Court File No. CV-14-10766-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

TRISURA GUARANTEE INSURANCE COMPANY

Applicant

- and -

EBERSOLE EXCAVATING INC. AND D&S RAILWAY CONSTRUCTION INC.

Respondents

IN THE MATTER OF AN APPLICATION PURSUANT TO SECTION 47 OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED; AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, AS AMENDED

AND IN THE MATTER OF SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED; AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, AS AMENDED

SUPPLEMENT TO THE FIRST REPORT OF THE RECEIVER

JUNE 18, 2015

GrantThornton

Grant Thornton Limited
Royal Bank Plaza, South Tower
200 Bay Street, 19th Floor
Toronto, Ontario
M5J 2P9

INTRODUCTION AND BACKGROUND

1. Grant Thornton Limited ("**GTL**") was appointed as interim receiver of Ebersole Excavating Inc. ("**Ebersole**") and D&S Railway Construction Inc. ("**D&S**", and together with Ebersole, the "**Companies**"), pursuant to an order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated November 26, 2014 (the "**Interim Receivership Order**"). GTL was appointed as receiver (the "**Receiver**") of the Companies pursuant to an order of the Court dated December 23, 2014 (the "**Receivership Order**").

2. This report (the "**Supplemental Report**") supplements the first report filed by the Receiver dated February 24, 2015 (the "**First Report**").

3. All capitalized terms not defined in this Supplemental Report have the meanings assigned to them in the First Report.

PURPOSE OF THE SUPPLEMENTAL REPORT

4. The purpose of this Supplemental Report is to:

   a) provide the Court with a copy of a letter sent by the Applicant to the Receiver concerning the Applicant's claims against the Companies; and

   b) provide information in support of the Receiver's request for an order approving the fees and disbursements of the Receiver and its legal counsel as described herein, and approval of the Supplemental Report.

LETTER FROM THE APPLICANT

5. At the hearing to consider entitlement to the Remaining Funds, the Court made enquiries of the Applicant's counsel concerning the amount and nature of the Applicant's claims against the Companies. This issue was also raised on a case conference call that took place after the above noted hearing was adjourned.

6. On June 16, 2015, the Applicant sent a letter to the Receiver. A copy of such letter is attached hereto as **Appendix "1"**, which the Receiver understands is intended to assist the Court with regard to the Applicant's claims against the Companies.

PROFESSIONAL FEES

7. The Receiver and its legal counsel have maintained detailed records of their professional time and costs since the Receivership Order was granted.

8. Paragraph 18 of the Interim Receivership Order and paragraph 19 of the Receivership Order provide, respectively, that the Receiver and its counsel shall be paid their reasonable fees and disbursements. In addition, the Interim Receiver and Receiver and their counsel were granted a first charge on all of the Companies' property as security for such fees and disbursements.

9. The fees of the Interim Receiver and its counsel through December 11, 2014 were approved by this Court on January 16, 2015. The details of the fees of the Interim Receiver/Receiver and its counsel from December 12, 2014 to January 31, 2015 are contained in the First Report and the appendices thereto. In the First Report, the Receiver requested that the Court approve the fees and disbursements to January 31, 2015.

10. The total fees of the Receiver from February 1, 2015 to May 31, 2015 amount to $36,459.68 together with disbursements of $364.85 and HST in the amount of $4,787.19, totalling $41,611.72. Time spent by the Receiver is also described in the Affidavit of Jacob Wiebe, a Senior Vice-President of Grant Thornton Limited having carriage of this proceeding, sworn June 17, 2015 in support hereof, a copy of which is attached hereto as Appendix "2".

11. The total legal fees incurred by the Interim Receiver and the Receiver for services provided by its counsel, Aird & Berlis LLP ("**A&B**"), from February 1, 2015 to May 31, 2015 amount to $38,459.00 together with disbursements of $3,130.75 and HST in the amount of $5,388.09, totalling $46,977.84. The time spent by A&B is more particularly described in the Affidavit of Steven L. Graff sworn June 18, 2015 in support hereof, a copy of which is attached hereto as **Appendix "3"**.

12. The Receiver is of the view that the fees and disbursements of its counsel are fair and reasonable. The Receiver respectfully requests the approval of the fees and disbursements of the Receiver and those of its counsel through May 31, 2015.

RELIEF REQUESTED

13. Based upon the foregoing, the Receiver respectfully requests that the Court issue an order approving the fees and disbursements of the Receiver and its counsel through May 31, 2015 and that the Court approve this Supplemental Report.

All of which is respectfully submitted,

GRANT THORNTON LIMITED,
IN ITS CAPACITY AS COURT-APPOINTED RECEIVER OF
EBERSOLE EXCAVATING INC. AND
D&S RAILWAY CONSTRUCTION INC.
AND NOT IN ITS PERSONAL OR CORPORATE CAPACITY

Per:

Jake Wiebe, CPA, CA, CIRP
Senior Vice-President

TAB 1

TRISURA®

Trisura Guarantee Insurance Company
Bay Adelaide Centre
333 Bay Street, Suite 1610, Box 22
Toronto, Ontario, M5H 2R2
Phone: (416) 214-2555
Fax: (416) 214-9597

Direct: (416) 607-2165
Email: stuart.detsky@trisura.com

June 16, 2015

DELIVERED VIA EMAIL

Grant Thornton Limited
19th Floor, Royal Bank
Plaza, South Tower
200 Bay Street
Box 55
Toronto ON, M5J 2P9

Attn.: Daniel Sobel, C.A.

Dear Mr. Sobel:

**Re: Ebersole Excavating Inc. and D&S Railway Construction Inc.
In Receivership**

I am writing to provide you with an update on the secured claims of Trisura Guarantee Insurance Company ("Trisura") in the above-noted receivership proceedings.

Reference is made to an Indemnity Agreement dated March 4, 2008 (the "Indemnity Agreement") that was executed by each of Ebersole Excavating Inc., D&S Railway Construction Inc., Darrell Ebersole and Sandra Ebersole (collectively, the "Indemnitors") in favour of Trisura. Paragraph 2 of the Indemnity Agreement provides as follows:

> 2. INDEMNITY
> Each of the Indemnitors shall indemnify and keep indemnified the Surety, against any and all losses, charges, expenses, costs, claims, demands and liabilities (hereinafter called "Indemnity Losses") of whatsoever kind or nature (including, but not limited to, the fees and disbursements of adjusters, consultants and counsel and the establishment or increase of a reserve to cover any possible Indemnity Loss) which the Surety may sustain or incur:
> (a) By reason of having executed or procured the execution of any Bond(s) (or an allegation that the Surety should have done so); or
> (b) By reason of the failure of the Indemnitors to perform or comply with this Agreement or any Bonding Facility; or
> (c) In enforcing any of the covenants and conditions hereof.

As of the date of this letter, Trisura has incurred Indemnity Losses, the particulars of which are as follows:

Labour and Material Payment Bond Loss Payments	$272,591.15
Internal Adjusting Time Expenses	$133,250.00
Legal Fees Paid Inclusive of Taxes and Disbursements	$205,208.90
Performance Bond Obligations (Region of Niagara)	$1,000,000.00*
Less Recovery from Contract Balances as Assignee of an L&M Claim	($35,939.75)
Total	**$1,575,110.30****

***As noted in paragraph 17 of the Affidavit of Stuart Detsky sworn November 24, 2014, Trisura has received a claim on the Performance Bond from the Region of Niagara. A Completion Contract is being finalized with the owner of the project and the estimated loss for Trisura is in the range of $1 million to $1.2 million.**

****While the total set out above is $1,575,110.30, Trisura has set a reserve for the Indemnity Loss in the amount $1,625,000.00 pursuant to paragraph 2 of the Indemnity Agreement. This amount is subject to further adjustment in respect of additional amounts, as set out below.**

The total figure set out above does not include any unbilled legal fees and disbursements from and after May 1, 2015. The total figure also does not include any of the costs of the Receiver or its counsel. We expect to incur further expenses as well as additional completion costs and warranty claims. In addition, the amount listed above in respect of the Performance Bond obligations may very well increase. We will keep you informed of these matters and backup material for all of these expenses will be available upon request.

If you have any questions please let us know.

Yours truly,

Trisura Guarantee Insurance Company

Stuart Detsky
AVP Surety & Warranty Claims

cc: Roger Jaipargas Borden Ladner Gervais LLP

TAB 2

Court File No. CV-14-10766-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

TRISURA GUARANTEE INSURANCE COMPANY

Applicant

- and -

EBERSOLE EXCAVATING INC. AND
D&S RAILWAY CONSTRUCTION INC.

Respondents

IN THE MATTER OF AN APPLICATION PURSUANT TO SECTION 47 OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, AS AMENDED; AND SECTION 101 OF THE *COURTS OF JUSTICE ACT*, R.S.O. 1990, c. C.43, AS AMENDED

AFFIDAVIT OF JACOB WIEBE

I, **JACOB WIEBE**, of the Town of Uxbridge, in the Province of Ontario, **MAKE OATH AND SAY** that:

1. I am Senior Vice-President of Grant Thornton Limited, ("**GTL**") which was appointed as receiver of the Respondents in these proceedings. As such, I have knowledge of the matters hereinafter deposed to, except where stated to be on information and belief and whereso stated I verily believe such to be true.

2. Attached and marked as Exhibit "**A**" to this my affidavit is a true copy of the detailed billing setting out the fees and disbursements (including HST) of GTL incurred in its role as Receiver of the Company from February 1, 2015 to May 31, 2015, in the total amount of $41,611.72, including HST and such is summarized on Exhibit "**B**" to this my affidavit.

3. Given the complexity of this insolvency matter, I believe the hourly rates and the total amount of fees are reasonable and comparable for insolvency services of this nature rendered by other firms in the City of Toronto.

4. The hours spent on this matter and disbursements incurred by GTL are outlined in detail in Exhibit "**A**" and "**B**" and I believe were reasonable and appropriate in the circumstances.

5. This affidavit is sworn in connection with the approval of the fees and disbursements of GTL and for no improper purpose.

SWORN BEFORE ME at the City of Toronto, in the Province of Ontario, this 17th day of June, 2015	)))))	
Daniel Adam Sobel, a Commissioner, etc., Province of Ontario, for Grant Thornton Limited, Trustee in Bankruptcy. Expires July 19, 2017. Commissioner for Taking Affidavits, etc.	))	Jacob Wiebe

Exhibit "**A**" to the Affidavit of Jacob Wiebe, sworn before me this 17th day of June, 2015.

Commissioner for Taking Affidavits, etc.

Daniel Adam Sobel, a Commissioner, etc.,
Province of Ontario, for Grant Thornton Limited,
Trustee in Bankruptcy. Expires July 19, 2017.

Grant Thornton

Court File No. CV-14-10766-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
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IN THE MATTER OF AN APPLICATION PURSUANT
TO SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*,
R.S.C. 1985, c. B-3, AS AMENDED

AND IN THE MATTER OF SECTION 101 OF THE
COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED

B E T W E E N:

TRISURA GUARANTEE INSURANCE COMPANY

Applicant

- and -

EBERSOLE EXCAVATING INC. AND
D&S RAILWAY CONSTRUCTION INC.

Respondents

BILLING

BN 12738 4717 RT0001
Client #194240

For professional services rendered for the period ended from February 1, 2015 to March 31, 2015.

Date	Description	Hours
February 2, 2015	Virginia Moritz	
	• Accounts receivable follow up.	0.50 hours

February 3, 2015	**Nicholas To**		
	•	Email with Economical re: obtaining copies of insurance policies.	0.10 hours
February 3, 2015	**Rosa Wilford**		
	•	Correspondence with RBC, N. To, J. Wiebe; Review and save January 2015 bank statement joint bank account.	0.30 hours
February 3, 2015	**Virginia Moritz**		
	•	Prepare WEPP letter to employee, general mail administration; Assemble T4s and create PDF copies.	2.50 hours
February 5, 2015	**Nicholas To**		
	•	Review insurance documents received from Economical and forward same to J. Wiebe; Follow-up with insurer for documents on two outstanding policies.	0.40 hours
February 6, 2015	**Nicholas To**		
	•	Review insurance policy wording documents from Economical and email J. Wiebe on same.	0.40 hours
February 9, 2015	**Daniel Sobel**		
	•	Internal discussion and emails, call with counsel, discuss outline for draft report, discuss WEPPA requirements, Review draft motion materials for upcoming hearing.	2.20 hours
February 9, 2015	**Nicholas To**		
	•	Call/email with P. Hamstra re: accounts receivable reconciliations; Email with D. Sobel re: WEPPA; Meeting with D. Sobel re: outline for First Report of the Receiver, conference call with counsel on same.	1.25 hours
February 10, 2015	**Nicholas To**		
	•	Review file and draft the First Report of the Receiver; Call with counsel re: call with Fogler, Rubinoff LLP, forward copies of bankruptcy documents via email.	4.00 hours
February 11, 2015	**Daniel Sobel**		
	•	Review, comment and draft First Report of the Receiver.	3.75 hours

February 11, 2015	**Nicholas To**		
	•	Review and amend draft of First Report of the Receiver; Email with counsel.	1.25 hours
February 11, 2015	**Rosa Wilford**		
	•	Provide D. Sobel with copies of bank statements, print screens, correspondences and general banking administration.	0.20 hours
February 11, 2015	**Virginia Moritz**		
	•	Employee calls; Assist with filling out forms; E-file WEPP to Service Canada.	1.30 hours
February 12, 2015	**Daniel Sobel**		
	•	Internal discussion.	0.20 hours
February 12, 2015	**Leah Solis**		
	•	Draft statement of receipts and disbursements.	0.30 hours
February 12, 2015	**Nicholas To**		
	•	Finalize minutes of the first meeting of creditors; Review and finalize SRD to February 12, 2015; Update team re: delay in CRA to finalize deemed trust claim for source deductions.	0.80 hours
February 13, 2015	**Daniel Sobel**		
	•	Internal discussion re: report to court and SRD.	0.40 hours
February 13, 2015	**Nicholas To**		
	•	Emails with counsel re: minutes of First Meeting of Creditors for Ebersole and D&S, updated services list.	0.25 hours
February 13, 2015	**Rosa Wilford**		
	•	Preparation of cheque and general banking administration.	0.20 hours
February 13, 2015	**Virginia Moritz**		
	•	Employee matters re: forms.	0.50 hours
February 17, 2015	**Jake Wiebe**		
	•	Review Receiver's report to court.	2.40 hours

February 17, 2015	**Rosa Wilford**	
	• Review bank reconciliations for January 2015.	0.10 hours
February 17, 2015	**Virginia Moritz**	
	• WEPP e-filing of proof of claims; Calls with former employee.	0.50 hours
February 18, 2015	**Jake Wiebe**	
	• Review draft report to court.	3.10 hours
February 18, 2015	**Nicholas To**	
	• Email with counsel.	0.10 hours
February 18, 2015	**Virginia Moritz**	
	• WEPP employee calls and matters re: proof of claims; Process claims and e-file to Service Canada.	0.80 hours
February 19, 2015	**Nicholas To**	
	• Call with B. Murawski re: snowmobile left at premises, email D. Sobel and A. Bongard on same.	0.25 hours
February 20, 2015	**Daniel Sobel**	
	• Review report to court and amend same.	1.50 hours
February 20, 2015	**Jake Wiebe**	
	• Finalize draft report to court and send to counsel for review.	3.10 hours
February 20, 2015	**Nicholas To**	
	• Calls with CRA on proof of claim for payroll deem trust, review claim, update counsel on same.	0.40 hours
February 21, 2015	**Nicholas To**	
	• Follow-up on accounts receivable due from Dufferin Construction, emails to P. Hamstra, M. De Leon, R. Farrish at Dufferein on same; Email with Tate & Lyle re: accounts receivable.	0.60 hours
February 23, 2015	**Daniel Sobel**	
	• Review comments on report.	0.40 hours

February 23, 2015	**Nicholas To**	
	• Email with Tate & Lyle re: wire instructions.	0.10 hours
February 23, 2015	**Virginia Moritz**	
	• Process employee claims.	0.40 hours
February 24, 2015	**Daniel Sobel**	
	• Finalize report to court; Review notice of motion, call with counsel.	1.20 hours
February 24, 2015	**Jake Wiebe**	
	• Finalize draft report and appendices; Call with counsel to discuss draft report.	3.80 hours
February 24, 2015	**Virginia Moritz**	
	• WEPP, process claims; Respond to employee inquiries; E-file to Service Canada.	1.00 hours
February 25, 2015	**Daniel Sobel**	
	• Review and finalize report to court; Emails with counsel, call with Trisura counsel, internal discussion.	1.50 hours
February 25, 2015	**Nicholas To**	
	• Review accounts receivable, email V. Naccarato re: deposit of cheque received from Oxyvinyls Canada; Email with Tate & Lyle re: payment.	0.10 hours
February 25, 2015	**Rosa Wilford**	
	• Respond to email instructions to D. Sobel; Correspondence with RBC; Review print screens; Provide copies and general banking administration.	0.30 hours
February 26, 2015	**Anna Poon**	
	• Deposit in bank.	0.10 hours
February 26, 2015	**Leah Solis**	
	• Call to CRA re: verify HST filing.	0.10 hours

February 26, 2015	**Nicholas To**	
	• Email with Tate & Lyle re: timeline for payment on AR; Call with V. Ingraham at Walker industries re: accounts receivable.	0.50 hours
February 26, 2015	**Rosa Wilford**	
	• Bank slip deposit, posting entries and general banking administration.	0.20 hours
March 2, 2015	**Jake Wiebe**	
	• Call with counsel to discuss comments from Maynards counsel to proposed order and timeline.	0.30 hours
March 2, 2015	**Virginia Moritz**	
	• Resending employee T4s; WEPP processing; Employee calls and emails.	0.40 hours
March 3, 2015	**Nicholas To**	
	• Emails re: Tate & Lyle and bank data; Email counsel re: Ebersole debts to CRA; Email A. Poon re: banking instructions.	0.50 hours
March 3, 2015	**Rosa Wilford**	
	• Correspondences with RBC and internal discussions; Review print screens for both trustee and joint accounts, bank slip deposit, posting entries and general banking administration; Review and follow instructions from N. To and provide Bank Data with wire instructions.	1.30 hours
March 3, 2015	**Valerie Naccarato**	
	• Deposit in bank.	0.20 hours
March 3, 2015	**Virginia Moritz**	
	• Resending employee T4s; WEPP processing; Employee calls and emails.	0.50 hours
March 5, 2015	**Nicholas To**	
	• Review emails re: David Dunnett letter, call with K. Choe at CRA on same, update J. Wiebe.	0.40 hours

March 6, 2015	**Jake Wiebe**		
	•	Attend court.	1.00 hours
March 6, 2015	**Virginia Moritz**		
	•	Assist employees with wage claims; Respond to Service Canada re: WEPP enquiries.	0.60 hours
March 9, 2015	**Nicholas To**		
	•	Call with A. Bongard re: banking review.	0.40 hours
March 10, 2015	**Jan Oros**		
	•	Export Simply Accounting data for bank review for N. To.	0.75 hours
March 10, 2015	**Nicholas To**		
	•	Review and update bank review summary, cross reference to accounting records and application record, review Simply Accounting general ledger and journal entries.	3.00 hours
March 11, 2015	**Nicholas To**		
	•	Send copy of counsel letter to CRA dated March 6, 2015 to Collections Officer at CRA via fax with cover letter.	0.50 hours
March 11, 2015	**Rosa Wilford**		
	•	General banking administration.	0.30 hours
March 12, 2015	**Nicholas To**		
	•	Call with CRA; Email D. Sobel, J. Wiebe re website document postings.	0.50 hours
March 13, 2015	**Daniel Sobel**		
	•	Internal discussion and calls/emails with Manheim re: 2012 Jeep.	0.50 hours
March 13, 2015	**Nicholas To**		
	•	Email with counsel re: website document postings.	0.20 hours

March 13, 2015	**Rosa Wilford**	
	• Respond to email from J. Wiebe and provide receipt schedule, bank statements with current balances, correspondence with the Bank; Preparation of manual cheque, correspondence with Maynards and general banking administration.	1.30 hours
March 13, 2015	**Valerie Naccarato**	
	• General banking administration.	0.10 hours
March 16, 2015	**Daniel Sobel**	
	• Call with counsel: JMA and R&R payments, review asset listings.	0.60 hours
March 16, 2015	**Jake Wiebe**	
	• Call with counsel to discuss preferences; Email to Trisura re: same.	1.10 hours
March 16, 2015	**Rosa Wilford**	
	• Review bank reconciliations for February 2015.	0.10 hours
March 17, 2015	**Daniel Sobel**	
	• Calls and emails with Manheim re: 2012 Jeep; Call with BLG re: upcoming motion and information requested; Meeting scheduled.	1.20 hours
March 17, 2015	**Nicholas To**	
	• Discussion with D. Sobel re: asset reconciliation; Review asset reconciliation, segregate items sold to Maynard's and Bryan's.	0.80 hours
March 17, 2015	**Virginia Moritz**	
	• Respond to employee enquiries and claims processing.	0.50 hours
March 18, 2015	**Daniel Sobel**	
	• Prepare for meeting with BLG re: assets listing and nature of assets; Call with counsel re: potential preferential payments; Review draft letters to JMA and R&R prepared by counsel.	2.80 hours

March 18, 2015	**Leah Solis**	
	• Review summary of assets and insurance policies re: Maynard's asset reconciliation for N. To.	1.00 hours
March 18, 2015	**Nicholas To**	
	• Work with L. Solis to review summary of assets sold by Maynards to determine ownership per MTO and insurance documents, discussion with D. Sobel on same.	1.00 hours
March 19, 2015	**Daniel Sobel**	
	• Internal call to prepare for meeting with BLG; Meeting with BLG re: asset listings, appraisal, nature of assets, insurance documents.	2.20 hours
March 24, 2015	**Daniel Sobel**	
	• Review emails from counsel.	0.40 hours
March 25, 2015	**Daniel Sobel**	
	• Review and finalize SRD; Discussion re: sale of Jeep and correspondence from Manheim.	0.40 hours
March 25, 2015	**Leah Solis**	
	• Update SRD.	0.30 hours
March 25, 2015	**Nicholas To**	
	• Review/amend SRD and discussion with D. Sobel on same.	0.50 hours
March 26, 2015	**Anna Poon**	
	• Deposit in bank.	0.10 hours
March 26, 2015	**Daniel Sobel**	
	• Call with counsel re: PPSA registration.	0.20 hours
March 26, 2015	**Nicholas To**	
	• Review affidavit of Kyle Choe, cross reference amounts therein against records.	1.00 hours

March 26, 2015	**Rosa Wilford**		
		• Bank slip deposit, posting entries and general banking administration.	0.20 hours
March 27, 2015	**Daniel Sobel**		
		• Internal discussion.	0.20 hours
March 27, 2015	**Rosa Wilford**		
		• Correspondences with RBC, review joint account print screens for cleared items and save on the network.	0.40 hours
March 27, 2015	**Virginia Moritz**		
		• WEPP claims processing to Service Canada and update payment information.	0.50 hours
March 30, 2015	**Rosa Wilford**		
		• Review, follow and respond to email from J. Wiebe, correspondences with RBC, update receipt and disbursement schedule and general banking administration.	1.20 hours

Time Charges and Expenses

J. Wiebe, Sr. Vice President	14.80	hours @	$	550.00	per hour	$	8,140.00
D. Sobel, Vice President	19.65	hours @	$	390.00	per hour	$	7,663.50
J. Oros, Manager	0.75	hours @	$	270.00	per hour	$	202.50
N. To, Manager	19.30	hours @	$	270.00	per hour	$	5,211.00
R. Wilford, Manager	6.10	hours @	$	225.00	per hour	$	1,372.50
L. Solis, Analyst	1.70	hours @	$	145.00	per hour	$	246.50
V. Naccarato, Analyst	0.30	hours @	$	120.00	per hour	$	36.00
A. Poon, Analyst	0.20	hours @	$	120.00	per hour	$	24.00
V. Moritz, Analyst	10.00	hours @	$	80.00	per hour	$	800.00
	72.80					$	23,696.00
Technology and Administrative Fee (5%)						$	1,184.80
						$	24,880.80
Disbursements							
Courier						$	38.61
Postage						$	195.45
PPSA Searches						$	16.00
						$	250.06
Subtotal of Time and Disbursements						$	25,130.86
HST						$	3,267.01
Total Invoice Due						**$**	**28,397.87**

Accounts are due when rendered. All accounts outstanding over 30 days will be charged interest at a rate of 1 ½% per month (18% per annum) until paid.

Court File No. CV-14-10766-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF AN APPLICATION PURSUANT
TO SECTION 243(1) OF THE *BANKRUPTCY AND INSOLVENCY ACT*,
R.S.C. 1985, c. B-3, AS AMENDED

AND IN THE MATTER OF SECTION 101 OF THE
COURTS OF JUSTICE ACT, R.S.O. 1990, c. C.43, AS AMENDED

B E T W E E N:

TRISURA GUARANTEE INSURANCE COMPANY

Applicant

- and -

EBERSOLE EXCAVATING INC. AND
D&S RAILWAY CONSTRUCTION INC.

Respondents

BILLING

BN 12738 4717 RT0001
Client #194240

For professional services rendered for the period ended from April 1, 2015 to May 31, 2015.

Date	Description	Hours
April 2, 2015	**Leah Solis**	
	• Prepare cheque requisition.	0.10 hours
April 2, 2015	**Rosa Wilford**	
	• Correspondences with RBC, review March 2015 joint account bank statement, save and update schedule.	0.50 hours

April 6, 2015	**Virginia Moritz**	
	• WEPP - update payments schedule	0.50 hours
April 7, 2015	**Jake Wiebe**	
	• Review affidavits of CRA; Maynards and Trisura; Call with counsel re: same.	0.90 hours
April 7, 2015	**Anna Poon**	
	• Deposit in bank.	0.10 hours
April 7, 2015	**Daniel Sobel**	
	• Review materials filed by Trisura and Maynards, discuss same with counsel.	1.80 hours
April 7, 2015	**Rosa Wilford**	
	• Bank slip deposit, posting entries, preparation of cheque and general banking administration.	0.40 hours
April 7, 2015	**Valerie Naccarato**	
	• General banking administration.	0.20 hours
April 7, 2015	**Virginia Moritz**	
	• WEPP - review and post payments to WEPP schedule	0.50 hours
April 9, 2015	**Jake Wiebe**	
	• Call with Trisura re: Maynards affidavit; Review affidavit of Stuart Desky; Call with counsel re: same.	0.40 hours
April 9, 2015	**Daniel Sobel**	
	• Call with BLG, review draft affidavit, internal call.	0.40 hours
April 9, 2015	**Rosa Wilford**	
	• Prepare GIC Term Deposits listing for Directive 5R.	0.50 hours
April 13, 2015	**Daniel Sobel**	
	• Review motion record.	0.40 hours

April 13, 2015	**Rosa Wilford**		
	•	Prepare schedule of GIC's on hand and post the reversal of GIC's in old version and setup in new version for depositing and cashing term deposits.	0.50 hours
April 13, 2015	**Virginia Moritz**		
	•	Respond to WEPP enquiries for late applicants assisting with missing ROEs, T4s and WEPP applications.	0.50 hours
April 14, 2015	**Rosa Wilford**		
	•	Review bank reconciliations for March 2015 and initial the Report for the Summary of Estate Balances.	0.10 hours
April 15, 2015	**Rosa Wilford**		
	•	Review bank reconciliations for March 2015 and initial the Report for the Summary of Estate Balances	0.20 hours
April 17, 2015	**Rosa Wilford**		
	•	Posting GIC Term Deposit.	0.10 hours
April 20, 2015	**Rosa Wilford**		
	•	Review GIC transactions in the Ascend banking function version 6.07.00 posted as deposits and cashed.	0.20 hours
April 27, 2015	**Virginia Moritz**		
	•	Call CRA for return filing values for Ebersole and D&S; Prepare HST/GST Summary Schedule of Returns for last half of 2014 per N. To.	1.50 hours
April 27, 2015	**Nicholas To**		
	•	Call with M. Dorocher at McGregor-Miller Limited re insurance coverage for inventory and equipment at job site and deadline to file claim, subsequent emails on same.	0.50 hours
April 27, 2015	**Daniel Sobel**		
	•	Internal discussion, review email from Trisura.	0.10 hours
April 28, 2015	**Jake Wiebe**		
	•	Review HST information and responses to preference letters; Disc with D. Sobel re: email to Trisura; Review email.	0.50 hours

April 28, 2015	**Nicholas To**	
	• Discussion with D. Sobel re: HST filing, specifically the accounting for sale from D&S to Maynards; Review HST filings, CRA notices/ assessments/claims, Simply Accounting journal entry report, discussions on same and email findings to D. Sobel.	1.50 hours
April 28, 2015	**Daniel Sobel**	
	• Internal discussion re: information to provide to Trisura, HST issues.	0.50 hours
April 29, 2015	**Nicholas To**	
	• Coordinate with V. Moritz to confirm HST return details filed with CRA, review summary, coordinate with J. Oros to review accounting records for D&S HST return for October 2014.	0.30 hours
April 29, 2015	**Daniel Sobel**	
	• Call with BLG, internal discussion, call with A&B, review email correspondence re: CRA, preferences, HST.	0.50 hours
April 30, 2015	**Nicholas To**	
	• Review email from insurance broker re miscellaneous property floater, email J. Wiebe on same.	0.10 hours
April 30, 2015	**Daniel Sobel**	
	• Internal discussion, review email from counsel, call with counsel.	0.40 hours
May 1, 2015	**Daniel Sobel**	
	• Call with counsel, website administration, review materials filed with court.	0.60 hours
May 4, 2015	**Rosa Wilford**	
	• Correspondence with Bank, team and update April 2015 bank schedule.	0.50 hours
May 4, 2015	**Jan Oros**	
	• Review HST accounting entries in simply accounting and provide information to N. To.	0.75 hours

May 4, 2015	**Nicholas To**	
	• Review general ledger, email D. Sobel re D&S' HST return for October 2014 and accounting for HST on Maynard's transaction.	0.50 hours
May 5, 2015	**Jake Wiebe**	
	• Review D&S HST return information and discussion with N. To re: investigating October ITCs.	0.30 hours
May 5, 2015	**Virginia Moritz**	
	• Call CRA to request for nine periods of HST filing information; Include expanded schedule of HST listings.	0.50 hours
May 5, 2015	**Jan Oros**	
	• Review simply accounting files for HST entries and provide information to N. To for review.	1.00 hours
May 5, 2015	**Nicholas To**	
	• Discussion with J. Wiebe re HST return for October 2014, review supporting documentation and discussion with J. Oros re: accounting system entries; Review journal entries dated January 2014 and June 2014 that tie into October 2014 HST return, review supporting documentation and bank statements, email findings to J. Wiebe.	2.50 hours
May 7, 2015	**Rosa Wilford**	
	• Reconcile GIC purchases and April 2015 bank statement.	0.20 hours
May 11, 2015	**Rosa Wilford**	
	• Review bank reconciliations for April 2015 and initial the Reports for the Summary of Estate Balances.	0.30 hours
May 12, 2015	**Rosa Wilford**	
	• Review banking and prepare Directive 5R4 draft for approval to efile and submit Annual Banking Report.	0.20 hours
May 12, 2015	**Jan Oros**	
	• Forward N. To information on HST required.	0.10 hours

May 12, 2015	**Daniel Sobel**		
	•	Review schedule served by Maynards immediately before the distribution motion.	0.40 hours
May 13, 2015	**Jake Wiebe**		
	•	Discussion with D. Sobel re: issue occurring at Motion.	0.40 hours
May 13, 2015	**Nicholas To**		
	•	Review supporting documentation re ITC claimed on HST return for October 2014, email J. Wiebe on same; Discussion with D. Sobel re asset listing.	0.40 hours
May 13, 2015	**Daniel Sobel**		
	•	Prepare for and attend at court re: entitlement motion.	6.50 hours
May 14, 2015	**Daniel Sobel**		
	•	Call with the Court, calls with counsel.	1.80 hours
May 15, 2015	**Virginia Moritz**		
	•	AR collection follow up and documentation.	2.50 hours
May 15, 2015	**Daniel Sobel**		
	•	Review emails from various counsel and the Court.	0.20 hours
May 19, 2015	**Virginia Moritz**		
	•	AR follow up.	1.30 hours
May 19, 2015	**Nicholas To**		
	•	Email with V. Moritz re: accounts receivable reconciliation.	0.40 hours
May 21, 2015	**Rosa Wilford**		
	•	Efile Annual Banking Reports.	0.20 hours
May 21, 2015	**Daniel Sobel**		
	•	Prepare for and attend mediation, call with BLG, call with A&B.	1.50 hours

May 22, 2015 **Daniel Sobel**

- Call with counsel. 0.20 hours

Time Charges and Expenses

J. Wiebe, Sr. Vice President	2.50	hours @	$	550.00	per hour	$	1,375.00
D. Sobel, Vice President	15.30	hours @	$	390.00	per hour	$	5,967.00
J. Oros, Manager	1.85	hours @	$	270.00	per hour	$	499.50
N. To, Manager	6.20	hours @	$	270.00	per hour	$	1,674.00
R. Wilford, Manager	3.90	hours @	$	225.00	per hour	$	877.50
L. Solis, Analyst	0.10	hours @	$	145.00	per hour	$	14.50
V. Naccarato, Analyst	0.20	hours @	$	120.00	per hour	$	24.00
A. Poon, Analyst	0.10	hours @	$	120.00	per hour	$	12.00
V. Moritz, Analyst	7.30	hours @	$	80.00	per hour	$	584.00
	37.45					$	11,027.50
Technology and Administrative Fee (5%)						$	551.38
						$	11,578.88
Disbursements							
Courier						$	15.98
Travel						$	48.81
Parking						$	50.00
						$	114.79
Subtotal of Time and Disbursements						$	11,693.67
HST						$	1,520.18
Total Invoice Due						**$**	**13,213.85**

Accounts are due when rendered. All accounts outstanding over 30 days will be charged interest at a rate of 1 ½% per month (18% per annum) until paid.

Exhibit "**B**" to the Affidavit of Jacob Wiebe, sworn before me this 17th day of June, 2015.

Commissioner for Taking Affidavits, etc.

Daniel Adam Sobel, a Commissioner, etc., Province of Ontario, for Grant Thornton Limited, Trustee in Bankruptcy. Expires July 19, 2017.

Exhibit "B"

Ebersole

Summary of Professional Fees of Grant Thornton Limited

From Feb 1, 2015 to May 31, 2015

Date	Professional Fees	Disbursements	Subtotal	HST	Total
February 1, 2015 to March 31, 2015	24,880.80	250.06	25,130.86	3,267.01	28,397.87
April 1, 2015 to May 31, 2015	11,578.88	114.79	11,693.67	1,520.18	13,213.85
Total	**36,459.68**	**364.85**	**36,824.53**	**4,787.19**	**41,611.72**

Court File No. CV-14-10766-00CL

TRISURA GUARANTEE INSURANCE COMPANY -AND- **EBERSOLE EXCAVATING INC. AND D&S RAILWAY CONSTRUCTION INC.**

Applicant Respondents

ONTARIO

SUPERIOR COURT OF JUSTICE

Proceeding commenced at Toronto

AFFIDAVIT OF JACOB WIEBE

GRANT THORNTON LIMITED
Royal Bank Plaza
South Tower, 19th Floor
Toronto, ON, M5J 2P9

TAB 3

Court File No. CV-14-10766-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

TRISURA GUARANTEE INSURANCE COMPANY

Applicant

- and -

EBERSOLE EXCAVATING INC. AND D&S RAILWAY CONSTRUCTION INC.

Respondents

AFFIDAVIT OF STEVEN L. GRAFF
(sworn June 18, 2015)

I, **STEVEN L. GRAFF**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS**:

1. I am a lawyer at Aird & Berlis LLP and, as such, I have knowledge of the matters to which I hereinafter depose. Aird & Berlis LLP is acting as counsel for Grant Thornton Limited ("**GTL**"), in its capacity as the Court-appointed receiver of all of the assets, undertakings and properties of Ebersole Excavating Inc. and D&S Railway Construction Inc.

2. Aird & Berlis LLP has prepared statements of account in connection with its mandate as counsel to GTL, detailing its services rendered and disbursements incurred, namely:

   (a) an account dated March 17, 2015 in the amount of $20,519.39 in respect of the period from February 2, 2015 to March 17, 2015;

(b) an account dated April 28, 2015 in the amount of \$6,117.82 in respect of the period from March 18, 2015 to April 24, 2015;

(c) an account dated May 25, 2015 in the amount of \$17,681.12 in respect of the period from April 27, 2015 to May 22, 2015; and

(d) an account dated June 17, 2015 in the amount of \$2,659.51 in respect of the period from May 22, 2015 to May 31, 2015,

(collectively, the "**Statements of Account**").

Attached hereto and marked as **Exhibit "A"** to this Affidavit are copies of the Statements of Account. The average hourly rate of Aird & Berlis LLP is \$379.65.

3. Attached hereto and marked as **Exhibit "B"** to this Affidavit is a chart detailing the lawyers, law clerks and articling students who have worked on this matter.

4. This Affidavit is made in support of a motion to, *inter alia,* approve the attached accounts of Aird & Berlis LLP and the fees and disbursements detailed therein, and for no improper purpose whatsoever.

SWORN before me at the City of Toronto, in the Province of Ontario this 18th day of June, 2015	))))))	
A commissioner, etc. IAN AVERSA		**STEVEN L. GRAFF**

Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF STEVEN L. GRAFF

Sworn before me

this 18th day of June, 2015

IAN AVERSA

Commissioner for taking Affidavits, etc

IN ACCOUNT WITH:

AIRD & BERLIS LLP

Barristers and Solicitors

Brookfield Place, 181 Bay Street
Suite 1800, Box 754, Toronto, ON M5J 2T9 Canada
T 416.863.1500 F 416.863.1515
www.airdberlis.com

Grant Thornton Limited
Royal Bank Plaza
19th Floor, South Tower
200 Bay Street, Box 55
Toronto, ON M5J 2P9

Attention: Mr. Jake Wiebe

Account No.: 503550

PLEASE WRITE ACCOUNT NUMBERS ON THE BACK OF ALL CHEQUES

File No.: 25227/122930

March 17, 2015

Re: Ebersole Excavating Inc.

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended March 17, 2015

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	02/02/15	$425.00	0.20	$85.00	Emails to and from R. Jaipargas and J. Nemers regarding the draft motion materials
IEA	04/02/15	$425.00	0.40	$170.00	Emails to and from client and J. Nemers regarding update and next steps; Emails to and from R. Jaipargas regarding the draft motion materials
IEA	05/02/15	$425.00	0.80	$340.00	Telephone call with R. Jaipargas and J. Nemers regarding the draft motion materials; Instruct J. Nemers regarding changes to motion materials; Emails to and from client and J. Nemers regarding draft motion materials and next steps; Emails from J. Freeman and clients regarding the bankruptcy
JTN	05/02/15	$285.00	0.60	$171.00	Attend on conference call with R. Jaipargas and I. Aversa; Follow-up email re comments to draft motion materials to D. Dunnet and B. Jaeger; Telephone call with J. Freeman
IEA	09/02/15	$425.00	1.60	$680.00	Telephone call and emails to and from R. Jaipargas regarding the draft motion materials; Emails to and from client and J. Nemers regarding the draft motion

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					materials; Telephone call with client regarding motion materials and next steps; Emails to and from counsel for Maynards
JTN	09/02/15	$285.00	1.80	$513.00	Revise draft motion materials and corresponding milestone dates in response to comments received from service list members to-date; Discussions re same with I. Aversa; Attend to related tasks
IEA	10/02/15	$425.00	1.10	$467.50	Telephone call and emails to and from counsel for Maynards; Emails to and from client regarding motion materials and next steps; Emails to and from client regarding bankruptcy; Telephone call with client regarding same; Emails to and from client regarding CRA
IEA	11/02/15	$425.00	0.30	$127.50	Emails to and from client and J. Nemers regarding the administration of the bankrupt estates and next steps
IEA	12/02/15	$425.00	1.00	$425.00	Engaged with reviewing and revising the motion materials and preparing an affidavit of fees
IEA	13/02/15	$425.00	0.50	$212.50	Engaged with reviewing and revising the motion materials and emails to and from clients regarding same; Engaged with reviewing documents regarding the bankruptcies; Emails to and from client and J. Nemers regarding the same; Emails to and from J. Freeman regarding same
IEA	17/02/15	$425.00	0.40	$170.00	Telephone call and emails to and from R. Jaipargas regarding the motion materials and next steps; Emails to and from B. Jaeger, D. Dunnet and clients regarding the motion materials
IEA	18/02/15	$425.00	0.20	$85.00	Emails to and from clients and J. Nemers regarding the motion materials
IEA	19/02/15	$425.00	0.40	$170.00	Emails to and from J. Nemers and client regarding the motion materials and next steps; Meeting with J. Nemers regarding same

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JTN	19/02/15	$285.00	0.50	$142.50	Revise motion material; Discussions with I. Aversa re same
IEA	20/02/15	$425.00	1.20	$510.00	Engaged with booking a court date; Instruct J. Nemers regarding court date and revisions to the motion materials; Emails to and from R. Jaipargas, J. Freeman, client and J. Nemers regarding motion materials; Telephone call with R. Jaipargas and J. Nemers regarding the same; Emails to and from client and J. Nemers regarding the draft report; Instruct J. Nemers regarding same
JTN	20/02/15	$285.00	0.60	$171.00	Engaged with booking court date for March 6 hearing; Finalize and circulate draft motion materials
JTN	21/02/15	$285.00	0.80	$228.00	Review and revise draft First Report
IEA	22/02/15	$425.00	0.20	$85.00	Emails to and from R. Jaipargas and J. Nemers
IEA	23/02/15	$425.00	2.50	$1,062.50	Engaged with reviewing the draft report and providing comments; Discussions with J. Nemers regarding same; Emails to and from clients and J. Nemers regarding same; Telephone call with R. Jaipargas; Engaged with reviewing and revising the motion materials and emails regarding the same
JTN	23/02/15	$285.00	3.30	$940.50	Revise draft First Report; Review history of correspondence re Curtis Gale Development Corporation and incorporate same into draft First Report; Discussion with I. Aversa re same; Attend to related tasks
IEA	24/02/15	$425.00	1.60	$680.00	Telephone call and emails to and from client and J. Nemers regarding the draft report and the motion materials; Emails to and from R. Jaipargas regarding same; Instruct J. Nemers regarding amendments to the motion materials; Emails to and from client and J. Nemers regarding same; Telephone call with R. Jaipargas and J. Nemers regarding the motion materials; Emails regarding updated searches

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JTN	24/02/15	$285.00	0.60	$171.00	Attend on conference calls re draft First Report and comments thereto
AP	24/02/15	$170.00	0.30	$51.00	Ordered certified PPSA searches against D & S Railway Construction Inc. and Ebersole Excavating Inc. and reported same
IEA	25/02/15	$425.00	3.00	$1,275.00	Telephone call and emails to and from R. Jaipargas; Emails to and from client and J. Nemers regarding the motion materials; Discussions with J. Nemers regarding same; Engaged with compiling and serving the motion record and emails and discussions regarding same; Emails to and from R. Jaipargas and client; Emails to and from J. Freeman and client; Discussions with S. Graff and J. Nemers
SLG	25/02/15	$725.00	0.20	$145.00	Discussion with I. Aversa re approach with Maynards and its counsel
JTN	25/02/15	$285.00	1.70	$484.50	Revise court material in anticipation of service; Draft responding email to correspondence received from J. Freeman
IEA	26/02/15	$425.00	0.50	$212.50	Emails to and from the service list regarding the motion materials; Telephone call with the court regarding the hearing; Discussions with S. Graff regarding the hearing
SLG	26/02/15	$725.00	0.20	$145.00	Discussion with I. Aversa re hearing
PW	26/02/15	$160.00	0.60	$96.00	Set down motion for March 6, 2015
IEA	28/02/15	$425.00	0.30	$127.50	Telephone call and emails to and from R. Jaipargas and J. Nemers regarding the hearing
IEA	02/03/15	$425.00	1.70	$722.50	Emails to and from Maynard's counsel and J. Nemers regarding the draft order; Engaged with reviewing comments from Maynard's counsel regarding the draft order; Discussions with J. Nemers regarding same; Telephone call and emails to and from clients regarding same; Telephone call and emails to and from R. Jaipargas and J. Nemers

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					regarding same; Instruct J. Nemers regarding changes to draft order; Email to the stakeholders regarding revised draft order; Discussions with S. Graff regarding same
SLG	02/03/15	$725.00	0.30	$217.50	Review status with I. Aversa and position opposite Fogler and Maynard
JTN	02/03/15	$285.00	2.40	$684.00	Engaged with receipt, review and revisions to draft Order stemming from comments received from J. Freeman; Discussions with I. Aversa re same
IEA	03/03/15	$425.00	1.10	$467.50	Emails to and from R. Jaipargas and client regarding the draft order; Telephone call and emails to and from D. Dunnet regarding draft order and the CRA proofs of claim; Engaged with reviewing the proofs of claim and emails regarding the same; Emails to and from Fogler's counsel and clients regarding the draft order; Discussions with J. Nemers regarding court date and instructions to J. Nemers regarding same
JTN	03/03/15	$285.00	0.10	$28.50	Review draft email to J. Freeman re latest correspondence
IEA	04/03/15	$425.00	0.30	$127.50	Emails to and from D. Dunnet and client regarding the draft order and the hearing; Emails to and from the court and J. Nemers regarding the hearing; Instruct J. Nemers regarding the draft orders
JTN	04/03/15	$285.00	0.40	$114.00	Prepare material for use at Friday's hearing
IEA	05/03/15	$425.00	1.00	$425.00	Engaged with reviewing correspondence from D. Dunnet; Discussions with S. Graff and J. Nemers regarding same; Emails to and from clients regarding same; Telephone call with R. Jaipargas; Instruct J. Nemers regarding response to correspondence from D. Dunnet; Emails to and from clients and J. Nemers regarding same
JTN	05/03/15	$285.00	0.60	$171.00	Prepare draft letter to D. Winters and K. O'Hara re, amongst other things, CRA-related correspondence from D. Dunnet

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	06/03/15	$425.00	1.60	$680.00	Attend court; Emails regarding the order and endorsement; Letter to D. Winters and K. O'Hara and emails regarding the same
JTN	06/03/15	$285.00	2.20	$627.00	Prepare for and attend hearing; Finalize and issue letter with enclosures to D. Winters and K. O'Hara re, amongst other things, correspondence received from D. Dunnet
IEA	09/03/15	$425.00	0.30	$127.50	Telephone call and emails to and from D. Dunnet, clients and J. Nemers regarding inquiries from D. Dunnet
JTN	09/03/15	$285.00	0.30	$85.50	Telephone call with client re tax-related enquiry made by D. Dunnet; Leave voicemail message for D. Dunnet re same
IEA	10/03/15	$425.00	0.20	$85.00	Emails to and from J. Nemers regarding inquiries from D. Dunnet
IEA	11/03/15	$425.00	0.20	$85.00	Emails to and from client and J. Nemers regarding possible preference payments
IEA	12/03/15	$425.00	0.10	$42.50	Emails from J. Nemers to D. Dunnet regarding CRA inquiries
JTN	12/03/15	$285.00	0.10	$28.50	Follow-up email to D. Dunnet re tax-related enquiries
IEA	13/03/15	$425.00	0.10	$42.50	Emails to and from J. Nemers and D. Dunnet regarding CRA inquiries from D. Dunnet
JTN	13/03/15	$285.00	0.20	$57.00	Telephone call with D. Dunnet re tax-related enquiries; Follow-up email to D. Dunnet re same
IEA	16/03/15	$425.00	0.50	$212.50	Telephone call and emails to and from clients and J. Nemers regarding possible preferential payments; Instruct J. Nemers regarding letter to JMA; Emails to and from clients regarding same
JTN	16/03/15	$285.00	0.50	$142.50	Telephone call with client and I. Aversa re JMA

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	17/03/15	$425.00	0.40	$170.00	Engaged with reviewing draft letters to JMA and R&R and providing comments; Emails to and from clients and J. Nemers regarding same
JTN	17/03/15	$285.00	1.40	$399.00	Prepare draft letters to J. MacDonald of JMA Group and R. Fowler of RR Mergers & Acquisitions re details of their respective engagements
TOTAL:			43.40	$15,885.50	

Name	Hours	Rate	Value
Ian E. Aversa (IEA)	23.70	$425.00	$10,072.50
Jeremy T. Nemers (JTN)	18.10	$285.00	$5,158.50
Anita Purushotham (AP)	0.30	$170.00	$51.00
Steven L. Graff (SLG)	0.70	$725.00	$507.50
Patrick Williams (PW)	0.60	$160.00	$96.00

OUR FEE	$15,885.50
HST at 13%	$2,065.12

DISBURSEMENTS

COST INCURRED ON YOUR BEHALF AS AN AGENT

Search Under P.P.S.A.	$16.00	
Notice of Motion/Application	$127.00	
Total Agency Costs		$143.00

Subject to HST

Photocopies - Local	$292.75
Imaging/Scanning	$171.25
Service Provider Fee	$9.00
Deliveries/Parss	$123.00
Photocopies	$1,408.50
Binding and Tabs	$124.50
Taxi	$17.70

Total Disbursements	$2,146.70
HST at 13%	$279.07
AMOUNT NOW DUE	**$20,519.39**

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.3% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

22123226.1

IN ACCOUNT WITH:

AIRD & BERLIS LLP

Barristers and Solicitors

Brookfield Place, 181 Bay Street
Suite 1800, Box 754, Toronto, ON M5J 2T9 Canada
T 416.863.1500 F 416.863.1515
www.airdberlis.com

Grant Thornton Limited
Royal Bank Plaza
19th Floor, South Tower
200 Bay Street, Box 55
Toronto, ON M5J 2P9

Attention: Mr. Jake Wiebe

Account No.: 506580

PLEASE WRITE ACCOUNT NUMBERS ON THE BACK OF ALL CHEQUES

File No.: 25227/122930

April 28, 2015

Re: Ebersole Excavating Inc.

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended April 24, 2015

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	18/03/15	$425.00	1.00	$425.00	Telephone call and emails to and from clients and J. Nemers regarding correspondence to JMA and R&R; Telephone call and emails to and from R. Jaipargas regarding same; Instruct J. Nemers regarding same
JTN	18/03/15	$285.00	0.60	$171.00	Engaged with telephone discussions re nature of draft letters to JMA Group and RR Mergers & Acquisitions with I. Aversa and client; Finalize and circulate letters
IEA	19/03/15	$425.00	0.50	$212.50	Emails to and from client and J. Nemers regarding correspondence to RR; engaged with reviewing the engagement letter; Emails to and from clients regarding same; Discussion with S. Graff regarding same
JTN	19/03/15	$285.00	0.20	$57.00	Telephone call with R. Fowler; Receipt and review of letter of engagement re Fowler Business Group LLC dba RR Mergers & Acquisitions
IEA	24/03/15	$425.00	0.10	$42.50	Emails to and from J. Freeman and client regarding the hearing
IEA	26/03/15	$425.00	1.00	$425.00	Telephone calls with R. Jaipargas regarding update and next steps; Telephone call with client regarding same; Engaged with

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					reviewing the affidavit of K. Choe; Telephone call with J. Freeman
IEA	27/03/15	$425.00	0.50	$212.50	Emails regarding the amendments to the timetable and reviewing endorsement regarding same; Emails regarding the registrations agreement re Maynards
IEA	29/03/15	$425.00	0.10	$42.50	Email from J. Freeman
IEA	01/04/15	$425.00	0.10	$42.50	Engaged with reviewing correspondence from Department of Justice
IEA	02/04/15	$425.00	1.00	$425.00	Engaged with reviewing Maynard's motion record and emails regarding the same; Engaged with reviewing Trisura's motion record and emails regarding the same
JTN	02/04/15	$285.00	0.60	$171.00	Receipt and review of affidavit of M. McIntosh sworn April 1, 2015, affidavit of J. Farber sworn April 2, 2015 and affidavit of S. Detsky to be sworn on or about April 6, 2015
IEA	06/04/15	$425.00	1.00	$425.00	Telephone call with R. Jaipargas regarding update and next steps; Emails to and from clients and J. Nemers regarding same; Engaged with reviewing the motion materials
IEA	07/04/15	$425.00	0.60	$255.00	Telephone call and email to and from client and J. Nemers re motion materials, hearing and next steps; Telephone call with R. Jaipargas re same
JTN	07/04/15	$285.00	0.30	$85.50	Attend on conference call with I. Aversa, D. Sobel and J. Wiebe to discuss status of materials filed thus far and upcoming milestones re upcoming distribution hearing
IEA	09/04/15	$425.00	1.00	$425.00	Emails to and from client and R. Jaipargas re hearing; Telephone call with client re same; Telephone call with R. Jaipargas re same; Engaged with reviewing affidavit of S. Ebersole; Engaged with reviewing affidavit of S. Detsky and emails re same
JTN	09/04/15	$285.00	0.50	$142.50	Receipt and review of affidavit of S. Ebersole and third affidavit of S. Detsky
SLG	10/04/15	$725.00	0.20	$145.00	Review fee issues
IEA	13/04/15	$425.00	0.40	$170.00	Engaged with reviewing correspondence

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					from H. Book and emails to and from clients regarding same; Emails to and from R. Jaipargas regarding same
IEA	15/04/15	$425.00	0.20	$85.00	Emails to and from R. Jaipargas and clients regarding update
IEA	24/04/15	$425.00	1.50	$637.50	Telephone call with R. Jaipargas regarding update and next steps; Engaged with reviewing CRA's factum and brief of authorities; Engaged with reviewing Trisura's factum and brief of authorities
JTN	24/04/15	$285.00	0.80	$228.00	Receipt and review of facta from Trisura, Maynards and CRA
TOTAL:			12.20	$4,825.00	

Name	Hours	Rate	Value
Ian E. Aversa (IEA)	9.00	$425.00	$3,825.00
Jeremy T. Nemers (JTN)	3.00	$285.00	$855.00
Steven L. Graff (SLG)	0.20	$725.00	$145.00

OUR FEE		$4,825.00
HST at 13%		$627.25

DISBURSEMENTS
Subject to HST

Imaging/Scanning	$0.75	
Photocopies - Local	$525.75	
Photocopies	$2.00	
Binding and Tabs	$60.50	
Total Disbursements		$589.00
HST at 13%		$76.57

AMOUNT NOW DUE **$6,117.82**

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

NOTE: This account may be paid by wire transfer in Canadian funds to our account at The Toronto-Dominion Bank, TD Centre, 55 King Street West, Toronto, Ontario, M5K 1A2. Account number 5221521, Transit number 10202, Swift Code TDOMCATTTOR. Please include the account number as reference.

IN ACCOUNT WITH:

AIRD & BERLIS LLP

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Brookfield Place, 181 Bay Street
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Grant Thornton Limited
Royal Bank Plaza
19th Floor, South Tower
200 Bay Street, Box 55
Toronto, ON M5J 2P9

Attention: Mr. Jake Wiebe

Account No.: 508268

PLEASE WRITE ACCOUNT NUMBERS ON THE BACK OF ALL CHEQUES

File No.: 25227/122930

May 25, 2015

Re: Ebersole Excavating Inc.

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended May 22, 2015

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	27/04/15	$425.00	1.50	$637.50	Engaged with reviewing Maynards' factum; Emails to and from client and S. Graff regarding possible settlement; Engaged with reviewing the transcript regarding McIntosh examination; Telephone call with R. Jaipargas regarding update and next steps; Discussions with J. Nemers regarding same; Instruct J. Nemers regarding research regarding CRA issue; Emails to and from J. Nemers regarding the same
JTN	27/04/15	$285.00	2.00	$570.00	Engaged with review of CRA factum, associated evidence and case law to assess purported entitlement to express trust
IEA	28/04/15	$425.00	1.00	$425.00	Emails to and from R. Jaipargas and client regarding update and next steps; Telephone call with R. Jaipargas and J. Nemers regarding same; Instruct J. Nemers regarding email re CRA's position; Emails to and from R. Jaipargas and client regarding same
JTN	28/04/15	$285.00	0.80	$228.00	Engaged with review of CRA express trust issue and discussion re same with I. Aversa

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	29/04/15	$425.00	1.30	$552.50	Telephone call with R. Jaipargas regarding update; Emails to and from clients regarding same; Instruct J. Nemers regarding research re CRA; Engaged with reviewing correspondence from J. Freeman and enclosed affidavit; Engaged with reviewing correspondence and documentation regarding potential preference payments; Telephone call with D. Sobel
JM	29/04/15	$240.00	1.20	$288.00	Research for J. Nemers into deemed trusts and Crown priority re: interest and penalties
IEA	30/04/15	$425.00	0.60	$255.00	Telephone call and emails to and from client and J. Nemers regarding potential preference payments; Discussions with J. Nemers regarding same
JTN	30/04/15	$285.00	0.80	$228.00	Discussion with I. Aversa and telephone call with client re potential preference issue
IEA	01/05/15	$425.00	1.00	$425.00	Telephone call and email to and from R. Jaipargas regarding potential preference payments; Engaged with reviewing CRA's responding factum and brief of authorities
JTN	01/05/15	$285.00	0.20	$57.00	Receipt and review of CRA responding factum
JTN	01/05/15	$285.00	0.20	$57.00	Receipt and review of Trisura responding factum
IEA	04/05/15	$425.00	0.50	$212.50	Engaged with reviewing Trisura's responding factum and emails regarding the same
IEA	05/05/15	$425.00	0.30	$127.50	Emails to and from J. Nemers regarding the motion materials and discussions with J. Nemers regarding same
JTN	05/05/15	$285.00	0.20	$57.00	Discussion with I. Aversa re scope of oral submissions at hearing
IEA	07/05/15	$425.00	0.50	$212.50	Engaged with reviewing Trisura's book of authorities; Engaged with reviewing Maynard's books of authorities
IEA	08/05/15	$425.00	0.30	$127.50	Engaged with reviewing Trisura's supplemental book of authorities

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	12/05/15	$425.00	4.50	$1,912.50	Telephone call with R. Jaipargas regarding the hearing; Engaged with preparing for court; Emails and discussions with S. Graff and J. Nemers regarding same
JTN	12/05/15	$285.00	0.40	$114.00	Prepare materials for tomorrow's motion
IEA	13/05/15	$425.00	8.00	$3,400.00	Engaged with preparing for court; Emails to and from clients regarding same; Attend court; Discussions with S. Graff regarding the hearing; Instruct J. Nemers regarding preparation of a draft order and scheduling time with court; Telephone call with R. Jaipargas and J. Marshall regarding the hearing
JTN	13/05/15	$285.00	1.00	$285.00	Engaged with reconciliation of cash flows in preparation for today's hearing for I. Aversa
IEA	14/05/15	$425.00	3.00	$1,275.00	Several telephone calls and emails to and from the service list and the court regarding court attendance; Conference call with Justice Conway; Discussions with J. Nemers and client regarding same; Several emails to and from Justice Conway and counsel regarding next steps
JTN	14/05/15	$285.00	2.50	$712.50	Engaged with scheduling of continuation of distribution hearing; Emails to court office and members of service list re same; Telephone calls and emails re subsequent requests by Justice Conway for counsel to appear in person tomorrow, in person later today and ultimately via conference call later today; Organize and attend on conference call; Telephone call with client to discuss same
IEA	15/05/15	$425.00	1.50	$637.50	Emails to and from the court regarding scheduling; Telephone call with R. Jaipargas and J. Marshall; Emails to and from Justice Conway and counsel regarding next steps; Emails to and from Justice Dunphy and counsel regarding next step; Emails to and from B. Jaeger; Discussions with J. Nemers regarding next steps
SLG	15/05/15	$725.00	0.20	$145.00	Review emails re status and outcome of hearing

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
JTN	15/05/15	$285.00	1.50	$427.50	Prepare draft consent Order re interim distribution to CRA; Email same to I. Aversa for review; Discussion with I. Aversa re next steps and mediation
IEA	19/05/15	$425.00	1.60	$680.00	Engaged with reviewing the draft order regarding distribution to CRA and providing comments; Emails to and from J. Nemers regarding same; Emails to and from B. Jaeger and client regarding update and next steps; Telephone call with R. Jaipargas and J. Nemers regarding the mediation and next steps; Emails to and from D. Dunnett
JTN	19/05/15	$285.00	0.50	$142.50	Telephone call with I. Aversa and R. Jaipargas
IEA	20/05/15	$425.00	0.60	$255.00	Discussions with J. Nemers regarding the hearing and next steps; Telephone call with R. Jaipargas
IEA	21/05/15	$425.00	2.20	$935.00	Emails to and from Justice Dunphy and counsel regarding settlement discussions and the mediation; Attend the mediation; Telephone call with D. Sobel; Telephone call with R. Jaipargas and J. Marshall; Instruct J. Nemers regarding consent order; Telephone call with client; Telephone call with J. Marshall
JTN	22/05/15	$285.00	0.20	$57.00	Revise draft Interim Distribution Order to reflect settlement with CRA
TOTAL:			40.10	$15,438.50	

Name	Hours	Rate	Value
Ian E. Aversa (IEA)	28.40	$425.00	$12,070.00
Jeremy T. Nemers (JTN)	10.30	$285.00	$2,935.50
Jami Makan (JM)	1.20	$240.00	$288.00
Steven L. Graff (SLG)	0.20	$725.00	$145.00

OUR FEE	$15,438.50
HST at 13%	$2,007.01

DISBURSEMENTS

Subject to HST

Photocopies	$4.75	
Photocopies - Local	$178.50	
Binding and Tabs	$23.50	
Imaging/Scanning	$1.75	
Total Disbursements		$208.50
HST at 13%		$27.11

AMOUNT NOW DUE **$17,681.12**

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

Steven L. Graff
E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

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22810868.1

IN ACCOUNT WITH:

AIRD & BERLIS LLP

Barristers and Solicitors

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Royal Bank Plaza
19th Floor, South Tower
200 Bay Street, Box 55
Toronto, ON
Canada M5J 2P9

Attention: Mr. Jake Wiebe

Account No.: 510415

PLEASE WRITE ACCOUNT NUMBERS
ON THE BACK OF ALL CHEQUES

File No.: 25227/122930

June 17, 2015

Re: Ebersole Excavating Inc.

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ended May 29, 2015

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
IEA	22/05/15	$425.00	1.00	$425.00	Telephone calls with R. Jaipargas and J. Marshall; Emails to and from counsel regarding the hearing; Emails to and from J. Nemers regarding the draft order and the hearing; Telephone call with client regarding same
IEA	24/05/15	$425.00	0.20	$85.00	Emails to and from counsel regarding next court attendance
IEA	25/05/15	$425.00	1.00	$425.00	Emails to and from client and J. Nemers regarding the draft order; Telephone call with R. Jaipargas regarding next court attendance; Emails to and from R. Jaipargas regarding draft order; Emails to and from counsel regarding next court attendance; Instruct J. Nemers regarding same; Discussions with J. Nemers regarding same
JTN	25/05/15	$285.00	0.40	$114.00	Engaged with scheduling of continuation of motion originally returnable May 13; Email re same to

LAWYER	DATE	RATE/ HOUR	TIME	VALUE	DESCRIPTION
					working group
IEA	26/05/15	$425.00	1.10	$467.50	Engaged with reviewing and revising the draft order; Emails to and from clients and R. Jaipargas regarding same; Emails to and from counsel regarding soliciting next court attendance; Emails to and from counsel for CRA and counsel for Maynards regarding the draft order
IEA	27/05/15	$425.00	1.20	$510.00	Emails to and from counsel regarding draft order; Engaged with reviewing and revising the draft order and emails to counsel regarding draft order and scheduling of hearing; Instruct J. Nemers regarding booking a court date; Telephone call with R. Jaipargas regarding scheduling court date
JTN	27/05/15	$285.00	0.10	$28.50	Engaged with scheduling with court for continuation of motion
IEA	28/05/15	$425.00	0.40	$170.00	Emails to and from counsel from CRA and client regarding CRA payment; Emails regarding scheduling of court attendance
IEA	29/05/15	$425.00	0.20	$85.00	Telephone call with R. Jaipargas regarding scheduling a court date and emails regarding same
TOTAL:			5.60	$2,310.00	

Name	Hours	Rate	Value
Ian E. Aversa (IEA)	5.10	$425.00	$2,167.50
Jeremy T. Nemers (JTN)	0.50	$285.00	$142.50

OUR FEE	$2,310.00
HST at 13%	$300.30

DISBURSEMENTS

Subject to HST

Long Distance Charges	$2.48	
Taxi	$39.82	
Photocopies - Local	$1.25	
Total Disbursements		$43.55
HST at 13%		$5.66
AMOUNT NOW DUE		**$2,659.51**

THIS IS OUR ACCOUNT HEREIN
Aird & Berlis LLP

Per:

Steven L. Graff

E.&O.E.

PAYMENT OF THIS ACCOUNT IS DUE ON RECEIPT

IN ACCORDANCE WITH THE SOLICITORS ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 1.0% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS ACCOUNT IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

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Attached is Exhibit "B"

Referred to in the

AFFIDAVIT OF STEVEN L. GRAFF

Sworn before me

this 18th day of June, 2015

IAN AVERSA

Commissioner for taking Affidavits, etc

STATEMENT OF RESPONSIBLE INDIVIDUALS

Aird & Berlis LLP's professional fees herein are made with respect to the following individuals

Lawyer	**Call to Bar**	**Avg. Hrly Rate**	**Total Time**	**Value**
Steven L. Graff	1991	$725.00	1.10	$797.50
Ian Aversa	2008	$425.00	66.20	$28,135.00
Jeremy Nemers	2014	$285.00	31.90	$9,091.50
Clerk/Student	**Call to Bar**	**Avg. Hrly Rate**	**Total Time**	**Value**
A. Puruhotham	N/A	$170.00	0.30	$51.00
J. Makan	N/A	$240.00	1.20	$288.00
P. Williams	N/A	$160.00	0.60	$96.00

Standard hourly rates listed. However, in certain circumstances adjustments to the account were made.

TRISURA GUARANTEE INSURANCE COMPANY - and - **EBERSOLE EXCAVATING INC. et al.**

Applicant Respondents

Court File No. CV-14-10766-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceedings commenced at Toronto

AFFIDAVIT OF STEVEN L. GRAFF

AIRD & BERLIS LLP
Barristers and Solicitors
Brookfield Place
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Ian Aversa (LSUC # 55449N)
Tel: (416) 865-3082
Fax: (416) 863-1515
Email: iaversa@airdberlis.com

Lawyers for Grant Thornton Limited, in its capacity as the Court-appointed receiver of Ebersole Excavating Inc. and D&S Railway Construction Inc.

TRISURA GUARANTEE INSURANCE COMPANY - and - **EBERSOLE EXCAVATING INC. et al.**

Applicant Respondents

Court File No. CV-14-10766-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
Proceedings commenced at Toronto

SUPPLEMENT TO THE FIRST REPORT OF THE RECEIVER

AIRD & BERLIS LLP
Barristers and Solicitors
Brookfield Place
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

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