destruction of Drytech records and records of Drytech US; various telephone calls with John Saunders on the foregoing; conference with Garrett Hamel re research and instructions on the foregoing			
	Lorne W Segal	3.10	500.00/hr	1,550.00
08/06/2017	Reviewing applicable case law and commentary re calculation of "prescribed security interest" amount and priority of Receiver's Charge as against the CRA's GST/HST deemed trust; Drafting email to L. Segal in response to follow-up questions from J. Saunders re same.			
	Garrett Hamel	1.50	200.00/hr	300.00
08/06/2017	Various telephone calls with John Saunders re receivers' report; review of correspondence re Norton Rose CPL; preparation of riders to Receiver's report re Norton Rose CPL and discharge of CPL against 1670 Vimont			
	Lorne W Segal	2.50	500.00/hr	1,250.00
08/06/2017	Review of and preparation of comments on revisions to Receiver's 5th report; preparation of correspondence to John Saunders			
	Lorne W Segal	1.80	500.00/hr	900.00
09/06/2017	Review receiver's report;			
	Wayne Kerrick	0.50	550.00/hr	275.00
Total Fees for Professional Services				<u>\$18,147.00</u>

DISBURSEMENTS**Taxable Costs**

Copying \$79.25

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June 16, 2017
INVOICE: 18700535

TeraView (Ontario) Online Searches & Registration - Taxable		\$100.05
29/03/2017	Process Servers	\$13.50
VENDOR: Kilrea Bailiff & Process Servers; INVOICE#: 138217;		
DATE: 03/29/2017 - File Notice of Discontinuance		
Total Taxable Disbursements		<u>\$192.80</u>
Non-Taxable Costs		
TeraView (Ontario) Online Searches & Registration - Agency		\$39.05
Total Non-Taxable Disbursements		<u>\$39.05</u>



June 16, 2017
INVOICE: 18700535

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$20,763.03

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

July 13, 2017
INVOICE: 18718427

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

		HST (13.0%)
Fees for Professional Services	\$20,817.50	\$2,706.28
Disbursements (Taxable)	<u>227.10</u>	
Total Disbursements	227.10	29.52
Total Fees and Disbursements	21,044.60	
Total Taxes	2,735.80	2,735.80
Total Invoice	23,780.40	
Please remit balance due:	In Canadian Dollars	\$23,780.40

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

Our services are provided in accordance with our 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



July 13, 2017
INVOICE: 18718427

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

PROFESSIONAL SERVICES

11/05/2017	Message from client; telephone conference with client re disposal of business records; Patrick Shea	0.50	660.00/hr	330.00
07/06/2017	Reviewing relevant case law and commentary re questions posed by J. Saunders re priority of the mortgage in favour of The Toronto-Dominion Bank and the Receiver's costs and expenses as compared to the GST/HST deemed trust in favour of the Crown; Drafting email correspondence summarizing results of same to L. Segal for review; Phone call with J. Saunders and L. Segal to debrief same; Garrett Hamel	3.30	200.00/hr	660.00
09/06/2017	Review of correspondence from John Saunders re 5th Report re CRA deemed trust and proposed revisions; review of research re prescribed amounts re TD collateral mortgage; review of revised 5th Report; Lorne W Segal	0.90	500.00/hr	450.00
10/06/2017	Drafting email to L. Segal in response to follow-up questions from J. Saunders re amount of debt obligation forming TD's prescribed security interest; Garrett Hamel	1.30	200.00/hr	260.00
11/06/2017	Drafting security review opinion in respect of the security given by 6892639 Canada Inc. in favour of The Toronto-Dominion Bank; Garrett Hamel	1.10	200.00/hr	220.00
12/06/2017	Received instructions; reviewed draft application for vesting order; amended same; Janie Blyth	0.50	175.00/hr	87.50
12/06/2017	Drafting security review opinion in respect of the security given by 6892639 Canada Inc. in favour of The Toronto-Dominion Bank; Reviewing the schedule of PPSA registrations included in the draft approval and vesting order and emailing comments on same to G. Douglas et al. Garrett Hamel	2.40	200.00/hr	480.00
12/06/2017	Review draft vesting order; instruct clerk re same; correspondence to client; review revised documents; instruct clerk re same; Wayne Kerrick	1.00	550.00/hr	550.00
12/06/2017	Review of revised 5th report and preparation of correspondence thereon; review of 1670 Vimont vesting order and preparation of revisions to the order; preparation of correspondence to Gordon Douglas and John Saunders on vesting order; review of and preparation of revisions to opinion letter re TD - 689 GSA and preparation of correspondence to John Saunders; Lorne W Segal	1.50	500.00/hr	750.00
13/06/2017	Received instructions regarding title to the property; correspondence to purchaser's solicitor requesting title details; Janie Blyth	0.40	175.00/hr	70.00

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

July 13, 2017
INVOICE: 18718427

13/06/2017	Review correspondence and documents from G Douglas; correspondence to G Douglas; instruct clerk re file; instruct clerk re title opinion; review and revise opinion; correspondence to purchaser's lawyer; instruct clerk re same and title information;			
	Wayne Kerrick	0.80	550.00/hr	440.00
14/06/2017	Reviewed correspondence received from purchaser's solicitor re title;			
	Janie Blyth	0.10	175.00/hr	17.50
14/06/2017	Review correspondence from Lee; review agreement; instruct clerk re file; correspondence to Lee; telephone attendance with J Lee; correspondence to client; review assignment; review and revise assignment; correspondence to Lee re same; correspondence to client re execution;			
	Wayne Kerrick	1.70	550.00/hr	935.00
15/06/2017	Reviewed signed assignment agreement;			
	Janie Blyth	0.10	175.00/hr	17.50
15/06/2017	Review correspondence and documents; correspondence to client; review correspondence from client; correspondence to Lee; review correspondence and documents from Lee; correspondence to client;			
	Wayne Kerrick	1.20	550.00/hr	660.00
15/06/2017	Reviewing correspondence from K. Karim; reviewing contract list of rental equipment with IBX Services; drafting correspondence to CDRG+Redteam regarding further statement of account; reviewing and noting disputes in table of invoices from counsel for First General Services URA; telephone call to D. D'Silva of First General Services (Toronto); email to N. Sharma regarding documents for discussion; teleconference with J. Saunders and N. Sharma; diarizing deadline for claim against CDRG+Redteam for follow up;			
	Joel H Reinhardt	1.80	210.00/hr	378.00
15/06/2017	Review of correspondence re and preparation of amendments to Vesting Order language re TD and BDC PPSA registrations;			
	Lorne W Segal	0.40	500.00/hr	200.00
16/06/2017	Received instructions; reviewed legal descriptions; amended draft order;			
	Janie Blyth	0.50	175.00/hr	87.50
16/06/2017	Review correspondence and draft order; review and revise order; correspondence to client re same;			
	Wayne Kerrick	0.80	550.00/hr	440.00
16/06/2017	Email to D. D'Silva regarding settlement terms and figure; email to students regarding assistance for First General Services URA claim evidence;			
	Joel H Reinhardt	0.40	210.00/hr	84.00
16/06/2017	Review of draft Approval Order re 5th report and Approval and Vesting Order and preparation of comments on and revisions to Orders			
	Lorne W Segal	1.50	500.00/hr	750.00
19/06/2017	Reviewing files re Business Development Bank of Canada security documents; Email correspondence with L. Segal re obligations secured by the general security agreement given by 689 in favour of Business Development Bank of Canada.			
	Garrett Hamel	0.30	200.00/hr	60.00

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July 13, 2017
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19/06/2017	Review correspondence and revised versions of orders; correspondence to client re same; meeting with L Segal;			
	Wayne Kerrick	1.00	550.00/hr	550.00
19/06/2017	Instructions to W. Tamrat regarding drafting plaintiff's claim against CDRG+Redteam;			
	Joel H Reinhardt	0.20	210.00/hr	42.00
19/06/2017	Various telephone calls with John Saunders re BDC's GSA and the obligations secured; telephone call with Andre Ducasse re 1670 Vimont vesting order and re surplus proceeds; preparation of correspondence to Karen Perron and Andre Ducasse re 1670 Vesting Order; review of security report; preparation of correspondence to Gordon Douglas;			
	Lorne W Segal	1.10	500.00/hr	550.00
20/06/2017	Office meeting with counsel to discuss document review for the file and objectives of finding paperwork to substantiate our claims that are disputed by the other side; making logistical arrangements for document review, to begin next week;			
	Jesse C Baker	0.90	140.00/hr	126.00
20/06/2017	Interoffice consultation re vesting order; reviewed vesting order received; reviewed file re closing date;			
	Janie Blyth	0.90	175.00/hr	157.50
20/06/2017	Review correspondence and documents; instruct clerk re file and closing; correspondence to G Douglas; review documents; and agreement; correspondence to J Lee;			
	Wayne Kerrick	1.00	550.00/hr	550.00
20/06/2017	Email to W. Tamrat regarding drafting plaintiff's claim against CDRG + Redteam; email to J. Baker regarding First General Services URA evidence; providing instructions to J. Baker regarding review of First General Services URA evidence; reviewing damages chart from J. Saunders responding to position of First General Services URA; creating notes version of damages chart for use by J. Baker; email to J. Baker regarding document review;			
	Joel H Reinhardt	1.10	210.00/hr	231.00
21/06/2017	Review correspondence from Lee; correspondence to Lee;			
	Wayne Kerrick	0.30	550.00/hr	165.00
22/06/2017	Correspondence to Lee; instruct clerk re file and closing documents; correspondence to client; review correspondence from client; correspondence to Lee; telephone attendance with J. Lee; correspondence to J. Lee; instruct clerk re file and documents; review tax certificate; correspondence to client re same;			
	Wayne Kerrick	1.00	550.00/hr	550.00
22/06/2017	Drafting and preparing pleadings for receivership application for J Reinhardt;			
	Wudassie Tamrat	2.00	140.00/hr	280.00
23/06/2017	Prepared draft statement of adjustments; interoffice consultation re questions relating to same; reviewed responses received from J. Saunders; updated statement of adjustments; sent copy of statement of adjustments to J. Saunders; reviewed response from J. Saunders regarding realty taxes; correspondence to J. Saunders explaining realty taxes relating to the statement of adjustments;			
	Janie Blyth	1.50	175.00/hr	262.50
23/06/2017	Review draft statement of adjustments; instruct clerk re same and correspondence to client re missing details; review correspondence from client; instruct clerk re file and documents;			

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	review correspondence from Lee; correspondence to Lee re statement of adjustments; review draft documents from Lee; instruct clerk re same;			
	Wayne Kerrick	1.40	550.00/hr	770.00
26/06/2017	Reviewed HST declaration and the HST number; correspondence to purchaser's solicitor confirming that the form is satisfactory;			
	Janie Blyth	0.30	175.00/hr	52.50
26/06/2017	Review correspondence and documents; instruct clerk re file;			
	Wayne Kerrick	0.30	550.00/hr	165.00
26/06/2017	Email to M. Lapensee regarding payment; email to J. Baker regarding document review;			
	Joel H Reinhardt	0.20	210.00/hr	42.00
27/06/2017	Reviewing Drytech files re First General contracts; compiling information on each invoice contained therein;			
	Jesse C Baker	4.80	140.00/hr	672.00
27/06/2017	Received instructions; reviewed agreement; correspondence to purchaser's solicitor re undertaking re realty taxes and address for service for the purchaser; prepared draft application for vesting order, acknowledgement and direction re vesting order, document registration agreement, direction re funds, vendor's undertaking to readjust, purchaser's undertaking to readjust, bring-down certificate, undertaking re realty taxes, acknowledgement of the purchaser re conditions precedent, acknowledgement of the vendor re conditions precedent; compiled receiver's certificate;			
	Janie Blyth	3.90	175.00/hr	682.50
27/06/2017	Review correspondence and documents from Lee; instruct clerk re same and closing documents; review and revise all closing documents; instruct clerk re same; correspondence to Lee;			
	Wayne Kerrick	1.20	550.00/hr	660.00
27/06/2017	Email letter to M. Lapensee regarding payment; telephone call with CDRG + Redteam regarding account; telephone call with J. Saunders regarding CDRG + Redteam;			
	Joel H Reinhardt	0.90	210.00/hr	189.00
28/06/2017	Continuing review of documents received from Drytech;			
	Jesse C Baker	2.10	140.00/hr	294.00
28/06/2017	Amended acknowledgements of the purchaser and vendor; amended other draft closing documents; reviewed corporate documentation of the purchaser; correspondence to purchaser's solicitor enclosing draft documents for review; reviewed correspondence from purchaser's solicitor confirming that the documentation is satisfactory; compiled and sent correspondence to J. Saunders enclosing documents for execution and questions relating to the key and the property; telephone attendance with purchaser's solicitor re arrangements for keys and closing documents;			
	Janie Blyth	5.40	175.00/hr	945.00
28/06/2017	Review and revise closing documents; review correspondence from Lee; instruct clerk re file; correspondence to Lee; telephone attendance with Lee; review correspondence and documents from Lee; instruct clerk re same; review correspondence re commission; correspondence to client re same; telephone attendance with Lee re closing; review correspondence and documents;			

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July 13, 2017
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	Wayne Kerrick	2.20	550.00/hr	1,210.00
29/06/2017	Continuing to review documents;			
	Jesse C Baker	6.80	140.00/hr	952.00
29/06/2017	Telephone attendance with J. Saunders re sale proceeds; reviewed signed documents; telephone attendance with purchaser's solicitor re closing package and realty taxes;			
	Janie Blyth	0.30	175.00/hr	52.50
29/06/2017	Email correspondence with L. Segal re priority of interest accrued after the date of CRA deemed trust;			
	Garrett Hamel	0.30	200.00/hr	60.00
29/06/2017	Review correspondence from client; instruct clerk re file; correspondence to J Lee; review documents; correspondence to Lee re closing;			
	Wayne Kerrick	0.70	550.00/hr	385.00
29/06/2017	Revising draft plaintiff's claim from W. Tamrat; instructions to student regarding issuance of plaintiff's claim;			
	Joel H Reinhardt	0.30	210.00/hr	63.00
29/06/2017	Finalization of statement of claim for J Reinhardt; issuing statement of claim with Ottawa Small Claims Court;			
	Wudassie Tamrat	1.40	140.00/hr	196.00
30/06/2017	Continuing to review documents; reviewing another file discovered re Robertson Road project; meeting with J. Reinhardt to discuss progress of document review process;			
	Jesse C Baker	6.60	140.00/hr	924.00
30/06/2017	Reviewed correspondence received from J. Saunders re keys; telephone attendance with City of Ottawa re interest on taxes; correspondence to purchaser's solicitor enclosing part of the executed closing documents and update regarding keys; correspondence to purchaser's solicitor re update regarding funds and closing documents; reviewed signed documents and funds received from purchaser's solicitor; correspondence to purchaser's solicitor enclosing signed release and waiver; reviewed registered application for vesting order; prepared notice of change of ownership; correspondence to City of Ottawa re payment of outstanding realty taxes; sent notice of change of ownership; correspondence to J. Saunders enclosing receipt for realty taxes; correspondence to realtor re release of balance of commission;			
	Janie Blyth	2.00	175.00/hr	350.00
30/06/2017	Email correspondence with L. Segal re priority of interest accrued after the date of CRA deemed trust;			
	Garrett Hamel	0.30	200.00/hr	60.00
30/06/2017	Review correspondence and documents; instruct clerk review file and closing; correspondence to Lee; telephone attendance with Lee; instruct clerk re documents for registration; correspondence to client;			
	Wayne Kerrick	1.20	550.00/hr	660.00
30/06/2017	Conferring with J. Baker regarding evidence of 2015 Robertson Road project; email to J. Saunders and N. Sharma regarding issued claim;			
	Joel H Reinhardt	0.20	210.00/hr	42.00

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Errors and omissions excluded



July 13, 2017
INVOICE: 18718427

Total Fees for Professional Services \$20,817.50

DISBURSEMENTS

Taxable Costs

Copying		\$54.25
Fax Charges		\$0.25
Courier		\$8.60
23/06/2017	City Tax & Other Certificates/Searches City of Ottawa and share certificate	\$69.00
29/06/2017	Corporate Filing Fee	\$95.00
VENDOR: Tamrat, Wudassie INVOICE#: 1871756506302006		
DATE: 06/30/2017 Tamrat, Wudassie, As requested by Joel		
Reinhardt - SCC-Filing of a Claim 06/29/17		
Total Taxable Disbursements		<u>\$227.10</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



July 13, 2017
INVOICE: 18718427

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$23,780.40

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: 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

August 28, 2017
INVOICE: 18743235

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

		HST (13.0%)
Fees for Professional Services	\$2,260.50	\$293.87
Disbursements (Taxable)	156.35	
Disbursements (Non-Taxable)	<u>55.00</u>	
Total Disbursements	211.35	20.33
Total Fees and Disbursements	2,471.85	
Total Taxes	314.20	314.20
Total Invoice	2,786.05	
Please remit balance due:	In Canadian Dollars	\$2,786.05

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

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

GOWLING WLG (CANADA) LLP
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August 28, 2017
INVOICE: 18743235

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

PROFESSIONAL SERVICES

04/07/2017	Finishing compiling chart listing invoices; reorganizing files in boxes for ease-of-use; Jesse C Baker	9.40	140.00/hr	1,316.00
04/07/2017	Processing closing funds; Christina Goss	0.30	175.00/hr	52.50
04/07/2017	Review correspondence and documents; instruct clerk re same and follow up on closing, outstanding issues; Wayne Kerrick	0.40	550.00/hr	220.00
06/07/2017	Telephone call with N. Sharma regarding IBX Services evidence; Joel H Reinhardt	0.30	210.00/hr	63.00
12/07/2017	Reviewing First General Services URA email correspondence with Drytech regarding 2015 Robertson Road; email to J. Saunders and N. Sharma regarding email correspondence of First General Services URA; teleconference with J. Saunders and N. Sharma regarding collection matters and next steps; email to D. D'Silva regarding follow up on payment of proposed amount; email to K. Karim regarding contract documents for IBX Services and resolution of the claim; Joel H Reinhardt	1.20	210.00/hr	252.00
17/07/2017	Receiving instructions from J. Reinhardt; preparation of Default Judgment; preparation of Request to Clerk; compiling default materials in preparation of filing same with the Court; Christina Hebert	2.10	150.00/hr	315.00
19/07/2017	Email to J. Saunders and N. Sharma regarding correspondence from counsel for CDRG + Redteam; email to N. Sharma regarding next steps; Joel H Reinhardt	0.20	210.00/hr	42.00
Total Fees for Professional Services				<u>\$2,260.50</u>

DISBURSEMENTS

Taxable Costs

Copying		\$7.25
Courier		\$4.10
30/06/2017	Real Estate Levy	\$65.00
	Real Estate Levy: Deed/Transfer	
05/07/2017	Process Servers	\$80.00
	VENDOR: Kilrea Bailiff & Process Servers; INVOICE#: 76522;	
	DATE: 07/05/2017 - Service of plaintiff's claim on Eastern	
	Building Consultants & services LTD COB CDRG + Red Team -	

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



August 28, 2017
INVOICE: 18743235

July 4, 2017; Affidavit and return	
Total Taxable Disbursements	<u>\$156.35</u>
Non-Taxable Costs	
17/07/2017	
Minister of Finance - Agency	\$55.00
VENDOR: The Minister of Finance; INVOICE#: 07172017-1;	
DATE: 07/17/2017 - Filing request for default judgment	
Total Non-Taxable Disbursements	<u>\$55.00</u>

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August 28, 2017
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Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$2,786.05

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

September 27, 2017
INVOICE: 18763347

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

		HST (13.0%)
Fees for Professional Services	\$1,318.00	\$171.34
Disbursements (Taxable)	9.50	
Total Disbursements	9.50	1.24
Total Fees and Disbursements	1,327.50	
Total Taxes	172.58	172.58
Total Invoice	1,500.08	
Please remit balance due:	In Canadian Dollars	\$1,500.08

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

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

GOWLING WLG (CANADA) LLP
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September 27, 2017

INVOICE: 18763347

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

PROFESSIONAL SERVICES

16/08/2017	Telephone call to S. Jaberolansar regarding follow up; telephone call with S. Jaberolansar regarding discussions of CDRG + Redteam claim;			
	Joel H Reinhardt	0.30	210.00/hr	63.00
17/08/2017	Follow up telephone call and email to D. D'Silva regarding payment; follow up email to K. Karim regarding response to Drytech position; follow up email to V. Boddy regarding damages chart and next steps; conference call with N. Sharma and J. Saunders regarding status of collection files; email to J. Saunders regarding CDRG + Redteam claim; email to J. Saunders regarding response from D. D'Silva regarding settlement; email to D. D'Silva regarding partial payment and defence; telephone call and voicemail to S. Jaberolansar;			
	Joel H Reinhardt	1.60	210.00/hr	336.00
18/08/2017	Telephone call with S. Jaberolansar regarding next steps;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
21/08/2017	Email to V. Boddy regarding settlement discussion;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
22/08/2017	Drafting correspondence to personal injury counsel for K. Dunn regarding stay of proceedings; email to L. Segal regarding draft correspondence; email to L. Segal regarding revisions to draft correspondence;			
	Joel H Reinhardt	0.70	210.00/hr	147.00
22/08/2017	Review of correspondence from John Saunders and preparation of correspondence to John Saunders and Joel Reinhardt re statement of claim;			
	Lorne W Segal	0.20	500.00/hr	100.00
23/08/2017	Telephone call with K. Karim regarding settlement discussions; drafting email correspondence to J. Saunders regarding update on collection files; telephone call with V. Boddy regarding outstanding issues; email to J. Saunders regarding updates;			
	Joel H Reinhardt	1.70	210.00/hr	357.00
24/08/2017	Telephone call with J. Saunders regarding file updates and instructions for next steps; drafting counteroffer to IBX Services; email to J. Saunders;			
	Joel H Reinhardt	0.70	210.00/hr	147.00
29/08/2017	Reviewing counteroffer from K. Karim; email to K. Karim regarding clarifications for instructions from client; email to J. Saunders regarding update;			
	Joel H Reinhardt	0.60	210.00/hr	126.00

Total Fees for Professional Services**\$1,318.00****DISBURSEMENTS**

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



September 27, 2017
INVOICE: 18763347

Taxable Costs	
Copying	\$0.50
Scanning Service	\$4.50
Fax Charges	\$4.50
Total Taxable Disbursements	<u>\$9.50</u>



September 27, 2017
INVOICE: 18763347

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$1,500.08

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

October 12, 2017
 INVOICE: 18772338

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

		HST (13.0%)
Fees for Professional Services	\$2,086.00	\$271.18
Disbursements (Taxable)	3.75	
Total Disbursements	3.75	0.49
Total Fees and Disbursements	2,089.75	
Total Taxes	271.67	271.67
Total Invoice	2,361.42	
Please remit balance due:	In Canadian Dollars	\$2,361.42

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

Our services are provided in accordance with our 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



October 12, 2017
INVOICE: 18772338

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

PROFESSIONAL SERVICES

05/09/2017	Review of correspondence from and preparation of correspondence to John Saunders re inquiry relating to Phil Amyot and BDC claim against guarantors			
	Lorne W Segal	0.40	500.00/hr	200.00
18/09/2017	Telephone call with Andre Ducasse and review of correspondence from Andre Ducasse re offer on sale of Dairy Road; preparation of correspondence to John Saunders			
	Lorne W Segal	0.20	500.00/hr	100.00
19/09/2017	Reviewing First General Service URA files regarding invoicing; telephone call with J. Saunders regarding next steps on files; telephone call to S. Jaberolansar regarding settlement; email to D. d'Silva regarding settlement; email to J. Saunders regarding settlement of IBX claim; email to J. Saunders regarding settlement of CRDG + Redteam claim; email to K. Karim regarding settlement offer acceptance;			
	Joel H Reinhardt	1.40	210.00/hr	294.00
19/09/2017	Review of correspondence from Karen Perron re sale of Dairy Drive; review of correspondence from and preparation of correspondence to John Yach re proceedings relating to Phil Amyot; preparation of correspondence to John Saunders; telephone call with John Saunders re Dairy Drive and response to BDC and re response to Phil Amyot re Norton Rose / PwC CPL claim			
	Lorne W Segal	0.80	500.00/hr	400.00
20/09/2017	Instructions to M. Hung regarding preparation of settlement documentation for IBX Services, First General Services (Toronto) and CDRG + Redteam;			
	Joel H Reinhardt	0.20	210.00/hr	42.00
25/09/2017	Review of correspondence from Andre Ducasse re offer on Dairy Drive and preparation of correspondence to John Saunders			
	Lorne W Segal	0.20	500.00/hr	100.00
26/09/2017	Review of correspondence from Karen Perron re TD's response to BDC proposed acceptance of offer on Dairy Drive; telephone call with Andre Ducasse re Receiver's position; various telephone calls with John Saunders re the Receiver's perspective; preparation of correspondence to Andre Ducasse requesting details on marketing process for Dairy Drive			
	Lorne W Segal	0.70	500.00/hr	350.00
27/09/2017	Telephone call with Andre Ducasse re Broker's reports on Dairy Drive; various telephone calls with John Saunders; review of Broker's reports on Dairy Drive; preparation of correspondence to Andre Ducasse re Receiver's position on proposed sale' follow up calls with each of Andre Ducasse and John Saunders			
	Lorne W Segal	1.20	500.00/hr	600.00

Total Fees for Professional Services

\$2,086.00

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



October 12, 2017
INVOICE: 18772338

DISBURSEMENTS

Taxable Costs

Copying	\$3.75
Total Taxable Disbursements	<u>\$3.75</u>

October 12, 2017
INVOICE: 18772338

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$2,361.42

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: 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

December 31, 2017
INVOICE: 18830718

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

		HST (13.0%)
Fees for Professional Services	\$1,846.00	\$239.98
Disbursements (Taxable)	258.70	
Disbursements (Non-Taxable)	(130.00)	
Total Disbursements	128.70	33.63
Total Fees and Disbursements	1,974.70	
Total Taxes	273.61	273.61
Total Invoice	2,248.31	
Please remit balance due:	In Canadian Dollars	\$2,248.31

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

Our services are provided in accordance with our 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

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December 31, 2017
INVOICE: 18830718

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

PROFESSIONAL SERVICES

02/10/2017	Drafting consent dismissal of the plaintiff's claim; reviewing and analyzing release from S. Jaberolansar; email to J. Saunders regarding release and receiver exception; email to S. Jaberolansar regarding release and consent; drafting consent for First General Services (Toronto); email to D. D'Silva regarding settlement funds and consent for execution; email to D. D'Silva regarding tracking number for settlement cheque; email to S. Jaberolansar regarding revision to release;			
	Joel H Reinhardt	1.20	210.00/hr	252.00
23/10/2017	Collecting and reviewing First General Services URA invoices cross referenced in statement of account;			
	Joel H Reinhardt	0.80	210.00/hr	168.00
24/10/2017	Revising full and final release of CDRG + Redteam; drafting minutes of settlement with IBX Restoration Services; compiling invoices to First General Services URA; email to J. Saunders regarding settlement materials and next steps;			
	Joel H Reinhardt	1.20	210.00/hr	252.00
25/10/2017	Email to K. Karim regarding minutes of settlement with IBX Restoration Services;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
31/10/2017	Reviewing revised minutes of settlement and release from opposing counsel;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
07/11/2017	Instructions to M. Hung regarding follow up with counsel for First General Services URA;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
08/11/2017	Revising draft full and final release for IBX Services; revising revised minutes of settlement from counsel for IBX Services; email to J. Saunders regarding revised full and final release and revised minutes of settlement;			
	Joel H Reinhardt	0.80	210.00/hr	168.00
09/11/2017	Email to V. Boddy and H. Yegendorf regarding follow up;			
	Joel H Reinhardt	0.20	210.00/hr	42.00
13/11/2017	Revising full and final release and minutes of settlement in accordance with comments from J. Saunders; email to K. Karim regarding revised minutes of settlement and release;			
	Joel H Reinhardt	0.70	210.00/hr	147.00
14/11/2017	Telephone call with K. Karim regarding terms of minutes of settlement; email to K. Karim regarding minutes of settlement; reporting email to J. Saunders regarding telephone call with K. Karim; email to J. Saunders regarding IBX minutes of settlement; email to K. Karim regarding IBX minutes of settlement;			
	Joel H Reinhardt	0.60	210.00/hr	126.00
23/11/2017	Email to K. Karim regarding minutes of settlement; email to J. Saunders regarding minutes of settlement;			



December 31, 2017
INVOICE: 18830718

	Joel H Reinhardt	0.20	210.00/hr	42.00
27/11/2017	Final revision to IBX Services minutes of settlement; email to J. Saunders; email to K. Karim regarding final minutes of settlement; email to J. Saunders regarding execution copy of minutes of settlement; email to K. Karim and J. Saunders with execution copy of minutes of settlement;			
	Joel H Reinhardt	0.50	210.00/hr	105.00
30/11/2017	Email to K. Karim regarding executed minutes of settlement;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
04/12/2017	Email to J. Saunders regarding follow up items regarding IBX Services and First General Services URA;			
	Joel H Reinhardt	0.20	210.00/hr	42.00
11/12/2017	Telephone call with G. Cullwick regarding negotiations for First General Services URA; email to J. Saunders regarding update;			
	Joel H Reinhardt	0.50	210.00/hr	105.00
12/12/2017	Reviewing correspondence from K. Karim regarding settlement payments; correspondence to J. Saunders regarding settlement payments;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
19/12/2017	Email to G. Cullwick; email to J. Saunders regarding follow up;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
20/12/2017	Telephone call with G. Cullwick;			
	Joel H Reinhardt	0.10	210.00/hr	21.00
21/12/2017	Review of correspondence from Aviva re insurance claim; review of correspondence from Pat Dooley re Restoration College, and telephone call with John Saunders			
	Lorne W Segal	0.50	500.00/hr	250.00

Total Fees for Professional Services

\$1,846.00

DISBURSEMENTS

Taxable Costs

	Copying	\$21.50
	Courier	\$10.20
25/10/2017	Process Servers VENDOR: Kilrea Bailiff & Process Servers; INVOICE#: 142358; DATE: 10/25/2017 - File Request for Clerks Order	\$13.50
25/10/2017	Process Servers VENDOR: Kilrea Bailiff & Process Servers; INVOICE#: 142354; DATE: 10/25/2017 - File Request for Clerks Order	\$13.50
11/12/2017	Process Servers VENDOR: Advance Process Servers; INVOICE#: 4117; DATE: 12/11/2017 - Attempt filing - copy of claim req. & notice of discontinued claim to be filed - re: Drytech International Inc. v.	\$200.00

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 31, 2017
INVOICE: 18830718

First General Service Solutions Inc.		
	Total Taxable Disbursements	<u>\$258.70</u>
Non-Taxable Costs		
12/10/2017	Minister of Finance - Agency Cancellation of: VENDOR: The Minister of Finance; INVOICE#: 07172017-1; DATE: 07/17/2017 - Filing request for default judgment	\$-55.00
31/12/2017	Minister of Finance - Agency Cancellation of: VENDOR: The Minister of Finance; INVOICE#: 09272016-2; DATE: 09/27/2016 - Issue Plaintiff's Claim	\$-75.00
	Total Non-Taxable Disbursements	<u>\$-130.00</u>



December 31, 2017
INVOICE: 18830718

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$2,248.31

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: PNBPU33NNYC - 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 23, 2018
INVOICE: 18863200

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

		HST (13.0%)
Fees for Professional Services	\$1,270.00	\$165.10
Disbursements (Taxable)	<u>3.50</u>	
Total Disbursements	3.50	0.46
Total Fees and Disbursements	1,273.50	
Total Taxes	165.56	165.56
Total Invoice	1,439.06	
Please remit balance due:	In Canadian Dollars	\$1,439.06

Lorne W. Segal

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our 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 23, 2018
INVOICE: 18863200

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

PROFESSIONAL SERVICES

03/01/2018	Email to J. Saunders regarding call; updating table of collections; email to J. Saunders regarding table of collections; telephone call with J. Saunders regarding next steps; telephone call with G. Cullwick regarding instructions from client; email to J. Saunders regarding telephone call with G. Cullwick; email to G. Cullwick;			
	Joel H Reinhardt	0.70	220.00/hr	154.00
17/01/2018	Email to G. Cullwick;			
	Joel H Reinhardt	0.10	220.00/hr	22.00
24/01/2018	Reviewing and analyzing responses of First General Services URA; telephone call with J. Saunders regarding responses of First General Services URA; telephone call with opposing counsel regarding further discussion of positions and supporting emails for 2015 Robertson Road job;			
	Joel H Reinhardt	1.30	220.00/hr	286.00
29/01/2018	Telephone call with G. Cullwick regarding response to spreadsheet; telephone call with J. Saunders regarding terms for a settlement offer;			
	Joel H Reinhardt	0.90	220.00/hr	198.00
05/02/2018	Review of correspondence from Andre Ducasse, and preparation of correspondence to John Saunders re Dairy Drive offer; telephone call with John Saunders re offer terms;			
	Lorne W Segal	0.30	500.00/hr	150.00
06/02/2018	Review of correspondence from and preparation of correspondence to each of John Saunders and Andre Ducasse re offer on Dairy Road property;			
	Lorne W Segal	0.20	500.00/hr	100.00
08/02/2018	Email correspondence to G. Cullwick regarding offer to settle and response to spreadsheet of account; email to J. Saunders regarding update;			
	Joel H Reinhardt	0.90	260.00/hr	234.00
19/02/2018	Follow up email to opposing counsel for First General Services URA;			
	Joel H Reinhardt	0.10	260.00/hr	26.00
20/02/2018	Review of correspondence from Martin Franco and Andre Ducasse; preparation of correspondence and telephone call with Andre Ducasse re Dairy Drive;			
	Lorne W Segal	0.20	500.00/hr	100.00

Total Fees for Professional Services \$1,270.00

DISBURSEMENTS

Taxable Costs	
Copying	\$3.50

Terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



February 23, 2018
INVOICE: 18863200

Total Taxable Disbursements

\$3.50

Terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



February 23, 2018
INVOICE: 18863200

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$1,439.06

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

**GOWLING WLG****Invoice**

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

March 28, 2018
 INVOICE: 18885354

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

		HST (13.0%)
Fees for Professional Services	\$104.00	\$13.52
Disbursements (Taxable)	<u>3.75</u>	
Total Disbursements	3.75	0.49
Total Fees and Disbursements	107.75	
Total Taxes	14.01	14.01
Total Invoice	121.76	
Please remit balance due:	In Canadian Dollars	\$121.76

Lorne W. Segal

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our 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

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March 28, 2018
INVOICE: 18885354

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

PROFESSIONAL SERVICES

02/03/2018	Follow up email to J. Saunders regarding IBX Services payments; Joel H Reinhardt	0.10	260.00/hr	26.00
06/03/2018	Email to G. Cullwick regarding follow up with client; Joel H Reinhardt	0.10	260.00/hr	26.00
21/03/2018	Email to J. Saunders; telephone call with J. Saunders; Joel H Reinhardt	0.20	260.00/hr	52.00
Total Fees for Professional Services				<u>\$104.00</u>

DISBURSEMENTS

Taxable Costs				
Copying				\$3.75
Total Taxable Disbursements				<u>\$3.75</u>

Terms: due upon receipt
Interest at the rate of 1.3% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



March 28, 2018
INVOICE: 18885354

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$121.76

PAYMENT BY CHEQUE:

Please return this payment 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: PNBPU33NNYC - 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

May 30, 2018
INVOICE: 18922680

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

		HST (13.0%)
Fees for Professional Services	\$910.00	\$118.30
Disbursements (Taxable)	<u>30.50</u>	
Total Disbursements	30.50	3.97
Total Fees and Disbursements	940.50	
Total Taxes	122.27	122.27
Total Invoice	1,062.77	
Please remit balance due:	In Canadian Dollars	\$1,062.77

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

Our services are provided in accordance with our 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

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May 30, 2018
INVOICE: 18922680

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

PROFESSIONAL SERVICES

2018-03-28	Email to G. Cullwick, regarding instructions regarding offer to settle; email to J. Saunders regarding IBX Services final payment; email to J. Saunders regarding First General Services URA instructions;			
	Joel H Reinhardt	0.20	260.00/hr	52.00
2018-04-05	Email to J. Saunders regarding payment timeline from First General Services URA; telephone call with J. Saunders regarding timeline from First General Services URA;			
	Joel H Reinhardt	0.20	260.00/hr	52.00
2018-04-09	Drafting minutes of settlement with First General Services URA; email to J. Saunders regarding draft minutes of settlement with First General Services URA; email to J. Saunders regarding satisfaction piece for IBX Services; executing satisfaction piece for IBX Services; instructions to H. Phelan; revising minutes of settlement in accordance with comments from J. Saunders; email to J. Saunders; email to G. Cullwick regarding minutes of settlement; email to J. Saunders;			
	Joel H Reinhardt	1.30	260.00/hr	338.00
2018-04-11	Email to J. Saunders regarding execution of minutes of settlement;			
	Joel H Reinhardt	0.10	260.00/hr	26.00
2018-04-12	Email to G. Cullwick; email to J. Saunders;			
	Joel H Reinhardt	0.10	260.00/hr	26.00
2018-04-18	Reviewing revisions of minutes of settlement from counsel; revision to confidentiality clause; email to J. Saunders regarding revised minutes of settlement; email to J. Saunders; email to G. Cullwick regarding revised minutes of settlement;			
	Joel H Reinhardt	0.60	260.00/hr	156.00
2018-05-01	Email to J. Saunders regarding final version of minutes of settlement; email to G. Cullwick regarding executed minutes of settlement; email to J. Saunders;			
	Joel H Reinhardt	0.20	260.00/hr	52.00
2018-05-10	Email to J. Saunders regarding executed minutes of settlement and draft release; revising draft release dates; email to J. Cullwick; email to J. Saunders;			
	Joel H Reinhardt	0.50	260.00/hr	130.00
2018-05-14	Email to G. Cullwick regarding executed release; instructions to H. Phelan;			

Terms: due upon receipt
Interest at the rate of 1.5% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



May 30, 2018
INVOICE: 18922680

	Joel H Reinhardt	0.20	260.00/hr	52.00
2018-05-15	Email to J. Saunders; email to G. Cullwick;			
	Joel H Reinhardt	0.10	260.00/hr	26.00
Total Fees for Professional Services				<u>\$910.00</u>

DISBURSEMENTS

Taxable Costs

	Copying	\$6.25
	Scanning Service	\$3.50
	Fax Charges	\$1.50
	Courier	\$4.25
2018-04-10	Process Servers	\$15.00
	VENDOR: Kilrea Bailiff & Process Servers; INVOICE#: 145369;	
	DATE: 04/10/2018 - File satisfaction piece + service	
Total Taxable Disbursements		<u>\$30.50</u>

Terms: due upon receipt
Interest at the rate of 1.5% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



May 30, 2018
INVOICE: 18922680

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$1,062.77 CAD

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: PNBPU33NNYC - 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

July 10, 2018
 INVOICE: 18948806

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

		HST (13.0%)
Fees for Professional Services	\$506.00	\$65.78
Total Fees	506.00	
Total Taxes	65.78	65.78
Total Invoice	571.78	
Please remit balance due:	In Canadian Dollars	\$571.78

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

Our services are provided in accordance with our 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

July 10, 2018
INVOICE: 18948806

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

PROFESSIONAL SERVICES

2018-06-13	Review of correspondence from John Saunders re Sakto and Waterford third party claim; preparation of correspondence to John Saunders on approach; Lorne W Segal	0.40	500.00/hr	200.00
2018-06-14	Review of correspondence from BLG and from John Saunders and preparation of correspondence to BLG re third party claim; Lorne W Segal	0.30	500.00/hr	150.00
2018-06-25	Reviewing correspondence from counsel; reviewing file; email to J. Saunders regarding response to counsel regarding discoveries and stay of the action; correspondence to opposing counsel; Joel H Reinhardt	0.50	260.00/hr	130.00
2018-06-26	Email to J. Saunders regarding correspondence; Joel H Reinhardt	0.10	260.00/hr	26.00

Total Fees for Professional Services**\$506.00**

July 10, 2018
INVOICE: 18948806

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$571.78 CAD

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: PNBPU33NNYC - 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

October 9, 2018
INVOICE: 19004446

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

		HST (13.0%)
Fees for Professional Services	\$4,608.50	\$599.11
Disbursements (Taxable)	15.25	
Disbursements (Non-Taxable)	<u>160.00</u>	
Total Disbursements	175.25	1.98
Total Fees and Disbursements	4,783.75	
Total Taxes	601.09	601.09
Total Invoice	5,384.84	
Please remit balance due:	In Canadian Dollars	\$5,384.84

Lorne W. Segal

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our 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



October 9, 2018
INVOICE: 19004446

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

PROFESSIONAL SERVICES

2018-08-08	Prepared the reporting book for Deloitte and compiled enclosures; Janie Blyth	1.50	185.00/hr	277.50
2018-09-11	Email to J. Saunders regarding cheques having cleared; Joel H Reinhardt	0.20	260.00/hr	52.00
2018-09-13	Review of correspondence from Andre Ducasse and preparation of correspondence to John Saunders re sale of Dairy Drive property and discharge of receiver's certificate; preparation of correspondence to Andre Ducasse re payment of surplus to the Receiver and requirement for an accounting on the sale; Lorne W Segal	0.40	500.00/hr	200.00
2018-09-14	Review of correspondence from and preparation of correspondence to Soloway Wright re closing of sale of Dairy Road property and required accounting; Lorne W Segal	0.20	500.00/hr	100.00
2018-09-15	Reviewing minutes of settlement; email to G. Cullwick regarding consent dismissal; Joel H Reinhardt	0.20	260.00/hr	52.00
2018-09-19	Email to J. Saunders regarding dismissal order from First General Service URA file and personal injury claim motion to lift stay of proceedings; Joel H Reinhardt	0.30	260.00/hr	78.00
2018-09-20	Received instructions; obtained and reviewed the registered court order (OC1779776); interoffice consultation re same; Janie Blyth	0.40	185.00/hr	74.00
2018-09-20	Review correspondence and documents from Soloways re sale of property under power of sale; review registered order/certificate; meeting with L Segal; Wayne Kerrick	0.80	575.00/hr	460.00
2018-09-20	Email to B. Meadows regarding seeking instructions; Joel H Reinhardt	0.10	260.00/hr	26.00
2018-09-20	Review of correspondence from Soloway re sale of Dairy Drive; review of statement of adjustments; preparation of correspondence to Wayne Kerrick re real estate matters; telephone call with and preparation of correspondence to Gordon Douglas re removal of			

Terms: due upon receipt
Interest at the rate of 1.5% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



October 9, 2018
INVOICE: 19004446

	receivers certificate; preparation of correspondence to John Saunders reporting on the above;			
	Lorne W Segal	0.40	500.00/hr	200.00
2018-09-20	Preparation of correspondence to Soloway re closing process for Dairy Drive; review of Court Order re permitting BDC to pursue power of sale proceedings; telephone call with John Saunders re BDC sale, re lifting stay and re winding up receivership;			
	Lorne W Segal	0.40	500.00/hr	200.00
2018-09-21	Interoffice consultation re language to delete the court order from title; reviewed precedent documentation; reviewed land registrar's guide relating to the deletion of the court order by a court order; interoffice consultation re same;			
	Janie Blyth	0.40	185.00/hr	74.00
2018-09-21	Review correspondence from G Douglas; review file and documents; review land titles guide; correspondence to G Douglas; telephone attendance with G Douglas; review correspondence from G Douglas;			
	Wayne Kerrick	1.00	575.00/hr	575.00
2018-09-24	Review draft court documents and correspondence from G Douglas, J Saunders and L Segal; correspondence to all of the above; review revised documents from G Douglas; correspondence to G Douglas;			
	Wayne Kerrick	0.80	575.00/hr	460.00
2018-09-24	Review of and preparation of comments on affidavit and draft order re sale of Dairy Drive;			
	Lorne W Segal	0.20	500.00/hr	100.00
2018-09-25	Review correspondence and documents from D Gordon; instruct clerk re file and documents; correspondence to S Johnson-Abbott;			
	Wayne Kerrick	0.60	575.00/hr	345.00
2018-09-26	Review correspondence from S Johnson-Abbott;			
	Wayne Kerrick	0.10	575.00/hr	57.50
2018-09-27	Received instructions; prepared notice to amend the register by the court order, along with the acknowledgement and direction; correspondence to J. Saunders enclosing same for execution;			
	Janie Blyth	1.00	185.00/hr	185.00
2018-09-27	Review correspondence and documents from G Douglas; instruct clerk re file and documents; review correspondence from Soloways; correspondence to client re documents; telephone attendance with Soloways;			
	Wayne Kerrick	0.70	575.00/hr	402.50

Terms: due upon receipt
Interest at the rate of 1.5% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



October 9, 2018
INVOICE: 19004446

2018-09-28	Telephone attendance with Soloways; review correspondence from Soloways; execute document registration agreement; correspondence to Soloways re same; instruct clerk re file; review correspondence and documents from Soloways; correspondence to client re closing documents;
Wayne Kerrick	0.80 575.00/hr 460.00
2018-09-30	Review closing documents; correspondence to client re same; review correspondence from client;
Wayne Kerrick	0.40 575.00/hr 230.00

Total Fees for Professional Services	<u>\$4,608.50</u>
---	--------------------------

DISBURSEMENTS

Taxable Costs

Copying	\$11.00
Courier	\$4.25
Total Taxable Disbursements	<u>\$15.25</u>

Non-Taxable Costs

2018-09-17	Minister of Finance - Agency	\$160.00
	VENDOR: The Minister of Finance; INVOICE#: 20180917-1;	
	DATE: 09/17/2018 - Fee for filing consent and order to dismiss	
	Total Non-Taxable Disbursements	<u>\$160.00</u>



October 9, 2018
INVOICE: 19004446

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$5,384.84 CAD

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

**GOWLING WLG**

Invoice

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

October 17, 2018
 INVOICE: 19008949

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

		HST (13.0%)
Fees for Professional Services	\$1,693.50	\$220.16
Disbursements (Taxable)	48.10	
Disbursements (Non-Taxable)	<u>63.65</u>	
Total Disbursements	111.75	6.26
Total Fees and Disbursements	1,805.25	
Total Taxes	226.42	226.42
Total Invoice	2,031.67	
Please remit balance due:	In Canadian Dollars	\$2,031.67

Lorne W. Segal

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our 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



October 17, 2018
INVOICE: 19008949

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

PROFESSIONAL SERVICES

2018-10-01	Reviewed the signed acknowledgement and direction re application; interoffice consultation re document registration agreement; correspondence to vendor's solicitor requesting fully executed copy of the document registration agreement; reviewed fully signed document registration agreement; reviewed signed transfer provided by the vendor's solicitor; correspondence to the vendor's solicitor re status of funds; attended to the registration of the application to amend the property based on a court order; correspondence to vendor's solicitor enclosing same; correspondence to Deloitte enclosing copy of the registered transfer and application to delete court order, as well as an update re closing funds;			
	Janie Blyth	1.30	185.00/hr	240.50
2018-10-01	Correspondence to Soloways; review correspondence; review documents; correspondence to Soloways; attend to electronic registration; review correspondence and documents from Soloways; telephone attendance with Soloways re funds and closing; instruct clerk re file and closing, correspondence to client;			
	Wayne Kerrick	1.00	575.00/hr	575.00
2018-10-02	Received instructions; correspondence to BDC's solicitor requesting the status of funds; reviewed correspondence from BDC's solicitor re funds; prepared and sent reporting letter to J. Saunders, along with funds;			
	Janie Blyth	1.80	185.00/hr	333.00
2018-10-02	Instruct clerk re file and telephone attendance with Soloways; report to client; telephone attendance with Soloways; review correspondence and documents;			
	Wayne Kerrick	0.60	575.00/hr	345.00
2018-10-12	Telephone call with John Saunders re preparation of Receiver's final report; preparation of correspondence to John Saunders			
	Lorne W Segal	0.40	500.00/hr	200.00
Total Fees for Professional Services				<u>\$1,693.50</u>

DISBURSEMENTS

Taxable Costs

Copying	\$13.75
Fax Charges	\$4.50
Courier	\$4.25

Terms: due upon receipt
Interest at the rate of 1.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



October 17, 2018
INVOICE: 19008949

TeraView (Ontario) Online Searches & Registration - Taxable		\$10.60
2018-09-18	Process Servers	\$15.00
	VENDOR: Kilrea Bailiff & Process Servers; INVOICE#: 148137;	
	DATE: 09/18/2018 - Issue and Enter Order	
	Total Taxable Disbursements	<u>\$48.10</u>
Non-Taxable Costs		
TeraView (Ontario) Online Searches & Registration - Agency		\$63.65
	Total Non-Taxable Disbursements	<u>\$63.65</u>



October 17, 2018
INVOICE: 19008949

Remittance Copy

Client: 204696 Deloitte Restructuring Inc.
Matter: 02390854
RE: Receivership - Drytech International Inc. and 6892639 Canada Inc.
Amount Due: \$2,031.67 CAD

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: PNBPU33NNYC - ABA:026005092

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

THE TORONTO-DOMINION BANK
Applicant

and

DRYTECH INTERNATIONAL INC. et al.
Respondents

ONTARIO
SUPERIOR COURT OF JUSTICE
PROCEEDING COMMENCED AT
OTTAWA

AFFIDAVIT OF LORNE SEGAL

DOUGLAS LAW
Lawyers
250 Minto Place
Ottawa ON
K1M 0B4

Gordon Douglas (LSO # 363590)

E-mail: gordon.douglas@douglaslaw.ca
Tel: 613-319-1962
Fax: 613-319-3617

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

TAB H

Court File 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

AFFIDAVIT OF JANE FARQUHARSON

I, JANE FARQUHARSON, of the City of Ottawa, in the Province of Ontario,
MAKE OATH AND SAY AS FOLLOWS:

1. I am an assistant to Gordon Douglas of the law firm Douglas Law. Douglas Law was retained by Deloitte Restructuring Inc. ("Deloitte"), the Court-appointed receiver and manager (the "Receiver") of all of the assets, undertakings and properties of Drytech International Inc. and 6892639 Canada Inc. (hereinafter the "Debtors"), in May 2017. In my role as an assistant to Gordon Douglas, I have knowledge of the matters deposed herein.
2. By way of an Order made by this Court on April 11, 2016, Deloitte was appointed as Receiver without security of all of the assets, undertakings and properties of Debtors acquired for, or used in relation to, the business carried on by the Debtors (the "Assets"). Deloitte initially retained the law firm Gowling WLG (Canada) LLP ("Gowling WLG") to act as its lawyers in

respect of the Receivership. At the time, Gordon Douglas was a partner at Gowling WLG.

3. Gordon Douglas left Gowling WLG in May 2017 and formed Douglas Law. In its capacity as Receiver of the Assets, Deloitte retained Douglas Law to provide it with advice and representation in court, which is the same role Gordon Douglas fulfilled for the Receiver while he was a partner at Gowling WLG.
4. On October 26, 2017 and October 17, 2018, Douglas Law sent invoices to Deloitte for legal advice and services that Douglas Law provided to Deloitte in its capacity as Receiver of the Assets during the period June 6, 2017 and September 25, 2018. The two invoices total \$11,488.16 including fees of \$9,210.00, disbursements of \$993.33 and Harmonized Sales Tax ("HST") of \$1,284.83. Douglas Law has received payment in full from Deloitte for these two invoices.
5. Attached to my Affidavit and marked as Exhibit "A" are true copies of the invoices that Douglas Law sent to Deloitte dated October 26, 2017 and October 17, 2018.
6. I have been advised by Gordon Douglas and verily believe it to be true that the dockets and disbursements attached as Exhibit "A" provide a fair and accurate description of the activities undertaken by Douglas Law for the Receiver from the start of the retainer to September 25, 2018.
7. At the request of Deloitte, Gordon Douglas has prepared a sample invoice that includes an estimate of the fees and disbursements that Douglas Law will expend representing Deloitte, in its capacity as Receiver, during the forthcoming motion before the Ontario Superior Court of Justice at which the Receiver will present its Sixth Report to the Court. A copy of the

sample invoice is dated October 17, 2018 and is attached to my Affidavit and marked as Exhibit "B".

8. The sample invoice totals \$3,324.00 and includes fees of \$2,700.00, disbursements of \$260.00 and HST of \$364.00. I am advised by Gordon Douglas and verily believe it to be true that the fees, disbursements and HST listed in the sample invoice represent a reasonable estimate of the time and expenses that Douglas Law will incur providing the Receiver with legal representation in respect of its Sixth Report to the Court.
9. To the best of my knowledge, the rates charged by Douglas Law are comparable to, or less than, the rates charged for the provision of services of a similar nature and complexity by other legal firms in the Ottawa market.
10. Douglas Law requests that the Court approve:
 - (a) Douglas Law's accounts dated October 26, 2017 and October 17, 2018 in the total amount of \$11,488.16, including fees of \$9,210.00, disbursements of \$993.33 and HST of \$1,284.83; and
 - (b) the Receiver paying a final Douglas Law account for services rendered during the period October 19, 2018 to the outcome of the Receiver's motion during which it will present its Sixth Report to the Court, which account is not to exceed \$3,324.00, including fees, disbursements and HST.

11. I make this Affidavit in support of the relief being sought by the Receiver in its Notice of Motion and for no other or improper purpose.

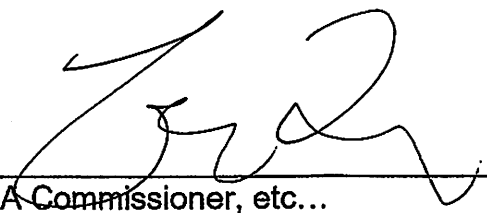
SWORN BEFORE ME at
the City of Ottawa, in
the Province of Ontario
this 24th day of October, 2018


A Commissioner, etc.

)
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)
)

JANE FARQUHARSON

THIS IS EXHIBIT "A" OF THE AFFIDAVIT
OF JANE FARQUHARSON SWORN
BEFORE ME ON OCTOBER 24, 2018.



A Commissioner, etc...

GORDON DOUGLAS
 Barrister and Solicitor
 250 Minto Place
 Ottawa, Ontario K1M 0B4

Telephone: 613-749-6463
 Facsimile: 613-701-5575

Email: gordon.douglas@douglaslaw.ca

Deloitte Restructuring Inc.
 World Exchange Plaza
 100 Queen Street
 Suite 1600,
 Ottawa, Ontario
 K1P 5T8

HST Registration No. 84323 9096 RT0002

INVOICE: 2017-036

FILE: 1579

DATE: October 26, 2017

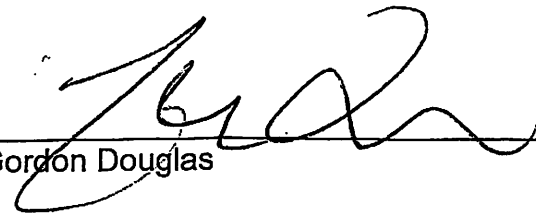
Attention: John Saunders, Senior Vice-President

Re: The Toronto-Dominion Bank v. Drytech International Inc. et al.

ACCOUNT SUMMARY

For professional services rendered in connection with the above noted matter as described in the attached detail of services:

Total Fees		\$6,540.00
Taxable Disbursements	\$578.55	
Non-taxable Disbursements	<u>\$160.00</u>	\$738.55
Taxes on Fees (13%)	\$850.20	
Taxes on Disbursements (13%)	<u>\$ 75.21</u>	<u>\$925.41</u>
TOTAL FEES AND DISBURSEMENTS		\$8,203.96
LESS monies held in trust		<u>0.00</u>
AMOUNT DUE AND PAYABLE UPON RECEIPT		\$8,203.96


 Gordon Douglas

Gordon Douglas, Barrister and Solicitor

PAGE: 2
 INVOICE: 2017-036
 FILE: 1579

Re: The Toronto-Dominion Bank v. Drytech International Inc. et al.

DETAIL OF SERVICES

FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH THE ABOVE NOTED MATTER, INCLUDING:

JUN 6, 2017	Emails to and from T. Johanson regarding court hearing scheduled for June 20, 2017	0.3
JUN 8, 2017	Review of draft Fifth Report of the Receiver to the Court	1.0
June 10, 2017	Drafting of Notice of Motion and Motion Record	2.7
June 12, 2017	Drafting of Approval and Vesting Order	2.3
June 13, 2017	Emails and phone calls to and from J. Saunders, L. Segal and W. Kerrick regarding draft Notice of Motion, Motion Record and Approval and Vesting Order	2.7
June 13, 2017	Preparation of Motion Record	0.5
June 13, 2017	Drafting of email and cover letters to other counsel, companies and interested individuals	1.2
June 15, 2017	Delivery of Motion Record to key parties of the application	0.7
June 15, 2017	Drafting of Affidavits of Service	0.6
June 15, 2017	Drafting of correspondence to T. Johanson regarding motion materials and court hearing	0.4
June 15, 2017	Filing of Motion Record and Affidavits of Service with the Civil Counter at the Ottawa Courthouse	0.6

Gordon Douglas, Barrister and Solicitor

PAGE: 3
 INVOICE: 2017-036
 FILE: 1579

Re: The Toronto-Dominion Bank v. Drytech International Inc. et al.

June 16, 2017	Drafting of Order regarding additional relief being sought during June 20, 2017 motion hearing	2.4
June 16, 2017	Revisions to draft Approval and Vesting Order and additional Order	2.7
June 19, 2017	Emails and phone calls to/from other counsel, including L. Segal, W. Kerrick, A. Ducasse, K. Perron, O. Rees, J. Yach, R. Dabrowski, M. Gallagher and P. Thompson	2.0
June 19, 2017	Telephone call with K. Dooley	0.2
June 20, 2017	Attendance at the Ottawa Courthouse for June 20, 2017 court hearing	1.2
June 20, 2017	Attendance at the Ottawa Courthouse Civil Counter to have Orders issued and entered	0.3
June 20, 2017	Emails to interested parties with Orders dated June 20, 2017	0.3

TOTAL FEES: 21.8 hours at \$300.00/hour \$6,540.00

DETAIL OF DISBURSEMENTS**TAXABLE DISBURSEMENTS**

Photocopying and Binding \$578.55

TOTAL TAXABLE DISBURSEMENTS \$578.55

NON-TAXABLE DISBURSEMENTS

Court Motion Hearing Fee \$160.00

TOTAL NON-TAXABLE DISBURSEMENTS \$160.00

TOTAL DISBURSEMENTS \$738.55

Douglas Law
 250 Minto Place
 Ottawa, ON K1M 0B4 Canada

Ph:613-319-1962

Fax:613-319-3617

Deloitte Restructuring Inc.

October 17, 2018

100 Queen Street
 Suite 1600,
 Ottawa, ON
 K1P 5T8 Canada

File #: 1600

Attention: Mr. John Saunders

Inv #: 18

RE: The Toronto-Dominion Bank v. Drytech International Inc. and 6892639
 Canada Inc.

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Sep-07-18	Drafting of email to Ms. Tina Johanson at the Ottawa Courthouse regarding scheduling of a motion before Justice Hackland.	0.30	90.00	GCD
Sep-10-18	Emails to and from Ms. Johanson regarding scheduling of motion hearing; emails to and from J. Saunders regarding same.	0.30	90.00	GCD
Sep-11-18	Emails to and from J. Saunders regarding scheduling of motion hearing for October 30, 2018.	0.10	30.00	GCD
Sep-20-18	Telephone conversation with L. Segal at Gowling WLG regarding BDC's sale of the Dairy Drive properties; review of emails and attachments from L. Segal and J. Saunders regarding same; drafting of email to Ms. Tina Johanson and Ms. Shailina Awadia at the Ottawa Courthouse regarding scheduling of motion to obtain a court order to remove Deloitte Restructuring Inc.'s order from title of the Dairy Drive properties; emails to and from S. Awadia, L. Segal, W. Kerrick and J. Saunders; Teranet property searches and review of documents registered on title of the Dairy Drive properties.	2.40	720.00	GCD
Sep-21-18	Emails to and from W. Kerrick regarding documents on title of the Dairy Drive	0.60	180.00	GCD

properties; review of documents obtained from W. Kerrick; review of emails to and from L. Segal, W. Kerrick and J. Saunders; telephone call to J. Saunders regarding appraisals from BDC.

Sep-23-18	Drafting of Notice of Motion, affidavit of John Saunders, Motion Record and draft Order in advance of motion hearing scheduled for October 25, 2018; emails to J. Saunders regarding same; review of changes proposed by J. Saunders; review of emails from L. Segal and W. Kerrick regarding same.	2.50	750.00	GCD
Sep-24-18	Changes to draft motion materials; emails to and from J. Saunders, W. Kerrick and L. Segal regarding same; drafting of Motion Confirmation form; meeting with J. Saunders to obtain signature on affidavit; attendance at the Ottawa Courthouse to file motion materials.	1.50	450.00	GCD
Sep-25-18	Attendance at the Ottawa Courthouse for motion hearing; appearance before Justice Hackland; attendance at the Civil Counter to have order issued and entered; emails to J. Saunders, W. Kerrick and L. Segal regarding same.	1.20	360.00	GCD
	Totals	8.90	\$2,670.00	
	Total GST/HST on Fees		347.10	

DISBURSEMENTS

Sep-20-18	Teranet Search - Name Search (6892639 Canada Inc.)	10.00
	Teranet Search - PIN # 14530-0413 and 14530-0414	49.40
	Teranet Search - Doc # OC1779776	3.00
Sep-24-18	Photocopying and Binding	32.38
	Court Fee (Filing Motion Record)*	160.00
	Totals	\$254.78
	Total GST/HST on Disbursements	12.32

Total Fee & Disbursements

\$3,284.20

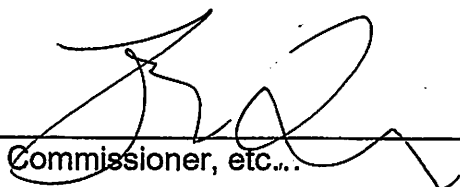
Balance Now Due

\$3,284.20

TAX ID Number 84323 9096

Total GST/HST \$359.42

THIS IS EXHIBIT "B" OF THE AFFIDAVIT
OF JANE FARQUHARSON SWORN
BEFORE ME ON OCTOBER 24, 2018.


A Commissioner, etc...

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

October 17, 2018

Attention: Mr. John Saunders

File #: 1600
Inv #: Sample

RE: The Toronto-Dominion Bank v. Drytech International Inc. and 6892639
Canada Inc.

DATE	DESCRIPTION	TASK	HOURS	AMOUNT	LWYR
Oct-19-18	Review of the Receiver's Sixth Report to the Court; proposed revisions to the text.	BW	1.00	300.00	GCD
Oct-20-18	Drafting of Notice of Motion, Affidavits of J. Saunders, W. Kerrick and J. Farquharson; drafting of Motion Record and draft Order for the Court.	BW	4.50	1,350.00	GCD
Oct-22-18	Revisions to draft motion materials; emails and telephone calls with other lawyers and interested parties regarding motion hearing and relief being sought.	BW	2.00	600.00	GCD
Oct-30-18	Attendance at the Ottawa Courthouse for motion hearing; attendance at the Civil Counter to have the Order of the Court issued and entered.	BW	1.00	300.00	GCD
Oct-31-18	Communications with other lawyers and interested parties about the outcome of the motion hearing.	BW	0.50	150.00	GCD
	Totals		9.00	\$2,700.00	
	Total GST/HST on Fees			\$351.00	

FEE SUMMARY:

Lawyer	Hours	Effective Rate	Amount
Gordon Douglas	9.00	\$300.00	\$2,700.00

DISBURSEMENTS

	Expl Cd.	Disbursements	Receipts
Oct-22-18 Photocopying and Binding of Motion Record		100.00	

Court Filing Fee - Motion Record*	160.00	
Totals	<u>\$260.00</u>	<u>\$0.00</u>
Total GST/HST on Disbursements	\$13.00	
Total Fees & Disbursements		<u>\$3,324.00</u>
Previous Balance		\$3,284.20
Previous Payments		\$0.00
Balance Due Now		<u>\$6,608.20</u>
AMOUNT QUOTED:		\$0.00

THE TORONTO-DOMINION BANK

Applicant

and

Court File No. 16-68152

DRYTECH INTERNATIONAL INC. et al.

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
PROCEEDING COMMENCED AT
OTTAWA**

AFFIDAVIT OF JANE FARQUHARSON

DOUGLAS LAW
Lawyers
250 Minto Place
Ottawa ON
K1M 0B4

Gordon Douglas (LSO # 363590)

E-mail: gordon.douglas@douglaslaw.ca
Tel: 613-319-1962
Fax: 613-319-3617

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

TAB I



Commercial Banking

1350, boul. René-Lévesque ouest, 7ième étage

Montréal, Québec H3G 1T4

Tel: (514) 289-0101

Fax: (514) 289-0083

Statement of Account

Drytech International Inc. and 6892639 Canada Inc.

Balance due at November 13, 2018

Drytech - guaranteed by 6892639 Canada Inc.	TDEF – Contract 229705	\$	615,231.00
Drytech - guaranteed by 6892639 Canada Inc.	TDEF – Contract 229706	\$	67,291.00
Accrued interest	TDEF - Contract 229705	\$	38,945.00
Accrued interest	TDEF - Contract 229706	\$	70,130.00
Accrued interest - Demand Loan		\$	7,912.00
Business Visa cards		\$	80,378.00
6892639 Canada Inc. - outstanding mortgage interest		\$	122,237.00
Outstanding Legal Fees to date		\$	180,422.00
TOTAL		\$	1,182,546.00

THE TORONTO-DOMINION BANK

Applicant

and

DRYTECH INTERNATIONAL INC. et al.

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
PROCEEDING COMMENCED AT
OTTAWA**

MOTION RECORD

DOUGLAS LAW

Lawyers
250 Minto Place
Ottawa ON
K1M 0B4

Gordon Douglas (LSO # 363590)

E-mail: gordon.douglas@douglaslaw.ca
Tel: 613-319-1962
Fax: 613-319-3617

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