Court File No. 2022 01G 1964

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, C. C-36

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGMENT OF EDWARD COLLINS CONTRACTING LIMITED, H & E DESIGNS LTD., CLASSIC SECURITY LTD., FGC HOLDINGS LTD. AND 51037 NEWFOUNDLAND & LABRADOR INC.

Fourth Report of Grant Thornton Limited, in its Capacity as Monitor

March 27, 2023

GrantThornton

Grant Thornton Limited,
Monitor

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Fourth Report of the Monitor

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Introduction

1. Pursuant to an order of the Supreme Court of Newfoundland and Labrador (the "**Court**") made on October 5, 2022 (the "**Initial Order**"), Edward Collins Contracting Limited ("**ECC**"), H&E Designs Ltd. ("**H&E**"), Classic Security Ltd. ("**Classic**"), FGC Holdings Ltd. ("**FGC**") and 51037 Newfoundland and Labrador Inc. ("**51037**") (collectively, "**ECC et al.**" or the "**Company**") were granted protection under the Companies' Creditors Arrangement Act, R.S.C. 1985, c. C-36, as amended, (the "**CCAA**").

2. The Initial Order appointed Grant Thornton Limited as monitor ("**GTL**" or the "**Monitor**") in the CCAA proceedings and established an initial stay of proceedings (the "**Stay Period**") until October 17, 2022.

3. On October 17, 2022, the Court issued an Amended and Restated Initial Order ("**ARIO**") which affirmed the terms of the Initial Order and among other things:

    a. Confirmed the appointment of Grant Thornton Limited as Monitor;
    b. Granted the authority to file, if deemed appropriate, a plan of compromise and arrangement;
    c. Granted the authority to implement operational changes and pursue restructuring opportunities;
    d. Granted authority under s. 32 of the CCAA to disclaim or rescind agreements for real property;
    e. Granted an extension of the stay of proceedings to December 15, 2022;
    f. Empowered the Company to permanently downsize, cease, or shut down any of its business operations and dispose of assets subject to the written consent of the Royal Bank of Canada ("**RBC**") and the Canada Revenue Agency ("**CRA**"), and oversight of the Court; and
    g. Pursue all avenues of refinancing of its Business and Property, in whole or in part, subject to prior approval of the Court being obtained before any material refinancing.

4. On December 14, 2022, the Court issued a Stay Extension Order granting an extension of the stay of proceedings until April 6, 2023. In addition, the Court ordered:

    a. The Monitor to file an updated report on or before February 3, 2023;
    b. The Parties shall return for an interim hearing on February 17, 2023 to review the contents of the Monitor's report;
    c. The Company shall pay to the monitor the amount of $250,000.00 to be held by the Monitor, in trust, pending an application to this Honourable Court for distribution and a determination of entitlement to such amounts recognizing the relative priorities of the parties to such amounts as at the date of the stay of proceedings in the Initial Order; and
    d. An update hearing on the matter will be held at 10:00 am on March 17, 2023.

    The Stay Extension Order is attached hereto as **Appendix "A".**

5. On March 14, 2023 the Court issued a Scheduling Order to set out a timetable to schedule the comeback hearing and adjudicate a Stay Extension Motion. The Court ordered the following:

   a. The Monitor shall service its report by 2:00 pm on March 27, 2023;
   b. The Debtors shall serve its material, which may include any affidavits and written submissions, by 2:00 pm on March 29, 2023;
   c. RBC shall serve its supplementary material, which may include any supplemental affidavits and written submissions, by 2:00 pm on March 31, 2023; and
   d. The Stay Extension Motion shall be heard on April 4, 2023.

   The Scheduling Order is attached as **Appendix "B".**

6. On March 17, 2023, the Court approved a limited claims procedure order (the **"Claims Procedure Order**") pursuant to which the Monitor solicited proofs of claim from claimants identified on the Company's books as withholding monies otherwise due to the Company such as holdbacks, liquidated damage claims, and forced account claims, and from the Canada Revenue Agency (**"CRA"**) in respect of its deemed trust super priority claim.

7. This is the fifth report of the Monitor (the "**Fifth Report**"). The Monitor previously filed with the Court a Pre-filing Report (the "**Pre-filing Report**") dated September 13, 2022, a Supplemental to the Pre-filing Report (the "**Supplemental Pre-Filing Report**") dated September 23, 2022, a First Report ("**First Report**") dated October 13, 2022, a Second Report ("**Second Report**") dated November 17, 2022, a Third Report ("**Third Report**") dated December 8, 2022, a Supplement to the Third Report ("**Supplemental Third Report**") dated December 13, 2022 and a Fourth Report ("**Fourth Report**") dated February 3, 3023. Readers are encouraged to review these reports and the related application materials for additional information on the proceedings.

8. Additional background information on ECC et al. and the CCAA Proceedings along with all the unsealed documents filed with the Court are available on the Monitor's website, located at: www.grantthornton.ca/ecc (the "**Monitor's Website**"). The Monitor continues to update this website as appropriate.

Purpose of this Report

9. The purpose of this Fourth Report is to provide this Honourable Court and the Company's stakeholders with information in respect to the following:

   a. An update on the Company's operations since the last report;
   b. An update on the Monitor's activities since the last report;
   c. An update on the status of the Company's refinancing;
   d. An update on the Company's cash flows (the **"Revised Cash Flow Forecast"**) including budget to actual variance analysis from the prior Cash Flow Projection;
   e. The status of legal disputes related to various contracts;
   f. An update on the status of the proposed sale of assets for the benefit of creditors;

g. Seek approval of the sale of Unit 121, 35 Bonaventure Avenue in St. John's, NL; and
h. Any other matter the Monitor considers material.

Terms of Reference and Disclaimer

10. In preparing this Fifth Report, the Monitor has relied upon unaudited financial information, the Company's records, financial information and projections, and discussions with the Company's management. While the Monitor reviewed various documents provided by the Company (including, among other things, unaudited internal financial documents and financial projections) and believes that the information therein provides a fair summary of the transactions as reflected in the documents, such work does not constitute an audit or verification of such information for accuracy, completeness or compliance with Generally Accepted Assurance Standards ("**GAAS**"), Generally Accepted Accounting Principles ("**GAAP**"), or International Financial Reporting Standards ("**IFRS**"). Accordingly, the Monitor expresses no opinion or other form of assurance pursuant to GAAS, GAAP or IFRS with respect to such information.

11. Some of the information used in preparing this Fifth Report consists of financial projections, including an updated Cash Flow Projection. The Monitor cautions that these projections are based upon assumptions about future events and conditions that are not ascertainable. The Company's actual results may vary from the Revised Cash Flow Projection, even if the hypothetical and probable assumptions set forth in the Cash Flow Projection contained therein materialize, and the variations could be significant. The Monitor's review of the future oriented information used to prepare this Second Report did not constitute an audit of such information under GAAS, GAAP or IFRS.

12. In the course of its mandate, the Monitor has assumed the integrity and truthfulness of the information and explanations presented to it by the Company, its management and other stakeholders, within the context in which such information was presented. To date, nothing has come to the Monitor's attention that would cause it to question the reasonableness of these assumptions, or accuracy of the information. The Monitor has requested that management bring to its attention any significant matters which were not addressed in the course of the Monitor's specific inquiries. Accordingly, this Report is based solely on the information (financial or otherwise) made available to the Monitor by the Company, its Management, and other stakeholders.

13. This Fifth Report has been prepared for the use of this Honourable Court and the Company's stakeholders as general information relating to the Company and to assist the Court in administering this proceeding. Accordingly, the reader is cautioned that this Report may not be appropriate for any other purpose. The Monitor will not assume responsibility or liability for losses incurred by the reader as a result of the circulation, publication, reproduction or use of this Fifth Report contrary to the provisions of this paragraph.

14. Capitalized terms not defined in this Fifth Report have the meanings ascribed to them in the Initial Order, the Originating Application, or the previous reports of the Monitor.

15. All references to dollars are in Canadian currency unless otherwise noted.

Update on Operations Generally

16. ECC et al. consists of the legal entities, Edward Collins Contracting Limited (“**ECC**”), H&E Designs Ltd. (“**H&E**”), Classic Security Ltd. (“**Classic**”), FGC Holdings Ltd. (“**FGC**”) and 51037 Newfoundland and Labrador Inc. (“**51037**”). The Company’s main operating entity, ECC, was created in 1974 and for 48 years has operated in the heavy civil construction industry. The business’s expertise includes road building, commercial site and subdivision development, water and sewer installation, ditching, culvert installation and subgrade road work, and heavy equipment rentals. The Company operates across Newfoundland and Labrador and does not have any operations or assets outside Newfoundland and Labrador.

17. The Company continues to work on existing projects and contract work and continues to pursue new work and bid on new projects.

18. An updated listing of the Company contracts is attached hereto as **Appendix “C”**. The Company continues to bid on new contracts in the normal course. The Company expects to win additional contracts in the coming months as the construction season gets underway.

19. The Company has been working to complete contracts, collect receivables, and negotiate settlements on disputed contracts where possible. A current accounts receivable listing dated March 22, 2023 is attached as **Appendix “D”**. The Company has reduced its outstanding receivables by $104,286 to $1,643,905.69. The increase in receivables older than 60 days primarily relates to the aging of the holdbacks, liquidated damages, and force accounts claims that the Company continues to pursue, which receivables are subject to determination pursuant to the March 17, 2023 Claims Procedure Order. A summary of the accounts receivable compared to the figures in the last report is noted below:

Accounts Receivable		23-Mar-23	31-Jan-23	
	1- 30 Overdue	194,443.54	208,226.72	(13,783.18)
	31 - 60 Overdue	421,407.96	1,066,806.44	(645,398.48)
	61+ Overdue	1,028,054.19	473,158.93	554,895.26
		1,643,905.69	1,748,192.09	(104,286.40)
	Holdbacks	58,917.90	58,917.90	0.00
	Liquidated Damages	363,378.69	363,378.69	0.00
		2,066,202.28	2,170,488.68	(104,286.40)

20. Unbilled Holdbacks as of March 22, 2023 remain unchanged at $58,917.90 and are included in **Appendix "D"**.

21. Recoverable liquated damaged related to provincial Department of Transportation & Infrastructure ("**TI**") projects are unchanged at $363,378.69. A listing of liquidated damages by project are included in **Appendix "D"**.

22. An updated trade accounts payable list dated March 22, 2023 is attached as **Appendix "E"**. A summary is as follows:

Accounts Payable		23-Mar-23		31-Jan-23		
	1 to 30 Overdue	64,859.22		144,317.31		(79,458.09)
	31 to 60 Overdue	108,001.84		49,924.75		58,077.09
	61+ Overdue	3,757,932.23		3,700,457.32		57,474.91
		3,930,793.29		3,894,699.38		36,093.91

23. The payables balance has not materially changed since the Fourth Report, increasing slightly by $36,093.91 to $3,930,793.29. Supplier invoices incurred since the date of the Initial Order are paid in the normal course and any account balance changes are due to the timing of payments. As described in the Fourth Report Universal Environmental Services Inc. ("**UESI**"), a related party, purchases fuel on the ECC Ultramar account. Both ECC and UESI make lump sum payments in advance to Ultramar before taking a delivery. A reconciliation of the account has not yet been completed by ECC to completely offset the UESI purchases in the ECC books, and account for the small variations. Once this reconciliation is completed the balance owing to Ultramar should be reduced.

24. The Monitor reviews the accounts payable subledger and vendor accounts for unpaid invoices, or payment on pre-filing amounts. No significant changes were noted.

25. Bonding – As previously reported, Western Surety will not be providing any further bonding to the Company. While the Company has not yet found a replacement surety it has been bidding on projects using cash bonds and by partnering with other entities who can provide the necessary bonding, if required.

26. Workplace NL – The Company reconciled and reported its 2022 payroll totals to Workplace NL. The net owing for the 2023 estimated payroll is $24,208.74 and the Company is working to arrange a payment plan with Workplace NL for the 2023 calendar year. A copy of the Assessment Statement is attached as **Appendix "F.**

27. HAPSET – The Company had outstanding returns for Health and Post Secondary Education Tax ("**HAPSET**"). This is a 2% tax levied on a company (or group of companies) whose gross payroll

exceeds $1.3 million in the Province of Newfoundland & Labrador. The Company submitted the outstanding returns for 2021 and 2022 on March 13, 2023; the returns are attached as **Appendix "G"**. The amount of HAPSET owing is as follows:

Tax Year	ECC	Classic	51037	Placentia Mall Inc.
Jan 1 to Dec 31, 2021	$ 56,199.12			
Jan 1 to Sep 30, 2022	$ 98.00			
Total pre-CCAA	**$ 56,297.12**	**$ -**	**$ -**	**$ -**
Oct 1 to Dec 31, 2022	$ 8,372.00			
Total post-CCAA	**$ 8,372.00**	**$ -**	**$ -**	**$ -**
Grand Total	**$ 64,669.12**	**$ -**	**$ -**	**$ -**

The Company will be remitting for post-CCAA HAPSET amounts. The pre-CCAA amount of $56,297.12 is a secured claim and has been included in the updated refinancing calculation.

28. The Company continues to pay post filing operating costs in the normal course. This includes the payment of the fees of the Monitor and legal counsel and post-Initial Order lease payments.

    a. The Monitor was contacted by Daimler Financial via its legal counsel regarding amounts owed on three lease agreements. Daimler Financial claims $52,672.28 in outstanding payments. The Monitor has reviewed the information provided by Daimler and determined that all payments due post-Initial Order have been paid by the Company. The amount due to Daimler Financial relates to payments due between June 2022 and October 5, 2022.

    b. Payments on most of the leased equipment the Company intends to keep have been paid since the date of the initial order. The Monitor has identified one additional piece of leased equipment for which payments have not been made. This equipment was originally to be sold or disclaimed but is now to be kept. The Monitor will work with the Company to get caught up on outstanding lease payments, which are as follows:

Description	**Serial #**	**Lender**	**Outstanding - Oct 5**
2014 John Deere 644K Wheel Loader	1DW644KZCED663184	Brandt Finance	$ 32,874.78

29. The Company continues to engage its external accountant to provide additional accounting support. Efforts have begun to recruit a part time financial controller by engaging HR Project Partners on February 20, 2023 for recruitment support. There is no cost associated with this effort unless a

candidate is successfully recruited. The role is expected to be shared across ECC and other related entities. That search is ongoing.

30. Lori Haines CPA Professional Corporation has been engaged as the new external accountant and has completed the year-end work for fiscal year ending July 31, 2022. That information has been submitted to Traveler's as part of the refinancing and was shared with the senior secured lenders.

31. The Company continues to bid and obtain new contracts with a focus on smaller projects in the municipal infrastructure and private company market. The Monitor understands that these contracts are in good standing.

32. The Company continues to work with the Monitor and provide information to the Monitor and creditors as requested, continues to communicate with creditors, employees, customers, and other stakeholders, and assist its legal counsel with the various contract disputes.

33. As mentioned above, the Company is experiencing challenges collecting old receivables and holdbacks. Given these challenges, the Company commenced litigation to collect on the balances owing. The bulk of these claims are included in the Claim Procedure Order and the priority over these claims are expected to be resolved within that process. Receivables generated from more recent work have generally been collected in the normal course.

34. A successful restructuring and the ability to submit a plan of arrangement to creditors continues to be based on the successful achievement of the following objectives:

    a. Maintaining neutral cash flow, or positive cash flow, in the short term to allow time for the Company to liquidate certain assets or collect accounts receivable to both 1) reduce operational costs, and 2) generate cash to close the Traveler's funding gap.

       The Company has started to be able to generate positive cash flow from operations to generate a contribution on the Traveler's financing gap;

    b. Close the sale of 30 Reid Lane, Deer Lake;

    c. Collect on accounts receivable, force account receivables, and holdbacks; and

    d. Closing the Traveler's refinancing.

Collection of Accounts Receivable

35. Accounts Receivable and unbilled holdback balances at March 22, 2023 is attached in **Appendix "D"**. Of those balances the Monitor notes the following issues and updates:

    a. Of the total AR balance - $418,686.87 is considered at risk or subject to dispute, broken down as follows;

    b. Town of Placentia – The Company, potential creditors, and the Town of Placentia have a dispute over the remaining $237,785.76 holdback left from a water project. Competing applications have been brought before the Court on this matter; and

    c. Various accounts including Provincial Ready Mix in the amount of $137,756.78, and $43,144.33 representing multiple smaller account identified as at risk or with no recent payment.

36. Department of Transportation & Infrastructure - The Company and Department of Transportation and Infrastructure ("**TI**") are in a dispute related projects 12-21 PHC Avalon Culvert Replacement Rehab, 45-20PHP Stephenville Paving and 46-21 Central Paving and Bridge Rehab. The total amount of AR previously included in this estimate was $359,480. These amounts are included in the Claims Procedure Order and it is expected to be resolved in that process. The Company takes the position they are entitled to these funds, and these amounts are included in the refinancing gap analysis. As at the date of this report, TI has not filed a claim pursuant to the Claims Procedure Order. There are no known issues with other projects with TI;

37. Since the Fourth Report the Company has collected $1,037,893.47 in receivables associated with various projects and miscellaneous services, including the Flat Bay Inc. and Bryant's Cove receivables. A summary of the receivables collected in that time is below:

ECC Receivable Collections January 28 to March 17, 2023	
	Collections
Project	
Bryant's Cove	109,109.99
Flat Bay Inc.	40,441.47
Eastern Snow Clearing	67,184.91
Extreme East Metals	25,323.00
Fox Harbour	198,967.25
Integrated Logistics	21,341.16
Monopile Projects	124,190.79
SNC Dragados Pennecon	204,631.00
US Navy Security	11,633.98
Western Snow Clearing	29,325.00
Western Waste Management	201,719.92
Total Projects	**1,033,868.47**
Rentals	4,025.00
Total Collections	**1,037,893.47**

38. The Company has been collecting its receivables for current projects on a timely and regular basis.

Sale of Assets

39. Real Estate – the Company is actively trying to sell several real estate parcels. Updates on those sale processes are as follows:

    a. The condominium owned by Classic Security Ltd., identified as Unit 121, 35 Bonaventure Avenue in St. John's, NL has an accepted offer, subject to the consent of the Royal Bank of Canada and CRA, and court approval. The court will be requested to approve the sale with the commercial details included in a confidential report. A summary of the sales process is as follows:

        i. The condominium was listed for sale on October 29, 2022 with Re/Max Realty Specialists Limited, and experienced and knowledgeable residential realtor in St. John's. The condominium was listed for $449,900. Attached as **Appendix "H"** is the listing tear sheet;

        ii. The Royal Bank of Canada and CRA agreed with a process to reduce the listing price periodically until such time as an offer was received, or a floor was reached. Should no offer be received before the floor is reached, the Royal Bank of Canada and CRA wanted to re-evaluate the situation. The floor was not reached. Details of the pricing strategy are confidential;

iii. Prior to the accepted offer, there were 2 offers from the same party that the realtor considered too low given market conditions. Counter offers were presented each time to the party which were rejected; and

iv. The final accepted offer is superior to any offer received to date, was recommended to be accepted by the realtor, and is withing thee framework agreed with the Royal Bank of Canada and CRA

b. The lots for sale at the Morrissey's Place development in Placentia, NL, owned by H&E, have been listed with realtor Aiden Hibbs of Royal LePage since May 5, 2022. The Monitor has confirmed with Mr. Hibbs that no lots have sold since the list date. Potential purchasers have contacted the Company regarding three of the vacant lots and discussions are ongoing. Given the uncertain timing, a potential sale is not included in the funding gap calculation.

c. A pending offer for 28 and 30 Reid's Lane in Deer Lake, NL remains in place but has not yet been finalized. As discussed in the Fourth Report, the parties are working toward resolving an issue with the registered title of the adjacent lot 28 before a closing can occur. ECC does not have title to lot 28. The potential purchaser remains very interested and is considering alternatives to complete the sale, which includes a small price reduction, or alternative processes to get title of lots 28. An offer was received on March 24, 2023 seeking a reduction in the purchase price of $60,000. This offer is under consideration by ECC.

40. Sale of Equipment – Ritchie Bros. Auctioneers has postponed re-listing any further equipment on its Iron Planet web site at the beginning of its March 2023 in advance of their March 27, 2023 semi-annual Atlantic Canada Regional Auction event. It was recommended as possible purchasers would likely wait to see what was available at the March 27, 2023 auction before making any further offers. The ECC equipment will be re-listed in April 2023 in collaboration with Traveler's. No equipment has been sold since the Fourth Report.

Canada Revenue Agency

41. The Company continues to file and remit to CRA in the normal course for HST and payroll remittances. All payroll and HST payable since July 20, 2022, has been remitted. A copy of the remittances made since the Fourth Report are attached as **Appendix "I"**.

42. HST returns have been filed for all periods between July 21 to January 31, 2023. Returns filed for October through December did not require a remittance due to the Company recording its HST collected and applying any unused input tax credits from prior periods to reduce the balance owing to $nil in a given period. HST returns are current and any amounts owing incurred since July 21, 2022 have been remitted to CRA.

43. The CRA submitted deemed trust claims for ECC and Classic on March 14, 2023 pursuant to the terms of the Claims Procedure Order.

   a. The deemed trust claim for ECC is $2,127,872.52. This is comparable to the Monitor's calculation of $2,126,446.
   b. The deemed trust claim for Classic is $347,742.63. The Monitor's calculation for Classic's deemed trust portion was $361,270.
   c. The Monitor reviewed the claims with ECC and Classic and recommended acceptance of the claim as the Monitor believes CRA's deemed trust calculations are materially accurate. ECC and Classic agreed and CRA was advised by the Monitor that its claim was accepted as filed. The CRA's deemed trust claims are attached as **Appendix "J".**

44. The Company responded to CRA's letter of January 16, 2023 regarding a proposed change to HST ITC's claimed by ECC in periods prior to the date of the CCAA proceeding. The response included a recalculation of the ITC's associated with unpaid trade payables. The CRA provided a follow-up letter dated March 1, 2023 disputing several points in the Company's rebuttal, however the CRA's recalculation of ITC's appears to be generally in line with the Company's calculation. The Company's calculation of unpaid ITC's was $480,721.17; the CRA's re-calculation was $478,849.70. Copies of both letters are attached as **Appendix "K"**.

45. The Monitor acknowledges it is not likely that all the suppliers will be paid in full and therefore some adjustment is required. The adjustment is related to HST amounts owing which do not impact Traveler's refinancing.

Cash Flow Variance Report

46. The Monitor has prepared a budget to actual analysis for the 19 weeks ending March 17, 2023. That is attached as **Appendix "L"**.

47. The budget applies the revised cash flow forecast amounts presented in the Third Report, which reforecast amounts from December 3, 2022, onward. The variances in this cash flow report have accumulated during the thirteen weeks from December 3, 2022, to March 17, 2023.

48. Highlights of the cash flow statement include:

   a. Cash receipts of $3,971,056 which is $497,807 behind plan. The Company has improved its collection on existing projects since the Fourth Report. The largest differences during the fifteen-week period ending March 17, 2023, were:
      i. Monopile Projects ($175,066 behind plan)
      ii. Freshwater Outfall ($220,129 behind plan)

b. The Monopile Projects variance is a timing issue – the cash flow forecast had scheduled the expected receipts earlier than the payment terms. Additional payments are expected in early April 2023 to bring the project's receivable current. The Freshwater Outfall project (Town of Placentia) has been deferred to the spring of 2023.

c. Direct expense disbursements are $152,391 over budget. Most of this variance related to increased fuel costs which are over budget by $133,670 which is a timing issue. The Company has advised the additional use of fuel is related the Monopile project, being delivered by UESI. ECC is in the process of billing UESI for fuel usage to offset this increased disbursement. This was billed and paid on March 24, 2023.

d. Operating disbursements were $95,293 over budget. Notable variances in operating disbursements include:
    i. Repairs and Maintenance costs were $75,484 greater than forecasted due to intense use of equipment for the monopile project;
    ii. Legal fee and Monitor fee bills are a combined $162,345 over budget. The increase in this cost is related to greater than forecasts efforts, the requirement to file an update report in February, and efforts related to getting consent on the Claims Procedure Order;
    iii. HST remittances are under-budget by $179,615 which is a function of cash receipts being lower than forecast.

e. Additional over budget or unbudgeted disbursements include $92,221 in net contract bid deposits (which are recoverable if the project is not won) and $250,000 paid into the Monitor pursuant to the Order of this Honourable Court dated December 14, 2022.

49. The overall variance to plan is an unfavourable variance of $1,032,906; however the following items help explain much of this gap:
    a. $250,000 was paid into the Monitor in trust, which was not contemplated in the forecast;
    b. $181,779 for the Freshwater Outfall, net receipts and disbursements, which was postponed after the forecast had been prepared;
    c. $175,066 in receipts for the Monopile projects which will be made current in early April 2023;
    d. $92,221 in bid deposits that were not in the forecast;
    e. $133,670 in over budget fuel expenses which will be recovered from UESI. This is timing issue and the amount as billed and paid on March 24, 2023.

50. Included in the March 17, 2023 cash balance of $603,173 is an estimated payment on account of the settlement of the Rodco lien claim in the Town of Humber Arm South project of $141,200 which is held in trust with the Monitor and is anticipated to be settled in the Claims Procedure Order. The ending cash balance is then $461,973 when adjusted for this possible settlement.

51. Overall, the Company has begun to generated cash through the 13-week period since the last cash flow forecast with ending cash of $603,173 which is $272,521 greater than in the week ending

February 17, 2023 (Week 22). The improvement can be attributed to the various monopile contracts which are ongoing.

52. As reported in the Monitor's Fourth Report in Appendix E, ECC is generating positive operating income to December 31, 2022 (this excludes payments to secured creditors that are stayed). Updated internal financial statements are not currently available.

Update on Travelers Refinancing

53. The refinancing due diligence items outstanding on the Fourth Report have since been completed; however, Travelers subsequently came back with additional questions and due diligence requests.

54. The financing application was to have been submitted for approval with Travelers credit department by the end of January 2023. This submission to credit was delayed due to additional information requests from Traveler's and additional time required by Traveler's to prepare the credit application. The submission to credit for adjudication occurred on March 14, 2023. The additional due diligence items requested by Travelers included:

    a. Traveler's has decided that it requires further equipment inspections. The original appraisal prepared by Ritchie Bros. only inspected 52% of the equipement. After further consideration they want much of the uninspected equipment inspected. It is expected to be a pre-funding condition. Traveler's has requested that this be addressed after any decision from the credit committee;

    b. Additional questions and background information on the site improvements related to the Morrissey's Place development owned by H&E. Travelers had originally indicated an appraisal from November 2021 was sufficient, but after further consideration determined it was unable to rely on that appraisal. Traveler's originally wanted to either 1) assess the value of the land or 2) request an updated appraisal. The Monitor and Company worked with the realtor presently listing the lots for sale, to answer the questions raised and provide additional information. As a result of their inquiry the valuation of the property, for financing purposes, was amended;

    c. Travelers requested that the completion of the geological survey and the engineers recalculation of the aggregate to support the appraisal be completed prior to submission to the credit committee. That work was completed by third parties and submitted to Traveler's on February 27, 2023;

    d. Traveler's requested additional information related to the proforma financial statements which was provided on February 27, 2023;

    e. Although not a proposed borrower and no change to the proposed borrowers was requested, Traveler's wanted to see the financial statements and certain other information of related entities Placentia Mall Inc. and UESI (who are not parties to this proceeding). Non-disclosure agreements were agreed and signed by all parties, and the information requested was shared on March 2, 2023;

f. Information on the current mortgages and creditor payouts;

g. Traveler's requested an updated sources and uses document to reflect the proposed changes including information to provide more specificity on closing the sources and uses gap; and

h. After the submission of this additional information, Traveler's submitted a list of questions on March 7, 2023 to which responses were provided on March 8, 2023.

55. All additional information requested was provided and the financing application was submitted for credit approval on March 14, 2023.

56. The review process is expected to take up to three weeks, and a decision on the approval of the refinancing plan is anticipated on or around March 31, 2023.

57. Traveler's confirmed via letter received March 21, 2023 (dated March 15, 2023) the timelines and steps forward. That letter is attached hereto as **Appendix "M"**.

58. The Company has settled on a revised final list of equipment to be refinanced. All equipment will be refinanced with the following exceptions:

a. One additional piece of equipment leased from Caterpillar will be disclaimed;

b. A "Cold Feeder", previously on the equipment list, was identified as not being owned by the Company; and

c. A tanker trailer, not attached to a particular loan or lease, has been identified to potentially be sold to UESI.

d. The equipment referenced above are as follows:

Asset Id	Seller Ref #	Asset Category	Description	Serial #	Lender	Status
1659051	207	Asphalt Plant Components	24 in. x 14 Ft Cold Feeder		ECC Owned	Not Owned
1658931	84	Tanker Trailers	1995 Advance Tri/A B-Train 27 ft Tanker Trailer	2AEABPCFXSR000271	ECC Owned	Sell
1658860	16A	Skid Steer Loaders	2016 Caterpillar 272D XHP Skid Steer Loader	CAT0272DLMD200479	Caterpillar Financial	Disclaim

e. The Company intends to retain or renegotiate loan and lease agreements for certain equipment as opposed to refinancing, with the goal being to reduce the required amount of refinancing to pay out all secured creditors, while maintaining loan or lease agreements with more favourable terms. The specific equipment and current buy-out amounts are indicated below:

Asset Id	Seller Ref #	Asset Category	Description	Serial #	Lender	Buy-out
1658877	33	Truck Tractors	2020 Western Star 4900SF T/A Day Cab Truck Tractor	5KJJAED11LPLW7098	Diamler Truck Financial	$ 149,503.11
1658878	34	Truck Tractors	2020 Western Star 4900SF T/A Day Cab Truck Tractor	5KJJAED13LPLW7099	Diamler Truck Financial	$ 150,465.85
1658855	13	Wheel Loaders	2014 John Deere 644K Wheel Loader	1DW644KZCED663184	Brandt Finance	$ 205,056.94
1659011	165	Pickup Trucks	2018 Ram 1500 Extended Cab 4x4 Pickup	1C6RR7FT3JS219572	Bank of Nova Scotia	$ 15,674.50
1659004	158	Dump Trailers	2021 Cross Country 350SD Side Dump Trailer	2C9SBR3W7MM183603	De Lage Landen	$ 56,039.32
1659005	159	Dump Trailers	2021 Cross Country 350SD 36 ft Tri/A Side Dump Trailer	2C9SBR3W9MM183604	De Lage Landen	$ 56,039.32
		Excavators	2018 John Deere 030G Compact Excavator	1FF030GXTJK265916	John Deere Financial	$ 31,016.54
						$ 663,795.57

59. The refinancing application is subject to the Company closing the funding gap between the value Travelers can refinance and the secured debt to be paid out. The Company requested updated equipment buyout amounts from creditors to update the calculation of the funding gap. All equipment lenders with the exception but Bank of Nova Scotia and Brandt Finance Canada have responded. The Royal Bank of Canada figures are as of March 7, 2023. The funding gap calculation as of March 22, 2023 is attached as **Appendix "N"**, which includes the following updates:

   a. Changes to the Morrissey's Place real estate valuation (reduction in value of $175,000);

   b. A finalized list of equipment to be refinanced;

   c. Updated payout amounts to secured lenders, including CRA's deemed trust claim; and

   d. Addition of a HAPSET claim in the amount of $56,297.

60. The funding gap calculation in **Appendix "N"** is $503,761. The gap can be addressed with one or a combination of the following:

   a. The gap is approximately the same amount as the accrued legal and accounting fees incurred by RBC in respect to these CCAA proceedings which amount is being added to RBC to the total indebtedness owing by the Company (the **"Protective Disbursements"**). The

Monitor understands the Company intends to challenge the quantum of the Protective Disbursements;

b. In addition to the Protective Disbursements, the Company has advised it intends to dispute the validity of the security taken by RBC over the HASCAP loan, the position being that the loan is unsecured. The outstanding indebtedness as of March 7, 2023 on that loan is $1,027,095.89. The Monitor, through its legal counsel, is working to complete a review of the RBC security position. That is expected to be completed within two weeks;

c. The Company is now generating cash from operations, net of professional expenses paid during the proceeding (knowing that the secured creditors payments are stayed). As of March 17, 2023, the Company has a closing cash position of $603,173 (or $461,973 net of the $141,200 payable on account of the Rodco lien settlement). Some of these funds could be used to assist with closing the funding gap. Cash on hand has increased by $272,521 since February 17, 2023. The Company expects this to continue into the near term; and

d. If the Company is successful in the Town of Placentia litigation over the holdback in the approximately amount of $237,785.

61. The funding gap could change given the following:

a. Any additional changes brought forward by Traveler's once the credit application is adjudicated; and

b. The claims process generates substantially less than $953,487 included in the gap analysis.

62. In addition to the above, FGC has entered discussions with a private lender to refinance the real property owned by FGC at more favourable terms than that offered by Traveler's. It is expected that a term sheet will be finalized in the near term that would supplement the Traveler's refinancing and could enhance the recovery to creditors.

Revised Cash Flow Forecast

63. The Revised Cash Flow Forecast has been prepared through to June 2, 2023 and is attached as **Appendix "O"**.

64. The revised forecast includes updated timelines on project receipts and disbursements; new projects won; and modifications to certain operating expenses assumptions based on new information and historical results.

65. The revised cash flow forecast projects the Company will remain cash flow positive throughout the period ending June 2, 2023 generating $249,088 in cash and ending at an estimated closing cash position of $852,261 (excluding the $141,200 Rodco lien claim settlement).

66. The revised cash flow forecast has been prepared by the Company using probable and hypothetical assumptions set out therein (the "Probable and Hypothetical Assumptions").

67. The requirement of s. 23(1)(b) of the CCAA states that the Monitor is to review the revised cash flow forecast for reasonableness. The Monitor has reviewed the revised cash flow forecast based on the actual expenses incurred since the date of the Initial Order and the Company's forecasted operations. The Monitor is of the opinion that the revised cash flow forecast is reasonable in all material respects:
    a. The Probable and Hypothetical Assumptions are consistent with the purpose of the revised cash flow forecast;
    b. As at the date of this Third Report, the Probable and Hypothetical Assumptions developed by the Company are suitably supported and consistent with the Company's plans and provide a reasonable basis for the revised cash flow forecast;

The revised cash flow forecast reflects the Probable and Hypothetical Assumptions.

Claims Process Update

68. Upon motion by GTL, in its capacity as Monitor of the Company, this Honourable Court granted the Claims Procedure Order on March 17, 2023. A copy of the Claims Procedure Order is attached as **Appendix "P".**

69. The Claims Procedure Order set a Claims Bar Date of 5:00 PM Newfoundland Standard Time on March 27, 2023. Claims are to be received by the Monitor by that date. The claim form and submission instructions are included in the Claims Procedure Order.

70. The Monitor's role in the Claims Process is to administer the process, to call for claims, negotiate with claimants, and determine whether a claim may be allowed, disallowed or partially disallowed. Claimants will have the ability to object to the Monitor's determination of a Claims Process Claim.

71. The Monitor notified the service list on March 17, 2023 which is within the two business days required under the Claims Procedure Order. In addition, the Monitor contacted all customers involved with the Claims Procedure Order on March 20, 2023, and legal counsel for the sureties (Western Surety and Intact) on March 22, 2023.

72. As of the date of this Fifth Report the Monitor has received only one claim, that being the deemed trust claim of the CRA.

Legal Disputes

73. The litigation matters and legal disputes involving the Company were described in detail in the Fourth Report, and the following is an update on those matters. The Court supervised Claims Process, under the Claims Procedure Order, will attempt to resolve and settle these matters:

<u>Claims in the Claims Procedure Order</u>

a. Town of Humber Arm South – the Town of Humber Arm South has paid the full amount of Progress Claims 1a, 1b, 2a and 2b in the amount of $185,495.79 to the Monitor. The portion of the funds payable to the lien claimant, and the portion payable to ECC is in the process of being resolved.

b. 12-21 PHC (Avalon Culvert Replacement) – PNL issued a notice of default in relation to this contract prior to the CCAA proceeding and ECC has not performed (or been permitted to perform by PNL) any further work on this project. ECC has taken the position it was ready, willing, and able to complete the work. ECC has filed a mechanic lien, statement of claim ad certificate of action in the amount of $201,175.49 in relation to project 12-21 PHC. The pre-filing holdback, liquidated damages and forced account amounts are included in the Claims Procedure Order and it is expected any claims over these funds, including the mechanics lien filed by ECC, will be determined in that process.

c. 46-21 PHP (Central Paving and Bridge Rehabilitation) –The Company ha advised that the contract has not been completed or terminated. The Company has advised that PNL has awarded a portion of this contract to a third party. The pre-filing holdback, liquidated damages and forced account amounts are included in the Claims Procedure Order and it is expected any claims over these funds will be determined in that process.

d. Town of Bryant's Cove – The holdback has been paid to ECC and the matter has been settled.

e. 45-20 PHP (Stephenville Paving) - The final status of this project is unknown other than Intact (the surety on the project) hired a third party to complete the remaining work. The pre-filing holdback, liquidated damages and forced account amounts are included in the Claims Procedure Order and it is expected any claims over these funds will be determined in that process.

f. Town of Fox Harbour (Armour Stone Project) – The Town of Fox Harbour has paid all progress claims and holdback amounts to ECC pursuant to the Claims Procedure Order and this matter is now resolved.

Town of Placentia / Western Surety / ECC

g. Town of Placentia – Water Systems – this project is the subject of a dispute between the bonding company, Western Surety and ECC. The dispute is over the holdback of $237,785.76 to which the Town of Placentia has advised it has no claim. Western Surety is claiming priority over the funds, while ECC's position is that CRA has a priority to those funds. Both ECC and Western Surety have filed completing applications on how to resolve the claim to these holdback funds. The Monitor is attempting to finalize a claims procedure order for this matter with the consent of the parties. The discussions are ongoing. The matter has been set down for a hearing on May 12, 2023 to decide the matter.

Resolved Matters

h. Flat Bay Inc. / TI /Municipal Affairs – this matter has been settled with ECC received the anticipated 40,441.47 from Flat Bay Inc.

74. Unrelated to the Claims Process, the Company was named as a plaintiff by counter claim in an action filed by Dollard Holdings Inc. et al against Universal Environmental Services Inc. (2022 01G 4023)(**"UESI"**). The counter claim by the Company against Dollard Holdings Inc. et al includes a claim for damages related to losses suffered by the Company defending the RBC receivership application. The Monitor understands all parties are defending the claims, and UESI is funding the litigation.

75. Intact Insurance Company ("**Intact**") / Contract 012-19TSB with Province of Newfoundland and Labrador Department of Transportation Works – On October 24, 2022, Intact filed a statement of claim against ECC and other defendants to indemnify Intact for amounts paid out pursuant to the Intact bonding facility on this project. Intact is claiming as a secured creditor of ECC and is subrogated to the bond claims it has paid. The statement of claim is stayed as against ECC. Defences have been filed.

76. The Company has advised it intends to seek damages for breach of contract, breach of the CCAA order, and other matters from the Province of Newfoundland and Labrador – Transportation and Infrastructure related to 12-21 PHC (Avalon Culvert Replacement), 46-21 PHP (Central Paving and

Bridge Rehabilitation) and 45-20 PHP (Stephenville Paving). TO the date of this report nothing has been filed.

Debtor Conduct

77. The Monitor is of the opinion that the Company continues to act with due diligence and in good faith.

Material Adverse Change

78. The Monitor is not aware of any issue or condition that could be considered a Material Adverse Change pursuant to s.23(1)(d)

79. The Monitor continues to be of the opinion that s.23(1)(h) does NOT apply and it would be more beneficial to the Company's creditors to continue with the Company's partial liquidation within the CCAA proceeding.

Monitors Activities

80. The Monitor's activities since the date of the last report include:

    a. Communications to secured creditors and lessors, Western Surety, PNL, various customers and unsecured creditors, including their advisors;

    b. Continuing discussions with Traveler's, and assisting the Company pull together the information required to satisfy the conditions precedent, and respond to queries as made;

    c. Working with the Company's management and legal counsel to:

        i. Refine operational planning;
        ii. Refine plans to sell non-core assets and develop a sales process that could maximize benefit to the creditors, and engage with those service providers on the process and terms of the ARIO;
        iii. Assisting in cash flow reporting;
        iv. Cash flow monitoring;
        v. Monitor the reporting of and payment of statutory remittances (CRA and WCB NL);
        vi. Assist with the review of the CRA trust exam and HST assessments and communications between the parties;
        vii. Work with stakeholder to assist in the resolution of disputes for the benefit of the estates stakeholders;

viii. Various correspondence with stakeholders in the development of the Claims Procedure Order and various hearings on same;
ix. Various correspondence with stakeholders on the dispute between Western Surety and ECC on the Town of Placentia holdback; and
x. The preparation of the Monitor's Reports as required by the various Court Orders in this proceeding.

Request for Extension of Stay of Proceeding

81. The stay of proceedings currently expires on April 6, 2023.

82. The Company is requesting of this Court an extension of the stay of proceedings to May 31, 2023, to allow for the completion of the Travelers refinancing approval, and a claims process.

83. As demonstrated in the revised cash flow forecast, the Company is forecasting sufficient liquidity to fund operations and costs of the CCAA proceeding through the end of the requested extension of the stay of proceedings.

84. The security position of the primary secured creditors does not appear to be deteriorating, once you exclude the Protective Disbursements claimed by RBC. In addition, there still appears to be sufficient value in the assets to cover the secured creditor claims as calculated below:

    a. CRA continues to be paid in the normal course;

    b. A high-level analysis of the secured creditor position is as follows:

	5th Report	4th Report	3rd Report	
Cash	$ 461,973	$ 361,797	$ 578,464	d i
Funds in Trust	$ 250,000	$ 250,000	$ -	d ii
Accounts Receivable	$ 1,643,906	$ 2,042,077	$ 1,901,557	d iii
Holdback	58,918	58,918	265,689	d iv
Liquidated Damages	363,379	363,379	363,379	d iv
Less: Disputed/Doubtful				
Accounts Receivable	- 418,687	- 384,395	- 384,395	
Holdbacks (TI)	- 359,480	- 359,480	- 359,480	d v
Liquidated Damages (TI)	- 363,379	- 363,379	- 363,379	d v
	$ 1,636,630	$ 1,968,917	$ 2,001,835	
Real Property	3,890,000	4,065,500	3,580,000	e
Equipment	6,324,100	6,324,100	6,324,100	f
Assets	**$ 11,850,730**	**$ 12,358,517**	**$ 11,905,935**	
CRA - Deemed Trust	2,132,131	2,130,704	2,331,417	
HAPSET	56,297	56,297	56,297	g
RBC				
Demanded - June 17 2022	4,877,377	4,877,377	4,877,377	h
Accrued Interest	167,642	107,730	-	h
Protective Disbursements	484,351	288,529	68,076	h
	5,529,370	5,273,636	4,945,453	
Bank of Nova Scotia	15,675	15,675	15,675	
Brandt Finance	205,057	205,057	205,057	
Caterpillar Financial	-	-	-	
CWB National Leasing	-	-	-	
De Lage Landen Financial Serv	410,945	388,050	388,050	h
Diamler Truck Financial	297,867	370,672	370,672	h
Honda Financial	10,158	10,158	10,158	h
John Deere Financial	764,053	762,405	762,405	h
Wells Fargo	219,466	213,279	213,279	h
Secured Creditors	**9,641,019**	**9,425,932**	**9,298,462**	

c. The net change in the security position analysis has been updated with the most current information available and reflects certain adjustments retroactively for comparison purposes.

d. Since the Fourth Report a decrease of $257,554 in working capital which can be explained by:
    i. Increase in cash of $100,176 (net of the $141,200 expected to be used to settle the Rodco lien claim)
    ii. The funds in trust is the $250,000 paid to the Monitor in trust;
    iii. Reduction in accounts receivable of $398,171 primarily as a result of improved collections;
    iv. No change to the holdback and liquidated damages amounts due; and
    v. To be consistent and conservative this analysis assumes the liquidated damages and amounts from TI are disputed and doubtful. The Company is of the position that these are due and owing. These amounts are part of the Claims Procedure Order and are included in the sources and uses as being collected. If collected the security position of the Company based on this analysis will be substantially improved.

e. Since the Fourth Report the real property valuation has been reduced by $175,000 reflecting a reduction in value related to Morrisey Place.

f. The equipment line notes the FLV of all equipment to be retained. Previous versions only included the FLV of the refinanced equipment. The current approach, which is the structure sent to Traveler’s for refinancing, has been retroactively applied for comparative purposes.

g. The analysis has been updated to include the HAPSET amount owing of $56,297. This is a priority claim on the assets of ECC and has ben retroactively included for comparative purposes.

h. The secured creditors, except for the Bank of Nova Scotia and Brandt Finance provided the Monitor with updated balances owing since the Fourth Report. These amounts are reflected in the security position calculation.

85. For the reasons set out in this Fifth Report, the Monitor is of the view that the relief requested is reasonable and respectfully recommends that this Court amend the ARIO to grant the requested relief.

Dated at Halifax, Nova Scotia the 27th day of March 2023.

Grant Thornton Limited,
in its capacity as Monitor of
EDWARD COLLINS CONTRACTING LIMITED, H & E DESIGNS LTD., CLASSIC SECURITY LTD., FGC HOLDINGS LTD. AND 51037 NEWFOUNDLAND & LABRADOR INC.
and not in its personal capacity

Per:

Phil Clarke, CPA, CA, CIRP, LIT
Senior Vice President

Appendix “A”

2022 01G 1964
IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF the Companies Creditor Arrangement Act, R.S.C. 1985 c.C-36 as amended (the "**CCAA**"); and

AND IN THE MATTER OF an application of Edward Collins Contracting Ltd., Classic Security Limited, FGC Holdings Ltd., 51037 Newfoundland and Labrador Inc., and H & E Designs Ltd. (collectively "**ECC**" or the "**Company**").

STAY EXTENSION ORDER

Before the Honourable Justice Alexander MacDonald on December 14, 2022:

THIS APPLICATION, made by Edward Collins Contracting Limited, Classic Security Ltd., FGC Holdings Ltd., 51037 Newfoundland and Labrador Inc. and H & E Designs Ltd. (collectively, the "**Applicants**") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**") for an order extending the Stay Period (as defined herein) up to and including March 31, 2023, was heard on December 14, 2022.

ON READING the affidavits of Josh Collins, sworn December 8 and 12, 2022, and the Exhibits thereto; the affidavit of David Savoie dated August 8, 2022, the report of Grant Thornton Limited dated December 8 and 13, 2022 in its capacity as monitor of the Applicants (the "**Monitor**");

ON HEARING the submissions of counsel for the Applicants, the Monitor, the Royal Bank of Canada, and such other counsel that were present:

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the materials filed, as set out in the Affidavit of Service, is hereby deemed adequate notice so that this Motion is properly returnable today and hereby dispenses with further service thereof.

STAY OF PROCEEDINGS

2. **THIS COURT ORDERS** that the Stay Period, as defined in the Order of the Honourable Justice Alexander MacDonald dated October 17, 2022 (the "**Initial Order**"), is hereby extended up to and including April 6, 2023.

Filed Jan 06/23

INTERIM MATTERS

3. **THIS COURT ORDERS** that:

(a) the Monitor shall file with the Court an updating report on or before February 3, 2023 (the "**Monitors Interim Report**");

(b) any materials to be filed in reply to the Monitors Interim Report must be filed by February 10, 2023;

(c) that the Parties shall return for an interim hearing on February 17, 2023, to review the contents of the Monitors Interim Report;

(d) the Company shall pay to the Monitor the amount of $250,000.00 to be held by the Monitor, in trust, pending an application to this Honourable Court for distribution and a determination of entitlement to such amounts recognizing the relative priorities of the parties to such amounts as at the date of the stay of proceedings in the Initial Order; and

(e) the comeback hearing in this matter shall be scheduled for 10:00 a.m. on March 17, 2023.

GENERAL

4. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. Newfoundland time on the date of this Order.

ISSUED at St. John's, Newfoundland and Labrador this 15th day of December 2022.

COURT OFFICER

Receipt Number: **R202301G00117**

Supreme Court of Newfoundland and Labrador

St. John's General Division

Receipt Date: Jan-09-2023 **Amount Received:** $300.00

Payment Type: Cheque **Cheque Number:** 000055

Received From: O'Keefe & Company

Notes:

On Behalf Of	Classification	Event Type	Case		Amount
	Case Related	Order Filed	202201G1964	(5)	$300.00
				Total:	**$300.00**

Julia Hann

SUPREME COURT OF NEWFOUNDLAND AND LABRADOR

This receipt is your only proof of payment, please retain.

Appendix “B”

File No. 2022 01G 1964

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF The *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 as amended (the "**CCAA**")

AND IN THE MATTER OF an application of Edward Collins Contracting Limited, Classic Security Ltd, FGC Holdings Ltd, 51037 Newfoundland & Labrador Inc., and H & E Designs Ltd.

SCHEDULING ORDER

Before the Honourable Justice Alexander MacDonald on March 14, 2023:

THIS MOTION made by Grant Thornton Limited., in its capacity as the monitor (the "**Monitor**") of Edward Collins Contracting Limited. H&E Designs Ltd., Classic Security Ltd., FGC Holdings Ltd. and 51037 Newfoundland and Labrador Inc. (collectively, the "**Debtors**"), for an order that, among other things, sets out a timetable for the Debtors' motion to extend the Stay Period (as defined in the Amended & Restated Order of the Honourable Justice Alexander MacDonald dated October 17, 2022), which is scheduled to be heard on April 4, 2023 (the "**Stay Extension Motion**") subject to the terms set forth in the following schedule;

UPON HEARING the submissions of counsel for the Monitor, the Debtors, the Royal Bank of Canada ("**RBC**", and with the Monitor and the Debtors, the "**Parties**") and such other counsel that were present:

Filed Mar 17/23 JK

STAY EXTENSION HEARING SCHEDULE

1. **THIS COURT ORDERS** that the Stay Extension Motion shall be adjudicated by the Court pursuant to the following schedule:

(a) the Monitor shall serve its report by 2:00 pm on March 27, 2023;

(b) the Debtors shall serve its material, which may include any affidavits and written submissions, by 2:00 pm on March 29, 2023;

(c) RBC shall serve its supplementary material, which may include any supplemental affidavits and written submissions, by 2:00 pm on March 31, 2023; and

(d) the Stay Extension Motion shall be heard on April 4, 2023.

2. The schedule in paragraph 1 above may be mutually amended or modified by written consent of the Parties or upon further order of the Court, subject to the Court's availability with respect to the scheduling of any hearing.

Julie Kearley

COURT
OFFICER

Appendix “C”

ECC Contract List March 22, 2023

Contract	Counter Party	Start Date/Finish Date	Value	Est. Value of work to be Completed	Holdback	% Complete	Status	Included in Cashflow	Outstanding Defaults	Comment	Amount remaining after expenses
Town of Humber Arm Lift Station	The Town of Humber Arm South	Waiting on the Town (See Comments)	$ 370,170.05	$ 164,080.33	$ 20,594.55	80%	Awarded	NO	Issued by ECC	Awaiting response from the Town on a change order before a new schedule can be submitted to complete this contract	$ 62,562.00
Calm Waters Asphalt	Flat Bay Inc.	Complete	$ 115,471.50	$ -	$ -	100%	Awarded	NO	None	Completed	$ -
Western Waste Management	Western Waste Management	On Going - July 2025	$ 7,980,000.00	$ 2,775,000.00	$ -	66%	Awarded	YES	None	On-Going with no issues	Approximately $25,000/Month
Building Demolition Dunville	The Town of Placentia	Complete	$ 14,260.00		$ -	100%	Awarded	NO	None	Completed without issue	$ -
Freshwater Outfall	The Town of Placentia	Spring 2023	$ 210,159.00	$ 210,159.00	$ -	0%	Awarded	NO	None	Will schedule to complete in the Spring	$ 81,826.00
Fox Harbour Amour Stone	The Town of Fox Harbour	Complete	$ 188,904.80	$ -	$ -	100%	Awarded	YES	None	Completed - awaiting payment on holdback	
Monopile Road Widening Argentia, NL	Universal Environmental Services Inc.	Nov 2022 - April 2023	$ 150,000.00	$ 100,000.00	$ -	50%	Awarded	YES	None	Freezing conditions in late Feb caused the project to pause and will resume in Mar when weather conditions improve	$ 150,000.00
Monopile Berm Construction (Includes Maintenance, Contract)	Universal Environmental Services Inc.	Nov 2022 - Jun 2023	$ 875,000.00	$ 643,250.00	$ -	27%	Awarded	YES	None	Freezing conditions in late Feb caused the project to pause and will resume in Mar when weather conditions improve	$ 725,000.00
Town of Bryant's Cove Slope Stabilization	The Town of Bryant's Cove	Complete	$ 1,078,424.00	$ -	$ 109,109.99	100%	Awarded	YES	Rectified	Completed - awaiting payment on holdback	$ -
Extreme East Metals	Extreme East Metals	Dec 12, 2022 - Dec 16, 2022	$ 75,000.00	$ 13,225.00	$ -	95%	Awarded	YES	None	On-Going with no issues	$ 30,000.00
US Navy Security	US Navy	On Going - Aug 2029	$ 960,000.00	$ 770,000.00	$ -	20%	Awarded	YES	None	On-Going with no issues	Approximately $2,500/Month
Integrated Logistics - Lime Transport	Intergated Logistics	On Going	Hourly Rates/Rentals	$ 200,000.00	$ -	On-Going	On-Going	YES	None	On-Going with no issues	25% Profit/Month
Intersac - Building Rental	International Contractors	On Going	Building Rental	$ -	$ -	100%	Awarded	NO	None	Completed - In Negoations with new tentant. Should have a deal completed by mid April with an expected higher rental income	$ -
Huskey White Rose Project	SDP	On Going	Monthly Rentals	$ 850,000.00	$ -	On-Going	Rentals	YES	None	On-Going with no issues	70% Profit/Month
61-18PSR - Sir Ambrose Shea Lift Bridge	The Department of Transportation and Infrastructure	Complete	Standing Offer	$ -	$ -	100%	Awarded	NO	None	Completed	$ -
103-22PSR - Sir Ambrose Shea Lift Bridge	The Department of Transportation and Infrastructure	Feb 1, 2023 - Feb 1, 2025	Standing Offer	$ 602,887.50	$ -	0%	Awarded	Yes	None	On-Going with no issues	50%-70% Profit
East Coast Snow Clearing	Various Owners (The Town of Placentia, Intergrated Logistics, Star Hall, Eastern Health Care)	On Going	Monthly	$ 171,084.75	$ -	On-Going	Awarded	YES	None	On-Going with no issues	50 - 70% Profit depending on snow fall amounts
West Coast Snow Clearing	The Department of Transportation and Infrastructure	On Going - April 15, 2023	Monthly	$ 19,550.00	$ -	On-Going	Awarded	YES	None	On-Going with no issues	35 - 55% Profit depending on snow fall amounts
Berth 2 Apron Demolition, Argentia, NL	Port of Argentia	April 15, 2023 - May 15, 2023	$ 131,610.60	$ 131,610.60	$ -	0%	Awarded	YES	None	Scheduled to begin in April	$ 30,000.00
Town of Placentia Harbour Drive Phase II	Town of Placentia	Expecting to start in April and will take 4 weeks to complete	$ 157,999.65	$ 157,999.65	$ -	0%	Awarded	YES	None	Awaiting permits before submitting schedule	$ 50,000.00
TI Sand Contracts (Placentia/St. Brides)	The Department of Transportation and Infrastructure	Complete	$ 121,412.20	$ -	$ -	100%	Awarded	NO	None	Completed	$ -
Total:			$ 12,428,411.80	$ 6,808,846.83	$ 129,704.54						

Contracts in default:

Contract			Value	Est. Value of work to be Completed	Holdback	% Complete	Status	Included in Cashflow	Outstanding Defaults	Comment	Amount remaining after expenses
12-21PHC Avalon Culvert Replacement Rehab	The Town of Humber Arm South	N/A	$ 1,561,208.95		$ 123,050.00		Awarded	NO	Issued by Both Parties	TI terminated the contract when they hired another contractor to complete the work	N/A
45-20PHP Stephenville Paving	The Department of Transportation and Infrastructure	N/A	$ 2,949,517.68		$ 188,324.58		Awarded	NO	Issued by Both Parties	Intact surety awarded the remainder of the work to another contractor	N/A
46-21PHP Central Paving and Bridge Rehab	The Department of Transportation and Infrastructure	N/A	$ 6,263,549.00	$ 5,749,100.00	$ 48,106.20	10% ?	Awarded	NO	Issued by Both Parties	TI hired another contractor to complete a portion of the work on this contract	N/A
Town of Hughes Brook Steet Improvement	The Town of Hughes Brook	N/A	$ 303,916.25		$ -		Awarded	NO	Issued by Both Parties	Town Terminated without notice once ECC was onsite to complete	N/A
Total:			$ 11,078,191.88	$ 5,749,100.00	$ 359,480.78						

Grand Total:			**$ 23,506,603.68**	**$ 12,557,946.83**	**$ 489,185.32**						

Appendix “D”

Edward Collins Contracting Limited
Aged Overdue Sales Invoices Summary As at 22.03.23

Name	Total Due	1 to 30 Overdue	31 to 60 Overdue	61+ Overdue
Accounts Payable Eastern Health	7,567.00	7,567.00	0.00	0.00
Argentia Freezers Ltd.	1,840.00	1,840.00	0.00	0.00
Brook Construction	8,234.57	0.00	0.00	8,234.57
Cahill Fabrication Structural	862.50	0.00	0.00	862.50
CAN-AM Platforms & Construction Ltd.	7,013.25	0.00	0.00	7,013.25
Department of Transportation & Infrastructure	558,291.70	7,714.58	118,986.05	431,591.07
DFB Driver	1,840.00	0.00	0.00	1,840.00
DFO-Accounts Payable	230.00	0.00	0.00	230.00
EXP	-103.50	0.00	0.00	-103.50
Extreme East Metals Inc.	20,349.25	19,199.25	0.00	1,150.00
Flat Bay Band Inc.	67,799.41	0.00	0.00	67,799.41
Fusion Elevator Inc.	132.02	0.00	0.00	132.02
Harvey's Salt	5,622.00	0.00	0.00	5,622.00
Integrated Logistics	2,622.00	2,208.00	0.00	414.00
Newco Metals	1,196.00	419.75	0.00	776.25
Port of Argentia	1,819.19	1,819.19	0.00	0.00
Provincial Ready Mix	137,756.78	0.00	0.00	137,756.78
Q.N.H Excavating & Landscaping Ltd.	3,714.50	0.00	0.00	3,714.50
SNC-Dragados-Pennecon G.P	160,091.50	151,374.50	8,717.00	0.00
Star of the Sea Association	1,541.00	1,138.50	0.00	402.50
TMSI Limited	97.75	0.00	0.00	97.75
Town of Deer Lake	57,070.50	0.00	0.00	57,070.50
Town of Humber Arm South	29,938.54	0.00	0.00	29,938.54
Town of Placentia	242,154.24	1,162.77	454.91	240,536.56
TSMI Limited	2,663.33	0.00	0.00	2,663.33
Tulk Tire & Service Ltd.	13,062.16	0.00	0.00	13,062.16
Universal Environmental Services Inc	310,500.00	0.00	293,250.00	17,250.00
Total outstanding:	1,643,905.69	194,443.54	421,407.96	1,028,054.19

Edward Collins Contracting Limited
Holdback Accounts As at 22.03.23

Account Number	Account Description	Debits	Credits
1131	Holdback winter sand Bishop Falls	11,832.00	
1132	Holdback winter sand - Badger	10,763.31	
1139	Holdback Town of Long Harbour	9,006.05	
1140	Holdbacks receivable - Town of Placen	12,937.51	
1147	Holdback - Argentia small vessel st	2,352.00	
1156	Holdback - paving Codroy Valley	12,027.03	
		58,917.90	-

Liquidated Damages

project #	name			amount
12-21 PHC A	Trout Pond			60,378.69
12-21 PHC B	Soldiers Pond			-
12-21 PHC C	Finnes Pond			7,500.00
46-21	South Brook, South Brook Bridge			
	Penstock, overpasses			70,000.00
45-20 PHP B	Culverts, Stephenville			115,000.00
45-20 PHP C	Paving, Codroy Valley			-
	Robinsons washout			-
45-20 PHP D	Paving, Burgeo Highway	OHS non compliance	5,500.00	
		late completion	67,500.00	73,000.00
45-20 PHP A	Gull Pond			37,500.00
				363,378.69

Appendix “E”

Edward Collins Contracting Limited
Aged Overdue Purchase Invoices Summary As at 22.03.23

Name	Total Due	1 to 30 Overdue	31 to 60 Overdue	61+ Overdue
2085107 Alberta Inc.	5,650.00	0.00	0.00	5,650.00
A & B Construction Limited	65,716.76	0.00	0.00	65,716.76
A. St. George & Sons Ltd.	22,149.00	0.00	0.00	22,149.00
Ace Cement Finishing Ltd.	2,012.50	0.00	0.00	2,012.50
Adam's Electrical Contracting	66,202.66	0.00	0.00	66,202.66
Adventure Quest Outfitters	11,569.00	0.00	0.00	11,569.00
AFN Engineering Inc.	2,287.35	0.00	0.00	2,287.35
Aggregate Equipment (Atlantic) Limited	9,406.81	0.00	0.00	9,406.81
Air Liquide Canada Inc.	14,344.59	292.34	894.08	13,158.17
AirCo Sheetmetal Inc.	2,673.75	0.00	0.00	2,673.75
All Rock Consulting Ltd.	19,271.08	0.00	0.00	19,271.08
Allstar Rebar Limited	7,609.70	0.00	0.00	7,609.70
Apex Construction Specialties Inc.	33,866.75	0.00	0.00	33,866.75
Argentia Freezers & Terminals	5,651.91	0.00	0.00	5,651.91
Argentia Port Corporation	11,845.00	0.00	0.00	11,845.00
Armtec Canada Culvert	114,791.00	0.00	0.00	114,791.00
Atlantic Container Line AB	-0.01	0.00	0.00	-0.01
Atlantic Ready Mix	7,282.37	0.00	0.00	7,282.37
Atlantic Tiltload	4,539.56	0.00	0.00	4,539.56
Ault	2,171.55	0.00	0.00	2,171.55
Auto Parts Network	632.50	0.00	0.00	632.50
Avalon Ready Mix	18,692.10	0.00	0.00	18,692.10
Aylwards Home Centre	30,183.55	0.00	0.00	30,183.55
B & S Trucking Ltd.	140,036.52	0.00	0.00	140,036.52
BABB Sales & Services	460.21	0.00	0.00	460.21
Battlefield Equipment Rentals	64,151.88	0.00	0.00	64,151.88
Baysteel Inc.	160.43	0.00	0.00	160.43
Belfor	1,787.10	0.00	0.00	1,787.10
Bell Aliant	9,732.78	0.00	0.00	9,732.78
Bennett's Construction and Supplies (2011) Ltd.	29,095.00	0.00	0.00	29,095.00
Black Ridge Construction Ltd.	3,845.65	0.00	0.00	3,845.65
Bond's Courier	17.25	0.00	0.00	17.25
Botwood Tire & Retread Ltd. (Nortop)	29,953.16	0.00	0.00	29,953.16
Brandt	133,650.46	0.00	0.00	133,650.46
Bruce Enterprises Limited	5,577.50	0.00	0.00	5,577.50
Bumper to Bumper	3,723.15	0.00	0.00	3,723.15
Burton Appraisal NL	-575.00	0.00	0.00	-575.00
C. Russell & Sons Limited	2,742.78	0.00	0.00	2,742.78
Cahill Technical Services	5,813.25	0.00	0.00	5,813.25
Cansel	122.06	0.00	0.00	122.06
Capital Ready Mix Limited	9,599.05	0.00	0.00	9,599.05
CBS Glass	-661.25	0.00	0.00	-661.25

Central Landscaping	860.78	0.00	0.00	860.78
Central Precast & Ready Mix	19,305.05	0.00	0.00	19,305.05
Certified Labratories	3,471.15	0.00	0.00	3,471.15
C-Gas Management Inc.	11,075.60	0.00	0.00	11,075.60
City of St. John's	3,730.18	0.00	0.00	3,730.18
Clarenville Rentals Ltd.	1,179.08	0.00	0.00	1,179.08
Clarke's Trucking & Exc. Ltd.	624.89	0.00	0.00	624.89
Concrete Products Limited	2,874.77	0.00	0.00	2,874.77
Construction Signs Limited	46,709.66	0.00	0.00	46,709.66
Control Works Inc.	4,887.94	0.00	0.00	4,887.94
Corner Brook Industrial Sales and Service	5,006.62	0.00	0.00	5,006.62
Crane Supply	46,853.67	0.00	0.00	46,853.67
Cummins Eastern Canada Inc.	2,744.23	0.00	0.00	2,744.23
Cummins Sales and Service	2,155.10	0.00	0.00	2,155.10
D.C. Alternator & Starter Ltd.	183.94	0.00	0.00	183.94
Dawe & Tuck	45,905.00	0.00	0.00	45,905.00
Day & Ross Inc.	506.02	0.00	0.00	506.02
Deer Lake Home Hardware	4,573.54	0.00	0.00	4,573.54
Deer Lake Truck and Tirecraft	57,175.94	0.00	0.00	57,175.94
Deloitte	44,783.98	0.00	0.00	44,783.98
Deluxe	1,406.13	0.00	0.00	1,406.13
Dennis Porter Trucking Limited	74,184.77	0.00	0.00	74,184.77
Devan Holdings Inc.	13,778.73	0.00	0.00	13,778.73
Dicks & company	498.46	0.00	0.00	498.46
DMG Consulting Ltd.	7,262.25	0.00	0.00	7,262.25
Double G Trucking & Repair Ltd.	2,472.50	0.00	0.00	2,472.50
Drive Line Machine Shop	3,409.68	0.00	0.00	3,409.68
Dyna Noble Canada Inc.	80,555.85	0.00	0.00	80,555.85
East Coast Hydraulics	2,474.83	0.00	0.00	2,474.83
East Coast International Trucks	-1,208.32	0.00	0.00	-1,208.32
ECO Contracting Ltd.	19,532.75	0.00	0.00	19,532.75
Eddy Services	2,445.25	0.00	0.00	2,445.25
Edison Electronics Inc.	8,316.81	0.00	0.00	8,316.81
Edison Security Services Inc.	5,095.08	0.00	0.00	5,095.08
EMCO Limited	210,554.84	0.00	0.00	210,554.84
EMM Hardchrome & Hydraulics Ltd.	4,047.77	0.00	0.00	4,047.77
Exploits Home Building Centre	1,223.53	0.00	0.00	1,223.53
Exploits River Motel	14,155.55	0.00	0.00	14,155.55
Exploits Valley Paving Ltd.	6,969.00	0.00	0.00	6,969.00
Express Signs Ltd.	2,842.24	0.00	0.00	2,842.24
F.A Haynes Transport Ltd.	6,362.90	0.00	0.00	6,362.90
Fortis Concrete Inc.	3,636.30	0.00	0.00	3,636.30
G & B Construction	40,491.50	0.00	0.00	40,491.50
Gales Septic Cleaning	2,357.50	0.00	0.00	2,357.50
GCR Tire Centres - (72)	918.72	0.00	0.00	918.72
Genevieve Bay Inn	10,239.00	0.00	0.00	10,239.00
Gillis Truckways Inc.	5,299.68	0.00	0.00	5,299.68

Green Bay Waste Authority	20.00	0.00	0.00	20.00
H&F Electrical Ltd.	15,870.00	0.00	0.00	15,870.00
Heavy Civil Association of N.L.	2,530.00	0.00	0.00	2,530.00
Hebdraulique N.L.	6,082.73	0.00	0.00	6,082.73
Hickey's Greenhouse & Nursery	225.35	0.00	0.00	225.35
Hiscocks Spring Service	969.87	0.00	0.00	969.87
Hitech Communications Ltd	3,129.15	0.00	0.00	3,129.15
Hi-Tech Scales Ltd.	5,352.50	0.00	0.00	5,352.50
Hi-Vis Traffic Control Inc.	4,580.24	0.00	0.00	4,580.24
Horizon Machining Incorporated	3,157.90	0.00	0.00	3,157.90
Howley Tourist Lodge	1,656.00	0.00	0.00	1,656.00
Humber Arm Contracting Inc.	2,041.25	0.00	0.00	2,041.25
Humber Machine and Hydraulic Ltd.	7,517.47	0.00	0.00	7,517.47
Hunt's Concrete Ltd.	27,348.13	0.00	0.00	27,348.13
Irving Oil Commercial GP	99,839.55	0.00	0.00	99,839.55
Island Hose & Fittings Ltd.	73.12	0.00	0.00	73.12
Johnny Seay / Johnnys Lawn & Garden	2,050.00	0.00	0.00	2,050.00
Kal Tire	6,708.78	0.00	0.00	6,708.78
KC Reid Enterprises Limited	60.90	0.00	0.00	60.90
Kennedy's Disposal Services Ltd.	2,702.50	0.00	0.00	2,702.50
Keyano Motel	11,800.00	0.00	0.00	11,800.00
Major's Contracting Limited	5.14	0.00	0.00	5.14
Major's Logging	290.17	0.00	0.00	290.17
Marble RV	1,456.61	0.00	0.00	1,456.61
Margaret's Safety Services	898.99	0.00	0.00	898.99
McKay's Waste Management	184.00	0.00	0.00	184.00
Meridian Engineering Inc.	8,002.97	0.00	0.00	8,002.97
Mike Kelly & Sons Ltd.	3,146.06	0.00	0.00	3,146.06
Modern Paving Limited	10,184.75	0.00	0.00	10,184.75
Modern Pest Control Services LTD.	507.75	0.00	0.00	507.75
Mountainside General Store	1,196.20	0.00	0.00	1,196.20
Newco Metal and Auto Recycling	776.25	0.00	0.00	776.25
Newfoundland Power Inc.	46,025.46	1,005.34	0.00	45,020.12
Newport Capital Corp.	272,933.05	0.00	0.00	272,933.05
NLCSA	925.75	0.00	0.00	925.75
NORTHRIDGE DEVELOPMENTS LTD.	333.50	0.00	0.00	333.50
Notre Dame Drilling & Blasting	28,546.99	0.00	0.00	28,546.99
Nova Truck Centres	4,135.96	0.00	0.00	4,135.96
Oceanview Estates	8,241.58	0.00	0.00	8,241.58
Oil Filtration Solutions Ltd.	9,402.29	0.00	0.00	9,402.29
OMB Parts & Industrial Ltd.	82.55	0.00	0.00	82.55
OMB Parts & Industrial Ltd.1	696.20	0.00	0.00	696.20
On Grade Construction	15,194.38	0.00	0.00	15,194.38
On The Spot Welding Ltd.	1,460.15	0.00	0.00	1,460.15
Oram's Ready Mix	4,461.83	0.00	0.00	4,461.83
Orkin Canada Corporation	1,122.59	320.74	0.00	801.85
Paint Shop Placentia	7,856.27	0.00	0.00	7,856.27

Panatrol Automation and Controls	570.00	0.00	0.00	570.00
Patterson's Steel Products	3,947.19	0.00	0.00	3,947.19
Pinnacle Office Solutions	56.26	0.00	0.00	56.26
Placentia Area Chamber of Commerce	230.00	0.00	0.00	230.00
Placentia Rowing Club	57.50	0.00	0.00	57.50
PMW Newfoundland and Labrador Limited	2,357.50	0.00	0.00	2,357.50
Port Aux Basques Snow Clearing Limited	155.25	0.00	0.00	155.25
Port of Argentia	76,908.18	12,446.35	12,440.85	52,020.98
Port of Stephenville	10,626.00	0.00	0.00	10,626.00
Powers Gas Bar	43,462.19	0.00	0.00	43,462.19
Power's Oil	27,520.17	0.00	0.00	27,520.17
Power's Placentia Esso	42,533.30	0.00	0.00	42,533.30
PREMIUM ENTERPRISES	17,911.41	0.00	0.00	17,911.41
Pretty's Island Wide Concrete Inc.	3,749.00	0.00	0.00	3,749.00
Provall Parts Ltd.	57,622.37	0.00	0.00	57,622.37
Provincial Fence Products Ltd.	20,468.80	0.00	0.00	20,468.80
Provincial Ready Mix	52,789.94	0.00	0.00	52,789.94
Pure Water Sales	93.75	0.00	0.00	93.75
R&D Performance Center	634.40	0.00	0.00	634.40
Redline Automotive Supplies	26,324.43	0.00	0.00	26,324.43
Reinforced Earth Company Ltd.	59,880.50	0.00	0.00	59,880.50
Rigid Trucking and Excavating Ltd.	598.00	0.00	0.00	598.00
Riverview Motors	47.94	0.00	0.00	47.94
Rodco Mechanical (2014) Ltd.	189,849.99	0.00	0.00	189,849.99
Rogers Enterprises Ltd.	2,277.00	0.00	0.00	2,277.00
Royal Freightliner	68.15	0.00	0.00	68.15
Rudy's Gas Bar	4,640.89	0.00	0.00	4,640.89
SANCTON	29.90	0.00	0.00	29.90
Sharron's Sales & Services Ltd.	766.82	0.00	0.00	766.82
Simmons Tire and Service Centre Ltd.	847.32	0.00	0.00	847.32
SMS Equipment	14,950.00	0.00	0.00	14,950.00
South Coast Construction	106,098.56	6,767.31	0.00	99,331.25
Stantec Consulting Ltd.	4,249.88	0.00	0.00	4,249.88
Stephenville Truck Center 1991 LTD.	3,467.43	0.00	0.00	3,467.43
Subsurface Geotech Inc.	20.00	0.00	0.00	20.00
Taylor's Welding	1,667.50	0.00	0.00	1,667.50
The Cylinder Shoppe	3,646.04	0.00	0.00	3,646.04
Titan Environmental Containment Ltd.	733.70	0.00	0.00	733.70
Titan GPS	6,073.07	0.00	0.00	6,073.07
TNT Truck & Tractor Repair Ltd.	2,798.02	0.00	0.00	2,798.02
Tony's Diesel Repairs	7,144.91	0.00	0.00	7,144.91
Toromont Cat	49,141.14	0.00	0.00	49,141.14
Town of Deer Lake	5,923.86	0.00	0.00	5,923.86
Town of Placentia	14,928.32	0.00	0.00	14,928.32
TRACTION (UAP)	27,743.46	0.00	0.00	27,743.46
Tulk Tire & Service Ltd.	12,220.04	0.00	0.00	12,220.04
Ultramar (Badger)	-70,231.50	0.00	0.00	-70,231.50

Ultramar (Garage)	182,506.93	44,027.14	94,666.91	43,812.88
Ultramar (Stephenville)	94,601.71	0.00	0.00	94,601.71
United Rentals of Canada Inc.	39,249.21	0.00	0.00	39,249.21
Universal Fabricators Inc.	2,333.82	0.00	0.00	2,333.82
Valero Energy Inc.	96,952.39	0.00	0.00	96,952.39
Verna Mercer	2,050.00	0.00	0.00	2,050.00
VIC MOBILIER	10,087.97	0.00	0.00	10,087.97
Wajax Industrial Components LP	14,008.20	0.00	0.00	14,008.20
Wajax Mount Pearl	27,618.86	0.00	0.00	27,618.86
Walsh's Mechanical Services Inc.	2,010.40	0.00	0.00	2,010.40
Wayne Kelly	3,450.00	0.00	0.00	3,450.00
Weir's Construction Limited	207,470.16	0.00	0.00	207,470.16
Western Hydraulic and Mechanical Ltd.	13,359.62	0.00	0.00	13,359.62
Western Lock Inc.	1,333.98	0.00	0.00	1,333.98
Western Petroleum	1,700.00	0.00	0.00	1,700.00
Western Steel Works Inc.	2,695.42	0.00	0.00	2,695.42
Western Wood Works Incorporated	5,606.25	0.00	0.00	5,606.25
William Perry Trucking	12,420.00	0.00	0.00	12,420.00
Xplore Inc.	160.98	0.00	0.00	160.98
Zealous Heating & Cooling Inc.	10,084.03	0.00	0.00	10,084.03
Total outstanding:	3,930,793.29	64,859.22	108,001.84	3,757,932.23

Appendix “F”

WorkplaceNL
Health | Safety | Compensation

146 - 148 Forest Rd
P.O. Box 9000
St. John's, NL A1A 3B8

t 709 778 1125
t 1 800 563 9000
w workplacenl.ca

Assessment Statement

Statement Date	Current Grouping Status	NIC Code	Firm Number	Statement Number
2023/02/28	NON-GROUPED	4122	437578	S2514975

EDWARD COLLINS CONTRACTING LIMITED
EDWARD COLLINS CONTRACTING LTD
P O BOX 51
JERSEYSIDE NL NL CAN A0B 2G0

Current PRIME experience Incentive range $:
9,498.98 to 15,128.00

Interest Rate

Monthly	Yearly
.95	11.45

Message: **In accordance with the WHSC Act, employers are required to pay their assessments within 30 days of their invoice date or interest of 0.95% per month will be applied. Please see reverse for further information.**

Trans. Date YYYY/MM/DD	Assmt. Year	Transaction Description	Payroll	Assessment Rate	Amount
2023/02/27	2022	Actual payroll adjustment	447,085.74CR	1.89	8,449.92CR
2023/02/27	2022	PRIME experience charge			7,495.75
2023/02/27	2022	Levy -N&L Const. Safety Assoc.	447,085.74CR	0.10	447.09CR
2023/02/27	2023	Current year estimate	1,300,000.00	1.87	24,310.00
2023/02/27	2023	Levy -N&L Const. Safety Assoc.	1,300,000.00	0.10	1,300.00
					24,208.74

Opening Balance		Debits		Credits		Closing Balance
.00	+	33,105.75	-	8,897.01CR	=	24,208.74

WorkplaceNL
Health | Safety | Compensation

REMIT PAYMENT TO: WorkplaceNL
P.O.Box 9000
St. John's NL A1A 3B8

Firm Number	Statement Number	Statement Date	Current Balance
437578	S2514975	2023/02/28	24,208.74

EDWARD COLLINS CONTRACTING LIMITED
EDWARD COLLINS CONTRACTING LTD
P O BOX 51
JERSEYSIDE NL NL CAN A0B 2G0

Payment Amount

For payment information, please see last page of this document.
This statement is payable at most financial institutions.

437578 4 S2514975 0002420874

Payment of accounts

Due Date: Accounts are due 30 days from the invoice date. Payroll updates invoiced after December 1 are due by December 31 of that year.

To ensure your payments are made on time and that your account remains in good standing, WorkplaceNL recommends setting up a pre-authorized debit payment plan. See interest-free payment plans below for more information.

Interest: Charged monthly on the outstanding balance at a rate of prime plus 5%.

NSF Charges: $50 fee charged for payments returned by your bank.

Payment methods

Interest-Free Payment Plan

All employers who have met the reporting requirements can now avail of an interest-free payment plan to pay their current year assessment over a nine-month period from April 1 to December 31 by pre-authorized debit (PAD). Employers can choose the payment frequency as weekly, bi-weekly, semi-monthly, monthly or quarterly.

Mail: Return a printed copy of your invoice or statement with cheque or money order. *Please write firm number on all cheques or money orders.*

In Person: By Interac,cheque or money order at:

- St. John's -- 146 - 148 Forest Road
- Corner Brook -- 2 Herald Avenue
- Grand Falls-Windsor -- 26 High Street

Financial Institutions: Check with your financial institution to determine the number of days your payment must be made prior to your due date to ensure the payment reaches us on time to avoid interest.

- In-person: Accepted at most financial institutions. Present invoice or statement with payment.
- Electronic: Contact your financial institution to see what electronic payment services they offer. When setting up an electronic payment, it is important that you select the "NL WORKPLACE HEALTH, SAFETY & COMP COM", otherwise your payments may go to another province and you will be charged interest.

To discuss assessment transactions on this invoice please call:

709.778.1140 or toll free in Canada: 1.800.563.9000, ext. 1140

To discuss payment methods, including our interest-Free Payment Plan, or to request a Credit Balance Refund, please call:

709.778.1125 or toll-free in Canada: 1.800.563.9000, ext. 1125

You can also view your account information on-line through **MyWorkplaceNL.**
Visit **workplacenl.ca** or contact us to find more information about our on-line services.

Appendix “G”

Newfoundland Labrador

Government of Newfoundland and Labrador
Department of Finance

Health and Post-Secondary Education Tax
DEDUCTION ALLOCATION AGREEMENT AMENDMENT

If an employer is associated with another corporation or is in partnership with another business, which is also an employer under the provisions of the Act, the deduction permitted under the Act must be allocated among the associated corporations or, in the case of a partnership, to the partnership and/or to individual partners. For further information contact the Tax Administration Division at (709)729-1786 or 1-877-729-6376

Please complete the following:

1) Date Effective.
2) New Percentage Allocation for each member of the Association
3) Date Unassociated for any member no longer associated.
4) If any new members are to be added to the association, please list below in space provided.
5) The Certification Section located at the bottom of this form.

Association Number:

Association year:

Date Effective : Jan 1, 2021

Remitter Number	Name	Current Percentage Allocation	New Percentage Allocation	Date Unassociated
Existing Members				
123250	EDWARD COLLINS CONTRACTING LTD	%	94.27%	
	PLACENTIA MALL INCORPORATED	%	5.73%	
	CLASSIC SECURITY LIMITED	%	~~0~~ %	
	51037 NEWFOUNDLAND AND LABRADOR INC.	%	~~0~~ %	
		%	~~0~~ %	

Remitter Number	Name	New Percentage Allocation	Date Effective
New Members			
		%	
		%	
		%	
		%	
		%	

Please ensure that allocations total 100%

CERTIFICATION:

I certify this to be a true memorandum of agreement among the above named parties.

Signing Officer (Please Print): Frank Collins **Telephone:** 709) 227 4262

Signature of Signing Officer: [signature] **Date:** 03 MAR 23

Newfoundland Labrador

Government of Newfoundland and Labrador
Department of Finance

Health and Post-Secondary Education Tax
DEDUCTION ALLOCATION AGREEMENT AMENDMENT

If an employer is associated with another corporation or is in partnership with another business, which is also an employer under the provisions of the Act, the deduction permitted under the Act must be allocated among the associated corporations or, in the case of a partnership, to the partnership and/or to individual partners. For further information contact the Tax Administration Division at (709)729-1786 or 1-877-729-6376

Please complete the following:

1) Date Effective.
2) New Percentage Allocation for each member of the Association.
3) Date Unassociated for any member no longer associated.
4) If any new members are to be added to the association, please list below in space provided.
5) The Certification Section located at the bottom of this form.

Association Number:

Association year:

Date Effective : Jan 1, 2022

Remitter Number	Name	Current Percentage Allocation	New Percentage Allocation	Date Unassociated
Existing Members				
123250	EDWARD COLLINS CONTRACTING LTD	%	86.88 %	
	PLACENTIA MALL INCORPORATED	%	13.12 %	
	CLASSIC SECURITY LIMITED	%	%	
	51037 NEWFOUNDLAND AND LABRADOR INC	%	%	
		%	%	

New Members

Remitter Number	Name	New Percentage Allocation	Date Effective
		%	
		%	
		%	
		%	
		%	

Please ensure that allocations total 100%

CERTIFICATION:

I certify this to be a true memorandum of agreement among the above named parties.

Signing Officer (Please Print): Frank Collins Telephone: 709 227 4252

Signature of Signing Officer: [signature] Date: 03 MAR 23

HEALTH AND POST-SECONDARY EDUCATION TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER:

FOR THE PERIOD ENDING: Dec 31 2021

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	Ø
2. Allocated Tax Free Deduction	Ø
3. Taxable Remuneration for this Period	Ø
4. Total Tax Due (2.000% of line 3)	Ø
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	Ø
6. Not Applicable	N/A
7. Total Amount Enclosed	Ø

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN

NOTE: COMPLETE SUPPORTING RECORDS MUST BE KEPT UNTIL THEIR DESTRUCTION HAS BEEN AUTHORIZED BY THE MINISTER OF FINANCE. FAILURE TO KEEP SUCH RECORDS WILL RESULT IN PENALTIES BEING IMPOSED.

DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN

(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

ALL APPLICABLE SECTIONS MUST BE COMPLETED

PLEASE TYPE OR PRINT CLEARLY IN INK

Government of Newfoundland and Labrador
Department of Finance

Int. charged at a rate of 0.03846666% per day.

RETURN DUE DATE:

TAX REMITTER NO.:

TAX REMITTER: 51037 Newfoundland and Labrador Inc.

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	Ø
	2.	Allocated Tax Free Deduction	Ø
	3.	Taxable Remuneration for this Period	Ø
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4	Total Tax Due (2.000% of line 3)	Ø
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	Ø
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	Ø

CERTIFICATION:

These statements are hereby certified to be correct to the best of my knowledge and belief of the undersigned. It is a serious offense to make false statements on this return.

SIGNATURE OF AUTHORIZED SIGNING OFFICER: TITLE: DIRECTOR

AUTHORIZED SIGNING OFFICER (Please Print or Type): FRANK COLLINS DATE: 08 MAR 23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 727 4252

H

HEALTH AND POST-SECONDARY EDUCATION TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER:

FOR THE PERIOD ENDING: Dec 31 2022

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	0
2. Allocated Tax Free Deduction	0
3. Taxable Remuneration for this Period	0
4. Total Tax Due (2.000% of line 3)	0
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	0
6. Not Applicable	N/A
7. Total Amount Enclosed	0

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

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DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN
(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

ALL APPLICABLE SECTIONS MUST BE COMPLETED
PLEASE TYPE OR PRINT CLEARLY IN INK

Government of Newfoundland and Labrador
Department of Finance

Int. charged at a rate of 0.03846666% per day.

RETURN DUE DATE:

TAX REMITTER NO.:

TAX REMITTER: 51037 Newfoundland and Labrador Inc.

		AMOUNTS
FOR THE PERIOD ENDING:	1. Gross Remuneration in the Province for the Period **	0
	2. Allocated Tax Free Deduction	0
	3. Taxable Remuneration for this Period	0
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Total Tax Due (2.000% of line 3)	0
	5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	0
	6. Not Applicable	N/A
YEAR MONTH DAY	7. Total Amount Enclosed	0

CERTIFICATION:

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SIGNATURE OF AUTHORIZED SIGNING OFFICER: [signature] TITLE: DIRECTOR

AUTHORIZED SIGNING OFFICER (Please Print or Type): FRANK COLLINS DATE: 08 MAR '23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

H

HEALTH AND POST-SECONDARY EDUCATION TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER:

FOR THE PERIOD ENDING: Dec 31 2021

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	$
2. Allocated Tax Free Deduction	$
3. Taxable Remuneration for this Period	$
4. Total Tax Due (2.000% of line 3)	$
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	$
6. Not Applicable	N/A
7. Total Amount Enclosed	$

**** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.**

THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN

NOTE: COMPLETE SUPPORTING RECORDS MUST BE KEPT UNTIL THEIR DESTRUCTION HAS BEEN AUTHORIZED BY THE MINISTER OF FINANCE. FAILURE TO KEEP SUCH RECORDS WILL RESULT IN PENALTIES BEING IMPOSED.

DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN

(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

ALL APPLICABLE SECTIONS MUST BE COMPLETED

PLEASE TYPE OR PRINT CLEARLY IN INK

Government of Newfoundland and Labrador
Department of Finance

Int. charged at a rate of 0.03846666% per day

RETURN DUE DATE:

TAX REMITTER NO.:

TAX REMITTER: CLASSIC SECURITY LIMITED

		AMOUNTS
FOR THE PERIOD ENDING:	1. Gross Remuneration in the Province for the Period **	$
	2. Allocated Tax Free Deduction	$
	3. Taxable Remuneration for this Period	$
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Total Tax Due (2.000% of line 3)	$
	5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	$
	6. Not Applicable	N/A
YEAR MONTH DAY	7. Total Amount Enclosed	$

CERTIFICATION:

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SIGNATURE OF AUTHORIZED SIGNING OFFICER: TITLE: DIRECTOR

AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins DATE: 09 MAR 23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

H

HEALTH AND POST-SECONDARY EDUCATION TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER:

FOR THE PERIOD ENDING: Dec 31 2022

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	$
2. Allocated Tax Free Deduction	$
3. Taxable Remuneration for this Period	$
4. Total Tax Due (2.000% of line 3)	$
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	$
6. Not Applicable	N/A
7. Total Amount Enclosed	$

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THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN

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DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN
(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

ALL APPLICABLE SECTIONS MUST BE COMPLETED
PLEASE TYPE OR PRINT CLEARLY IN INK

Government of Newfoundland and Labrador
Department of Finance

Int. charged at a rate of 0.03846666% per day. **RETURN DUE DATE:**

TAX REMITTER NO.:
TAX REMITTER: CLASSIC SECURITY LIMITED

		AMOUNTS
FOR THE PERIOD ENDING:	1. Gross Remuneration in the Province for the Period **	$
	2. Allocated Tax Free Deduction	$
	3. Taxable Remuneration for this Period	$
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Total Tax Due (2.000% of line 3)	$
	5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	$
	6. Not Applicable	N/A
YEAR MONTH DAY	7. Total Amount Enclosed	$

CERTIFICATION:

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SIGNATURE OF AUTHORIZED SIGNING OFFICER: [signature] TITLE: DIRECTOR

AUTHORIZED SIGNING OFFICER (Please Print or Type) FRANK COLLINS DATE: 03 MAR. 23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

H

HEALTH AND POST-SECONDARY EDUCATION TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER:

FOR THE PERIOD ENDING: Dec 31, 2021

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	74,510.00
2. Allocated Tax Free Deduction	74,510.00
3. Taxable Remuneration for this Period	0
4. Total Tax Due (2.000% of line 3)	0
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	0
6. Not Applicable	N/A
7. Total Amount Enclosed	0

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THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN

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DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN

(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

ALL APPLICABLE SECTIONS MUST BE COMPLETED

PLEASE TYPE OR PRINT CLEARLY IN INK

Government of Newfoundland and Labrador
Department of Finance

Int. charged at a rate of 0.03846666% per day. **RETURN DUE DATE:**

TAX REMITTER NO.:

TAX REMITTER: PLACENTIA MALL INC

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	74,510.00
	2.	Allocated Tax Free Deduction	74,510.00
	3.	Taxable Remuneration for this Period	0
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	0
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	0
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	0

CERTIFICATION:

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SIGNATURE OF AUTHORIZED SIGNING OFFICER: [signature] TITLE: DIRECTOR

AUTHORIZED SIGNING OFFICER (Please Print or Type): FRANK COLLINS DATE: 08 MAR 23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

H

HEALTH AND POST-SECONDARY EDUCATION TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER:

FOR THE PERIOD ENDING Dec 31, 2022

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	170,520.00
2. Allocated Tax Free Deduction	170,520.00
3. Taxable Remuneration for this Period	Ø
4. Total Tax Due (2.000% of line 3)	Ø
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	Ø
6. Not Applicable	N/A
7. Total Amount Enclosed	Ø

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN

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DETACH AND RETURN THE BOTTOM PORTION

Newfoundland Labrador

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN

(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

ALL APPLICABLE SECTIONS MUST BE COMPLETED

PLEASE TYPE OR PRINT CLEARLY IN INK

Government of Newfoundland and Labrador
Department of Finance

Int. charged at a rate of 0.03846666% per day.

RETURN DUE DATE:

TAX REMITTER NO.:

TAX REMITTER: PLACENTIA MALL INC.

		AMOUNTS
FOR THE PERIOD ENDING:	1. Gross Remuneration in the Province for the Period **	170,520.00
	2. Allocated Tax Free Deduction	170,520.00
	3. Taxable Remuneration for this Period	Ø
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Total Tax Due (2.000% of line 3)	Ø
	5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	Ø
	6. Not Applicable	N/A
YEAR MONTH DAY	7. Total Amount Enclosed	Ø

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SIGNATURE OF AUTHORIZED SIGNING OFFICER: [signature] TITLE: DIRECTOR

AUTHORIZED SIGNING OFFICER (Please Print or Type): FRANK COLLINS DATE: 03 MAR '23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

H

HEALTH AND POST-SECONDARY EDUCATION TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER: 123 250

FOR THE PERIOD ENDING: Jan 31/21

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	214,795
2. Allocated Tax Free Deduction	214,795
3. Taxable Remuneration for this Period	ø
4. Total Tax Due (2.000% of line 3)	ø
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	ø
6. Not Applicable	N/A
7. Total Amount Enclosed	ø

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

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DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN

(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

ALL APPLICABLE SECTIONS MUST BE COMPLETED

PLEASE TYPE OR PRINT CLEARLY IN INK

Government of Newfoundland and Labrador
Department of Finance

Int. charged at a rate of 0.03846666% per day

RETURN DUE DATE:

TAX REMITTER NO.: 123 250

TAX REMITTER: EDWARD COLLINS CONTRACTING LTD

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	
	2.	Allocated Tax Free Deduction	
	3.	Taxable Remuneration for this Period	
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

CERTIFICATION:

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SIGNATURE OF AUTHORIZED SIGNING OFFICER: [signature] TITLE: DIRECTOR

AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins DATE: 08 Mar 23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

H

HEALTH AND POST-SECONDARY EDUCATION TAX

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KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER: 123250

FOR THE PERIOD ENDING: Feb 28/21

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	164016
2. Allocated Tax Free Deduction	164,016
3. Taxable Remuneration for this Period	Ø
4. Total Tax Due (2.000% of line 3)	Ø
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	Ø
6. Not Applicable	N/A
7. Total Amount Enclosed	Ø

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN

NOTE: COMPLETE SUPPORTING RECORDS MUST BE KEPT UNTIL THEIR DESTRUCTION HAS BEEN AUTHORIZED BY THE MINISTER OF FINANCE. FAILURE TO KEEP SUCH RECORDS WILL RESULT IN PENALTIES BEING IMPOSED.

DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN
(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

ALL APPLICABLE SECTIONS MUST BE COMPLETED

PLEASE TYPE OR PRINT CLEARLY IN INK

Gov rnment of Newfoundland and Labrador
Department of Finance

Int. charged at a rate of 0.03846666% per day.

RETURN DUE DATE:

TAX REMITTER NO.:

TAX REMITTER:

		AMOUNTS
FOR THE PERIOD ENDING:	1. Gross Remuneration in the Province for the Period **	164,016
	2. Allocated Tax Free Deduction	164,016
	3. Taxable Remuneration for this Period	Ø
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Total Tax Due (2.000% of line 3)	Ø
	5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	Ø
	6. Not Applicable	N/A
YEAR MONTH DAY	7. Total Amount Enclosed	Ø

CERTIFICATION:

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SIGNATURE OF AUTHORIZED SIGNING OFFICER: [signature] TITLE: DIRECTOR

AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins DATE: 08 MAR. 23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

H

HEALTH AND POST-SECONDARY EDUCATION TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING: MAR 31/21

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	154,259
2. Allocated Tax Free Deduction	154,259
3. Taxable Remuneration for this Period	Ø
4. Total Tax Due (2.000% of line 3)	Ø
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	Ø
6. Not Applicable	N/A
7. Total Amount Enclosed	Ø

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN

NOTE: COMPLETE SUPPORTING RECORDS MUST BE KEPT UNTIL THEIR DESTRUCTION HAS BEEN AUTHORIZED BY THE MINISTER OF FINANCE. FAILURE TO KEEP SUCH RECORDS WILL RESULT IN PENALTIES BEING IMPOSED.

DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN
(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

ALL APPLICABLE SECTIONS MUST BE COMPLETED
PLEASE TYPE OR PRINT CLEARLY IN INK

Government of Newfoundland and Labrador
Department of Finance

Int. charged at a rate of 0.03846666% per day. RETURN DUE DATE:

TAX REMITTER NO.:
TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	154,253
	2.	Allocated Tax Free Deduction	154,253
	3.	Taxable Remuneration for this Period	Ø
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	Ø
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	Ø
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	Ø

CERTIFICATION:

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SIGNATURE OF AUTHORIZED SIGNING OFFICER: [signature] TITLE: DIRECTOR

AUTHORIZED SIGNING OFFICER (Please Print or Type) Frank Collins DATE: 09 MAR '21

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

H

HEALTH AND POST-SECONDARY EDUCATION TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER: 123 250

FOR THE PERIOD ENDING: Apr 130/21

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	350 120
2. Allocated Tax Free Deduction	350,120
3. Taxable Remuneration for this Period	Ø
4. Total Tax Due (2.000% of line 3)	Ø
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	Ø
6. Not Applicable	N/A
7. Total Amount Enclosed	Ø

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN

NOTE: COMPLETE SUPPORTING RECORDS MUST BE KEPT UNTIL THEIR DESTRUCTION HAS BEEN AUTHORIZED BY THE MINISTER OF FINANCE. FAILURE TO KEEP SUCH RECORDS WILL RESULT IN PENALTIES BEING IMPOSED.

DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN

(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

ALL APPLICABLE SECTIONS MUST BE COMPLETED

PLEASE TYPE OR PRINT CLEARLY IN INK

Government of Newfoundland and Labrador
Department of Finance

Int. charged at a rate of 0.03846666% per day.

RETURN DUE DATE:

TAX REMITTER NO.:

TAX REMITTER:

		AMOUNTS
FOR THE PERIOD ENDING:	1. Gross Remuneration in the Province for the Period **	350 20
	2. Allocated Tax Free Deduction	350,120
	3. Taxable Remuneration for this Period	Ø
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Total Tax Due (2.000% of line 3)	Ø
	5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	Ø
	6. Not Applicable	N/A
YEAR MONTH DAY	7. Total Amount Enclosed	Ø

CERTIFICATION:

These statements are hereby certified to be correct to the best of my knowledge and belief of the undersigned. It is a serious offence to make false statements on this return.

SIGNATURE OF AUTHORIZED SIGNING OFFICER: [signature] TITLE: DIRECTOR

AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins DATE: 08 May '23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

H

HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING May 31/21

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	346,808
2. Allocated Tax Free Deduction	246,290
3. Taxable Remuneration for this Period	100,518
4. Total Tax Due (2.000% of line 3)	2,010
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	Ø
6. Not Applicable	N/A
7. Total Amount Enclosed	

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(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

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Government of Newfoundland and Labrador
Department of Finance

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TAX REMITTER NO.:
TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	346,808
	2.	Allocated Tax Free Deduction	246,290
	3.	Taxable Remuneration for this Period	100,518
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	2,010
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	Ø
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

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AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins DATE: 08 MAR 23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

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HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123250

FOR THE PERIOD ENDING: June 30/21

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	333,267
2. Allocated Tax Free Deduction	$\cancel{S}$
3. Taxable Remuneration for this Period	333,267
4. Total Tax Due (2.000% of line 3)	6,665.34
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

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HEALTH AND POST-SECONDARY EDUCATION TAX RETURN
(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

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Department of Finance

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RETURN DUE DATE:

TAX REMITTER NO.:

TAX REMITTER:

		AMOUNTS
FOR THE PERIOD ENDING:	1. Gross Remuneration in the Province for the Period **	333,267
	2. Allocated Tax Free Deduction	$\cancel{S}$
	3. Taxable Remuneration for this Period	333,267
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Total Tax Due (2.000% of line 3)	6,665.34
	5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6. Not Applicable	N/A
YEAR MONTH DAY	7. Total Amount Enclosed	

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AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins DATE: 08 MAR 23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

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TAX REMITTER NUMBER: 123250   FOR THE PERIOD ENDING: July 31/21

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	489,782
2. Allocated Tax Free Deduction	~~0~~
3. Taxable Remuneration for this Period	489,782
4. Total Tax Due (2.000% of line 3)	9795.64
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

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HEALTH AND POST-SECONDARY EDUCATION TAX RETURN

(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

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Department of Finance

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TAX REMITTER NO.:

TAX REMITTER:

		AMOUNTS
FOR THE PERIOD ENDING:	1. Gross Remuneration in the Province for the Period **	489,782
	2. Allocated Tax Free Deduction	~~0~~
	3. Taxable Remuneration for this Period	489,782
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Total Tax Due (2.000% of line 3)	9,795.64
	5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6. Not Applicable	N/A
YEAR MONTH DAY	7. Total Amount Enclosed	

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AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins   DATE: 03 MAR 23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

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HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123250   FOR THE PERIOD ENDING: Aug 31/21

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	457,911
2. Allocated Tax Free Deduction	ø
3. Taxable Remuneration for this Period	457,911
4. Total Tax Due (2.000% of line 3)	9,158.22
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

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DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN

(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

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Department of Finance

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TAX REMITTER NO.:

TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	457,911
	2.	Allocated Tax Free Deduction	ø
	3.	Taxable Remuneration for this Period	457,911
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	9,158.22
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

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SIGNATURE OF AUTHORIZED SIGNING OFFICER: [signature]   TITLE: DIRECTOR

AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins   DATE: 09 mar 22

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

H

HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123250   FOR THE PERIOD ENDING: Sept 30/21

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	427 095
2. Allocated Tax Free Deduction	Ø
3. Taxable Remuneration for this Period	427 095
4. Total Tax Due (2.000% of line 3)	8541 90
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

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HEALTH AND POST-SECONDARY EDUCATION TAX RETURN
(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

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Department of Finance

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TAX REMITTER NO.:
TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	427,095
	2.	Allocated Tax Free Deduction	Ø
	3.	Taxable Remuneration for this Period	427,095
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	8,541 90
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

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AUTHORIZED SIGNING OFFICER (Please Print or Type). Frank Collins   DATE: 08 MAR 22

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

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HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING: Oct 31/21

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	509,062
2. Allocated Tax Free Deduction	0
3. Taxable Remuneration for this Period	509 062
4. Total Tax Due (2.000% of line 3)	10,181 24
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

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DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN
(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

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Government of Newfoundland and Labrador
Department of Finance

Int. charged at a rate of 0.03846666% per day. RETURN DUE DATE:

TAX REMITTER NO.:
TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1	Gross Remuneration in the Province for the Period **	509,062
	2.	Allocated Tax Free Deduction	0
	3.	Taxable Remuneration for this Period	509 062
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	10,181.24
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

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AUTHORIZED SIGNING OFFICER (Please Print or Type) Frank Collins DATE: 08 MAR '23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

H

HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING: Nov 30/21

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	315,083
2. Allocated Tax Free Deduction	~~0~~
3. Taxable Remuneration for this Period	315,083
4. Total Tax Due (2.000% of line 3)	6301.66
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

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DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN

(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

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Government of Newfoundland and Labrador
Department of Finance

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TAX REMITTER NO.:
TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	315,083
	2.	Allocated Tax Free Deduction	~~0~~
	3.	Taxable Remuneration for this Period	315,083
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	6 301.66
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

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AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins DATE: 13 MAR 23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

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HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING: Dec 31/21

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	177,256
2. Allocated Tax Free Deduction	X
3. Taxable Remuneration for this Period	177,256
4. Total Tax Due (2.000% of line 3)	3545.12
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

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Newfoundland Labrador

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Department of Finance

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TAX REMITTER NO.:
TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	177,256
	2.	Allocated Tax Free Deduction	X
	3.	Taxable Remuneration for this Period	177,256
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	3,545.12
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

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AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins DATE: 13 MAR. '23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

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HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING: Jan 31/22

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	83 717
2. Allocated Tax Free Deduction	83 717
3. Taxable Remuneration for this Period	ø
4. Total Tax Due (2.000% of line 3)	ø
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	-ø-
6. Not Applicable	N/A
7. Total Amount Enclosed	

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HEALTH AND POST-SECONDARY EDUCATION TAX RETURN

(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

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Department of Finance

Int. charged at a rate of 0.03846666% per day. RETURN DUE DATE:

TAX REMITTER NO.:

TAX REMITTER: EDWARD COLLINS CONTRACTING LTD

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	83 717
	2.	Allocated Tax Free Deduction	83 717
	3.	Taxable Remuneration for this Period	ø
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	ø
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

CERTIFICATION:

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SIGNATURE OF AUTHORIZED SIGNING OFFICER: [signature] TITLE: DIRECTOR

AUTHORIZED SIGNING OFFICER (Please Print or Type): FRANK COLLINS DATE: 13 MAR '23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4262

H

HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING Feb 28/22

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	75,571
2. Allocated Tax Free Deduction	75,571
3. Taxable Remuneration for this Period	~~0~~
4. Total Tax Due (2.000% of line 3)	~~0~~
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

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Department of Finance

Int. charged at a rate of 0.03846666% per day. **RETURN DUE DATE:**

TAX REMITTER NO.: 123250
TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	75,571
	2.	Allocated Tax Free Deduction	75,571
	3.	Taxable Remuneration for this Period	~~0~~
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	~~0~~
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

CERTIFICATION:

These statements are hereby certified to be correct to the best of my knowledge and belief of the undersigned. It is a serious offense to make false statements on this return.

SIGNATURE OF AUTHORIZED SIGNING OFFICER: [signature] TITLE: DIRECTOR

AUTHORIZED SIGNING OFFICER (Please Print or Type): FRANK COLLINS DATE: 13 MAR '23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4257

H

HEALTH AND POST-SECONDARY EDUCATION TAX

THIS PORTION IS YOUR WORKSHEET TO USE IN COMPLETING YOUR ATTACHED TAX RETURN
KEEP THIS WORKSHEET FOR YOUR RECORDS

SEE REVERSE FOR COMPLETION INSTRUCTIONS

TAX REMITTER NUMBER: 123250   FOR THE PERIOD ENDING: Mar 31/22

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	83,449
2. Allocated Tax Free Deduction	83,449
3. Taxable Remuneration for this Period	Ø
4. Total Tax Due (2.000% of line 3)	Ø
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN

NOTE: COMPLETE SUPPORTING RECORDS MUST BE KEPT UNTIL THEIR DESTRUCTION HAS BEEN AUTHORIZED BY THE MINISTER OF FINANCE. FAILURE TO KEEP SUCH RECORDS WILL RESULT IN PENALTIES BEING IMPOSED.

DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN
(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

ALL APPLICABLE SECTIONS MUST BE COMPLETED
PLEASE TYPE OR PRINT CLEARLY IN INK

Government of Newfoundland and Labrador
Department of Finance

Int. charged at a rate of 0.03846666% per day.   **RETURN DUE DATE:**

TAX REMITTER NO.: 123250
TAX REMITTER:

		AMOUNTS
FOR THE PERIOD ENDING:	1. Gross Remuneration in the Province for the Period **	83,449
	2. Allocated Tax Free Deduction	83,449
	3. Taxable Remuneration for this Period	Ø
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Total Tax Due (2.000% of line 3)	Ø
	5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6. Not Applicable	N/A
YEAR MONTH DAY	7. Total Amount Enclosed	

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AUTHORIZED SIGNING OFFICER (Please Print or Type): FRANK COLLINS   DATE: 13 MAR 23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

H

HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123255

FOR THE PERIOD ENDING: Apr. 30/22

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	96,983
2. Allocated Tax Free Deduction	96,983
3. Taxable Remuneration for this Period	∅
4. Total Tax Due (2.000% of line 3)	∅
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

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DETACH AND RETURN THE BOTTOM PORTION

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Newfoundland Labrador

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Government of Newfoundland and Labrador
Department of Finance

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RETURN DUE DATE:

TAX REMITTER NO.:

TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	96,983
	2.	Allocated Tax Free Deduction	96,983
	3.	Taxable Remuneration for this Period	∅
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	∅
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

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AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins DATE: 13 MAR. '23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

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TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING: May 31/22

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	101,459
2. Allocated Tax Free Deduction	101,459
3. Taxable Remuneration for this Period	Ø
4. Total Tax Due (2.000% of line 3)	Ø
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

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Newfoundland Labrador

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Department of Finance

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TAX REMITTER NO.:
TAX REMITTER:

		AMOUNTS
FOR THE PERIOD ENDING:	1. Gross Remuneration in the Province for the Period **	101,459
	2. Allocated Tax Free Deduction	101,459
	3. Taxable Remuneration for this Period	Ø
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Total Tax Due (2.000% of line 3)	Ø
	5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6. Not Applicable	N/A
YEAR MONTH DAY	7. Total Amount Enclosed	

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AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins DATE: 13 MAR '23

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TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING: June 30/22

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	180,719
2. Allocated Tax Free Deduction	180 719
3. Taxable Remuneration for this Period	Ø
4. Total Tax Due (2.000% of line 3)	Ø
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

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DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN

(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

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Government of Newfoundland and Labrador
Department of Finance

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TAX REMITTER NO.:

TAX REMITTER:

		AMOUNTS
FOR THE PERIOD ENDING:	1. Gross Remuneration in the Province for the Period **	180 719
	2. Allocated Tax Free Deduction	180 719
	3. Taxable Remuneration for this Period	Ø
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4. Total Tax Due (2.000% of line 3)	Ø
	5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6. Not Applicable	N/A
YEAR MONTH DAY	7. Total Amount Enclosed	

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HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING July 31/22

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	169,683
2. Allocated Tax Free Deduction	169,683
3. Taxable Remuneration for this Period	Ø
4. Total Tax Due (2.000% of line 3)	Ø
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

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DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN
(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

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Department of Finance

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TAX REMITTER NO.:
TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	169,683
	2.	Allocated Tax Free Deduction	169,683
	3.	Taxable Remuneration for this Period	Ø
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	Ø
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

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HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING: Aug 31/22

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	144,173
2. Allocated Tax Free Deduction	144,173
3. Taxable Remuneration for this Period	0
4. Total Tax Due (2.000% of line 3)	0
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

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HEALTH AND POST-SECONDARY EDUCATION TAX RETURN
(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

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Department of Finance

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TAX REMITTER NO.:
TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	144,173
	2.	Allocated Tax Free Deduction	144,173
	3.	Taxable Remuneration for this Period	0
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	0
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

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HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING Sept 30/22

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	198,612
2. Allocated Tax Free Deduction	193,726
3. Taxable Remuneration for this Period	4,886
4. Total Tax Due (2.000% of line 3)	98.00
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

THE AMOUNTS CALCULATED IN THE ITEMS ABOVE MUST BE COPIED TO YOUR ATTACHED TAX RETURN

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DETACH AND RETURN THE BOTTOM PORTION

Newfoundland Labrador

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN

(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

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Government of Newfoundland and Labrador
Department of Finance

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TAX REMITTER NO.:
TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	198,612
	2.	Allocated Tax Free Deduction	193,726
	3.	Taxable Remuneration for this Period	4,886
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	98.00
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

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AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins DATE: 13 MAR 23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4292

H

HEALTH AND POST-SECONDARY EDUCATION TAX

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KEEP THIS WORKSHEET FOR YOUR RECORDS

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TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING: Oct 31/22

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	133,983
2. Allocated Tax Free Deduction	~~0~~
3. Taxable Remuneration for this Period	133,983
4. Total Tax Due (2.000% of line 3)	2,680.00
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

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DETACH AND RETURN THE BOTTOM PORTION

HEALTH AND POST-SECONDARY EDUCATION TAX RETURN
(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX

Newfoundland Labrador

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Department of Finance

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TAX REMITTER NO.:
TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	133,983
	2.	Allocated Tax Free Deduction	~~0~~
	3.	Taxable Remuneration for this Period	133,983
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	2680.00
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

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HEALTH AND POST-SECONDARY EDUCATION TAX

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TAX REMITTER NUMBER: 123250 FOR THE PERIOD ENDING: NOV 30/22

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	141,225
2. Allocated Tax Free Deduction	~~&~~
3. Taxable Remuneration for this Period	141,225
4. Total Tax Due (2.000% of line 3)	2,825.00
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

** Please record only the current month's remuneration for the period ending date on LINE 1 above and on LINE 1 below.

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(PURSUANT TO THE HEALTH AND POST-SECONDARY EDUCATION TAX)

Newfoundland Labrador

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Department of Finance

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TAX REMITTER NO.:
TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	141,225
	2.	Allocated Tax Free Deduction	~~&~~
	3.	Taxable Remuneration for this Period	141,225
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	2,825.00
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

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TAX REMITTER NUMBER: 123250   FOR THE PERIOD ENDING: Dec 31/22

TAX RETURN CALCULATION	AMOUNTS
1. Gross Remuneration in the Province for the Period **	143,340
2. Allocated Tax Free Deduction	~~0~~
3. Taxable Remuneration for this Period	143,340
4. Total Tax Due (2.000% of line 3)	2,867
5. ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
6. Not Applicable	N/A
7. Total Amount Enclosed	

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Department of Finance

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TAX REMITTER NO.:
TAX REMITTER:

			AMOUNTS
FOR THE PERIOD ENDING:	1.	Gross Remuneration in the Province for the Period **	143,340
	2.	Allocated Tax Free Deduction	~~0~~
	3.	Taxable Remuneration for this Period	143,340
IF BUSINESS HAS BEEN DISCONTINUED DURING THE PERIOD, PLEASE SPECIFY:	4.	Total Tax Due (2.000% of line 3)	2,867
	5.	ADD DEBIT BALANCE / SUBTRACT CREDIT BALANCE	
	6.	Not Applicable	N/A
YEAR MONTH DAY	7.	Total Amount Enclosed	

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AUTHORIZED SIGNING OFFICER (Please Print or Type): Frank Collins   DATE: 13 MAR '23

TELEPHONE NUMBER OF AUTHORIZED SIGNING OFFICER: 709 227 4252

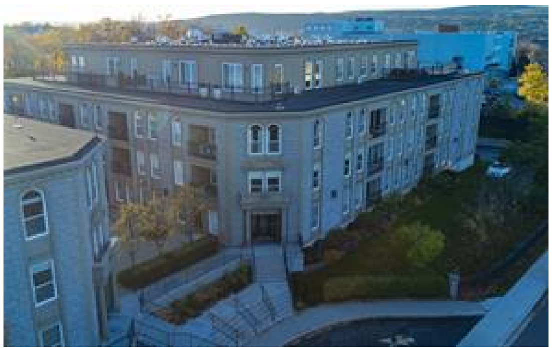
H

Appendix “H”

GREGORY PIKE
RE/MAX Realty Specialists Limited
40 Aberdeen Avenue
Cell: (709) 743-7453
gregpike@remax.net

Listing

Condominiums | **35 Bonaventure Avenue #121** | **L $449,900**
1252556 Active | **St. John's, NL, A1C 6P2**



Price:	**$449,900**	MLS®#:	**1252556**
Status:	**Active**		
Sale/Lease:	**Sale**	File #:	
Address:	**35 Bonaventure Avenue #121**		
City:	**St. John's, NL, A1C 6P2**		
Side of Road:			
Lot Size:	**N/A**	District:	**St. John's**
Main Floor:	**1,125**	Sub-Dist:	**SJ01 - East**
2nd Floor Area:		Zoning:	**Res.**
3rd Floor Area:		Occupancy:	**Vacant**
4th Floor Area:			
Basement Area:		Elem Schl:	
Total Living Area:		Sec. Schl:	
Garage Area:			
Square FT/M:	**1,125**		
List Date:	**10/29/2022**	Possession:	**negotiable**

Property Overview: **Suites in this luxury condominium tend to sell quickly, and for good reason. #35 Bonaventre Place offers a secure building with underground parking, an onsite manager, an elevator, an executive lobby with a fireplace and marble floors, a gym with a good variety of equipment, a common meeting room with a wheelchair accessible bathroom, and a reflecting pool in the courtyard. Suite 121 is on the ground floor, offering 1125 square feet with beautiful finishes. The kitchen has been recently upgraded with new marble counters and some new appliances; the cherry wood cabinets designed by Artistic Kitchens are white with under-cabinet lighting. Nine foot ceilings throughout, the suite has air conditioning, a fireplace with marble finishing, an open concept Living-dining area, and a den or office. The primary bedroom is bright and spacious with a walk in closet and a stunning ensuite, complete with heated floors, a ceramic shower, and a two-person bathtub with heated back-rests. Please check out the pictures and the 3D tour.**

Directions:
Show Instr: **Call or text Greg at 1-709-743-7453**

Type:	**Condominiums**	Heating:	**Baseboard, Electric, In-floor Electric**	Exterior:	**Stone**
Style:	**Condo Apartment**	Garage Type:	**Multiple C/P, Single, Underground**	Driveway:	**Underground**
Title to Land:	**Freehold**	Water:	**Municipal**	Foundt/Devel:	**Concrete**
Property Size:	**Under 0.5 Acres**	Sewer:	**Municipal**	Features:	**Deck/Patio, Dishwasher, Elevator, Ensuite, Fireplace(s), Heat Exchanger Unit**
Land Features:	**Central Location, Patio, Recreation Nearby, Shopping Nearby**	Services:	**Bus Service, Cable, Electricity, High Speed Internet, Telephone**	Roof:	**Other**
Access:		Rental Equip:		Flooring:	**Ceramic/Marble, Hardwood**

Remarks: **Please note that offers will need to be approved by a secured creditor before being approved for acceptance, and once signed the APS will be subject to court approval. While the court is highly likely to approve any offer that we end up accepting, the Appendix A must state that the offer is subject to court approval--which could take up to three weeks. Offers will be reviewed no sooner than Tuesday at noon and must be open for 48 hours. The placing of sign on the property by other Real Estate Salesperson is: Prohibited Advertising of any form by other Real Estate Salesperson is: Allowed In the event this Listing Contract expires without the property having sold, the Seller DOES NOT agree to allow other member of NLAR to contact the Seller after that time to discuss listing or otherwise marketing the Property.**

Bedrooms:	**1**	Sign:	**No**	UFFI:	**No**	Garage:	**Yes**
Bathrooms:	**1 \ 1**	Lockbox:	**Yes**	PCDS:	**No**	Water Front:	**No**
Rental Income:	**Potential**	Road:	**Public**	Matrim:	**No**	Water:	**municipal**
Building Age:	**15**	Yr Built/Desc:	**2007/Approximate**			Drive Details:	
New Construction:							

Floor	Room	Size	Floor	Room	Size
MAIN FLOOR	**KITCHEN**	**9.4 x 11**	**MAIN FLOOR**	**DINING NOOK**	**14 x 9**
MAIN FLOOR	**LIVING RM/FIREPLACE**	**13.0 x 12.9**	**MAIN FLOOR**	**LAUNDRY**	**5.4 x 5**
MAIN FLOOR	**PRIMARY BEDROOM**	**14.6 x 11**	**MAIN FLOOR**	**DEN**	**10 x 11**

Assessment:	**$380,700**	Taxes:	**3160 (2022)**	Water Tax:	**625**	Mobile/Lsd Land Fee:	
						Monthly Condo Fee:	**$372.59**

Seller Name:	**Classic Security Limited**	Home Tel:	
Seller Name:		Home Tel:	

List Office:	**RE/MAX Realty Specialists (RMXSPEC)**	List Agent:	**GREGORY PIKE**
Phone:	**(709) 726-8300**	Phone/Cell:	**(709) 743-7453/(709) 743-7453**
Email:	**info@remaxavalon.ca**	Email:	**gregpike@remax.net**
SP:	**2.5%**		

On Internet: **Yes** Display Address: **Yes** Unbranded VT:

The information contained on this listing form is from sources believed to be reliable. However, it may be incorrect. This information should not be relied upon by a buyer without personal verification. The brokers and agents and members of the Newfoundland and Labrador Association of REALTORS® assume no responsibility for its accuracy.

Appendix “I”

Edward Collins Contracting Limited
CRA Remittances - July 20, 2022 to March 22, 2023

Payroll

Cheque	Date	Total	Account	EI	CPP	Tax	Tax Year	Week-Ending	
34691	3-Aug-22	16,488.33	101582641 RP0001	1,702.26	4,622.96	10,163.11	2022	29-Jul-22	
34732	10-Aug-22	12,979.20	101582641 RP0001	1,364.33	3,624.90	7,989.97	2022	05-Aug-22	
34794	17-Aug-22	12,538.05	101582641 RP0001	1,377.70	3,602.26	7,558.09	2022	12-Aug-22	
34842	24-Aug-22	10,983.66	101582641 RP0001	1,224.05	3,248.54	6,511.07	2022	19-Aug-22	
34939	31-Aug-22	10,322.01	101582641 RP0001	1,157.59	2,955.16	6,209.26	2022	02-Sep-22	
34949	7-Sep-22	12,913.63	101582641 RP0001	1,379.21	3,635.10	7,899.32	2022	26-Aug-22	
35071	14-Sep-22	13,626.83	101582641 RP0001	1,511.87	3,841.56	8,273.40	2022	09-Sep-22	
35123	21-Sep-22	16,333.94	101582641 RP0001	1,752.51	4,509.88	10,071.55	2022	16-Sep-22	
35173	29-Sep-22	15,082.52	101582641 RP0001	1,620.94	4,211.50	9,250.08	2022	23-Sep-22	
35208	6-Oct-22	13,959.53	101582641 RP0001	1,531.10	4,035.82	8,392.61	2022	30-Sep-22	
35261	12-Oct-22	11,095.60	101582641 RP0001	1,239.16	3,284.78	6,571.66	2022	07-Oct-22	
35305	19-Oct-22	9,616.29	101582641 RP0001	1,064.61	2,930.54	5,621.14	2022	14-Oct-22	
35322	25-Oct-22	11,256.92	101582641 RP0001	1,229.88	3,396.58	6,630.46	2022	21-Oct-22	
35426	2-Nov-22	13,731.12	101582641 RP0001	1,531.85	3,807.78	8,391.49	2022	28-Oct-22	
35482	9-Nov-22	12,729.66	101582641 RP0001	1,401.96	3,622.70	7,705.00	2022	04-Nov-22	
35514	16-Nov-22	13,358.87	101582641 RP0001	1,448.43	3,577.88	8,332.56	2022	11-Nov-22	
35612	23-Nov-22	11,043.49	101582641 RP0001	1,218.13	3,089.52	6,735.84	2022	18-Nov-22	
35673	1-Dec-22	11,656.48	101582641 RP0001	1,274.26	3,381.64	7,000.58	2022	25-Nov-22	
35744	8-Dec-22	12,070.06	101582641 RP0001	1,335.44	3,595.20	7,139.42	2022	02-Dec-22	
35785	14-Dec-22	11,593.50	101582641 RP0001	1,304.51	3,370.31	6,918.68	2022	09-Dec-22	
35876	21-Dec-22	8,878.22	101582641 RP0001	994.59	2,741.86	5,141.77	2022	16-Dec-22	
35888	3-Jan-23	8,005.39	101582641 RP0001	892.02	2,407.11	4,706.26	2023	30-Dec-22	
35949	11-Jan-23	7,057.11	101582641 RP0001	798.26	2,176.78	4,082.07	2023	06-Jan-23	
36001	18-Jan-23	7,466.25	101582641 RP0001	851.18	2,244.64	4,370.43	2023	13-Jan-23	
36041	25-Jan-23	8,093.47	101582641 RP0001	943.50	2,428.88	4,721.09	2023	20-Jan-23	
36083	1-Feb-23	8,604.83	101582641 RP0001	987.49	2,343.84	5,273.50	2023	27-Jan-23	A
36132	10-Feb-23	8,699.33	101582641 RP0001	1,005.73	2,498.48	5,195.12	2023	03-Feb-23	B
36138	15-Feb-23	8,313.58	101582641 RP0001	961.02	2,320.74	5,031.82	2023	10-Feb-23	C
36209	22-Feb-23	8,650.79	101582641 RP0001	982.47	2,385.62	5,282.70	2023	17-Feb-23	D
36261	2-Mar-23	9,559.22	101582641 RP0001	1,081.30	2,582.32	5,895.60	2023	24-Feb-23	E
36300	8-Mar-23	8,492.05	101582641 RP0001	980.36	2,506.74	5,004.95	2023	03-Mar-23	F
36343	15-Mar-23	8,517.51	101582641 RP0001	984.09	2,537.52	4,995.90	2023	10-Mar-23	G
36356	22-Mar-23	9,153.52	101582641 RP0001	1,034.21	2,449.66	5,669.65	2023	17-Mar-23	H
Total:		362,870.96		40,166.01	103,968.80	218,736.15			
Payroll Remittance		362,870.96		40,166.01	103,968.80	218,736.15			

HST

Period Start	Period End	Filing Date	Net Tax	Paid	Date Paid	Unpaid	
21-Jul-22	31-Jul-22	31-Aug-22	22,907.35	22,907.35	29-Nov-22	-	
01-Aug-22	31-Aug-22	06-Oct-22	38,310.40	38,310.40	29-Nov-22	-	
01-Sep-22	30-Sep-22	01-Nov-22	21,148.75	21,148.75	29-Nov-22	-	
01-Oct-22	05-Oct-22	08-Nov-22	42,848.20	42,848.20	29-Nov-22	-	
06-Oct-22	31-Oct-22	29-Nov-22	-	-	N/A	-	
01-Nov-22	30-Nov-22	13-Dec-22	-	-	N/A	-	
01-Dec-22	31-Dec-22	12-Jan-23	-	-	N/A	-	
01-Jan-23	31-Jan-23	08-Feb-23	4,428.58	4,428.58	28-Feb-23	-	I
01-Feb-23	28-Feb-23	16-Mar-23	15,083.56	15,083.56	22-Mar-23	-	J
Total			144,726.84	144,726.84		-	

* There is no HST activity in any of the other legal entities since July 20, 2022

A

Royal Bank Of Canada
PO BOX 70
PLACENTIA, NL
A0B 2Y0

Transaction Record

Transit: 09403
Date: 02 Mar 2023
Time: 12:56:35

Reference #: 62306141195 89609403

Items Received
Cheque 9559.22 CAD

Other Payments
Miscellaneous 9559.22 CAD

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u can remit:
ine or by phone using a Canadian financial institution's services
ine at canada.ca/cra-my-payment
ine by setting up a pre-authorized debit agreement at canada.ca/my-cra-business-account
erson at your Canadian financial institution with the remittance voucher
erson at a Canada Post retail outlet with cash or debit. Go to the CRA Make a Payment
e, select Pay at Canada Post and follow the links to create a QR code
e: The QR code contains all the information required to make your payment with cash or
it at a Canada Post retail outlet.

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eshold 2 remitters must remit payroll deductions (CPP, EI and income tax) electronically or
erson at their Canadian financial institution.

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Vous pouvez effectuer vos versements :
- en ligne ou par téléphone en utilisant les services d'une institution financière canadienne;
- en ligne à canada.ca/mon-paiement-arc;
- en ligne en établissant un accord de débit préautorisé à canada.ca/mon-dossier-entreprise-arc;
- en personne, en présentant votre pièce de versement à votre institution financière canadienne;
- payer en personne à un point de vente au détail de Postes Canada avec de l'argent comptant ou par carte de débit. Visitez la page Faire un paiement à l'ARC, sélectionnez Payer à Postes Canada et suivez les liens pour créer un code QR.

Remarque : Le code QR contient toutes les informations requises pour effectuer votre paiement en argent comptant ou par carte de débit dans un point de vente au détail de Postes Canada.

Pour en savoir plus sur les façons de faire un paiement, allez à canada.ca/paiements.

Les auteurs de versements du seuil 2 doivent verser les retenues sur la paie (RPC, AE, impôt) par voie électronique ou en personne à leur institution financière canadienne.

CA00135-41-57

Account No. N° de compte	10158 2641 RP0001	Date	March 2nd, 2023
Remitting period Période de versement	Feb 19- Feb 25	Tax Impôt	5,895.60
Payroll Rémunération	27,639.22	C.P.P. RPC	2,582.32
Employees Employés	28	E.I. A-E	1,081.30
Cheque no. N° de chèque	36261	Payment Paiement	9,559.22

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PLACENTIA, NL
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PO BOX 70
PLACENTIA, NL
A0B 2Y0

Transaction Record

Transit: 09403
Date: 22 Feb 2023
Time: 13:15:28

Reference #: 7230534232812109403

Items Received	
Cheque	8650.79 CAD
Other Payments	
Miscellaneous	8650.79 CAD

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- online at **canada.ca/cra-my-payment**
- online by setting up a pre-authorized debit agreement at **canada.ca/my-cra-business-account**
- in person at your Canadian financial institution with the remittance voucher
- in person at a Canada Post retail outlet with cash or debit. Go to the CRA Make a Payment page, select Pay at Canada Post and follow the links to create a QR code

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- en ligne ou par téléphone en utilisant les services d'une institution financière canadienne;
- en ligne à **canada.ca/mon-paiement-arc**;
- en ligne en établissant un accord de débit préautorisé à **canada.ca/mon-dossier-entreprise-arc**;
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Les auteurs de versements du seuil 2 doivent verser les retenues sur la paie (RPC, AE, impôt) par voie électronique ou en personne à leur institution financière canadienne.

CA00135-40-57

Account No. / N° de compte	10158 2641 RP0001	Date	Feb 22, 2023
Remitting period / Période de versement	Feb 5-Feb 11/23	Tax / Impôt	5,282.70
Payroll / Rémunération	25,113.06	C.P.P. / RPC	2,385.62
Employees / Employés		E.I. / A-E	982.47
Cheque no. / N° de chèque		Payment / Paiement	8,650.79

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PLACENTIA, NL
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PO BOX 70
PLACENTIA, NL
A0B 2Y0

Transaction Record

Transit: 09403
Date: 15 Feb 2023
Time: 11:11:43

Reference #: 6230463490300209403

Items Received 8313.58 CAD
Cheque

Other Payments 8313.58 CAD
Miscellaneous

Thank you for choosing RBC Royal Bank.

Account No. / N° de compte	10158 2641 RP0001	Date	February 15th, 2023
Remitting period / Période de versement	Jan 29 - Feb 4	Tax / Impôt	5,031.82
Payroll / Rémunération	24,565.24	C.P.P. / RPC	2,320.74
Employees / Employés	27	E.I. / A-E	961.02
Cheque no. / N° de chèque	36138	Payment / Paiement	8,313.58

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ROYAL BANK OF CANADA
FEB 1 5 2023
PLACENTIA, NL
09403-003

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You can remit:

- online or by phone using a Canadian financial institution's services
- online at **canada.ca/cra-my-payment**
- online by setting up a pre-authorized debit agreement at **canada.ca/my-cra-business-account**
- in person at your Canadian financial institution with the remittance voucher
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- en ligne en établissant un accord de débit préautorisé à **canada.ca/mon-dossier-entreprise-arc**;
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Les auteurs de versements du seuil 2 doivent verser les retenues sur la paie (RPC, AE, impôt) par voie électronique ou en personne à leur institution financière canadienne.

D

Royal Bank Of Canada
PO BOX 70
PLACENTIA, NL
A0B 2Y0

Transaction Record

Transit: 09403
Date: 10 Feb 2023
Time: 14:27:13

Reference #: 7230414663340709403

Items Received

Cheque	8699.33 CAD

Other Payments

Miscellaneous	8699.33 CAD

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Les auteurs de versements du seuil 2 doivent verser les retenues sur la paie (RPC, AE, impôt) par voie électronique ou en personne à leur institution financière canadienne.

CA00135-38-57

Account No. / N° de compte	10158 2641 RP0001	Date	Feb 10th, 2023
Remitting period / Période de versement	Jan 22-Jan 28	Tax / Impôt	5,195.12
Payroll / Rémunération	25,707.42	C.P.P. / RPC	2,498.48
Employees / Employés	29	E.I. / A-E	1,005.73
Cheque no. / N° de chèque		Payment / Paiement	8,699.33

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PLACENTIA BRANCH
FEB 10 2023
PLACENTIA, NL
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CA00135-37-57

Account No. N° de compte	10158 2641 RP0001	Date	February 1st, 2023
Remitting period Période de versement	Jan. 15-Jan 21/23	Tax Impôt	5,273.50
Payroll Rémunération	25,243.58	C.P.P. RPC	2,343.84
Employees Employés	27	E.I. A-E	987.49
Cheque no. N° de chèque	36083	Payment Paiement	8,604.83

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FEB 01 2023
PLACENTIA, NL

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ROYAL BANK OF CANADA
JAN 25 2023
PLACENTIA, NL
09403-003

Royal Bank Of Canada
PO BOX 70
PLACENTIA, NL
AOB 2YO

Transaction Record

Transit: 09403
Date: 01 Feb 2023
Time: 12:58:33

Reference #: 8230324131329609403

Items Received
Cheque 8604.83 CAD

Other Payments
Miscellaneous 8604.83 CAD

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Pour en savoir plus sur les façons de faire un paiement, allez à canada.ca/paiements.

F

Royal Bank Of Canada
PO BOX 70
PLACENTIA, NL
A0B 2Y0

Transaction Record

Transit: 09403
Date: 08 Mar 2023
Time: 12:24:10

Reference #: 8230673925136909403

Items Received
Cheque 8492.05 CAD

Other Payments
Miscellaneous 8492.05 CAD

Thank you for choosing RBC Royal Bank.

How do you remit?
You can remit:
- online or by phone using a Canadian financial institution's services
- online at **canada.ca/cra-my-payment**
- online by setting up a pre-authorized debit agreement at **canada.ca/my-cra-business-account**
- in person at your Canadian financial institution with the remittance voucher
- in person at a Canada Post retail outlet with cash or debit. Go to the CRA Make a Payment page, select Pay at Canada Post and follow the links to create a QR code

Note: The QR code contains all the information required to make your payment with cash or debit at a Canada Post retail outlet.

For more information on how to make a payment, go to **canada.ca/payments.**

Threshold 2 remitters must remit payroll deductions (CPP, EI and income tax) electronically or in person at their Canadian financial institution.

Comment faire vos versements?
Vous pouvez effectuer vos versements :
- en ligne ou par téléphone en utilisant les services d'une institution financière canadienne;
- en ligne à **canada.ca/mon-paiement-arc;**
- en ligne en établissant un accord de débit préautorisé à **canada.ca/mon-dossier-entreprise-arc;**
- en personne, en présentant votre pièce de versement à votre institution financière canadienne;
- payer en personne à un point de vente au détail de Postes Canada avec de l'argent comptant ou par carte de débit. Visitez la page Faire un paiement à l'ARC, sélectionnez Payer à Postes Canada et suivez les liens pour créer un code QR.

Remarque : Le code QR contient toutes les informations requises pour effectuer votre paiement en argent comptant ou par carte de débit dans un point de vente au détail de Postes Canada.

Pour en savoir plus sur les façons de faire un paiement, allez à **canada.ca/paiements.**

Les auteurs de versements du seuil 2 doivent verser les retenues sur la paie (RPC, AE, impôt) par voie électronique ou en personne à leur institution financière canadienne.

CA00135-42-57

Account No. / N° de compte	10158 2641 RP0001	Date	March 8th, 2023
Remitting period / Période de versement	Feb. 19 - Feb 25	Tax / Impôt	5,004.95
Payroll / Rémunération	25,059.19	C.P.P. / RPC	2,506.74
Employees / Employés	26	E.I. / A-E	980.36
Cheque no. / N° de chèque	36300	Payment / Paiement	8,492.05

TELLER'S STAMP HERE
TIMBRE DU CAISSIER ICI

ROYAL BANK OF CANADA
PLACENTIA BRANCH
MAR 0 8 2023
PLACENTIA, NL
09403-003

Royal Bank Of Canada
PO BOX 70
PLACENTIA, NL
A0B 2Y0

Transaction Record

Transit: 09403
Date: 15 Mar 2023
Time: 12:26:30

Reference #: 923074393904500940З

Items Received
Cheque 8517.51 CAD

Other Payments
Miscellaneous 8517.51 CAD

Thank you for choosing RBC Royal Bank.

CA00135-43-57

Account No. / N° de compte	10158 2641 RP0001	Date	March 15th, 2023
Remitting period / Période de versement	Feb 26th Mar 4th	Tax / Impôt	4,995.90
Payroll / Rémunération	25,154.14	C.P.P. / RPC	2,537.52
Employees / Employés	26	E.I. / A-E	984.09
Cheque no. / N° de chèque	36343	Payment / Paiement	8,517.51

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TIMBRE DU CAISSIER ICI

09403-003
ROYAL BANK OF CANADA
PLACENTIA BRANCH
MAR 15 2023
PLACENTIA, NL
09403-003

G

H

Royal Bank Of Canada
PO BOX 70
PLACENTIA, NL
A0B 2Y0

Transaction Record

Transit: 09403
Date: 22 Mar 2023
Time: 10:32:14

Reference #: 0230813253450409403

Items Received
Cheque 9153.52 CAD

Other Payments
Miscellaneous 9153.52 CAD

Thank you for choosing RBC Royal Bank.

How do you remit?
You can remit:

- online or by phone using a Canadian financial institution's services
- online at **canada.ca/cra-my-payment**
- online by setting up a pre-authorized debit agreement at **canada.ca/my-cra-business-account**
- in person at your Canadian financial institution with the remittance voucher
- in person at a Canada Post retail outlet with cash or debit. Go to the CRA Make a Payment page, select Pay at Canada Post and follow the links to create a QR code

Note: The QR code contains all the information required to make your payment with cash or debit at a Canada Post retail outlet.

For more information on how to make a payment, go to **canada.ca/payments**.

Threshold 2 remitters must remit payroll deductions (CPP, EI and income tax) electronically or in person at their Canadian financial institution.

Comment faire vos versements?
Vous pouvez effectuer vos versements :

- en ligne ou par téléphone en utilisant les services d'une institution financière canadienne;
- en ligne à **canada.ca/mon-paiement-arc**;
- en ligne en établissant un accord de débit préautorisé à **canada.ca/mon-dossier-entreprise-arc**;
- en personne, en présentant votre pièce de versement à votre institution financière canadienne;
- payer en personne à un point de vente au détail de Postes Canada avec de l'argent comptant ou par carte de débit. Visitez la page Faire un paiement à l'ARC, sélectionnez Payer à Postes Canada et suivez les liens pour créer un code QR.

Remarque : Le code QR contient toutes les informations requises pour effectuer votre paiement en argent comptant ou par carte de débit dans un point de vente au détail de Postes Canada.

Pour en savoir plus sur les façons de faire un paiement, allez à **canada.ca/paiements**.

Les auteurs de versements du seuil 2 doivent verser les retenues sur la paie (RPC, AE, impôt) par voie électronique ou en personne à leur institution financière canadienne.

CA00135-44-57

Account No. / N° de compte	10158 2641 RP0001	Date	March 22nd, 2023
Remitting period / Période de versement	Mar 5-Mar 11	Tax / Impôt	5,669.65
Payroll / Rémunération	26,436.46	C.P.P. / RPC	2,449.66
Employees / Employés	27	E.I. / A-E	1,034.21
Cheque no. / N° de chèque	36356	Payment / Paiement	9,153.52

TELLER'S STAMP HERE
TIMBRE DU CAISSIER ICI

09403-003
ROYAL BANK OF CANADA
PLACENTIA BRANCH
MAR 22 2023
PLACENTIA, NL
09403-003

Canada Revenue Agency Agence du revenu du Canada

Canada

GST/HST NETFILE - confirmation

Your return has been successfully filed.

Your confirmation number is: 981843.

Thank you for using GST/HST NETFILE.

Business number: **101582641 RT0001**
Business name: **EDWARD COLLINS CONTRACTING LIMITED**
Reporting period: **2023-01-01 to 2023-01-31**
Filing date: **2023-02-08**
Payment due date: **2023-02-28**

Line 101 - Sales and other revenue	$456,884.80
Line 135 - Total GST/HST new housing rebates (included in line 108)	$0.00
Line 136 - Deduction for pension rebate amount (included in line 108)	$0.00
Line 105 - Total GST/HST and adjustments for period	$68,532.71
Line 108 - Total ITCs and adjustments	$64,104.13
Line 109 - Net tax	$4,428.58
Line 110 - Instalments and other annual filer payments	$0.00
Line 111 - Rebates (note: rebate forms must be mailed separately)	$0.00
Line 205 - GST/HST due on purchases of real property or purchases of emission allowances	$0.00
Line 405 - Other GST/HST to be self-assessed	$0.00
Line 114 - Refund claimed	$0.00
Line 115 - Amount owing	$4,428.58

Government of Canada Gouvernement du Canada

Canada Revenue Agency

View account transactions – result

Account number

101582641 RT0001

Business name

EDWARD COLLINS CONTRACTING LIMITED

Select View account transactions to change your selections.

Transactions for balance amounts, for the 2023-Jan-31 period-end, for the last 90 days

Effective date	Period-end	Transactions	Date posted	Amount	CR/DR
2022-Dec-09	2023-Jan-31	Previous Balance		$0.00	
2023-Feb-28	2023-Jan-31	Net Tax	2023-Mar-07	$4,428.58	
2023-Mar-07	2023-Jan-31	Payment Applied	2023-Mar-07	$4,428.58	CR
2023-Mar-09	2023-Jan-31	Balance		$0.00	

Screen ID: B-RT-VT-02

Date modified: 2022-11-22

Canada Revenue Agency   Agence du revenu du Canada

Canada

J

GST/HST NETFILE - confirmation

Your return has been successfully filed.

Your confirmation number is: 841069.

Thank you for using GST/HST NETFILE.

Business number: **101582641 RT0001**

Business name: **EDWARD COLLINS CONTRACTING LIMITED**

Reporting period: **2023-02-01 to 2023-02-28**

Filing date: **2023-03-16**

Payment due date: **2023-03-31**

Line 101 - Sales and other revenue	$553,238.27
Line 135 - Total GST/HST new housing rebates (included in line 108)	$0.00
Line 136 - Deduction for pension rebate amount (included in line 108)	$0.00
Line 105 - Total GST/HST and adjustments for period	$82,985.74
Line 108 - Total ITCs and adjustments	$67,902.18
Line 109 - Net tax	$15,083.56
Line 110 - Instalments and other annual filer payments	$0.00
Line 111 - Rebates (note: rebate forms must be mailed separately)	$0.00
Line 205 - GST/HST due on purchases of real property or purchases of emission allowances	$0.00
Line 405 - Other GST/HST to be self-assessed	$0.00
Line 114 - Refund claimed	$0.00
Line 115 - Amount owing	$15,083.56

Royal Bank Of Canada
PO BOX 70
PLACENTIA, NL
A0B 2Y0

Transaction Record

Transit: 09403
Date: 22 Mar 2023
Time: 10:32:14

Reference #: 0230813253450409403

Items Received

Cheque	15083.56 CAD

Other Payments

Miscellaneous	15083.56 CAD

Thank you for choosing RBC Royal Bank.

Appendix “J”

Department of Justice Canada **Ministère de la Justice Canada**

Atlantic Region
National Litigation Sector
5251 Duke Street Suite 1400
Halifax, NS B3J 1P3

Région de l'Atlantique
Secteur national du contentieux
5251 Rue Duke, pièce 1400
Halifax (Nouvelle-Écosse) B3J 1P3

Telephone/Téléphone: (709) 772-7609
Fax /Télécopieur: (902) 426-8802
Email/Courriel: Maeve.Baird@justice.gc.ca

Via Email

Our File Number: LEX-500100838

March 14, 2023

Grand Thornton Limited
In its capacity as Monitor of ECC
Nova Centre, North Tower
Suite 1000-1675 Grafton Street
Halifax NS B3J 0E9

Attention: Allan MacDonald

**Re: Edward Collins Contracting Ltd. et al – Claims Process
2022 01G 1853**

Further to the Claims Process in this matter as established by the Claims Procedure Order of Mr. Justice MacDonald, we enclose on behalf of the Canada Revenue Agency deemed trust claim letters with respect to Edward Collins Contracting Limited, and Classic Security Ltd. Counsel for the Monitor has confirmed that the CRA can submit their proofs of claim in this matter in the attached format rather than the Proof of Claim form at Schedule "A" of the Claims Procedure Order.

We confirm that the enclosed claims do not represent the extent of liability due by the Debtors pursuant to section 6(3) of the *Bankruptcy and Insolvency Act*, but represent the CRA Priority Claim as defined in the Claims Procedure Order.

If you have any questions, please contact the undersigned or Sophie Dupré.

Sincerely,

Maeve Baird

Maeve Baird
Counsel

Enclosures (2)

Canada

Canada Revenue Agency | Agence du revenu du Canada

NSTSO, 145 Hobsons Lake, Halifax, NS
Halifax NS B3J 2T5

March 14, 2023

ATTENTION: ALLAN MACDONALD
GRANT THORNTON LIMITED
IN ITS CAPACITY AS MONITOR OF THE DEBTOR
NOVA CENTER, NORTH TOWER
SUITE 1000 - 1675 GRAFTON STREET
HALIFAX NS B3J 0E9

Dear Allan MacDonald:

Subject: Claims Procedure Order - Deemed Trust Claim
Edward Collins Contracting Limited
Account Number: 10158 2641 RP0001

We understand that you are the legal representative of the above-named employer and have, or are preparing to sell, liquidate, dispose of, or distribute property of this employer.

Edward Collins Contracting Limited owes amounts that were deducted from the wages of its employees but were not paid to the Canada Revenue Agency (CRA).

As stated in subsections 227(4) and (4.1) of the Income Tax Act, subsections 23(3) and (4) of the Canada Pension Plan, and subsections 86(2) and (2.1) of the Employment Insurance Act, the following amounts are deemed to be held in trust until they are paid to the CRA.

Deemed trust claim:

Deemed trust date premiums	Federal income tax	Provincial income tax	CPP contributions	EI
2020	$445,531.99	$258,410.09	$137,872.57	$45,129.79
2021	541,690.94	314,182.62	177,899.71	55,903.44
2022	72,785.40	42,215.77	27,729.96	8,520.25

Total deemed trust claim: $2,127,872.52

.../2

When an employer does not pay an amount deemed to be held in trust, the CRA becomes the beneficial owner of, and has a priority interest over, all of the employer's property, even if there are registered or unregistered interests of other creditors. The CRA is not legally required to register a deemed trust debt against the employer's property.

The CRA also has a priority claim over the proceeds from selling, liquidating, distributing, or disposing of the employer's property. This is the case even if you received the proceeds because the employer voluntarily sold the property or if your interests in the employer's property occurred before the deemed trust date.

If you have a voluntary mortgage that was registered on the land or on a building owned by the employer before a deemed trust debt arose, part of your security interest may have priority over the amounts deemed to be held in trust. This is considered a prescribed security interest and is defined under Section 2201 of the Income Tax Regulations.

If you have a mortgage that was registered before the deemed trust date(s) noted above, please call me at 902-719-5046. The CRA will need to determine the value of any prescribed security interest you may have.

If there is no prescribed security interest, you must pay the deemed trust claim in the amount of $$2,127,872.52 from the proceeds of the sale, liquidation, disposal or distribution of any property of the employer, minus the costs that you incurred to enforce recovery.

Your payment must be made payable to the Receiver General for Canada. Please write account number 10158 2641 RP0001 on the front of your cheque or money order and mail the payment to:

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

If you do not comply with this deemed trust claim, the CRA may have to start proceedings against you to recover these amounts.

For more information on deemed trust and prescribed security interest, go to Canada.ca/cra-deemed-trust.

If you want more information or clarification about the CRA's deemed trust claim, please call me at 902-719-5046.

Yours truly,

M.Lohnes
Resource/Complex Case Officer

NSTSO, 145 Hobsons Lake, Halifax, NS
Halifax NS B3J 2T5

March 14, 2023

ATTENTION: ALLAN MACDONALD
GRANT THORNTON LIMITED
IN ITS CAPACITY AS MONITOR OF THE DEBTOR
NOVA CENTRE, NORTH TOWER
SUITE 1000 - 1675 GRAFTON STREET
HALIFAX NS B3J 0E9

Dear Allan MacDonald:

Subject: Claims Procedure Order - Deemed Trust Claim
Classic Security Ltd.
Account Number: 89564 2452 RP0001

We understand that you are the legal representative of the above-named employer and have, or are preparing to sell, liquidate, dispose of, or distribute property of this employer.

Classic Security Ltd. owes amounts that were deducted from the wages of its employees but were not paid to the Canada Revenue Agency (CRA).

As stated in subsections 227(4) and (4.1) of the Income Tax Act, subsections 23(3) and (4) of the Canada Pension Plan, and subsections 86(2) and (2.1) of the Employment Insurance Act, the following amounts are deemed to be held in trust until they are paid to the CRA.

Deemed trust claim:

Deemed trust date	Federal income tax	Provincial income tax	CPP contributions	EI premiums
2019	$178,602.54	$103,590.06	$46,936.44	$17,863.54
2020	344.33	199.69	173.25	32.78

Total deemed trust claim: $347,742.63

.../2

When an employer does not pay an amount deemed to be held in trust, the CRA becomes the beneficial owner of, and has a priority interest over, all of the employer's property, even if there are registered or unregistered interests of other creditors. The CRA is not legally required to register a deemed trust debt against the employer's property.

The CRA also has a priority claim over the proceeds from selling, liquidating, distributing, or disposing of the employer's property. This is the case even if you received the proceeds because the employer voluntarily sold the property or if your interests in the employer's property occurred before the deemed trust date.

If you have a voluntary mortgage that was registered on the land or on a building owned by the employer before a deemed trust debt arose, part of your security interest may have priority over the amounts deemed to be held in trust. This is considered a prescribed security interest and is defined under Section 2201 of the Income Tax Regulations.

If you have a mortgage that was registered before the deemed trust date(s) noted above, please call me at 902-719-5046. The CRA will need to determine the value of any prescribed security interest you may have.

If there is no prescribed security interest, you must pay the deemed trust claim in the amount of $347,742.63 from the proceeds of the sale, liquidation, disposal or distribution of any property of the employer, minus the costs that you incurred to enforce recovery.

Your payment must be made payable to the Receiver General for Canada. Please write account number 89564 2452 RP0001 on the front of your cheque or money order and mail the payment to:

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

If you do not comply with this deemed trust claim, the CRA may have to start proceedings against you to recover these amounts.

For more information on deemed trust and prescribed security interest, go to Canada.ca/cra-deemed-trust.

.../3

If you want more information or clarification about the CRA's deemed trust claim, please call me at 902-719-5046.

Yours truly,

M.Lohnes
Resource/Complex Case Officer

Appendix “K”

CDT Dawe & Tuck
PROFESSIONAL CORPORATION

February 9, 2023

Canada Revenue Agency
GST/HST Audit Division
Alberta Tax Services Office
Suite 10
9700 Jasper Avenue
Edmonton, AB
T5J 4C8

Attention: Maegan Ward

Dear Ms. Ward:

Edward Collins Contracting Limited (ECC) Case Number 95277051

We have been retained to respond to your correspondence of January 16, 2023.

CRA is proposing to increase net tax by $501,567.11 noting the amount of HST is owed on the taxable supplies it received from suppliers but has not yet paid. We respectfully disagree with the entire proposal for the reasons set out below:

1. The use of paragraph 296(1)(b) is not appropriate
2. The amount proposed is likely incorrect

1. The use of paragraph 296(1)(b) is not appropriate

Paragraph 296(1)(b) of the ETA allows the Minister to assess tax payable to a purchaser in unusual circumstances such as, where the person has claimed input tax credits ('ITCs') with respect to a purchase, did not pay the tax to the supplier, becomes bankrupt, and the supplier writes amounts off on account of bad debt. This is simply not the case with ECC. ECC has not become bankrupt, certain of the GST/HST claimed as ITCs to suppliers could be paid in a plan of arrangement, and some of the supplier claims may not include GST/HST, nor is there any evidence its suppliers have written off any amounts as bad debts in relation to the supplies. As you are aware, ECC has simply filed under the *Companies' Creditor Arrangement Act* ("CCAA"), seeking protection from its creditors and to devise a plan of restructuring and/or compromise for the purpose of avoiding bankruptcy or receivership.

As such, the levying of an assessment under this provision is not appropriate at this time because: a) ITCs may not been recovered by ECC for all GST/HST incurred; b) negotiations are still ongoing to determine what amounts ECC will be able to pay to its creditors; and c) there is no proof that the creditors have written off the amounts receivable as bad debts.

With respect, this proposal is contrary to the intention of the legislation as well as CRA's GST/HST Policy Statement P-112R. The policy states that the Minister "may exercise its authority under paragraph 296(1)(b) of the ETA and assess a purchaser who is insolvent or bankrupt in respect of the GST/HST not paid to a supplier." As noted above, ECC is not bankrupt. The same policy also states it will generally not intervene to collect tax from the purchaser, and *never when the purchaser has ongoing relations with the supplier and the supplier is not taking any action to claim a bad debt.* ECC is currently negotiating

CHARTERED PROFESSIONAL ACCOUNTANTS

P.O. Box 20085
Bay Roberts, NL
A0A 1G0

Calvin J. Dawe, CPA, CGA
Douglas J. Tuck, CPA, CGA

Tel: (709) 786-7100 or 1-888-210-7100 Fax: (709) 786-4838
cdawe@cjdaa.ca • dtuck@cjdaa.ca

with its suppliers under the protection of the CCAA – thus, it has ongoing relations with the suppliers and as stated above, there is no evidence that the suppliers have claimed a bad debt.

Moreover, the CRA also said, at the May 2006 Institute of Chartered Accountants of Alberta roundtable, that a purchaser would not be assessed *unless it is evident that the related tax amount will not be paid to the supplier*. For your reference, the full excerpt, as taken from David Sherman's commentary is as follows:

> *Question 3(c) Could the department please clarify and explain the potential for double taxation when there is an assessment raised under paragraph 296(1)(b) and the person who is assessed subsequently makes a payment to the supplier(s) on which the original input tax credit was claimed?*
>
> *Response 3(c) The Agency will not generally assess a purchaser under paragraph 296(1)(b) unless it is evident that the related tax amount will not be paid to the supplier. In theory, though, the subsequent payment of any GST payable to a supplier would reduce the amount the Agency could have assessed pursuant to 296(1)(b) and this would therefore enable the registrant to request an adjustment to the assessment. However, in practice it is highly unlikely that any adjustments would be requested since it is highly unlikely that an insolvent or bankrupt registrant would ever be able to fully satisfy the GST payable via the combined payments to its creditors and via the amount recovered by the Agency.*

ECC filed for protection under the CCAA, but has not yet become bankrupt, nor is there any evidence that ECC's suppliers have claimed any bad debt. Therefore, levying any assessment of net tax payable against ECC under paragraph 296(1)(b) is not consistent with the intention of this section nor with CRA's own policy, nor is basing the calculation on a creditors listing that was created for the purposes of issues notices to creditors under the CCAA.

2. Proposed amount is likely incorrect

While it is our primary position that paragraph 296(1)(b) is not being correctly used as per the intention of the legislation and that the entire proposal be reversed, for completeness purposes, we note that the calculation in Schedule A was generated based on a creditor list prepared for the purposes of complying with the notice requirements in the CCAA, not for purposes of tax filings with CRA. Therefore it is inappropriate to calculate taxes based on this listing.

Moreover, we are respectfully submit that your calculation as reflected in the January 16, 2023 erred in two ways: (a) the amount payable to the Town of Placentia would not have included HST as it is for tax exempt municipal taxes and (b) the amount on your list for Universal Environmental Services Inc was settled in full subsequent to October 5, 2022 by the application of amounts owed to ECC by Universal and is no longer outstanding.

* * * * *

Based on the foregoing, we respectfully request that the CRA vacate this proposal in full as not all GST/HST payable to suppliers has been claimed as ITCs, ECC is not bankrupt and there is no evidence that the suppliers have written off any amounts on account of bad debt.

This claim should be dealt with at the following junctions 1) ECC goes bankrupt or 2) once a plan of arrangement is filed, ECC should be able to determine what amount of HST ITC's claimed would be related to amounts unpaid.

Thank you for the opportunity to provide this information. Please contact us should you have any questions.

Yours truly,
DAWE & TUCK

Douglas J. Tuck, CPA, CGA
Partner

Encl.

Edward Collins Contracting Limited
Supplier Aged Summary As at 03.02.23

Name	Total	Current	31 to 60	to 90	91+
2085107 Alberta Inc.	5,650.00	-	-	-	5,650.00
A & B Construction Limited	65,716.76	-	-	-	65,716.76
A. St. George & Sons Ltd.	22,149.00	-	-	-	22,149.00
Ace Cement Finishing Ltd.	2,012.50	-	-	-	2,012.50
Adam's Electrical Contracting	66,202.66	-	-	-	66,202.66
Adventure Quest Outfitters	11,569.00	-	-	-	11,569.00
AFN Engineering Inc.	2,287.35	-	-	-	2,287.35
Aggregate Equipment (Atlantic) Limited	9,406.81	-	-	-	9,406.81
Air Liquide Canada Inc.	13,158.17	-	-	-	13,158.17
AirCo Sheetmetal Inc.	2,673.75	-	-	-	2,673.75
All Rock Consulting Ltd.	19,271.08	-	-	-	19,271.08
Allstar Rebar Limited	7,609.70	-	-	-	7,609.70
Apex Construction Specialties Inc.	33,866.75	-	-	-	33,866.75
Argentia Freezers & Terminals	5,651.91	-	-	-	5,651.91
Argentia Port Corporation	11,845.00	-	-	-	11,845.00
Armtec Canada Culvert	114,791.00	-	-	-	114,791.00
Atlantic Container Line AB	(0.01)	-	-	-	(0.01)
Atlantic Ready Mix	7,282.37	-	-	-	7,282.37
Atlantic Tiltload	4,539.56	-	-	-	4,539.56
Ault	2,171.55	-	-	-	2,171.55
Auto Parts Network	632.50	-	-	-	632.50
Avalon Ready Mix	18,692.10	-	-	-	18,692.10
Aylwards Home Centre	30,183.55	-	-	-	30,183.55
B & S Trucking Ltd.	140,036.52	-	-	-	140,036.52
BABB Sales & Services	460.21	-	-	-	460.21
Battlefield Equipment Rentals	64,151.88	-	-	-	64,151.88
Baysteel Inc.	160.43	-	-	-	160.43
Belfor	1,787.10	-	-	-	1,787.10
Bell Aliant	10,300.94	568.16	-	-	9,732.78
Bennett's Construction and Supplies (201	29,095.00	-	-	-	29,095.00
Black Ridge Construction Ltd.	3,845.65	-	-	-	3,845.65
Bond's Courier	17.25	-	-	-	17.25
Botwood Tire & Retread Ltd. (Nortop)	29,953.16	-	-	-	29,953.16
Brandt	133,650.46	-	-	-	133,650.46
Bruce Enterprises Limited	5,577.50	-	-	-	5,577.50
Bumper to Bumper	3,723.15	-	-	-	3,723.15
Burton Appraisal NL	(575.00)	-	-	-	(575.00)
C. Russell & Sons Limited	2,742.78	-	-	-	2,742.78
Cahill Technical Services	5,813.25	-	-	-	5,813.25
Cansel	122.06	-	-	-	122.06
Capital Ready Mix Limited	9,599.05	-	-	-	9,599.05
CBS Glass	(661.25)	-	-	-	(661.25)
Central Landscaping	860.78	-	-	-	860.78
Central Precast & Ready Mix	19,305.05	-	-	-	19,305.05
Certified Labratories	3,471.15	-	-	-	3,471.15
C-Gas Management Inc.	11,075.60	-	-	-	11,075.60
City of St. John's	3,730.18	-	-	-	3,730.18
Clarenville Rentals Ltd.	1,179.08	-	-	-	1,179.08
Clarke's Trucking & Exc. Ltd.	624.89	-	-	-	624.89
Concrete Products Limited	2,874.77	-	-	-	2,874.77
Construction Signs Limited	46,709.66	-	-	-	46,709.66
Control Works Inc.	4,887.94	-	-	-	4,887.94
Corner Brook Industrial Sales and Service	5,006.62	-	-	-	5,006.62
Crane Supply	46,853.67	-	-	-	46,853.67
Cummins Eastern Canada Inc.	2,744.23	-	-	-	2,744.23
Cummins Sales and Service	2,155.10	-	-	-	2,155.10
D.C. Alternator & Starter Ltd.	183.94	-	-	-	183.94
Dawe & Tuck	45,905.00	-	-	-	45,905.00
Day & Ross Inc.	506.02	-	-	-	506.02
Deer Lake Home Hardware	4,573.54	-	-	-	4,573.54
Deer Lake Truck and Tirecraft	57,175.94	-	-	-	57,175.94
Deloitte	44,783.98	-	-	-	44,783.98

Deluxe	1,406.13	-	-	-	1,406.13
Dennis Porter Trucking Limited	74,184.77	-	-	-	74,184.77
Devan Holdings Inc.	13,778.73	-	-	-	13,778.73
Dicks & company	498.46	-	-	-	498.46
DMG Consulting Ltd.	7,262.25	-	-	-	7,262.25
Double G Trucking & Repair Ltd.	2,472.50	-	-	-	2,472.50
Drive Line Machine Shop	3,409.68	-	-	-	3,409.68
Dyna Noble Canada Inc.	80,555.85	-	-	-	80,555.85
East Coast Hydraulics	2,474.83	-	-	-	2,474.83
East Coast International Trucks	(1,208.32)	-	-	-	(1,208.32)
ECO Contracting Ltd.	19,532.75	-	-	-	19,532.75
Eddy Services	2,445.25	-	-	-	2,445.25
Edison Electronics Inc.	8,316.81	-	-	-	8,316.81
Edison Security Services Inc.	5,095.08	-	-	-	5,095.08
EMCO Limited	210,554.84	-	-	-	210,554.84
EMM Hardchrome & Hydraulics Ltd.	4,047.77	-	-	-	4,047.77
Exploits Home Building Centre	1,223.53	-	-	-	1,223.53
Exploits River Motel	14,155.55	-	-	-	14,155.55
Exploits Valley Paving Ltd.	6,969.00	-	-	-	6,969.00
Express Signs Ltd.	2,842.24	-	-	-	2,842.24
F.A Haynes Transport Ltd.	6,362.90	-	-	-	6,362.90
Fortis Concrete Inc.	3,636.30	-	-	-	3,636.30
G & B Construction	40,491.50	-	-	-	40,491.50
Gales Septic Cleaning	2,357.50	-	-	-	2,357.50
GCR Tire Centres - (72)	918.72	-	-	-	918.72
Genevieve Bay Inn	10,239.00	-	-	-	10,239.00
Gillis Truckways Inc.	5,299.68	-	-	-	5,299.68
Grant Thornton Limited	20,000.00	20,000.00	-	-	-
Green Bay Waste Authority	20.00	-	-	-	20.00
H&F Electrical Ltd.	15,870.00	-	-	-	15,870.00
Heavy Civil Association of N.L.	2,530.00	-	-	-	2,530.00
Hebdraulique N.L.	6,082.73	-	-	-	6,082.73
Hickey's Greenhouse & Nursery	225.35	-	-	-	225.35
Hitech Communications Ltd	3,129.15	1,931.77	-	-	1,197.38
Hi-Tech Scales Ltd.	5,352.50	-	-	-	5,352.50
Hi-Vis Traffic Control Inc.	4,580.24	-	-	-	4,580.24
Horizon Machining Incorporated	3,157.90	-	-	-	3,157.90
Howley Tourist Lodge	1,656.00	-	-	-	1,656.00
Humber Arm Contracting Inc.	2,041.25	-	-	-	2,041.25
Humber Machine and Hydraulic Ltd.	7,517.47	-	-	-	7,517.47
Hunt's Concrete Ltd.	27,348.13	-	-	-	27,348.13
Irving Oil Commercial GP	99,839.55	-	-	-	99,839.55
Island Hose & Fittings Ltd.	73.12	-	-	-	73.12
Johnny Seay / Johnnys Lawn & Garden	2,050.00	-	-	-	2,050.00
Kal Tire	6,708.78	-	-	-	6,708.78
KC Reid Enterprises Limited	60.90	-	-	-	60.90
Kennedy's Disposal Services Ltd.	2,702.50	-	-	-	2,702.50
Keyano Motel	11,800.00	-	-	-	11,800.00
Major's Contracting Limited	5.14	5.14	-	-	-
Major's Logging	290.17	-	-	-	290.17
Marble RV	1,456.61	-	-	-	1,456.61
Margaret's Safety Services	898.99	-	-	-	898.99
McKay's Waste Management	184.00	-	-	-	184.00
Meridian Engineering Inc.	8,002.97	-	-	-	8,002.97
Mike Kelly & Sons Ltd.	3,146.06	-	-	-	3,146.06
Modern Paving Limited	10,184.75	-	-	-	10,184.75
Modern Pest Control Services LTD.	303.04	-	-	-	303.04
Mountainside General Store	1,196.20	-	-	-	1,196.20
Newco Metal and Auto Recycling	776.25	-	-	-	776.25
Newfoundland Power Inc.	45,020.12	-	-	-	45,020.12
Newport Capital Corp.	272,933.05	-	-	-	272,933.05
NLCSA	925.75	-	-	-	925.75
NORTHRIDGE DEVELOPMENTS LTD.	333.50	-	-	-	333.50
Notre Dame Drilling & Blasting	28,546.99	-	-	-	28,546.99
Nova Truck Centres	4,135.96	-	-	-	4,135.96
Oceanview Estates	8,241.58	-	-	-	8,241.58

Oil Filtration Solutions Ltd.	9,402.29	-	-	-	9,402.29	
OMB Parts & Industrial Ltd.	82.55	-	-	-	82.55	
OMB Parts & Industrial Ltd.1	696.20	-	-	-	696.20	
On Grade Construction	15,194.38	-	-	-	15,194.38	
On The Spot Welding Ltd.	1,460.15	-	-	-	1,460.15	
Oram's Ready Mix	4,461.83	-	-	-	4,461.83	
Orkin Canada Corporation	801.85	160.37	160.37	-	481.11	
Paint Shop Placentia	7,856.27	-	-	-	7,856.27	
Panatrol Automation and Controls	570.00	-	-	-	570.00	
Patterson's Steel Products	3,947.19	-	-	-	3,947.19	
Pinnacle Office Solutions	195.88	139.62	-	-	56.26	
Placentia Area Chamber of Commerce	230.00	-	-	-	230.00	
Placentia Rowing Club	57.50	-	-	-	57.50	
PMW Newfoundland and Labrador Limite	2,357.50	-	-	-	2,357.50	
Port Aux Basques Snow Clearing Limited	155.25	-	-	-	155.25	
Port of Argentia	52,020.98	11,845.00	-	-	40,175.98	
Port of Stephenville	10,626.00	-	-	-	10,626.00	
Powers Gas Bar	43,462.19	-	-	-	43,462.19	
Power's Oil	27,520.17	-	-	-	27,520.17	
Power's Placentia Esso	42,533.30	-	-	-	42,533.30	
PREMIUM ENTERPRISES	17,911.41	-	-	-	17,911.41	
Pretty's Island Wide Concrete Inc.	3,749.00	-	-	-	3,749.00	
Provall Parts Ltd.	57,622.37	-	-	-	57,622.37	
Provincial Fence Products Ltd.	20,468.80	-	-	-	20,468.80	
Provincial Ready Mix	52,789.94	-	-	-	52,789.94	
Pure Water Sales	93.75	-	-	-	93.75	
R&D Performance Center	634.40	-	-	-	634.40	
Redline Automotive Supplies	26,324.43	-	-	-	26,324.43	
Reinforced Earth Company Ltd.	59,880.50	-	-	-	59,880.50	
Rigid Trucking and Excavating Ltd.	598.00	-	-	-	598.00	
Riverview Motors	47.94	-	-	-	47.94	
Rodco Mechanical (2014) Ltd.	189,849.99	-	-	-	189,849.99	
Rogers Enterprises Ltd.	2,277.00	-	-	-	2,277.00	
Royal Freightliner	706.90	88.07	550.68	-	68.15	
Rudy's Gas Bar	4,640.89	-	-	-	4,640.89	
SANCTON	29.90	-	-	-	29.90	
Sharron's Sales & Services Ltd.	766.82	-	-	-	766.82	
Simmons Tire and Service Centre Ltd.	847.32	-	-	-	847.32	
SMS Equipment	14,950.00	-	-	-	14,950.00	
South Coast Construction	101,587.02	2,255.77	-	-	99,331.25	
Stantec Consulting Ltd.	4,249.88	-	-	-	4,249.88	
Stephenville Truck Center 1991 LTD.	3,467.43	-	-	-	3,467.43	
Subsurface Geotech Inc.	20.00	-	-	-	20.00	
Taylor's Welding	1,667.50	-	-	-	1,667.50	
The Cylinder Shoppe	3,646.04	-	-	-	3,646.04	
Titan Environmental Containment Ltd.	733.70	-	-	-	733.70	
Titan GPS	6,073.07	-	-	-	6,073.07	
TNT Truck & Tractor Repair Ltd.	2,798.02	-	-	-	2,798.02	
Tony's Diesel Repairs	7,144.91	-	-	-	7,144.91	
Toromont Cat	49,141.14	-	-	-	49,141.14	
Town of Deer Lake	5,923.86	-	5,923.86	-	-	
Town of Placentia	14,928.32	-	-	-	14,928.32	hst exempt
TRACTION (UAP)	27,743.46	-	-	-	27,743.46	
Tulk Tire & Service Ltd.	12,220.04	-	-	-	12,220.04	
Ultramar (Badger)	(70,231.50)	-	-	-	(70,231.50)	
Ultramar (Garage)	171,387.75	104,381.74	59,466.95	-	7,539.06	
Ultramar (Stephenville)	94,601.71	-	-	-	94,601.71	
United Rentals of Canada Inc.	39,249.21	-	-	-	39,249.21	
Universal Fabricators Inc.	2,333.82	-	-	-	2,333.82	
Valero Energy Inc.	96,952.39	-	-	-	96,952.39	
Verna Mercer	2,050.00	-	-	-	2,050.00	
VIC MOBILIER	10,087.97	-	-	-	10,087.97	
Wajax Industrial Components LP	14,008.20	-	-	-	14,008.20	
Wajax Mount Pearl	27,618.86	-	-	-	27,618.86	
Walsh's Mechanical Services Inc.	2,010.40	-	-	-	2,010.40	
Wayne Kelly	3,450.00	-	-	-	3,450.00	

Weir's Construction Limited	207,470.16	-	-	-	207,470.16
Western Hydraulic and Mechanical Ltd.	13,359.62	-	-	-	13,359.62
Western Lock Inc.	1,333.98	-	-	-	1,333.98
Western Petroleum	1,700.00	-	-	-	1,700.00
Western Steel Works Inc.	2,695.42	-	-	-	2,695.42
Western Wood Works Incorporated	5,606.25	-	-	-	5,606.25
William Perry Trucking	12,420.00	-	-	-	12,420.00
Xplore Inc.	160.98	-	-	-	160.98
Zealous Heating & Cooling Inc.	10,084.03	-	-	-	10,084.03
Total outstanding:	3,907,934.82	141,375.64	66,101.86	-	3,700,457.32
					14,928.32
cra's list included UESI which has been settled for 159,238					3,685,529.00
			x 15/115		480,721.17

Canada Revenue Agency | Agence du revenu du Canada

PROTECTED B

March 1, 2023

Allan MacDonald
Monitor for Edward Collins Contracting Limited
Grant Thornton Limited
Suite 1000 1675 Grafton Street
Halifax NS B3J 0E9

Dear Allan MacDonald:

Subject: Final change to the goods and services tax / harmonized sales tax (GST/HST) return
Audit period: October 1, 2022 to October 5, 2022
Account number: 10158 2641 RT0001

We have completed our review of the GST/HST return of Edward Collins Contracting Limited (the "registrant") for the above period. We made changes to our proposed adjustment after reviewing your representations and documents dated February 24, 2023. However, we did not agree with all of the representations submitted.

Issue #1 "The use of paragraph 296(1)(b) is not appropriate"
As you stated in your representation, GST/HST policy statement P-112R states "in circumstances of potential revenue loss, the Minister may exercise its authority under paragraph 296(1)(b) of the ETA and assess a purchaser who is insolvent or bankrupt in respect of the GST/HST not paid to a supplier." The policy states a purchaser who is insolvent. The Companies' Creditors Arrangement Act (CCAA) states that this Act applies in respect of a debtor company, it then defines a debtor company as a company that is bankrupt or insolvent. When the debtor company seeks protection under the CCAA it is determined that they are insolvent. Our use of 296(1)(b) is considered to be correct as this company, although not bankrupt, is insolvent.

Issue #2 "The amount proposed is likely incorrect"
You noted in your representation that amounts related to creditors the Town of Placentia and Universal Environmental Services Inc. (UESI) should be removed from the calculation of the proposed audit adjustment. After a review of these amounts, the audit adjustment will be reduced as the amount owing to the Town of Placentia is for an exempt supply and the amount owed to UESI was settled in full. Please see Schedule A for details.

Under section 165 of the Excise Tax Act, every recipient of a taxable supply made in Canada is required to pay the GST/HST payable for that supply. Under paragraph 296(1)(b) of the Act, we increased the registrant's tax payable by the amount of GST/HST owed on taxable supplies that they received before October 5, 2023, where the tax was not paid to their suppliers.

R350 E (06)

Canada

Period ending	Description	Final change
2022-10-05	Increase to tax payable under 296(1)(b)	**$ 478,849.70**

The final amount of **$478,849.70** is based on calculations that we made in the enclosed Schedule A – Calculation of GST/HST Included in Unpaid Amounts. Our calculations are based on the list of creditors dated October 13, 2022 and the representations provided on February 24, 2023.

See the enclosed Schedule A for detailed explanations of the changes.

A notice of (re)assessment will be sent to you separately.

You have the right to object if you disagree with a (re)assessment. For more information on how to file an objection, go to **canada.ca/cra-complaints-disputes**. The time limit for filing an objection is 90 days from the date of your notice of (re)assessment.

The completion of our audit should not be considered as permission to destroy any books and records. Go to **canada.ca/taxes-records** for more information about keeping records.

We did not audit the full scope of your operation. We did not review the completeness or accuracy of your sales and other revenue in the above period. We did not review the completeness or accuracy of any GST/HST collected or that became collectible in the above period. We did not verify the existence or eligibility of any input tax credits (ITCs) claimed in the above period.

A future audit might cover the same period. Changes are generally not made more than four years after the later of when a return was required to be filed or when the return was actually filed.

For general information on examinations and audits, search our publications at **canada.ca/cra-forms** for Pamphlet RC4188, What You Should Know About Audits. To help you understand your rights as a taxpayer, we recommend you review Guide RC17, Taxpayer Bill of Rights, which can be found at **canada.ca/taxpayer-rights**.

If you have any questions or concerns, please call me at 587-338-9081. My team leader, Rachael Simpson, can be reached at 587-341-7644 if I am not available.

Sincerely,

M. Ward

Maegan Ward
GST/HST Audit Division
Alberta Tax Services Office

Telephone:	587-338-9081
Facsimile:	780-495-7369
Address:	Suite 10, 9700 Jasper Avenue Edmonton AB T5J 4C8
Website:	**canada.ca/taxes**

Enclosure

Schedule A

Calculation of the final audit adjustments for Edward Collins Contracting Limited:

Total amount unpaid to suppliers		14,160,380.48	
Less: Total amount where GST/HST was not charged or owed	(A)	10,489,199.41	
Total amount unpaid to suppliers where GST/HST was charged		3,671,181.07	
Calculate GST/HST included at 15%		x 15/115	
Total GST/HST included in unpaid amounts			**478,849.70**

List of unsecured creditors where no GST/HST was charged or owed:

Name of supplier	Unpaid amount	
Bank of Nova Scotia	13,630.00	
Brandt	133,650.46	
Brandt Finance	205,056.94	
Canada Revenue Agency	4,102,749.00	
Caterpillar Financial	24,489.10	
De Lage Landen Financial Services Canada Inc.	381,008.94	
Diamler Truck Financial	322,323.50	
Honda Financial	8,832.90	
Intact Insurance Company	1.00	
John Deere Financial	575,354.27	
Royal Bank of Canada	4,336,201.25	
Town of Placentia	14,928.32	
Universal Environmental Services	159,238.46	
Wells Fargo	211,735.27	
Total amount where GST/HST was not charged or owed	**10,489,199.41**	(A)

Appendix “L”

Edward Collins Contracting Ltd., H & E Designs Ltd., Classic Security Ltd., FGC Holdings Ltd., 51037 Newfoundland & Labrador Inc. (collectively, "ECC et al")
Budget vs Actual to March 17, 2023 ($CAD)

		Actual															Comparison		
		WEEK 12	WEEK 13	WEEK 14	WEEK 15	WEEK 16	WEEK 17	WEEK 18	WEEK 19	WEEK 20	WEEK 21	WEEK 22	WEEK 23	WEEK 24	WEEK 25	WEEK 26	Actual to	Budget to	Variance at
Beginning Period		2022-12-03	2022-12-10	2022-12-17	2022-12-24	2022-12-31	2023-01-07	2023-01-14	2023-01-21	2023-01-28	2023-02-04	2023-02-11	2023-02-18	2023-02-25	2023-03-04	2023-03-11	2023-03-17	2023-03-17	2023-03-17
Ending Period		2022-12-09	2022-12-16	2022-12-23	2022-12-30	2023-01-06	2023-01-13	2023-01-20	2023-01-27	2023-02-03	2023-02-10	2023-02-17	2023-02-24	2023-03-03	2023-03-10	2023-03-17			
	NOTE																		
Cash Receipts																			
Existing Project Receipts	1, 2, 13	972		117,631	109,271		113,599	126,500	403,840	199,365	9,775	173,095	200,562	162,182	97,695	191,365	3,083,715	3,566,530	(482,815)
Management fees (FGC Holdings)																	-	-	-
Rental Income														4,025			9,775	51,750	(41,975)
Miscellaneous Receipts	3	18,427		1,351		2,892		1,429	2,848	2,242		1,442		2,008	2,258	115	141,980	126,968	15,012
Collection of Accounts Receivable	4			2,344			9,627										195,077	183,105	11,972
RBC Loan Augmentation	10																25,000	25,000	-
Life Insurance																	515,510	515,510	-
Total Receipts from Operations		19,399	-	121,326	109,271	2,892	123,227	127,929	406,688	201,607	9,775	174,536	200,562	168,215	99,953	191,480	3,971,056	4,468,864	(497,807)
Direct costs																			
Materials and Subcontracts		9,838	13,093	20,499		27,100	8,304	18,096	33,174	3,979	5,492	236	4,275	9,038	7,148	7,059	390,282	364,437	25,845
Direct Wages and Benefits		28,630	18,513	29,961		12,639	14,294	11,609	16,059	12,847	13,232	12,103	14,557	12,128	12,351	13,842	548,249	593,938	(45,689)
Fuel		25,939	23,462	1,542		393	474	818	57,518	1,610	30,409	952	51,569	851	511	662	369,091	235,422	133,670
Equipment Rental				11,500		3,984			13,800		2,726			1,840		7,590	41,440	-	41,440
Intersac AMA Fees																	-	2,875	(2,875)
Direct Disbursements		64,407	55,068	63,503	-	44,115	23,072	30,523	120,550	18,436	51,859	13,291	70,401	23,857	20,010	29,153	1,349,062	1,196,671	152,391
Cash Flow Before Operating Activities		(45,008)	(55,068)	57,823	109,271	(41,223)	100,155	97,406	286,138	183,171	(42,084)	161,245	130,161	144,358	79,943	162,327	2,621,994	3,272,192	(650,198)
Operating expenses																			
Business taxes, licences, memberships		289							11,598		785		313				13,266	4,081	9,185
Insurance	5																-	-	-
Bank fees (Interest & Charges)		610	195	180		1,057	135	225	135	359	665	125	315	379	565	225	7,028	2,758	4,270
Office		8,419	518	54		2,145	2,222	1,198	8,514	596	576	2,492	226	3,285	271	2,645	41,034	16,874	24,160
Professional fees	6	5,000				6,210			9,028	8,100	9,718	2,516		18,777			89,240	69,891	19,349
Property taxes													5,000				5,000	-	5,000
Rentals							12,679				1,304					267	21,704	8,895	12,810
Repairs & Maintenance		11,207	23,923	3,824		24,814	1,449	772	59,989	3,195	11,668	17,592	12,185	3,680	10,651	3,035	263,724	188,240	75,484
Workers compensation (WHSCC NL)							9,470										37,619	65,409	(27,790)
Salaries and wages		2,946	2,922	6,584		3,244	2,758	2,981	3,260	3,053	3,061	3,132	3,212	3,244	3,077	3,085	89,716	120,782	(31,067)
Travel		500	7,187	6,029		500	500	500	147	3,529	584	557	3,097	2,994	870	225	32,286	12,568	19,718
Utilities & Telephone		5,581	86			3,732	651		6,780	7,752	568			3,020	2,667		31,146	16,208	14,938
Vehicle																	-	-	-
Garage wages and benefits		5,271	6,743	12,599		5,372	7,014	9,939	7,672	10,277	9,993	10,277	11,792	10,146	10,203	11,338	186,093	180,082	6,011
Equipment Lease Payments			12,962	30,488		4,594	3,135	10,981	7,043	13,456	7,568	9,282	34,110	5,906	6,021	9,951	241,695	243,699	(2,004)
Miscellaneous / Contingency		5,000															37,103	54,603	(17,500)
Legal Fees						300						188,798					221,541	92,443	129,098
Restructuring Fees	7	10,000				29,656				78,426	12,098		24,282	13,784			248,079	214,833	33,246
Admin Charge	8																-	-	-
HST Remitted (Refunded)														4,429			129,779	309,393	(179,615)
Operating Disbursements		54,823	54,537	59,757	-	81,624	40,012	26,595	114,166	128,742	58,588	234,772	94,532	69,643	34,324	30,770	1,696,053	1,600,760	95,293
Bid Deposits / Bonding	11	(52,500)	(5,000)			32,854					(52,575)		(15,000)				(127,575)	(35,354)	(92,221)
O'Keefe & Co Opening Bal. Adjustment		(20,000)															(20,000)	-	(20,000)
Deposit Held With Monitor	12							(250,000)									(250,000)	-	(250,000)
Net Cash Contribution (Use)		(172,332)	(114,605)	(1,934)	109,271	(89,993)	60,143	(179,189)	171,972	54,429	(153,247)	(73,527)	20,629	74,715	45,619	131,557	528,367	1,636,078	(1,107,712)
Opening Cash Position		719,664	547,333	432,727	430,793	540,065	450,072	510,215	331,026	502,997	557,426	404,179	330,652	351,281	425,996	471,616	74,806	74,806	74,806
Closing Cash Position		547,333	432,727	430,793	540,065	450,072	510,215	331,026	502,997	557,426	404,179	330,652	351,281	425,996	471,616	603,173	603,173	1,710,884	(1,032,906)
ECC Bank Balance		120,231	26,024	25,835	129,926	78,897	141,129	81,477	57,182	154,108	38,588	211,541	182,148	266,774	298,992	337,423			
O'Keefe Bank Balance		257,261	239,761	239,761	239,761	239,461	229,992	109,992	304,567	284,567	254,567	9,992	59,992	59,992	59,992	159,992			
GT Bank Balance		185,496	185,496	185,496	185,496	186,616	186,616	186,616	186,616	186,616	186,616	186,616	186,616	186,616	186,616	186,616			
Balance per Bank (all accounts)		562,988	451,281	451,092	555,183	504,974	557,737	378,084	548,365	625,291	479,772	408,149	428,756	513,381	545,599	684,030			
o/s Transactions	9	(15,656)	(18,553)	(20,298)	(15,118)	(54,903)	(47,522)	(47,059)	(45,368)	(67,865)	(75,593)	(77,497)	(77,475)	(87,385)	(73,984)	(80,858)			
Reconciled Balance		547,333	432,727	430,793	540,065	450,072	510,215	331,026	502,997	557,426	404,179	330,652	351,281	425,996	471,616	603,173			
Variance		-	-	-	-														

NOTES:

1. Receipts collected from active / budgeted projects (awarded contracts).
2. Funds received to $USD account transferred to $CAD operating account on day of receipt.
3. Receipts for one-off jobs not related to a specific project.
4. Collection of pre-July 20 Accounts Receivable not related to active projects.
5. Insurance has been prepaid for the coming year.
6. Fees for external accounting services.
7. Includes fees of Proposed Monitor and its legal counsel for financial restructuring / CCAA proceeding.
8. No admin charge or DIP financing.
9. Cheques issued but not yet cleared.
10. RBC deposited $25,000 with memo "Loan Augmentation"
11. Current (refundable) deposits for contract bids and performance bonding total $145,075 and include:
    Town of Placentia - $5,000
    Eastern Health - $15,000
    Eastern Health - $5,000
    Province of NL - $52,500
    Bonding for Lift Bridge - $52,575
    Argentia Demolition - $15,000
12. Per Court Order dated December 14, 2022
13. Certain SNC receivables collected directly by Frank Collins and used to pay business expenses since Sep 17 were accounted for in Week 19.

Appendix “M”

Travelers CAPITAL

400 – 4180 Lougheed

Burnaby, BC, V5C 6A7
T: 1-844-211-8844
F: 1-844-211-8855
www.travelerscapital.com

March 15, 2023

Attn : Phil Clark
Grant Thornton LLP
Nova Centre, North Tower | Suite 1000 - 1675 Grafton Street
Halifax | NS | B3J 0E9

RE: Edward Collins Contracting Ltd. (et al.) (the "Company")

As it relates to the subject file, below is a summary of the status of the Travelers CCAA exit financing:

- Traveler's has submitted the credit application end of day March 14, 2023;
- It is expected that a credit decision will be made by Traveler's in 2-3 weeks (by March 31, 2023)
- The expected pre-disbursement conditions, assuming the credit application is approved as presented, we know with certainty at this time will be:
    - Traveler's will require an updated inspection of the equipment collateral to confirm existence and condition of the equipment collateral that was missed during the initial inspection. The inspection will be done by a third party.
    - There will be a condition that the Company has sufficient funding to pay out the pay out the existing creditors such that Traveler's gets a first charge on the assets it is taking as security (ie closes the sources and uses gap), or the existing creditors agree to structure that closes the sources and uses gap and allows for the closing to take place
    - Registration of security, and other standard conditions / requirements for a loan of this nature
- Once adjudication is final, working with the Company, we will retain a third party to complete the remaining equipment inspections as soon as possible
- Post-approval, it is expected to take another 2-3 weeks to complete the prefunding activities and close the transaction.
- Further questions may be sent to the Company for response through this process

Yours truly,

TRAVELERS CAPITAL CORP.

By: ______________________

Name: Warren Miller
Title: VP

Appendix “N”

Edward Collins Contracting Ltd., FGC Holdings Ltd., H&E Designs Ltd., 51037 NL Inc.

Travelers Capital Corp. Refinancing Plan - Updated March 23, 2023

Final List of Refinanced Assets

Sources of Refinancing:

Real Estate:				**Note:**
Estimated Value	3,890,000			
Refinancing Factor	50%			
Refinancing Proceeds		**$**	**1,945,000**	
Equipment:				
Forced Liquidation Value (FLV)	5,749,100			1
Refinancing Factor	90%			
Refinancing Proceeds		**$**	**5,174,190**	
Total Refinancing		**$**	**7,119,190**	

Refinanced Debt:

RBC Real Estate Mortgages:				
~~30 Reids Lane~~				
3 Lakeview	320,652			
Morrissey's Place	311,668			
26 Lakeview	240,103			
		$	**872,423**	
Equipment Lenders:				
Bank of Nova Scotia	-			
Brandt Finance	-			
Caterpillar Financial	-			
CWB National Leasing	-			
De Lage Landen Financial Services Canada Inc	298,866			
Diamler Truck Financial	34,538			
Honda Financial	10,158			
John Deere Financial	733,036			
RBC Royal Bank	1,569,965			2
Wells Fargo	212,061			
		$	**2,858,624**	
RBC Loans + Other:				
Line of Credit (ECC + 51037)	1,063,061			
Visa (ECC + 51037)	207,331			
Overdraft	1,377			
HASCAP	1,036,959			
Est. Fees & Interest	50,000			
		$	**2,358,728**	
Payroll Taxes:				
CRA Payroll Deemed Trust - ECC	2,127,873			3
CRA Payroll Deemed Trust - 51037	4,258			
Province of NL HAPSET - ECC	56,297			
		$	**2,188,428**	
Total Debt to Refinance		**$**	**8,278,202**	
Refinancing Costs:				
Travelers estimate to close	185,636			
Claim for RBC Protective Disbursements	484,351			4

		$	669,987	
Total Use of Refinancing		**$**	**8,948,189**	
Net Surplus (Deficit) from Refinancing		**$**	**(1,828,999)**	
Cash From Sale of Assets - In Trust with Monitor				
30 Reid's Lane, net of secured charges	145,000			
Sale of Equipment, net of secured charges				
Less: Realtor Commission	(23,250)			
Less: Equipment Selling Costs				
		$	**121,750**	
Cash From Company to Close Funding Gap				
AR / Holdback / Liquidated Damages	953,488			5
Cash in Trust with Monitor	250,000			
		$	**1,203,488**	
Net Funding Surplus (Deficit)		**$**	**(503,761)**	

Summary of RBC Debt:			
Refinanced:			
Mortgages	872,423		
Equipment	1,569,965		
Loans + HASCAP	2,308,728		
Estimated Fees & Interest	50,000		
RBC Recovery Costs	484,351		
			5,285,467
Paid Out:			
Mortgage - 30 Reid's Lane	293,903		
Equipment	-		
			293,903
Not Refinanced:			
CEBA	120,000		
			120,000
Total RBC Debt		**$**	**5,699,370**

Notes:

1. Equipment to be refinanced excludes returned / disclaimed and equipment.
2. Includes term loans for 6 pieces of equipment; Travelers includes this under Mortgages.
3. Based on deemed trust claim filed by CRA on March 14, 2023.
4. Professional fees incurred by RBC to March 7, 2023.
5. AR / Holdback and Liquidated Damages collected, net of disputed claims on projects and not including AR collections budgeted in operational cash flow forecast.

Appendix “O”

Edward Collins Contracting Ltd., H & E Designs Ltd., Classic Security Ltd., FGC Holdings Ltd., 51037 Newfoundland & Labrador Inc. (collectively, "ECC et al")
Statement of Projected Cash Flow December 2, 2022 to June 2, 2023 (in CAD)

	NOTE	*Actual*	WEEK 27	WEEK 28	WEEK 29	WEEK 30	WEEK 31	WEEK 32	WEEK 33	WEEK 34	WEEK 35	WEEK 36	WEEK 37	Total Projected
Beginning Period		*2022-09-17*	2023-03-18	2023-03-25	2023-04-01	2023-04-08	2023-04-15	2023-04-22	2023-04-29	2023-05-06	2023-05-13	2023-05-20	2023-05-27	
Ending Period		*2023-03-17*	2023-03-24	2023-03-31	2023-04-07	2023-04-14	2023-04-21	2023-04-28	2023-05-05	2023-05-12	2023-05-19	2023-05-26	2023-06-02	
Cash Receipts														
Existing Project Receipts	1,2	*3,083,715*	13,450	-	425,256	-	151,855	55,560	218,750	-	130,000	126,017	241,975	4,446,577
Garage		-	5,750	5,750	5,750	5,750	5,750	5,750	5,750	5,750	5,750	5,750	5,750	63,250
Management fees (FGC Holdings)		-	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income		*9,775*	11,500	-	-	-	-	5,000	-	-	-	5,000	-	31,275
Miscellaneous Receipts	3	*141,980*	-	10,000	-	-	-	10,000	-	-	-	10,000	-	171,980
Collection of Accounts Receivable	4	*195,077*	-	-	-	-	-	-	-	-	-	-	-	195,077
RBC Loan Augmentation		*25,000*	-	-	-	-	-	-	-	-	-	-	-	25,000
Life Insurance		*515,510*	-	-	-	-	-	-	-	-	-	-	-	515,510
Total Receipts from Operations		***3,971,056***	**30,700**	**15,750**	**431,006**	**5,750**	**157,605**	**76,310**	**224,500**	**5,750**	**135,750**	**146,767**	**247,725**	**5,448,669**
Direct costs														
Materials and Subcontracts		*390,282*	12,417	12,359	12,359	12,359	12,991	12,359	12,359	12,359	12,416	12,359	12,359	526,976
Direct Wages and Benefits		*548,249*	16,340	16,127	15,177	15,177	21,537	20,977	14,627	14,627	14,840	14,627	14,627	726,927
Fuel		*369,091*	3,215	3,215	2,715	2,715	8,565	10,565	1,615	1,615	1,615	1,615	1,615	408,156
Equipment Rental		*41,440*	-	-	-	-	-	-	-	-	-	-	-	41,440
Intersac AMA Fees		-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Disbursements		***1,349,062***	**31,971**	**31,700**	**30,250**	**30,250**	**43,093**	**43,900**	**28,600**	**28,600**	**28,871**	**28,600**	**28,600**	**1,703,499**
Cash Flow Before Operating Activities		***2,621,994***	**(1,271)**	**(15,950)**	**400,755**	**(24,500)**	**114,512**	**32,410**	**195,900**	**(22,850)**	**106,879**	**118,167**	**219,125**	**3,745,170**
Operating expenses														
Business taxes, licences, memberships		*13,266*	-	-	1,000	-	-	500	-	-	500	-	500	15,766
Insurance	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank fees (Interest & Charges)		*7,028*	-	-	1,000	-	-	-	1,000	-	-	-	1,000	10,028
Office		*41,034*	3,000	-	3,000	-	3,000	-	3,000	-	3,000	-	3,000	59,034
Professional fees	6	*89,240*	-	6,000	-	6,000	-	6,000	-	6,000	-	6,000	-	119,240
Property taxes		*5,000*	-	-	2,500	-	-	-	-	-	-	-	-	7,500
Rentals		*21,704*	-	-	3,500	-	-	-	3,500	-	-	-	3,500	32,204
Repairs & Maintenance		*263,724*	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	373,724
Workers compensation (WHSCC NL)	7	*37,619*	2,500	-	-	-	2,500	-	-	-	2,500	-	-	45,119
Salaries and wages		*89,716*	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	128,216
Travel		*32,286*	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	43,286
Utilities		*31,146*	-	2,700	-	2,500	-	2,500	-	2,300	-	2,300	-	43,446
Vehicle		-	-	-	-	-	-	-	-	-	-	-	-	-
Garage wages and benefits		*186,093*	8,175	8,575	8,575	8,575	8,575	8,575	8,575	8,575	8,575	8,575	8,575	280,018
Equipment Lease Payments		*241,695*	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	357,195
Miscellaneous / Contingency		*37,103*	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	53,603
														-
Legal Fees		*221,541*	-	15,000	-	18,000	-	15,000	-	18,000	-	15,000	-	302,541
Restructuring Fees	8	*248,079*	30,000	-	20,000	-	20,000	-	15,000	-	20,000	-	15,000	368,079
Admin Charge		-												-
														-
HST Remitted (Refunded)		*129,779*		23,363					4,467				53,533	211,141
Operating Disbursements		***1,696,053***	**70,175**	**82,138**	**66,075**	**61,575**	**60,575**	**59,075**	**62,042**	**61,375**	**61,075**	**58,375**	**111,608**	**2,450,141**
Bid Deposits / Bonding		***(127,575)***	**(50,000)**			**(20,000)**			**(50,000)**					**(247,575)**
O'Keefe & Co Opening Bal. Adjustment		***(20,000)***												**(20,000)**
Deposit Held With Monitor		***(250,000)***												**(250,000)**
Net Cash Contribution (Use)		***528,367***	**(121,446)**	**(98,088)**	**334,680**	**(106,075)**	**53,937**	**(26,665)**	**83,858**	**(84,225)**	**45,804**	**59,792**	**107,517**	***777,455***
Opening Cash Position		***74,806***	**603,173**	**481,726**	**383,638**	**718,319**	**612,243**	**666,181**	**639,516**	**723,373**	**639,148**	**684,952**	**744,744**	**74,806**
Closing Cash Position		***603,173***	**481,726**	**383,638**	**718,319**	**612,243**	**666,181**	**639,516**	**723,373**	**639,148**	**684,952**	**744,744**	**852,261**	**852,261**

NOTES:

1. Receipts of active and awarded contracts as of March 22, 2023
2. Funds received to $USD account transferred to $CAD operating account on day of receipt.
3. Receipts for one-off jobs not related to a specific projects.
4. Collection of pre-July 20 Accounts Receivable not related to active projects. Collectibility and timing of collection is presently unknown.
5. Insurance has been prepaid through August 31, 2023.
6. Fees for accounting services.
7. Estimated based on assumed payment plan of 10 equal payments for 2023 amount due.
8. Includes fees of Proposed Monitor and its legal counsel for financial restructuring / CCAA proceeding.

Appendix “P”

File No. 2022 01G 1964

IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR

IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF The *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 as amended (the "***CCAA***")

AND IN THE MATTER OF an application Of Edward Collins Contracting Limited, Classic Security Ltd, FGC Holdings Ltd, 51037 Newfoundland & Labrador Inc., and H & E Designs Ltd. (collectively "**ECC**" or the "**Company**")

CLAIMS PROCEDURE ORDER

Before the Honourable Justice Alexander MacDonald on March 14, 2023:

THIS MOTION made by Grant Thornton Limited., in its capacity as the monitor (the "**Monitor**") of Edward Collins Contracting Limited, H&E Designs Ltd., Classic Security Ltd., FGC Holdings Ltd. and 51037 Newfoundland and Labrador Inc. (collectively, the "**Debtors**"), for an order that, among other things: establishes a procedure for the determination and resolution of certain claims against the Debtors related to construction project receivables, holdbacks, liquidated damages and forced account balances owing.

UPON HEARING the submissions of counsel for the Monitor, and upon the Monitor confirming that he has consulted, through counsel, with each person affected by the within order (each an "**Affected Party**"), and that the comments and changes requested by all Affected Parties have been incorporated in the draft order.

Filed Mar 17/23 JK

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service hereof.

DEFINITIONS AND INTERPRETATION

2. **THIS COURT ORDERS** that for the purposes of this Order, the following terms shall have the following meanings:

(a) "**Act**" means the *Mechanic Lien Act*, RSNL 1990 Chapter M-3;

(b) "**Business Day**" means a day, other than a Saturday or a Sunday, on which banks are generally open for business in St. John's, Newfoundland and Labrador;

(c) "**Bryant's Cove Claim**" means the Claim of the town of Bryant's Cove against the Debtors in respect to the town of Bryant's Cove slope stabilization construction project, pursuant to which the Statutory Holdback of $109,109.99 is being held;

(d) "**CCAA**" means the *Companies' Creditors Arrangement Act*, RSC 1985, c C-36;

(e) "**Claim**" means the entirety of any right or claim against the Debtors, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind whatsoever of the Debtors and does not include an Excluded Claim;

(f) "**Claimants**" means collectively:

(i) the town of Bryant's Cove in respect to the Bryant's Cove Claim;

Ør

(ii) the town of Fox Harbour in respect to the town of Fox Harbour Claim;

(iii) the Government of Newfoundland and Labrador, Intact Insurance Company and Western Surety in respect to the GNL Claims;

(iv) the town of Deer Lake in respect to the Town of Deer Lake Claim;

(v) Rodco Mechanical (2014) Ltd. in respect to the Town of Humber Arm South Rodco Claim; and

(vi) the CRA in respect to the CRA Priority Claim;

(g) "**Claims Process Claims**" means collectively:

(i) the Bryant's Cove Claim;

(ii) the Town of Fox Harbour Claim;

(iii) the GNL Claims;

(iv) the Town of Deer Lake Claim;

(v) Town of Humber Arm South Rodco Claim; and

(vi) the CRA Priority Claim;

(h) "**Claims Bar Date**" means 5:00 PM Newfoundland Standard Time on March 27, 2023, or such later date as may be ordered by this Court;

(i) "**Claims Process**" means the process outlined in this Order for the resolution of the Claims;

(j) "**Court**" means the Supreme Court of Newfoundland and Labrador sitting in Bankruptcy and Insolvency;

(k) "**CRA**" means the Canadian Revenue Agency;

(l) "**CRA Priority Claim**" means the statutory deemed trust claim of the CRA in respect of amounts designated under section 37(2) of the CCAA, including amounts deemed to be held in trust under subsection 227(4) or (4.1) of the *Income Tax Act*, R.S.C., 1985, c. 1 (5th Supp.);

(m) "**Debtors**" means Edward Collins Contracting Limited, H&E Designs Ltd., Classic Security Ltd., FGC Holdings Ltd. and 51037 Newfoundland and Labrador Inc.;

(n) "**Excluded Claim**" means, subject to further order of this Court, all Claims other than the Claims Process Claims;

(o) "**GNL**" means the Government of Newfoundland and Labrador;

(p) "**GNL Claims**" means the respective Claims of GNL, Western Surety and Intact Insurance Company relating to the payment or withholding of Liquidated Damages, billed, earned and unpaid contract funds, Statutory Holdbacks or force account claims in connection with 12-21 PCP ("**Contract 12-21**"), 46-21 PHP ("**Contract 46-21**"), and 45-20 PHP ("**Contract 45-20**");

(q) "**Initial Order**" means the amended and restated initial order of the Supreme Court of Newfoundland and Labrador made on October 17, 2022;

(r) "**Liquidated Damages**" means Claims for liquidated damages, which damages were deducted from progress payments due to ECC in connection with Contract 12-21, Contract 46-21 and Contract 45-20.

(s) "**Monitor**" means Grant Thornton Limited;

(t) "**Notice of Determination of Claim**" means the notice provided by the Monitor pursuant to paragraph 17 of this Order, substantially in the form attached as Schedule "B" to this Order;

(u) "**Notice of Objection**" means the notice provided pursuant to paragraph 18 of this Order, substantially in the form attached as Schedule "C" to this Order;

(v) "**Proof of Claim**" means the proof of claim referred to herein, substantially in the form attached as Schedule "A" and including all supporting documentation, to be filed in connection with any Claims Process Claim;

(w) "**Statutory Holdback**" means funds related to the services or materials supplied under a contract or subcontract and which were required to be withheld and released pursuant to and in accordance with the Act;

(x) "**Town of Deer Lake Claim**" means the Claim of the Town of Deer Lake against the Debtors in respect to the paving construction project, pursuant to which the amount of $57,070.50 in Statutory Holdback is being withheld;

σ

(y) **"Town of Humber Arm South Rodco Claim"** means the lien Claim of Rodco Mechanical (2014) Ltd. in connection with the Town of Humber Arm South project, in the amount of $149,503.01;

(z) **"Town of Fox Harbour Claim"** means the Claim of the town of Fox Harbour against the Debtors in respect to the town of Fox Harbour's armour stone construction project, pursuant to which the amount of $19,896.72 in Statutory Holdback and $179,070.53 in progress payments are being withheld; and

(aa) **"Western Surety"** means Western Surety Company

3. **THIS COURT ORDERS** that all references as to time herein shall mean local time in St. John's, Newfoundland, Canada, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m Newfoundland Standard Time on such Business Day unless otherwise indicated herein.

4. **THIS COURT ORDERS** that all references to the word "including" shall mean "including without limitation", and that all references to the singular herein include the plural, the plural include the singular, and that any gender includes all genders.

5. **THIS COURT ORDERS** that the form and substance of each of the Proof of Claim, Notice of Determination of Claim and Notice of Objection, substantially in the forms attached as Schedules "A", "B" and "C" respectively, to this Order are hereby approved. Notwithstanding the foregoing, the Monitor may, from time to time, make changes to such forms as the Monitor considers necessary or advisable.

MONITOR'S ROLE

6. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights and obligations under the CCAA and under the Initial Order, shall administer this Claims Process and engage in the determination of the Claims Process Claims, and is hereby directed and empowered to take such actions and fulfill such other roles as are contemplated by this Order.

7. **THIS COURT ORDERS** that the Monitor is authorized to call for the Claims Process Claims.

8. **THIS COURT ORDERS** that (a) in carrying out the terms of this Order, the Monitor shall have all of the protections given to it by the CCAA, the Initial Order, this Order, and as an officer of the Court, (b) the Monitor shall incur no liability or obligation as a result of the carrying out of the provisions of this Order, except for claims based on gross negligence or wilful misconduct, (c) the Monitor shall be entitled to rely on the books and records of the Debtors and any information provided by the Debtors, all without independent investigation, and (d) the Monitor shall not be liable for any claims or damages resulting from any errors or omissions in such books, records or information or in any information provided by any Claimant, except for claims based on gross negligence or wilful misconduct.

9. **THIS COURT ORDERS** that the Monitor, with the consent of the Debtors is authorized to enter into settlement negotiations with a Claimant at any stage of this Claims Process and is further authorized to enter into agreements with such Claimant to resolve the applicable Claims Process Claims.

10. **THIS COURT ORDERS** that the Monitor shall, no later than two (2) Business Days after the date of this Order, send the Proof of Claim by electronic mail or courier to each of the Claimants and/or their legal counsel holding a Claims Process Claim.

11. **THIS COURT ORDERS** that the service of this Order on Claimants holding a Claims Process Claim is the good and sufficient service of the Claims Bar Date on the Claimants and no other notice or service needs to be given or made.

CLAIMS BAR DATE

12. **THIS COURT ORDERS** that the Claimants shall deliver to the Monitor a Proof of Claim, together with all relevant supporting documentation in respect of the Claims Process Claim on or before the Claims Bar Date. The Monitor shall provide copies of the Proofs of Claim submitted by Claimants in respect of their Claims Process Claims to counsel for the Royal Bank of Canada as they are received by the Monitor.

13. **THIS COURT ORDERS** that those Claimants who do not deliver a Proof of Claim to the Monitor by the Claims Bar Date shall be forever extinguished and barred, shall be required to immediately remit to the Monitor any and all amounts being held by such Claimant in connection with their applicable Claims Process Claims and all such Claimants shall be deemed to have fully and finally released and discharged all such Claims Process Claims as against the Debtors and the Monitor.

PROOFS OF CLAIM

14. **THIS COURT ORDERS** that the Monitor shall maintain a list of all Proofs of Claim received by it, including the name of the Claimant, the amount claimed, and the status of the Claims Process Claims.

DETERMINATION OF CLAIMS

15. **THIS COURT ORDERS** that following the Claims Bar Date, the Monitor shall: (i) review the Proofs of Claim filed on or before the Claims Bar Date by Claimants and shall, after consultation with the Debtors and at the Monitor's discretion, determine either to allow, partially allow, partially disallow or entirely disallow the Claims Process Claims.

16. **THIS COURT ORDERS** that the Monitor may attempt to consensually resolve the amount of any asserted Claims Process Claims with the Claimant prior to partially allowing, partially disallowing or entirely disallowing such Claims Process Claims.

17. **THIS COURT ORDERS** that, where a Claims Process Claim is to be partially allowed, partially disallowed or entirely disallowed pursuant to the process contained in this Order, the Monitor shall deliver to the Claimant a written notice of such determination setting out the reasons for the determination (a "**Notice of Determination of Claim**") as soon as reasonably practicable.

RESOLUTION OF DISPUTES

18. **THIS COURT ORDERS** that in the event that a Claimant objects to the Monitor's determination of a Claims Process Claim, and intends to contest the Notice of Determination of Claim, such Claimant shall deliver written notice of its objection and a brief description of the grounds for such objection (a "**Notice of Objection**") so that such Notice of Objection is received

by the Monitor no later than 5:00 p.m. on the day which is seven (7) days after the date the Notice of Determination of Claim is deemed to be received.

19. **THIS COURT ORDERS** that any Claimant that does not provide the Monitor with a Notice of Objection within the deadline set forth in paragraph 18 shall be deemed to have agreed with the Notice of Determination of Claim pertaining to that Claimant's Claim Process Claim. Any Claim Process Claim, or any portion thereof, that is disallowed pursuant to a Notice of Determination of Claim, and in respect of which no Notice of Objection is received by the Monitor by the deadline set forth in paragraph 18, shall be forever extinguished, barred, discharged and released as against the Debtors and the Monitor without any further act or notification and the Claimant shall be required to immediately remit to the Monitor, on behalf of the Debtors, the amount of the Claims Process Claim as set out in the Notice of Determination of Claim

20. **THIS COURT ORDERS** that where a Claimant who receives a Notice of Determination of Claim agrees to same, or where the Claims Process Claim is otherwise determined in accordance with paragraph 19 of this Order, the value and status of such Claimant's Claim Process Claim shall be deemed to be as set out in the Notice of Determination of Claim or as determined in accordance with paragraph 19 of this Order, as the case may be, and such value and status, if any, shall constitute such Claimant's determined Claims Process Claim (a "**Determined Claim**").

21. **THIS COURT ORDERS** that where a Claimant provides the Monitor with a Notice of Objection within the deadline set forth in paragraph 18, the resolution of the applicable Claims Process Claim for which a Notice of Objection has been sent shall be referred to the Court for judicial determination pursuant to a timetable established by the Court;

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NOTICES AND COMMUNICATIONS

22. **THIS COURT ORDERS** that, except as set out in this Order, any notice or communication (including Notices of Determination of Claims) to be given under this Order by the Monitor to a Claimant shall be in writing and may be delivered by prepaid ordinary mail, by courier, by delivery or electronic mail to the Claimant to such address or e-mail address, as applicable, for such Claimant as shown on the books of the Debtors or as set out in such Claimant's Proof of Claim. Any such service and delivery shall be deemed to have been received: (i) if sent by ordinary mail, on the third Business Day after mailing within Newfoundland and Labrador, the fifth Business Day after mailing within Canada (other than within Newfoundland and Labrador) and the tenth Business Day after mailing internationally; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by email by 5:00 p.m. on a Business Day, on such Business Day, and if delivered after 5:00 p.m. or other than on a Business Day, on the following Business Day.

23. **THIS COURT ORDERS** that any document, notice or other communication (including, without limitation, Proofs of Claim) required to be delivered to the Monitor under this Order shall be in writing and, where applicable, substantially in the form provided for in this Order, and will be sufficiently delivered only if delivered to:

Grant Thornton Limited
in its capacity Monitor of the Debtors

Nova Centre, North Tower
Suite 1000 - 1675 Grafton Street
Halifax NS Canada, B3J 0E9

Attention: Allan MacDonald
Phone: (902) 491.4179

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Email: Allan.MacDonald@ca.gt.com

24. **THIS COURT ORDERS** that in the event that the day on which any notice or communication required to be delivered pursuant to the Claims Process is not a Business Day, then such notice or communication shall be required to be delivered on the next Business Day.

GENERAL

25. **THIS COURT ORDERS** that the Monitor may, from time to time, apply to this Court for advice and directions in connection with the discharge or variation of its powers and duties under this Order.

26. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Monitor and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Monitor and its agents in carrying out the terms of this Order.

27. **THIS COURT ORDERS** that the Monitor be at liberty, and is hereby authorized and empowered, to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Monitor is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

Julie Heaney

COURT
OFFICER

SCHEDULE A

PROOF OF CLAIM IN RESPECT OF CLAIMS AGAINST EDWARD COLLINS CONTRACTING LIMITED, H&E DESIGNS LTD., CLASSIC SECURITY LTD., FGC HOLDINGS LTD. AND 51037 NEWFOUNDLAND AND LABRADOR INC (the "Debtors")

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1. PARTICULARS OF CLAIMANT

Full Legal Name of Claimant: ____________________________ (the "**Claimant**")

(*the full legal or corporate name should be the name of the original Claimant*)

Full Mailing Address of the Claimant:

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____

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Telephone Number of the Claimant: ____

Facsimile Number of the Claimant: ____

Contact Person of the Claimant: ____

Email Address of Contact Person: ____

Was the Claim sold or assigned to another party? ☐ Yes ☐ No

2. PROOF OF CLAIM

I, ____________________________ [name of the Claimant or the Representative], do hereby certify:

That I: ☐ am the Claimant; or

☐ hold the following position ____________________________ of the Claimant and having personal knowledge of all of the circumstances connected with the Claim as described herein.

3. PARTICULARS OF CLAIM

	Amount	Currency	Claim Specification
Total $			

Description of transaction, agreement or event giving rise or relating to the Claim. Please include contract, invoices, and evidence of preservation and perfection of lien (if applicable) along with any other relevant information:

If the Claim includes an amount for any accrued interest thereon and costs payable in respect thereof, state the basis for such interest and/or cost claim, the rate of interest, and provide evidence upon which the claim for interest and/or costs is being made:

If the Claim is contingent or unliquidated, state the basis and provide evidence upon which the Claim has been valued:

IF CLAIMANTS REQUIRE ADDITIONAL SPACE, PLEASE ATTACH A SCHEDULE HERETO. CLAIMANTS SHOULD PROVIDE PARTICULARS OF THE CLAIM AND COPIES OF ALL SUPPORTING DOCUMENTATION, INCLUDING AMOUNT AND DESCRIPTION OF TRANSACTION(S), AGREEMENT(S) OR LEGAL BREACH(ES) GIVING RISE TO THE CLAIM.

4. PARTICULARS OF ASSIGNEE(S) (IF ANY):

Full Legal Name of Assignee(s) of the Claim (if all or a portion of the Claim has been sold). If there is more than one assignee, please attach separate sheets with the following information (the "Assignee(s)")

Amount of Claim Assigned: $____________________

Amount of Claim Not Assigned: $____________________

Total Amount of Claim: $____________________

(should equal total amount of Claim in Section 3 above)

Mailing Address of Assignee(s):

____

____

____

____

Telephone Number of the Assignee: ____________________

Facsimile Number of the Assignee: ____________________

Contact Person of the Assignee: ____________________

Email Address of Contact Person: ____________________

5. FILING CLAIMS:

The duly completed Proof of Claim together with supporting documentation must be returned and received by the Monitor, no later than 5:00 p.m. local St. John's time on March 27, 2023, to the email address or address listed below.

FAILURE TO FILE YOUR PROOF OF CLAIM BY SUCH DATE WILL RESULT IN YOUR CLAIM BEING FOREVER EXTINGUISHED AND BARRED AND YOU WILL BE PROHIBITED FROM MAKING OR ENFORCING A CLAIM AGAINST THE DEBTORS.

This Proof of Claim must be delivered by email, facsimile, personal delivery, courier or prepaid mail at the following address:

Grant Thornton Limited
in its capacity Monitor of the Debtors

Nova Centre, North Tower
Suite 1000 - 1675 Grafton Street
Halifax NS Canada, B3J 0E9

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Attention: Allan MacDonald
Phone: (902) 491.4179
Email: Allan.MacDonald@ca.gt.com

DATED the ________ day of ____________ 2023.

______________________________	______________________________
(Signature of Witness)	**(Signature of Claimant)**

If the Claimant is not an individual, print name of Claimant, and name and title of authorized signatory:

Per: ______________________________

Name: ____________________

Title: ____________________

I have the authority to bind the corporation

JL

SCHEDULE B

NOTICE OF DETERMINATION OF CLAIM

To: ____________________________ (the "**Claimant**")

Date: ________________________

IN THE MATTER OF THE CCAA PROCEEDINGS OF EDWARD COLLINS CONTRACTING LIMITED, H&E DESIGNS LTD., CLASSIC SECURITY LTD., FGC HOLDINGS LTD. AND 51037 NEWFOUNDLAND AND LABRADOR INC (the "DEBTORS")

Take notice that Grant Thornton Limited., in its capacity as Monitor (in such capacity, the "**Monitor**") appointed pursuant to the Order of Justice MacDonald dated October 5, 2022, has reviewed the Claim in respect of the above-noted Claimant and has assessed the Claim in accordance with the Claims Procedure Order of the Supreme Court of Newfoundland and Labrador dated February ●, 2023 (the "**Claims Procedure Order**").

All capitalized terms not defined herein have the meaning given to such terms in the Claim Procedure Order.

The Monitor has reviewed your Claim in accordance with the Claims Procedure Order, and has made the following determination:

☐ Claim Allowed

Claim Determination

☐ Claim Partially Allowed/Claim Partially Disallowed

☐ Claim Disallowed

The Monitor has made the above-noted determination in respect of your Claim for the following reason(s):

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Subject to further dispute by you in accordance with the Claims Procedure Order, your Claim will be allowed as follows:

Name of Claimant	Claim Amount per Proof of Claim	Amount of Claim Allowed (if any)
	$	$

IF YOU WISH TO DISPUTE THIS NOTICE OF DETERMINATION OF CLAIM AS SET FORTH HEREIN, YOU MUST TAKE THE STEPS OUTLINED BELOW.

The Claims Procedure Order provides that if you disagree with the determination of your Claim herein, you must deliver to the Monitor a completed Notice of Objection **before 5:00 p.m. on the day which is fourteen (14) days after the date the Notice of Determination of Claim is deemed to be received.**

If you do not dispute the determination of your Claim herein in accordance with the above instructions and the Claim Procedure Order, the amount of your Claim will be deemed to be accepted in the amount set forth herein.

If you have any questions or concerns regarding the Claims Procedure Order, please contact the Monitor directly.

DATED the ________ day of ____________ 2023.

Grant Thornton Limited, solely in its capacity as Monitor of the Debtors.

Per: ______________________________

Name:
Title:

SCHEDULE C

NOTICE OF OBJECTION

IN THE MATTER OF THE CCAA PROCEEDINGS OF EDWARD COLLINS CONTRACTING LIMITED, H&E DESIGNS LTD., CLASSIC SECURITY LTD., FGC HOLDINGS LTD. AND 51037 NEWFOUNDLAND AND LABRADOR INC (the "DEBTORS")

To: Grant Thornton Limited, in its capacity as Monitor of the Debtors (the "**Monitor**")

Date: the __________ day of ____________ 2023

Claimant: ____________________ (the "**Claimant**")

Pursuant to the Claims Procedure Order dated ●, 2023, the Claimant hereby gives notice that it disputes the Notice of Determination of Claim dated ●, 2023, issued by the Monitor.

The Claimant disputes the Claim as partially allowed, partially disallowed or disallowed in the said Notice of Determination of Claim as follows:

Amount of Claim determined by the Monitor as set out in the Notice of Determination of Claim	Amount of Claim per Claimant
$	$
$	$

Reason for the dispute *(attach copies of any supporting documentation)*

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Address for service of this Notice of Objection:

Grant Thornton Limited

in its capacity Monitor of the Debtors

Nova Centre, North Tower
Suite 1000 - 1675 Grafton Street
Halifax NS Canada, B3J 0E9

Attention:	Allan MacDonald
Phone:	(902) 491.4179
Email:	Allan.MacDonald@ca.gt.com

THIS FORM AND ANY REQUIRED SUPPORTING DOCUMENTATION MUST BE RETURNED TO THE MONITOR BY REGISTERED MAIL, PERSONAL SERVICE, EMAIL (IN PDF FORMAT), FACSIMILE OR COURIER TO THE ABOVE-NOTED ADDRESS AND MUST BE RECEIVED BY THE MONITOR BEFORE 5:00 P.M. ON THE FOURTEENTH (14) CALENDAR DAY AFTER THE DATE THE NOTICE OF DETERMINATION OF CLAIM IS DEEMED TO BE RECEIVED.

DATED the ________ day of ____________ 2023.

______________________________	______________________________
(Signature of Witness)	**(Signature of Claimant)**

If the Claimant is not an individual, print name of Claimant, and name and title of authorized signatory:

Per: ______________________________

Name: ____________________

Title: ____________________

I have the authority to bind the corporation