

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

**IN THE MATTER OF s. 243(1) of the *Bankruptcy and Insolvency Act*
and s. 101 of the *Courts of Justice Act***

B E T W E E N:

HSBC BANK CANADA

Applicant

-and-

ROYAL CANADIAN BEDROCK INC.

Respondent

**MOTION RECORD
(Returnable July 21, 2021)**

Volume 2 of 2

DATE: July 15, 2021

GOLDMAN SLOAN NASH & HABER LLP

Barristers and Solicitors
Suite 1600, 480 University Avenue
Toronto, Ontario, M5G 1V2
Fax: 416-597-3370

Mario Forte (LSO 27293F)

Email: forte@gsnh.com

Tel: (416) 597-6477

Fax: (416) 597-3370

Lawyers for Deloitte Restructuring Inc.

TO: THE SERVICE LIST

10.2. Exceptions to Non-Disclosure. The obligations hereunder shall not apply to information that (i) is or becomes public domain; (ii) is received from a third party without confidentiality obligation to the disclosing Party; (iii) is known by the receiving Party without use of the other Party's confidential information; (iv) is independently developed by the receiving Party; or (v) is required to be disclosed by operation of law; provided, however, that the receiving Party shall notify the disclosing Party as soon as reasonably possible in order for the disclosing Party to attempt to obtain an appropriate protective order.

10.3. Publicity. No announcement of the execution of this Agreement, press release or other like publicity or advertising material which contains information relating to this Agreement shall be made.

11. PAYMENT.

11.1. Pricing. In consideration of the Product delivery and all other rights stated in this Agreement, Table rock shall pay the amounts detailed in **Exhibit "D"** entitled Prices, Terms of Payments. Any and all payments shall be in US Dollars, if not specifically stated otherwise. All such pricing shall be constant and not subject to change until December 31, 2016. Each September, commencing September 2016, the parties may adjust such pricing, effective the following January 1 and effective throughout such calendar year.

11.2. Minimum Annual Purchase. During the term of this Agreement, Table rock shall purchase no less than 200 Truck loads (or 18 loads per state, where one truck load is defined as 22 tons) of Products from Royal Canadian during each twelve (12) month period, beginning ninety (90) days after the Effective Date. This minimum purchase obligation shall continue for the first two (2) years of this Agreement, after which Royal Canadian and Table rock shall review and revise, as appropriate, this obligation. If the actual purchase by Table rock during a certain twelve month period is more than the minimum purchase amount set forth in this Section, the excess shall be carried forward and credited to the minimum purchase amount for the subsequent period; provided that in no event shall the excess amount carried forward exceed twenty percent (20%) of the minimum purchase required in this Section.

11.3. Taxes. Royal Canadian will be responsible for and pay all taxes imposed on Royal Canadian, except sales, use or similar taxes. Table rock will be responsible for any applicable sales, use or similar tax, except Table rock will have no liability for any tax for which Table rock has an appropriate resale or other tax exemption.

11.4. Terms. Royal Canadian shall extend Net 30 terms to Table Rock. The net 30 terms shall start when the product leaves Royal Canadian facilities.

12. NOTICES.

All notices required or permitted under this Agreement will be in writing, will reference this Agreement and will be deemed given: (i) when delivered personally; (ii) when sent by facsimile or email; (iii) three (3) days after having been sent by registered or certified air mail, return receipt requested, postage prepaid; or (iv) the first business day after deposit with a commercial overnight carrier, with written verification of receipt. All communications will be sent to the addresses set forth below, or to such address as may be designated by a Party by giving written notice to the other Party pursuant to this Section 16.

If to Table Rock:
Table Rock Stone Company

If to Royal Canadian:
Royal Canadian Bedrock Inc.

Attn: Darrin Loftus
 17672 Welch Plaza
 Omaha, Nebraska 68135
 T (402) 408-1830
 F (402) 334-6831
 E dloftus@tablerockco.com

WITH A COPY TO:
 Attn: Brent Simons
 17672 Welch Plaza
 Omaha, Nebraska 68135
 T (402) 408-1830
 F (402) 334-6831
 E bsimons@tablerockco.com

Attn: Anthony Guido
 100 King St. W. Suite 5600
 Toronto, ON M5X1C9
 T 416-459-1037
 F 1-888-213-9377
 E Anthony@royalcanadianbedrock.com

WITH A COPY TO:
 Attn: David Jebb
 155 Rexdale Blvd., Suite 400, Toronto, ON
 M9W5Z8
 T 416-847-0880
 F 416-847-0887
 E jebb@sympatico.ca

13. RECORDS.

Table rock shall keep, for three (3) years following the sales transaction to Table rock's customer, accurate customer and Product information necessary for technical support or to adequately administer a recall of any Products. Royal Canadian shall keep, for three (3) years following the supply of each Product to Table rock, accurate Product information necessary for technical support of such Table rock Products.

14. TERM AND TERMINATION.

14.1. Term. The terms of this Agreement shall commence on the Effective Date and continue thereafter for an initial period of five (5) years and thereafter for successive five (5) year periods unless either Party gives not less than six (6) months' notice prior to the end of any such period of its intention not to renew.

14.2. Termination for Cause. Royal Canadian and Table rock have the option to terminate this Agreement in the event that either Party:

- a) becomes insolvent, files, or has filed against it a petition in bankruptcy or undergoes reorganization pursuant to a petition in bankruptcy filed with respect to it;
- b) will be dissolved or liquidated or have a petition for dissolution or liquidation filed with respect to it;
- c) will be subject to property attachment or court injunction or order, which substantially and negatively affects its operations;
- d) will be unlikely to fulfill its obligations under this Agreement because of significant changes of its assets, credit or business position; or
- e) defaults or breaches any material provision of this Agreement and does not remedy the default or breach within sixty (60) days after written notice from the other Party.

14.3. Table rock Remedies. If Table rock terminates this Agreement for any of the reasons in Section 18.2, Royal Canadian will:

- a) immediately cease all manufacturing operation and production required by Table rock purchase orders under this Agreement;
- b) deliver all completed Products manufactured pursuant to Table rock purchase order instructions; and
- c) Table rock will pay Royal Canadian the price agreed with Table rock for the current month for the Products delivered.

14.4. Royal Canadian Remedies. If Royal Canadian terminates this Agreement for any of the reasons in Section 18.2, Table rock will pay Royal Canadian for all the delivered Products.

14.5. Survival. Notwithstanding anything to the contrary set forth in this Agreement, the termination or expiration of this Agreement shall not affect (I) the obligations of the Parties which shall have accrued pursuant to the provisions of this Agreement, including any purchase orders which have been accepted by Royal Canadian prior to termination of this Agreement and (II) the right of Table rock's customers to use the Products which have been properly delivered before the termination or expiration of this Agreement. All representations, payment provisions, warranty provisions and enforcement provisions shall survive termination or expiration of this Agreement.

15. MISCELLANEOUS.

15.1. Assignment. This Agreement and all the terms and provisions hereof shall be binding upon and shall inure to the benefit of the successors and assigns of the Parties hereto; provided, however, no assignment of this Agreement or of any rights or obligations arising under it may be effected without the written consent of the other Party, which may be reasonably withheld by Royal Canadian if a Table rock proposed successor is a competitor of Royal Canadian, or, in the joint opinion of Royal Canadian and Table Rock is not a good credit risk or business risk.

15.2. Force Majeure. Either Party shall be excused from performance hereunder, except for payment of sums due and owing, if and to the extent its performance is prevented by any cause reasonably beyond its control, such as, and not by way of limitation: fire; floods; windstorms; strikes; work stoppages; riots; unavailability of transportation, material, supplies or necessary equipment; inability to obtain or maintain necessary authority, licenses or permits, or other governmental authorization; acts of God; acts of terrorism; acts of public enemy; and acts of any governmental authority having jurisdiction.

15.3. Independent Contractor. This Agreement does not create an employer-employee relationship between Royal Canadian and Table rock, nor an agency, nor joint venture nor partnership, nor franchise, nor franchise agreement.

15.4. Amendment. This Agreement, including the Exhibits hereto, may not be modified except by a written amendment executed by the duly authorized representatives of both Parties hereto.

15.5. Conflicting Provisions. If any conflict arises between the terms of this Agreement and any purchase order or other document provided by Table rock, the provisions of this

Agreement shall govern and the conflicting provision in Table rock's document or documents shall be considered void and of no force and effect.

15.6. Severability. If any provision of this Agreement, or portion thereof, shall be held to be unenforceable, such provision will be enforced to the maximum extent permissible so as to effect the intent of the parties, and the remainder of this Agreement will continue in full force and effect.

15.7. Waiver. Failure or delay in exercising any right hereunder shall not operate as a waiver thereof. The single or partial exercise by either Party of any right hereunder shall not preclude or prejudice any other or further exercise thereof or the exercise of any other right.

15.8. No Beneficiaries. No provision of this Agreement shall in any way inure to the benefit of any third person (including the public at large) so as to constitute any such person a third-party beneficiary of this Agreement or of any one or more of the terms hereof, or otherwise give rise to any cause of action in any person not a party hereto.

15.9. Interpretation. Headings are used in this Agreement for convenience of reference only and shall be given no weight in the interpretation of this Agreement. Neither Party shall be construed as having drafted this Agreement based upon both Parties' opportunity to review this Agreement with the counsel of their choice.

15.10. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario or state of Nebraska without reference to its rules governing choice of law.

15.11. Entire Agreement. This Agreement states the entire agreement between the Parties with respect to the subject matter hereof.

15.12. Authority. All signatories to this Agreement certify that they have actual authority to sign and to bind their principals.

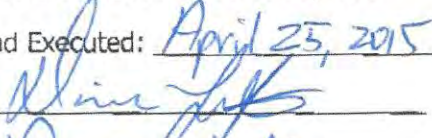
15.13. Counterparts. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

[Signature Page Follows]



IN WITNESS WHEREOF, and intending to be legally bound hereby, the Parties have by their duly authorized officers executed this Agreement.

TABLE ROCK STONE COMPANY, LLC

Dated and Executed: April 25, 2015
By: 
Name: Dennis Lathas
Title: President

ROYAL CANADIAN BEDROCK INC.

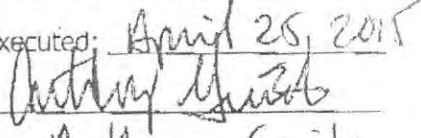
Dated and Executed: April 25, 2015
By: 
Name: Anthony Guido
Title: PRESIDENT



EXHIBIT A**PRODUCTS**

Le Grand Guelph-3" wide (coursing 3"-10")	\$150/ton
Eramosa Tiger Stripe 3" wide (coursing 3"-10")	\$150/ton
Platinlum 3" wide(coursing 3"-10")	\$150/ton
Bob Cagen 3" wide (coursing 3"-10")	\$150/ton
Regal Red 3" wide (coursing 3"-10")	\$150/ton



EXHIBIT B
PURCHASE ORDER EXAMPLE

See attached.



EXHIBIT C

LEAD TIMES AND FORECAST

In order to keep with demand, we will need to establish a lead time of 2-3 week maximum for all products.

Right now we are forecasting a need for (1) truck load of each:

Eramosa

Grand Guelph

Platinum

Bob Cagen-charcoal



EXHIBIT D

PRICES, TERMS OF PAYMENTS

Le Grand Guelph-3" wide (coursing 3"-10")	\$150/ton
Eramosa Tiger Stripe 3" wide (coursing 3"-10")	\$150/ton
Platinum 3" wide(coursing 3"-10")	\$150/ton
Bob Cagen 3" wide (coursing 3"-10")	\$150/ton
Regal Red 3" wide (coursing 3"-10")	\$150/ton

Terms: Net 30 from shipment date.



Oak Ridges Library; Delivery of remaining materials

1 message

Doug Bell <DBell@bondfield.com>

To: Anthony Guido <anthony@royalcanadianbedrock.com>, Dino Papadopoulos <dinop@labflooring.com>

Cc: Leo Albuquerque <LAlbuquerque@bondfield.com>

Mon, Apr 9, 2018 at 9:23 AM

Anthony /Dino

We need an update on delivery of corners to start bulk head work.

I was expecting this material last week.

Thank you Douglas

Doug Bell
Construction Superintendent

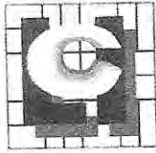
DBell@bondfield.com



407 Basaltic Rd., Concord, ON. L4K 4W8
T: 416.667.8422 F: 416.667.8462

106 Schneider Rd., Unit A, Kanata, ON. K2K 1Y2
T: 613.271.0440 F: 613.271.0967

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Lab Flooring Industries

d/o Lab Construction Industries Inc.
595 Cityview Blvd. Unit 1
Vaughan Ontario

Purchase Order No. ORL-715

Date: _____

PURCHASE ORDER

Vendor

Name Royal Canadian Bedrock
Address 100 King St. West
City Toronto Ont Post M5X 1C9
Phone _____

Ship To

Name Oak Ridges Library
Address Regatta Dr
City Richmond Hill Prov Ont Post
Phone _____

Qty	Units	Description	Unit Price	TOTAL
730	sqft	Match Eramosa Vein Sawn 59mm x 600mm x 15mm	\$23.00	\$16,790.00
730	sqft	Match Eramosa Vein Honed 59mm x 600mm x 15mm	\$33.00	\$24,090.00
34	pcs	Match Eramossa- BED CUT and Sandblasted 325mm x 1800mm x 32mm With One groove on Top 25mm from front Nosing spanning across tread ready to receive Steel Insert. Groove to be 1/4" deep x 1/4" wide	\$187.50	\$6,375.00
40	sqft	12" x 24" Sandblasted To match tread in colour. Sandblast on top only no grooves		\$0.00
145	linft	Corner pieces made from stone 59mm x 90mm x 15mm to be Vein Honed		\$0.00
<p>ATTENTION: Anthony Guido ***Please note that I sent you pictures of the details for Treads and for corner pieces in separate emails. If there is anything not clear, please lets clarify before.</p> <p>***This order is needed ASAP</p>				
SubTotal				\$47,255.00
Taxes P.S.T.				\$3,780.40
G.S.T.				\$2,362.75
TOTAL				\$53,398.15

Shipping Date _____

Notes/Remarks

1. Do not deliver goods without purchase order. 2. Acknowledge receipt of this order specifying prices and a definite shipping date. 3. Make no substitutions or changes without authority from us. 4. We reserve the right to cancel this order if shipment is not made as promised. 5. This order must not be billed at higher prices than quoted. 6. Partial orders will be rejected unless previously authorized in writing.

Michael laboni <michaeli@labflooring.com>

To: Anthony Guido <anthony@royalcanadianbedrock.com>

Cc: Dino Papadopoulos <dinop@labflooring.com>, James Papadopoulos <jpapa@labflooring.com> Page 208

Hi Anthony,

What do you mean by revised...the email has the breakdown of how many piece of each size.

25 pieces are 58 1/8" long. 2" thick and 12" wide

22 pieces are 80" long. 2" thick and 12" wide

22 pieces are to be cut into 12"x24" size at 2" thick and only surface on the top surface

Michael

Sent from my Samsung Galaxy smartphone.

----- Original message -----

From: Anthony Guido <anthony@royalcanadianbedrock.com>

Date: 2018-05-11 10:13 AM (GMT-05:00)

To: Michael laboni <michaeli@labflooring.com>

Cc: Dino Papadopoulos <dinop@labflooring.com>, James Papadopoulos <jpapa@labflooring.com>

[Quoted text hidden]

Anthony Guido <anthony@royalcanadianbedrock.com>

Fri, May 11, 2018 at 11:41 AM

To: Michael laboni <michaeli@labflooring.com>

Cc: Dino Papadopoulos <dinop@labflooring.com>, James Papadopoulos <jpapa@labflooring.com>

Hi Michael,

If Eramosa

\$9,500 + HST

+ Transportation \$1,500 + HST

Lump sum TOTAL \$11,000 + HST

If Ottawa Platinum

\$11,500 + HST

+ Transportation \$1,500 + HST

Lump sum TOTAL \$13,000 + HST

Above prices for Sawn finish

Add \$1000 + HST for Sandblast

Add \$2000 + HST for Honed

Mansouri Group.

SUMMERCOVE ESTATES INC.,
30 Wertheim Court, Suite 9,
Richmond Hill, ON
L4B 1B9

Tel: (905) 881-1026
 Fax: (905) 886-6073

February 16, 2018

Delivered by e-mail

Royal Canadian Bedrock Inc.,
 100 King Street West,
 Suite 5600,
 Toronto, ON
 M5X 1C9


Attention: Mr. Anthony Guido

Re: Amendment Letter to Purchase Order number 099
 dated December 12, 2015 ("the Contract")
 Between Summercove Estates Inc. ("Summercove") and
 Royal Canadian Bedrock Inc. ("RCB")
 124 -128 Pears Avenue Toronto (the "Property")

Dear Mr. Guido:

Further to recent discussions with you regarding the Contract this letter will confirm that Summercove is prepared to adjust and amend the Contract, as follows:

1. Contract to be adjusted to the aggregate sum of \$160,073.78, exclusive of HST which amount is based on 7,893.39 ft² @ \$17.50/ft² and 2,089.48 ft² @ \$10.50/ft²;
2. RCB acknowledges that to date the sum of \$114,373.75 has been paid on the Contract leaving a cost to complete of \$45,700.43 excluding HST;
3. RCB to deliver to the Property the stone that remains to be delivered under the Contract, as itemized on Schedule "B" attached hereto and forming part of this Amending Letter, in a good and workmanlike manner and in accordance with the terms and time frames as set out on Schedule "A" attached hereto and forming part of this Amending Letter;
4. Summercove agrees to pay to RCB, in addition to the cost to complete, ~~a performance bonus (the "Bonus") of \$50,000 (inclusive of HST). The Bonus shall only be deemed earned upon the delivery of all of the stone as required under the Contract, as amended,~~ in accordance with the quantities and time frames as set out in Schedule "A". RCB agrees with Summercove to ~~deliver~~ ^{pickup} the stone in a good order, in the quantities and within the time frame as set out on Schedule A, ~~failing which the Bonus shall be deemed not to have been earned or payable and agrees that any portion of the Bonus that has been previously paid to RCB prior to such default shall~~

Approved 

Note: Dewatering Problem
 delayed jobs for
 2 years. Hence,
 amended contract.

~~immediately become due and re-payable to Summercove. This return of Bonus monies shall be in addition to any other rights that Summercove may have against RBC for damages for breach of Contract.~~

AK

PRIOR TO SUMMERCOVE PICKING UP

- 5. ~~Upon delivery by RBC of the stone in accordance with the attached Schedule Summercove agrees to make payment to RBC in the amounts and at the times as shown on Schedule "A", subject to any statutory holdbacks pursuant to the Construction Lien Act as may be required;~~

AK

Please signify your agreement with the terms of this Amending Letter by signing where indicated below and returning the signed letter to us no later than 5:00 p.m. on the 28th day of February, 2018, after which time if not accepted this offer to amend the Contract will become null and void.

28th

Yours truly,
Summercove Estates Inc.
Per:

AK

Maryam Mansouri Hurst, A.S.O.

The undersigned does, by execution of this letter, acknowledge and agree to the contents, terms and conditions all as set out above, this 28th day of February, 2018.

Royal Canadian Bedrock Inc.
Per:

Anthony Guido
I have authority to bind the Corporation

Schedule "A"
RCB Performance Bonus Agreement
 Feb 14 2018

Original Contract Amount	based on 7000 SF (@\$17.50/SF) and 2,857 SF (@\$10.50/SF)	Net	\$152,500.00	HST	\$19,825.00	Gross	\$172,325.00
Current Contract Amount	based on 7893.39 SF (@\$17.50/SF) and 2,089.48 SF (@\$10.50/SF)		\$160,073.78		\$20,809.59		\$180,883.37
Paid to Date	(net of \$10,000 gross paid for 11th floor terrace)		\$114,373.35		\$14,868.54		\$129,241.89
Current Cost to Complete			\$45,700.43		\$5,941.06		\$51,641.48
Performance Bonus			\$44,247.79		\$5,752.21		\$50,000.00
Total New Cost to Complete			\$89,948.21		\$11,693.27		\$101,641.48

VB

Ave	Location	Quantities	% of Total Quantity (by piece)	Appropiate Delivery Date	Current Contract Payment Upon Delivery (Gross)	Performance Bonus Payment on Delivery (Gross)	Total Payment to be Made on Delivery (Gross)
1	East side, North and South Knife Edges	60	9.76%	28-Feb	\$5,038.19	\$15,060.00	\$20,038.19
2	Penthouse East Side	54	8.78%	7-Mar	\$4,534.37	\$5,000.00	\$9,534.37
3	Canopies Ground Floor	48	7.80%	21-Mar	\$4,030.55	\$5,000.00	\$9,030.55
4	Townhouse Ground-3	141	22.93%	11-Apr	\$11,839.75	\$5,000.00	\$16,839.75
5	Townhouse 3-6	208	33.82%	2-May	\$17,465.74	\$5,000.00	\$22,465.74
6	Penthouse soffits	104	16.91%	23-May	\$8,732.87	\$5,000.00	\$13,732.87
	All: Completion of Patching + Clean Up			30-May		\$10,000.00	\$10,000.00
	TOTAL	615	100.00%		\$51,641.48	\$50,000.00	\$101,641.48

Schedule "B"

The Perry

Royal Canadian Bedrock - Missing Pieces Required for Production

Priority List of Tile

Priority	Unit	Quantity	Total
	C60	27	
	C14	1	
	D33	1	
	D65	1	
	C61	1	
	D87	1	
	D96	1	
	C18	1	
	D31	1	
	D34	1	
	D35	1	
	D38	1	
	C66	2	
	D67	2	
	D70	1	
	A93	2	
	E20	1	
	E21	1	
	E22	1	
	D05	1	
	D57	1	
	D67	1	
	C94	1	
	C96	1	
	C98	1	
	D07	1	
	E19	1	
	B73	1	
	B79	1	
1	A29	1	
	D22	1	60
	C58	1	
	C61	17	
	C62	15	
	B48	2	
	B53	1	
	B71	1	
	B72	2	
	B73	1	
	B65	1	
	B45	1	
	B49	1	
	B51	1	
	B57	1	
	B74	1	
	B22	1	
	B30	1	
	B84	1	
	B77	1	
	B70	1	
2	B61	1	
	B52	2	54
	E07	4	

E05	3
C78	2
C79	2
C80	2
C85	2
C86	1
C83	1
C84	1
C81	2
C82	1
C77	1
C71	2
C72	1
C67	1
E17	1
C87	1
B32	1
B27	1
B31	1
B25	1
B21	1
B25	1
A40	1
A41	1
A48	8
A47	3
A51	3

3

48

A03	15
A05	8
A17	2
A21	4
A24	8
A29	1
A13	1
A19	1
A23	3
A25	2
A27	2
A21	1
A56	1
A20	1
A22	3
A26	2
A28	1
A08	1
A23	1
A30	1
A18	1
A06	3
A04	3
A07	1
A30	1
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A46	1
A02	1
A04	1
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A04	2
A11	1
A12	1
A16	1
A07	3
A08	3
A53	1
A37	1
A43	6
C60	1
A20a	1
A39	1
A45	1
A34	1
A50	3
A45	2
A33	1
A52	1
A54	1
A55	1
A33a	1
A52a	1
A46	1
A38	1
A44	3
A49	3

4

141

A58	4
A59	1
A60	2
A61	1
A62	1
A63	2
A64	1
A65	1
A61a	1
B04	1
B13	1
B14	1
B15	1
A03	1
A03	1
A67	1
A68	1
A69	1
A70	2
A71	1
A72	1
A73	1
A74	1
A03	3
B16	1
B17	1
B18	1
B19	1
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A76	1
A77	1

A78	1
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A76	1
A80	1
A77a	1
A13	4
A05	8
A29	1
A24	8
A05	12
A21	3
A21	3
A95	4
A83	1
A87	1
A15	1
A10	4
A09	3
A97	1
A91	1
A90	1
A14	1
A70	4
A08	1
A28a	4
A93	3
A92	3
A07	3
A08	3
A96	1
A98	1
A99	1
A57	2
A11	5
A16	1
A12	4
A94	1
B12	1
A66	2
A53	5
A20a	1
B11	1
E18	1
A85	1
B06	1
B07	1
A76	1
B08	1
B09	4
A70	4
A45	3
A93	3
A99	1
A89	1
B02	1
A30	1
A07	4
A08	3
B05	1
B01	1
B03	1
A27	4
B04	1
CP18	1
CP19	1
CP20	1

CP21	1
CP22	1
CP19	1
CP23	1
CP24	1
CP25	1
CP26	1
CP27	1
CP28	1
CP29	1
CP19	1
CP31	1
CP32	1
CP07	1
CP33	1
CP19	1
CP34	1
CP30	1

5

208

E12	1
E14	1
C63	1
E15	1
E16	1
C68	1
C73	1
D97	1
D98	1
D94	1
D95	1
D91	1
D92	1
D88	1
D89	1
D85	1
D86	1
E04	1
E06	3
E07	3
E05	3
E03	1
D99	9
E02	7
E01	8
E10	6
E09	6
E06	5
E08	1
S91	1
S90	1
S89	1
S95	1
S94	1
S96	1
S97	1
S98	1
S99	1
T01	1
T02	8
T03	8
T04	7
T05	1

6

104

Mansouri
corp

Project
Delayed due to
Construction Problems.

**TUCKER
HIRISE**

Purchase Orders: 2014-11.099

Perry Condo Project # **2014-11** **Summercove Estates Inc.**
The Perry Condo 124-128 Pears Ave, Toronto, ON Tel: 416-355-5703 Fax: 416-355-5704

Purchase Order Number: 099 Date: 2015-12-15

To: Royal Canadian Bedrock Inc.
Anthony Guido
100 King Street West, Suite 5600
Toronto, Ontario M5X 1C9

From: Summercove Estates Inc.
Maryam Mansouri
39 Wertheim Court, Unit 10
Richmond Hill, Ontario L4B 1B9

Description Status Ship Via

Thin Stone Supply

General Comments: Notes:

Owner has agreed to a 25% deposit upon signing of PO = \$38,125.00

Supply of Thin Stone veneer (without kerling or doweling)

Delivery of material to be to site or Clifford Masonry Warehouse - Extra to PO

Final Quantity of supply and preformed corner sections to be determined from Final shop drawings provided by Clifford Masonry, estimated quantities between 7,000 to 10,000 ft2 and preformed corner sections to be 25% of supply quantity.

Terms:

Shop drawings and cutting tickets will be provided by Owner

25% deposit upon signing stone supply agreement;
2nd 25% instalment paid after 1st 25% of finished goods ready for shipment at quarry/plant.
3rd 25% instalment paid after 2nd 25% of finished goods ready for shipment at quarry/plant.
4th 25% instalment paid after 3rd 25% of finished goods ready for shipment at quarry/plant. This last payment is clarified to be paid prior to final finished shipment.

Fourth 25% of finished goods shipped from quarry/plant upon owners request or held in storage until requested to be shipped.

Item No	Qty	Description	Budget Code	Unit Price	UOM	Amounts
001	7,000	7,000 to 10,000 sq.ft. of Ottawa Platinum Dolomite Stone Honed Finish - Supply only	03400	17.50	FT2	122,500.00
002	2,857	Upcharge for supply of preformed corner sections to approximately 25% of project	03400	10.50	FT2 of long side only	30,000.00
003	0	Delivery - Extra to contract	03400	0.00		0.00

Ship To: The Perry Condo 124-128 Pears Ave, Toronto, ON
Job Telephone: 416-355-5703
Job Fax: 416-355-5704

PO Total 152,500.00
HST Excluded

Claims for adjustments to this purchase order will not be accepted unless prior written approval for such changes has been issued by Summercove Estates Inc. and Tucker Hi-Rise Construction Inc. Prior to commencement of work on site a copy of your Workplace Safety Certificate, Insurance Board Clearance and Liability Certificate, One signed copy of our Project Safety Program (forwarded under separate cover) and one completed Registration of Constructors and Employers Engaged in Construction (under separate cover) must be received by Tucker Hi-Rise Construction Inc. This work shall be performed in compliance with Tucker Hi-Rise Construction Inc.'s Occupational Health & Safety Policy. All labour employed directly or indirectly in performance of the work must be employed under conditions which are satisfactory to Summercove Estates Inc. and Tucker Hi-Rise Construction Inc.

Application for payment must be received at the office on 3755 Victoria Park Avenue, Toronto, Ontario, M1W 3Z4 by the 20th day of the month, in order for payment to be processed by the 15th day of the second month following application and shall only be based on value of work completed as of the application date. Payment will not be subject to holdback.

*** All invoices must explicitly identify the value of HST applicable ***

218

**TUCKER
HIRISE**

Purchase Order 099
Grouped by Number

Summercove Estates Inc.

Royal Canadian Bedrock Inc.

"I have the authority to bind the corporation"

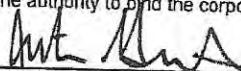


PER Maryam Mansouri

February 25th 2016

Date

"I have the authority to bind the corporation"



PER Anthony Guido

January 19, 2016

Date

*** All invoices must explicitly identify the value of HST applicable ***

Bondfield

FW: Oak Ridges Library - Balance of outstanding stone

Inbox x

Fred Leimbrock <Fleimbrock@bmc-masonry.com>
to me, Alvaro, Wilfredo

Anthony,

See attached quantity of stone required to complete the Oak Ridges Library, please advise as to how fast we can receive the balance.

If you have any questions feel free to contact me.

Thanks

Fred Leimbrock
Project Manager

Fleimbrock@bmc-masonry.com



Mar/18
\$33K o/s



From: Chris Grodzki <chris@aststone.ca>
Date: June 8, 2018 at 9:35:43 AM EDT
To: anthony@royalcanadianbedrock.com
Subject: Order for 700sqf

Hi Antony
Here are the sizes and quantities for the 1-1/4 " pavers

We need the following pieces for this job:

64 Pieces 23 1/2 inches X 47 7/8 inches
36 Pieces 23 1/2 inches X 23 7/8 inches
4 Pieces 23 1/2 inches X 27 7/8 inches
4 Pieces 23 1/2 inches X 3 7/8 inches

Chris

Sent from my iPhone



ROYAL CANADIAN
BEDROCK

Invoiced to:
AST STONE 587 TRETHERWEY DRIVE TORONTO, ONTARIO M6M 4B8

Date	INVOICE #
18-06-05	151323

Terms	PO
	CHRIS

Description	Q	\$ per	Amount
OTTAWA PLATINUM*	700.00	22.50	\$15,750.00
PALLETS**	5.00	15.00	N/C
*Price does not include delivery. **Pallets not charged but returnable.			

HST# 827084575 RT0001

Subtotal	\$15,750.00
HST	\$2,047.50
Total	\$17,797.50

ROYAL CANADIAN BEDROCK INC.
 100 KING ST. WEST, SUITE 5600
 TORONTO, ONTARIO
 M5X 1C9

THANK YOU FOR YOUR BUSINESS!

Agreemat
450-227-2234 Ph
450-227-6324 Fax
720 Boulevard des Laurentides
Piedmont, QC
J0R 1K0

PO # 241

7 May 2018

Please note the following order as requested from Royal Canadian Bedrock:

22.5 tons 6 – 8” Eramosa cut back garden steps 4 – 7ft long x 18” – 24” deep
22.5 tons 6 – 8” Eramosa garden steps 4 – 7 ft long

Thank you,

Daniel Comeau
Can Am Stone Products

Pierres St-Canut
11970 Sir Wilfrid Laurier
St-Canut (Mirabel) QC
450-438-9532 Ph
Contact : Matthew Proulx
PO# 240

7 May 2018

Please note the following order from Royal Canadian Bedrock Eramosa Quarry as requested:

45 tons 6 – 8” Eramosa Cut back garden steps 4 – 7 ft long x 18” – 24” deep

Thank you,

Daniel Comeau
Can Am Stone Products

6077



ROYAL CANADIAN
BEDROCK

PACKING SLIP

DATE: <u>JUNE 14 198</u>
HBC Order #
Packing Slip # <u>RCB5086M</u>

To: <u>6077</u>
<u>IAN MAYWELL</u>

Ship To:
<u>IAN MAYWELL</u>

Warehouse	Due Date	Project #	Shipping Method	Del. Date

Qty.	Item #	Description	Line Total
6	TON	^{1 1/2} 3-4 x 4" Guelph CONCRETE	
10	TON	^{1 1/2} 4-5 x 4" Guelph CONCRETE	
4	TON	^{1 1/2} 5-6 x 4" Guelph CONCRETE	
00 ton total = 10 SKIDS			
KC			

100 King Street West, Suite 5600, Toronto, Ontario Canada M5X 1C9 T 416-306-5796
www.royalcanadianbedrock.com

Draft
Still under negotiation
Dealing all in good faith

DISTRIBUTION AGREEMENT

AGREEMENT made as of the _____ day of _____, 20____, by and between **Royal Canadian Bedrock**, having its business address at 100 King Street West, Suite 5600 Toronto, Ontario Canada M5X 1C9 (hereinafter referred to as "SUPPLIER") and ***Moruzzi Stone Co.***, having its principal place of business at 6685 Boul. Couture Montreal, Quebec (hereinafter referred to as "DISTRIBUTOR").

W I T N E S S E T H
WHEREAS

A. SUPPLIER is the proprietor of the limestone quarry located in Augusta, Ontario (hereinafter referred to as the "Product").

B. DISTRIBUTOR desires to secure from SUPPLIER, and SUPPLIER is willing to grant to DISTRIBUTOR, the exclusive right to sell and distribute SUPPLIER'S Product in the province of Quebec, New Brunswick, PEI, Nova Scotia, and Newfoundland. (Hereinafter referred to as the "Territory").

NOW THEREFORE, it is mutually agreed as follows:

1. SUPPLIER hereby appoints DISTRIBUTOR as its sole and exclusive distributor for the term of this Agreement for the sale and distribution of the Product in and throughout the Territory. DISTRIBUTOR will maintain, or cause to be maintained, a sales staff for the distribution of products handled by DISTRIBUTOR, and DISTRIBUTOR shall use its best efforts to promote the sale and distribution of SUPPLIER'S Products.
2. SUPPLIER will not ship the Product, or any other product bearing the same or similar trademark, signature or identification, to the Territory. It will refer to DISTRIBUTOR any and all orders or inquiries for the Products that it may receive for shipment to the Territory, or orders which are intended for eventual shipment to the Territory.
3. SUPPLIER will fill promptly and to the best of its ability all orders for the Product received from DISTRIBUTOR.
4. SUPPLIER shall provide DISTRIBUTOR with all pertinent technical information and testing of material as required by projects.
5. The term of this Agreement shall be for a period of 3 (three) years from date of agreement.



6. **Moruzzi Stone Co.** to purchase the following volumes: \$600,000 -\$700,000
- 6a. Effective pricing has been agreed upon at **\$400.00 CAD/ton**. Pricing to be negotiated in the event of large projects with particular needs.
- 6b. Payment terms are net 30-90 days.
- 6c. Pricing for third party blocks to be set at **\$400USD/Ton**.
7. It is agreed upon that Product supplied to be of Premium quality.
- 8.. If either party has intention to terminate this Agreement, they will provide 6 months with a written notice prior to any specified termination date.
- 9.. This Agreement is the entire agreement between the parties, cannot be changed orally, and neither party has made any representations or promises to the other which are not expressed in this Agreement.
10. No waiver of a breach of the terms of this Agreement shall be effective unless made in writing, and no such waiver shall be deemed a waiver of any other existing or subsequent breach. No modification of this Agreement shall be of any effect unless set forth in writing.
- 11.. All notices shall be sent prepaid either by mail or facsimile addressed to the respective parties at the address hereinabove set forth, unless they shall otherwise notify in writing.
- IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the day and year first above written.

SUPPLIER

Anthony Guido

Title: President

DISTRIBUTOR

John Moruzzi

Title: President

ARDOISE • MARBRE • GRANITE • LIMESTONE

6685, boul. Couture, Montréal (Québec) H1P 3L7 Canada • Tél. : (514) 322-7410 • Fax : (514) 328-8993 • www.moruzzi.com • info@moruzzi.com

MEMBRE DE L'ARÉCO - LE CONSORTIUM CANADIEN DE L'ARDOISE, DES GRANITS ET MARBRES INC. ET LE SECTEUR QUÉBÉCOIS DU BATIMENT DE DÉTAIL

Moruzzi
Sales Order - Completed Blocks
2018

	<u>TONS</u>	<u>\$/Ton</u>	<u>Subtotal</u>	<u>HST</u>	<u>Total</u>
April	160	\$ 400.00	\$ 64,000.00	\$ 8,320.00	\$ 72,320.00
May	194	\$ 400.00	\$ 77,600.00	\$ 10,088.00	\$ 87,688.00
June	160	\$ 400.00	\$ 64,000.00	\$ 8,320.00	\$ 72,320.00

Danny <danny@dartelectricltd.com>
To: Anthony Guido <anthony@royalcanadianbedrock.com>

Thu, May 3, 2018 at 8:58 AM

Anthony ,

11 x 2972 = \$ 32,692 and 9.50 x 1978 = \$ 18,791 total \$ 51,488.00 and add the slabs at 8,000.00 brings us to a total of \$ 59,488.00

Danny Panagoulia / President

D.A.R.T Electric Ltd / 241 Edgeley Blvd Unit 6 / Concord Ont / L4K 3Y6

danny@dartelectricltd.com

(T) 905-761-5758 / (F) 905-761-5269 / (C) 416-618-7786

*This order was disputed.
Price settled at \$27.3k
by way of credit.*

Ivan Rapa <ivan@osvinc.ca>
To: Anthony Guido <anthony@royalcanadianbedrock.com>

Tue, Feb 6, 2018 at 2:35 PM

Hi Anthony, as discussed, the billets we are needing are as follows:

Height: 2.25", 5", and 7 ¾".

Width: 10" minimum, 24" maximum.

Length: 24" minimum, 72" maximum.

Sawn all sides.

We would need billets of both the brown and Eramosa in the following approximate quantities:

2 1/4" Brown – 10% of truck load

5" Brown – 15% of truck load

7 ¾" Brown – 25% of truck load

2 1/4" Eramosa – 10% of truck load

5" Eramosa – 15% of truck load

7 ¾" Eramosa – 25% of truck load

Thank you,

Ivan Rapa

Ontario Stone Veneers

78 Lombard St., Meaford, ON, Canada, N4L 1H5

T: (416) 897-6583 F: (519) 489-1319

www.ontariostoneveneers.com

Inventory left on site

3:02



< 142 Bart
Stock Order

BA
Bart >

May 23, 2018, 2:16 PM

Hi Bart,
How did you make out?

May 28, 2018, 9:46 AM

Hi Bart,
Kindly call thanks
Anthony

May 28, 2018, 11:07 AM

Call you later, I'm in Edmonton flying
back tonight

5

Jun 1, 2018, 12:04 PM

Can I call you later?

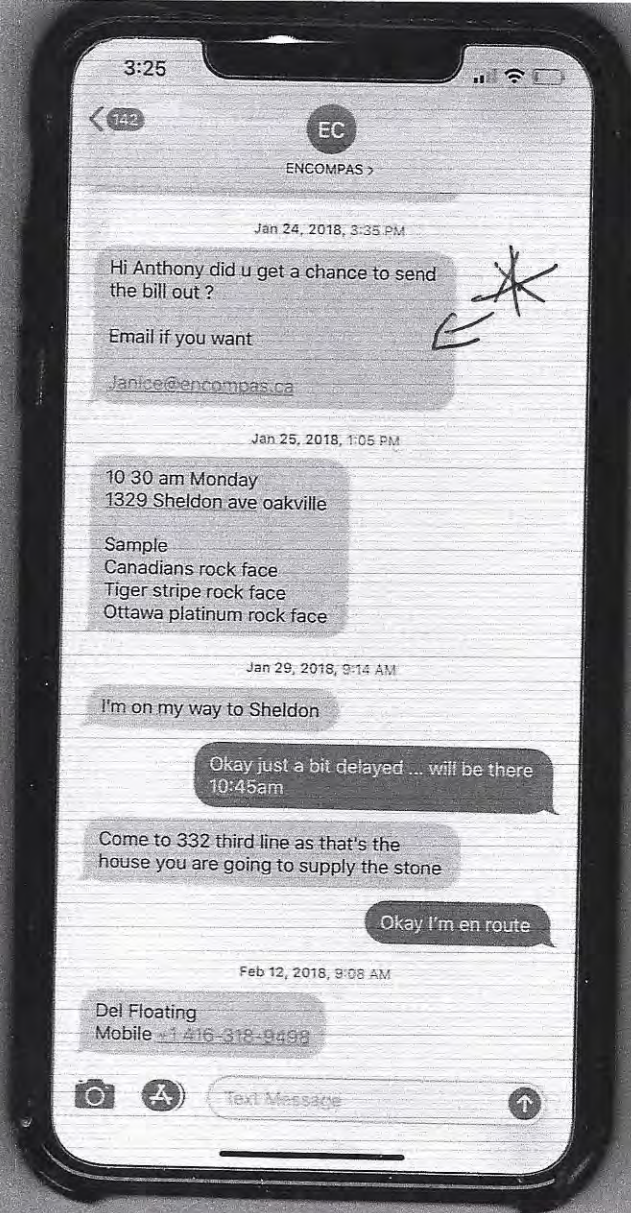
Sure

Jun 18, 2018, 10:30 AM

70 corner pieces mixed sizes
60 square feet of mixed stone pieces

Jun 19, 2018, 1:47 PM

This is 1 1/2" thickness



INVOICE



Invoiced to:
ENCOMPASS CONSTRUCTION LTD.

Date	INVOICE #
18-02-20	REVISED 151245 04-10-18

Terms	PO
PREPAYMENT	ARTHUR

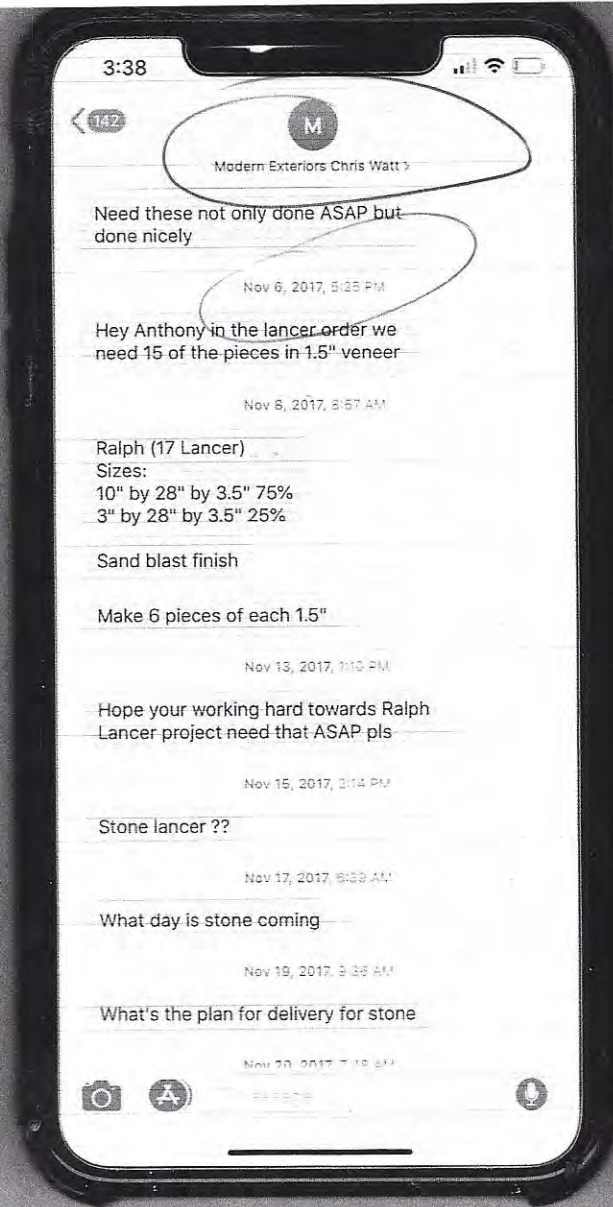
Description	Q	\$ per	Amount
RE: ROBERT ALLEN DEVANE CUSTOM HOMES			
ERAMOSA SAWN SANDBLASTED (2 1/2" T, 7 3/4", 11 3/4", 13 3/4" heights; Random lengths 24"- 48")	1,350.00	25.00	\$33,750.00
ERAMOSA SAWN SPLIT STONE (3.5" Thick, 5', 7 3/4", 10.5" Random Lengths 12" to 24")	6.00	320.00	\$1,920.00
Pallets	40.00	15.00	\$600.00
Deliver	2.00	1500.00	\$3,000.00

HST# 827084575 RT0001

Subtotal	\$39,270.00
HST	\$5,105.10
Total	\$44,375.10

ROYAL CANADIAN BEDROCK INC.
16 AMOS MAYNARD CIRCLE
VAUGHAN, ON L4L 3B8

THANK YOU FOR YOUR BUSINESS!



March 2, 2018

To: Anthony Guido <anthony@royalcanadianbedrock.com>

Re: 4 All Seasons - 39 Sugarbush - Woodbridge - total sf 5590

Hi Anthony

Here is my order everything in flagstone. It is obviously much larger than we discussed. Let me know

Main deck (Flagstone):

-Eramosa (sandblast)
 -20.5" x 42.25" x 1"
 -3060sf ... plus 5% waste ... total: 3215sf

Pool coping:

-Eramosa
 -flat face
 -sandblast (top and 1 long face only)
 -23 pcs @ 67" x 16" x 2.5" ...total 171 ft

Pool and tree banding (flagstone):

-Ottawa grey
 -flamed
 -27 pcs @ 67" x 9.5" x 1"
 -10 pcs @ 48" x 9.5" x 1" ...total 150 ft

Cabana (flagstone):

-Ottawa grey (flamed)
 -12" x 36" x 1"
 -616sf ... plus 10% waste ... 675sf

Cabana (walls) and internal washroom

-12" x 36" x .5" polished Eramosa
 -structure is 14' x 8' x 12' high
 plus 14 corner pieces 12"x12 ...810 sf

\$76,100 + HST

Stepping stones:

-Eramosa
 -(sandblast)
 -sawn 4 edges
 -6 pcs @ 30" x 60" x 2" ...75 ft

Step coping:

-Eramosa
 -sandblast (top, 1 long face and both short sides)
 -13 pcs @ 16" x 67" x 2.5"96 sf

Fire pit (flagstone):

-Eramosa (sandblast)
 -24 pcs @ 20.5" x 72" x 1.25" ... 246sf

Fire pit (curbs):

-Eramosa
 -2 pcs @ 18" x 18" x 72" (bush hammered top, 1 long face and both short sides)
 -2 pcs @ 18" x 18" x 35.5" (bush hammered top and 1 long face only)
50 sf

Fire pit (planters):

-Eramosa
 -4 pcs @ 24" x 46" x 8" (finished top, 1 long face and both short sides)
 -4 pcs @ 24" x 30" x 8" (finished top and 1 long face only)
 -Finish TBD by Customer50 sf

Curbs:

-Ottawa grey
 -flamed
 -1 pc @ 9.5" x 15" x 60" (finished top, 1 long side and both short sides)
 - 1 pc @ 9.5" x 15" x 50" (finished top and 1 long face only)12 sf

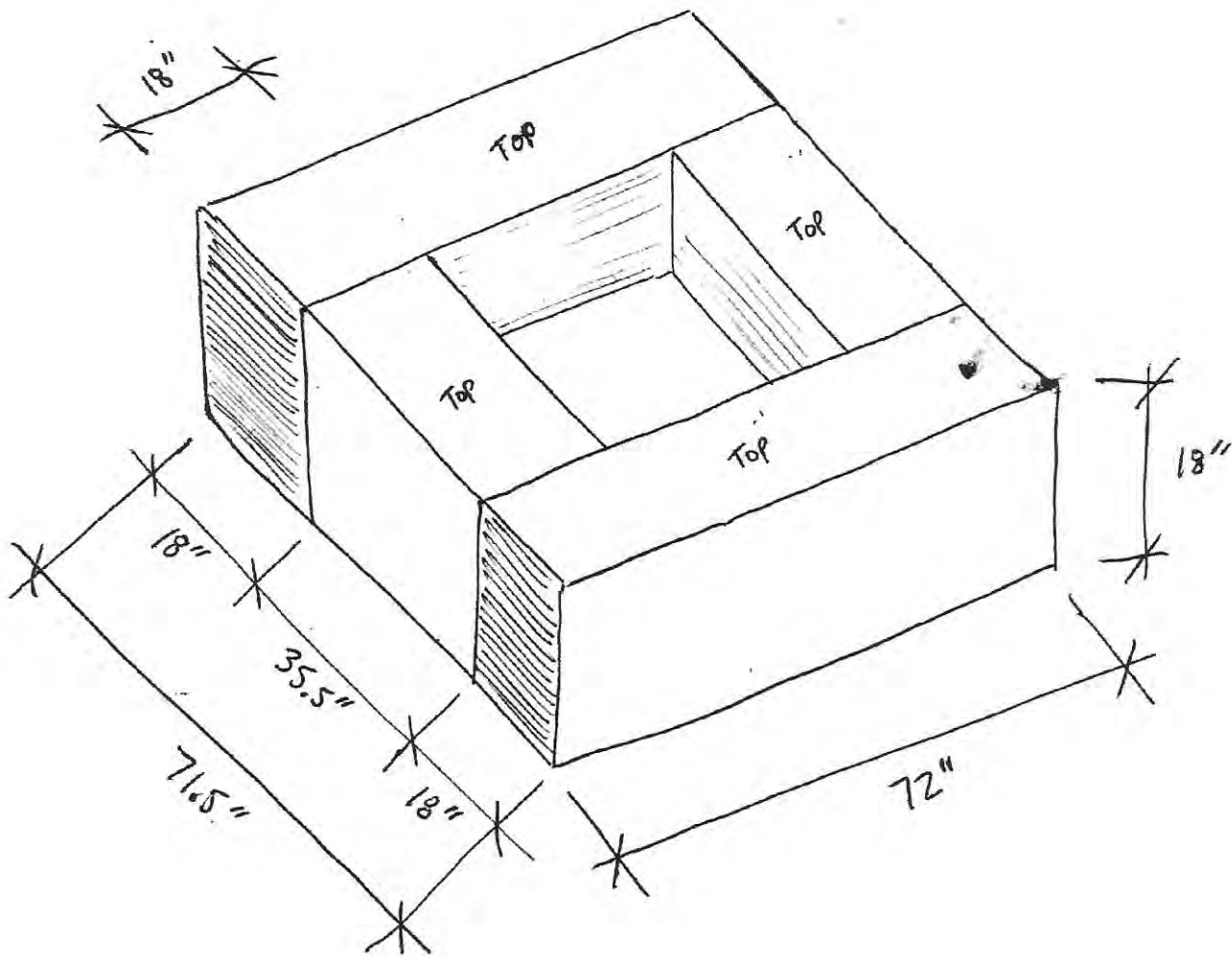
Counter Top

Eramosa – top and all sides polished

139 x 42 x 1.5 40 sf

FIRE PIT (CURBS)

* ERAMOSA

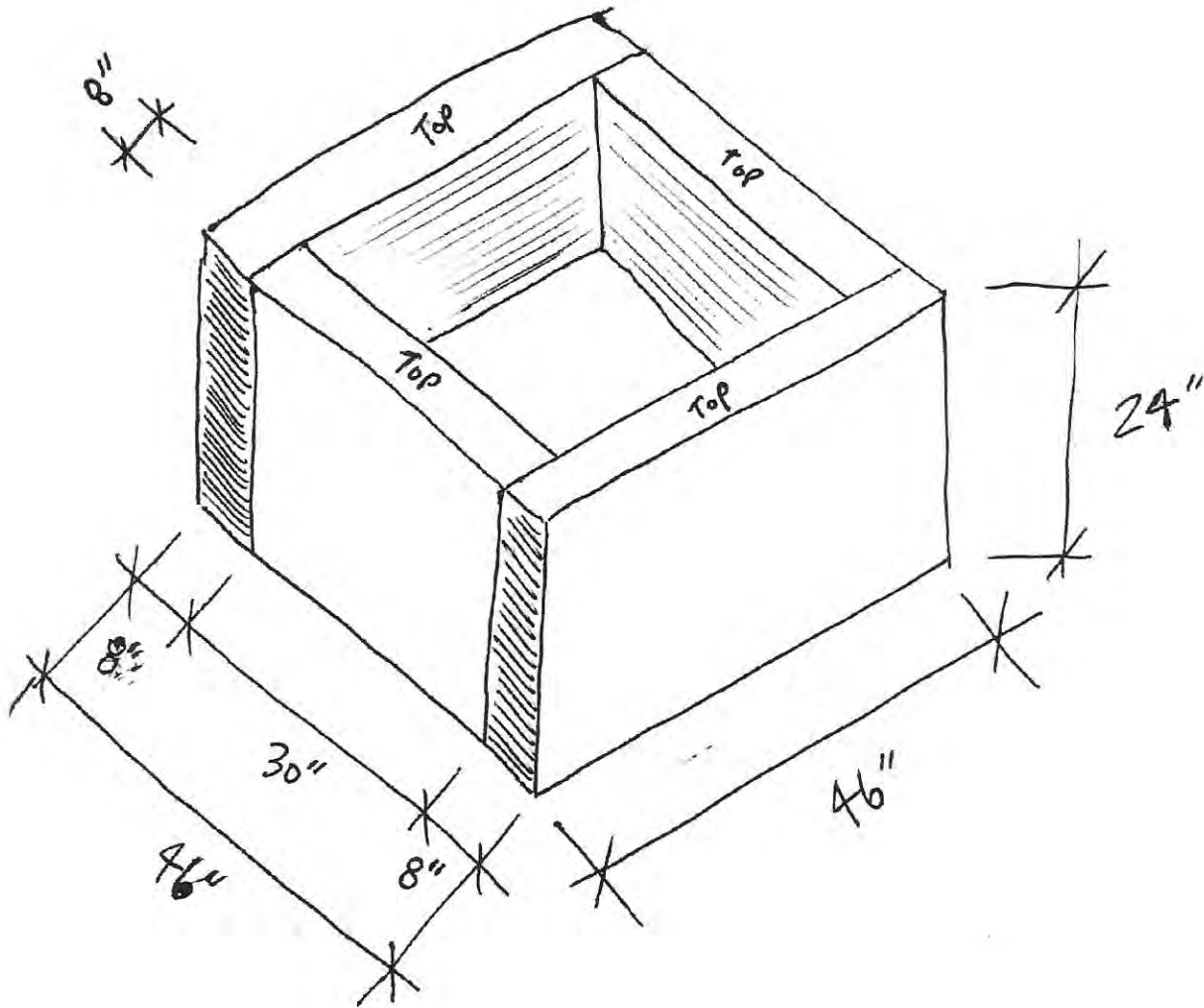


* ALL "TOPS" $\frac{1}{2}$ " "OUTSIDE" EDGES (FACES)
TO BE FINISHED

* FINISH TO BE DETERMINED BY GEORGE

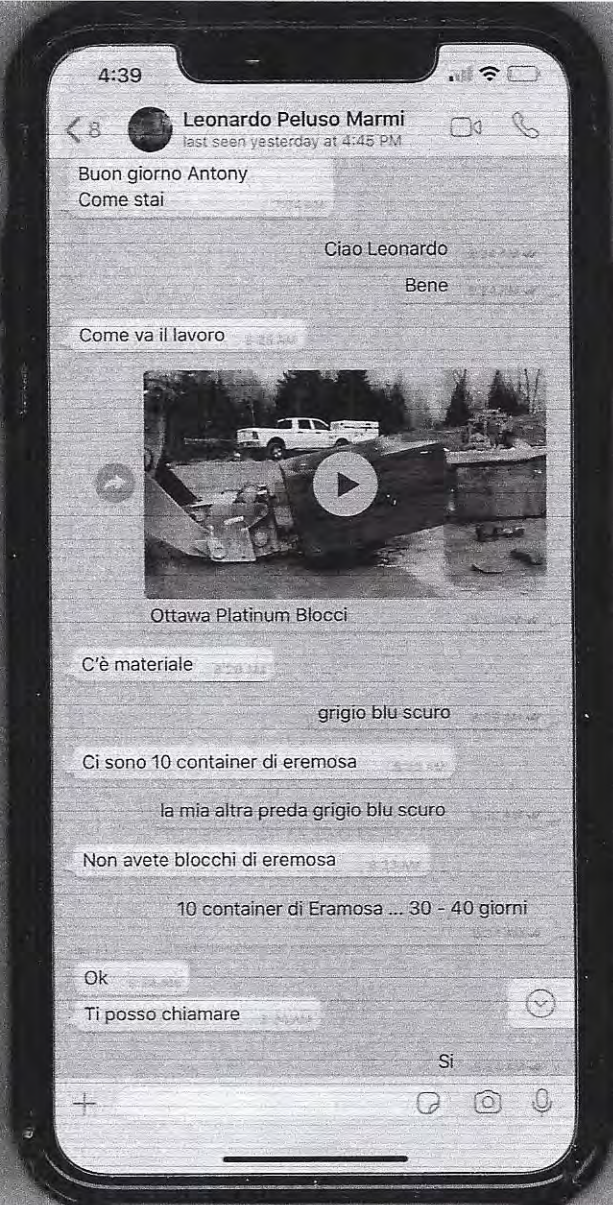
FIRE PIT (PLANTERS) x (2 PLANTERS)

* ERAMOSA



* ALL TOPS & OUTSIDE EDGES (FACES)
TO BE FINISHED

* FINISH TO BE DETERMINED BY GEORGE.



Peluso Marmi

4 Containers / 8 Blocks

Appendix “P”

Royal Canadian Bedrock Inc.

Summary Schedule of Accounts Receivable and Supporting Documentation

As at September 30, 2020

Customer	A/R Balance @ June 30, 2018	Invoice #	Purchase Order #	Invoice Amount	Tax	Total	Date	Customer Contact	Page in Guido Support	Status
Colonial Brick & Stone	11.7	151323	Eyd 18-05	\$10,372.00	\$1,348.36	\$11,720.36	24-May-18	#5956 Perth Rd. 119 Brummer ON (519) 595-4261 Elroy Wagler	2/67	Purchase order and invoice provided. Amounts agree to A/R subledger.
UCC Group	25.5	151324	26010	\$26,500.00	\$3,445.00	\$29,945.00	12-Jun-18	262 Galax Blvd. Toronto ON 416-675-7455	4/67	Purchase order and invoice provided. Invoice amount exceeds A/R subledger by \$4,445.
Rigney Building Supply	9.7		57297	PO: \$7920.00				5 Terry Fox Drive Kingston, ON 613-544-9145	7/67	Purchase order provided. No evidence of delivery. No invoice.
Stoneval	36.0									No supporting documentation provided
Nikolaus Bagnara	18.0		via text message						8/67	Support consists of photo of text message. No amounts. No evidence of delivery. No invoice.
Fernando DiBatista	15.0		via text message						9/67	Support consists of photo of text message. No amounts. No evidence of delivery. No invoice.
Montanger Residence	65.0									No supporting documentation provided
Arnts the Landscape Supplier	6.0		16195				16-May-18	4105 Lake Ridge Rd N Christopher Arnts 905-655-0601 ext 325 christopher@arntstopsoil.com	10/67	Support consists of an email dated May 18, 2018 and a purchase order from customer of same date. No evidence of delivery. No invoice.
PLL Stone	332.0						07-Dec-16	Via Dorsale 10 54030 Massa Italy +39 347 5315479 pilstonesris@gmail.com	12/67	Documentation is open purchase order dated Dec 7, 2016 for 6,000 metric tons of Eramosa block. No evidence of delivery. No invoice.
Izart	70.0								13/67	Documentation consists of a schedule of 7 sizes/quantites of Algonquin Limestone. No purchase order. No evidence of delivery. No invoice.
Jim Kim Architect	50.0									No supporting documentation provided.
Joe Baranna	31.0									Guido advised order was a verbal agreement. No supporting documentation provided.
Robert Carnal	2.0									Guido advised order was a verbal agreement. No supporting documentation provided.
CJ Graphic	10.0									Guido advised order was a verbal agreement. No supporting documentation provided.

Royal Canadian Bedrock Inc.

Summary Schedule of Accounts Receivable and Supporting Documentation

As at September 30, 2020

Customer	A/R Balance @ June 30, 2018	Invoice #	Purchase Order #	Invoice Amount	Tax	Total	Date	Customer Contact	Page in Guido Support	Status
Jasjeet Singh	8.0									Guido advised order was a verbal agreement. No supporting documentation provided.
Ryan Collina	14.0									Guido advised order was a verbal agreement. No supporting documentation provided.
Muskoka aStone Masonry	27.0									No supporting documentation provided.
TFS	112.5		via email						18/67	Supporting consists of an email discussing pricing. No purchase order. No evidence of delivery. No invoice.
Matt's Landscaping	25.0		via email				29-Apr-18	info@mattslandscaping.ca	19/67	Support consists of a schedule titled "95 yonge blvd stone order list". No purchase order. No evidence of delivery. No invoice.
Table Rock Stone Company	72.0						25-Apr-15	Darrin Loftus 17672 Welch Plaza Omaha, Nebraska 402-408-1830 dloftus@tablerockco.com	21/67	Support consists of a "Product Manufacturing Agreement" signed April 24, 2015. No purchase orders. No evidence of delivery. No invoice.
Marmi Zola	15.0									No supporting documentation provided
Lab Flooring	85.5		ORL-715	PO: \$47,255.00	\$6,143.15	\$53,398.15		Oak Ridges Library Richmond Hill ON	35/67	Supporting documentation consists of an undated purchase order for \$53,398. No evidence of delivery. No invoice.
Mansouri Group (Summercove Estates Inc.)	125.0		2014-11.099	PO: 152,500 (HST Excluded)		132675		Summercove Estates Inc. Richmond Hill, ON Maryam Mansouri 905-881-1026	36/67	Support consists of a letter from Summercove Estates Inc. dated Feb 16, 2018 amending a "Contract" a Tucker Hirise purchase order dated Dec 16, 2015. No evidence of delivery and no invoice.
Bondfield	33.0		via email				9-Apr-18	Doug Bell Dbell@bondfield.com 407 Basaltic Rd. Concord ON 416-667-8422	34/67	No purchase order, no evidence of delivery, no invoice
AST Stone	18.0	151323	via email	\$15,750	\$2,047.50	\$17,797.50	5-Jun-18	587 Thethewey Drive Toronto ON Chris Grodzki chris@aststone.ca	14 & 49/67	Documents include email order, and invoice for less than A/R subledger

Royal Canadian Bedrock Inc.

Summary Schedule of Accounts Receivable and Supporting Documentation

As at September 30, 2020

Customer	A/R Balance @ June 30, 2018	Invoice #	Purchase Order #	Invoice Amount	Tax	Total	Date	Customer Contact	Page in Guido Support	Status
Canam Stone	20.0		via email				7-May-18	Daniel Comeau	50/67	Support consists of letters from Can Am Stone to Agremat and Pierres St-Canut listing what was ordered from RCBI. No evidence of delivery and no invoice.
Gott	10.0						14-Jun-18	Ian Maxwell	52/67	Support consists of an RCBI packing slip dated June 14, 2018 for 20 tons of Guelph Coursing. No invoice provided.
Moruzzi	231.7							668 boul. Couture, Montreal QB 514-322-7410 info@moruzzi.com	53/67	Support consists of an undated Distribution Agreement and Sales Order for \$232,328 of Completed Blocks. No evidence of delivery and no invoice.
D. Panagoulia	27.3		via email				3-May-18	Danny Panagoulia President of DART Electric danny@dartelectricltd.com 905-761-5758	56/67	Support consists of an email from D. Panagoulia indicating a "total of \$59,488". No evidence of delivery and no invoice.
Ontario Stone Veneer	29.8		via email				6-Feb-18	78 Lombard St. Meaford ON 416-897-6583 ivan@osvinc.ca	57/67	Support consists an email from Ivan Rapa to Guido listing billets that are needed. No evidence of delivery and no invoice
Bart	8.0		via text message						58/67	Support consist of photos of text messages discussin an order. No evidence of delivery and no invoice.
Encompass	25.0	151245	via text message	\$39,270	\$5,105.10	\$44,375.10	10-Apr-18	janice@encompas.ca	17/67	Support consists of an invoice for \$44,375 dated Feb 18, 2020, and amended to April 10, 2018 with the terms "Prepayment".
Modern Exteriors	65.0		via text message					Chris Watt	62/67	Support consists of a photo of a text message dated June 26, 2018 listing certain finishes and quantities. No evidence of delivery and no invoice.
4 All Seasons	111.0		via email	PO: \$76,100 + HST	\$ 9,893.00	\$ 85,993.00		39 Sugarbush Woodbridge	63/67	Support consist of an email liting an order for flagstone with a handwritten \$76,100 + HST. No evidence of delivery and no invoice.
Peluso Marmi	84.0		via text message					Leonardo Peluso Marmi	67/67	Support consists of a photo of text messages in italian. No evidence of delivery and no invoice.
	1828.7									

Appendix “Q”

ROYAL CANADIAN BEDROCK INC.**Inventory****As at June 30th, 2018 (\$ 000s)****Product Description**

Dimension Stone	\$ 1,469.6
Building Stone	\$ 285.1
Aggregates	\$ 703.1
Rockery & Boulders	\$ 309.7
Landscape Stone	<u>\$ 684.7</u>
	<u>\$ 3,452.2</u>

Appendix “R”



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of: Ontario
Division No.: 09 - Toronto
Court No.: 31-2565242
Estate No.: 31-2565242

In the Matter of the Bankruptcy of:

Royal Canadian Bedrock Inc.
Debtor

DELOITTE RESTRUCTURING INC/RESTRUCTURATION
DELOITTE INC
Licensed Insolvency Trustee
Ordinary Administration

Date and time of bankruptcy:	October 01, 2019, 14:10	Security:	\$0.00
Date of trustee appointment:	October 01, 2019		
Meeting of creditors:	October 16, 2019, 10:30 Bay Adelaide East 8 Adelaide St West, Suite 200 Toronto, Ontario Canada,		
Chair:	Trustee		

CERTIFICATE OF APPOINTMENT - Section 49 of the Act; Rule 85

I, the undersigned, official receiver in and for this bankruptcy district, do hereby certify that:

- the aforementioned debtor filed an assignment under section 49 of the *Bankruptcy and Insolvency Act*;
- the aforementioned trustee was duly appointed trustee of the estate of the debtor.

The said trustee is required:

- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable, to call in the prescribed manner a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the official receiver.

Date: October 01, 2019, 14:15

E-File/Dépôt Electronique

Official Receiver

151 Yonge Street, 4th Floor, Toronto, Ontario, Canada, M5C2W7, (877)376-9902



Appendix “S”

**In the Matter of the Receivership of Royal Canadian Bedrock Inc.
Statement of Receipts and Disbursements
For the period December 6, 2018 to May 31, 2021**

Description	Total
Receipts	
Sale proceeds	\$ 397,243
Borrowings from HSBC	108,707
Reimbursement of Deemed Trust from Fuller Landau	16,692
Interest	720
Total receipts to date	<u>\$ 523,361</u>
Disbursements	
CRA Deemed Trust	191,589
Receiver's fees	137,171
Repayment to HSBC	80,000
Receiver's legal counsel fees	24,658
HST paid on disbursements	21,083
Transfer to Bankruptcy Estate	13,157
Operating expenses	1,653
Total disbursements to date	<u>\$ 469,310</u>
Surplus of receipts over disbursements	<u>\$ 54,051</u>

Appendix “T”

Court File No. CV-18-609417-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

BETWEEN:

HSBC BANK CANADA

Applicant

- and -

ROYAL CANADIAN BEDROCK INC.

Respondent

AFFIDAVIT OF HARTLEY BRICKS
(Sworn June 28, 2021)

I, **HARTLEY BRICKS**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a Chartered Professional Accountant, Chartered Insolvency and Restructuring Professional qualified to practice in the Province of Ontario, and am a Senior Vice-President of Deloitte Restructuring Inc. ("**Deloitte**"), the Court-appointed receiver (the "**Receiver**") of all of the assets, undertakings and properties of Royal Canadian Bedrock Inc. ("**RCBI**"), save and except for certain equipment in respect of which there is a prior-ranking security interest pursuant to paragraph 2 of the Appointment Order. Unless I indicate to the contrary, the facts herein are within my personal knowledge and are true. Where I have indicated that I have obtained facts from other sources, I believe those facts to be true.

2. Attached hereto as **Exhibit "A"** is a schedule summarizing each invoice in **Exhibit "B"**, the total billable hours charged per invoice, the total fees and disbursements charged per invoice and the average hourly rate charged per invoice.

3. Attached hereto as **Exhibit "B"** are true copies of the invoices for fees and disbursements incurred by Deloitte in the course of the Receiver's administration for the period February 28, 2019 to May 14, 2021.

4. To the best of my knowledge, the rates charged by Deloitte throughout the course of these proceedings are comparable to the rates charged by other accounting firms in the Toronto market for the provision of similar services, and are comparable to the hourly rates charged by Deloitte for services rendered in relation to similar proceedings.

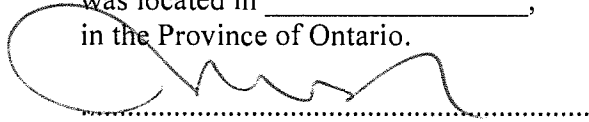
5. The estimated fees of the Receiver for future discharge activities and to complete its involvement in this matter are approximately \$5,000 before disbursements and applicable taxes.

6. All dollar amounts contained in this affidavit are expressed in Canadian dollars

7. I make this affidavit in support of a motion by the Receiver for, *inter alia*, approval of the fees and disbursements of the Receiver.

SWORN BEFORE ME

over video conference this
28th day of June, 2021 in accordance
with Ontario Reg.431/20.
The affiant was located in Toronto,
in the Province of Ontario, while the
Commissioner, MARIO FOLTE,
was located in _____,
in the Province of Ontario.



.....
A commissioner for taking oaths, affidavits, etc.



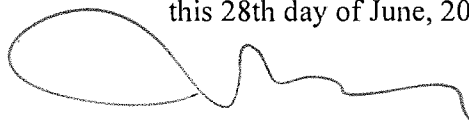
Hartley Bricks

EXHIBIT "A"

**Calculation of Average Hourly Billing Rates of
Deloitte Restructuring Inc.
for the period February 28, 2019 to May 14, 2021**

Invoice Number	Invoice Date	Fees	Other Disbursements	HST	Total Invoice Amount	Hours	Average Hourly Fee Rate
8000582103	May 17, 2019	\$ 26,166.50	\$ 94.68	\$ 3,413.95	\$ 29,675.13	63.7	\$ 410.78
8000713668	August 7, 2019	\$ 10,252.00	\$ 24,657.75	\$ 4,475.87	\$ 39,385.62	22.6	\$ 453.63
8000832499	October 24, 2019	\$ 4,457.00	\$ 738.92	\$ 579.41	\$ 5,775.33	12.9	\$ 345.50
8001825949	May 19, 2021	\$ 33,574.50	\$ -	\$ 4,364.69	\$ 37,939.19	66.0	\$ 508.70
Total	Total	\$ 74,450.00	\$ 25,491.35	\$ 12,833.92	\$ 112,775.27	165.2	\$ 450.67

This is **Exhibit "A"** referred to
in the Affidavit of **Hartley Bricks**
sworn before me via Videoconference
this 28th day of June, 2021



A Commissioner for taking oaths, etc.


Invoice 8000582103
Deloitte Restructuring Inc.

 Bay Adelaide Centre
 8 Adelaide Street West, Suite 200
 Toronto ON M5H 0A9

 Royal Canadian Bedrock Inc.
 c/o Deloitte Restructuring Inc., Court-Appointed Receiver
 8 Adelaide Street West, Suite 200
 Toronto ON M5H 0A9
 Canada

 Tel: (416) 601-6150
 Fax: (416) 601-6151
 www.deloitte.ca

 Date: May 17, 2019
 Client No.: 1136634
 WBS#: HON00116
 Engagement Partner: Paul Casey

HST Registration: 122893605RT0001

For professional services rendered
Fees

By Deloitte Restructuring Inc. as the Court-Appointed Receiver of Royal Canadian Bedrock Inc. ("RCBI" or the "Company") for the period February 28, 2019 to April 30, 2019.

Please see the attached appendices for details.

HST applicable 26,166.50

Expense

HST applicable 94.68

Sales Tax

 HST at 13.00% 3,413.95
Total Amount Due (CAD) 29,675.13

This is **Exhibit "B"** referred to
 in the Affidavit of **Hartley Bricks**
 sworn before me via Videoconference
 this 28th day of June, 2021

 A Commissioner for taking oaths, etc.



Appendix #1

Summary of Fees

Name	Level	Hours	Rate	Amount
Casey, Paul	Partner	1.2	650.00	780.00
Bricks, Hartley	Director	7.8	550.00	4,290.00
Hristow, Catherine	Director	1.1	550.00	605.00
Whittingham, Andrew	Senior Manager	10.7	470.00	5,029.00
Chu, Jonathan	Senior	39.8	375.00	14,925.00
Jack, Sean	Analyst	2.0	200.00	400.00
Brown, Rose	Trust Administrator	1.1	125.00	137.50
Total Hours and Professional Fees		63.7		26,166.50
Out of Pocket Expenses				
Meals				54.68
Online Research				40.00
Total Out of Pocket Expenses				94.68



Appendix #2

Date	Name	Description	Hours
3/1/2019	Bricks, Hartley	Discussion with A. Whittingham re storage agreement and review of emails regarding same.	0.1
3/7/2019	Brown, Rose	Estate administration: add creditor.	0.1
3/7/2019	Chu, Jonathan	Instructions to R. Brown re update creditor listing.	0.1
3/11/2019	Chu, Jonathan	Call with Fairmont Security; correspondence with A. Guido re Chevrolet repossession.	0.2
3/12/2019	Chu, Jonathan	Call with Bankruptcy Highway re Chevrolet repossession; call with WSIB; draft email in response to WSIB letter dated Feb 7, 2019.	0.5
3/12/2019	Whittingham, Andrew	Email GSNH for update on storage agreement; read and consider response; email CB for update.	0.2
3/13/2019	Chu, Jonathan	Review notice letter to CIBC; draft email to CIBC legal re cheques copies.	0.2
3/13/2019	Whittingham, Andrew	Review CIBC emails and discuss with J. Chu.	0.6
3/14/2019	Whittingham, Andrew	Read and consider of email from A O'Coin from HSBC re TD proceedings; forward to GSNH for comment; call with A. Hummel of Mamann Sandaluk to discuss Izart Architectural claim in the receivership; forward details to claim to J. Chu for records.	0.7
3/15/2019	Brown, Rose	Scan and send correspondence to J. Chu.	0.1
3/18/2019	Chu, Jonathan	Instructions to R. Brown re unsecured creditor documentation.	0.1
3/19/2019	Chu, Jonathan	Review documentation, invoices from Hydro One.	0.2
3/22/2019	Whittingham, Andrew	Attendance on call with A. Drieger of TGF re CRA priority.	0.5
3/25/2019	Chu, Jonathan	Correspondence with M. Forte re Bennington.	0.3
3/29/2019	Bricks, Hartley	Review of memo prepared by TGF re CRA claims.	0.4
4/1/2019	Bricks, Hartley	Review of priority memo from TGF and discussion with A. Driedger re same.	0.8
4/1/2019	Chu, Jonathan	First draft of the Receiver's second report; correspondence with B. Raguz re bank statements.	4.5
4/2/2019	Bricks, Hartley	Respond to email from A. O'Coin re status of analysis of causes of receivership.	0.1
4/2/2019	Chu, Jonathan	Draft Second Report of the Receiver.	1.5
4/4/2019	Chu, Jonathan	Review March 2018 bank statements; prepare draft of the Receiver's Second Report and send to A. Whittingham for review.	6.3
4/4/2019	Whittingham, Andrew	Email HSBC re AR reconciliation. Meeting with J. Chu to discuss status.	0.5
4/5/2019	Bricks, Hartley	Discussion with A. O'Coin re status of receivership.	0.5
4/5/2019	Chu, Jonathan	Correspondence with former employee; attendance on call with HSBC.	0.7
4/9/2019	Bricks, Hartley	Discussion with A.O'Coin re status and timing for court report and approval.	0.1

Date	Name	Description	Hours
4/9/2019	Whittingham, Andrew	Review of first draft of second court report and provide comments; call with J. Chu to discuss.	1.2
4/10/2019	Brown, Rose	Update website page.	0.2
4/11/2019	Chu, Jonathan	Review CIBC bank statements and cheques copies for account of RBI.	1.0
4/12/2019	Chu, Jonathan	Correspondence with creditor MacEwen Petroleum; instructions to R. Brown re same; complete second draft of Receiver's Report; reconcile amounts collected from June 30 subledger.	4.8
4/12/2019	Jack, Sean	Review of bank accounts, transfer into excel documents	2.0
4/14/2019	Chu, Jonathan	Draft second Report of the Receiver and compile appendices.	2.0
4/15/2019	Bricks, Hartley	Conference call with M. Forte re status of storage agreement and status of court report and motion for sales process.	0.6
4/15/2019	Chu, Jonathan	Draft of Receiver's Second Report, compile appendices; call with Fuller Landau; review Receiver's Report with A. Whittingham; attendance on call with counsel re next steps and discussion items re Receiver's Report.	6.3
4/15/2019	Whittingham, Andrew	Call with counsel to discuss report and status; call with Fuller Landau to discuss status; review and markup of 2nd draft of Second Receiver's report and appendix; meeting with J. Chu to discuss amendments to same.	3.0
4/16/2019	Bricks, Hartley	Review of Second Report.	3.0
4/16/2019	Chu, Jonathan	Update Receiver's Second Report; correspondence for internal QA and counsel.	1.9
4/16/2019	Whittingham, Andrew	Detailed review and markup of 3rd draft of Second Receiver's report and appendix; discuss amendments to same with J. Chu.	2.0
4/17/2019	Bricks, Hartley	Review of draft AVO and provide comments to M. Forte; discuss revised report with J. Chu.	0.6
4/17/2019	Casey, Paul	Review Court Report.	1.0
4/17/2019	Chu, Jonathan	Update Second Receiver's Report, including comments from Counsel, H. Bricks, and P. Casey; compile and update Report appendices; Trust account examination with CRA.	5.2
4/17/2019	Whittingham, Andrew	Discuss Second Receiver Report with J. Chu, H. Bricks and P. Casey, separately.	0.5
4/18/2019	Chu, Jonathan	Incorporate QA edits re Receiver's Second Report; QA Form; attendance on call with TGF regarding Receiver's Second Report; draft correspondence to Fuller; review and search for proof-of-purchase documents for equipment under dispute.	1.7
4/18/2019	Hristow, Catherine	Review draft Second Report to the Court and provide comments on same.	1.1
4/18/2019	Whittingham, Andrew	Call with HSBC counsel to discuss second report of receiver among other things, follow up discussions with J. Chu and P. Casey; follow up call with M. Forte.	1.5
4/22/2019	Bricks, Hartley	Discussion with A. Whittingham re status of finalizing court report.	0.1
4/22/2019	Casey, Paul	Final review and execute Court Report.	0.2
4/22/2019	Chu, Jonathan	Edits to Receiver's Second Report per TGF comments; distribution of Report to internal group and counsel for final review and comments; QA Form.	1.5
4/24/2019	Brown, Rose	Update to website page.	0.3
4/24/2019	Chu, Jonathan	Call and correspondence with Hydro One regarding unpaid invoices; draft and send email to Fuller Landau and compile supporting documents.	0.8

Date	Name	Description	Hours
4/26/2019	Bricks, Hartley	Preparation for and attendance in court to seek sale approval order.	1.5
4/26/2019	Brown, Rose	Update website page with 3 documents.	0.4
Total			63.7


Invoice 8000713668
Deloitte Restructuring Inc.

 Bay Adelaide Centre
 8 Adelaide Street West, Suite 200
 Toronto ON M5H 0A9

 Royal Canadian Bedrock Inc., c/o Deloitte Restructuring Inc.
 Court-Appointed Receiver
 8 Adelaide Street West, Suite 200
 Toronto ON M5H 0A9
 Canada

 Tel: (416) 601-6150
 Fax: (416) 601-6151
 www.deloitte.ca

 Date: August 07, 2019
 Client No.: 1136634
 WBS#: HON00116
 Engagement Partner: Paul Casey
 HST Registration: 122893605RT0001

For professional services rendered
Fees

By Deloitte Restructuring Inc. as the Court-Appointed Receiver of Royal Canadian Bedrock Inc. ("RCBI" or the "Company") for the period May 1, 2019 to July 31, 2019

Please see the attached appendices for details.

HST applicable	10,252.00
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Expense

Out-of-Pocket Expenses

HST applicable	24,177.75
No tax applicable	<u>480.00</u>

Subtotal	24,657.75
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Sales Tax

HST at 13.00%	<u>4,475.87</u>
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Total Amount Due (CAD)	<u>39,385.62</u>
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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.



Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Bricks, Hartley	Director	2.5	\$ 550.00	\$ 1,375.00
Whittingham, Andrew	Senior Manager	14.1	\$ 470.00	\$ 6,627.00
Chu, Jonathan	Senior Associate	6.0	\$ 375.00	\$ 2,250.00
Total Professional Hours and Fees		22.6		\$ 10,252.00
Disbursement: Goldman Sloan Nash & Haber invoice 171946 dated January 11, 2019				\$ 11,929.50
Disbursement: Goldman Sloan Nash & Haber invoice 173788 dated April 17, 2019				\$ 12,728.25
Total Disbursement				\$ 24,657.75
Total fees and disbursements				\$ 34,909.75



Appendix #2

Time Details - May 1, 2019 to July 31, 2019

Date	Name	Narrative	Hours
4/24/2019	Whittingham, Andrew	Calls with Fuller Landau to discuss second receivers report, discussions with J Chu and H Bricks re the same.	1.0
4/30/2019	Whittingham, Andrew	Call with J Chu re RCBI auction.	0.5
5/1/2019	Chu, Jonathan	Insurance cancellation form and execution with H. Bricks.	0.2
5/6/2019	Chu, Jonathan	Review of storage agreement; execution re same.	0.4
5/6/2019	Bricks, Hartley	Review and execute storage agreement.	0.2
5/9/2019	Chu, Jonathan	Execute auction agreement; draft email to A. Moskowitz.	0.4
5/9/2019	Bricks, Hartley	Review and execute Auction Services Agreement.	0.1
5/15/2019	Chu, Jonathan	Correspondence with Fuller Landau and A. Guido re access to quarries.	0.4
5/21/2019	Chu, Jonathan	Correspondence with A. Guido re site visit; correspondence with counsel and Platinum re Bodkin asset.	0.5
5/24/2019	Chu, Jonathan	Follow-up email to Anthony re attendance.	0.1
5/27/2019	Chu, Jonathan	Statement of receipts and disbursements; coordinate quarry visit for Platinum Assets.	1.5
6/5/2019	Whittingham, Andrew	Reviewing emails from Anthony Guido and Platinum Assets re access to Warton quarry. Call with GSNH re access to property, send follow up email re same.	1.0
6/6/2019	Bricks, Hartley	Disc. with A, Whittingham re status of site access and review corresp. to A. Guido regarding same.	0.3
6/6/2019	Whittingham, Andrew	Various separate discussions with GSNH and TGF regarding Guido compliance and access to quarries. Discuss same with H Bricks. Drafting letter to Guido re compliance and quarry access. Discuss draft letter with H Bricks. Finalize, execute and send letter to Guido.	3.2
6/7/2019	Whittingham, Andrew	Discussions with Platinum Asset and GSNH regarding access to Property.	0.8
6/10/2019	Bricks, Hartley	Disc. with A. Whittingham and M. Forte re response to A. Guido.	0.5
6/10/2019	Whittingham, Andrew	Prepare for and attend call with GNSH re Guido compliance.	0.5
6/11/2019	Bricks, Hartley	Conf. call with M. Forte and DJ Miller re status of receivership; disc. with A. Whittingham re A. Guido offers to purchase assets.	0.7
6/11/2019	Whittingham, Andrew	Prepare for and attend call with TGF and GSNH to discuss status of Receivership and Guido purchase of assets.	0.7
6/12/2019	Whittingham, Andrew	Telephone discussions with Platinum Assets Services re Guido bid for assets.	0.5
6/13/2019	Whittingham, Andrew	Call with Hydro One re overdue power bill for Warton quarry, discussing same with J Chu.	0.5
6/13/2019	Whittingham, Andrew	Read and consider emails from Platinum Assets re Guido's purchase of assets, follow up call to Platinum to discuss.	0.4

Date	Name	Narrative	Hours
6/13/2019	Whittingham, Andrew	Draft letter to Mr Guido re compliance and review with counsel, finalize letter and send to Guido. Deal with follow up questions from HSBC counsel.	1.2
6/17/2019	Whittingham, Andrew	Emails exchanged with Liquidator re Guido compliance.	0.2
6/19/2019	Chu, Jonathan	Draft letter to Hydro One and compile appendices.	0.8
6/19/2019	Whittingham, Andrew	Read and send various emails to Platinum re status of Guido compliance. Review of letter to Hydro One re overdue accounts at Wiarton quarry, discuss same with J Chu.	0.6
6/21/2019	Chu, Jonathan	Draft letter to Anthony Guido re A/R and Payroll Journal.	0.8
6/24/2019	Whittingham, Andrew	Update call with A Moskowitz re sale of assets.	0.3
6/25/2019	Whittingham, Andrew	Review of letter to Guido re AR collections reconciliation and discuss with J Chu.	0.5
6/26/2019	Whittingham, Andrew	Review of Guido email re Hydro One disconnection. Prepare letter response, discuss with H Bricks.	1.2
6/26/2019	Chu, Jonathan	Data room management re Hydro One Documentation.	0.2
6/27/2019	Bricks, Hartley	Disc. with A. Whittingham re status of sale process and corresp from A. Guido and response to same.	0.2
6/28/2019	Whittingham, Andrew	Finalize and send letter to Guido re Hydro One accounts.	0.5
7/4/2019	Whittingham, Andrew	Finalize and send Guido letter dated July 4. Call Platinum Assets to receive update.	0.5
7/11/2019	Chu, Jonathan	Finalize letter to A. Guido with appendices and send to A. Whittingham for review.	0.3
7/25/2019	Bricks, Hartley	Review and provide comments on letter to A. Guido re A/R reconciliation.	0.3
7/29/2019	Bricks, Hartley	Disc. with A. Whittingham re letter to A. Guido and respond to email from DJ Miller.	0.2
7/29/2019	Chu, Jonathan	Letter to A. Guido re A/R reconciliation and Payroll Records.	0.4
Total			22.6


Invoice 8000832499
Deloitte Restructuring Inc.

Bay Adelaide Centre
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9

Royal Canadian Bedrock Inc., c/o Deloitte Restructuring Inc.
Court-Appointed Receiver
8 Adelaide Street West, Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

Date: October 24, 2019
Client No.: 1136634
WBS#: HON00116
Engagement Partner: Paul Casey
HST Registration: 122893605RT0001

For professional services rendered
Fees

By Deloitte Restructuring Inc., as the Court-Appointed Receiver of Royal Canadian Bedrock Inc. ("RCBI" or the "Company") for the period August 1, 2019 to October 18, 2019.

Please see the attached appendices for details.

HST applicable	4,457.00
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Expense

No tax applicable	738.92
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Sales Tax

HST at 13.00%	<u>579.41</u>
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Total Amount Due (CAD)	<u>5,775.33</u>
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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.



Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Bricks, Hartley	Director	0.7	\$ 550.00	\$ 385.00
Whittingham, Andrew	Senior Manager	3.6	\$ 470.00	\$ 1,692.00
Chu, Jonathan	Manager	3.3	\$ 425.00	\$ 1,402.50
Klein, Emily	Analyst	4.2	\$ 200.00	\$ 840.00
Brown, Rose	Trust Administrator	1.1	\$ 125.00	\$ 137.50
Total Professional Hours and Fees		12.9		\$ 4,457.00
Out-of-pocket Expenses				
Equipment insurance				\$ 738.92
Total Fees and Expenses				\$ 5,195.92



Appendix #2

Work performed from August 1 to October 18, 2019

Date	Name	Narrative	Hours
8/1/2019	Whittingham, Andrew	Finalize letter to Guido re AR collections and Payroll; prepare summary update for HSBC and attach draft letter for comment; read and consider email re 104 Quarry Rd, Warton; discuss with H Bricks and A Moskowitz.	1.7
8/12/2019	Bricks, Hartley	Review of email from A. Guido and discuss same with A. Whittingham.	0.2
8/12/2019	Whittingham, Andrew	Discuss A. Guido's removal of saw blades at Warton with liquidator; email lawyers equipment serials and specs; discuss same with H. Bricks and counsel; ongoing emails and calls with counsel and liquidator to arrange for return of saw blades for auction.	1.2
8/14/2019	Whittingham, Andrew	Consider Guido response to July 31 letter; response to A. Guido re same.	0.3
8/22/2019	Chu, Jonathan	Correspondence with former RCBI customer.	0.2
8/23/2019	Bricks, Hartley	Disc. with A. Whittingham re Amsen Quarry.	0.2
8/23/2019	Whittingham, Andrew	Call with Fuller Landau to discuss security arrangements at Amsen Quarry and disc. with H. Bricks re same.	0.4
8/29/2019	Chu, Jonathan	Review invoices re June 30, 2018 A/R subledger balance.	0.4
8/29/2019	Klein, Emily	Reconciling various invoices from RCB's customers and matching them against the subledger given from the company.	3.0
9/3/2019	Klein, Emily	Finding contact information and making calls and sending emails to customers of RCB to find missing documentation that includes POs, invoices, etc.	0.7
9/9/2019	Klein, Emily	Following up with RCB's customers in order to attain invoices, proof of payments, etc. for outstanding invoice amounts	0.5
9/9/2019	Chu, Jonathan	Update Third Report of the Receiver.	0.8
9/12/2019	Bricks, Hartley	Review of auction results and disc. same with J. Chu	0.3
9/12/2019	Chu, Jonathan	Review auction summary; draft internal memo re auction results; correspondence with Platinum re cheque payment.	0.7
9/12/2019	Brown, Rose	Set bank account at RBC.	0.3
9/13/2019	Brown, Rose	Trust banking - deposit.	0.3
9/17/2019	Chu, Jonathan	Call with CRA re Deemed Trust.	0.1
9/18/2019	Brown, Rose	Trust Banking Administration - disbursement cheques.	0.3
9/19/2019	Chu, Jonathan	Calls and correspondence re disputed equipment.	0.6
9/23/2019	Brown, Rose	Trust Banking Adm - disbursement cheque.	0.2
10/15/2019	Chu, Jonathan	Prepare PoC and proxy for HSBC.	0.5
Total			12.9


Invoice 8001825949

Deloitte Restructuring Inc.
 Bay Adelaide Centre
 8 Adelaide Street West, Suite 200
 Toronto ON M5H 0A9

Royal Canadian Bedrock Inc., c/o Deloitte Restructuring Inc.
 Court-Appointed Receiver
 8 Adelaide Street West, Suite 200
 Toronto ON M5H 0A9
 Canada

Tel: (416) 601-6150
 Fax: (416) 601-6151
 www.deloitte.ca

Date: May 19, 2021
 Client No.: 1136634
 WBS#: HON00116
 Engagement Partner: Paul Casey

HST Registration : 133245290RT0001

For professional services rendered
Fees

By Deloitte Restructuring Inc. as the Court-Appointed Receiver of Royal Canadian Bedrock Inc. ("RCBI" or the "Company") for the period October 23, 2019 to May 14, 2021.

Please see the attached appendices for details.

Sales Tax

HST applicable	33,574.50
HST at 13.00 %	<u>4,364.69</u>
Total Amount Due (CAD)	<u>37,939.19</u>

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.



Appendix #1
Summary of Fees

Name	Level	Hours	Rate	Amount
Bricks, Hartley	Director	38.4	580.00	22,272.00
Chu, Jonathan	Manager	25.8	425.00	10,965.00
McTaggart, Michael	Senior	0.3	375.00	112.50
Brown, Rose	Trust Administrator	1.5	150.00	225.00
Total Professional Hours and Fees		66.0		33,574.50



Appendix #2

Work performed from October 23, 2019 to May 14, 2021

Date	Name	Narrative	Hours
29-Oct-19	Chu, Jonathan	Status update re RCBI receivership.	0.3
11-Nov-19	Bricks, Hartley	Prepare schedule re proceeds from auction and corresp. to A. O'Coin re proposed reimbursement of funds.	1.0
14-Nov-19	Brown, Rose	Trust Banking Adm - Disbursement cheques and transfer.	1.1
14-Nov-19	Chu, Jonathan	Provide supporting documents and cheque requisition forms to R. Brown re disbursement waterfall.	0.6
21-Nov-19	Bricks, Hartley	Corresp. with A. O'Coin re repayment, review of files and disc. with J. Chu re leased asset proceeds and respond to A. O'Coin.	0.5
21-Nov-19	Chu, Jonathan	Review auction agreement re tax-split; compile values of auctioned equipment by GSA and leased.	0.8
22-Nov-19	Bricks, Hartley	Disc. with A. Erlich of Fuller Landau re proceeds from realization and deemed trust claims.	0.4
22-Nov-19	Chu, Jonathan	Attendance on call with Fuller Landau re deemed trust amounts; other internal discussions.	0.4
26-Nov-19	Bricks, Hartley	Discussion with M. Forte re marshalling of deemed trust claim	0.2
09-Jan-20	Bricks, Hartley	Review of Fuller Landau motion materials, discuss same with M. Forte, respond to questions from DJ. Miller	2.0
10-Jan-20	Bricks, Hartley	Disc. with M. Forte re status of discussion re Fuller distribution motion	0.2
13-Jan-20	Bricks, Hartley	Disc. with M. Forte re Fuller Landau contribution to deemed trust	0.2
13-Jan-20	Chu, Jonathan	Review documentation re TD equipment.	0.5
17-Jan-20	Bricks, Hartley	Corresp. concerning agreement for Fuller Landau contribution to deemed trust amount	0.7
22-Jan-20	Bricks, Hartley	Respond to various corresp. from DJ Miller re status of receivership and auction proceeds	0.2
28-Jan-20	Chu, Jonathan	Draft correspondence to WSIB re account closure; distribute to WSIB and EoS Canada; email to H. Bricks re CRA deemed trust.	0.6
04-Feb-20	Bricks, Hartley	Corresp. from G. Phoenix re payment of portion of deemed trust	0.1
25-Aug-20	Chu, Jonathan	Review materials from former vendor; correspondence with M. Forte re same; email to TGF re discharge.	0.5
16-Oct-20	Chu, Jonathan	Call with CRA re employee T4 amendment.	0.3
13-Jan-21	McTaggart, Michael	Summarizing and filing HST returns for periods Dec. 2018 - Jan. 2020	0.3

Date	Name	Narrative	Hours
15-Jan-21	Chu, Jonathan	Draft 246 Report for 6-months ended May 31, 2019; instructions to McTaggart re HST; status update email to H. Bricks; review and requisition for Deemed Trust amount.	2.5
19-Jan-21	Brown, Rose	Trust Banking Administration - Disbursement cheque.	0.3
01-Feb-21	Brown, Rose	Scan of Mailing and send to JC.	0.1
30-Mar-21	Bricks, Hartley	Disc. with A. O'Coin re status of receivership and information on sales process	0.3
31-Mar-21	Chu, Jonathan	Prepare draft Third report to court and forward to H. Bricks	6.0
05-Apr-21	Bricks, Hartley	Review of files and revise Third report to court	3.5
05-Apr-21	Chu, Jonathan	Call with A. Moskowitz re Guido points; review appraisal and sale summary.	0.5
07-Apr-21	Bricks, Hartley	Further drafting of third report to court	1.5
07-Apr-21	Chu, Jonathan	Review documents from Platinum; update Appendix D from Second Report; review appraisals and sale summary; updates notes to H. Bricks.	1.0
08-Apr-21	Chu, Jonathan	Update equipment status; review documentation received from A. Guido; update notes and comments to Guido materials; correspondence with Platinum Assets.	1.5
19-Apr-21	Bricks, Hartley	Prepare report to court; disc. with J. Chu re reconciliation of equipment	3.5
20-Apr-21	Chu, Jonathan	Update equipment status, including review of First and Second Reports; reviewing prior equipment listings; correspondence to H. Bricks.	1.5
21-Apr-21	Chu, Jonathan	Review original equipment listings from HSBC and Debtor; update equipment listing; review correspondence re possession dispute with F. Landau; email to Platinum re auction.	1.5
22-Apr-21	Bricks, Hartley	Review of schedules prepared by J. Chu and update report	2.0
23-Apr-21	Bricks, Hartley	Continue drafting of report including review of Amsen receivership documents	2.5
27-Apr-21	Bricks, Hartley	Review of files and draft third report to court; disc. with J. Chu re certain matters in report	5.0
28-Apr-21	Bricks, Hartley	Review and revise third report and forward to J. Chu for comments	5.3
28-Apr-21	Chu, Jonathan	Update Third Report; review customer and creditor claims; call with Bennington.	4.3
29-Apr-21	Bricks, Hartley	Further drafting of court report, various disc. with J. Chu re sections; provide draft to M. Forte for comments	4.5
29-Apr-21	Chu, Jonathan	Correspondence to counsel re fee estimate and Bennington equipment matter.	0.2
30-Apr-21	Bricks, Hartley	Review M. Forte comments on report and revise same; corresp. with TGF re timing for report	1.5
30-Apr-21	Chu, Jonathan	Review Bennington matters; call with Bennington; review claims table.	0.5

Date	Name	Narrative	Hours
03-May-21	Bricks, Hartley	Revise report and forward to TGF for comments	1.8
03-May-21	Chu, Jonathan	Update R&D to April 30, 2021; review previous disbursements and update HSBC borrowing amount; comments to H. Bricks.	1.8
13-May-21	Chu, Jonathan	Comments on Receiver's Third Report	0.5
13-May-21	Bricks, Hartley	Review comments from TGF and revise Third Report	1.0
14-May-21	Bricks, Hartley	Further revisions to report	0.5
Total			66.0

Appendix “U”

Court File No. CV-18-609417-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

HSBC BANK CANADA

Applicant

- and -

ROYAL CANADIAN BEDROCK INC.

Respondent

AFFIDAVIT OF MARIO J. FORTE

(Sworn June 30, 2021)

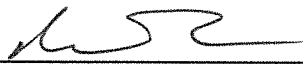
I, Mario J. Forte, of the City of Toronto, hereby MAKE OATH AND SAY:

1. I am a barrister and solicitor qualified to practice in the Province of Ontario and am counsel to the law firm of Goldman Sloan Nash & Haber LLP (“**GSNH**”) and therefore have knowledge of the matters in this affidavit. Where this affidavit is based on information and belief, I have stated the source of that information and believe it to be true.
2. GSNH are lawyers of record for Deloitte Restructuring Inc. (“**Deloitte**”) in its capacity as Court appointed Receiver (the “**Receiver**”) of Royal Canadian Bedrock Inc. (“**RCBI**”).
3. Attached as **Exhibit “A”** to this affidavit are copies of the invoices rendered by GSNH to Deloitte in its capacity as Receiver for fees and disbursements incurred by GSNH in the course of the proceedings between November 27, 2018 and April 30, 2021 (the “**Period**”). The total fees charged by GSNH during the Period were \$34,855.00, plus total disbursements of \$1,635.71 plus total Harmonized Sales Tax (HST) in the amount of \$4,861.40 for a total of \$41,172.11.


- 4. Attached as **Exhibit "B"** is a summary of all invoices rendered by GSNH to Deloitte for fees and disbursements incurred by GSNH in the course of the proceedings during the Period.

- 5. To the best of my knowledge the rates charged by GSNH throughout the course of this proceeding are comparable to the rates charged by other law firms in the Toronto market for the provision of similar services.

SWORN before me at the City of Toronto,
in the Province of Ontario
this 30th day of June, 2021



A Commissioner for taking oaths, etc.
Robert J. Drake

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)
)
)
)
)

MARIO J. FORTE

*This is **Exhibit "A"** referred to
in the Affidavit of Mario Forte
sworn before me this 30th day of June, 2021*



A Commissioner for taking oaths, etc.



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

Deloitte Restructuring Inc.
Bay Adelaide Centre
22 Adelaide St. West, Suite 200
Toronto, ON M5H 0A9
Canada

Billing Lawyer Mario Forte
Invoice No. 171946
HST # 12233 6290 RT0001
Invoice Date January 11, 2019

Attention: Hartley Bricks

Client ID: 010004 Matter ID: 0008

RE: Royal Canadian Bedrock Inc.

FOR PROFESSIONAL SERVICES RENDERED for the period November 27, 2018 to December 27, 2018

Date	Professional	Narrative	Hours	Rate	Amount
11/27/18	KP	Preparing copies of application record; briefly reviewing security documents received;	0.60	250.00	150.00
11/27/18	MJF	Discussions concerning receivership application; discussions with Fuller concerning AG issues etc.;	0.60	585.00	351.00
11/28/18	KP	Reviewing security documents; preparing draft of security opinion;	2.20	250.00	550.00
11/28/18	MJF	Discussions and advice re: opinion matters and applications issues;	0.40	585.00	234.00
11/29/18	KP	Continued review of loan and security documents; drafting and revising draft security opinion including schedule of PPSA registrations; discussion with M. Forte regarding lease agreement; preparing memo summarizing same;	8.50	250.00	2,125.00
12/02/18	MJF	Review of Security opinions and revisions thereto ;	0.30	585.00	175.50
12/03/18	MJF	Discussions re: aspects of security opinion; discussions with counsel re: receivership issues;	0.30	585.00	175.50



ACCOUNTS ARE DUE WHEN RENDERED

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Narrative	Hours	Rate	Amount
12/04/18	KP	Finalizing security opinion and circulating to H. Bricks and A. Whittingham;	0.20	250.00	50.00
12/04/18	MJF	Discussions re: logistic matters and applications issues;	0.10	585.00	58.50
12/05/18	MJF	Discussions with counsel re: aspects of receivership order etc.;	0.20	585.00	117.00
12/06/18	MJF	Discussions re: receivership matters;	0.20	585.00	117.00
12/06/18	MJF	Discussions and update re: receivership hearing and related matters;	0.40	585.00	234.00
12/07/18	MJF	Discussions among receiver and AG counsel, advising on various aspects of access etc.;	2.30	585.00	1,345.50
12/08/18	MJF	Discussions with counsel to deal with logistics of access etc.;	0.70	585.00	409.50
12/10/18	MJF	Dealing with counsel on access indemnity etc., addressing and discussing receivership process with counsel; addressing TD security issues;	3.10	585.00	1,813.50
12/11/18	MJF	Dealing with settlement of indemnity access etc.;	1.40	585.00	819.00
12/12/18	MJF	Dealing with settlement of indemnity and other access issues;	1.30	585.00	760.50
12/13/18	MJF	Discussions re: access; discussions concerning indemnity matters etc.;	0.80	585.00	468.00
12/18/18	KP	Reviewing leasing agreement; preparing security opinion regarding same; discussion with M. Forte regarding master leasing agreement; revising security opinion and forwarding same to M. Forte;	2.10	250.00	525.00
12/18/18	MJF	Discussions re: receivership previous matters; dealing with TD counsel re: security document and inter request;	0.30	585.00	175.50
12/19/18	MJF	Discussions with TD counsel re: security review etc.; discussions re: process for dealing with deficient response to enquiries;	0.40	585.00	234.00
12/21/18	KP	Reviewing master lease agreement; revising draft opinion; reporting to M. Forte;	0.50	250.00	125.00
12/27/18	MJF	Revise and finalize TD opinion and related matters; dealing with receivership process and compliance matters.	1.10	585.00	643.50
				Sub-Total Fees:	11,656.50
				HST on Fees:	1,515.35

SUMMARY OF PROFESSIONAL SERVICES

PROFESSIONAL	HOURS	HOURLY RATE	AMOUNT
Katie Parent	14.10	250.00	3,525.00
Mario Forte	13.90	585.00	8,131.50
	<u>28.00</u>		<u>11,656.50</u>

DISBURSEMENTS

Laser Copies 273.00

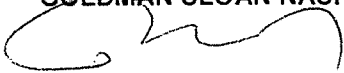
Sub-Total Disbursements: 273.00
Disbursements marked with * indicate exempt

HST on Disbursements: 35.49

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$1,550.84 HST): \$ 13,480.34

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP



Per: Mario Forte

E. & O. E.



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

Deloitte Restructuring Inc.
Bay Adelaide Centre
22 Adelaide St. West, Suite 200
Toronto, ON M5H 0A9
Canada

Billing Lawyer Mario Forte
Invoice No. 173788
HST # 12233 6290 RT0001
Invoice Date April 17, 2019

Attention: Paul Casey

Client ID: 010004 Matter ID: 0008

RE: Royal Canadian Bedrock Inc.

FOR PROFESSIONAL SERVICES RENDERED for the period January 8, 2019 to April 16, 2019

Date	Professional	Narrative	Hours	Rate	Amount
01/08/19	MJF	Discussions re: file update etc.;	0.30	585.00	175.50
01/08/19	KP	Revising and finalizing security opinion; forwarding same to H. Bricks and A. Whittingham;	0.40	250.00	100.00
01/09/19	MJF	Review 1st Report and comment thereon; discussions re: process to comply in order etc.;	0.90	585.00	526.50
01/10/19	MJF	Dealing with and addressing various process issues and advice thereon;	0.50	585.00	292.50
01/11/19	MJF	Addressing cooperation and other matters re: compliance;	0.30	585.00	175.50
01/14/19	MJF	Continuing to address compliance issues and discussions with counsel therein;	0.40	585.00	234.00
01/15/19	KP	Preparing request form for 9:30 a.m. attendance on January 16; circulating to L. Ellis and other counsel; submitting same to Court; review of First Report; drafting and revising Notice of Motion seeking advice and direction; discussion with M. Forte; finalizing motion record, including First Report; serving same on service list; preparing and swearing affidavit of	4.00	250.00	1,000.00



ACCOUNTS ARE DUE WHEN RENDERED

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Narrative	Hours	Rate	Amount
		service; attendance at Court to file motion record; reporting to M. Forte;			
01/15/19	MJF	Discussions with counsel concerning compliance and motion thereon;	0.50	585.00	292.50
01/16/19	KP	Circulating endorsement to service list;	0.10	250.00	25.00
01/16/19	MJF	Attendance to address compliance matters and follow up;	1.20	585.00	702.00
01/17/19	MJF	Discussions to address follow-up issues;	0.20	585.00	117.00
01/22/19	MJF	Review compliance progress;	0.10	585.00	58.50
01/24/19	KP	Preparing letter to Justice Hainey; circulating same to parties; delivering same to Commercial List Court;	0.70	250.00	175.00
01/24/19	MJF	Revise letter to Hainey J re: compliance etc. reporting;	0.30	585.00	175.50
01/28/19	MJF	Review of the issues and related documentation;	0.20	585.00	117.00
01/29/19	MJF	Discussions and update and advice on process matters; commence process of security review issues;	0.80	585.00	468.00
01/31/19	KP	Reviewing PPSA summary for Add Capital registration; forwarding same, along with lease agreement to M. Forte; correspondence with M. Forte regarding same;	0.20	250.00	50.00
01/31/19	MJF	Review and advise on PPSA diligence issues;	0.10	585.00	58.50
02/04/19	MJF	Commence review of various PPSA lease/security documents;	0.80	585.00	468.00
02/06/19	MJF	Prepare draft storage agreement re: addressing access issues and discussions thereon;	1.00	585.00	585.00
02/07/19	MJF	Discussions with engagement lessor concerning completeness of documentation and related issues of disclosure;	0.20	585.00	117.00
02/12/19	MJF	Revise storage agreement etc. and provide to counsel;	0.20	585.00	117.00
02/13/19	MJF	Commence preparation of opinions on security etc.;	0.80	585.00	468.00
02/20/19	MJF	Following up on storage issues;	0.10	585.00	58.50
02/24/19	MJF	Complete analysis of security/lease issues and revise and prepare drafts of opinions to address each specific circumstance;	6.90	585.00	4,036.50
02/25/19	MJF	Discussions regarding outstanding opinion matters;	0.20	585.00	117.00
03/04/19	MJF	Contacting lessors re: further information to advance	0.10	585.00	58.50

Date	Professional	Narrative	Hours	Rate	Amount
		opinion;			
03/04/19	MJF	Discussions regarding storage arrangements;	0.10	585.00	58.50
03/25/19	MJF	Addressing opinion issues and attempting to obtain further information from lessors, reviewing lessor info;	0.70	585.00	409.50
04/04/19	MJF	Advising counsel of process to clarify terms of priority dispute between board and lessor;	0.40	585.00	234.00
04/09/19	MJF	Advising and recommending process for expediting priority matters; review draft storage agreement;	0.40	585.00	234.00
04/10/19	MJF	Advising on response to storage arrangements;	0.20	585.00	117.00
04/12/19	MJF	Revising storage arrangements and adjusting for sale/auction process;	0.30	585.00	175.50
04/16/19	MJF	Revise form of order (approval etc).	0.20	585.00	117.00
Sub-Total Fees:					12,114.00
HST on Fees:					1,574.82

SUMMARY OF PROFESSIONAL SERVICES

PROFESSIONAL	HOURS	HOURLY RATE	AMOUNT
Katie Parent	5.40	250.00	1,350.00
Mario Forte	18.40	585.00	10,764.00
	<u>23.80</u>		<u>12,114.00</u>

DISBURSEMENTS

	Laser Copies	134.25
01/15/2019	Minister of Finance - Filing Motion Record *	160.00
04/16/2019	Minister of Finance - Filing Fee *	320.00
Sub-Total Disbursements:		614.25
Disbursements marked with * indicate exempt		
HST on Disbursements:		17.45

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$1,592.27 HST): **\$ 14,320.52**

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP

A handwritten signature in black ink, appearing to be 'Mario Forte', written in a cursive style.

Per: Mario Forte

E. & O. E.



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

Remittance Advice

Deloitte Restructuring Inc.
Bay Adelaide Centre
22 Adelaide St. West, Suite 200
Toronto, ON M5H 0A9
Canada

Attention: Paul Casey

Invoice No: 173788
Invoice Date: April 17, 2019

Client ID: 010004
Matter ID: 0008
Billing Attorney: MJF

Current Billing:	14,320.52
Previous Balance:	13,480.34
Total Amount:	27,800.86
Amount Remitted:	\$ _____



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

Deloitte Restructuring Inc.
Bay Adelaide Centre
22 Adelaide St. West, Suite 200
Toronto, ON M5H 0A9
Canada

Billing Lawyer **Mario Forte**
Invoice No. **185342**
HST # **12233 6290 RT0001**
Invoice Date **May 3, 2021**

Attention: Paul Casey

Client ID: 010004 Matter ID: 0008

RE: Royal Canadian Bedrock Inc.

FOR PROFESSIONAL SERVICES RENDERED for the period February 23, 2019 to April 30, 2021

Date	Professional	Narrative	Hours	Rate	Amount
02/23/19	MJF	Advance security opinions on various lease/security agreements;	1.20	585.00	702.00
04/10/19	KP	Correspondence with Commercial List regarding Justice Hailey's availability; preparing request form for April 26, 2019;	0.30	250.00	75.00
04/15/19	MJF	Discussion to address sale approval and storage matters etc.;	0.50	585.00	292.50
04/16/19	KP	Instructions from M. Forte regarding draft motion materials; preparing same; drafting and revising draft Approval and Vesting Order; beginning draft of Notice of motion;	3.70	250.00	925.00
04/17/19	KP	Finalizing drafts of Notice of Motion and Approval and Vesting Order; preparing shell of fee affidavit; discussions with M. Forte regarding materials; circulating draft fee affidavit to H. Bricks; reviewing revised draft of second report and revising motion materials;	4.30	250.00	1,075.00



ACCOUNTS ARE DUE WHEN RENDERED

Pursuant to the Solicitor's Act interest at a rate of 3.00% per annum will be charged on amounts due, calculated commencing one month after the date of delivery of this account. Any disbursements recorded after preparation of this account will be billed at a later date.

Date	Professional	Narrative	Hours	Rate	Amount
04/18/19	KP	Reviewing service list; revising draft motion materials; revising same as per M. Forte comments; preparing draft letter for courier service; preparing draft affidavit of service; discussions with D. Sakhrani regarding finalizing materials for service; discussion with M. Forte regarding same;	3.50	250.00	875.00
04/23/19	KP	Reviewing final second report; final revisions to Notice of Motion and draft orders; preparing motion record for service; serving same; preparing hard copies for service by courier; preparing and swearing affidavit of service; attendance at Commercial List to file motion record returnable April 26, 2019; reporting to M. Forte;	3.50	250.00	875.00
04/24/19	MMC	Conduct Corporate Profile Search against 2496582 Ontario Inc.;	0.20	200.00	40.00
04/24/19	KP	Attendance to service list updates; correspondence to Bennington re: Bodkin equipment; discussion with M. Forte regarding same;	0.40	250.00	100.00
04/25/19	KP	Finalizing approval and vesting order and administrative order for April 26 Court attendance; reporting to M. Forte;	0.30	250.00	75.00
04/26/19	KP	Finalizing order for today's attendance; attendance at Court for hearing; attendance at Registrar's counter to have orders issued and entered; circulating same to the service list; preparing copies for delivery by courier;	2.80	250.00	700.00
06/11/19	JT	Participate on a call with client and counsels re: upcoming material steps in course of file and strategy; discuss same with M. Forte.;	0.30	285.00	85.50
06/28/19	MJF	Providing advice and guidance on information requests and related enquiries of AG and review of correspondence thereon;	0.20	585.00	117.00
07/04/19	MJF	Review reply from AG and advise on further response etc.;	0.10	585.00	58.50
07/29/19	MJF	Discussion on progress and process for accounting for and establishing likely whereabouts and recoverability of various equipment and AG purchases;	0.30	585.00	175.50
07/31/19	MJF	Comments on further correspondence with AG to address open issues;	0.10	585.00	58.50
08/12/19	MJF	Dealing with issues raised by AG and their impact on the timing of auction and inclusion of property and addressing with counsel;	0.20	585.00	117.00
08/13/19	MJF	Resolving issues affecting return of property for auction, access and timing issues with AG;	0.20	585.00	117.00

Date	Professional	Narrative	Hours	Rate	Amount
08/14/19	MJF	Advising on correspondence with AG to deal with equipment and sale issues;	0.10	585.00	58.50
08/19/19	MJF	Dealing with further compliance matters with AG and counsel;	0.10	585.00	58.50
08/26/19	MJF	Addressing more compliance issues related to the equipment etc.;	0.10	585.00	58.50
08/28/19	MJF	Reviewing AG correspondence and advising on response and handling of issues;	0.20	585.00	117.00
09/05/19	MJF	Dealing with and advising on location of equipment, missing items and related matters with lessor and bank counsel;	0.10	585.00	58.50
09/18/19	MJF	Following up on location of equipment; dealing with counsel on priority dispute items and resolution of inclusion in sale etc.;	0.20	585.00	117.00
09/19/19	MJF	Advising on sale matters and related equipment issues;	0.20	585.00	117.00
10/16/19	MJF	Advising on handling missing equipment issues;	0.10	585.00	58.50
10/18/19	MJF	Reviewing AG response and advising and dealing with follow up on equipment missing equipment issues;	0.20	585.00	117.00
11/23/19	MJF	Discussion on file process matters;	0.10	585.00	58.50
01/09/20	MJF	Advising and dealing with HST issues;	0.20	595.00	119.00
01/10/20	MJF	Follow up to resolving HST issues;	0.20	595.00	119.00
01/13/20	MJF	Negotiating resolution of HST issues;	0.20	595.00	119.00
01/14/20	MJF	Finalizing negotiation of HST deal;	0.10	595.00	59.50
01/17/20	MJF	Follow up on settlement of HST issues;	0.20	595.00	119.00
01/18/20	MJF	Follow up with HSBC counsel to confirm HST resolution etc.;	0.10	595.00	59.50
01/20/20	MJF	Review and approve terms of settlement documents;	0.10	585.00	58.50
02/14/20	MJF	Review litigation proceedings commenced in breach of stay and advising and dealing with these;	0.20	585.00	117.00
08/25/20	MJF	Advising on outstanding procedural matters and possible motion for discharge and related relief;	0.20	585.00	117.00
08/27/20	MJF	Advising counsel on litigation matter in connection with receivership and position on process;	0.10	585.00	58.50
04/30/21	MJF	Review of draft report and advice and report on outstanding matters;	0.30	595.00	178.50

Date	Professional	Narrative	Hours	Rate	Amount
04/30/21	MJF	Estimated work to be performed in preparing for motion to approve activities, fee approvals and attendance thereon and work required prior to discharge	4.50	595.00	2,677.50
Sub-Total Fees:					11,084.50
HST on Fees:					1,440.99

SUMMARY OF PROFESSIONAL SERVICES

PROFESSIONAL	HOURS	HOURLY RATE	AMOUNT
May May Co	0.20	200.00	40.00
Katie Parent	18.80	250.00	4,700.00
Joel Turgeon	0.30	285.00	85.50
Mario Forte	4.80	585.00	2,808.00
Mario Forte	5.80	595.00	3,451.00
	29.90		11,084.50

DISBURSEMENTS

Laser Copies	314.00
Courier	420.26
On Corp. Fee	14.20

Sub-Total Disbursements: 748.46
Disbursements marked with * indicate exempt

HST on Disbursements: 97.30

TOTAL LEGAL FEES AND DISBURSEMENTS (includes \$1,538.29 HST): \$ 13,371.25

THIS IS OUR ACCOUNT HEREIN

GOLDMAN SLOAN NASH & HABER LLP



Per: Mario Forte

E. & O. E.



Suite 1600
480 University Avenue
Toronto, Ontario
M5G1V2

Telephone: (416) 597-9922
Facsimile: (416) 597-3370

Remittance Advice

Deloitte Restructuring Inc.
Bay Adelaide Centre
22 Adelaide St. West, Suite 200
Toronto, ON M5H 0A9
Canada

Attention: Paul Casey

Invoice No. 185342
Invoice Date: May 3, 2021

Client ID: 010004
Matter ID: 0008
Billing Attorney: MJF

Current Billing:	13,371.25
Previous Balance:	0.00
Total Amount:	13,371.25
Amount Remitted:	\$ _____

This is **Exhibit "B"** referred to
in the Affidavit of Mario Forte
sworn before me this 30th day of June, 2021



A Commissioner for taking oaths, etc.

Calculation of Average Hourly Billing Rates of
Goldman Sloan Nash & Haber LLP
for the period August 2, 2016 to July 27, 2020

Invoice No	Fees	Costs	HST	Hours	Average Rate	Total
171946 (27-Nov-18 to 27-Dec-18)	\$11,656.50	\$273.00	\$1,550.84	28.00	\$417.50	\$13,480.34
173788 (8-Jan-19 to 16-April-19)	\$12,114.00	\$614.25	\$1,592.27	23.80	\$417.50	\$14,320.52
185342 (23-Feb-19 to 30-April-21)	\$11,084.50	\$748.46	\$1,538.29	29.90	\$383.00	\$13,371.25
Total	\$34,855.00	\$1,635.71	\$4,681.40	81.70		\$41,172.11

EXHIBIT "B"

Calculation of Average Hourly Billing Rates of
 Goldman Sloan Nash & Haber LLP
 for the period August 2, 2016 to July 27, 2020

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Total	\$34,855.00	\$1,635.71	\$4,681.40	81.70		\$41,172.11

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced in TORONTO

**AFFIDAVIT OF MARIO J. FORTE
(sworn June 30, 2021)**

**GOLDMAN SLOAN NASH & HABER LLP
480 University Avenue, Suite 1600
Toronto, ON M5G 1V2**

**Mario Forte (LSO #27293F)
Tel: 416-597-6477
Email: forte@gsnh.com**

Lawyers for Receiver

TAB 3

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE • .) FRIDAY, THE 21st
JUSTICE _____) DAY OF JULY, 2021

B E T W E E N:

HSBC BANK CANADA

Applicant

-and-

ROYAL CANADIAN BEDROCK INC.

Respondent

DISCHARGE ORDER

THIS MOTION by Deloitte Restructuring Inc. ("**Deloitte**"), in its capacity as the Court appointed receiver (the "**Receiver**") of the undertaking, property and assets of the Respondent, for the orders herein was heard this day at 330 University Avenue, Toronto.

ON READING the Third Report of the Receiver dated June 30, 2021 (the "**Third Report**"), the fee affidavits (together, the "**Fee Affidavits**") of Mr. Hartley Bricks for Deloitte and Mr. Mario Forte for the Receiver's lawyers, Goldman Sloan Nash & Haber LLP ("**GSNH**"), and on hearing the submissions of counsel for the Receiver, no one else appearing although served as evidenced by the affidavit of service of Devka Sakhrani, sworn July 15, 2021, filed:

1. **THIS COURT ORDERS** that the time and methods for service and filing of the notice of motion, the motion record and the Third Report are hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that the activities of the Receiver, as set out in the Third Report, are hereby approved.

3. **THIS COURT ORDERS** that the fees, costs and expenses of the Receiver and GSNH, as set out in the Third Report and the Fee Affidavits, are hereby approved, and that the Receiver is hereby authorized to pay the same from the available funds.

4. **THIS COURT ORDERS** that upon completion of the Remaining Duties, as defined in the Third Report, and upon payment of its and its counsel's fees, costs and expenses incurred to complete the administration of the receivership as contemplated in respect of which no further approval shall be required, and effective upon the Receiver filing a certificate of completion substantially in the form of Schedule "A" hereto certifying that it has completed administration of the receivership, Deloitte shall be discharged as Receiver of the undertaking, property and assets of the Respondent, provided however that pending the filing of such certificate (a) Deloitte 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 in its capacity as Receiver.

5. **THIS COURT ORDERS AND DECLARES** that Deloitte is hereby released and discharged from any and all liability that Deloitte now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of Deloitte while acting in its capacity as Receiver herein, save and except for any gross negligence or wilful misconduct on the Receiver's part. Without limiting the generality of the foregoing, Deloitte is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceedings, save and except for any gross negligence or wilful misconduct on the Receiver's part.

SCHEDULE "A"
CERTIFICATE OF COMPLETION

(See attached)

Court File No.: CV-18-609417-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N:

HSBC BANK CANADA

Applicant

-and-

ROYAL CANADIAN BEDROCK INC.

Respondent

RECEIVER'S CERTIFICATE OF COMPLETION

1. Pursuant to the Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated December 6, 2018, Deloitte Restructuring Inc. ("**Deloitte**") was appointed Receiver (the "**Receiver**"), without security, of all of the assets, undertakings and property of the Respondent.
2. Pursuant to an Order of the Court dated July 21, 2021 (the "**Discharge Order**"), Deloitte was discharged as Receiver of the Respondent, with such discharge to be effective upon the filing by the Receiver of a Certificate with this Court certifying that all matters to be attended to in connection with the receivership as set out in the Third Report of the Receiver dated June 30, 2021 (the "**Third Report**") have been completed to the satisfaction of the Receiver.

THE RECEIVER HEREBY CERTIFIES that all matters to be attended to in connection with the receivership as set out in the Third Report have been completed to the satisfaction of the Receiver.

DATED at Toronto, this ___ day of July 2021.

DELOITTE RESTRUCTURING INC., solely in its capacity as the Court-appointed Receiver of the undertakings, property and assets of Royal Canadian Bedrock Inc., with no personal or corporate liability

Per:

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced TORONTO

DISCHARGE ORDER

GOLDMAN SLOAN NASH & HABER LLP
480 University Avenue, Suite 1600
Toronto ON M5G 1V2
Fax: 416-597-3370

Mario Forte (LSO #27293F)
Tel: 416-597-6477
Email: forte@gsnh.com

Lawyers for the Receiver

TAB 4

SERVICE LIST
(As at July 13, 2021)

TO:	<p>THORNTON GROUT FINNIGAN LLP TD West Tower, Toronto-Dominion Centre 100 Wellington Street West, Suite 3200 Toronto, ON M5K 1K7 Fax: (416) 304-1313</p> <p>D.J. Miller (LSO# 34393P) Tel: (416) 304-0559 Email: djmiller@tgf.ca</p> <p>Puya Fesharaki (LSO #70588L) Tel: (416) 304-7979 Email: pfesharaki@tgf.ca</p> <p>Lawyers for the Applicant, HSBC Bank Canada</p>
AND TO:	<p>CASSELS BROCK & BLACKWELL LLP 2100 Scotia Plaza 40 King Street West Toronto, ON M5H 3C2</p> <p>Jane Dietrich Tel: (416) 860-5223 Email: jdietrich@cassels.com</p> <p>Shayne Kukulowicz Tel: (416) 860-6463 Email: skukulowicz@cassels.com</p> <p>Lawyers for the Respondent, Royal Canadian Bedrock Inc.</p>
AND TO:	<p>DELOITTE RESTRUCTURING INC. Bay Adelaide East 8 Adelaide St. West Toronto, ON M5H 0A9</p> <p>Hartley Bricks Tel: (416) 601-6150 Email: hbricks@deloitte.ca</p> <p>Court-appointed Receiver</p>

AND TO:	<p>GOLDMAN SLOAN NASH AND HABER LLP 480 University Ave Suite 1600 Toronto, ON M5G 1V2</p> <p>Mario Forte Tel: (416) 597-6477 Fax: (416) 597-3370 Email: forte@gsnh.com</p> <p>Counsel for the Court-appointed Receiver</p>
AND TO:	<p>LOOPSTRA NIXON LLP 135 Queen's Plate Dr., Suite 600 Etobicoke, ON M9W 6V7</p> <p>R. Graham Phoenix Tel: (416) 748-4776 Email: gphoenix@loonix.com</p> <p>Lawyers for Kooy Brothers Lawn Equipment Limited, a secured creditor</p>
AND TO:	<p>HARRISON PENZA LLP Barristers & Solicitors 450 Talbot Street/Box 3237 London, ON N6A 4K3</p> <p>K. Daniel Reason Tel: (519) 679-9660 Fax: (519) 667-3362 Email: dreason@harrisonpensa.com</p> <p>Lawyers for TD Equipment Finance Canada, a division of The Toronto-Dominion Bank (secured creditor)</p>
AND TO:	<p>DAZZINI SRL P.O. Box 269 Viale Zaccagna, 6 54036 – Carrara, Italy</p> <p>Carlo Scaletti Email: carlo.scaletti@dazzinimacchine.com</p> <p>Creditor</p>

AND TO:	<p>GM FINANCIAL CANADA LEASING LTD. 2001 Sheppard Ave., Suite 600 Toronto, ON M2J 4Z8</p> <p>Secured creditor</p>
AND TO:	<p>ADD CAPITAL CORP. 500 Cochrane Drive, Unit 2 Markham, ON L3R 8E2</p> <p>Secured creditor</p>
AND TO:	<p>BODKIN CAPITAL CORPORATION 102-1465 North Service Rd. E Oakville, ON L6H 1A7</p> <p>Secured creditor</p> <p>Shannon Nigalis Email: shannonn@benningtonfsc.com</p>
AND TO:	<p>EQUIREX VEHICLE LEASING 2007 INC. 101-1465 North Service Rd. E Oakville, ON L6H 1A7</p> <p>Secured creditor</p> <p>Shannon Nigalis Email: shannonn@benningtonfsc.com</p>
AND TO:	<p>THE TORONTO-DOMINION BANK 2020 Winston Park Drive, Suite 301 Oakville, ON L6H 6X7</p> <p>Secured creditor</p>
AND TO:	<p>2496582 ONTARIO INC. 163 Jackson Street West Hamilton, ON L8P 0A8</p> <p>Secured creditor</p>

AND TO:	DEPARTMENT OF JUSTICE The Exchange Tower 130 King Street West, Suite 3400 Toronto, ON M5X 1K6 Fax: (416) 973-0810 Diane Winters Tel: (416) 973-3172 Email: diane.winters@justice.gc.ca
AND TO:	MINISTRY OF FINANCE (ONTARIO) Legal Services Branch 33 King Street West, 6th Floor Oshawa, Ontario, L1H 8H5 Steven Groeneveld, Counsel Tel: 905-431-8380 Email: steven.groeneveld@ontario.ca Leslie Crawford, Law Clerk Cell: 365-688-7756 Email: Leslie.crawford@ontario.ca

E-SERVICE LIST

djmiller@tgf.ca; pfesharaki@tgf.ca; jdietrich@cassels.com; skukulowicz@cassels.com;
hbricks@deloitte.ca; forte@gsnh.com; gphoenix@loonix.com; diane.winters@justice.gc.ca;
dreason@harrisonpensa.com; carlo.scaletti@dazzinimacchine.com;
steven.groeneveld@ontario.ca; Leslie.crawford@ontario.ca; shannonn@benningtonfsc.com

HSBC BANK CANADA and ROYAL CANADIAN BEDROCK INC.

Court File No.: CV-18-609417-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced TORONTO

**MOTION RECORD
(Returnable July 21, 2021)**

GOLDMAN SLOAN NASH & HABER LLP
480 University Avenue, Suite 1600
Toronto ON M5G 1V2
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Lawyers for the Receiver