No. VLC-S-S-207422
VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

ROYAL BANK OF CANADA

PETITIONER

AND:

2073944 ALBERTA LTD.

RESPONDENT

IN THE MATTER OF THE RECEIVERSHIP OF 2073944 ALBERTA LTD.

RECEIVER'S THIRD REPORT TO COURT

November 3, 2020

Grant Thornton

Grant Thornton Limited, Receiver of 2073944 Alberta B.C. Ltd.

Grant Thornton Place
Suite 1600 – 333 Seymour Street
Vancouver, BC V6B 0A4

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INTRODUCTION AND BACKGROUND

1. 2073944 Alberta Ltd. ("**2073944**", or the "**Company**") was incorporated under the laws of the Province of Alberta on October 11, 2017 and registered under the laws of the Province of British Columbia on May 28, 2018. The directors and voting shareholders of 2073944 are Nirmaljit Singh Saini, Satinder Pal Singh ("**Mr. Singh**"; together with Mr. Saini, "**Management**") and Parminder Singh.

2. 2073944's principal business was owning and operating the Grapevine Pub and Bistro and Liquor Store (the "**Grapevine**"), a licensed pub and liquor store, from Company-owned premises comprising land and buildings located at 156 Francois Lake Drive in Burns Lake, British Columbia (the "**Burns Lake Lands**"; together with the Grapevine, the "**Grapevine Assets**"). 2073944 also owned lands located at 907 Trans Canada Frontage Road in Sicamous, British Columbia (the "**Sicamous Lands**").

3. On December 16, 2019 (the "**Receivership Date**"), on the application of the Petitioner, Royal Bank of Canada ("**RBC**"), in the within action, the Supreme Court of British Columbia (the "**Court**") granted an order (the "**Receivership Order**") appointing Grant Thornton Limited, effective from and after December 17, 2019, as Receiver (in such capacity, the "**Receiver**"), without security, of all of the assets, undertakings and property of 2073944.

4. Pursuant to a Consent Order granted by this Honourable Court on February 25, 2020, this proceeding was ordered to be transferred from the Smithers Registry to the Vancouver Registry of the Court for all purposes.

5. On April 17, 2020, this Honourable Court approved the sale of the Grapevine Assets to Burns Lake Pub 'N' Tandoori Grill Ltd. In support of its application for approval of the sale of the Grapevine Assets, the Receiver filed its First Report to Court dated April 8, 2020 (the "**First Report**"), as well as two confidential supplements thereto, the first having been dated April 8, 2020

and the second one dated April 17, 2020. A detailed discussion in respect of this application and the corresponding orders that were granted by this Honourable Court was included in the Receiver's Second Report to Court dated September 22, 2020 (the "**Second Report**").

6. The Receiver filed the Second Report, as well as a confidential supplement thereto (the "**Second Report First Confidential Supplement**"), in support of the Receiver's application for, among other things, approval of a proposed sale of the Sicamous Lands to 1093657 B.C. Ltd. scheduled for hearing by this Honourable Court on October 6, 2020 (the "**October 6 Application**") Subsequent to the Receiver filing materials in support of the October 6 Application, the Receiver received various sealed bids in respect of the Sicamous Lands pursuant to the sale process set out in the Second Report. The Receiver assessed these sealed bids, and prepared and filed a Second Confidential Supplement to the Receiver's Second Report to Court dated October 5, 2020 (the "**Second Report Second Confidential Supplement**") to assist this Honourable Court in its assessment of the sealed bids on their merits.

7. On October 6, 2020, this Honourable Court granted the following orders:

a) an order (the "**Sicamous Approval and Vesting Order**") authorizing the Receiver to sell and transfer all of 2073944's right, title and interest in and to the Sicamous Lands to 1269058 B.C. Ltd. (as nominee for Onkar Singh Kallu, the successful bidder), free and clear of any claims or encumbrances;

b) an order (the "**Assignment Order**") authorizing the Receiver to, among other things, file an assignment in bankruptcy on behalf of the Company, and also repay the RBC Advance (as defined in the Second Report) in the amount of $50,000 plus accrued interest thereon;

c) an order sealing the contents of the Second Report First Confidential Supplement; and

d) an order sealing the contents of the Second Report Second Confidential Supplement.

PURPOSE OF THE RECEIVER'S THIRD REPORT TO COURT

8. This Receiver's Third Report to Court (the "**Third Report**") has been prepared in support of an application to be made by the Receiver to this Honourable Court for an order:

a) Approving the conduct and activities of the Receiver from the Receivership Date to the date of this Third Report, as described in the First Report, the Second Report and this Third Report (collectively, including with the confidential supplements to the First Report and the Second Report, the "**Receiver's Reports**");

b) Approving the Receiver's Estimated Final Statement of Receipts and Disbursements (the "**Final SRD**") for the period from December 17, 2019 to October 28, 2020, including pending disbursements to finalize the Receiver's administration of the receivership of the Company (the "**Estate**"), including a proposed distribution to RBC in the estimated amount of approximately $723,000 in full and final satisfaction of its secured claim (the "**Proposed Distribution**") and the payment of the known priority creditor claims;

c) Approving the payment from the receivership Estate to the trustee of the Company's bankruptcy estate (after the Receiver files an assignment in bankruptcy on the Company's behalf, in accordance with the Assignment Order) of any residual monies remaining in the Estate after payment of the Proposed Distribution and the pending transactions to finalize the Receiver's administration of the Estate, as well as any additional funds that the Receiver may collect in future;

d) Approving the Receiver's accounts in the total amount of $276,854.58 (including applicable taxes) for its fees and disbursements to October 25, 2020 and estimated fees to complete its administration of the Estate;

e) Approving the accounts of the Receiver's legal counsel, Borden Ladner Gervais LLP ("**BLG**" or "**Legal Counsel**"), in the total amount of $183,893.16 (including applicable taxes) for its fees and disbursements to October 27, 2020 and estimated fees and disbursements to the completion of the Receiver's administration of the Estate;

f) Discharging the Receiver effective upon the completion of the Proposed Distribution, payment of the pending transactions to finalize the Receiver's administration of the Estate and payment of the residual monies to the trustee of the Company's bankruptcy estate; and

g) Such further and other relief as this Honourable Court deems just.

SCOPE AND TERMS OF REFERENCE

9. In preparing this Third Report and in making the recommendations contained herein, the Receiver has been provided with and has relied upon information obtained from discussions with Management and from review of the Company's available books and records.

10. The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of such information and, accordingly, the Receiver expresses no opinion or other assurance in respect of such information as reflected in this Third Report.

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

ACTIVITIES OF THE RECEIVER

Receiver's Activities Since the Date of the Second Report

12. After the Sicamous Approval and Vesting Order was granted on October 6, 2020, the Receiver worked with its Legal Counsel to complete the sale of the Sicamous Lands on October 19, 2020. This included, among other things, time spent reviewing, revising and executing sale documentation, corresponding with Legal Counsel with respect to transaction matters, obtaining a Sicamous property tax certificate and paying the 2020 property taxes as well as the 2019 arrears. A copy of the Receiver's Closing Certificate that was filed with this Honourable Court on October 26, 2020 confirming the completion of the sale of the Sicamous Lands is attached as **Appendix A** to this Third Report.

13. Since the date of the Second Report, the Receiver has also spent time performing the following activities:

    a) Dealing with Canada Revenue Agency ("**CRA**") with respect to finalizing the quantum of its two potential priority claims (as subsequently discussed herein in more detail);

    b) Dealing with RBC and its legal counsel to finalize the quantum of the interest payable on the RBC Advance and issuing payment to RBC on October 22, 2020;

    c) Engaging in discussions with its Legal Counsel to determine a plan for winding up the Receiver's administration of the Estate, including payment of RBC's secured claim and the known priority claims, and determining an efficient means to conduct a claims process to deal with any remaining unsecured claims against the Company. This plan is more fully detailed subsequently in this Third Report; and

d) Preparing the Final SRD and this Third Report, as well as reviewing same and other application materials with Legal Counsel.

Summary of Receiver's Other Activities

14. A number of the key activities that were performed by the Receiver from the Receivership Date up to the date of the Second Report were discussed in the First Report and the Second Report. The following paragraphs highlight, for this Honourable Court's reference, the Receiver's key activities and issues it was required to work through up to the date of the Second Report.

15. The Receiver's staff attended at the Grapevine premises in Burns Lake, BC, on the afternoon of December 17, 2019 to meet with Mr. Singh and his nephew, who was the former manager of the Grapevine, and to take possession of the Company's assets and operations, including changing locks and alarm codes and obtaining access to the Company's financial records.

16. The Receiver's possession-taking activities were made more complicated by the condition of the Grapevine premises, which did not appear to have been adequately maintained since Management ceased operations at the end of September 2019. For example, the Receiver identified a water leak immediately upon its arrival at the premises, including water that was observed to be leaking inside the building near an electrical panel. In addition, the Receiver learned from Management that the alarm system was not being monitored by any security service provider as the phone service for the Grapevine premises had been disconnected sometime previously (presumably, by the service provider). The Receiver subsequently learned that no alarm monitoring company was contracted to monitor the alarm system.

17. The Receiver spent the first few days after the Receivership Date dealing with various preliminary and conservatory activities, including reactivating phone service and engaging the services of an alarm monitoring company. Other preliminary activities included reviewing the books and records on site, backing up computer data, generating inventory reports from the point-of-sale system and removing certain physical documents and the electronic records for safe-keeping at the Receiver's office.

18. Given the remote location of the Grapevine property and that the Receiver did not have any staff in close proximity to Burns Lake, the Receiver engaged a professional property management company, Richmond Advisory Services Inc. (the "**Property Manager**"), to oversee the Grapevine property. The Property Manager was instructed to, among other things, perform urgent repairs to fix the aforementioned roof leak, winterize the building, dispose of food that had been left on the premises since the closing of the Grapevine more than two months prior to the Receivership Date, perform regular inspections to confirm site security and monitor the premises for any leaks or other items needing repairs. The Property Manager was also engaged to conduct an inventory of the Grapevine Assets.

19. Up until the completion of the sale of the Grapevine Assets, the Receiver spent significant time and resources dealing with many other matters that were required in order to preserve and safeguard the Company's assets, including without limitation:

- Completing and filing requisite forms and documents with the Liquor and Cannabis Regulation Branch (the "**Regulator**") and corresponding with the Regulator to maintain the Company's two liquor licences. In particular, it was critical to preserve the Company's Licensee Retail Store Licence as it represented the most significant asset by value (estimated at between approximately $600,000 and $700,000);

- Arranging for snow removal services to clear the Grapevine's large parking lot and to provide building access for the Property Manager and realtors; and

- Arranging appraisals of the Grapevine Assets and the Sicamous Lands, as well as planning and implementing sales processes with respect to each, as discussed in more detail in the First Report and Second Report.

20. The Receiver has spent a significant amount of time and resources dealing with matters and issues raised by Management and/or their legal counsel from time to time, many of which have complicated or delayed the Receiver's administration of the Estate. This includes, without limitation, the following:

- Engaging in discussions and email exchanges with Mr. Singh and his counsel early in the receivership with respect to a number of proposals from Mr. Singh seeking to arrive at an immediate conclusion to the receivership proceedings by paying the amounts owing to RBC and the Receiver's costs. Those offers were not supported with evidence of Mr. Singh's financial wherewithal to pay these amounts in a timely manner and, accordingly, these discussions did not result in a negotiated settlement of RBC's secured claim;

- As discussed in further detail in the Second Report, the Receiver spent considerable time communicating with both members of Management and their respective counsel in an effort to locate the Company's books and records which, in the Receiver's view, appeared to be incomplete. As at the date of this Third Report, the Receiver remains of the view that Management has not provided all of the Company's books and records;

- The Receiver and its Legal Counsel expended significant time dealing with the offer to purchase the Grapevine Assets that was submitted by Mr. Singh in the Receiver's sale process. This included numerous communications with Mr. Singh's counsel in respect of certain of Mr. Singh's proposed offer conditions, efforts by the Receiver to obtain evidence confirming Mr. Singh's ability to fund his proposed purchase price and reviewing that information as it was provided;

- The competing offer submitted by Mr. Singh at the hearing to approve the sale of the Grapevine Assets to another bidder resulted in the Receiver being required by this Honourable Court to oversee and report on, within a very short timeline, a sealed bidding process (requiring the Receiver to prepare and file a supplemental report the following day). In the course of this sealed bidding process, Mr. Singh and his counsel failed to submit a complete sealed bid to the Receiver on a timely basis. This required the Receiver to expend additional time reviewing the information and documents provided by Mr. Singh's legal counsel, some of which, the Receiver notes, was provided after the 10:00AM deadline requested by this Honourable Court. The Receiver was required to make multiple modifications to its supplemental report as and when this additional information was received. Ultimately, the selling price for the Grapevine Assets was $155,000 higher than the price contained in the offer which the Receiver had previously accepted. However, the Receiver notes that these additional realization proceeds were reduced on a net basis by the corresponding increase in the professional fees of both the Receiver and its Legal Counsel;

- The Receiver was required to spend a considerable amount of time on post-closing matters after the sale of the Grapevine Assets to the company controlled by Mr. Singh, including several requests from Mr. Singh to pay various pre-receivership unsecured claims, such as for utilities and alcohol inventory purchases. The Receiver did not agree to pay these amounts in priority to RBC and the various known or expected potential priority claims;

- Approximately two months after the sale of the Grapevine Assets was completed, Mr. Singh raised another post-closing matter by asserting that certain relatively minor assets were missing from the Grapevine premises. The items consisted of a cigar humidor, a countertop cooler and various tools. The Receiver spent time reviewing site photos and making inquiries with the Property Manager (which had been in sole custody of the Grapevine premises during the period when the items may have been removed or potentially disposed of). However, the Receiver was ultimately unable to conclusively make a determination with respect to Mr. Singh's claim and advised him of same. Mr. Singh did not press the matter any further; and

- The Receiver also dealt with various other inquiries from both members of Management from time to time during its administration of the Estate, including requests for updates on the status of asset realizations, potential interest in purchasing assets and other matters.

21. The Receiver's other activities during its administration of the Estate have included the following:

a) Obtaining $50,000 in financing from RBC by way of a Receiver Certificate to fund the necessary preliminary receivership costs and expenses;

b) Directing and overseeing the Property Manager in the performance of inventory counts of the Company's physical assets, including preparing detailed instruction, reviewing draft inventory reports and directing revisions to same;

c) Addressing numerous inquiries from third parties with respect to their property located at the Grapevine premises;

d) Updating the Company's accounting records and preparing and submitting the required reporting to various tax authorities, including with respect to pre-receivership corporate taxes, GST, payroll, PST and WorkSafeBC;

e) Dealing with utilities accounts and obtaining replacement insurance coverage when the insurer for the existing coverage refused to extend coverage upon expiry of the existing policy;

f) Providing regular status updates to RBC and responding to inquiries from various other creditors and stakeholders from time to time;

g) Completing and filing monthly GST reports for periods after the Receivership Date, which has resulted in a net benefit to the Estate in the amount of approximately $20,000 up to the date of this Third Report;

h) Performing Estate banking activities throughout the Receiver's administration of the Estate;

i) Completing updates to the Receiver's website, including posting copies of the Receiver's Reports and other court materials to make them available to the Company's stakeholders, all in accordance with the Receivership Order; and

j) Various other administrative activities to complete the orderly administration of the Estate.

22. In the Receiver's view, it has acted and conducted itself in a reasonable, prudent, and not arbitrary way, and its activities and conduct were appropriate in the circumstances to properly manage and administer the Estate for the benefit of the Company's stakeholders.

REMAINING ACTIVITIES TO ESTATE FINALIZATION

23. In the Second Report, the Receiver discussed that the expected primary remaining activity after completing the sale of the Sicamous Lands would be to finalize the quantum of the claims that are potentially in priority to RBC's secured claim. In particular, the Receiver noted the uncertainty regarding how long it may take before the expected claims from CRA with respect to both unremitted source deductions and unremitted Goods and Services Tax ("**GST**") would be received and finalized.

24. Subsequent to filing the Second Report, the Receiver received a letter from CRA dated September 22, 2020 (the "**GST Claim Letter**") in which CRA finalized the quantum of its claim with respect to unremitted GST.

25. Accordingly, as at the date of this Third Report, the only unresolved potential claim that may have priority over RBC's secured claim is CRA's expected claim for unremitted source deductions. On October 19, 2020, the Receiver discussed this outstanding claim with the CRA representative who submitted the GST claim, Ms. Wong, who requested that the Receiver send her, via facsimile, a copy of the 2019 T4 reporting that the Receiver originally submitted in February 2020. The Receiver faxed this information to Ms. Wong on October 20, 2020.

26. On October 28, 2020, another CRA representative, Mr. Silva, called the Receiver to confirm that he had been assigned to conduct a trust examination of the Company's 2019 payroll reporting and requested that the Receiver provide, via facsimile, copies of certain payroll-related reports and information to enable him to conduct the trust examination remotely, without attending at the Receiver's office to review original documents. The Receiver prepared the requested information, to the extent it was available from the Company's books and records, and faxed it to Mr. Silva on October 29, 2020.

27. On November 2, 2020, Mr. Silva called the Receiver to advise that he had completed the payroll trust examination and would be forwarding the results to CRA's collections department. Mr. Silva verbally informed the Receiver that the total amount that will be assessed in respect of the Company's 2019 payroll reporting is $7,410.76 including penalties and interest. However, as at the date of this Third Report, CRA has not delivered a formal claim to the Receiver setting out the total quantum of its claim or the portion that it considers to be a deemed trust claim. The Receiver understands that CRA's collections department will file a written claim in due course.

28. Based on the Company's 2019 T4s that were filed with CRA by the Receiver, the total pre-receivership amount owing for source deductions is approximately $5,900. The Receiver estimates that, of this amount, the portion that would be considered to be a deemed trust claim (and thus have priority over RBC's secured claim) is approximately $5,500. The Receiver expects that the difference between this estimated priority amount and the expected total claim (based on the verbal advice from Mr. Silva), in the amount of approximately $1,900, will be an unsecured claim that is subordinate to RBC's claim.

29. The Receiver is not aware of any other matters that need to be dealt with prior to finalizing the Estate and making a distribution to RBC.

30. As discussed in greater detail in the next section, the Final SRD shows that there would be a surplus remaining in the Estate after payment of the known priority claims (including CRA's claim in respect of source deductions) and RBC's secured claim. The Receiver understands that there may be a number of trade and other unsecured creditors with claims against the Company but has not conducted a process to call for and review such claims. The Receiver is of the view that this could be completed more efficiently in a bankruptcy of the Company.

31. Therefore, the Receiver is of the view that the most efficient way to conclude its administration of the Estate is to pay the known priority claims in full, file an assignment in bankruptcy on behalf of the Company (as the Receiver is authorized to do pursuant to the Assignment Order) and, upon the Receiver's discharge, pay the surplus funds from the receivership Estate to the trustee of the Company's bankruptcy estate (the "**Trustee**"). As discussed in the Second Report, due to the Receiver's familiarity with the Estate, it would be efficient and practical for Grant Thornton Limited to also act as Trustee. The Trustee would conduct a claims process to effect an orderly distribution from the bankruptcy estate to the Company's creditors and would deal with any remaining surplus (if any) after payment of those claims. These proposed final receivership activities are discussed in more detail in the remainder of this Third Report.

ESTIMATED FINAL STATEMENT OF RECEIPTS AND DISBURSEMENTS

32. The Receiver's Final SRD has been prepared for the period from December 17, 2019 to October 28, 2020, including pending disbursements to finalize the Receiver's administration of the Estate. The Receiver's Final SRD, including notes in respect of certain items presented therein, is attached as **Appendix B** to this Third Report.

33. The Final SRD shows that, as at October 28, 2020, there was approximately \$987,000 of net cash receipts in the Estate after completion of the sale of the Sicamous Lands for \$383,000, less a total of \$27,800 for real estate commissions, property taxes (including 2019 arrears) and utilities.

34. In accordance with the Assignment Order, the Receiver repaid the RBC Advance on October 22, 2020 in the total amount of \$51,122.86, comprising the principal amount of \$50,000 plus \$1,122.86 of accrued interest up to the payment date.

35. Further to discussion in the preceding section, the Final SRD includes a number of estimated pending disbursements which the Receiver proposes to issue in the course of finalizing the Estate, as summarized in the table below.

FUNDS ON HAND AS AT OCTOBER 28, 2020	$ 987,462.86
ESTIMATED PENDING DISBURSEMENTS	
Filing fees payable to BC Corporate Registry upon discharge	20.00
Outstanding legal accounts and estimated fees to close (including taxes)	26,434.63
Outstanding Receiver accounts and estimated fees to close (including taxes)	29,799.08
Distribution to secured creditor - RBC	723,205.60
Canada Revenue Agency - Pre-receivership GST claim	47,290.68
PST - Pre-receivership priority claim	3,291.13
WorkSafeBC - Pre-receivership priority claim	545.40
Canada Revenue Agency - Payroll source deductions claim (as confirmed verbally)	7,410.76
Total Estimated Pending Disbursements	837,997.28
ESTIMATED SURPLUS FUNDS AVAILABLE TO PAY TO BANKRUPTCY ESTATE	$ 149,465.58

36. Included in the pending disbursements is the payment of the outstanding and estimated professional fees to finalization of the Estate, which are discussed below under Professional Fees, as well as a $20 filing fee payable to the BC Corporate Registry upon the Receiver's discharge.

37. The next pending disbursement is the Proposed Distribution to the Company's sole secured creditor, RBC, in the estimated amount of $723,205.60. This estimate is based on a letter from RBC's counsel dated October 22, 2020 (the "**RBC Payout Letter**", a copy of which is attached hereto as **Appendix C** to this Third Report) that was delivered to the Receiver's Legal Counsel. The RBC Payout Letter set out the amounts owing to RBC as at October 20, 2020, in the total amount of $720,352.05, including RBC's estimated legal costs to payout, plus interest accruing at $92.05 per diem thereafter. The estimated payment to RBC in the table above and in the Final SRD is based on an anticipated payment date of November 20, 2020; additional interest will be paid, at the stated per diem rate, if payment is made on some later date.

38. The remaining pending disbursements relate to payment of the following known claims that are potentially in priority to RBC's secured claim. Copies of documentation supporting the amounts of each of the below claims are attached hereto in **Appendix D** to this Third Report.

a) Payment in full for CRA's $47,290.68 claim for unremitted GST, including $3,140.19 of penalties and interest, pursuant to its GST Claim Letter;

b) Payment in full for the $3,291.13 owing for British Columbia provincial sales tax, including $379.73 of penalties and interest, pursuant to the most recently received statement of account dated August 25, 2020;

c) Payment in full of the $545.40 claimed by WorkSafeBC in its letter to the Receiver dated February 28, 2020; and

d) Payment in full for CRA's payroll source deductions claim, subject to receiving a written claim from CRA confirming the $7,410.76 claim amount that was provided to the Receiver verbally by Mr. Silva on November 2, 2020.

39. After payment of all of the above estimated pending disbursements, the Final SRD shows there is an expected surplus in the Estate in the amount of approximately $150,000. As previously discussed, the Receiver proposes to file an assignment in bankruptcy on behalf of the Company, as authorized by the Assignment Order, and then pay any remaining surplus in the receivership Estate, as well as any additional funds that the Receiver may collect in future, to the Trustee for distribution to the Company's unsecured creditors.

PROFESSIONAL FEES

40. The Receiver seeks to have its professional fees and disbursements, as well as those of its Legal Counsel, approved by this Honourable Court. The Receiver and its Legal Counsel have maintained detailed records of their professional fees and disbursements.

41. The Receiver's accounts that are being presented to this Honourable Court for approval total $276,854.58 (including applicable taxes). This amount is comprised of $261,104.58 of the Receiver's fees, disbursements and taxes for the period from the commencement of the receivership to October 25, 2020, and an estimate for the Receiver's fees for the period from October 26, 2020 to closing in the amount of not more than $15,750.00, including applicable taxes. A summary and copies of the Receiver's invoices are attached hereto as **Appendix E** to this Third Report.

42. BLG has acted as the Receiver's general legal counsel on matters relating to the receivership administration. BLG's accounts that are being presented to this Honourable Court for approval total $183,893.16 (including applicable taxes). This amount consists of $176,393.16 for BLG's fees, disbursements and applicable taxes for the period from the commencement of the receivership to October 27, 2020, plus an estimate for their fees for the period from October 28, 2020 to closing, in the amount of not more than $7,500.00, including disbursements and applicable taxes. A summary and copies of BLG's invoices are attached hereto as **Appendix F** to this Third Report.

43. It is the Receiver's view that the professional fees and disbursements of the Receiver and BLG are fair, reasonable and justified in the circumstances and accurately reflect the work done by the Receiver and by BLG on behalf of the Receiver in connection with the receivership.

CONCLUSION AND RECOMMENDATION

44. Based upon the foregoing, the Receiver respectfully recommends that this Honourable Court:

a) approve the conduct and activities of the Receiver, as described in the Receiver's Reports;

b) approve the Receiver's Final SRD, including the pending disbursements to Estate finalization, which includes the Proposed Distribution to RBC in the estimated amount of $723,205.60 as well as the payment of the known priority creditor claims;

c) approve the payment from the receivership Estate to the Trustee of the Company's bankruptcy estate of any residual monies remaining in the Estate after payment of the Proposed Distribution and the pending transactions to finalize the Receiver's administration of the Estate, as well as any additional funds that the Receiver may collect in future;

d) approve the Receiver's accounts in the total amount of up to $276,854.58 (including applicable taxes) for its fees and disbursements to October 25, 2020 and estimated fees to the completion of its administration of the Estate;

e) approve the accounts of the Receiver's Legal Counsel, BLG, in the total amount of up to $183,893.16 (including applicable taxes) for its fees and disbursements to October 27, 2020 and estimated fees to the completion of the Receiver's administration of the Estate; and

f) discharge the Receiver effective upon the completion of the above activities and transactions.

All of which is respectfully submitted to this Honourable Court this 3rd day of November 2020.

GRANT THORNTON LIMITED,
In its capacity as Receiver of 2073944 Alberta Ltd.,
and not in its personal or corporate capacity.
Per:

Mark E. R. Wentzell, CPA, CA, CIRP, LIT
Senior Vice President

Appendix A

Receiver’s Closing Certificate filed October 26, 2020

VANCOUVER
OCT 2 6 2020
REGISTRY

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

RECEIVER'S CLOSING CERTIFICATE

All capitalized terms not otherwise defined herein shall have the meanings ascribed thereto in the Approval and Vesting Order, as pronounced by the Honourable Madam Justice Fitzpatrick in these proceedings on the 6th day of October, 2020 (the "**Sale Approval Order**").

Pursuant to paragraph 2 of the Sale Approval Order, Grant Thornton Limited, in its capacity as Receiver of the assets, properties and undertakings of 2073944 Alberta Ltd., hereby delivers and files with the Court this Certificate and hereby certifies that the Transaction contemplated in the Sale Agreement has closed and is complete in all respects.

DATED the 19th day of October, 2020

GRANT THORNTON LIMITED, in its capacity as Receiver of the properties, assets, and undertakings of 2073944 Alberta Ltd., and not in its personal capacity:

Per: ______________________
Name: Mark Wentzell
Title: Senior Vice President

Appendix B

Estimated Final Statement of Receipts and Disbursements

District of	British Columbia
Division No.	Vancouver Registry
Court No.	VLC-S-S-207422
Estate No.	11-254218

IN THE MATTER OF THE RECEIVERSHIP OF
2073944 ALBERTA LTD.

Estimated Final Statement of Receipts and Disbursements
for the Period December 17, 2019 to October 28, 2020,
Including Pending Disbursements

		Notes
RECEIPTS		
Cash on hand	$ 28.74	
Advance from secured creditor	50,000.00	1
Sale of assets - en bloc sale of Grapevine Assets	1,060,000.00	2
Sale of assets - Sicamous real property	383,000.00	3
Sale of assets - Vehicles	18,578.57	4
GST collected	53,133.93	
PST collected	1,587.50	
GST refunds	5,054.44	
Interest income	861.24	
Total Receipts	1,572,244.42	
DISBURSEMENTS		
Filing fees paid to official receiver	70.00	
Licence fees	1,810.00	
Appraisal fees	13,793.65	
Commissions on asset sales	20,605.00	
Property management and maintenance	14,288.00	
Property taxes	16,112.16	
Utilities	12,142.66	
Insurance	5,884.00	
Corporate tax filing penalty	1,000.00	5
Premise security	430.81	
Bank charges	34.00	
PST remitted	1,587.50	
GST remitted	38,515.81	
GST paid on disbursements exclusive of fees	2,871.08	
Legal fees and disbursements (including PST)	150,445.83	6
GST on legal fees and disbursements	7,012.70	6
Receiver fees and disbursements	235,290.94	7
GST on Receiver fees and disbursements	11,764.56	7
Repayment of advance from secured creditor (including interest)	51,122.86	1
Total Disbursements	584,781.56	
NET RECEIPTS AS AT OCTOBER 28, 2020	$ 987,462.86	

ESTIMATED PENDING DISBURSEMENTS		
Filing fees payable to BC Corporate Registry upon discharge	20.00	
Outstanding legal accounts and estimated fees to close (including taxes)	26,434.63	6
Outstanding Receiver accounts and estimated fees to close (including taxes)	29,799.08	7
Distribution to secured creditor - RBC	723,205.60	8
Canada Revenue Agency - Pre-receivership GST claim	47,290.68	9
PST - Pre-receivership priority claim	3,291.13	10
WorkSafeBC - Pre-receivership priority claim	545.40	11
Canada Revenue Agency - Payroll source deductions claim	7,410.76	12
Total Estimated Pending Disbursements	837,997.28	
ESTIMATED SURPLUS FUNDS AVAILABLE TO PAY TO BANKRUPTCY ESTATE	$ 149,465.58	13

Notes:

1. Funding received from Royal Bank of Canada (RBC) for receivership operating expenses pursuant to a Receiver Certificate. The Receiver repaid this advance, including $1,122.86 of interest up to the payment date, as approved by Court Order pronounced October 6, 2020.
2. Gross proceeds from the sale of land, buildings and various business assets located at 156 Francois Lake Drive in Burns Lake, British Columbia, as approved by Court Order pronounced April 17, 2020.
3. Gross proceeds from the sale of land and buildings located at 907 Trans Canada Frontage Road in Sicamous, British Columbia, as approved by Court Order pronounced October 6, 2020.
4. Gross proceeds from the sale of three vehicles: a pick-up truck and enclosed trailer sold at auction and a passenger van by private sale.
5. Penalty assessed by Canada Revenue Agency (CRA) for having filed the 2019 corporate tax return in paper form as the Receiver was unable to file the return electronically.
6. The estimated total accounts of the Receiver's legal counsel is $183,893.16 including fees, disbursements and taxes. This is comprised of $157,458.53 of accounts that have been paid, one unpaid invoice in the amount of $18,934.63 and estimated closing costs of up to $7,500.00 (including disbursements and taxes).
7. The estimated total accounts of the Receiver is $276,854.58 including fees, disbursements and taxes. This is comprised of $247,055.50 of accounts that have been paid, one unpaid invoice in the amount of $14,049.08 and estimated closing costs of $15,750.00 (including disbursements and taxes).
8. Estimated final distribution to the secured creditor, RBC, assuming a November 20, 2020 payout date. Based on RBC's claim amount as at October 20, 2020 plus additional per diem interest thereafter.
9. Represents proposed payment in full of CRA's claim for unremitted GST, including penalties and interest, per demand letter dated September 22, 2020.
10. Represents proposed payment in full of BC Ministry of Finance's claim for unremitted PST, including penalties and interest, per account statement dated August 25, 2020.
11. Represents proposed payment in full of claim from WorkSafeBC for unremitted workers' compensation premiums, per demand letter dated February 28, 2020.
12. Represents proposed payment in full to CRA for unremitted 2019 source deductions, plus penalties and interest, based on the results of a payroll trust examination that were delivered verbally by the CRA trust examiner to the Receiver on November 2, 2020.
13. Estimated surplus in the Estate after payment of the estimated pending disbursements. The Receiver proposes to file an assignment in bankruptcy on behalf of the debtor following payment of these disbursements, and then to pay the remaining funds to the bankruptcy trustee who will conduct a claims process to effect an orderly distribution to the debtor's unsecured creditors.

Appendix C

RBC Payout Letter dated October 22, 2020

MCMILLAN DUBO
LAW GROUP
Reducing Risk For Financial Institutions

In reply refer to:

Sherryl Dubo Law Corporation
Assistant's email: raff@mcmillandubo.com
File Ref. 101-109

October 22, 2020

Via Email: RLaity@blg.com
And
LHiebert@blg.com

BLG
1200 Waterfront Centre
200 Burrard Street
Vancouver, BC V7X 1T2

Attention: Ryan Laity

Dear Sirs:

Re: Royal Bank of Canada - Loans in the Name of 2073944 Alberta Ltd.

Further to your email request of October 20, 2020, we set out below the balances owing to our client as at October 20, 2020:

Loan No. 1 – Term Loan – 47093258-001	
A. Balance due and owing as at October 20, 2020	$236,787.03
B. Plus interest after October 20, 2020 at $29.63 per diem	
Loan No. 2 – Term Loan – 47093258-002	
A. Balance due and owing as at October 20, 2020	$329,226.42
B. Plus interest after October 20, 2020 at $41.20 per diem	
Loan No. 2 – Operating Line (47093258-003)	
A. Balance due and owing as at October 20, 2020	$70,919.72
B. Plus interest after October 20, 2020 at $8.33 per diem	
Loan No. 3 – 47093258-0013 (Visa)	
A. Balance due and owing as at October 20, 2020	$26,563.36
B. Plus interest after October 20, 2020 at $12.89 per diem	
Insurance premium paid by Royal Bank of Canada	$5,000.00
Legal costs to payout (estimated)	$ 51,855.52
Total	**$720,352.05**

The funds are to be made payable to McMillan Dubo Law Group "in trust" and forwarded to our Kamloops office Suite 320, 301 Victoria Street, Kamloops, BC V2C 2A3 via courier.

We trust the above to be in order.

Yours truly,

McMILLAN DUBO LLP

Per:

Sherryl Dubo*

*operating as a law corporation

/rl
E. & O.E.

cc: client

Appendix D

Priority Claim Documentation

Vancouver TSO, King George Blvd
Surrey BC V3T 5E1

September 22, 2020

Account Number
77313 3517 RT0001

GRANT THORNTON LIMITED
1600, 333 SEYMOUR STREET
VANCOUVER BC V6B 0A4

RECEIVED
SEP 23 2020

Dear Sir or Madam:

Subject: 2073944 ALBERTA LTD.

We understand that you have been appointed receiver or receiver-manager (receiver) for the above GST/HST registrant. Currently, the registrant owes goods and services tax / harmonized sales tax (GST/HST) of $47,290.68.

Period Ending	GST/HST Payable	Penalty & Interest	Total
2019-09-30	$44,150.49	$ 3,140.19	$47,290.68

Under the Excise Tax Act, $44,150.49 of the above totals represents property of the Crown held in trust and does not form part of 2073944 ALBERTA LTD.'s property, business, or estate. This is the case whether or not those funds are kept separate and apart from the registrant's own money or from the estate's assets.

You must pay the Receiver General for Canada $44,150.49 out of the realization of any property subject to the trust created by subsection 222(3) of the Act before paying any other creditor. Please send us your payment right away. If this is not possible, please tell us when you will make the payment. Also, please tell us when you will pay the remaining balance of $3,140.19.

As a receiver, you must collect and remit the registrant's GST/HST for the period you are acting as a receiver. You also

.../2

must file the registrant's returns for any periods ending while you were acting as receiver. This includes any returns the registrant did not file for a period ending in or immediately before the fiscal year you became receiver.

For more information or clarification, please call us at (236) 334-6526.

Yours truly,

M. Wong
Resource Officer

BRITISH COLUMBIA | Ministry of Finance

Mailing Address:
PO Box 9445 Stn Prov Govt
Victoria BC V8W 9V5

STATEMENT OF ACCOUNT / NOTICE OF ASSESSMENT FOR INTEREST

2073944 ALBERTA LTD.
GRAPEVINE PUB & LIQUOR STORE
PST-1106-2439

Provincial Sales Tax Act

Statement Date:	Aug 25, 2020
Letter Id:	L1739297664

Period End	Tax/Security	Penalty/Fee	Interest	Credits	Balance
30-Sep-2019	2,911.40	291.14	88.59	0.00	3,291.13

Interest on Overdue $0.00 ***Current Balance*** $3,291.13

This statement includes balances for the periods shown, including applicable penalty/fee and interest. Interest column includes interest on late remittances and cycle interest on overdue balances.

If you have any questions about the collection of your account, please call Michael Pires toll free (within Canada) at 1 866 566-3066, extension 1120. If you are outside Canada, please call 1 250 387-6727, extension 1120. Information is also available on our website at gov.bc.ca/taxes

RECEIVED
SEP 15 2020

Keep the top portion for your records

BRITISH COLUMBIA | Ministry of Finance

Mailing Address:
PO Box 9445 Stn Prov Govt
Victoria BC V8W 9V5

ACCOUNT REMITTANCE ADVICE

STATEMENT OF ACCOUNT / NOTICE OF ASSESSMENT FOR INTEREST

Payment of Account Due under the Provisions of the *Provincial Sales Tax Act*

REGISTRATION / ACCOUNT NUMBER	BUSINESS NUMBER
PST-1106-2439	77313 3517 BT 0001
STATEMENT DATE	TOTAL AMOUNT DUE AND PAYABLE
Aug 25, 2020	$3,291.13

TOTAL AMOUNT PAID

If mailing your payment, include this Account Remittance Advice in the enclosed envelope

ACCOUNT PAYABLE BY:

001781

2073944 ALBERTA LTD.
ATTN: KULDEEP KAUR
PO BOX 1060
BURNS LAKE BC V0J 1E0

008657336961 0000329113

WORK SAFE BC
WORKING TO MAKE A DIFFERENCE

Head Office
Mailing Address
PO Box 5350 Stn Terminal
Vancouver BC V6B 5L5

www.worksafebc.com
Location
6951 Westminster Highway
Richmond B.C. V7C 1C6

Collection Section
Telephone 604 244-6375
Toll Free 1 800 665-0533
Fax 604 244-6373

February 28, 2020

Grant Thornton LLP
1600 -333 Seymour Street
Vancouver, BC V6N 0A4

RECEIVED
MAR 02 2020

Dear Sir/Madam:

Regarding: 2073944 ALBERTA LTD.
In Receivership
Account Number 096033

A final examination of the above-noted company's records has been completed and, as a result, the amount of $545.40, representing outstanding assessments for the period ending December 17, 2019, remains outstanding. (The outstanding balance includes estimated assessments)

Should you require forms or have any questions regarding payroll please call the **Assessment Department at 604-244-6181 or toll free at 1-888-922-2768; fax number 604-244-6490**. Alternatively you can log on to www.worksafebc.com, or you may also email the Assessment Department at ASQUERY@worksafebc.com

Under the provisions of Section 52 of the Workers' Compensation Act, the Board has a statutory lien on all property or proceeds of property, used or produced by the company in the business for which the assessments were levied. That lien is payable in priority over all other liens, charges or mortgages, whenever created or to be created.

The debtor firm was registered with the Board for the business activity of Pub, Bar, Night Club or Lounge. All assets and proceeds of sale of assets, used or produced in that business activity by the company are, therefore, subject to the Board's lien. This lien gives the Board priority over the claims of prior registered mortgages and debentures on both real and personal property. Specific case law examples, in support of this position, can be provided if required.

The Board therefore anticipates that you will recognise its claim and priority and satisfy the above amount. If you confirm your acceptance of the Board's position, in writing, within the next thirty days, the Board will refrain from commencing any other action to enforce its lien. A copy of Section 52 is enclosed for your convenience.

We look forward to receiving your reply.

Yours truly,

Darianne Arreza
Collections Department
Finance Division
Tel: 604-244-6375

EXCERPT FROM WORKERS' COMPENSATION ACT

Section 52

(1) Notwithstanding anything contained in any other Act, the amount due by an employer to the Board, or where an assignment has been made under subsection (4), its assignee, on an assessment made under this Act, or in respect of an amount which the employer is required to pay to the Board under this Act, or on a Judgment for it, constitutes a lien in favour of the Board or its assignee payable in priority over all liens, charges or mortgages of every person, whenever created or to be created, with respect to the property or proceeds of property, real, personal or mixed, used in or in connection with or produced in or by the industry with respect to which the employer was assessed or the amount became payable, excepting liens for wages due to workers by their employer, and the lien for the amount due the Board or its assignee continues to be valid and in force with respect to each assessment until the expiration of 5 years from the end of the calendar year for which the assessment was levied.

(1.1) The exception in subsection (1) does not apply in respect of a lien for wages that is, by section 15(3) of the *Employment Standards Act,* postponed to a mortgage or debenture.

(1) Where the employer is a corporation, the word "property" in subsection (1) includes the property of any director, manager or other principal of the corporation where the property is used in, or in connection with, the industry with respect to which the employer was assessed or the amount became payable, or was used within the period in respect of which assessments are unpaid.

(3) Without limiting subsection (1), the Board may enforce its lien by proceedings under the *Court Order Enforcement Act.*

(4) The Board may assign its lien rights to a person, contractor or subcontractor who has fully discharged his liability for the amount of an assessment under section 51 by payment of it.

Canada Revenue Agency / Agence du revenu du Canada

0505

T4 Summary / Sommaire

Protected B when completed / **Protégé B** une fois rempli

For the year ending December 31, / Pour l'année se terminant le 31 décembre **2019**

Summary of Remuneration Paid / Sommaire de la rémunération payée

You have to file your T4 information return on or before the last day of **February**. See the information on page 2.

Vous devez produire votre déclaration de renseignements T4 au plus tard le dernier jour de **février**. Lisez les renseignements à la page 2.

Employer's account number (15 characters) – Numéro de compte de l'employeur (15 caractères): **773133517RP0001**

Name and address of employer – Nom et adresse de l'employeur:

2073944 Alberta Ltd.
PO Box 1060
156 Francois Lake Drive
Burns Lake, BC V0J 1E0

88	Total number of T4 slips filed / Nombre total de feuillets T4 produits	28
14	Employment income – Revenus d'emploi	288,972.39
20	Registered pension plan (RPP) contributions / Cotisations à un régime de pension agréé (RPA)	0.00
52	Pension adjustment – Facteur d'équivalence	
16	Employees' CPP contributions / Cotisations des employés au RPC	12,724.49
27	Employer's CPP contributions / Cotisations de l'employeur au RPC	12,724.49
18	Employees' EI premiums – Cotisations des employés à l'AE	4,290.38
19	Employer's EI premiums – Cotisations de l'employeur à l'AE	6,006.52
22	Income tax deducted – Impôt sur le revenu retenu	39,409.89
80	Total deductions reported (16 + 27 + 18 + 19 + 22) / Total des retenues déclarées (16 + 27 + 18 + 19 + 22)	75,155.77
82	**Minus:** remittances – **Moins :** versements	69,282.71
	Difference – Différence	5,873.06
84	Overpayment – Paiement en trop	
86	Balance due – Solde dû	5,873.06
	Internal use only – Pour usage interne	

Generally, we do not charge or refund a difference of $2 or less.

Généralement, une différence de 2 $ ou moins n'est ni exigée ni remboursée.

Do not use this area / N'inscrivez rien ici

90 Last to current / Précédente à courante: 1, 2 — Other / Autre: 3
91 Pro forma: 1, 2
93 Date
94 PD15-1
96 POF / PSF
97 NLFP / APPT
98 NMEFP / APPEO

Memo – Note

Prepared by – Établi par

Date

SIN of the proprietor(s) or principal owner(s) – NAS du ou des propriétaires

Canadian-controlled private corporations or unincorporated employers / Sociétés privées sous contrôle canadien ou employeurs non constitués — 74 — 75

Person to contact about this return / Personne avec qui communiquer au sujet de cette déclaration

76 **Grant Thornton Limited**

Area code / Indicatif régional — Telephone number / Numéro de téléphone — Extension / Poste

78 **604 443 2188**

Certification – Attestation

I certify that the information given on this T4 information return and on related slips is correct and complete.
J'atteste que les renseignements fournis dans cette déclaration de renseignements T4 et sur tous les feuillets connexes sont exacts et complets.

Date	Signature of authorized person – Signature d'une personne autorisée	Position or office – Titre ou poste
02/10/2020	Grant Thornton Limited, Receiver of 2073944 Alberta Ltd.	**Receiver**

See the privacy notice at the bottom of next page.
Consultez l'avis de confidentialité au bas de la page suivante.

T4 SUM (19)

Canada

Appendix E

Detailed Professional Fees – Receiver

IN THE MATTER OF THE RECEIVERSHIP OF
2073944 ALBERTA LTD.

Summary of Receiver's Accounts

Invoice #	Date	Period	Fees	Disbursements	GST	Total
LSBC-3100	31-Dec-19	December 12 to 31, 2019	$ 33,865.20	3,214.68	1,853.99	38,933.87
LSBC-3116	31-Jan-20	January 1 to 31, 2020	36,341.10	451.23	1,839.62	38,631.95
LSBC-3199	28-Feb-20	February 1 to 29, 2020	29,661.30	-	1,483.07	31,144.37
LSBC-3268	22-Mar-20	March 1 to 22, 2020	26,496.00	9.52	1,325.28	27,830.80
LSBC-3301	17-Apr-20	March 23 to April 17, 2020	36,680.85	2,198.88	1,943.99	40,823.72
LSBC-3311	30-Apr-20	April 18 to April 30, 2020	13,636.35	-	681.82	14,318.17
LSBC-3386	1-Jun-20	May 1 to 31, 2020	6,606.45	375.25	349.09	7,330.79
LSBC-3414	26-Jun-20	June 1 to 26, 2020	14,186.70	-	709.34	14,896.04
LSBC-3473	24-Jul-20	June 27 to July 24, 2020	12,209.40	314.47	626.19	13,150.06
LSBC-3545	31-Aug-20	July 25 to August 31, 2020	8,019.68	-	400.98	8,420.66
LSBC-3649	30-Sep-20	September 1 to 30, 2020	11,023.88	-	551.19	11,575.07
LSBC-3704	25-Oct-20	October 1 to 25, 2020	13,380.08	-	669.00	14,049.08
Total invoiced to date			242,106.99	6,564.03	12,433.56	261,104.58
Estimate to close[1]			15,000.00	-	750.00	15,750.00
Total			$ 257,106.99	6,564.03	13,183.56	276,854.58

Note 1: Represents the Receiver's estimated total costs for the period from October 26, 2020 to closing in an amount not to exceed $15,750.00, including applicable taxes. This includes time expected to be spent finalizing the Receiver's Third Report to Court and other court application materials, dealing with the CRA payroll account trust examination, issuinging distributions and other Estate banking activities, as well as other administrative activities to wind up the receivership.

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
		CAD $38,933.87

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

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 Satinder Singh, 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 Mr. Singh and consider with staff. Calls with legal counsel, and Bank and staff go over issues and considerations and potential response to Mr. Singh's 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 Telus.
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: Mr. Singh's offer. Draft response to Mr. Singh's 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.**

Grant Thornton

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
		CAD $38,631.95

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

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 B. Singh 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 B. Singh's 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 BC PST agent 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 Nirmaljit Saini, company director, 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.

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

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Burns Lake BC V0J 1E0

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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
	CAD $31,144.37

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

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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 Mr. Saini, director.

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 Mr. Singh.
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 Mr. Saini 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 Mr. Singh. 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 Mr. Singh 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 Mr. Singh and next steps with legal counsel re: same and issues in regards to correspondence with Mr. Singh's 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 Mr. Saini re: receivership matters. Dealing with auctioneer re: sale of vehicles and follow-up email to counsel for Mr. Singh re: vehicles. Review finalized Sicamous property appraisal. Consider email from counsel for Mr. Singh 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 Mr. Singh's 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.

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 Mr. Singh. Internal discussion re: site visit agenda.

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

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156 Francois Lake Dr
Burns Lake BC V0J 1E0

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1001 - 1675 Grafton St
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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
		CAD $27,830.80

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T +1 604-687-2711
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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 Mr. Singh, 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 offer received. Internal discussions re: Grapevine site visit including dealings with Mr. Singh.
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 Mr. Singh 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 Mr. Singh 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 Ministry of Finance re: PST account and claim.
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 N Saini 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 Mr. Singh's 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 Mr. Singh 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 Mr. Singh. 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 Mr. Singh's 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 Mr. Singh 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 Mr. Singh's 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

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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
	CAD $40,823.72

Billing Address
Grant Thornton Place
1600 - 333 Seymour Street
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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 sand 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 N. Saini. 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 Pacific Northern Gas, 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 Mr. Singh.
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 Mr. Singh's 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 Mr. Singh 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 S. Singh. Dealing with buyer re: court hearing matters. Review filed affidavit of S Singh 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 Mr. Singh's 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 S Singh. 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 N. Saini (director) 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 Mr. Singh 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 N Saini 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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156 Francois Lake Dr
Burns Lake BC V0J 1E0

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1001 - 1675 Grafton St
Halifax, NS B3J 0E9

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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
	CAD $14,318.17

Billing Address

Grant Thornton Place
1600 - 333 Seymour Street
Vancouver BC V6B 0A4
T +1 604-687-2711
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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 Telus.
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 Telus 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

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

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

BN 12738 4717 RT0001

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

Billing Address

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1600 - 333 Seymour Street
Vancouver BC V6B 0A4
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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 Telus 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 Telus 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: Telus 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 Pacific Northern Gas 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 Telus 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 Mr. Singh re: post-closing issue and other receivership matters including Sicamous property status. Review email from Mr. Singh's 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 Mr. Singh.
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 Mr. Singh 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
		CAD $14,896.04

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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 Mr. Singh 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 S. Singh 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 Mr. Singh's counsel re: objections to sale of that property. Dealing with Mr. Singh re: issues with his request to transfer Telus 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 Mr. Singh re: Telus 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.

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 Telus 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 Telus account transfer.
06/18/2020	Kemp-Gee, Mark	0.30	Arranging for maintenance of Sicamous property.
06/19/2020	Chang, Michael	0.40	Call Telus re: resolving issues with account transfer documentation.
06/19/2020	Kemp-Gee, Mark	0.60	Respond to inquires from Mr. Singh re: company records and Telus account transfer. Email from Telus re: account transfer and instruct M. Chang on contacting Telus to correct errors.
06/22/2020	Chang, Michael	0.20	Call to Telus 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 Telus transfer document and instruct M Chang re: communicating errors to Telus. Respond to inquiry from Mr. Singh re: transferred assets.
06/23/2020	Wentzell, Mark	0.30	Approve Sicamous offer extension and consider issues re: Mr. Singh's 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 S Singh 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 Telus documentation and M Chang re continuing errors with same.
06/26/2020	Kemp-Gee, Mark	3.10	Consider email from Mr. Singh 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 Mr. Singh. Email to counsel re: same. Email Telus 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
	CAD $13,150.06

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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 S Singh 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 Telus account transfer application online to correct errors with prior versions. Email to S Singh 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 S Singh re: same. Review and respond to transfer form from Telus.
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 S Singh re: sale closing matters. Draft response to S Singh. Deal with Telus transfer documents and with M Wentzell re same. Review email from S Singh and voice message from Mrs. Singh re: utilities provider's demand to him for payment of pre-receivership balance. Respond to S Singh 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 Telus.
07/14/2020	Kemp-Gee, Mark	3.30	Status updates with Sicamous property realtor re: offer extension request and to consider price reduction. Emails with counsel and M Wentzell re: same. Deal with Telus transfer document and related emails. Send email to S Singh 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.

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, price reduction 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 trust exam timing.
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 S Singh and instruct M Chang re: responding to correspondence received from WorkSafeBC.
07/17/2020	Kemp-Gee, Mark	0.40	Call from N Saini 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.**

Grant Thornton

August 31, 2020

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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
	CAD $8,420.66

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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 Mr. Singh re: Telus 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 N. Saini's 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 Telus account transfer including third request to Mr. Singh 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 Mrs. Singh re: Telus account and emails with Telus 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 Telus 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 Mr. Singh re Telus 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.

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.

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

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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
	CAD $11,575.07

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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.

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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Burns Lake BC V0J 1E0

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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-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
		CAD $14,049.08

Billing Address

Grant Thornton Place
1600 - 333 Seymour Street
Vancouver BC V6B 0A4
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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 2:30 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 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.

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.**

Appendix F

Detailed Professional Fees – Legal Counsel

IN THE MATTER OF THE RECEIVERSHIP OF
2073944 ALBERTA LTD.

Summary of Legal Accounts

Invoice #	Date	Period	Fees	Disbursements	GST	PST	Total
697798228	31-Dec-19	up to and including December 31, 2019	$ 4,132.50	-	206.63	289.28	4,628.41
697811566	14-Feb-20	up to and including January 31, 2020	12,568.50	23.30	629.60	879.80	14,101.20
697818270	9-Mar-20	up to and including February 29, 2020	9,364.50	257.41	475.85	655.52	10,753.28
697827172	6-Apr-20	up to and including March 31, 2020	27,538.00	113.39	1,379.83	1,927.66	30,958.88
697839027	30-Apr-20	up to and including April 30, 2020	49,729.00	457.09	2,498.65	3,481.03	56,165.77
697851876	8-Jun-20	up to and including May 31, 2020[1]	4,786.00	759.50	276.93	335.02	6,157.45
697860987	8-Jul-20	up to and including June 30, 2020	5,343.00	47.00	269.50	374.01	6,033.51
697874757	17-Aug-20	up to and including July 31, 2020	5,596.50	-	279.83	391.76	6,268.09
697879949	8-Sep-20	up to and including August 31, 2020	5,692.00	249.61	295.79	398.44	6,635.84
697889309	5-Oct-20	up to and including September 30, 2020	13,919.00	162.68	700.09	974.33	15,756.10
697898618	28-Oct-20	up to and including October 27, 2020	16,728.50	190.46	844.67	1,171.00	18,934.63
Total invoiced to date			155,397.50	2,260.44	7,857.37	10,877.85	176,393.16
Estimate to close[2]			6,600.00	102.86	335.14	462.00	7,500.00
Total			$ 161,997.50	2,363.30	8,192.51	11,339.85	183,893.16

Note 1: Includes time for April 28-30, 2020 that was not included on invoice 697839027.

Note 2: Represents the estimated total accounts for the Receiver's legal counsel for the period from October 28, 2020 to closing in an amount not to exceed $7,500.00, including applicable taxes. The breakdown of the costs to close shown above is an estimate only, and the actual amounts for each of fees, disbursements and applicable taxes may vary.

Borden Ladner Gervais

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Grant Thornton LLP
Suite 1600, 333 Seymour Street
Vancouver, BC V6B 0A4

December 31, 2019

Attention: Mark Wentzell
CA, CIRP

Invoice # 697798228
Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to December 31, 2019 in connection with the above matter as described in the attached.

Fees	$ 4,132.50
Disbursements and Other Charges	0.00
GST on Fees and Taxable Disbursements and Other Charges	206.63
PST on Fees and Taxable Disbursements and Other Charges	289.28
Total this Invoice	**$ 4,628.41**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: Lisa Hiebert

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Borden Ladner Gervais

Borden Ladner Gervais LLP
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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

PROFESSIONAL SERVICES RENDERED to December 31, 2019

Dec 16, 2019	L. Hiebert	0.50	Call with M. Kemp-Gee re issues following appointment and consider same; emails re licensing issues.	$ 250.00
Dec 16, 2019	E.C. Little	0.10	Consider issues re: handling of liquor licenses in context of receivership and provide comments re: same.	42.50
Dec 17, 2019	L. Hiebert	0.50	Emails with M. Kemp-Gee re receivership order; review receivership order; review analysis on license issues from E. Little and consider same.	250.00
Dec 17, 2019	E.C. Little	1.50	Look into requirements re: appointment of receiver over BC liquor licensee and consider issues re: same; email providing comments re: same.	637.50
Dec 18, 2019	L. Hiebert	2.40	Consider license issues arising from appointment as Receiver and email to M. Kemp-Gee re same; consider issues for license change application; email from M. Wentzell re offer received and consider issues for same; call with M. Wentzell and M. Kemp-Gee re status update, issues and next steps; call to Liquor Branch re licensing issues; consider issues for application to Liquor Branch and email to M. Wentzell and M. Kemp-Gree re same.	1,200.00
Dec 19, 2019	L. Hiebert	1.00	Review documents re license; consider license issues and arrangements for application to Liquor & Cannabis Regulation Branch (LCRB) re same; correspondence LCRB re appointment of receiver; consider impact of license issues on sale process and email to E. Little re same.	500.00

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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

Dec 20, 2019	L. Hiebert	1.10	Arrangements for application to Liquor & Cannabis Regulation Branch (LCRB); call with Grant Thronton (M. Wentzell, M. Kemp-Gee), RBC [redacted] and RBC counsel (S. Dubo) re status and next steps; call with M. Wentzell re status and next steps,	550.00
Dec 23, 2019	L. Hiebert	0.30	Emails re correspondence from LCRB; email from S. Dubo re judgment; email from M. Kemp-Gee re risks related to snow removal and consider same;	150.00
Dec 23, 2019	E.C. Little	1.30	Look into ability to transfer or relocate liquor licenses while dormant; contact LCRB re: same; email providing comments re: same.	552.50

TO OUR FEES $ 4,132.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
L. Hiebert	5.80	$ 500.00	$ 2,900.00
E.C. Little	2.90	425.00	1,232.50
	8.70		$ 4,132.50

Total Fees and Disbursements and Other Charges	4,132.50
GST on Fees and Taxable Disbursements and Other Charges	206.63

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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

PST on Fees and Taxable Disbursements and Other Charges	289.28
TOTAL THIS INVOICE	**$ 4,628.41**

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Grant Thornton LLP
Suite 1600, 333 Seymour Street
Vancouver, BC V6B 0A4

February 14, 2020

Attention: Mark Wentzell
CA, CIRP

Invoice # 697811566
Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to January 31, 2020 in connection with the above matter as described in the attached.

Fees	$ 13,568.50
Less Discount	(1,000.00)
Fee Balance	12,568.50
Disbursements and Other Charges	23.30
GST on Fees and Taxable Disbursements and Other Charges	629.60
PST on Fees and Taxable Disbursements and Other Charges	879.80
Total this Invoice	**$ 14,101.20**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: Lisa Hiebert

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0005

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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

PROFESSIONAL SERVICES RENDERED to January 31, 2020

Jan 3, 2020	L. Hiebert	0.40	Consider license transfer issues and review documents re same; email to M. Wentzell and M. Kemp-Gee re license transfer issues.	$ 208.00
Jan 7, 2020	L. Hiebert	0.20	Email from M. Kemp-Gee re status update.	104.00
Jan 8, 2020	L. Hiebert	3.50	Call with M. Kemp-Gee re various issues and next steps; consider issues re securing and protecting property and other matters; consider licensing issues and email to E. Little re same; consider shareholder and prepare letter to counsel.	1,820.00
Jan 8, 2020	R.M. Laity	0.40	Review correspondence re: transfer of proceeding from Smithers to Vancouver registries; consider same.	186.00
Jan 8, 2020	E.C. Little	0.10	Emails re: additional licensing questions; consider issues re: same.	48.00
Jan 9, 2020	C. Conto	1.50	Review applicable legislation; phone call to Smithers Registry; draft consent order and Requisition to enter consent order	277.50
Jan 9, 2020	L. Hiebert	2.30	Call and email to G. Balasingam re receivership and next steps; consider issues for encumbrance of properties and email to S. Dubo re same; consider issues for sale process; call with D. Nishimura and M. Kemp-Gee re sale process and next steps in receivership; emails with M. Kemp-Gee re various issues for sale process and preservation of property.	1,196.00
Jan 9, 2020	R.M. Laity	0.40	Consider steps to move proceeding to Vancouver registry;	186.00
Jan 10, 2020	L. Hiebert	0.30	Email from M. Kemp-Gee re potential offer for land/building without licenses and consider issues for same.	156.00
Jan 10, 2020	E.C. Little	0.80	Look into issues re: dormancy of license and contact LCRB re: same; email re: same.	384.00
Jan 13, 2020	L. Hiebert	0.10	Emails re access to property issue.	52.00

Jan 14, 2020	L. Hiebert	0.60	Emails from M. Kemp-Gee and [redacted] re use of property and terms of same; consider issues for indemnity and release agreement and discussion with C. Zhang re same.	312.00
Jan 14, 2020	E.C. Little	0.70	Tel. call with LCRB re: dormancy questions; email providing comments re: same.	336.00
Jan 14, 2020	C.Y. Zhang	0.20	Discussed overview of file needs with L. Hiebert.	76.00
Jan 15, 2020	L. Hiebert	1.00	Various emails re access to property issues; revise release and indemnity agreement and consider issues for same; emails with M. Kemp-Gee re release.	520.00
Jan 15, 2020	C.Y. Zhang	2.90	Reviewed and considered concepts to be reflected in draft release and indemnity; drafted first turn of release and indemnity between the receiver and [redacted] at issue.	1,102.00
Jan 16, 2020	L. Hiebert	0.70	Emails with [redacted] and M. Kemp-Gee re form of release; consider license issues related to sale process.	364.00
Jan 16, 2020	E.C. Little	0.40	Email from M. Kemp-Gee re: application by neighbouring establishment for amendment to liquor license; consider issues re: same.	192.00
Jan 17, 2020	L. Hiebert	0.60	Emails with [redacted] re form of release; call and email to S. Dubo re discussion with D. Nishimura and sale process.	312.00
Jan 17, 2020	E.C. Little	0.30	Consider issues re: notice from LCRB re: amendment of neighbouring liquor license; consider next steps re: same.	144.00
Jan 20, 2020	L. Hiebert	1.40	Emails with [redacted] re form of release; emails with M. Kemp-Gee re license and sale process issues; correspondence from D. Nishimura re sale process and consider same; call with M. Kemp-Gee re strategies for sale process and next steps.	728.00
Jan 20, 2020	E.C. Little	0.30	Emails to and from M. Kemp-Gee re: public hearing and considerations re: same.	144.00

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February 14, 2020
Invoice # 697811566
File No: 547730/000029

Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

Jan 22, 2020	L. Hiebert	0.50	Consider issues for sale process and next steps; emails with M. Kemp-Gee re license status.	260.00
Jan 29, 2020	L. Hiebert	1.70	Consider issues for sale process and call with M. Kemp-Gee re same; consider issues for form of agreement and transfer of licenses and email to E. Little re same.	884.00
Jan 30, 2020	L. Hiebert	1.40	Correspondence from D. Nishimura re offer; email to M. Kemp-Gee re sale process and next steps; discussion with E. Little re transfer of licenses and purchase agreement; email to M. Kemp-Gee re license transfer issues and correspondence with LCRB.	728.00
Jan 31, 2020	L. Hiebert	1.50	Arrangements for dormancy notice to LCRB and correspondence re same; consider issues for sale process and form of agreement and emails with M. Kemp-Gee re same; arrangements for research re [redacted] and discussion with R. Lau re same.	780.00
Jan 31, 2020	R. Lau	5.00	Research re [redacted]	1,925.00
Jan 31, 2020	E.C. Little	0.30	Consider issues re: form of APA for sale of licensed pub and liquor store and process for transfer of location; email providing comments re: same.	144.00

TO OUR FEES	$ 13,568.50
Less Discount	(1,000.00)
FEE BALANCE	12,568.50

Borden Ladner Gervais

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February 14, 2020
Invoice # 697811566
File No: 547730/000029

Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
C. Conto	1.50	$ 171.37	$ 257.05
L. Hiebert	16.20	481.68	7,803.17
R.M. Laity	0.80	430.73	344.58
R. Lau	5.00	356.62	1,783.10
E.C. Little	2.90	444.63	1,289.42
C.Y. Zhang	3.10	351.99	1,091.18
	29.50		$ 12,568.50

DISBURSEMENTS AND OTHER CHARGES:

Taxable	G=GST; Q=QST; H=HST; P=PST		
Copies	$23.30	G	
Total Taxable Disbursements and Other Charges	23.30		
Total Disbursements and Other Charges			23.30
Total Fees and Disbursements and Other Charges			12,591.80
GST on Fees and Taxable Disbursements and Other Charges			629.60
PST on Fees and Taxable Disbursements and Other Charges			879.80
TOTAL THIS INVOICE			**$ 14,101.20**

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0005

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Grant Thornton LLP
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March 9, 2020

Attention: Mark Wentzell
CA, CIRP

Invoice # 697818270
Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to February 29, 2020 in connection with the above matter as described in the attached.

Fees	$ 12,064.50
Less Discount	(2,700.00)
Fee Balance	9,364.50
Disbursements and Other Charges	257.41
GST on Fees and Taxable Disbursements and Other Charges	475.85
PST on Fees and Taxable Disbursements and Other Charges	655.52
Total this Invoice	**$ 10,753.28**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

By: Lisa Hiebert

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0005

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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

PROFESSIONAL SERVICES RENDERED to February 29, 2020

Feb 2, 2020	L. Hiebert	1.00	Consider [redacted] issues and email to M. Kemp-Gee re same; consider issues for sale process; prepare form of sale agreement and consider issues for same.	$ 520.00
Feb 2, 2020	R. Lau	8.00	Research re [redacted]	3,080.00
Feb 3, 2020	L. Hiebert	0.20	Consider issues for sale process.	104.00
Feb 3, 2020	R.M. Laity	0.20	Various correspondence; consider precedents for receivership sale transaction.	93.00
Feb 4, 2020	L. Hiebert	0.50	Emails with M. Kemp-Gee re issues for sale process and terms for same.	260.00
Feb 5, 2020	C. Conto	0.50	Phone call to Smithers Registry regarding orders processing times; update requisitions and draft consent order; review e-filing requirements.	92.50
Feb 5, 2020	L. Hiebert	2.00	Call with M. Kemp-Gee re issues for sale process and next steps; arrangements for change of venue; revise Schedule A to purchase agreement and email to M. Kemp-Gee re same.	1,040.00
Feb 5, 2020	R. Lau	3.50	Revise schedule A to purchase agreement.	1,347.50
Feb 6, 2020	C. Conto	0.50	Revise draft requisition and consent order.	92.50
Feb 6, 2020	L. Hiebert	1.60	Call with M. Kemp-Gee re sale process and other issues and consider same; emails with counsel to shareholders; arrangements for transfer of venue and email to S. Dubo re same; arrangements to receive documents and information from shareholder's counsel.	832.00
Feb 10, 2020	C. Conto	0.10	Follow up on signed order.	18.50
Feb 10, 2020	L. Hiebert	0.90	Review and consider Schedule A to purchase agreement and emails with M. Kemp-Gee re same; consider issues for sale process and next steps; emails with E. Little re revisions to Schedule A and update same.	468.00

Borden Ladner Gervais

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Feb 10, 2020	E.C. Little	0.80	Review draft Schedule A for Contract of Purchase and Sale, consider issues and provide comments re: same.	384.00
Feb 11, 2020	L. Hiebert	0.50	Emails with M. Kemp-Gee re issues for sale process and consider same; emails with D. Nishimura re purchase agreement and information required.	260.00
Feb 14, 2020	L. Hiebert	0.50	Consider information being provided to bidders and qualifications regarding same; consider issues for sale agreement and revisions to same.	260.00
Feb 18, 2020	L. Hiebert	0.90	Consider issues for sale process and call with M. Kemp-Gee re same; emails with S. Dubo re transfer of court file.	468.00
Feb 19, 2020	L. Hiebert	0.10	Emails re security searches and issues for transfer of court file.	52.00
Feb 20, 2020	C. Conto	0.50	Conduct BC PPR and Land title search on 2073944 Alberta Ltd.; coordinate Alberta PPR search on the same company.	92.50
Feb 20, 2020	L. Hiebert	0.60	Consider searches and priority issues; emails with D. Nishimura and M. Kemp-Gee re sale process and consider issues arising from same.	312.00
Feb 25, 2020	L. Hiebert	0.10	Emails re moving Court file.	52.00
Feb 26, 2020	L. Hiebert	1.90	Call and emails with M. Kemp-Gee re sale process and other issues; emails from D. Nishimura re asset offers and sale process issues and consider same; call with S. Dubo re sale process and offer issues and consider same.	988.00
Feb 27, 2020	L. Hiebert	1.80	Review and consider offer received; call with M. Kemp-Gee re sale process and next steps and consider issues arising from same; emails with D. Nishimura re sale process.	936.00

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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

Feb 28, 2020	L. Hiebert	0.60	Emails re sale process issues and consider same; email to D. Nishimura re offer; receive court order re transfer of file and email to S. Dubo and D. Nishimura re same.	312.00

TO OUR FEES	$ 12,064.50
Less Discount	(2,700.00)
FEE BALANCE	9,364.50

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
C. Conto	1.60	$ 143.60	$ 229.76
L. Hiebert	13.20	403.63	5,327.86
R.M. Laity	0.20	360.95	72.19
R. Lau	11.50	298.84	3,436.63
E.C. Little	0.80	372.58	298.06
	27.30		$ 9,364.50

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable

BC Online	$62.72
LTSA Online	42.30
Total Non-Taxable Disbursements and Other Charges	105.02

Taxable

G=GST; Q=QST; H=HST; P=PST

BC Online	5.04	G

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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

BC Online Service Charge	1.44	G	
Copies	5.18	G	
Courier	129.21	G	
LTSA Online Service Charge	8.64	G	
PPSA Searches	2.16	G	
Remote Database Fee	0.72	G	
Total Taxable Disbursements and Other Charges	152.39		
Total Disbursements and Other Charges			257.41
Total Fees and Disbursements and Other Charges			9,621.91
GST on Fees and Taxable Disbursements and Other Charges			475.85
PST on Fees and Taxable Disbursements and Other Charges			655.52
TOTAL THIS INVOICE			**$ 10,753.28**

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Grant Thornton LLP
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April 6, 2020

Attention: Mark Wentzell
CA, CIRP

Invoice # 697827172
Page 1

Re: Receivership of 2073944 Alberta Ltd. File No: 547730/000029

PROFESSIONAL SERVICES rendered to March 31, 2020 in connection with the above matter as described in the attached.

Fees	$ 27,538.00
Disbursements and Other Charges	113.39
GST on Fees and Taxable Disbursements and Other Charges	1,379.83
PST on Fees and Taxable Disbursements and Other Charges	1,927.66
Total this Invoice	**$ 30,958.88**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert

Borden Ladner Gervais

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April 6, 2020
Invoice # 697827172
File No: 547730/000029

Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

PROFESSIONAL SERVICES RENDERED to March 31, 2020

Mar 2, 2020	L. Hiebert	0.40	Emails with M. Kemp-Gee re licensing and sale process issues and consider same; review and consider sale agreement and emails with M. Kemp-Gee re same.	$ 208.00
Mar 3, 2020	L. Hiebert	0.70	Emails with M. Kemp-Gee re licence issues and sale process and consider same; emails to D. Nishimnura and G. Balsingam re information for licence renewal and consider issues for same.	364.00
Mar 4, 2020	L. Hiebert	0.40	Emails with M. Kemp-Gee re issues for sale process and strategies in respect of same; email from [redacted] re information for licence and email to M. Kemp-Gee re same; consider issues re offer received.	208.00
Mar 5, 2020	L. Hiebert	1.80	Emails re information for licence renewal and asset seizure and consider same; call with M. Kemp-Gee re issues for sale process and strategies to resolve same; emails with T. Batty re forms of agreement and sale process.	936.00
Mar 9, 2020	L. Hiebert	0.40	Call with T. Batty (counsel to S. Singh) re offer and next steps and consider same; email to M. Kemp-Gee re issues for sale process.	208.00
Mar 10, 2020	L. Hiebert	1.30	Call with M. Kemp-Gee re issues for sale process and next steps; call with T. Batty re offers and issues for same; emails with M. Kemp-Gee and T. Batty re sale of Sicamous property.	676.00
Mar 11, 2020	L. Hiebert	0.80	Review offer received and consider issues for sale process; emails with M. Kemp-Gee; call to LCRB re licence renewal issues and consider same.	416.00

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Mar 13, 2020	L. Hiebert	2.60	Calls with M. Kemp-Gee re issues for sale process and strateiges to address same, offers received and next steps; call to [redacted] re vehicle and emails re same; call with T. Batty re further information regarding offer and emails arising from same.	1,352.00
Mar 16, 2020	L. Hiebert	2.90	Review and consider offers received and call with M. Wentzell and M. Kemp-Gee re same; call with E. Little re licence issues related to sale process; emails with T. Batty re offer terms and issues for same; numerous emails re sale process and emails re same; email to S. Dubo re security documents for review.	1,508.00
Mar 16, 2020	R.M. Laity	0.20	Review correspondence re RBC loan and security; consider same.	93.00
Mar 16, 2020	E.C. Little	0.20	Consider issues re ability to transfer LRS licence separately from rest of sale, procedure for selling and transferring inventory.	96.00
Mar 17, 2020	L. Hiebert	1.80	Call with E. Little and M. Kemp-Gee re licence issues impacting sale process and consider same; call with M. Wentzell and M. Kemp-Gee re analysis of offers received and next steps; call and emails with T. Batty re terms of offer and consider issues arising from same; emails re information for security review and consider issues for same.	936.00
Mar 17, 2020	R.M. Laity	0.90	Review security documents; coordinate security review; consider issue re AB mortgage for BC-situated real property; correspondence with S. Dubo regarding same.	418.50
Mar 17, 2020	E.C. Little	1.20	Consider issues re ability to transfer LRS licence separately from rest of sale; contact LCRB re same; tel. call re same.	576.00

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Mar 17, 2020	A. Simpson	3.50	Reviewed RBC security documents and drafted security opinion re Grapevine Liquor.	805.00
Mar 18, 2020	L. Hiebert	2.00	Consider information re offers and emails re same; call with M. Kemp-Gee and M. Wentzell re analysis of offers received and strategies to respond to same; emails with M. Kemp-Gee re communication with short-listed bidders; email to T. Batty re further information required on bid; consider impact of Court announcements on upcoming hearings and issues arising; emails re issues for security review and opinion and consider same.	1,040.00
Mar 18, 2020	R.M. Laity	0.20	Various correspondence re security opinion and due diligence searches; consider same.	93.00
Mar 18, 2020	A. Simpson	3.40	Reviewed RBC security documents and drafted security opinion re Grapevine Liquor.	782.00
Mar 18, 2020	V. Smith	0.30	Attendance to Alberta corporate and PPR searches for 2073922 Alberta Ltd. and send via email.	75.00
Mar 18, 2020	N. Trevisan	1.10	Conduct due diligence searches.	214.50
Mar 19, 2020	L. Hiebert	0.30	Emails with T. Batty re asset offer and issues for same; email from T. Batty re further information on Pub/Store offer; emails with M. Kemp-Gee re sale process issues.	156.00
Mar 19, 2020	A. Simpson	1.00	Reviewed RBC security documents and drafted security opinion re Grapevine Liquor.	230.00
Mar 19, 2020	V. Smith	0.40	Attendance to obtain Alberta corporate, PPR and Workers' Compensation Board searche; send via email.	100.00
Mar 19, 2020	N. Trevisan	0.30	Conduct due diligence searches.	58.50

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Mar 20, 2020	L. Hiebert	1.00	Review and consider documents re background to offer and consider issues for sale process and next steps; emails with M. Kemp-Gee re sale process and responses from bidders; review and consider bill of sale for redundant assets and email to T. Batty re offer for redundant assets.	520.00
Mar 20, 2020	R.M. Laity	0.20	Various correspondence regarding security review and opinion; consider same.	93.00
Mar 20, 2020	A. Simpson	1.20	Reviewed RBC security documents and drafted security opinion re Grapevine Liquor.	276.00
Mar 21, 2020	R.M. Laity	2.10	Review draft security opinion and raw searches; revise security opinion; correspondence regarding same; consider deemed trust provisions of Provincial Sales Tax Act.	976.50
Mar 22, 2020	L. Hiebert	0.80	Review and consider loan and security documents and issues for opinion arising from same.	416.00
Mar 23, 2020	B.J. Gilbert	0.70	[redacted].	567.00
Mar 23, 2020	L. Hiebert	1.70	Various emails re sale of redundant assets; review and consider updated bids and analysis of offers received; call with M. Kemp-Gee and M. Wentzell re offers received and strategies to respond to same; consider issues for sale approval application; consider issues for security review and opinion.	884.00
Mar 23, 2020	R.M. Laity	0.80	Correspondence with B. Gilbert re [redacted]; consider same.	372.00
Mar 24, 2020	L. Hiebert	1.60	Consider issues for opinion and review same; various emails re issues for sale process and finalizing terms of offer; emails re issues for sale approval application.	832.00

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Mar 24, 2020	R.M. Laity	6.70	Various correspondence; consider deemed trust re PST; draft form of vesting and approval order; begin drafting notice of application regarding sale approval.	3,115.50
Mar 25, 2020	L. Hiebert	1.00	Various emails re issues for transactions; finalize security review and opinion and emails re same.	520.00
Mar 25, 2020	R.M. Laity	0.20	Review correspondence re final security opinion; review and consider same.	93.00
Mar 25, 2020	A. Simpson	0.50	Review security opinion.	115.00
Mar 26, 2020	K.E. Andersen	0.20	Review and consider draft opinion letter.	127.00
Mar 26, 2020	L. Hiebert	3.50	Call and emails with M. Kemp-Gee re arrangements for deposit; confirm receipt of wires; consider issues for sale approval and revise materials for same; email to T. Batty re bill of sale for redundant; update security opinion and emails re same; call with S. Dubo re issues for sale approval application.	1,820.00
Mar 26, 2020	R.M. Laity	1.10	Review correspondence re sale approval application; consider law regarding interim distribution to RBC.	511.50
Mar 27, 2020	L. Hiebert	1.30	Emails re issues for sale approval hearing and consider same; emails with M. Wentzell re communications regarding license; emails re status of sale process.	676.00
Mar 27, 2020	R.M. Laity	4.10	Review/revise notice of application to add section on interim distribution; consider "prescribed security interest" concept under Excise Tax Act and Income Tax Act; review/consider legal basis for distribution of real property proceeds via receivership.	1,906.50
Mar 30, 2020	L. Hiebert	1.40	Revise application materials for sale approval and emails with M. Wentzell and M. Kemp-Gee re same; call with T. Batty re unsuccessful bid; various emails with M. Kemp-Gee re issues for sale approval.	728.00

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Mar 30, 2020	R.M. Laity	0.30	Review correspondence re receiver's report and sale process; consider same.	139.50
Mar 31, 2020	L. Hiebert	2.50	Consider issues re sale approval application and discussion with M. Kemp-Gee re same; revise sale approval application and consider issues for same; consider evidence required for sale approval application and basis for urgency in light of suspension to court operations in light of COVID.	1,300.00

TO OUR FEES $ 27,538.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
K.E. Andersen	0.20	$ 635.00	$ 127.00
B.J. Gilbert	0.70	810.00	567.00
L. Hiebert	30.20	520.00	15,704.00
R.M. Laity	16.80	465.00	7,812.00
E.C. Little	1.40	480.00	672.00
A. Simpson	9.60	230.00	2,208.00
V. Smith	0.70	250.00	175.00
N. Trevisan	1.40	195.00	273.00
	61.00		$ 27,538.00

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable

LTSA Online $54.89

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Total Non-Taxable Disbursements and Other Charges	54.89		
Taxable	G=GST; Q=QST; H=HST; P=PST		
BC Online	21.00	G	
BC Online Service Charge	6.00	G	
Copies	0.00	G	
Corporate Registry Search	14.00	G	
LTSA Online Service Charge	7.50	G	
PPSA Searches	6.00	G	
Remote Database Fee	4.00	G	
Total Taxable Disbursements and Other Charges	58.50		
Total Disbursements and Other Charges			113.39
Total Fees and Disbursements and Other Charges			27,651.39
GST on Fees and Taxable Disbursements and Other Charges			1,379.83
PST on Fees and Taxable Disbursements and Other Charges			1,927.66
TOTAL THIS INVOICE			**$ 30,958.88**

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April 30, 2020

Attention: Mark Wentzell
CA, CIRP

Invoice # 697839027
Page 1

Re: Receivership of 2073944 Alberta Ltd. File No: 547730/000029

PROFESSIONAL SERVICES rendered to April 30, 2020 in connection with the above matter as described in the attached.

Fees	$ 49,729.00
Disbursements and Other Charges	457.09
GST on Fees and Taxable Disbursements and Other Charges	2,498.65
PST on Fees and Taxable Disbursements and Other Charges	3,481.03
Total this Invoice	**$ 56,165.77**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert

Borden Ladner Gervais

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PROFESSIONAL SERVICES RENDERED to April 30, 2020

Apr 1, 2020	L. Hiebert	1.30	Review and revise application to approve sale and consider legal and strategic issues for same; emails with M. Kemp-Gee re various issues; consider evidence required for sale approval application.	$ 676.00
Apr 2, 2020	L. Hiebert	0.30	Consider issues for application and emails re same.	155.99
Apr 3, 2020	L. Hiebert	0.40	Consider issues for sale approval application and emails with M. Kemp-Gee re same.	208.01
Apr 5, 2020	L. Hiebert	1.20	Review and comment on reports in support of sale approval and consider issues arising from same.	624.01
Apr 5, 2020	R.M. Laity	0.30	Review correspondence regarding sale approval application and receiver's report; consider same and consider revisions to court materials.	139.49
Apr 6, 2020	L. Hiebert	1.30	Consider issues for sale approval application and call with S. Dubo re same; consider issues for sealing order and logistics for same; review updated report and emails with M. Kemp-Gee re same.	676.00
Apr 6, 2020	R.M. Laity	1.70	Review receiver's report to the court; revise NOA to add sealing order language; prepare draft sealing order; consider logistics of sealing order.	790.51
Apr 7, 2020	L. Hiebert	3.50	Consider issues for sale approval hearing and materials for same; discussion with M. Kemp-Gee and M. Wentzell re sale approval; consider issues for distribution application and timing for same; review and consider updated report.	1,820.00

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Apr 7, 2020	R.M. Laity	0.70	Consider revised plan re sale approval order application; call court Registry re: procedures for sealing orders in light of COVID-19 and court closures / remote application; consider same; review updated receiver's report to court.	325.51
Apr 8, 2020	L. Hiebert	2.90	Review and consider reports in support of sale approval; finalize sale approval application; consider strategies and issues for sale approval application and numerous emails with M. Kemp-Gee re same.	1,507.99
Apr 8, 2020	R.M. Laity	3.90	Review/revise notice of application to remove distribution order portions and build-out factual basis section in light of Receiver's Report; various correspondence re same; call to Vancouver and Smithers court Registries regarding procedures for sealing orders in light of COVID-19 pandemic; consider matter re service of court documents on provincial crown.	1,813.47
Apr 9, 2020	L. Hiebert	2.80	Finalize application materials for sale approval; communications with the Court and other interested parties re information for hearing; consider correspondence from D. Nishimura re position on application and consider issues for same.	1,456.00
Apr 9, 2020	R.M. Laity	2.10	Consider online appearance request in light of COVID-19; compile court materials; correspondence to Court Scheduling re confirmation on filing procedure for materials subject to a sealing order; review response from competing bidder and consider same; coordinate matters re notice/service to CRA and Ministry of Finance.	976.50
Apr 10, 2020	L. Hiebert	0.30	Emails with M. Kemp-Gee re issues for hearing and consider same; arrangements for service of materials.	155.99

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Apr 10, 2020	R.M. Laity	0.20	Review correspondence re Crown service; consider same.	93.00
Apr 11, 2020	L. Hiebert	0.20	Emails with M. Kemp-Gee re service and notice issues for application; arrangements for service and notice of application.	104.00
Apr 11, 2020	R.M. Laity	0.20	Review correspondence re service matter to Finance (BC) and CRA; consider same.	93.00
Apr 13, 2020	L. Hiebert	1.70	Emails with D. Nishimura re position on sale approval application and consider issues arising from same; emails with M. Wentzell and M. Kemp-Gee re upcoming application and call with M. Kemp-Gee re same.	884.01
Apr 13, 2020	R.M. Laity	0.30	Review correspondence re opposition to sale approval application; consider same.	139.49
Apr 14, 2020	L. Hiebert	3.80	Call with M. Wentzell and M. Kemp-Gee re issues arising from potential opposition to sale approval application; numerous emails re issues for upcoming hearing and arrangements for filing and service issues; review and consider evidence delivered by unsuccessful bidder/shareholder regarding sale application and consider issues for same; calls with S. Dubo re issues for sale approval hearing and next steps for same.	1,976.01
Apr 14, 2020	R.M. Laity	1.20	Correspondence with Court Scheduling re sealed documents and filing procedures; review affidavit of Satinder Singh and consider same; review electronic application record and brief of authorities; correspondence regarding service matters.	558.00

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Apr 15, 2020	L. Hiebert	9.60	Consider evidence delivered by D. Nishimura (counsel to S. Singh) in support of competing offer and consider same; calls with Receiver re issues for sale approval hearing and further information and evidence delivered by parties; review and consider application responses delivered; consider issues for upcoming application and arrangements for delivery of materials to Court and other parties re same; numerous emails with service list re issues for application; review evidence in support of sale approval and consider issues for sale approval and consider issues for application; multiple calls with counsel to interested parties (S. Dubo, counsel to RBC, D. Nishimura, counsel to S. Sing and J. Sandhu, counsel to proposed purchaser); call with Receiver re various issues arising from positions and information delivered.	4,992.00
Apr 15, 2020	S. Kim	0.50	Attend to obtain various AB corporate searches and email same.	75.00
Apr 15, 2020	R.M. Laity	3.50	Correspondence re filing of orders; consider same in light of COVID-19 protocols; finalize form of sale approval and vesting order; review various correspondence re potential competing offer to buy the Business Assets and consider same; review numerous correspondence in advance of court hearing.	1,627.51
Apr 15, 2020	N. Trevisan	0.10	Order corporate search.	19.51

Apr 16, 2020	L. Hiebert	7.70	Emails from D. Nishimura re further information for offer and payout proposal and consider each; discussion with M. Wentzell and M. Kemp-Gee re issues for sale approval hearing and issues raised by parties; call with S. Dubo re issues for sale approval hearing; numerous emails with stakeholders re issues for sale approval application; prepare for and attend application to approve sale; various emails with bidders re forms of agreement and instructions to submit final offers; consider offer and information provided by bidder and consider evidence for continuation of application; discussion with M. Kemp-Gee re evidence and next steps.	4,003.98
Apr 16, 2020	R.M. Laity	4.80	Correspondence re forms of orders; attend teleconference court hearing; various correspondence with D. Nishimura and J. Sandhu re final bidding rounds and deposit info; finalize sealing order and coordinate entering/signing; review correspondence from J. Sandhu re final bid and supporting documentation; consider same; prepare revised form of sale approval and vesting order re updated [redacted] offer.	2,232.00
Apr 16, 2020	V. Smith	0.20	Attendance to obtain Alberta PPR search and send via email.	50.00
Apr 16, 2020	N. Trevisan	0.30	Order title searches and PPR searches.	58.50

Apr 17, 2020	L. Hiebert	6.00	Review and consider offers received; various emails re receipt of deposits and confirm same; consider issues for continuation of sale approval hearing; numerous emails with bidders re final bids and consider issues for same; review and comment on confidential supplement report; prepare for and attend continuation of sale approval hearing; arrangements to finalize orders and for entry of same.	3,120.00
Apr 17, 2020	R.M. Laity	4.10	Review competing bid submitted by D. Nishimura; consider same; finalize forms of orders re sale approval; correspondence with [redacted] (Ministry of Finance) regarding update; finalize forms of orders and other court materials; attend hearing re sale application.	1,906.51
Apr 19, 2020	R.M. Laity	0.20	Consider closing matters and mechanics; correspondence regarding same.	93.00
Apr 20, 2020	L. Hiebert	0.60	Emails with D. Nishimura re issues for closing; emails with Court re arrangements for orders; emails with M. Kemp-Gee re issues for closing and arrangements for same.	312.00
Apr 20, 2020	M. Johnstone	2.30	Prepare sealing orders and documents to be filed under seal.	380.54
Apr 20, 2020	B. Jutla	0.20	Correspondence regarding preparation of closing documentation; review Court Order.	47.01
Apr 20, 2020	R.M. Laity	2.30	Correspondence regarding sale transaction documents; consider same; follow-up correspondence with court registry re: signed orders; call with S. Evans (Victoria Registry) regarding filing orders; correspondence with S. Evans regarding same; review finalize orders; coordinate preparation of packages re sealing orders.	1,069.52

Apr 21, 2020	L. Hiebert	0.50	Various emails re issues for closing of transaction and consider issues arising from same.	260.00
Apr 21, 2020	B. Jutla	3.00	Review Court Order and Contract of Purchase and Sale; obtain and review title searches and BC Assessment searches; correspondence with the vendor's lawyer regarding searches and preparation of documentation; correspondence re allocation of purchase price and documentation required; draft the Forms 17.	704.99
Apr 21, 2020	R.M. Laity	4.40	Review draft cover letters re sealing orders and corresponding packages; correspondence with K. Shouten (Field Law); consider execution matter in light of COVID-19; correspondence with B. Konst re closing matters and transfer documentation; call with M. Kemp-Gee regarding same; call with M. Kemp-Gee regarding closing mechanics and transfer of liquor license; consider tax implications re debtor residency.	2,046.00
Apr 21, 2020	N. Trevisan	0.70	Draft requisition and submit to court services online for registration.	136.51
Apr 22, 2020	R.W. Biggar	0.40	Considering tax issues re corporate residence.	162.00
Apr 22, 2020	B.J. Gilbert	0.90	BC PST: provide guidance re application of tax to sale of business and alcohol tax.	729.01
Apr 22, 2020	L. Hiebert	0.80	Various emails re issues for closing and consider same.	416.00
Apr 22, 2020	M. Johnstone	1.00	Confirmed director residence for compliance with Income Tax Act provisions re sale of assets.	165.46
Apr 22, 2020	B. Jutla	1.90	Finalize Form 17 Transfers; prepare letter to the Land Title Office providing authorization to file Order.	446.48

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Apr 22, 2020	R.M. Laity	3.40	Review various correspondence with D. Nishimura and others re closing mechanics and documentation; consider same; review completed liquor license transfers; correspondence with M. Kemp-Gee re same; consider PST liability on personal property forming part of purchased assets; coordinate matters with court registry regarding certified copy of approval and vesting order; prepare statutory declaration re potential withholding tax liability; consider capital gains tax issue; numerous correspondence regarding closing matters; coordinate due diligence re debtor residency.	1,581.00
Apr 22, 2020	D. Lewchuk	1.00	Consider tax compliance re proposed transaction; conferences with associate and partner.	465.00
Apr 22, 2020	N. Trevisan	1.70	Various telephone calls and emails re certified vesting order.	331.49
Apr 23, 2020	B.J. Gilbert	0.30	BC PST: provide guidance re application of tax to sale of property included with business.	242.99
Apr 23, 2020	L. Hiebert	1.70	Numerous emails and phone calls re issues to conclude transaction and consider issues arising from same; attend to issues for closing.	884.01
Apr 23, 2020	B. Jutla	0.20	Correspondence re letter to LTO; revise letter to LTO.	47.01

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Apr 23, 2020	R.M. Laity	5.60	Various correspondence with K. Shouten (Field Law) re residency certificate; correspondence with Mr. Singh re closing matters and utilities accounts; correspondence with M. Kemp-Gee re update on closing matters; call with M. Kemp-Gee and M. Wentzell re closing timelines and payment of purchase money; correspondence with D. Nishimura (Field Law) re same; review letter to LTO re filing of transfer and discharge of encumbrances; review form of statement of adjustments; correspondence with M. Kemp-Gee re same; correspondence with B. Konst re comments on same; review/revise vendor's statement of adjustments; finalize statement of adjustments; review Form 17s and letter to LTO re vesting and discharges.	2,603.99
Apr 23, 2020	N. Trevisan	0.20	Various emails and telephone calls re certified vesting order.	38.99
Apr 24, 2020	L. Hiebert	0.50	Various emails re issues for closing and attend to same.	260.00
Apr 24, 2020	B. Jutla	0.20	Finalize Form 17s.	47.01
Apr 24, 2020	R.M. Laity	3.40	Various correspondence with B. Konst and K. Schouten regarding closing matters; revise purchase price allocation; draft bill of sale; numerous correspondence regarding closing matters; finalize bill of sale and statement of adjustments; finalize receiver's closing certificate.	1,581.00
Apr 27, 2020	L. Hiebert	0.60	Emails re final issues for closing; various emails with Purchaser re access to property; call with M. Kemp-Gee re issues for closing and next steps.	312.00

Apr 27, 2020	R.M. Laity	1.60	Various correspondence regarding closing matters and registration of Form 17s; correspondence with M. Kemp-Gee regarding closing matters; review filed Form 17s and LTO searches confirming pending registrations; correspondence re logistical matters and transfer of possession; correspondence with B. Konst regarding registration of LTO transfer forms and liquor license transfer forms; call with M. Kemp-Gee regarding closing matters for update on sale efforts for Sicamous property; consider same.	744.00
Apr 28, 2020	L. Hiebert	0.70	Emails re purchaser requests and consider response to same; various emails with M. Kemp-Gee re post-closing issues and next steps and consider same.	364.00

TO OUR FEES $ 49,729.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
R.W. Biggar	0.40	$ 405.00	$ 162.00
B.J. Gilbert	1.20	810.00	972.00
L. Hiebert	48.40	520.00	25,168.00
M. Johnstone	3.30	165.45	546.00
B. Jutla	5.50	235.00	1,292.50
S. Kim	0.50	150.00	75.00
R.M. Laity	43.90	465.00	20,413.50
D. Lewchuk	1.00	465.00	465.00
V. Smith	0.20	250.00	50.00
N. Trevisan	3.00	195.00	585.00

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	107.40	$ 49,729.00

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable			
BC Online	$134.00		
LTSA Online	79.04		
Total Non-Taxable Disbursements and Other Charges	213.04		
Taxable — G=GST; Q=QST; H=HST; P=PST			
BC Online	42.50	G	
BC Online Service Charge	8.50	G	
Copies	74.10	G	
Corporate Registry Search	28.00	G	
LTSA Online Service Charge	17.60	G	
Notice of Application	30.85	G	
Remote Database Fee	4.00	G	
Trust Administration Fee	15.00	G	
Westlaw Searches	23.50	G	
Total Taxable Disbursements and Other Charges	244.05		
Total Disbursements and Other Charges			457.09
Total Fees and Disbursements and Other Charges			50,186.09
GST on Fees and Taxable Disbursements and Other Charges			2,498.65
PST on Fees and Taxable Disbursements and Other Charges			3,481.03
TOTAL THIS INVOICE			**$ 56,165.77**

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Grant Thornton LLP
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June 8, 2020

Attention: Mark Wentzell
CA, CIRP

Invoice # 697851876
Page 1

Re: Receivership of 2073944 Alberta Ltd. File No: 547730/000029

PROFESSIONAL SERVICES rendered to May 31, 2020 in connection with the above matter as described in the attached.

Fees	$ 4,786.00
Disbursements and Other Charges	759.50
GST on Fees and Taxable Disbursements and Other Charges	276.93
PST on Fees and Taxable Disbursements and Other Charges	335.02
Total this Invoice	**$ 6,157.45**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0005

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PROFESSIONAL SERVICES RENDERED to May 31, 2020

Apr 28, 2020	R.M. Laity	1.20	Tend to post-closing matters; correpsondence with [redacted] re transfer forms for liquor licenses; correspondence with M. Kemp-Gee and K. Schouten re refusal of utlities to open accounts until pre-receivership balances are paid; consider same; call with M. Kemp-Gee re same and various tax matters.	$ 558.00
Apr 29, 2020	L. Hiebert	0.10	Emails with M. Kemp-Gee re post-closing issues.	52.00
Apr 29, 2020	R.M. Laity	0.70	Review correspondence of Mr. Singh re: utility accounts and pre-receivership payments; consider same; correspondence with M. Kemp-Gee regarding distribution of proceeds; review correspondence of M. Kemp-Gee regarding transfer of [redacted] accounts and [redacted] position on pre-receivership amounts; consider same; consider matters re: [redacted];	325.50
Apr 30, 2020	R.M. Laity	0.30	Various correspondence re post-closing matters; for Grapevine Pub; consider same.	139.50
May 1, 2020	L. Hiebert	0.60	Discussion with M. Kemp-Gee re next steps and consider issues for same; consider issues re [redacted].	312.00
May 1, 2020	R.M. Laity	1.30	Consider [redacted]; coordinate research on same issue; coordinate filing of Receiver's Certificate with Smithers Registry; finalize requisition.	604.50
May 1, 2020	N. Trevisan	0.20	Draft requisition.	39.00
May 4, 2020	L. Hiebert	0.40	Call and email to [redacted] re property access agreement and emails with M. Kemp-Gee re same; consider issues re [redacted] and emails re same.	208.00

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May 4, 2020	R.M. Laity	0.40	Review correspondence re [redacted]; consider same.	186.00
May 4, 2020	N. Trevisan	0.40	Attend to registration of Receiver's Closing Certificate	78.00
May 5, 2020	L. Hiebert	0.20	Consider issues for [redacted] and emails re same.	104.00
May 5, 2020	R.M. Laity	1.30	Consider [redacted]; correspondence regarding same.	604.50
May 6, 2020	L. Hiebert	0.20	Various emails re licence transfer issues.	104.00
May 7, 2020	L. Hiebert	0.20	Email to D. Nishimura re licence transfer issues; email to M. Kemp-Gee re next steps.	104.00
May 8, 2020	L. Hiebert	0.20	Emails with M. Kemp-Gee and M. Wentzell re licence transfer issues and next steps.	104.00
May 22, 2020	L. Hiebert	0.10	Email from D. Nishimura re post-closing issues.	52.00
May 28, 2020	L. Hiebert	0.20	Emails with [redacted] re post-closing issues; emails with M. Kemp-Gee re sale of Sicamous property and issues for same.	104.00
May 29, 2020	L. Hiebert	0.60	Emails with M. Wentzell and M. Kemp-Gee re issues for sale of Sicamous property and consider same; consider post-closing issues raised by purchaser and emails re same.	312.00
May 29, 2020	R.M. Laity	1.40	Review correspondence of M. Kemp-Gee and [redacted] regarding post-closing matters; consider same; correspondence with E. Little regarding liquor licensing regime and impact of that; consider impact of refusal to provide inventory in light of vesting order and receivership stay of proceedings.	651.00
May 29, 2020	E.C. Little	0.30	Consider issues re unpaid accounts with LDB and refusal to supply inventory; provide comments re same.	144.00

TO OUR FEES $ 4,786.00

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FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
L. Hiebert	2.80	$ 520.00	$ 1,456.00
R.M. Laity	6.60	465.00	3,069.00
E.C. Little	0.30	480.00	144.00
N. Trevisan	0.60	195.00	117.00
	10.30		$ 4,786.00

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable

BC Online	$7.00	
Total Non-Taxable Disbursements and Other Charges	7.00	

Taxable — G=GST; Q=QST; H=HST; P=PST

Bank Service Charge	40.50	G
Copies	1.20	G
Courier	50.05	G
Quicklaw Searches	38.00	G
Westlaw Searches	622.75	G
Total Taxable Disbursements and Other Charges	752.50	

Total Disbursements and Other Charges	759.50
Total Fees and Disbursements and Other Charges	5,545.50

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GST on Fees and Taxable Disbursements and Other Charges	276.93
PST on Fees and Taxable Disbursements and Other Charges	335.02
TOTAL THIS INVOICE	**$ 6,157.45**

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Grant Thornton LLP
Suite 1600, 333 Seymour Street
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July 8, 2020

Attention: Mark Wentzell
CA, CIRP

Invoice # 697860987

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to June 30, 2020 in connection with the above matter as described in the attached.

Fees	$ 5,343.00
Disbursements and Other Charges	47.00
GST on Fees and Taxable Disbursements and Other Charges	269.50
PST on Fees and Taxable Disbursements and Other Charges	374.01
Total this Invoice	**$ 6,033.51**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert

Borden Ladner Gervais

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PROFESSIONAL SERVICES RENDERED to June 30, 2020

Jun 2, 2020	L. Hiebert	0.30	Emails re offer and consider issues for same; email to D. Nishimura re Sicamous sale.	$ 156.00
Jun 3, 2020	L. Hiebert	0.80	Email from D. Nishimura re sale of Sicamous property and call with M. Wentzell and M. Kemp-Gee re same.	416.00
Jun 4, 2020	L. Hiebert	0.80	Email from D. Nishimura re Sicamous property and emails with M. Kemp-Gee and M. Wentzell re same; email to D. Nishimura re response to inquiries.	416.00
Jun 4, 2020	R.M. Laity	0.20	Consider offer on Sicamous property and prospect of subsequent offer from [redacted]; review file materials.	93.00
Jun 5, 2020	L. Hiebert	0.20	Emails with M. Kemp-Gee re offer issues and next steps.	104.00
Jun 6, 2020	L. Hiebert	0.10	Email from M. Kemp-Gee re further counter-offer for Sicamous property and consider same.	52.00
Jun 8, 2020	L. Hiebert	0.20	Email from M. Kemp-Gee re Sicamous offer issues and consider same.	104.00
Jun 8, 2020	R.M. Laity	0.20	Review correspondence re tentative purchase offer for Sicamous property; consider same.	93.00
Jun 9, 2020	L. Hiebert	0.30	Call with M.Kemp-Gee re issues for offer and upcoming application.	156.00
Jun 10, 2020	L. Hiebert	0.10	Discussion with R. Laity re issues for sale approval, fee approval and distribution application.	52.00
Jun 10, 2020	M. Johnstone	0.40	Received instructions to draft Notice of Application.	92.00
Jun 10, 2020	R.M. Laity	2.00	Review file re Sicamous property sale and franchise approval; consider same; consider potential counter-offer of [redacted]; begin preparing materials for sale approval/interim distribution/fee approval application.	930.00

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Jun 11, 2020	L. Hiebert	0.10	Emails from M. Kemp-Gee and S. Dubo re sale approval and issues for transaction.	52.00
Jun 11, 2020	M. Johnstone	5.70	Drafted Notice of Application for Approval of Fees and Activities.	1,311.00
Jun 12, 2020	R.M. Laity	0.20	Review legal basis section re fee approval application.	93.00
Jun 15, 2020	R.M. Laity	0.20	Review correspondence re fee/activities approval application; consider same.	93.00
Jun 16, 2020	R.M. Laity	0.70	Review draft affidavit re approval of fees/activities of Receiver; consider same.	325.50
Jun 22, 2020	R.M. Laity	0.30	Correspondence re application re approval of activities/fees; consider subject removal.	139.50
Jun 23, 2020	L. Hiebert	0.20	Email to M. Kemp-Gee re status of transaction; consider issues for upcoming application.	104.00
Jun 24, 2020	R.M. Laity	0.20	Review correspondence of M. Kemp-Gee re sale approval of Sicamous property; consider same.	93.00
Jun 25, 2020	L. Hiebert	0.10	Emails re extension of time to release conditions.	52.00
Jun 26, 2020	L. Hiebert	0.30	Email from M. Kemp-Gee re issues raised by purchaser and consider response to same.	156.00
Jun 29, 2020	L. Hiebert	0.50	Call with M. Kemp-Gee re property issues and strategies to address same.	260.00

TO OUR FEES $ 5,343.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
L. Hiebert	4.00	$ 520.00	$ 2,080.00
M. Johnstone	6.10	230.00	1,403.00
R.M. Laity	4.00	465.00	1,860.00

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	14.10	$ 5,343.00

DISBURSEMENTS AND OTHER CHARGES:

Taxable	G=GST; Q=QST; H=HST; P=PST	
Westlaw Searches	$47.00	G
Total Taxable Disbursements and Other Charges	47.00	

Total Disbursements and Other Charges	47.00
Total Fees and Disbursements and Other Charges	5,390.00
GST on Fees and Taxable Disbursements and Other Charges	269.50
PST on Fees and Taxable Disbursements and Other Charges	374.01
TOTAL THIS INVOICE	**$ 6,033.51**

Borden Ladner Gervais

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Grant Thornton LLP
Suite 1600, 333 Seymour Street
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August 17, 2020

Attention: Mark Wentzell
CA, CIRP

Invoice # 697874757
Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to July 31, 2020 in connection with the above matter as described in the attached.

Fees	$ 5,596.50
Disbursements and Other Charges	0.00
GST on Fees and Taxable Disbursements and Other Charges	279.83
PST on Fees and Taxable Disbursements and Other Charges	391.76
Total this Invoice	**$ 6,268.09**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0005

Borden Ladner Gervais

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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

PROFESSIONAL SERVICES RENDERED to July 31, 2020

Jul 1, 2020	L. Hiebert	0.30	Emails with M. Wentzell and M. Kemp-Gee re issues for Sicamous property sale; emails re property manager engagement.	$ 156.00
Jul 2, 2020	L. Hiebert	0.40	Call with [redacted] re property management and emails with M. Kemp-Gee re same.	208.00
Jul 13, 2020	L. Hiebert	0.80	Consider issues raised by purchaser and discussion with M. Kemp-Gee re same; consider issues for upcoming applications and follow up on court file transfer.	416.00
Jul 14, 2020	L. Hiebert	0.30	Consider issues re Sicamous offer and next steps and consider issues for potential application re same.	156.00
Jul 14, 2020	R.M. Laity	0.30	Review correspondence re additional extension of Sicamous closing; consider same; review/revise materials re fee/activities approval application.	139.50
Jul 15, 2020	L. Hiebert	0.40	Call with M. Kemp-Gee re issues for sale process and related issues.	208.00
Jul 17, 2020	L. Hiebert	0.40	Consider issues re property security and consider request for property management company and email to M. Kemp-Gee re same.	208.00
Jul 20, 2020	L. Hiebert	0.20	Email to [redacted] re property issues and further information re same.	104.00
Jul 21, 2020	M. Johnstone	2.10	Draft Application for Fee Approval.	483.00
Jul 22, 2020	L. Hiebert	0.10	Email from [redacted]; emails with M. Kemp-Gee re application.	52.00
Jul 23, 2020	L. Hiebert	0.40	Consider issues for sale of Sicamous property and issues for same; emails with M. Kemp-Gee and M. Wentzell re sale process issues; email to D. Nishimura.	208.00
Jul 24, 2020	M. Johnstone	2.80	Draft Application to Approve Fees.	644.00

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Jul 28, 2020	L. Hiebert	1.80	Emails with M. Kemp-Gee re extension request and bankruptcy issues and consider same; discussion with M. Kemp-Gee re status, strategy and next steps; consider issues for forthcoming applications; consider correspondence from [redacted] re Burns Lake property issues; review and consider draft application materials and revisions to same.	936.00
Jul 28, 2020	M. Johnstone	2.00	Draft materials and prepare application record for Application to Approve Fees.	460.00
Jul 29, 2020	L. Hiebert	1.10	Email from D. Nishimura re Sicamous property and consider issues arising from same; emails with M. Kemp-Gee re sale process issues and other strategic issues for receivership; email to S. Dubo re upcoming applications and issues for same; consider issues for distribution and fee approval application and emails re same.	572.00
Jul 29, 2020	M. Johnstone	1.50	Redact accounts for fee approval application; call to Smithers Registry regarding procedures for filing in light of COVID-19 pandemic.	345.00
Jul 29, 2020	R.M. Laity	0.20	Review correspondence regarding fee affidavits and corresponding redactions for privilege, etc; consider same.	93.00
Jul 30, 2020	L. Hiebert	0.40	Email from [redacted] and consider issues arising from same; emails with S. Dubo and M. Kemp-Gee re upcoming applications and timing for same.	208.00

TO OUR FEES $ 5,596.50

Borden Ladner Gervais

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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
L. Hiebert	6.60	$ 520.00	$ 3,432.00
M. Johnstone	8.40	230.00	1,932.00
R.M. Laity	0.50	465.00	232.50
	15.50		$ 5,596.50

Total Fees and Disbursements and Other Charges	5,596.50
GST on Fees and Taxable Disbursements and Other Charges	279.83
PST on Fees and Taxable Disbursements and Other Charges	391.76
TOTAL THIS INVOICE	**$ 6,268.09**

Borden Ladner Gervais

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September 8, 2020

Attention: Mark Wentzell
CA, CIRP

Invoice # 697879949
Page 1

Re: Receivership of 2073944 Alberta Ltd. File No: 547730/000029

PROFESSIONAL SERVICES rendered to August 31, 2020 in connection with the above matter as described in the attached.

Fees	$ 5,692.00
Disbursements and Other Charges	249.61
GST on Fees and Taxable Disbursements and Other Charges	295.79
PST on Fees and Taxable Disbursements and Other Charges	398.44
Total this Invoice	**$ 6,635.84**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert

PAYABLE ON RECEIPT
INTEREST AT THE RATE OF 12.0% PER ANNUM MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE
GST/HST REGISTRATION # R869096974RT0005

Borden Ladner Gervais

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PROFESSIONAL SERVICES RENDERED to August 31, 2020

Aug 4, 2020	L. Hiebert	0.40	Emails with O. Brito (counsel to director) re records issues; emails with M. Kemp-Gee re offer and transaction issues for Sicamous property and consider same.	$ 208.00
Aug 5, 2020	L. Hiebert	0.30	Consider issues for upcoming applciaiton and emails re same.	156.00
Aug 5, 2020	M.G. Johnstone	5.30	Research legal basis for Fee Approval Application.	1,219.00
Aug 5, 2020	R.M. Laity	0.40	Review correspondence regarding court materials and fee approval application and administrative fees; consider same;	186.00
Aug 20, 2020	R.M. Laity	0.50	Review correspondence regarding removal of subjects/conditions on Sicamous property; consider same; review/revise notice of application re: fee approval;	232.50
Aug 21, 2020	R.M. Laity	0.40	Correspondence with M. Kemp-Gee regarding redactions to invoices and copies of contract of purchase and sale for Sicamous property;	186.00
Aug 24, 2020	M.G. Johnstone	2.80	Update application materials for Receiver Fee Approval following sale.	644.00
Aug 24, 2020	R.M. Laity	1.90	Review/revise fee approval application materials; prepare NOA regarding sale approval for Sicamous property;	883.50
Aug 25, 2020	M.G. Johnstone	1.30	Update application materials for Receiver Fee Approval following sale.	299.00
Aug 25, 2020	R.M. Laity	0.80	Review updated NOA regarding fee approvals; correspondence regarding same;	372.00
Aug 25, 2020	P. Shivakumar	0.30	Conduct title search and review same; obtain copy of instrument registered on title;	76.50
Aug 26, 2020	M.G. Johnstone	1.10	Redact July accounts for Receiver Fee Approval application.	253.00
Aug 28, 2020	R.M. Laity	0.40	Correspondence with M. Kemp-Gee regarding updated affidavits and sale approval;	186.00

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Aug 30, 2020	R.M. Laity	0.20	Review correspondence of M. Kemp-Gee regarding sale approval application; consider same;	93.00
Aug 31, 2020	R.M. Laity	1.50	Review Kent MacPherson appraisal re: Sicamous property; review promotional materials and other sales materials; consider same; review/revise NOA;	697.50

TO OUR FEES $ 5,692.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
L. Hiebert	0.70	$ 520.00	$ 364.00
M.G. Johnstone	10.50	230.00	2,415.00
R.M. Laity	6.10	465.00	2,836.50
P. Shivakumar	0.30	255.00	76.50
	17.60		$ 5,692.00

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable

LTSA Online	$25.76	
Total Non-Taxable Disbursements and Other Charges	25.76	

Taxable G=GST; Q=QST; H=HST; P=PST

Agent's Account	88.00	G
Copies	22.20	G
LTSA Online Service Charge	4.40	G

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Westlaw Searches	55.25	G	
Agency Fees - West Coast Title Search: Court Filing ordered by Fotia, Vanessa	54.00	G	
Total Taxable Disbursements and Other Charges	223.85		
Total Disbursements and Other Charges			249.61
Total Fees and Disbursements and Other Charges			5,941.61
GST on Fees and Taxable Disbursements and Other Charges			295.79
PST on Fees and Taxable Disbursements and Other Charges			398.44
TOTAL THIS INVOICE			**$ 6,635.84**

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Grant Thornton LLP
Suite 1600, 333 Seymour Street
Vancouver, BC V6B 0A4

October 5, 2020

Attention: Mark Wentzell
CA, CIRP

Invoice # 697889309
Page 1

Re: Receivership of 2073944 Alberta Ltd.

File No: 547730/000029

PROFESSIONAL SERVICES rendered to September 30, 2020 in connection with the above matter as described in the attached.

Fees	$ 14,919.00
Less Discount	(1,000.00)
Fee Balance	13,919.00
Disbursements and Other Charges	162.68
GST on Fees and Taxable Disbursements and Other Charges	700.09
PST on Fees and Taxable Disbursements and Other Charges	974.33
Total this Invoice	**$ 15,756.10**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert

Borden Ladner Gervais

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PROFESSIONAL SERVICES RENDERED to September 30, 2020

Sep 1, 2020	L. Hiebert	0.20	Emails re sale approval application and consider issues for same.	$ 104.00
Sep 1, 2020	R.M. Laity	0.90	Correspondence with M. Kemp-Gee regarding receivership matters and receiver's report; call with M. Kemp-Gee regarding same;	418.50
Sep 2, 2020	L. Hiebert	0.20	Emails re issues for sale approval and distribtuion application.	104.00
Sep 2, 2020	M.G. Johnstone	1.00	Review emails from M. Kemp-Gee and R. Laity; update application materials for Receiver Fee Approval.	335.00
Sep 2, 2020	R.M. Laity	1.20	Review correspondence of M. Kemp-Gee and J. Grieve (realtor) regarding marketing efforts; consider same; draft form of approval and vesting order;	558.00
Sep 3, 2020	R.M. Laity	0.30	Review correspondence regarding inquiry of Brenda of Jerry Peacock; consider same;	139.50
Sep 4, 2020	L. Hiebert	0.70	Discussion with M. Kemp-Gee re strategies for upcoming application and to conclude proceedings; emails re issues for upcoming applications.	364.00
Sep 4, 2020	R.M. Laity	0.80	Review correspondence regarding potential bankruptcy of debtor company concurrent to sale approval application; consider same;	372.00
Sep 6, 2020	R.M. Laity	2.20	Consider ability of receiver to assign debtor into bankruptcy; review/revise notice of application;	1,023.00
Sep 8, 2020	M.G. Johnstone	1.40	Update application materials for Receiver Fee Approval.	469.00

Sep 8, 2020	R.M. Laity	3.10	Correspondence with J. Fordham (insurance broker) regarding Grapevine sale; coordinate update to fee approval materials to include September BLG invoice; review/revise form of Notice of Application re: sale approval and assignment of debtor into bankruptcy by receiver;	1,441.50
Sep 9, 2020	L. Hiebert	0.50	Review and consider draft application to approve sale and consider issues for same.	260.00
Sep 9, 2020	R.M. Laity	0.70	Correspondence regarding sale approval and bankruptcy application; review/revise same;	325.50
Sep 10, 2020	L. Hiebert	1.00	Various emails re materials for sale approval application and consider issuees for same; review and consider draft materials for sale approval.	520.00
Sep 10, 2020	R.M. Laity	1.10	Review/revise notice of application regarding sale approval of Sicamous Lands and bankruptcy of debtor; review draft receiver's second report to court; consider prescribed process for sale approval applications in light of COVID-19 court restrictions, and application to the sale of real property in a receivership;	511.50
Sep 11, 2020	L. Hiebert	0.60	Review and revise draft report and consider issues for upcoming application.	312.00
Sep 11, 2020	R.M. Laity	1.90	Review draft receiver's second report to the court; provide comments and make changes on same; correspondence regarding same;	883.50
Sep 13, 2020	L. Hiebert	0.30	Emails with M. Kemp-Gee re updated report and consider issues for upcoming application.	156.00
Sep 13, 2020	R.M. Laity	0.50	Review correspondence of M. Kemp-Gee regarding revised second report to court; review correspondence with J. Grieve regarding first offer;	232.50

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Sep 14, 2020	L. Hiebert	0.70	Call to S. Dubo re issues for upcoming application; multiple emails with S. Dubo and M. Kemp-Gee re upcoming application and consider issues for same.	364.00
Sep 14, 2020	R.M. Laity	2.30	Review/revise notice of application (Sicamous Lands - sale approve) regarding additional comments and revisions in receiver's second report to court; consider further changes to the receiver's report to court;	1,069.50
Sep 15, 2020	R.M. Laity	1.20	Review revise notice of application; consider timeline for application hearing and corresponding notice;	558.00
Sep 16, 2020	R.M. Laity	0.40	Correspondence with M. Kemp-Gee regarding NOA and receiver's report;	186.00
Sep 17, 2020	R.M. Laity	0.30	Correspondence with M. Kemp-Gee regarding changes to receiver's second report to court and final payout figures for RBC; review comments to NOA and revisions to receiver's report; consider same;	139.50
Sep 18, 2020	L. Hiebert	0.20	Discussion with R. Laity re issues for application.	104.00
Sep 18, 2020	R.M. Laity	0.90	Review/revise court materials regarding sale approval application; correspondence with M. Kemp-Gee regarding same and final receiver's report to court; consider court scheduling matters;	418.50
Sep 21, 2020	R.M. Laity	0.30	Consider notice/service matters to CRA and Ministry of Finance (BC); correspondence with M. Kemp-Gee and M. Wentzell regarding second receiver's report to court;	139.50
Sep 22, 2020	L. Hiebert	0.40	Call with S. Dubo re issues for upcoming application; various emails re upcoming application and final report and materials for same.	208.00

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Sep 22, 2020	R.M. Laity	3.20	Correspondence with M. Kemp-Gee and M. Wentzell regarding receiver's second report to the court; consider same; finalize court materials and coordinate filing of sale; coordinate service of court materials for Oct. 5 application; prepare instruction letter regarding subsequent sealed bids; correspondeence with M. Kemp-Gee and M. Wentzell regarding same; review finalized reports to the court;	1,488.00
Sep 23, 2020	L. Hiebert	0.30	Discussion with R. Laity re issues for sale approval application; review and consider proposed instructions in respect of potential competing bids.	156.00
Sep 23, 2020	R.M. Laity	1.10	Prepare instruction letter regarding submission and treatment of sealed bids; correspondence regarding same;	511.50
Sep 24, 2020	L. Hiebert	0.30	Discussion with S. Dubo re RBC position on application; emails re upcoming application.	156.00
Sep 24, 2020	R.M. Laity	0.50	Correspondence with M. Kemp-Gee regarding instruction letter and CRA demand notice; finalize instruction letter; coordinate preparation of application record;	232.50
Sep 25, 2020	R.M. Laity	0.30	Review draft application record;	139.50
Sep 28, 2020	R.M. Laity	0.40	Consider CRA demand;	186.00
Sep 29, 2020	R.M. Laity	0.20	Call with [redacted] regarding sale of property;	93.00
Sep 30, 2020	M.G. Johnstone	0.30	Prepare brief of authorities.	100.50
Sep 30, 2020	R.M. Laity	0.30	Call with [redacted] regarding bidding process; correspondence with M. Kemp-Gee regarding bidding process;	139.50

TO OUR FEES	$ 14,919.00
Less Discount	(1,000.00)

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Grant Thornton LLP
Re: Receivership of 2073944 Alberta Ltd.

FEE BALANCE 13,919.00

FEE SUMMARY

Timekeeper	Hours	Avg. Rate/Hr.	Amount
L. Hiebert	5.40	$ 485.14	$ 2,619.78
M.G. Johnstone	2.70	312.54	843.87
R.M. Laity	24.10	433.83	10,455.35
	32.20		$ 13,919.00

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable			
Filing Fees	$80.00		
Total Non-Taxable Disbursements and Other Charges	80.00		
Taxable	G=GST; Q=QST; H=HST; P=PST		
Copies	52.70	G	
Postage	29.98	G	
Total Taxable Disbursements and Other Charges	82.68		
Total Disbursements and Other Charges			162.68
Total Fees and Disbursements and Other Charges			14,081.68
GST on Fees and Taxable Disbursements and Other Charges			700.09

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PST on Fees and Taxable Disbursements and Other Charges	974.33
TOTAL THIS INVOICE	**$ 15,756.10**

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Grant Thornton LLP
Suite 1600, 333 Seymour Street
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October 28, 2020

Attention: Mark Wentzell
CA, CIRP

Invoice # 697898618
Page 1

Re: Receivership of 2073944 Alberta Ltd. — File No: 547730/000029

PROFESSIONAL SERVICES rendered to October 27, 2020 in connection with the above matter as described in the attached.

Fees	$ 17,728.50
Less Discount	(1,000.00)
Fee Balance	16,728.50
Disbursements and Other Charges	190.46
GST on Fees and Taxable Disbursements and Other Charges	844.67
PST on Fees and Taxable Disbursements and Other Charges	1,171.00
Total this Invoice	**$ 18,934.63**

THIS IS OUR ACCOUNT - E. & O.E.

BORDEN LADNER GERVAIS LLP

For: Lisa Hiebert

Borden Ladner Gervais

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PROFESSIONAL SERVICES RENDERED to October 27, 2020

Oct 1, 2020	L. Hiebert	0.40	Consider re issues for sale approval application and discussion with R. Laity re same.	$ 208.00
Oct 1, 2020	M.G. Johnstone	1.50	Prepare brief of authorities.	502.50
Oct 1, 2020	R.M. Laity	1.80	Consider CRA demand for GST and viability of bankruptcy; call with R. Kandola (realtor) regarding potential competing bid on Sicamous property; call with M. Kemp-Gee regarding same; review sealed offer and wire confirmation form; correspondence with D. Defeo (realtor) regarding potential competing bids for Sicamous Lands;	837.00
Oct 2, 2020	R.M. Laity	3.80	Attend to matters regarding incoming competing bids and corresponding wire payments; correspondence with M. Kemp-Gee regarding same; correspondence with potential bidders; call with M. Kemp-Gee discussing competing offers; follow-up correspondence to competing bidders requesting corporate and other particulars;	1,767.00
Oct 3, 2020	R.M. Laity	0.30	Review correspondence of D. Defeo and supporting documents regarding competing bid; review correspondence of [redacted] and supporting documents regarding competing bid; correspondence with M. Kemp-Gee regarding same;	139.50
Oct 4, 2020	R.M. Laity	1.80	Review second confidential supplement to receiver's second report to court; correspondence with M. Kemp-Gee regarding same; begin preparing for sale approval application;	837.00

Oct 5, 2020	L. Hiebert	0.50	Review and consider response to applications and strategies for reply and discussion with R. Laity re same.	260.00
Oct 5, 2020	R.M. Laity	4.10	Coordinate final offer compilation; review correspondence of Field Law regarding response to sale approval application; call with M. Kemp-Gee regarding same; call with S. Dubo (counsel to RBC) regardng same; call with D. Nishimura (Field Law) regarding competing bids and increased sale price; consider undertakings to share said information and avoid contested sale application; various correspondence with D. Nishimura regarding potential opposition to relief sought; correspondence with M. Wentzell regarding second confidential supplement; correspondence to Vancouver Court Registry enclosing confidential materials subject to sealing order;	1,906.50
Oct 6, 2020	R.M. Laity	5.70	Prepare for and attend court application re: sale approval of Sicamous Lands; correspondence with D. Nishumura regarding same; correspondence with S. Dubo regarding same; correspondence with M. Wentzell and M. Kemp-Gee regarding same; correspondence with winning bidder; correspondence with losing bidders; call with [redacted] regarding bid of original offeror; coordinate preparation of real estate transaction documents;	2,650.50
Oct 7, 2020	B. Jutla	0.20	Correspond with R. Laity regarding closing of Trans Canada Frontage Road property, review Contract of Purchase and Sale.	47.00
Oct 7, 2020	R.M. Laity	0.40	Coordinate return of deposit payments; correspondence with A. Kallu regarding sale transaction;	186.00

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Oct 8, 2020	R.M. Laity	0.70	Call with A. Kallu regarding closing documentation; coordinate filing of sealed documents with Court Registry; correspondence with A. Kallu regarding approval and vesting order and real estate counsel; correspondence with M. Kemp-Gee regarding contract of purchase and sale; coordinate execution of contract of purchase and sale;	325.50
Oct 9, 2020	R.M. Laity	0.30	Various correspondence re: sale approval and vesting order; correspondence with A. Kallu regarding land transfer documentation and steps; consider same; coordinate court certification of sale approval and vesting order;	139.50
Oct 13, 2020	B. Jutla	1.40	Review certified copy of Approval and Vesting Order, obtain and review title search, obtain and review pending legal notation, correspond with the purchaser's lawyer regarding closing and documentation, draft letter authorizing the filing of the Approval and Vesting Order at the Land Title Office.	329.00
Oct 13, 2020	R.M. Laity	0.20	Consider closing steps and documents for sale of Sicamous Lands; correspondence regarding same;	93.00
Oct 14, 2020	B. Jutla	0.10	Review correspondence.	23.50
Oct 14, 2020	R.M. Laity	0.20	Various correspondence re: sale transaction documents;	93.00
Oct 15, 2020	B. Jutla	1.90	Finalize letter authorizing registration of the Court Order at the Land Title Office, draft undertaking letter to the purchaser's lawyer and Form 17, correspond with the selling and listing realtors regarding Conveyancer's Instruction Report, correspond with the purchaser's lawyer regarding closing documentation.	446.50

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Oct 15, 2020	R.M. Laity	0.50	Coordinate transaction documents; correpsondence with K. Nagy (RDM) regarding purchase documents; correspondence with M. Kemp-Gee regarding update and vendors' statement of adjustments;	232.50
Oct 16, 2020	R.M. Laity	1.10	Correspondence with RDM regarding closing matters for Sicamous property sale; review proposed form of undertaking letter; call with K. Nagy regarding same;	511.50
Oct 19, 2020	L. Hiebert	0.30	Discussion with R. Laity re issues for further applications and strategies to conclude matter and consider same.	156.00
Oct 19, 2020	B. Jutla	1.90	Correspond with R. Laity regarding closing, revise Vendor's Statement of Adjustments, review GST Certificate provided by the purchaser's lawyer, obtain GST Registry search to confirm GST registration status (purchaser not registered) and forward same to R. Laity, obtain GST Registry search confirming the purchaser is registered for GST and forward same to M. Kemp-Gee and R. Laity, forward revised Vendor's Statement of Adjustments to the purchaser's lawyer and to M. Kemp-Gee, arrange for certification and pick up of the net sale proceeds, prepare accounting forms to deposit the net sale proceeds.	446.50
Oct 19, 2020	R.M. Laity	0.70	Various correspondence regarding closing matters; calls with K. Nagy (purchaser's counsel) regarding closing mechanics; review/revise closing undertakings;	325.50
Oct 20, 2020	L. Hiebert	1.40	Consider issues re next steps and application for distribution and conclusion of receivership; call with M. Kemp-Gee re issues for application and to conclude receivership.	728.00

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Oct 20, 2020	B. Jutla	0.10	Review correspondence, attend to deposit of net sale proceeds.	23.50
Oct 20, 2020	R.M. Laity	1.20	Call with M. Kemp-Gee regarding status update on receivership and path to concluding proceeding; consider bankruptcy timing; coordinate update to fee approval; correspondence with S. Dubo (RBC counsel) regarding final distribution and payout statement for RBC;	558.00
Oct 21, 2020	M.G. Johnstone	3.00	Update Fee Approval application materials; redact new accounts.	1,005.00
Oct 21, 2020	B. Jutla	0.50	Attend to payout net sale proceeds.	117.50
Oct 21, 2020	R.M. Laity	1.10	Correspondence with M. Kemp-Gee regarding payment of realtor commissions and final payment to GT; prepare closing certificate re: Sicamous Lands; correspondence regarding returns of deposits;	511.50
Oct 23, 2020	B. Jutla	0.20	Attend to payout of deposit.	47.00
Oct 23, 2020	R.M. Laity	0.90	Various correspondence regarding post-closing matters and receiver's certificate; review/revise notice of application re: fee/activities approval and discharge; correspondence with M. Kemp-Gee regarding same;	418.50
Oct 26, 2020	M.G. Johnstone	1.10	Update Fee Approval materials with Receiver's final invoice.	368.50
Oct 26, 2020	R.M. Laity	1.20	Coordinate filing of receiver's closing certificate re: Sicamous Lands sale; correspondence with O. Kallu regarding statement of disclosable interest; correspondence with M .Kemp-Gee regarding same; review/revise court documents for fee/activities approval; review GT invoice re: privileged or confidential information;	558.00

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Oct 27, 2020	R.M. Laity	2.00	Review/revise affidavits; correspondence regarding same; review/revise notice of application;	930.00

TO OUR FEES	$ 17,728.50
Less Discount	(1,000.00)
FEE BALANCE	16,728.50

FEE SUMMARY(Before Discount)

Timekeeper	Hours	Avg. Rate/Hr	Amount
L. Hiebert	2.60	$ 520.00	$ 1,352.00
M.G. Johnstone	5.60	335.00	1,876.00
B. Jutla	6.30	235.00	1,480.50
R.M. Laity	28.00	465.00	13,020.00
	42.50		$ 17,728.50

DISBURSEMENTS AND OTHER CHARGES:

Non-Taxable

LTSA Online	$25.76	
Total Non-Taxable Disbursements and Other Charges	25.76	

Taxable G=GST; Q=QST; H=HST; P=PST

Copies	160.30	G
LTSA Online Service Charge	4.40	G
Total Taxable Disbursements and Other Charges	164.70	

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Total Disbursements and Other Charges	190.46
Total Fees and Disbursements and Other Charges	16,918.96
GST on Fees and Taxable Disbursements and Other Charges	844.67
PST on Fees and Taxable Disbursements and Other Charges	1,171.00
TOTAL THIS INVOICE	**$ 18,934.63**