



This is Affidavit #1 of Mark Wentzell in this proceeding and was made on November 3rd 2020.

No. VLC-S-S-207422
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

ROYAL BANK OF CANADA

PLAINTIFF

AND:

2073944 ALBERTA LTD.

DEFENDANT

AFFIDAVIT

I, Mark E. R. Wentzell, CPA, CA, LIT, CIRP, of 1600 – 333 Seymour Street, Vancouver, British Columbia, MAKE OATH AND SAY AS FOLLOWS:

1. I am a Senior Vice President of Grant Thornton Limited (“**Grant Thornton**”), the court-appointed receiver of all of the current and future assets, undertakings and properties of 2073944 Alberta Ltd. (the “**Receiver**”) and as such, I have personal knowledge of the facts deposed to in this Affidavit, except where stated to be based on information and belief, in which case, I believe that such information is true and accurate.
2. Attached and marked as **Exhibit “A”** to this Affidavit are true copies of the accounts of the Receiver in this matter (collectively, the “**Accounts**”), as follows:

Invoice Number	Invoice Date	Amount
LSBC-3100	December 31, 2019	\$ 38,933.87
LSBC-3116	January 31, 2020	\$ 38,631.95
LSBC-3199	February 28, 2020	\$ 31,144.37
LSBC-3268	March 22, 2020	\$ 27,830.80

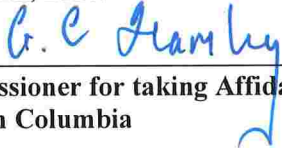
LSBC-3301	April 17, 2020	\$ 40,823.72
LSBC-3311	April 30, 2020	\$ 14,318.17
LSBC-3386	June 1, 2020	\$ 7,330.79
LSBC-3414	June 26, 2020	\$ 14,896.04
LSBC-3473	July 24, 2020	\$ 13,150.06
LSBC-3545	August 31, 2020	\$ 8,420.66
LSBC-3649	September 30, 2020	\$ 11,575.07
LSBC-3704	October 25, 2020	\$ 14,049.08
TOTAL:		\$ 261,104.58

The Accounts are redacted to the extent necessary to protect confidential, commercially-sensitive or privileged information.

3. As detailed in the Accounts, from December 12, 2019 to October 24, 2020, the Receiver's fees and disbursements, inclusive of taxes, amounted to a total of \$261,104.58, which consists of \$242,106.99 in fees, \$6,564.03 in disbursements, and \$12,433.56 in GST.
4. Attached and marked as **Exhibit "B"** to this Affidavit is a summary of the fees set out in the Accounts, calculated on the basis of the hours spent by the Receiver's personnel, multiplied by the applicable standard hourly rates charged by Grant Thornton in its insolvency practice, less a courtesy 10% discount. The total time expended by the Receiver's personnel in relation to the Accounts was 677.4 hours.
5. To the best of my knowledge, information and belief, the information contained in the Accounts as to the number of hours worked, the nature of the work performed, the identity of the individuals who performed the work and the rates charged for the work is true and accurate in all respects.
6. The details of the work carried out by the Receiver in these proceedings are set out in the Receiver's First Report to Court dated April 8, 2020, the Receiver's Second Report to Court dated September 22, 2020, and the Receiver's Third Report to Court (to be filed, and collectively, the "**Reports**").
7. I have reviewed the Accounts and the Reports and confirm that, to the best of my knowledge, information and belief:

- (a) the work detailed therein was carried out by the Receiver, that such work was necessary to the Receiver completing its obligations in these proceedings, and the fees and disbursements were properly incurred, fair and reasonable in the circumstances;
 - (b) the work completed by the Receiver was delegated to the appropriate Grant Thornton professionals, according to their seniority and hourly rates, and performed in a prudent and economical manner; and
 - (c) the Receiver's fees in this matter are consistent with fees charged by other trustee firms of a similar size for work of a similar nature and complexity in British Columbia.
8. I have reviewed the accounts of Borden Ladner Gervais LLP ("BLG") that were issued between December 16, 2019 and October 28, 2020 in relation to these proceedings. I am satisfied that the work detailed therein was completed by BLG at the request of the Receiver and was necessary in the circumstances. In my experience as an insolvency professional, the fees and rates charged by BLG are consistent with those charged by other law firms for work of a similar nature and complexity in British Columbia.
9. This affidavit is sworn in support of an application for approval of the fees incurred by the Receiver and BLG in these proceedings.

SWORN BEFORE ME at the City of Vancouver
in the Province of British Columbia, this 3 day
of November, 2020.



A Commissioner for taking Affidavits
for British Columbia



MARK E. R. WENTZELL

Graeme Charles Dearnley
A Commissioner for Taking Affidavits
Within the Province of British Columbia
1600-333 Seymour Street, Vancouver, BC
No: 2020-0630 | Expires: May 31, 2023

This is **Exhibit "A"** referred to in Affidavit #1 of Mark Wentzell made before me on November 3, 2020.

G. C. Stanley

A Commissioner for taking Affidavits for British Columbia



December 31, 2019

Grapevine Pub & Bistro
156 Francois Lake Dr
Burns Lake BC V0J 1E0

Remit To:
Grant Thornton Limited
Nova Centre, North Tower
1001 - 1675 Grafton St
Halifax, NS B3J 0E9

BN 12738 4717 RT0001

CLIENT # 286529

FOR PROFESSIONAL SERVICES

INVOICE # LSBC-3100

For professional services for the period of December 1 to 31, 2019

Partners (11.60 hrs)	6,380.00
Senior Managers (50.20 hrs)	23,343.00
Managers/Senior Associates (1.0 hrs)	290.00
Associates (45.10 hrs)	6,765.00
Administrative Assistance (6.80 hrs)	850.00
Less: 10% Discount	(3,762.80)
Disbursements - Miscellaneous	3,214.68
Sub Total	37,079.88
GST	1,853.99
	<u>CAD \$38,933.87</u>

Billing Address

Grant Thornton Place
1600 - 333 Seymour Street
Vancouver BC V6B 0A4
T +1 604-687-2711
F +1 604-685-6569
E: Accounts.Receivable@ca.gt.com

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We accept Visa or MasterCard payments

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from December 1 to 31, 2019

Date	Staff Member	Time	Description
12/12/2019	Mark Wentzell	1.80	Calls with Bank, counsel and related. Review of various documents and court document drafts. Update on liquor licence matters.
12/13/2019	Mark Wentzell	0.40	Planning and legal matters with legal counsel.
12/16/2019	Mark Kemp-Gee	4.00	Call from [REDACTED] principal of debtor, re receivership administration and cooperation with receiver. Engagement planning and review. Dealing with Bank's counsel re: order, insurance and other appointment matters. Discussion with counsel re: liquor license matters.
12/16/2019	Mark Wentzell	2.30	Planning calls with legal counsel and Bank and with staff to go over next steps and appointment. Updates on appointment from legal counsel.
12/16/2019	Monika Savitsky	3.50	Planning meeting.
12/17/2019	Mark Kemp-Gee	11.5	Attend at premises to meet with Management and dealing with securing premises, including changing locks, posting notices, beginning to deal with utilities and various other conservatory and initial activities. Dealing with Richmond Advisory Services (RAS) re: engaging them to perform various tasks including regular site inspections and maintenance.
12/17/2019	Mark Wentzell	0.30	Update on status from staff and short update to Bank re: taking possession.
12/17/2019	Monika Savitsky	11.00	Attend at premises in Burns Lake, BC, for possession-taking. Meeting with Management. Commence dealing with changing locks, utilities and other preliminary activities.
12/18/2019	Jacqueline Rix	4.10	Calls and emails with utility companies re transfer of service, draft letters re same, draft letters to banks freeze accounts. Discussions with M Savitsky re file status. Attend to mail redirection and arranging newspaper notice.
12/18/2019	Mark Kemp-Gee	11.80	Attend at premises to continue dealing with conservatory and initial receivership activities, including arranging utilities services, inventories, alarm monitoring and fulfilling statutory duties. Review and collect books and records. Call with counsel to discuss proposal from debtor and various other receivership legal matters. Attend to documenting initial activities. Various internal discussions. Dealing with counsel re: maintenance of liquor licenses and with RAS re: premise matters. Meet with former bookkeeper to review accounting and POS systems and other business matters.
12/18/2019	Mark Wentzell	1.80	Review of offer from counsel for [REDACTED] and consider with staff. Calls with legal counsel, and Bank and staff go over issues and considerations and potential response to [REDACTED] offer. Further related status updates with staff on operations and taking possession.
12/18/2019	Monika Savitsky	12.00	Meeting with former bookkeeper, organization of accounts payable and changing utilities and other items to Receiver's account.
12/19/2019	Jacqueline Rix	1.00	Finalize various letters. Calls with M Savitsky re status update. Call with alarm company. Emails with [REDACTED]
12/19/2019	Mark Wentzell	0.40	Update to Bank on status of engagement.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from December 1 to 31, 2019

12/19/2019	Monika Savitsky	10.50	Attend at premises to continue possession-taking, including review and collection of books and records.
12/20/2019	Jacqueline Rix	1.00	Discussion with M Savitsky. Prepare insurance letter. Prepare creditor labels.
12/20/2019	Mark Kemp-Gee	6.20	Attend on call with Bank and counsel re: offer and status update. Assist with preparation of status update email to Bank. Dealing with insurer. Prepare Form 87 and file with OSB, including preparation of creditor list and review of company records. Dealing with other site security, conservatory and other receivership matters.
12/20/2019	Mark Wentzell	3.70	Debrief and go over various issues and documents with Mark Kemp-Gee including Form 87, notices, review and approve liquor licence transfers. Discuss various issues with counsel on liquor licence. Review purchase offer with legal counsel. Call with Bank and counsel re: [REDACTED] offer. Draft response to [REDACTED] counsel with counsel. Draft status update to Bank and go over various related issues and related status with staff.
12/20/2019	Martin Chan	1.00	Receive instructions from M. Kemp-Gee. Prepare opening trust account documentation and Form 7 BC registry.
12/20/2019	Monika Savitsky	4.70	Dealing with preparation of creditor list and Form 87, and related review and correspondence.
12/23/2019	Jacqueline Rix	0.70	Call with utilities provider. Prepare labels for creditor notice mailout.
12/23/2019	Mark Kemp-Gee	4.90	Dealing with various site matters and with RAS and legal counsel re: same. Dealing with utilities, creditor notice mailout and various other receivership matters. Internal discussions re: same.
12/23/2019	Mark Wentzell	0.90	Various status updates and emails with staff on same; Correspondence with Liquor Board regarding licence transfer requests.
12/23/2019	Monika Savitsky	3.40	Dealing with alarm monitoring and utilities providers, creditor notice mailout and various other matters.
12/24/2019	Mark Kemp-Gee	1.80	Dealing with RAS re: premise security and other matters pertaining to engaging RAS. Dealing with counsel re: site matters.

Summary of Professional Service Hours:

Staff Member	Total Time	Rate/Hr (Cdn \$)
Mark Wentzell	11.60	550
Mark Kemp-Gee	50.20	465
Martin Chan	1.00	290
Monika Savitsky	45.10	150
Jacqueline Rix	6.80	125
114.70 Hrs.		



January 31, 2020

Grapevine Pub & Bistro
156 Francois Lake Dr
Burns Lake BC V0J 1E0

Remit To:
Grant Thornton Limited
Nova Centre, North Tower
1001 - 1675 Grafton St
Halifax, NS B3J 0E9

BN 12738 4717 RT0001

CLIENT # 286529

FOR PROFESSIONAL SERVICES

INVOICE # LSBC-3116

For professional services for the period from January 1 to 31, 2020

Partners/Trustees (6.10 hrs)	3,355.00
Senior Managers (62.50 hrs)	29,062.50
Managers/Senior Associates (33.10 hrs)	6,719.00
Associates (6.30 hrs)	1,055.00
Administrative Assistants (1.50 hrs)	187.50
Less: 10% Discount	(4,037.90)

Disbursement: Miscellaneous

	451.23
Sub Total	36,792.33
GST	1,839.62
	<u>CAD \$38,631.95</u>

Billing Address

Grant Thornton Place
1600 - 333 Seymour Street
Vancouver BC V6B 0A4
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2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from January 1 to 31, 2020

Date	Staff Member	Time	Description
01/02/2020	Jacqueline Rix	0.60	Set up mail forwarding. Call with Village of Burns Lake re: utilities account. Internal emails.
01/02/2020	Mark Kemp-Gee	2.80	Prepare detailed inventory instructions and dealing with Richmond Advisory Services (RAS) re: completing inventories, other work and site security matters. Attend to sales process, accounts payable and other receivership matters.
01/02/2020	Monika Savitsky	0.40	Correspondence regarding file status.
01/03/2020	Jacqueline Rix	0.10	Draft letter to Village of Burns Lake, email to M. Kemp-Gee for review.
01/03/2020	Monika Savitsky	0.20	Correspondence with M. Kemp-Gee and J. Rix.
01/06/2020	Mark Kemp-Gee	3.50	Internal discussion re: sales process. Call with liquor licence broker and [REDACTED] re: same. Call with owner of neighbouring property re: potential bidder interest and property maintenance matters.
01/06/2020	Mark Wentzell	0.70	Status update discussion with M. Kemp-Gee. Call with [REDACTED] and with broker on sales process.
01/06/2020	Monika Savitsky	0.10	Mail out letter.
01/07/2020	Jacqueline Rix	0.10	Commission affidavit of mailing.
01/07/2020	Mark Kemp-Gee	4.30	Discussion and emails with RAS re: site maintenance and inventory work. Emails and calls with appraisers to obtain qualifications and quotes. Call with [REDACTED] re: their use of Grapevine parking lot. File review and internal discussions re: site and sales process matters. Attend to status update to Bank.
01/07/2020	Mark Wentzell	0.80	Status update with Bank's counsel. Discussions on contractors, appraisals and related update with M. Kemp-Gee.
01/07/2020	Monika Savitsky	0.50	Prepare affidavit of mailing re: creditor notice mailout.
01/08/2020	Mark Kemp-Gee	5.10	Emails with appraisers and brokers re: property appraisals and marketing matters. Discussion with Bank re: update and funding request. Call from realtor re: client with potential interest in Burns Lake property. Discussion with counsel re: various legal matters. Emails with D. Nishimura re: request for call to discussion potential further offer from his client. Internal discussion with M. Chang to review financial data and records and to provide instructions for completing additional review of company books and records, preparation of analysis and updating government account filings.
01/08/2020	Mark Wentzell	0.60	Update with M. Kemp-Gee. Correspondence on purchase offer from debtor. Liaise with Bank's counsel on updates.
01/08/2020	Monika Savitsky	0.30	Phone call from CIBC advising no company bank account at CIBC.
01/09/2020	Mark Arzadon	2.00	Attend to estate administration including entering estate details in Ascend and dealing with redirected mail.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from January 1 to 31, 2020

01/09/2020	Mark Kemp-Gee	5.30	Calls and emails with appraisers and a realtor re: Burns Lake and Sicamous property appraisals and marketing. Call with D. Nishimura and Receiver's counsel to discuss sale process, his client's offer and other matters. Discussions with counsel re: same, Sicamous property and other matters. Internal meeting to review government accounts, financial reporting and related items for further review and analysis. Email to [REDACTED] to follow up on parking and snow clearing matters. Review financial data. Internal review and discussions re: receivership administration matters.
01/09/2020	Mark Wentzell	0.40	Call with legal counsel and status update with staff on sale process matters and offer from principle.
01/09/2020	Martin Chan	0.30	Dealing with estate administration and setting up estate Ascend.
01/09/2020	Monika Savitsky	0.20	Correspondence with M. Kemp-Gee.
01/10/2020	Mark Kemp-Gee	3.10	Call from Burns Lake realtor representing [REDACTED] to discuss his client's interest in Grapevine property and seeking information about sales process and timing. Email to counsel re: same and sales process matters. Review inventory data from RAS and internal discussions and review re: completing inventory schedule and related matters. Dealing with estate filing.
01/10/2020	Martin Chan	0.30	Review estate information with M. Arzadon. Provide instructions on same.
01/10/2020	Michael Chang	2.60	Internal discussions with M. Kemp-Gee re: review of company books and records. Review company books and records. Prepare financial databook for sales process re: liquor store and pub.
01/13/2020	Mark Kemp-Gee	2.50	Review restaurant equipment inventory from RAS. Internal review and discussion re: inventory and financial/tax review. Dealing with RAS re: inventories and snow removal quotes. Follow up emails with [REDACTED]
01/13/2020	Martin Chan	0.30	Discussion with M. Kemp-Gee on file status.
01/13/2020	Michael Chang	3.70	Prepare workbook documenting government account statuses and company account credentials.
01/14/2020	Mark Kemp-Gee	2.00	Internal discussions re: financial/tax review. Dealing with site, insurance and creditor matters and related communications.
01/14/2020	Mark Wentzell	0.30	Status update discussion with M. Kemp-Gee.
01/14/2020	Monika Savitsky	0.20	Internal correspondence regarding status of mail redirection.
01/15/2020	Jacqueline Rix	0.50	Call and emails with alarm monitoring company and emails with M Kemp-Gee re: same.
01/15/2020	Mark Kemp-Gee	4.80	Emails and review re: third party property claim and agreement with [REDACTED] and related form of release. Call and emails with RAS re: inventory work and other site matters. Review and revise alcohol inventory.
01/15/2020	Michael Chang	3.60	Review company records to update government account status for GST, payroll, PST. Prepare workbook documenting employee status.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from January 1 to 31, 2020

01/16/2020	Jacqueline Rix	0.50	Emails with alarm monitoring company.
01/16/2020	Mark Kemp-Gee	1.80	Internal meeting to review status of government accounts and company accounting records. Dealing with counsel re: [REDACTED] and liquor license matter, and with Bank re: receivership funding.
01/16/2020	Michael Chang	1.75	Internal discussion with M. Kemp-Gee, re: government accounts, accounting and administrative tasks. Review company accounting records for government account status re: GST, PST, WorkSafeBC and re: T4s.
01/17/2020	Michael Chang	0.50	Organize company records.
01/20/2020	Mark Kemp-Gee	3.80	Meeting with M Chang to review government accounts, employees, status of accounting records and related matters. Dealing with RAS and appraisers. Consider correspondence from [REDACTED] counsel and related email from Bank's counsel. Discuss same, sales process and liquor licence matters with counsel. Internal discussion re: sales process planning and related matters.
01/20/2020	Mark Wentzell	0.80	Status update to/from Bank's counsel. Review sales process in detail with M. Kemp-Gee and related update to Bank and debtor's counsel. Internal review and discussion re: responding to application to Burns Lake by [REDACTED]
01/20/2020	Michael Chang	2.95	Dealing with correspondence from creditor and related review of company accounting records. Call to WorkSafeBC to obtain company account status. Dealing with preparation of company financial accounting records and asset inventory and related review of records.
01/21/2020	Mark Kemp-Gee	4.10	Attend to update to Bank and related review. Dealing with RAS and appraiser re: site access. Correspond with company's former external accountant to obtain financial information and perform preliminary review of information received from accountant. Prepare letter to Village of Burns Lake to respond to proposed liquor licence changes for [REDACTED]. Review additional inventory details and realtor marketing proposals.
01/21/2020	Mark Wentzell	0.90	Dealing with calls from CRA re: trust examinations and employee T4s. Internal review and discussion re: same. Status update to Bank.
01/22/2020	Mark Arzadon	1.60	Attend to deposit of advance from secured creditor and related documentation. Dealing with disbursements and related documents and Ascend postings.
01/22/2020	Mark Kemp-Gee	3.30	Drafting real estate sales documentation. Review letters from Liquor and Cannabis Regulation Branch re: licences and forward same to counsel for consideration. Dealing with sales process matters including to obtain marketing proposals for Sicamous property. Call with [REDACTED] re: receivership and account status. Dealing with government account reporting and related review.
01/22/2020	Mark Wentzell	0.40	Call from debtor re: offer to purchase assets. Internal discussion re: CRA accounts.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from January 1 to 31, 2020

Date	Staff Member	Time	Description
01/22/2020	Michael Chang	0.50	Call to Canada Revenue Agency and WorkSafe BC, re: account status.
01/23/2020	Mark Kemp-Gee	0.80	Dealing with updating Company's accounting records for preparing tax reporting and for sales process purposes.
01/23/2020	Michael Chang	2.60	Call to notify creditors of receivership and update contact information. Call to Canada Revenue Agency, re: GST, payroll and corporate tax account status. Review company liquor store sales tax workbook
01/24/2020	Mark Arzadon	0.50	Dealing with creditor notice mailings.
01/24/2020	Mark Kemp-Gee	1.50	Dealing with updating Company's accounting records for unentered September 2019 transactions for preparing tax reporting and for sales process purposes. Internal discussion re: same.
01/24/2020	Martin Chan	0.20	Discussion with M. Kemp-Gee on journal entry adjustments and trial balances of outstanding financial statements.
01/24/2020	Michael Chang	2.60	Prepare pub and liquor revenue and sales tax journal entries up to receivership date. Call to creditor to notify of receivership. Prepare mail out package to creditors.
01/25/2020	Mark Kemp-Gee	1.00	Review draft accounting entries. Dealing with emails.
01/27/2020	Mark Kemp-Gee	1.00	Review accounting entries and discuss same with M Chang.
01/27/2020	Michael Chang	1.70	Internal discussion with M. Kemp-Gee, re: accounting entries. Review company accounting entries and determine approach to post into company accounting records.
01/28/2020	Mark Kemp-Gee	3.50	Discussion with [REDACTED] re: company records and assets in his possession, sales process and other receivership matters. Internal review and discussions re: accounting adjusting entries and tax accounts. Review draft T4 slips and related payroll information. Dealing with sales process matters.
01/28/2020	Michael Chang	3.10	Internal review and discussions re: accounting adjusting entries and tax accounts with M. Kemp-Gee. Perform tasks to post entries into company accounting records re: accounting adjusting entries and tax accounts.
01/29/2020	Mark Kemp-Gee	4.50	Call with realtor to discuss listing terms for Grapevine property. Discussion with appraiser. Dealing with liquor licence matters and email to regulator re: same. Dealing with liquor licence and Grapevine property listing matters and documentation, including discussion with counsel re: same. Review updated financial statements and related posting of adjusting entries. Call from CRA re: trust examinations.
01/29/2020	Mark Wentzell	0.20	Internal status update on liquor licence matters.
01/29/2020	Michael Chang	5.70	Continue to perform tasks to post entries into company accounting records re: accounting adjusting entries and tax accounts. Internal review and discussions re: same and tax reporting matters.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from January 1 to 31, 2020

01/30/2020	Mark Kemp-Gee	3.40	Dealing with realtor and counsel re: Grapevine listing matters and documentation. Dealing with regulator and counsel re: liquor licence matters. Emails with appraiser re: financial statements for business valuation, and attend to revisions to same for appraisal and sales process. Internal review and discussion re: financial statements and accounting adjustments. Prepare information request list for delivery to debtor's counsel.
01/30/2020	Mark Wentzell	0.50	Discuss licensing issues with M. Kemp-Gee. Review real estate listing status and general status.
01/30/2020	Michael Chang	1.00	Discussion with M. Kemp-Gee, re: updates to letter on Canada Revenue Agency tax accounts. Finalize and fax same to CRA. File review.
01/31/2020	Mark Arzadon	0.30	File invoices & statements received via mail
01/31/2020	Mark Kemp-Gee	0.40	Dealing with liquor store licence dormancy notification and related emails.
01/31/2020	Mark Wentzell	0.50	Status update discussion and review of items relating to listing issues and update on dormancy licence from legal counsel. Review and approve disbursements.

Summary of Professional Service Hours:

Staff Member	Total Time	Rate/Hr (Cdn \$)
Mark Wentzell	6.10	550
Mark Kemp-Gee	62.50	465
Martin Chan	1.10	290
Michael Chang	32.00	200
Mark Arzadon	4.40	175
Monika Savitsky	1.90	150
Jacqueline Rix	1.50	125
	109.50	Hrs.



February 28, 2020

Grapevine Pub & Bistro
156 Francois Lake Dr
Burns Lake BC V0J 1E0

Remit To:
Grant Thornton Limited
Nova Centre, North Tower
1001 - 1675 Grafton St
Halifax, NS B3J 0E9

BN 12738 4717 RT0001

CLIENT # 286529

FOR PROFESSIONAL SERVICES

INVOICE # LSBC-3199

For professional services for the receivership for the period from February 1 to 28, 2020

Partners (6.0 hrs)	3,300.00
Senior Managers (56.40 hrs)	26,212.50
Managers/Senior Associates (14.30 hrs)	2,959.00
Associates (2.80hrs)	485.50
Less: 10% Discount	(3,295.70)
Sub Total	29,661.30
GST	1,483.07
	<u>CAD \$31,144.37</u>

Billing Address

Grant Thornton Place
1600 - 333 Seymour Street
Vancouver BC V6B 0A4
T +1 604-687-2711
F +1 604-685-6569
E: Accounts.Receivable@ca.gt.com

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For all inquiries regarding payment options, please call 1-844-268-1495 between 6:30 AM and 4:30 PM Pacific Time, Monday to Friday.

We accept Visa or MasterCard payments

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from February 1 to 28, 2020

Date	Staff Member	Time	Description
02/03/2020	McCourt, Philip	0.30	Internal review and discussion re: property listing matters.
02/03/2020	Kemp-Gee, Mark	3.20	Calls and emails with realtors re: Grapevine listing and obtaining proposals for Sicamous property. Deal with listing documentation. Status update with property appraiser. Brief status update to Bank. Dealing with accounts payable review and approvals.
02/03/2020	Wentzell, Mark	0.30	Dealing with real estate listing matters.
02/03/2020	Chang, Michael	0.50	Dealing with utilities accounts and with accounts payable matters and correspondence.
02/03/2020	Arzadon, Mark	0.70	Review invoices, prepare cheque requisitions, post payment on Ascend, print & mail cheque, and file voucher.
02/04/2020	Chang, Michael	2.00	Dealing with T4 preparation and contacting certain former employees to obtain current mailing addresses. Internal review and discussion re: same and tax reporting.
02/04/2020	Kemp-Gee, Mark	3.20	Dealing with realtor and counsel re: listing contract and sales process documentation. Attend to PST filings, review T4s and enclosure letter and updates to inventory listing for buyer due diligence. Respond to inquiry from realtor with interested buyer.
02/04/2020	Wentzell, Mark	0.90	Update on sales approach status to legal counsel. Review, discuss and approve various aspects of listing including timing, terms and conditions.
02/05/2020	Kemp-Gee, Mark	3.40	Emails and call with counsel re: real estate listing documentation. Review wage reporting to WorkSafeBC. Dealing with appraiser and with inquiries about third party property claims. Review draft pub property appraisal. Internal discussion re: implications of same for listing price and sales process. Consult with counsel re: same.
02/05/2020	Chang, Michael	2.00	Dealing with third party property claimants. Attend to WorkSafeBC reporting preparation including review of company payroll records for completion of same. Dealing with CRA re: GST account. T4 preparation matters.
02/05/2020	Wentzell, Mark	0.70	Internal review and discussion re: Grapevine listing and marketing. Attend on discussions with realtor re: commission terms.
02/06/2020	McCourt, Philip	0.50	Review realtor package and internal discussion re: same.
02/06/2020	Wentzell, Mark	0.70	Update on licence dormancy application. Review and approve listing agreement.
02/06/2020	Kemp-Gee, Mark	4.50	Dealing with real estate listing and appraisal documentation and matters, including related document review and communications with realtor and appraiser re: revisions and finalizing documents. Internal discussions re: sales process matters and documents. Call with counsel re: sales process matters and other receivership matters. Call with [REDACTED] representative re: third party assets.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from February 1 to 28, 2020

Date	Staff Member	Time	Description
02/06/2020	Kemp-Gee, Mark	4.50	Dealing with real estate listing and appraisal documentation and matters, including related document review and communications with realtor and appraiser re: revisions and finalizing documents. Internal discussions re: sales process matters and documents. Call with counsel re: sales process matters and other receivership matters. Call with [REDACTED] representative re: third party assets.
02/06/2020	Chan, Martin	0.20	Discussion with M. Kemp-Gee re: Grapevine marketing.
02/06/2020	Chang, Michael	0.40	Calls and emails with two parties re: third party assets.
02/07/2020	Arzadon, Mark	0.30	Dealing with Wage Earner Protection Program registration.
02/07/2020	Chan, Martin	0.20	Review WEPP registration with M. Arzadon.
02/07/2020	Kemp-Gee, Mark	1.40	Dealing with real estate listing matters and documentation, including revisions to sale contract terms and conditions, reviewing marketing proposal for Sicamous property, emails with appraiser and realtors, and related document review and emails with counsel. Attend to sales process status update to Bank.
02/10/2020	Hewitt, Natasha	0.30	Perform January 2020 Bank Reconciliation.
02/10/2020	Arzadon, Mark	0.60	Preparing T4 mailout to employees.
02/10/2020	Kemp-Gee, Mark	3.40	Dealing with appraiser, listing realtor and realtor for potentially interested party. Emails with counsel re: real estate purchase and sale contract and other receivership matters. Dealing with third party property claims and related review and discussions. Attend to T4 issuance and related review. Accounts payable.
02/10/2020	Chang, Michael	1.60	Complete 2019 annual filing report for WorkSafeBC and dealing with same re: account status. Call CRA to inquire if RC59 is received or processed. Dealing with third party property claims and related correspondence.
02/10/2020	McCourt, Philip	0.10	Internal discussion re: real estate listing matter.
02/11/2020	Chang, Michael	2.00	E-mail to third party property claimant re: claim documentation. Review and index four boxes of company records received from debtor's counsel.
02/11/2020	Kemp-Gee, Mark	2.80	Dealing with finalization of real estate sale documentation finalization and with counsel re: same. Call and emails with listing realtor re: documentation, premise access and other sales process matters. Vehicle realization activities including locating party to collect/store/sell vehicles and to obtain black book values. Instruct M Chang on performing review of records received from counsel for [REDACTED]

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from February 1 to 28, 2020

Date	Staff Member	Time	Description
02/11/2020	Arzadon, Mark	0.40	Dealing with company mail and receivership administration.
02/11/2020	Wentzell, Mark	0.30	Go over appraisal status for Sicamous, listing status and offer from [REDACTED]
02/12/2020	Kemp-Gee, Mark	1.90	Review financial information re: GST examination, employee liabilities and bank transactions. Sales process matters. Calls and emails re: securing and selling vehicles in possession of company director.
02/13/2020	Arzadon, Mark	0.30	Dealing with mail and file administration.
02/13/2020	Chang, Michael	1.00	Dealing with WorkSafeBC reporting and prior year year-end adjustments to company records.
02/13/2020	Kemp-Gee, Mark	3.60	Attend to Grapevine sales process including emails with realtor and preparation/review of due diligence materials for buyers. Review draft Sicamous property appraisal. Dealing with auctioneer re: seizing and selling two vehicles. Call with [REDACTED] re: same and to inform him of listing of Grapevine with realtor.
02/14/2020	Arzadon, Mark	0.20	Mail Receiver notice to creditor.
02/14/2020	Wentzell, Mark	0.50	Review financial statements and related financial and operational information with M. Kemp-Gee to provide to potential purchasers.
02/14/2020	Kemp-Gee, Mark	3.20	Attend to revisions to buyer due diligence materials and dealing with counsel and realtor re: same. Internal review and discussion re: same and other sales process and receivership matters.
02/14/2020	Chang, Michael	0.20	Administration and filing.
02/18/2020	Kemp-Gee, Mark	3.40	Call from realtor to discuss Grapevine marketing status. Call to Shuswap realtor to obtain marketing proposal for Sicamous property. Prepare WorkSafeBC reporting and related analysis. Discussion with counsel re: sales process matters and documentation, and other receivership matters.
02/19/2020	Wentzell, Mark	0.70	Discuss various issues with respect to employees, GST and payroll CRA audits, books and records issues, potential purchasers and listing of Sicamous property.
02/19/2020	Kemp-Gee, Mark	2.10	Call and emails with Grapevine realtor re: sales process matters. Emails with insurer re: coverage renewal. Dealing with former Grapevine manager/bookkeeper re: employee wage claim and assisting Receiver to locate books and records. Internal discussions re: same, tax reporting and CRA audit matters.
02/20/2020	Kemp-Gee, Mark	2.60	Dealing with property management company re: their billings and with counsel re: dealing with counsel for [REDACTED] Emails with realtor and counsel re: Grapevine listing matters. Insurance renewal matters. Attend to receivership administration matters.
02/20/2020	Chang, Michael	0.30	Review debtor's accounting records to determine available data for CRA audits.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from February 1 to 28, 2020

Date	Staff Member	Time	Description
02/24/2020	Wentzell, Mark	0.90	Go over various aspects of appraisals and real estate values on Sicamous property. Updates on Burns Lake offer from [REDACTED] and insurance matters.
02/24/2020	Chan, Martin	0.20	Discussion with M. Kemp-Gee on insurance and sales process.
02/24/2020	Kemp-Gee, Mark	3.20	Review realtor marketing proposals and appraisal for Sicamous property. Call with appraiser re: Sicamous property valuation. Internal review and discussion re: same and Grapevine marketing status. Insurance renewal matters.
02/24/2020	Chang, Michael	0.20	Dealing with claimant re: property claim documentation. Internal discussion re: same.
02/25/2020	Kemp-Gee, Mark	3.70	Dealing with property manager re: contractor matters. Call with realtor re: Sicamous listing price and related matters, as well as related review of competing listings. Discussion with appraiser re: draft report and revisions. Complete insurance survey form, prepare required supporting documents and email to insure re: obtaining replacement coverage. Attend to update to Bank re: real estate marketing activities and status.
02/24/2020	Wentzell, Mark	0.50	Updates on sales status and listing of Sicamous property. Discuss offer and correspondence from [REDACTED] and next steps with legal counsel re: same and issues in regards to correspondence with [REDACTED] counsel.
02/26/2020	Chan, Martin	0.50	Discussion with M. Kemp-Gee on [REDACTED] insurance; Complete insurance survey form and vacancy questionnaire to obtain quote for replacement insurance.
02/26/2020	Kemp-Gee, Mark	3.40	Call from [REDACTED] re: receivership matters. Dealing with auctioneer re: sale of vehicles and follow-up email to counsel for [REDACTED] re: vehicles. Review finalized Sicamous property appraisal. Consider email from counsel for [REDACTED] and internal discussion re: same. Discuss same, liquor licence and other matters with counsel. Discussion with Grapevine realtor re: expected offer.
02/27/2020	Wentzell, Mark	0.30	Status update on offer received for Grapevine.
02/27/2020	Kemp-Gee, Mark	3.30	Call and emails with counsel re: offer received for Grapevine, responses to [REDACTED] counsel and related sales process matters. Review offer for Grapevine and internal discussion re: same. Discussions and emails with Grapevine realtor re: offer and sales process matters. Dealing with obtaining alternate insurance quote and completing related documentation.
02/28/2020	Wentzell, Mark	0.20	Various status updates with staff.
02/28/2020	Chang, Michael	3.00	Attend to preparations for attendance at Grapevine and internal discussion re: same. Dealing with two employees who did not receive their T4s.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from February 1 to 28, 2020

02/28/2020	Kemp-Gee, Mark	3.20	Discussion with realtor to initiate Sicamous property listing and related documentation. Draft revisions to Grapevine listing terms (re offer deadline and other term modifications) and dealing with listing realtor re: same. Draft response to offer for Grapevine property. Emails with counsel re: same and correspondence with counsel for [REDACTED]. Internal discussion re: site visit agenda.
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Summary of Professional Service Hours:

Staff Member	Total Time	Rate/Hr (Cdn \$)
Wentzell, Mark	6.00	550
Kemp-Gee, Mark	55.50	465
McCourt, Philip	0.90	450
Chan, Martin	1.10	290
Chang, Michael	13.20	200
Arzadon, Mark	2.50	175
Hewitt, Natasha	0.30	160
	79.50	Hrs.



March 22, 2020

Grapevine Pub & Bistro
156 Francois Lake Dr
Burns Lake BC V0J 1E0

Remit To:
Grant Thornton Limited
Nova Centre, North Tower
1001 - 1675 Grafton St
Halifax, NS B3J 0E9

BN 12738 4717 RT0001

CLIENT # 286529

FOR PROFESSIONAL SERVICES

INVOICE # LSBC-3268

For professional services for receivership for the period from March 1 to 22, 2020

Partners/Trustees (6.00 hrs)	3,300.00
Senior Managers (42.40 hrs)	19,716.00
Managers/Senior Associates (28.00 hrs)	5,663.00
Associates (4.40 hrs)	761.00
Less: 10% Time Discount	(2,944.00)
Miscellaneous Expense:	9.52
Sub Total	26,505.52
GST	1,325.28
	<u>CAD \$27,830.80</u>

Billing Address

Grant Thornton Place
1600 - 333 Seymour Street
Vancouver BC V6B 0A4
T +1 604-687-2711
F +1 604-685-6569
E: Accounts.Receivable@ca.gt.com

Please make payment(s) payable to Grant Thornton Limited

For all inquiries regarding payment options, please call 1-844-268-1495 between 6:30 AM and 4:30 PM Pacific Time, Monday to Friday.

We accept Visa or MasterCard payments

For Wire Transfers Royal Bank of Canada - Bank No: 003 Transit No: 00002 Account No: 1456458

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from March 1 to 22, 2020

Date	Staff Member	Time	Description
03/02/2020	Wentzell, Mark	0.50	Go over real estate agent proposal matters on Sicamous with M. Kemp-Gee. General status on interaction with [REDACTED] offers and issues.
03/02/2020	Kemp-Gee, Mark	4.80	Dealing with Sicamous property listing document and preparing sale contract terms and conditions. Dealing with realtor and counsel re: same. Review and approve accounts payable. Review liquor retail licence renewal documents from regulator and emails with counsel re: renewal requirements. Emails with realtor re: Grapevine sale documentation and amended of [REDACTED] received. Internal discussions re: Grapevine site visit including dealings with [REDACTED]
03/02/2020	Arzadon, Mark	0.30	Prepare, post, & file Journal Voucher for interest income and/or service charge for January 2020.
03/02/2020	Chang, Michael	9.20	Attend at Grapevine premises. Meet with [REDACTED] and [REDACTED] re: accounting records and missing documentation. Document and correspond with M. Kemp-Gee re: same. Pack up company books and records.
03/02/2020	Arzadon, Mark	0.30	Dealing with company mail.
03/03/2020	Wentzell, Mark	0.50	Review and execute real estate agent listing agreement. Update on books and records and issues with [REDACTED] on site. Liquor licence update on status from regulator. Review and approve various disbursements.
03/03/2020	Kemp-Gee, Mark	4.40	Dealing with Grapevine site matters, including call to property manager re: site monitoring and calls with staff at site re: alarm monitoring, records and other matters. Dealing with realtors re: Burns Lake and Sicamous property listing matters. Attend to letters to Village of Burns Lake re: utilities and business licence. Emails and review re: insurance and liquor retail licence renewals. Emails with counsel re: licence renewal and real estate sale matters. Call from [REDACTED]
03/03/2020	Arzadon, Mark	1.20	Review invoices and prepare cheque requisitions for approval and coding. Post payment and print cheque in Ascend. Mail cheques with proper documentation or letter (if necessary), and file vouchers.
03/03/2020	Chang, Michael	5.70	Pack up books and records. Take photos to document current conditions of Grapevine premises. Correspondence with third party claimant re: property claim pick up. Dealing with site security and other matters.
03/04/2020	Chang, Michael	7.50	Correspondence with M. Kemp-Gee re: final activities at Grapevine premises. Pack up final items and index boxes. Final walk-through of premises and update M. Kemp-Gee. Dealing with couriering boxes of records to Receiver's office. Return travel.
03/04/2020	Wentzell, Mark	0.40	Review detailed update to Bank. Liquor licensing correspondence with regulator.
03/04/2020	Kemp-Gee, Mark	3.30	Emails with realtors re: property listing matters. Attend to email to Bank re: status update and request for bank records and follow-up discussion with Bank. Call from [REDACTED] re: licence renewal and other receivership matters. Internal review and discussions re: site matters and removal of records. Dealing with insurance renewal and receivership administration.
03/05/2020	Kemp-Gee, Mark	1.40	Dealing with matters and emails re: Sicamous property listing, licence renewal, vehicle realizations and other matters, including discussion with counsel re: same.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from March 1 to 22, 2020

Date	Staff Member	Time	Description
03/06/2020	Arzadon, Mark	0.30	File administration.
03/06/2020	Kemp-Gee, Mark	1.00	Calls and emails with realtor re: Grapevine marketing status update and his questions about dealing with offerors. Review inquiries update document from realtor.
03/06/2020	Wentzell, Mark	0.20	Status update.
03/09/2020	Arzadon, Mark	0.60	Review invoice, prepare cheque requisition, post payment on Ascend, print & mail cheque, and file voucher.
03/09/2020	Kemp-Gee, Mark	0.60	Emails with counsel and auctioneer re: sales of vehicles. Dealing with matters re: accounts payable, insurance renewal and banking records.
03/10/2020	Chang, Michael	1.50	Document contents of boxes from company premises visit. Review company accounting records re: employee vacation payable claim. Discuss deliverables with M. Kemp-Gee. Sort and upload photos from company premises visit. Call Canada Revenue Agency re: tax accounts
03/10/2020	Chan, Martin	0.10	Discussion with M. Kemp-Gee on insurance quote; Correspond with [REDACTED] on coverage details.
03/10/2020	Kemp-Gee, Mark	2.10	Emails and calls re: replacement insurance, auctioning vehicles and Sicamous property marketing. Discussion with counsel re: responding to inquiries from [REDACTED] counsel on offer matters. Discuss site visit and records review with M Chang.
03/11/2020	Ramful, Darshini	0.30	Prepare January 2020 bank reconciliation.
03/11/2020	Wentzell, Mark	0.40	Offer updates, status on Bank updates, go over offers from [REDACTED] and third party, next steps on offer deadline.
03/11/2020	Kemp-Gee, Mark	2.10	Review Grapevine offer and discuss same and other potential offers with realtor. Emails with counsel re: liquor retail licence renewal and sales process matters. Dealing with insurance and government reporting.
03/11/2020	Chang, Michael	0.60	Internal review and discussion re: Grapevine records from Burns Lake.
03/12/2020	Chang, Michael	1.20	Review company banking records received from Bank and other company records re: preparing for expected CRA audits.
03/12/2020	Kemp-Gee, Mark	1.60	Review revised Grapevine offer and emails with realtor re: same and status update. Review offer received from counsel for [REDACTED] Dealing with insurance.
03/13/2020	Arzadon, Mark	0.40	Review appraisal invoices, prepare cheque requisition, post payment on Ascend, print & mail cheque, and file voucher.
03/13/2020	Chang, Michael	1.20	Prepare GST reporting.
03/13/2020	Kemp-Gee, Mark	4.30	Reviewing offers and emails/calls with realtor re: same and inquiries from interested parties. Calls and emails with counsel re: offers and related matters. Dealing with AP and preparation of draft SRD and offer analysis. Review draft GST reporting.
03/13/2020	Wentzell, Mark	0.30	Offer update details from M. Kemp-Gee.
03/15/2020	Kemp-Gee, Mark	2.80	Prepare offer summary and analysis, draft SRD and estimated distribution schedule, including related review. Related emails and calls with counsel.
03/16/2020	Wentzell, Mark	1.60	Review of offers and long discussion with counsel and M. Kemp-Gee on the offers, considerations and next steps.
03/16/2020	Kemp-Gee, Mark	4.10	Review and discuss offers with counsel and internally, formulate follow-up queries to certain offerors. Follow up emails and calls with offerors/realtors re: offer terms and matters. Emails with counsel re: same and related matters.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from March 1 to 22, 2020

Date	Staff Member	Time	Description
03/17/2020	Wentzell, Mark	0.80	Conference call with legal counsel to go over updates and considerations on offers including Liquor branch restrictions. Update on financing issues with [REDACTED] offer.
03/17/2020	Chang, Michael	0.10	Scan liquor distribution invoice to M. Kemp-Gee.
03/17/2020	Chan, Martin	0.10	Internal discussion re: sales process matter.
03/17/2020	Kemp-Gee, Mark	3.10	Review revised offer. Call with counsel to discuss regulatory issues with completing separate sale transaction for retail licence vs all assets. Follow-up discussion (internal and with counsel) to evaluate and select offer for pub assets. Dealing with counsel re: other offer matters and prepare vehicle bill of sale. Dealing with GST reporting and related review.
03/17/2020	Arzadon, Mark	0.40	Review insurance invoice, prepare cheque requisition, post payment on Ascend, print & mail cheque, and file voucher.
03/18/2020	Kemp-Gee, Mark	3.90	Calls with realtor re: offers and status. Discussions and emails (internal and with counsel) re: offers, sales process matters and liquor licence renewal. Dealing with liquor licence renewal and related documentation. Draft and send emails to offerors to invite revised/final offers and term revisions. Dealing with GST reporting and with debtor to obtain related financial information.
03/18/2020	Arzadon, Mark	0.30	Review liquor licence renewal form, prepare cheque requisition, post payment on Ascend, print & mail cheque, and file voucher.
03/18/2020	Wentzell, Mark	1.30	Call re: offers, feedback discussions from liquor licensing regulator and go over updates and information and next steps in sales process regarding three offers. Discuss tender process and offer from [REDACTED] and appraisal considerations with staff and legal counsel. Review and approve and execute liquor licence renewal form.
03/18/2020	Chan, Martin	0.50	Prepare cheque requisition and cheque for liquor licence renewal.
03/19/2020	Arzadon, Mark	0.30	Attend to banking matters.
03/19/2020	Kemp-Gee, Mark	1.50	Emails and calls re: Burns Lake and Sicamous property marketing status and re sale of vehicle. Creditor and government reporting matters and review. Review information from [REDACTED] counsel re: offer.
03/19/2020	Chang, Michael	0.30	Attend to GST filings.
03/20/2020	Kemp-Gee, Mark	1.40	Review revised offers and related emails with counsel and realtor re: same. Emails with counsel re: same and vehicle sale. Status update call with Sicamous property realtor. Update to Bank.

Summary of Professional Service Hours:

Staff Member	Total Time	Rate/Hr (Cdn \$)
Wentzell, Mark	6.00	550
Kemp-Gee, Mark	42.40	465
Chan, Martin	0.70	290
Chang, Michael	27.30	200
Arzadon, Mark	4.10	175
Ramful, Darshini	0.30	145
	80.80	Hrs.



April 17, 2020

Grapevine Pub & Bistro
156 Francois Lake Dr
Burns Lake BC V0J 1E0

Remit To:

Grant Thornton Limited
Nova Centre, North Tower
1001 - 1675 Grafton St
Halifax, NS B3J 0E9

BN 12738 4717 RT0001

CLIENT # 286529

FOR PROFESSIONAL SERVICES

INVOICE # LSBC-3301

For professional services for the period from March 23 to April 17, 2020

Partners (9.50 hrs)	5,225.00
Senior Managers (74.40 hrs)	34,596.00
Managers/Senior Associates (1.00 hr)	218.00
Associates (4.10 hrs)	717.50
Less: 10% Discount	(4,075.65)
Miscellaneous Expenses	2,198.88
Sub Total	38,879.73
GST	1,943.99
	<u>CAD \$40,823.72</u>

Billing Address

Grant Thornton Place
1600 - 333 Seymour Street
Vancouver BC V6B 0A4
T +1 604-687-2711
F +1 604-685-6569
E: Accounts.Receivable@ca.gt.com

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2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from March 23 to April 17, 2020

Date	Staff Member	Time	Description
03/23/2020	Wentzell, Mark	0.80	Go over latest offers with staff and legal counsel. Review and approve bill of sale for sale of minivan. Review and approve Agreement of Purchase and Sale on Grapevine. Provide direction on next steps before accepting offer.
03/23/2020	Chan, Martin	0.20	Prepare cheque for payment.
03/23/2020	Kemp-Gee, Mark	4.40	Review revised offers, update offer analysis and emails with realtor re: offers. Dealing with counsel re: same and vehicle sale. Call with counsel to review revised offers and select successful offer to accept. Calls with offeror to confirm financing and to discuss closing timeline flexibility. Email to Bank with summary of revised offer and Receiver's intended course of action. Attend to preparation of draft Receiver Report.
03/24/2020	Wentzell, Mark	0.40	Update on Bank status and review memo to Bank. File administration matters.
03/24/2020	Chang, Michael	0.10	Call with employee re: new address for mailing T4.
03/24/2020	Kemp-Gee, Mark	2.30	Dealing with sale of Burns Lake property including related emails and calls with Bank and its counsel, realtor, and with offer acceptance.
03/25/2020	Wentzell, Mark	0.40	Status update and discussion with staff on next steps. Docusign real estate documents.
03/25/2020	Kemp-Gee, Mark	2.20	Dealing with real estate documents and related emails. Prepare detailed receivership status update for Bank. Dealing with Sicamous district re: outstanding property taxes and utilities.
03/26/2020	Kemp-Gee, Mark	2.00	Review and provide comments on security opinion. Dealing with buyer, realtor and counsel re: delivery of deposit for Burns Lake offer. Respond to inquiries from [REDACTED] Discussion and emails with counsel re: court application and other matters.
03/27/2020	Kemp-Gee, Mark	3.80	Preparing draft Report. Dealing with deposit receipt and with realtor to obtain marketing report for Report.
03/30/2020	Kemp-Gee, Mark	2.00	Dealing with preparation of court application materials and related review and emails. Accounts payable.
03/30/2020	Arzadon, Mark	0.60	Prepare deposit voucher for receipt of vehicle sale proceeds, deposit same, post in Ascend and file voucher.
03/30/2020	Arzadon, Mark	0.40	Review BC Hydro bill, prepare cheque requisition, post payment on Ascend, print and mail cheque, and file voucher.
03/31/2020	Kemp-Gee, Mark	4.80	Review draft application from counsel. Discuss same, Report and court application strategy with counsel. Attend to preparation of draft Report. Accounts payable.
04/01/2020	Kemp-Gee, Mark	3.90	Review and provide comments on revised application materials. Attend to preparation of draft Report.
04/01/2020	Arzadon, Mark	0.30	Prepare, post, & file Journal Voucher for interest income and/or service charge for February 2020.
04/02/2020	Chang, Michael	0.10	Correspondence with M. Kemp-Gee and M. Arzadon, re: employee T4 mail out.
04/02/2020	Kemp-Gee, Mark	3.80	Review revised sale approval application from counsel. Continue preparation of draft Report and confidential supplement.
04/03/2020	Kemp-Gee, Mark	3.20	Attend to preparation of draft Report, Confidential Supplement and related schedules and appendices. Dealing with counsel re: same and court application matters.
04/06/2020	Arzadon, Mark	1.00	Review invoice to pay [REDACTED], prepare cheque requisition, post payment on Ascend, print and mail cheque, and file voucher. Mail T4 to employee.
04/06/2020	Wentzell, Mark	0.10	Review and forward legal invoice.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from March 23 to April 17, 2020

Date	Staff Member	Time	Description
04/06/2020	Kemp-Gee, Mark	2.90	Consider comments from counsel re: draft Reports. Attend to revisions to draft Report, Confidential Supplement and appendices. Emails with realtor to obtain additional marketing process details. Dealing with employee T4 re-issuance and with received mail/payables.
04/07/2020	Kemp-Gee, Mark	4.70	Calls with counsel and with M. Wentzell to discuss court application matters, including draft Report and Confidential Supplement. Attend to revisions to draft Report and Confidential Supplement. Prepare appendices. Dealing with GST reporting and banking matters.
04/07/2020	Wentzell, Mark	1.20	Review draft Report and Confidential Supplement and discuss with M. Kemp-Gee and legal counsel and go over aspects of court application.
04/07/2020	Chang, Michael	0.30	Attend to preparation and filing of GST reporting.
04/07/2020	Arzadon, Mark	1.00	Prepare deposit voucher for the GST refund, deposit same, post deposit and file voucher. Send creditor notices to two creditors.
04/08/2020	Kemp-Gee, Mark	5.40	Attend to finalization of Report, Confidential Supplement and related appendices, including final review and revisions. Dealing with counsel re: same and application materials. Calls and emails with regulator and Liquor Distribution Branch to inquire about process for transferring liquor inventory to buyer. Review revised Application from counsel, and related emails with counsel re: same, service and other court application matters. Emails with buyer re: closing matters and timeline.
04/08/2020	Wentzell, Mark	0.20	Finalization of Report, review of same and filing updates.
04/09/2020	Wentzell, Mark	0.90	Review and approve final Notice of Application and related emails with legal counsel on finalization. Review various emails on status of hearing and hearing date and issues raised by counsel for [REDACTED]
04/09/2020	Chang, Michael	0.30	Prepare February 2020 bank reconciliation.
04/09/2020	Kemp-Gee, Mark	2.00	Call with Liquor Distribution Branch re: inventory transfer procedure. Emails with counsel and M. Wentzell re: finalization of Application and filing matters. Emails to buyer re: Court hearing timing and related matters. Follow-up emails with counsel re: Court application and hearing matters. Dealing with Website updates.
04/13/2020	Wentzell, Mark	0.30	Review and approve disbursements, status update, review and respond to [REDACTED] counsel steps on opposition.
04/13/2020	Kemp-Gee, Mark	1.70	Dealing with buyer re: sale matters. Emails and call with counsel re: responding to email from counsel for [REDACTED] and other court hearing matters.
04/13/2020	Arzadon, Mark	0.20	Filing.
04/14/2020	Kemp-Gee, Mark	3.20	Call with counsel to discuss response from and proposed response to counsel for [REDACTED]. Dealing with buyer re: court hearing matters. Review filed affidavit of [REDACTED] and provide detailed comments to Receiver's counsel re: same. Respond to inquiries from realtor and one creditor re: third party property.
04/14/2020	Wentzell, Mark	0.90	Call with legal counsel and staff on potential purchaser issues and court hearing. Review various emails from various legal counsel on hearing and machinations.
04/15/2020	Wentzell, Mark	1.10	Call with legal counsel on hearing issues and related; Various emails on hearing from various counsel. Further updates review.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from March 23 to April 17, 2020

Date	Staff Member	Time	Description
04/15/2020	Kemp-Gee, Mark	7.40	Numerous emails and calls with counsel, buyer, company director and others re: court application matters. Review newly-filed court materials and information received from [REDACTED] counsel and from buyer. Dealing with counsel re: same and preparations for court hearing.
04/15/2020	Arzadon, Mark	0.60	Review insurance invoice, prepare cheque requisition, post payment on Ascend, print and mail cheque, and file voucher.
04/16/2020	Kemp-Gee, Mark	7.30	Review new offer support and proposals from counsel for [REDACTED]. Discussions and emails with counsel re: same and to assist in responding to same at court hearing. Preparation for and attendance at court hearing. Dealing with buyer and with [REDACTED] re: court hearing matters. Post-hearing call with counsel to discuss court-ordered sealed bid process and Receiver's reporting to court re: same. Review sealed bid from [REDACTED] and discuss same with counsel.
04/16/2020	Wentzell, Mark	1.60	Review update emails on hearing status. Call on hearing issues with legal counsel. Debrief of hearing with legal counsel and ongoing issues with sales process. Review various emails from counsels and preparation emails for adjourned hearing.
04/17/2020	Kemp-Gee, Mark	7.40	Review sealed bid from [REDACTED] and numerous related emails and additional pieces of information from his counsel. Review and discuss same, [REDACTED] sealed bid and Receiver's report with counsel and internally. Attend to preparation of report to Court re: sealed bids and related appendices. Dealing with inquiries from [REDACTED] and [REDACTED] re: Court process. Attend at Court hearing. Follow-up discussion with counsel.
04/17/2020	Wentzell, Mark	1.60	Various calls with legal counsel and M. Kemp Gee to go over hearing and updated court report contents and decide on purchaser selection. Review report. Debrief on court hearing. Correspondence with potential purchasers.

Summary of Professional Service Hours:

Staff Member	Total Time	Rate/Hr (Cdn \$)
Wentzell, Mark	9.50	550
Kemp-Gee, Mark	74.40	465
Chan, Martin	0.20	290
Chang, Michael	0.80	200
Arzadon, Mark	4.10	175
	89.00	Hrs.



April 30, 2020

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CLIENT # 286529

FOR PROFESSIONAL SERVICES

INVOICE # LSBC-3311

For professional services for the receivership for the period from April 18 to April 30, 2020:

Partners (3.50 hrs)	1,925.00
Senior Managers (25.90 hrs)	12,043.50
Managers/Senior Associates (2.60 hrs)	538.00
Associates (3.50 hrs)	607.50
Administrative Assistants (0.30 hrs)	37.50
Less: 10% Time Discount	(1,515.15)
Sub Total	13,636.35
GST	681.82
	<u>CAD \$14,318.17</u>

Billing Address

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For Wire Transfers Royal Bank of Canada - Bank No: 003 Transit No: 00002 Account No: 1456458

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from April 18 to April 30, 2020

Date	Staff Member	Time	Description
04/20/2020	Arzadon, Mark	0.60	Review Village of Burns Lake invoice, prepare cheque requisition, post payment on Ascend, print & mail cheque, and file voucher.
04/20/2020	Kemp-Gee, Mark	2.40	Dealing with Grapevine closing and related review, emails and discussions. Update call with Bank. Attend to accounts payable. Receivership administration matters.
04/21/2020	Kemp-Gee, Mark	2.10	Dealing with RAS re: site monitoring. Attend to website updates re: Court orders. Call from realtor. Attend to sale closing matters and related call and emails with counsel.
04/21/2020	Arzadon, Mark	0.20	Filing.
04/22/2020	Wentzell, Mark	0.40	Go over Grapevine sale closing matters with M. Kemp-Gee.
04/22/2020	Kemp-Gee, Mark	1.80	Dealing with sale closing matters and related emails with counsel and review of information and documents. Consider tax aspects of transaction. Dealing with third party property claim matters.
04/22/2020	Chang, Michael	0.10	E-mail three parties re: property claims and update status on receivership.
04/23/2020	Wentzell, Mark	1.00	Call on issues with Grapevine sale closing. Emails and calls with counsel. Discussion with M. Kemp Gee; Follow up from counsel. Various updates to and from legal counsel and direction thereof on next steps and requirements from purchaser. Discus PST with M. Kemp-Gee and agree on next steps on sale process.
04/23/2020	Kemp-Gee, Mark	3.90	Calls with counsel re: closing issues, reviewing various related emails and draft sale closing documents, and providing comments on same. Internal discussion re: same. Review PST applicability on certain assets in sale.
04/24/2020	Wentzell, Mark	1.00	Final review and execution of Bill of Sale and Statement of Adjustment and update emails to/from staff and Bank's legal counsel and Receiver's legal counsel. Review and approve transfer documents for licences. Various updates from legal counsel on receipt of monies and related closing adjustments.
04/24/2020	Kemp-Gee, Mark	3.60	Status update to Bank. Dealing with closing document review, revisions, finalization and related emails with counsel. Status update with realtor on Sicamous property marketing. Discussion with third party property claimant. Dealing with GST matters.
04/24/2020	Arzadon, Mark	0.30	Review and file invoices, statements, and correspondences received via mail or email.
04/27/2020	Chan, Martin	0.20	Receive instructions from M. Kemp-Gee on insurance changes and complete vacancy survey accordingly.
04/27/2020	Kemp-Gee, Mark	3.70	Dealing with sale closing and related emails and calls with counsel. Attend to matters and communications re: cancellation of insurance and utilities. Update to Bank re: sale closing and Sicamous property marketing and recent inquiries.
04/27/2020	Wentzell, Mark	0.30	Review of various documents and correspondence on Grapevine sale closing.
04/28/2020	Wentzell, Mark	0.20	Status update on Grapevine sale process and discussion with Mark Kemp-Gee regarding pre-receivership unsecured creditors.
04/28/2020	Kemp-Gee, Mark	3.10	Emails with Sicamous property realtor to obtain status update re: new interested parties. Dealing with post-sale closing matters including closing of utilities accounts, insurance and RAS premises monitoring. Instructing staff re: same and other receivership administration. Responding to numerous emails from buyer re: utilities accounts, insurance and other matters and emails/call with counsel re: requests from buyer and his counsel for payment of pre-receivership utilities accounts. Approve accounts payable and cash receipt documentation.
04/28/2020	Jacqueline Rix	0.30	Emails with M Kemp-Gee re: extending mail forwarding.
04/28/2020	Arzadon, Mark	0.60	Prepare deposit voucher for GST refund, deposit same and post in Ascend.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from April 18 to April 30, 2020

Date	Staff Member	Time	Description
04/28/2020	Chang, Michael	1.30	Call various utilities providers re: update on sale and closure of accounts.
04/28/2020	Monika Savitsky	0.20	Correspondence regarding extending mail forwarding account and [REDACTED]
04/29/2020	Kemp-Gee, Mark	3.60	Dealing with post-closing matters with buyer and its counsel (utilities account issues), and with closure and final billings for RAS, insurance, sale commission and others. Attend to accounts payable, banking and other receivership administration matters.
04/29/2020	Wentzell, Mark	0.30	Status update discussion and go over pre-receivership amounts with M. Kemp-Gee.
04/29/2020	Arzadon, Mark	0.60	Prepare cheque requisitions to pay invoices. Dealing with obtaining approval of same.
04/29/2020	Chang, Michael	1.00	Dealing with [REDACTED] re: transfer of business ownership to Grapevine buyer and pre-receiver amounts. File review re: same.
04/30/2020	Wentzell, Mark	0.30	General overview update and billings matters and review of legal fees with M. Kemp-Gee.
04/30/2020	Kemp-Gee, Mark	1.70	Attend to banking matters re: sale proceeds receipt and payment approvals. Prepare updated SRD and estimated remaining costs and activities to completion. Dealing with sale closing matters and emails.
04/30/2020	Arzadon, Mark	1.00	Post payments to invoices in Ascend, print cheques. Prepare deposit voucher for receipt of sale proceeds by wire. Dealing with Scotiabank to confirm receipt of wire. Post deposit in Ascend.

Summary of Professional Service Hours:

Staff Member	Total Time	Rate/Hr (Cdn \$)
Wentzell, Mark	3.50	550
Kemp-Gee, Mark	25.90	465
Chan, Martin	0.20	290
Chang, Michael	2.40	200
Arzadon, Mark	3.30	175
Monika Savitsky	0.20	150
Jacqueline Rix	0.30	125
	35.80	Hrs.



June 1, 2020

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CLIENT # 286529

FOR PROFESSIONAL SERVICES

INVOICE # LSBC-3386

For professional services for the period from May 1 to May 31, 2020:

Partners (3.00 hrs)	1,650.00
Senior Managers (10.50 hrs)	4,879.50
Managers/Senior Associates (1.00 hr)	281.00
Associates (3.10 hrs)	515.00
Administrative Assistants (0.10 hr)	15.00
Less: 10% Time Discount	(734.05)
Miscellaneous - Mail Redirection	375.25
Sub Total	6,981.70
GST	349.09
	CAD \$7,330.79

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2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from May 1 to May 31, 2020

Date	Staff Member	Time	Description
05/01/2020	Kemp-Gee, Mark	1.00	Dealing with [REDACTED] account transfer to buyer and related emails. Review legal accounts and discuss same with counsel.
05/01/2020	Arzadon, Mark	0.30	Prepare, post, & file Journal Voucher for interest income and/or service charge for March 2020.
05/04/2020	Arzadon, Mark	0.60	Review [REDACTED] invoice, prepare cheque requisition, post payment on Ascend, print & mail cheque, and file voucher.
05/04/2020	Chan, Martin	0.10	Prepare cheque for utilities invoice per instructions from M. Kemp-Gee.
05/04/2020	Kemp-Gee, Mark	1.20	Dealing with tax reporting and related file review, as well as emails re: [REDACTED] account transfer. Attend to accounts payable.
05/04/2020	Wentzell, Mark	0.30	Receipts and disbursements approvals
05/05/2020	Chan, Martin	0.30	Discussion with M. Kemp-Gee on tax issues for Corporate Income Tax return. Review company books and records re: same.
05/05/2020	Wentzell, Mark	0.40	Liquor licence transfer matters. Discuss capital gains tax issue with M. Kemp-Gee
05/05/2020	Kemp-Gee, Mark	1.20	Attend to corporate tax filing matters, including internal review and discussion re: preparing year end adjustments, financial statement and tax return preparation matters and logistics.
05/06/2020	Wentzell, Mark	0.30	Licensing issues with liquor branch and updates from legal counsel. Correspondence with debtor.
05/07/2020	Eakin, Michael	0.20	Prepare March 2020 bank reconciliation.
05/08/2020	Kemp-Gee, Mark	0.30	Emails re: liquor licence transfer status and counsel's discussion with Bank's counsel.
05/08/2020	Wentzell, Mark	0.20	Liquor licence matters with regulator.
05/09/2020	Chang, Michael	0.10	March 2020 bank reconciliation.
05/09/2020	Wentzell, Mark	0.30	Review and approve various disbursements.
05/11/2020	Kemp-Gee, Mark	0.30	Attend to accounts payable re: utilities invoices.
05/11/2020	Arzadon, Mark	0.80	Review BC Hydro & PNG Gas bills. Prepare cheque requisition, post payment on Ascend, print & mail cheque, and file voucher.
05/11/2020	McCourt, Philip	0.10	Sign cheques for utilities payments.
05/12/2020	Wentzell, Mark	0.10	Review and approve monthly bank reconciliation.
05/13/2020	Monika Savitsky	0.10	Phone call with creditor.
05/13/2020	Kemp-Gee, Mark	0.20	Dealing with call from [REDACTED] re: pre-receivership account status.
05/14/2020	Kemp-Gee, Mark	0.20	Consider and respond to status update from Sicamous property realtor.
05/19/2020	Arzadon, Mark	0.60	Review utilities invoice, prepare cheque requisition, post payment on Ascend, print & mail cheque, and file voucher.
05/19/2020	Chan, Martin	0.50	Review books and records for T2 tax filing. Prepare Taxprep file for roll forward of prior year balances.
05/19/2020	Kemp-Gee, Mark	1.30	Review activity reporting from Sicamous property realtor and consider appropriate price adjustment. Review corporate tax matters, particularly re: capital gain on Burns Lake property and potential for offsetting capital loss from Sicamous property. Dealing with accounts payable re: final utilities billing and with [REDACTED] re: status of account transfer to buyer.
05/19/2020	McCourt, Philip	0.10	Sign accounts payable cheques.
05/21/2020	Arzadon, Mark	0.30	Prepare, post, & file Journal Voucher for interest income and/or service charge for April 2020.
05/21/2020	Wentzell, Mark	0.30	Discuss Sicamous property marketing status with M. Kemp Gee.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from May 1 to May 31, 2020

Date	Staff Member	Time	Description
05/22/2020	Kemp-Gee, Mark	1.20	Dealing with call from [REDACTED] re: post-closing issue and other receivership matters including Sicamous property status. Review email from [REDACTED] counsel and update to Receiver's counsel re: same. Email to realtor re: Sicamous property listing matters.
05/25/2020	Kemp-Gee, Mark	0.50	Emails with Sicamous realtor re: pending offer and with counsel re: same and issue raised by [REDACTED]
05/25/2020	Wentzell, Mark	0.20	Liquor commission email and status update with staff.
05/26/2020	Wentzell, Mark	0.30	DocuSign Grapevine listing contract cancellation and update with M. Kemp-Gee.
05/28/2020	Kemp-Gee, Mark	1.10	Review offer received for Sicamous property and comments from realtor. Email to counsel listing offer concerns and proposed response to same. Dealing with and responding to email from [REDACTED] re: his issues with BC Liquor Distribution Branch re: pre-receivership debts.
05/29/2020	Wentzell, Mark	0.60	Assess offer on Sicamous property with staff and legal counsel on issues, timing, conditions and potential counter offer.
05/29/2020	Kemp-Gee, Mark	1.80	Consider comments from realtor, counsel and M. Wentzell re: offer. Emails with counsel and M. Wentzell re: same and to provide additional information for consideration and revised suggested offer response. Emails with realtor re: offer and to provide instructions for response to offer. Emails with counsel re: buyer's further emails re: issues under the transferred liquor licences.
05/29/2020	Eakin, Michael	0.30	Prepare April 2020 bank reconciliation.

Summary of Professional Service Hours:

Staff Member	Total Time	Rate/Hr (Cdn \$)
Wentzell, Mark	3.00	550
Kemp-Gee, Mark	10.30	465
McCourt, Philip	0.20	450
Chan, Martin	0.90	290
Chang, Michael	0.10	200
Arzadon, Mark	2.60	175
Monika Savitsky	0.10	150
Eakin, Michael	0.50	120
	17.70	Hrs.



June 26, 2020

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CLIENT # 286529

FOR PROFESSIONAL SERVICES

INVOICE # LSBC-3414

For professional services for the period from June 1 to June 26, 2020

Partners/Trustees (4.70 hrs)	2,585.00
Senior Managers (22.30 hrs)	10,368.00
Managers/Senior Associates (7.80 hrs)	2,145.00
Associates (3.80 hrs)	665.00
Less: 10% Time Discount	(1,576.30)
Sub Total	14,186.70
GST	709.34
	<u>CAD \$14,896.04</u>

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2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from June 1 to 26, 2020

Date	Staff Member	Time	Description
06/02/2020	Kemp-Gee, Mark	2.30	Review revised offer for Sicamous property. Call and emails with realtor re: same and obtaining additional information about buyer. Dealing with counsel (and internally) re: revised offer and related matters. Status update to Bank.
06/02/2020	Wentzell, Mark	0.60	New Sicamous property offer review and consideration and discuss same with legal counsel and staff.
06/03/2020	Wentzell, Mark	1.50	Various emails and calls with legal and staff on updated Sicamous property offer and response of debtor and next steps regarding counter offer, court applications and response to debtor counsel. Update on income tax return status with staff.
06/03/2020	Kemp-Gee, Mark	3.20	Calls and emails with realtor to discuss offer and proposed counter offer price and to seek extension to offer acceptance. Review and discuss same and email from counsel for [REDACTED] with counsel and M Wentzell. Update SRD and distribution estimate. Dealing with creditor inquiry and GST/PST reporting.
06/03/2020	Chang, Michael	0.50	Attend to GST filings. Dealing with creditor and with [REDACTED] re: pre-receivership accounts payables.
06/04/2020	Kemp-Gee, Mark	3.80	Emails with counsel and M. Wentzell and review re: Sicamous offer and responding to correspondence from [REDACTED] counsel re: objections to sale of that property. Dealing with [REDACTED] re: issues with his request to transfer [REDACTED] telephone account. Review re: potential tax liability from Grapevine sale. Review draft tax returns from M. Chan and discuss adjustments to same.
06/04/2020	Chan, Martin	6.50	Prepare draft corporate income tax returns for TYE 2019 and 2020 per instructions received from M. Kemp-Gee. Review books and records re: same.
06/04/2020	Wentzell, Mark	0.40	Further updates to legal counsel on next steps re: Sicamous offer. Internal status update emails on corporate tax returns.
06/05/2020	Wentzell, Mark	0.30	Review and approve Sicamous property counter offer and various email updates on status of offers and debtor position.
06/05/2020	Kemp-Gee, Mark	1.80	Emails with counsel and realtor re: Sicamous property counter offer and counter offer back from buyer. Review GST notice of assessment, Sicamous property tax notice and additional review re: draft tax returns.
06/08/2020	Wentzell, Mark	0.30	Go over counteroffer with M. Kemp-Gee and review related documentation.
06/08/2020	Chang, Michael	0.20	Dealing with creditor re: pre-receivership accounts payables.
06/08/2020	Kemp-Gee, Mark	0.60	Emails and review re: Sicamous offer and creditor claim matters.
06/09/2020	Kemp-Gee, Mark	1.80	Discussion with counsel re: Sicamous offer, court application and Receiver report for sale approval and related matters. Dealing with realtor re: offer acceptance. Respond to emails from [REDACTED] re: [REDACTED] account transfer. Attend to GST and PST remittance matters. Update SRD and distribution analysis for assessments received.
06/09/2020	Wentzell, Mark	0.50	Various updates on sale of Sicamous property and review and approve updated listing agreement. Review and discussions with legal counsel and staff re: debtor position on Sicamous sale.
06/09/2020	Arzadon, Mark	0.30	Dealing with GST and PST matters.
06/10/2020	Kemp-Gee, Mark	0.30	Dealing with Sicamous offer acceptance and related emails.
06/11/2020	Wentzell, Mark	0.20	Updates from staff on status of Sicamous property and related issues and review update and correspondence with Bank and legal counsel.
06/11/2020	Kemp-Gee, Mark	0.40	Review and approve tax remittances. Status update to Bank re: Sicamous property.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from June 1 to 26, 2020

Date	Staff Member	Time	Description
06/12/2020	Kemp-Gee, Mark	0.20	Emails re [REDACTED] account transfer.
06/12/2020	Arzadon, Mark	1.20	Dealing with GST and PST remittances including preparing related documents and Ascend postings, print & mail cheques.
06/15/2020	McCourt, Philip	0.10	Review and sign payment cheques.
06/17/2020	Kemp-Gee, Mark	0.50	Dealing with notice from District of Sicamous re property issues and with realtor re same. Deal with [REDACTED] account transfer.
06/18/2020	Kemp-Gee, Mark	0.30	Arranging for maintenance of Sicamous property.
06/19/2020	Chang, Michael	0.40	Call [REDACTED] re: resolving issues with account transfer documentation.
06/19/2020	Kemp-Gee, Mark	0.60	Respond to inquiries from [REDACTED] re: company records and [REDACTED] account transfer. Email from [REDACTED] re: account transfer and instruct M. Chang on contacting [REDACTED] to correct errors.
06/22/2020	Chang, Michael	0.20	Call to [REDACTED] re: account transfer documentation revisions.
06/22/2020	Kemp-Gee, Mark	0.70	Emails with realtor re: status of Sicamous property offer and maintenance. Review revised [REDACTED] transfer document and instruct M Chang re: communicating errors to [REDACTED] Respond to inquiry from [REDACTED] re: transferred assets.
06/23/2020	Wentzell, Mark	0.30	Approve Sicamous offer extension and consider issues re: [REDACTED] inquiry.
06/23/2020	Arzadon, Mark	0.80	Prepare deposit voucher of CRA GST refund. Attend at bank to deposit same, post deposit and file voucher. Dealing with ScotiaBank re: account charges.
06/23/2020	Kemp-Gee, Mark	1.30	Review documentation from Sicamous property buyer re partial subjects removal and extension request. Internal discussion re: same and provide response instructions to realtor. Dealing with claim from [REDACTED] re: missing item from liquor store. Review site photos and email to property manager to request investigation.
06/23/2020	Wentzell, Mark	0.30	Review and approve offer extension and sign related documents.
06/24/2020	Wentzell, Mark	0.30	General status update with M. Kemp-Gee.
06/24/2020	Kemp-Gee, Mark	0.70	Emails with counsel and realtor re: Sicamous property sale. Dealing with professional fees payments and GST reporting.
06/25/2020	Arzadon, Mark	1.20	Dealing with various payments, including preparing cheque requisitions, posting payment on Ascend, print & mail cheques, and filing.
06/25/2020	Kemp-Gee, Mark	0.60	Review/approve invoice for Sicamous property maintenance work and forward for payment. Update to Bank re: Sicamous property offer status. Dealing with [REDACTED] documentation and M Chang re continuing errors with same.
06/26/2020	Kemp-Gee, Mark	3.10	Consider email from [REDACTED] with allegations of assets missing from premises. Review site photos and other information re: same. Email to property manager to inquire into same. Response email to [REDACTED] Email to counsel re: same. Email [REDACTED] re: account transfer document errors. Dealing with corporate tax filings, including reviewing pre-receivership financial statements and transaction details and preparing year-end adjusting entries.
06/26/2020	Arzadon, Mark	0.30	Prepare, post, & file Journal Voucher for interest income and/or service charge for May 2020.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from June 1 to 26, 2020**Summary of Professional Service Hours:**

Staff Member	Total Time	Rate/Hr (Cdn \$)
Wentzell, Mark	4.70	550
Kemp-Gee, Mark	22.20	465
McCourt, Philip	0.10	450
Chan, Martin	6.50	290
Chang, Michael	1.30	200
Arzadon, Mark	3.80	175
	38.60	Hrs.



July 24, 2020

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CLIENT # 286529

FOR PROFESSIONAL SERVICES

INVOICE # LSBC-3473

For professional services for the period from June 27, 2020 to July 24, 2020

Partners (1.80 hrs)	990.00
Senior Managers (25.00 hrs)	11,623.50
Managers/Senior Associates (2.50 hrs)	725.00
Associates (1.30 hrs)	227.50
Less: 10% Time Discount	(1,356.60)
Miscellaneous Expense	314.47
Sub Total	12,523.87
GST	626.19
	<u>CAD \$13,150.06</u>

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2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from June 27 to July 24, 2020

Date	Staff Member	Time	Description
06/29/2020	Wentzell, Mark	0.20	Update on status with M Kemp-Gee. Review and approve receipt voucher and disbursements.
06/29/2020	Kemp-Gee, Mark	1.80	Review emails from property manager and [REDACTED] and emails/calls with counsel re: allegations of missing assets. Emails with . Chan re: tax return revisions.
06/30/2020	Wentzell, Mark	0.40	Status update with M Kemp-Gee and go over and approve time extension request on Sicamous offer. Review CRA letter and related tax return.
06/30/2020	Chan, Martin	2.50	Review adjusted year end entries for T2 return revision. Discussion with M Kemp-Gee on same and revise T2 return accordingly. Draft cover letter for CRA submission.
06/30/2020	Kemp-Gee, Mark	4.50	Dealing with subjects removal deadline extension request from Sicamous property buyer and with realtor to obtain additional reasons for same. Internal review and discussions re: same, corporate tax return and financial statement adjustments. Review and comment on revised tax return and transmittal letter. Respond to inquiry from Bank re: Grapevine transaction. Attend to GST reporting matters. Commence preparation of draft Second Report to Court.
07/02/2020	Kemp-Gee, Mark	0.50	Emails with counsel and to Grapevine realtor re: alleged missing items.
07/03/2020	Kemp-Gee, Mark	0.60	Discussions with Grapevine realtor and property manager re: missing item claims.
07/06/2020	Kemp-Gee, Mark	0.30	Complete revised [REDACTED] account transfer application online to correct errors with prior versions. Email to [REDACTED] re: same.
07/07/2020	Kemp-Gee, Mark	0.60	Finalize and sign corporate tax return for year ended September 30, 2019. Respond to request from Bank's counsel for status update on Sicamous property.
07/07/2020	Arzadon, Mark	0.10	Dealing with May 2020 bank reconciliation.
07/07/2020	McCourt, Philip	0.10	Sign disbursement cheques.
07/08/2020	Kemp-Gee, Mark	0.60	Emails with realtor re: update from Sicamous property buyer and Receiver's request for realtor document to support sale approval application. Review realtor's report on marketing activities.
07/09/2020	Kemp-Gee, Mark	0.80	Emails with realtor re: Sicamous property matters. Email to counsel re: status of inquiries into claim of missing assets and responding to [REDACTED] re: same. Review and respond to transfer form from [REDACTED].
07/10/2020	Arzadon, Mark	0.20	Attend to mailing of corporate tax return.
07/13/2020	Kemp-Gee, Mark	4.40	Dealing with Sicamous property realtor re: access for buyer's environmental consultants. Emails and call with counsel re: Sicamous property sale and responding to [REDACTED] re: sale closing matters. Draft response to [REDACTED]. Deal with [REDACTED] transfer documents and with M Wentzell re same. Review email from [REDACTED] and voice message from [REDACTED] re: utilities provider's demand to him for payment of pre-receivership balance. Respond to [REDACTED] and email to his counsel to refer issue. Attend to preparation of draft Report and related schedules.
07/14/2020	Wentzell, Mark	0.30	General status update with M Kemp Gee. Review and approve account transfer for [REDACTED].
07/14/2020	Kemp-Gee, Mark	3.30	Status updates with Sicamous property realtor re: [REDACTED]. Emails with counsel and M Wentzell re: same. Deal with [REDACTED] transfer document and related emails. Send email to [REDACTED] re: Grapevine items inquiry. Request and review appraiser's site visit photos, and email to counsel, re: same. Attend to preparation of draft Report and related review and correspondence.
07/14/2020	Wentzell, Mark	0.30	Extension of offer subjects removal deadline and related document approval.

2073944 Alberta Ltd. – Receivership**Summary of professional services for the period from June 27 to July 24, 2020**

07/15/2020	Kemp-Gee, Mark	2.60	Emails with Sicamous realtor re: offer extension, [REDACTED] and related matters. Status update to Bank. Call with counsel to discuss new evidence re: alleged missing Grapevine items and approach for follow-up with property manager re: same. Dealing with locksmith re: payment for work at Sicamous property. Attend to tax matters including call with CRA to inquire into [REDACTED].
07/15/2020	Arzadon, Mark	0.30	File administration and dealing with mail.
07/16/2020	Arzadon, Mark	0.70	Prepare deposit voucher, attend at bank to deposit same and post receipt in Ascend. Filing.
07/16/2020	Kemp-Gee, Mark	0.30	Forward current Grapevine mail received to [REDACTED] and instruct M Chang re: responding to correspondence received from WorkSafeBC.
07/17/2020	Kemp-Gee, Mark	0.40	Call from [REDACTED] re: receivership matters.
07/21/2020	Kemp-Gee, Mark	0.70	Emails with Sicamous realtor re: buyer due diligence status and current market activity. Dealing with various emails with counsel and others.
07/22/2020	Kemp-Gee, Mark	1.20	Emails with counsel re: court application matters. Call with Sicamous realtor re: offer developments and efforts to obtain back-up offer. Call from and email to Smithers crown counsel re: collecting funds paid into court for Grapevine.
07/23/2020	Kemp-Gee, Mark	1.00	Emails with M Wentzell and counsel to consider issues with Sicamous property buyer and [REDACTED] and to arrange call with debtor's counsel.
07/23/2020	Wentzell, Mark	0.60	Review update on Sicamous property and consider and give direction to staff on next steps
07/24/2020	Kemp-Gee, Mark	1.30	Update estimated realization/distribution scenario analysis for discussion of next steps with counsel. Work on draft Report.

Summary of Professional Service Hours:

Staff Member	Total Time	Rate/Hr (Cdn \$)
Wentzell, Mark	1.80	550
Kemp-Gee, Mark	24.90	465
McCourt, Philip	0.10	450
Chan, Martin	2.50	290
Arzadon, Mark	1.30	175
	30.60	Hrs.



August 31, 2020

Grapevine Pub & Bistro
156 Francois Lake Dr
Burns Lake BC V0J 1E0

Remit To:
Grant Thornton Limited
Nova Centre, North Tower
1001 - 1675 Grafton St
Halifax, NS B3J 0E9

BN 12738 4717 RT0001

CLIENT # 286529

FOR PROFESSIONAL SERVICES

INVOICE # LSBC-3545

For professional services for the period from July 25 to August 31, 2020

Partners (0.90 hr)	495.00
Senior Managers (17.10 hrs)	7,951.50
Managers/Senior Associates (0.20 hr)	40.00
Associates (2.45 hrs)	424.25
Less: 10% Time Discount	(891.07)
Sub Total	8,019.68
GST	400.98
	<u>CAD \$8,420.66</u>

Billing Address

Grant Thornton Place
1600 - 333 Seymour Street
Vancouver BC V6B 0A4
T +1 604-687-2711
F +1 604-685-6569
E: Accounts.Receivable@ca.gt.com

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For Wire Transfers Royal Bank of Canada - Bank No: 003 Transit No: 00002 Account No: 1456458

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from July 25 to August 31, 2020

Date	Staff Member	Time	Description
07/28/2020	Kemp-Gee, Mark	2.00	Calls and emails with realtor re: status of new interested parties and extension request from buyer. Call and emails with counsel re: same and next steps / potential bankruptcy and internal review/emails re: same.
07/28/2020	Arzadon, Mark	0.30	Attend to banking matters and with mail received.
07/28/2020	Wentzell, Mark	0.30	Status update on potential purchaser of Sicamous property, review issues and extension, review and approve extension; related correspondence with legal counsel.
07/29/2020	Kemp-Gee, Mark	2.00	Dealing with response from, and drafting response to, property manager re: alleged missing items. Emails with counsel re: response from debtor's counsel, response to same and court application documents. Sicamous property status update to Bank.
07/29/2020	Wentzell, Mark	0.10	Review status update to Bank.
07/30/2020	Kemp-Gee, Mark	0.40	Emails with counsel re: interim distribution, update to Bank and other matters. Consider response from property manager.
08/04/2020	Kemp-Gee, Mark	1.20	Dealing with [REDACTED] account bill payment. Emails with realtor and with counsel re: potential backup offer for Sicamous property and responding to same. Consider and respond to email from counsel re: request from [REDACTED] counsel for return of company records.
08/05/2020	Chang, Michael	0.10	Prepare and netfile July 2020 GST return.
08/05/2020	Kemp-Gee, Mark	0.20	Dealing with GST refund and filing matters.
08/05/2020	Arzadon, Mark	0.80	Dealing with deposit of GST refund, including attend at bank and postings in Ascend.
08/06/2020	Ramful, Darshini	0.15	Attend to preparation of June 2020 bank reconciliation.
08/06/2020	Kemp-Gee, Mark	1.10	Emails with realtor re: pending backup offer for Sicamous property and related terms. Deal with utilities payment approval. Emails re [REDACTED] account transfer including third request to [REDACTED] to pay his charges.
08/06/2020	Arzadon, Mark	0.60	Prepare cheque requisition to pay District of Sicamous. Post payment on Ascend, print & mail cheque, and file voucher.
08/07/2020	Kemp-Gee, Mark	0.50	Calls from [REDACTED] account and emails with [REDACTED] re: transfer.
08/07/2020	Arzadon, Mark	0.10	Dealing with bank reconciliation for trustee review and signature.
08/19/2020	Kemp-Gee, Mark	0.30	Deal with [REDACTED] account transfer issue and related emails.
08/19/2020	Arzadon, Mark	0.20	File administration and dealing with mail.
08/19/2020	Arzadon, Mark	0.30	Prepare, post, & file voucher for interest income for July 2020.
08/20/2020	Kemp-Gee, Mark	5.30	Emails with Sicamous realtor (and internal) re offer status update, extending listing contract and removal of subjects by buyer. Dealing with related documentation and emails with counsel. Update draft SRD and other schedules and attend to preparation of draft Report. Email to [REDACTED] account transfer issues.
08/20/2020	Wentzell, Mark	0.50	Review and approve listing extension and related status correspondence with M. Kemp-Gee. Review and approve subject removals and update on sale of property from agent.
08/21/2020	Kemp-Gee, Mark	0.40	Emails with realtor and counsel re: contract documents, deposit and court application matters.
08/24/2020	Kemp-Gee, Mark	3.10	Attend to preparation of draft Report and related review.
08/26/2020	Chang, Michael	0.10	Correspondence with WorksafeBC re: account closure.

2073944 Alberta Ltd. – Receivership**Summary of professional services for the period from July 25 to August 31, 2020**

08/30/2020	Kemp-Gee, Mark	0.60	Respond to request from counsel for details re: Sicamous property listing, appraisal, marketing process and other re: court application. Related document review.
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Summary of Professional Service Hours:

Staff Member	Total Time	Rate/Hr (Cdn \$)
Wentzell, Mark	0.90	550
Kemp-Gee, Mark	17.10	465
Chang, Michael	0.20	200
Arzadon, Mark	2.30	175
Ramful, Darshini	0.15	145
	20.65	Hrs.



September 30, 2020

Grapevine Pub & Bistro
156 Francois Lake Dr
Burns Lake BC V0J 1E0

Remit To:
Grant Thornton Limited
Nova Centre, North Tower
1001 - 1675 Grafton St
Halifax, NS B3J 0E9

BN 12738 4717 RT0001

CLIENT # 286529

FOR PROFESSIONAL SERVICES

INVOICE # LSBC-3649

For professional services for the period from September 1 to 31, 2020

Partners (2.90 hrs)	1,595.00
Senior Managers (22.30 hrs)	10,369.50
Associates (1.65)	284.25
Less: 10% Time Discount	(1,224.87)
Sub Total	11,023.88
GST	551.19
	<u>CAD \$11,575.07</u>

Billing Address

Grant Thornton Place
1600 - 333 Seymour Street
Vancouver BC V6B 0A4
T +1 604-687-2711
F +1 604-685-6569
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For Wire Transfers Royal Bank of Canada - Bank No: 003 Transit No: 00002 Account No: 1456458

2073944 Alberta Ltd. – Receivership**Summary of professional services for the period from September 1 to 30, 2020**

Date	Staff Member	Time	Description
09/01/2020	Kemp-Gee, Mark	2.50	Status update to Bank. Call and emails with counsel re: court application and documents. Work on draft Report.
09/02/2020	Wentzell, Mark	0.30	Sicamous update with staff and update review to Bank.
09/02/2020	Kemp-Gee, Mark	0.60	Consider marketing update from realtor and forward same to counsel for referencing in court materials. Consider court application and receivership wind-up matters.
09/03/2020	Wentzell, Mark	0.10	Dealing with enquiry re: pub sale.
09/04/2020	Kemp-Gee, Mark	1.50	Consider receivership windup options and strategy, email to and discussion with counsel re: same and perform revised distribution analysis. Emails with Bank to obtain current secured claim amounts.
09/05/2020	Kemp-Gee, Mark	0.30	Emails with realtor re: Sicamous sale court application and potential competing offers.
09/09/2020	Ramful, Darshini	0.15	Prepare bank reconciliation.
09/09/2020	Kemp-Gee, Mark	2.20	Discussion with M Wentzell re: proposed court application approach. Attend to revisions to draft Report, SRD and distribution analysis.
09/09/2020	Wentzell, Mark	0.20	Go over status and closing strategy with M. Kemp-Gee.
09/10/2020	Kemp-Gee, Mark	2.60	Prepare draft confidential supplemental report and revise draft Report. Email same to counsel for comments. Dealing with realtor re: potential competing bids and discuss same with counsel and how to define a process for handling same at court.
09/13/2020	Kemp-Gee, Mark	2.30	Consider comments from counsel re: draft reports. Attend to revisions to both reports, preparation of appendices, and related review. Email revised drafts to counsel with additional comments.
09/14/2020	Wentzell, Mark	0.70	Review and comment on Receiver's Second Report.
09/14/2020	Kemp-Gee, Mark	0.80	Emails with counsel and Bank's counsel re: Report and court application matters. Receive Report approval from M. Wentzell. Attend to revisions to table for Report.
09/16/2020	Wentzell, Mark	0.10	Update with legal counsel on Bank payout matters.
09/17/2020	Kemp-Gee, Mark	2.30	Consider comments from counsel re: draft Report. Attend to revisions to same and recirculate for further review. Review draft Notice of Application and provide comments to counsel on same. Prepare Report appendices.
09/17/2020	Arzadon, Mark	0.30	Assist with preparation of Report appendices.
09/17/2020	Wentzell, Mark	0.20	Various staff updates and related with legal on court reports.
09/18/2020	Kemp-Gee, Mark	0.20	Review multiple tax account statements received and instruct staff re: same.
09/21/2020	Kemp-Gee, Mark	1.20	Dealing with finalization of both reports and appendices. Compile same for signature and emails with counsel re: same.
09/22/2020	Arzadon, Mark	0.60	Attend to issuance of payment and related documents and Ascend postings.
09/22/2020	Wentzell, Mark	0.50	Finalize reports to court and execute and related correspondence with counsel and M. Kemp-Gee.
09/22/2020	Kemp-Gee, Mark	1.70	Dealing with court application and report matters and emails/discussion with counsel re: same and procedure for competing bidders.
09/22/2020	Wentzell, Mark	0.20	Review and approve disbursements and legal status update from legal counsel.
09/23/2020	Kemp-Gee, Mark	0.50	Dealing with correspondence including claim from CRA re: GST.
09/24/2020	Kemp-Gee, Mark	1.10	Emails and document review re: bid process instructions and dealing with counsel re: same and implications of CRA GST claim on estate wind-up plan set out in Report. Emails with realtor re: sale approval hearing.
09/24/2020	Wentzell, Mark	0.20	Review of CRA GST correspondence and related legal and staff correspondence on sale process.
09/25/2020	Wentzell, Mark	0.20	Report logistics with legal and staff.

2073944 Alberta Ltd. – Receivership**Summary of professional services for the period from September 1 to 30, 2020**

09/25/2020	Kemp-Gee, Mark	1.20	Emails and call to realtor to explain competing bid process and dealing with buyer and bidders. Emails with counsel re: same and other application / administration matters.
09/28/2020	Arzadon, Mark	0.60	Attend to issuance of payments and related documents and Ascend postings.
09/28/2020	Kemp-Gee, Mark	0.70	Dealing with court hearing matters and emails and with payment approvals and calculations.
09/29/2020	Wentzell, Mark	0.20	Review and approve disbursements
09/30/2020	Kemp-Gee, Mark	0.60	Dealing with inquiries from realtor on competing bid process and emails with counsel re: same.

Summary of Professional Service Hours:

Staff Member	Total Time	Rate/Hr (Cdn \$)
Wentzell, Mark	2.90	550
Kemp-Gee, Mark	22.30	465
Arzadon, Mark	1.50	175
Ramful, Darshini	0.15	145
	26.85	Hrs.



October 25, 2020

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Halifax, NS B3J 0E9

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CLIENT # 286529

FOR PROFESSIONAL SERVICES

INVOICE # LSBC-3704

For professional services for the period from October 1 to 25, 2020

Partners (2.30 hrs)	1,265.00
Senior Managers (28.00 hrs)	13,020.00
Associates (3.35 hrs)	581.75
Less: 10% Time Discount	(1,486.67)
Sub Total	13,380.08
GST	669.00
	<u>CAD \$14,049.08</u>

Billing Address

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1600 - 333 Seymour Street
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2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from October 1 to 25, 2020

Date	Staff Member	Time	Description
10/01/2020	Kemp-Gee, Mark	0.40	Call from counsel to discuss sealed bid process and inquiries from potential bidders, as well as plan for moving forward after sale completed.
10/02/2020	Kemp-Gee, Mark	2.80	Dealing with receipt of sealed bids, review of same and discussions/emails with counsel re: same and Supplemental Report. Attend to preparation of draft Supplemental Report.
10/03/2020	Kemp-Gee, Mark	1.60	Attend to preparation of draft Supplemental Report and bid summary table. Review additional information supplied by competing bidders and emails with counsel re: same.
10/04/2020	Wentzell, Mark	0.20	Correspondence with legal counsel on sealed bid process and review of documents.
10/04/2020	Kemp-Gee, Mark	1.90	Review additional bidder information. Attend to preparation of draft Supplemental Report and email to counsel MW for review and comments.
10/05/2020	Wentzell, Mark	0.80	Review of Second Confidential Supplemental Report and related correspondence to/from legal counsel. Execute signature page and send to legal counsel. Updates from legal and staff on hearing logistics and application response from debtor.
10/05/2020	Kemp-Gee, Mark	3.30	Attend to report revisions, final review and finalization. Prepare appendices. Review application response from debtor. Call and emails with counsel re: responding to same, report, and other court application matters.
10/06/2020	Wentzell, Mark	0.30	Update on hearing status. Finalization of Report. Hearing logistics with counsel.
10/06/2020	Kemp-Gee, Mark	2.20	Dealing with court application-related matters and emails/call with counsel. Update to Bank re: sale application outcome. Attend to GST reporting and updates to SRD. Review professional fees and update schedules.
10/06/2020	Wentzell, Mark	0.40	Various updates from legal counsel and report matters with legal counsel.
10/07/2020	Kemp-Gee, Mark	0.60	Advise listing relator of court hearing outcome. Emails with counsel re: sale transaction matters.
10/07/2020	Wentzell, Mark	0.10	Status update with M. Kemp-Gee.
10/08/2020	Ramful, Darshini	0.15	Perform August 2020 bank reconciliation.
10/08/2020	Kemp-Gee, Mark	1.30	Emails with counsel and M. Wentzell re: sale contract and closing matters. Dealing with realtor re: executing sale contract in docuSign.
10/08/2020	Wentzell, Mark	0.50	Sealed bid update from legal counsel. Review and execute Sicamous property sale contract and related correspondence with legal counsel and staff. Discussions with legal counsel on agreement and court hearing.
10/08/2020	Arzadon, Mark	0.20	Attend to trust account interest posting and documentation.
10/14/2020	Kemp-Gee, Mark	0.20	Dealing with legal counsel re: sale closing matter.
10/16/2020	Kemp-Gee, Mark	1.30	Dealing with sale closing matters and emails with counsel, including review/comment on draft statement of adjustments. Dealing with repayment of advance from Bank and related emails.
10/19/2020	Kemp-Gee, Mark	2.10	Emails and call with counsel re: sale closing matters. File review re: potential bankruptcy assignment. Call from CRA to discuss GST and source deductions claims and related matters. Arrange for 2019 T4 reporting to be re-submitted to CRA.
10/20/2020	Arzadon, Mark	0.80	Attend to accounts payable, including related documentation and postings in Ascend.

2073944 Alberta Ltd. – Receivership

Summary of professional services for the period from October 1 to 25, 2020

10/20/2020	Kemp-Gee, Mark	3.40	Call with counsel to discuss final court application, priority claims and bankruptcy assignment matters. Attend to preparation of draft Report. Dealing with updates to SRD and approvals for payment of professional fees. Emails and call with Bank/counsel re: payout of Receiver borrowings. Email District of Sicamous to request property tax amount.
10/21/2020	Kemp-Gee, Mark	2.80	Dealing with counsel re: closing matters. Review Sicamous property tax certificate and dealing with approvals for payment of same, repayment of Receiver borrowings and preparing related enclosures. Attend to updates to SRD and preparation of draft Report.
10/21/2020	Arzadon, Mark	1.20	Prepare cheque requisitions to pay District of Sicamous & Bank (Receiver borrowings). Post payments on Ascend. Print cheques and courier them.
10/22/2020	Kemp-Gee, Mark	1.00	Dealing with insurance cancellation, GST refund, payment to Bank and sale closing matters, including related emails and review.
10/22/2020	Arzadon, Mark	0.40	Print and facilitate the trustee signature of the documents for the Receiver's closing certificate. Prepare documents for pick up by counsel for filing with Court.
10/23/2020	Arzadon, Mark	0.60	Dealing with receipt of wire transfer from counsel re: partial proceeds from sale of Sicamous property and related emails, documentation and posting in Ascend.
10/23/2020	Kemp-Gee, Mark	1.20	Dealing with receipt/accounting of Sicamous sale proceeds and with counsel re: same and next court application. Emails with Sicamous realtor re: closing matters. Update SRD re: sale receipt.
10/24/2020	Kemp-Gee, Mark	1.90	Attend to preparation of draft Report and Final SRD, including related file review.

Summary of Professional Service Hours:

Staff Member	Total Time	Rate/Hr (Cdn \$)
Wentzell, Mark	2.30	550
Kemp-Gee, Mark	28.00	465
Arzadon, Mark	3.20	175
Ramful, Darshini	0.15	145
	33.65	Hrs.

This is **Exhibit "B"** referred to in Affidavit #1 of
Mark Wentzell made before me on November 3,
2020.

G. E. Hamby

A Commissioner for taking Affidavits for British
Columbia

Royal Bank of Canada v 2073944 Alberta Ltd.				
Summary of Receiver's Professional Fees by Person				
Name	Position	Hours	Standard Rate*	Total Fees
Mark Wentzell	Partner	58.3	\$550.00	\$32,065.00
Mark Kemp-Gee	Senior Manager	435.7	\$465.00	\$202,600.50
Philip McCourt	Senior Manager	1.3	\$450.00	\$585.00
Martin Chan	Manager/Senior Associate	14.2	\$290.00	\$4,118.00
Michael Chang	Manager/Senior Associate	77.3	\$200.00	\$15,460.00
Mark Arzadon	Associate	33.1	\$175.00	\$5,792.50
Michael Eakin	Associate	0.5	\$120.00	\$60.00
Natasha Hewitt	Associate	0.3	\$160.00	\$48.00
Darshini Ramful	Associate	0.8	\$145.00	\$108.75
Monika Savitsky*	Associate	47.3	\$150.00	\$7,095.00
Jacqueline Rix	Administrative Assistant	8.6	\$125.00	\$1,075.00
SUBTOTAL				\$269,007.75
LESS: 10% COURTESY DISCOUNT				\$26,900.76
TOTAL		677.4		\$242,106.99

*Ms. Savitsky was identified as an Administrative Assistant in error on invoice dated June 1, 2020.

No. VLC-S-S-207422
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

ROYAL BANK OF CANADA

PLAINTIFF

AND:

2073944 ALBERTA LTD.

DEFENDANT

AFFIDAVIT #1 OF MARK WENTZELL

BORDEN LADNER GERVAIS LLP

1200 Waterfront Centre
200 Burrard Street
P.O. Box 48600
Vancouver, BC V7X 1T2
Telephone: (604) 632-3544
Attention: Ryan Laity
Email: rlaity@blg.com
File: 547730/000029