

Clerk's Stamp



COURT FILE NUMBER 2003 08874

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

PLAINTIFF HELEN JEAN LUKAN

DEFENDANT JACK LUKAN, 2218405 ALBERTA LTD, 2079260 ALBERTA LTD. AND 1596330 ALBERTA LTD.

IN THE MATTER OF THE: IN THE MATTER OF THE RECEIVERSHIP OF 2079260 ALBERTA LTD. AND 1596330 ALBERTA LTD.

DOCUMENT RECEIVER'S THIRD AND FINAL REPORT

August 15, 2024

RECEIVER'S CONTACT DETAILS

Grant Thornton Place
Suite 1600 – 333 Seymour Street
Vancouver, BC V6B 0A4
Trustee: Mark Wentzell
Telephone: (604) 442-1995
E-Mail: mark.wentzell@ca.gt.com

ADDRESS FOR SERVICE AND CONTACT
INFORMATION OF PARTY FILING THIS
DOCUMENT

Duncan Craig LLP
2800 Scotia Place 1, 10060 Jasper
Avenue
Edmonton, AB T5J 3V9
Lawyer: Zachary Soprovich
Telephone: (780) 409-4428
Email: zsoprovich@dcllp.com

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INTRODUCTION AND PURPOSE OF REPORT

1. Ms. Helen Jean Lukan (“**Ms. Lukan**”) and Mr. Jack Lukan (“**Mr. Lukan**”) (or collectively referred to as the “**Lukan’s**”) are presently in a matrimonial divorce proceeding that started on or around July 29, 2019 in Action No. 4803-188267.
2. On application by Ms. Lukan, on January 13, 2021, the Honourable Mr. Justice D. R. Mah granted a receivership order (the “**Order**”) pursuant to section 13(2) of the *Judicature Act*, R.S.A. 2000, c. J-2, that appointed Grant Thornton Limited as the Receiver (“**GTL**” or “**Receiver**”) of all of the assets, undertakings, and properties of 2079260 Alberta Ltd. (“**207**”), and 1596330 Alberta Ltd. (“**159**”) (hereinafter, and collectively referred to as the “**Companies**”).
3. In its first report (the “**First Report**”) to the Court, the Receiver provided an update with regards to the difficulties encountered with finalizing the form of Order as well as coordinating access to the privately-owned Lands where the assets and books and records of the Companies were located.
4. On February 15, 2021, the Receiver filed a supplement to the First Report (the “**Supplemental Report**”) to update the Court regarding the cooperation provided by Mr. Lukan and recommendations to the Court to grant an Order of the Court to extend the timeframe for which the statutory Notice and Statement of Receiver is to be issued to creditors and the Office of the Superintendent of Bankruptcy pursuant to section 245 and 246 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (the “**BIA**”).
5. The Receiver filed a second report of the Receiver (the “**Second Report**”) in respect of a Court Application scheduled on October 26, 2021. The following relief was granted by the Court:
 - i. to approve the activities of the Receiver to date;
 - ii. to approve the sale of 159 assets located at Likely, AB and to authorize the vesting of title to such assets to Mr. Jim Potter and Mrs. Sharon Potter;
 - iii. to authorize the vesting of title to a John Deere 350D excavator to Gallivan Construction Ltd. and ordering its release;
 - iv. to command Mr. Jack Lukan, or legal counsels acting on his behalf, to provide explanations to the Receiver prior to the end of November 15, 2021 as to why Mr. Jack Lukan is entitled to ownership of a 2016 F550 Picker Truck (the “**2016 Truck**”);

- v. to command Ms. Jean Lukan, or legal counsels acting on her behalf, to provide explanations to the Receiver prior to the end of November 15, 2021 as to why 1596630 Alberta Ltd. is entitled to ownership of the 2016 Truck.
6. The purpose of the Receiver's third and final report (the "**Final Report**") is to update the Court in respect of the activities of the Receiver to date and to seek an order for the following relief:
- i. to approve the conduct and activities of the Receiver to date;
 - ii. to approve the sale of 159 assets located in Valleyview, AB and to authorize the vesting of title to such assets to Century Services Corp.;
 - iii. to approve the sale of 159 assets in Quesnel Forks, BC and to authorize the vesting of title to such assets to Henry Terink o/a Eagle Coast Mining;
 - iv. to approve the negotiated settlement with Mr. Lukan respecting the 2016 Ford Truck;
 - v. to approve the Receiver's fees incurred to date;
 - vi. to approve the fees of the Receiver's legal counsel; and
 - vii. to approve the closing costs and pending disbursements;
 - viii. to approve the Receiver's Final Statement of Receipts and Disbursements (the "**Final SRD**") for the period from January 13, 2021 to August 15, 2024 and the Receiver's application for discharge.

DISCLAIMER AND LIMITATION OF REPORT

7. In preparing this Final Report, the Receiver has relied upon unaudited financial information prepared by the Company's management ("**Management**"), the Company's books and records, certain financial information obtained by third parties, and discussions with various individuals (collectively the "**Information**"). The Information has not been audited by the Receiver as to its accuracy or completeness, nor has it necessarily been prepared in accordance with Accounting Standards for Private Enterprise ("**ASPE**") or International Financial Reporting Standards ("**IFRS**") and the reader is cautioned that this Final Report may not disclose all significant matters related to the Company. Future oriented financial information relied upon in this Final Report is based on assumptions formulated by Management regarding future events; actual results achieved may vary from this information and these variations may be material. The Receiver reserves the right to refine or alter its observations as further information is obtained or is brought to its attention after the date of the Final Report.

8. This Final Report has been prepared for the use of this Court to provide general information and an update relating to the Receivership Proceedings for the purpose of assisting the Court in deciding to approve the relief sought. This Final Report should not be relied on for any other purpose. The Receiver assumes no responsibility or liability for any loss or damage occasioned by any party because of the circulation, publication, reproduction, or use of the Final Report contrary to the provisions of this paragraph.
9. The reports of the Receiver and other relevant information in respect of the receivership proceedings may be found on the Receiver's website at:

https://www.grantthornton.ca/services/reorg/creditor_updates
10. Capitalized terms not defined in this Final Report have the meanings ascribed to them in the Receivership Application materials.
11. All references to dollars are in Canadian currency unless otherwise noted.

ACTIVITIES OF THE RECEIVER

12. Subsequent to the filing of the Second Report (i.e., October 18, 2021), the Receiver carried out the following activities:
 - conducted a formal marketing sales process and successfully negotiated and sold certain 159 equipment stored at a gold mine site in Quesnel Forks, BC (the "**Mine Site**") to Henry Terink o/a Eagle Coast Mining and certain 159 equipment located at Valleyview, AB to Century Services Corp.;
 - coordinated the recovery of a 2006 John Deere 350D Excavator by Gallivan Construction;
 - negotiated a settlement with Mr. Lukan for a 2006 Ford truck;
 - liaised with CRA regarding the deemed trust claim;
 - liaised with Ms. Lukan and other stakeholders in relation to these receivership proceedings; and
 - prepared this Third and Final Report.

Sale of 159 assets located in Valleyview, AB and Quesnel Forks, BC

13. As outlined in the Second Report, there were certain 159 assets located at a personal residential acreage owned by the Lukan's in Valleyview, AB. The Receiver attended at the premise on February 20, 2021 to inspect and photograph the 159 equipment and assets

located there, including a Quonset ("**Lot A**"). The assets in Valleyview, AB other than Lot A are referred to as **Lot C** below.

14. As outlined in the Second Report, the Receiver confirmed that certain 159 assets were located in Quesnel Forks, BC for the purpose of mining a gold claim (the "**Mine Site**"). The 159 assets at the Mine Site are referred to as **Lot B** below.
15. The Receiver planned, developed and initiated a process to market the Lot A, Lot B, and Lot C assets. In conducting the Sales Process, the Receiver has prepared and forwarded to various auction houses, to Gallivan, to Ms. Lukan, and to Mr. Lukan's legal counsel on October 7, 2021 an Invitation for Offers package (the "**Marketing Package**") for the sale of assets, with an addendum to the Marketing Package sent to those same parties on October 12, 2021. Please refer to "Exhibit L" of the Second Report for a copy of the Marketing Package and addendum hereto are copies of the Marketing Package and addendum. The deadline for submission of offers was October 18, 2021 at 4:00pm MST (the "**IFO Submission Deadline**").
16. Four offers were submitted to the Receiver by the IFO Submission Deadline, including one offer to purchase the Lot A, B and C en-bloc. In making its decision between the four offers, the Receiver was particularly concerned about maximizing the recovery. As a result, the Receiver accepted the highest offer for Lot B from Mr. Henry Teerink at Eagle Coast Minings ("**Mr. Teerink**") for \$36,000 plus GST, and the highest offer for Lot C from Century Services Corp. ("**Century**") for \$37,000 plus GST less any costs and expenses incurred by Century to render the premises.
17. The Receiver did not receive any offer to purchase Lot A on a standalone basis. And the Receiver did not accept the offer to purchase all Lot A, B, and C en-bloc as the amount offered was less than the aggregate amount of the two separate offers accepted. The Receiver is of the view that the costs to remove, transport, and re-assemble the Lot A asset far outweigh its value; accordingly, the Lot A asset has no recoverable value.
18. The total consideration for Lot B of \$36,000 and GST of \$1,800 were received by the Receiver by wire transfer on November 10, 2021. The Lot C assets were sold to Century for \$37,000 plus GST, less any costs and expenses incurred by Century to render the premises. The full amount plus GST was received on November 10, 2021.

Recovery of 2006 John Deere 350D Excavator by Gallivan Construction

19. Upon application by the Receiver, the court granted an order on October 26, 2021 authorizing the sale of the 2006 John Deere 350D Excavator bearing serial number FF350DX805349 (the

“**JD Excavator**”) by the Receiver to Gallivan Construction Ltd. (“**Gallivan**”) and vesting of the title to the JD Excavator to Gallivan free and clear of the claims of all others. The Receiver charged Gallivan \$2,500 plus GST and received same on August 10, 2021. The details of this transaction were set out in the Second Report.

Negotiated Settlement of a 2016 Ford F550 Truck (the “**2016 Truck**”) with Mr. Lukan

20. As outlined in the Second Report, the Receiver received a copy of a letter (the “**Letter**”) dated March 12, 2021, that was addressed to Ms. Lukan’s legal counsel that was from Mr. Lukan’s legal counsel. The Letter indicated that Mr. Lukan sold a 159 truck (a 2016 F550 crew cab truck, VIN: 1FDU5HY2GFA34649) (hereinafter referred to as the “**2016 Truck**”) to himself for \$32,000.
21. It appears that no consideration was exchanged as the amount was a setoff for amounts owed from 159 to Mr. Lukan for past mileage. The Letter further states that Mr. Lukan has lost the bill of sale and does not appear to have any records supporting the claim for mileage.
22. Pursuant to the court order approving the Receiver’s Actions pronounced on October 26, 2021, the Honorable Court commanded Mr. Lukan, or his legal counsel, to provide an explanation to the Receiver on or before November 15, 2021, explaining why Mr. Lukan claims to be entitled to ownership and possession of the 2016 Truck.
23. On November 17, 2021, the Receiver received a letter from Mr. Lukan’s legal counsel indicating that Mr. Lukan is not disputing 159’s entitlement to the ownership of the 2016 Truck. The Receiver subsequently negotiated a settlement with Mr. Lukan for the 2016 Truck for \$27,250 plus GST. The payment was received in December 2021.

CREDITOR CLAIMS

CANADA REVENUE AGENCY (“**CRA**”)

24. On January 17, 2023, the Receiver received a letter from CRA in which the CRA made a deemed trust claim for unremitted payroll source deductions in the amount of \$26,422.20.
25. At the time the deemed trust claim was assessed and communicated to the Receiver (i.e. January 17, 2023), there was insufficient funds available in the trust account to satisfy the deemed trust claim. In light of the shortfall, the Receiver intended to reach an administrative agreement seeking CRA’s consent to approve (i) the Receiver’s fees received to date out of the total realization on the assets and (ii) reasonable costs to discharge out of the remaining funds available, prior to the payment of amounts otherwise payable pursuant to the Crown’s

deemed trust claim(s) under subsection 227(4) of the Income Tax Act. The letter to CRA dated October 6, 2023 is attached hereto as **Appendix “1”**.

26. Upon reviewing the detailed invoices of the Receiver, on October 24, 2023, the CRA notified the Receiver of its decision by way of a letter that it will approve the Receiver’s fees up to a maximum of \$74,882.90. The letter from CRA is attached hereto as **Appendix “2”**.

27. The Receiver, upon review of the Receivership Order (appended hereto as **Appendix “3”**) and in consultation with its legal counsel, believes that the Receiver’s fees and its legal counsel’s fees rank ahead of the CRA deemed trust claim. Pursuant to paragraph 18 of the Receivership Order, the Receiver and counsel to the Receiver have a charge not exceeding \$500,000 as security for professional fees and disbursements which shall form a first charge on the Property in priority to all security interests, trusts, deemed trusts, liens, charges and encumbrances subject to section 14.06(7), 81.4(4) and 81.6(2) and 88 of the BIA.

WELLS FARGO EQUIPMENT FINANCE COMPANY

28. As outlined in the Second Report, the Receiver reviewed a personal property registry search and found that the Excavator was financed by the Wells Fargo Equipment Finance Company. A security interest was registered on May 16, 2019, that listed 159 and Ms. Lukan as co-borrowers. On May 6, 2021, the Receiver received security documentation and a secured proof of claim from the Wells Fargo Equipment Finance Company (“**Wells Fargo**”). The filed secured claim was for \$34,262.34 with a per diem amount of \$6.90. This secured claim was admitted in the receivership proceedings.

29. As a result of an agreement to recover the Excavator and remediate the Lands, the Wells Fargo claim was paid in full (\$32,960.61) by the insurance company, with the remaining \$9,539.39 of insurance proceeds remitted to the Receiver.

REMAINING ACTIVITIES TO ESTATE FINALIZATION

30. There being no remaining assets to be realized upon, the Receiver requests the Court to grant an order discharging the Receiver after making the pending disbursements as outlined in the following section and subject to court approval.

FINAL STATEMENT OF RECEIPTS AND DISBURSEMENTS

31. The Receiver’s Final SRD has been prepared for the period from January 13, 2021 to August 15, 2024, 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 "4"** to the Final Report.

32. The Final SRD shows that, as at August 15, 2024, there was \$1,611.15 of net cash receipts in the Estate before pending receipts and disbursements. Included in the pending receipts and disbursements are (i) advance by the Receiver; and (ii) the payment of closing costs of the Receiver's legal counsel, which are discussed in greater detail below under Professional Fees. There are nil net cash receipts after the pending receipts and disbursements.

PROFESSIONAL FEES

33. The Receiver seeks to have its professional fees and disbursements, as well as those of its Legal Counsel, approved by this Honorable Court. The Receiver and its Legal Counsel have maintained detailed records of their professional fees and disbursements.
34. The Receiver's accounts that are being presented to this Honorable Court for approval amounted to \$88,884.93 plus \$4,444.25 of GST, for a total of \$93,329.18. This represents the actual Receiver's fees incurred for services rendered between January 11, 2021 and July 31, 2023. A summary and copies of the Receiver's invoices are attached hereto as **Appendix 5** to this Final Report. In light of the shortfall of funds available, the Receiver has written off a total of \$71,399.73 (before GST) of its own fees and has not invoiced any amounts related to time costs incurred after July 31, 2023.
35. Duncan Craig LLP ("**Duncan Craig**") has acted as the Receiver's legal counsel on matters relating to the receivership administration. Duncan Craig's accounts that are being presented to this Honorable Court for approval total \$23,760.30 plus \$1,183.02 of GST, for a total of \$24,943.32, of which \$19,693.32 (inclusive of GST) was paid and represents Duncan Craig's fees and expenses for the period from the commencement of the receivership to October 29, 2021. A summary and copies of Duncan Craig's invoices are attached hereto as **Appendix 6** to this Final Report.
36. Estimated closing costs of Duncan Craig amounted to \$5,000, plus \$250 GST, for a total of \$5,250, which is more than the funds currently available in the Estate (i.e. \$1,611.15). As a result, the Receiver intends to advance \$3,638.85 to the Estate to cover the shortfall in funds available to pay closing costs incurred and to be incurred by its legal counsel to, among other things, make this application seeking the Receiver's discharge and various other reliefs.

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

CONCLUSION AND RECOMMENDATIONS

38. The Receiver respectfully requests that this Honorable Court grant an Order for the following:

- i. to approve the activities of the Receiver to date;
- ii. to approve the sale of 159 assets located in Valleyview, AB and Quesnel Forks, BC, and to authorize the vesting of title to such assets to Century Services Corp. and Henry Terink o/a Eagle Coast Mining, respectively;
- iii. to approve the negotiated settlement for the 2016 Truck with Mr. Lukan;
- iv. to approve the Receiver's fees incurred to date;
- v. to approve the fees of the Receiver's legal counsel;
- vi. to approve the estimated closing costs and pending disbursements; and
- vii. to approve the Receiver's Final Statement of Receipts and Disbursements (the "**Final SRD**") for the period from January 13, 2021 to August 15, 2024 and the Receiver's application for discharge.

All of which is respectfully submitted this 15th day of August 2024.

**Grant Thornton Limited,
in its capacity as Receiver of
2079260 Alberta Ltd. and 1596330 Alberta Ltd.
and not in its personal or corporate capacity**

Per:



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

Appendix 1 – Letter from the Receiver to CRA dated October 6, 2023



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

T +1 604 687-2711
F +1 604 685-6569

October 6, 2023

Via Fax: 1-833-697-2389

Canada Revenue Agency
National Insolvency Office
10-9700 Jasper Ave NW
Edmonton AB T5J 4C8

Attn: mxy026 (Paula)

Cc: Stephanie Ross (1225)

Dear Paula/Stephanie:

Re: Agreement between Grant Thornton Limited and His Majesty the King in right of Canada, in regards to the receivership of 1596330 Alberta Ltd

CRA Business Number: 82446 0711 RP0001
Estate Number: 24-116171
Court Number: 24-116171

On January 13, 2021, the Court of Queen's Bench of Alberta (the "**Court**") pronounced an order (the "**Receivership Order**") appointing Grant Thornton Limited as the receiver (the "**Receiver**") to, among other things, all of the assets, undertakings, and properties of 1596330 Alberta Ltd. ("**159**", or the "**Company**").

On March 25, 2021, the Receiver served the Notice of Statement of Receiver pursuant to subsection 245(1) and 246(1) of the *Bankruptcy and Insolvency Act* (the "**BIA**") to the known creditors of the Company including, among others, the Canada Revenue Agency (the "**CRA**") at #10 9700 Jasper Avenue, Edmonton, AB, T5J 4C8. A copy of the Affidavit of Mailing was attached hereto as **Appendix "1"**.

Since its appointment and up until around October 2021, the Receiver had been administering the estate and realizing upon all the assets of the Company pursuant to the Receivership Order. All of the Receiver's actions and conducts up to October 18, 2021 were approved by the Court by way of an order dated October 26, 2021, hereto appended as **Appendix "2"**. The Receiver's fees (before GST and disbursements) related to its services from January 11, 2021 to September 16, 2021 amounted to \$88,103.40 and were paid from the funds available in the estate trust account. A summary of the fees and detailed invoices were appended hereto as **Appendix "3"**.

On January 17, 2023, the Receiver received a letter from the CRA claiming that the following amounts are trust funds and shall be paid to the Receiver General out of the realization of any property subject to the statutory trusts in priority to all other creditors. The letter is appended hereto as **Appendix "4"**.

- Federal income tax: \$13,267.39
- Provincial income tax: \$8,889.22
- CPP employee part: \$3,633.01
- EI employee part: \$632.58

Total: \$26,422.20

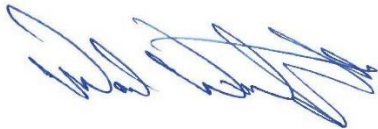
At the time the deemed trust was assessed and communicated to the Receiver (i.e. January 17, 2023), the remaining funds available in the estate trust account were \$5,431.97. The total receipts from realization of the Company's assets amounted to \$120,619.88. There is no remaining assets to be realized upon. The total disbursements were \$115,187.91, including \$88,103.40 being the Receiver's fees for services rendered between January 11, 2021 and September 16, 2021. A final statement of receipts and disbursement as of January 17, 2023 was attached as **Appendix "5"**.

The Receiver is seeking CRA's consent to retain (i) the Receiver's fees received to date out of the total realization on the assets and (ii) reasonable costs to discharge out of the remaining funds available, prior to the payment of amounts otherwise payable pursuant to the Crown's deemed trust claim(s) under subsection 227(4) of the *Income Tax Act*. The amount to be received by the CRA, is estimated at \$2,931.97.

The Receiver respectfully requests an Administrative Agreement to address the proposed payment to the CRA.

Please contact our office, should you require additional information or wish to further discuss this estate.

Yours very truly,
GRANT THORNTON LIMITED
In its capacity as court-appointed Receiver of
1596330 Alberta Ltd.



Per: Mark Wentzell, CPA, CA, CIRP, LIT
Senior Vice-President

Appendix 1
Affidavit of Mailing

CANADA
Province of Alberta
District of: Alberta
Division No. 01-Edmonton
Court No. 24-
Estate No. 24-

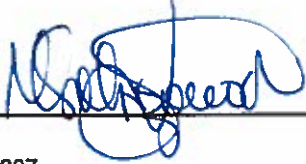
Affidavit of Mailing

In the matter of the Receivership of
1596330 Alberta Ltd.

I, Marina Solorzano, of the Trustee's office of Grant Thornton Limited, 1701 Scotia Place 2, 10060 Jasper Avenue, Edmonton, AB, T5J 3R8, hereby make oath (or solemnly affirm) and say:

That on the 25th day of March 2021, I did cause to be sent by prepaid ordinary mail to the bankrupt and all known proven creditors, whose names and addresses appear on the paper writing marked exhibit "B" annexed hereto, a copy of: Notice and Statement of Receiver. *A - ms*

And that, on the 25th day of March 2021, I sent via regular mail.



Marina Solorzano
Phone: (780) 401-8207
Fax: (780) 426-3208

SWORN (or SOLEMNLY DECLARED) before me in the City of Edmonton in the Province of Alberta, this March 25, 2021.



Dan Woo, Commissioner of Oaths
For the Province of Alberta
Expires October 31, 2023

DAN WOO
COMMISSIONER FOR OATHS
MY APPOINTMENT EXPIRES OCT. 31, 2023

Exhibit "A"

Canadian Western Bank
285, 2880 Glenmore Trail SE
Calgary, AB, T2C 2E7

CWB National Leasing Inc.
1525 Buffalo Place
Winnipeg, MB, T6H 5W5

Koch Ford Lincoln Sales (2003) Ltd.
5121 Gateway Boulevard
Edmonton, AB, T6H 5W5

Riviera Finance of Texas, Inc.
10430-1 Pioneer Blvd.
Santa Fe Springs, CA
90670, USA

Wells Fargo Equipment Finance Company
1290 Central Parkway W, Suite 1100
Mississauga, ON,
L5C 4R3

Canada Revenue Agency
#10 9700 Jasper Avenue
Edmonton, T5J 4C8

Att.: High Risk Insolvency

Bank of Montreal
5013 50th Avenue
Lacombe, AB
T4L 1K4

Canada Revenue Agency
#10 9700 Jasper Avenue
Edmonton, AB, T5J 1G5

Att.: Branch Manager

Att.: Corporate tax

Workers Compensation Board
9912 107 Street
Edmonton, AB
T5K 1G5

Alberta Treasury Board and Finance
#21 10020 100 St. NW
Edmonton, AB
T5J 0N3

Perron Ventures Ltd.
PO Box 2182
Valleyview, AB
T0H 3N0

Superintendence of Bankruptcy
9700 Jasper Avenue, Edmonton, AB
T5J 4C8

This is Exhibit "A" referred to in the
affidavit (or statutory declaration) of
[Signature]
sworn (or affirmed or declared) before me
this 25 day of March, 2021
[Signature]
A Commissioner for Oaths in and for Alberta



NOTICE AND STATEMENT OF RECEIVER
(Subsections 245(1) and 246(1) of the Act)

**IN THE MATTER OF THE RECEIVERSHIP OF
1596330 ALBERTA LTD.**

THE RECEIVER HEREBY GIVES NOTICE AND DECLARES THAT:

1. On the 13th day of January 2021, the undersigned, Grant Thornton Limited, became Receiver in respect of 1596330 Alberta Ltd. ("159" or the "**Company**"). The assets of the Company and the book value are described below based on the most recent historical accounting records:

<u>Assets</u>	<u>Net Book Value (\$) at March 31, 2019</u>
Accounts Receivable	60,760
Income Taxes Recoverable	1,846
Due from Related Company	70,814
Inventories	8,019
Property, Plant and Equipment	269,329

2. The undersigned became Receiver by virtue of being appointed by the Court of Queen's Bench of Alberta, pursuant to a Consent Receivership Order (the "**Order**") pronounced by Justice Mah in Edmonton, Alberta on January 13th, 2021. A copy of the Order is available by contacting the undersigned or by visiting the undersigned's website at: http://www.grantthornton.ca/services/reorg/creditor_updates
3. The undersigned took possession or control of the property located in Valleyview, Alberta on the February 10, 2021.
4. The following information relates to the receivership:
 - a) Principal address of the insolvent person: 22356 Township Rd 703
Valleyview, AB T0H 3N0
 - b) Principal line of businesses: Oilfield service and maintenance
 - c) Primary location(s) of the businesses: Alberta

- d) Based on a preliminary review of the Companies' records and the Personal Property Registry in Alberta, the following is a list of creditors who hold a security interest on the company described above:

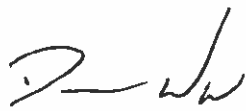
<u>Creditor</u>	<u>Amount (CAD\$)</u>
Riviera Finance of Texas, Inc.	Unknown
CWB National Leasing Inc.	Unknown
Koch Ford Lincoln Sales (2003) Ltd.	Unknown
Canadian Western Bank	Unknown
Wells Fargo Equipment Finance Company	Unknown
Canada Revenue Agency – source deductions	Unknown
Canada Revenue Agency – GST	Unknown

- e) The list of other creditors of the Companies and the estimated amounts owed to each of them is detailed in attached Appendix "A".
- f) At this stage, the Receiver is reviewing the Companies' books and records to determine the appropriate method to realize upon the assets.
- g) Contact person for Receiver: Sagar Choudhury or Nicholas Polturak
Telephone No.: 780-412-2338 / 780-401-8211
Email: sagar.choudhury@ca.gt.com / Nicholas.Polturak@ca.gt.com

A copy of the Order, other materials and future reports of the Receiver will be posted on our website at: https://www.grantthornton.ca/services/reorg/creditor_updates

DATED at Edmonton, Alberta, this 23rd day of March 2021.

Grant Thornton Limited,
in its capacity as Court Appointed Receiver for
1596330 Alberta Ltd.
and not in its corporate or personal capacity



Per: Dan Woo, CPA, CMA, CIRP, LIT
Senior Vice President

Exhibit "A"

In the Matter of the Receivership of 1596330 Alberta Ltd.

Unsecured Credit Listing

<u>Name</u>	<u>Amount (\$ CAD)</u>
Bank of Montreal - LOC	60,000.00
Jim and Sharon Potter - rent arrears	12,800.00
Canada Revenue Agency - corporate tax	2,079.00
Workers Compensation Board	1.00
Alberta Treasury Board and Finance	1.00
Perron Ventures Ltd.	1.00

Appendix 2

Order (Approval of Receiver's Actions) dated October 26, 2021

COURT FILE NO. 2003 08874

COURT Court of Queen's Bench of Alberta

JUDICIAL CENTRE Edmonton

PLAINTIFF HELEN JEAN LUKAN

DEFENDANTS JACK LUKAN, 2218405 ALBERTA LTD., 2079260 ALBERTA LTD. and
1596330 ALBERTA LTD.

DOCUMENT **ORDER – APPROVAL OF RECEIVER'S ACTIONS**

ADDRESS FOR
SERVICE AND
CONTACT
INFORMATION OF
PARTY FILING THIS
DOCUMENT

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Barrister & Solicitor
Phone: 780.441.4348
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Email: rrimer@dcllp.com
File # 132-208081

DUNCAN CRAIG LLP
LAWYERS MEDIATORS
2800 Scotia Place
10060 Jasper Avenue
Edmonton, Alberta Canada T5J 3V9

DATE ON WHICH ORDER WAS PRONOUNCED:

October 26, 2021

LOCATION OF HEARING :

**Edmonton, Alberta via WebEx
Hearing in Virtual Courtroom 86**

NAME OF JUSTICE WHO MADE THIS ORDER:

**Honourable Madam Justice D.L.
Shelley**

UPON THE APPLICATION of Grant Thornton Limited (the "Receiver"), the Court-appointed Receiver of the current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "Property") of 2076260 Alberta Ltd. and 1596330 Alberta Ltd. (collectively the "Debtors"); AND UPON having heard read the Second Report of the Receiver, to be filed; AND UPON having heard read the Affidavit of Service of Karla Sookdeo, to be filed; AND UPON having heard representations of counsel acting for the Receiver; AND UPON having heard representations of counsel acting for Jack Lukan; AND UPON noting that counsel acting for Jean Lukan (Bishop & McKenzie LLP, Jim Gallivan (in person) and Dan Woo on behalf of the Receiver, also attended the Application but made no submissions;

Clerk's Stamp

IT IS HEREBY ORDERED THAT:

1. The time for service of notice of this Application and the Second Receiver's Report is hereby abridged, the Application is properly returnable today, service of the Application and the Second Receiver's Report on the Service List, in the manner described in the Service Affidavit, is good and sufficient, and no other persons, other than those listed on the Service List attached as Exhibit "A" to the Service Affidavit (the "Service List") are entitled to service of the Application or the Second Receiver's Report.

Approval of Receiver's Actions

2. The actions and conduct of the Receiver, as reported in the Second Receiver's Report, are hereby approved and ratified.

Approval of Sales and Vesting of Assets

3. The sale of assets belonging to 1596330 Alberta Ltd. to Mr. Jim and Mrs. Sharon Potter as described in paragraph 18 of the Receiver's Second Report is hereby approved, and the assets vest with Mr. Jim and Mrs. Sharon Potter, free and clear of the claims of all others.
4. The sale of the 2006 John Deere 350D Excavator bearing serial number FF350DX805349 (the "Excavator") by the Receiver to Gallivan Construction Ltd. as described in paragraphs 19 to 38 of the Receiver's Second Report is hereby approved, and it is further ordered that Gallivan Construction Ltd. is now the owner of the Excavator free and clear of the claims of all others.
5. Prior to the end of November 15, 2021, Jack Lukan, or legal counsel acting on his behalf, is to provide an explanation to the Receiver by way of e-mail at dan.woo@ca.gt.com (with a copy to Receiver's counsel at rimer@dcilp.com), a written explanation, complete with backup documentation, explaining why Jack Lukan claims to be entitled to ownership and possession of the 2016 F550 Crew Cab Truck bearing serial number 1FDU5HY2GFA34649 (the "2016 Truck").
6. Prior to the end of November 15, 2021, Jean Lukan, or legal counsel acting on her behalf, is to provide an explanation to the Receiver by way of e-mail at dan.woo@ca.gt.com (with a copy to Receiver's counsel at rimer@dcilp.com), a written explanation, complete with backup documentation, explaining why 1596330 Alberta Ltd. is entitled to ownership of the 2016 Truck.

Service

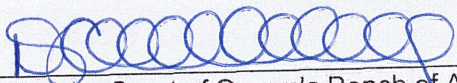
7. Service of this Order shall be deemed good and sufficient by:
 - (a) Serving same on:
 - (i) The persons listed on the Service List created in these proceedings;
 - (ii) Any other persons served with notice of the Application for this Order;

(iii) Any other parties attending or represented at the Application for this Order;
and

(b) Posting a copy of this Order on the Receiver's website at
<https://www.grantthornton.ca/service/advisory/creditor-updates>;

(c) Service on any other person is hereby dispensed with.

8. Service of this Order may be effected by facsimile, electronic mail, personal delivery, or courier. Service is deemed to be effected the next business day following transmission or delivery of this Order.

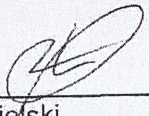


Justice of the Court of Queen's Bench of Alberta

Approved as to the Order being granted by:

Stringam LLP

Per:



Luke Smiegielski
Counsel for Jack Lukan

Appendix 3

Receiver's Fees and Detailed Invoices

**In the Matter of the Receivership of
1596330 Alberta Ltd. - Client # 307049 - Job # 663234
Summary of Receivers Fees (before GST & disbursements)
for services provided from January 11, 2021 up to and including September 16, 2021**

Invoice Number	Invoice Date	Services provided	Fees	Discount	Billed
LABN-1317	28-Feb-21	from January 11, 2021 up to and including February 28, 2021	\$ 36,385.50	\$ (1,955.00)	\$ 34,430.50
LABN-1321	31-Mar-21	from March 1, 2021 up to and including March 31, 2021	\$ 2,452.50	\$ -	\$ 2,452.50
LABN-1330	30-Apr-21	from April 1, 2021 up to and including April 30, 2021	\$ 19,365.00	\$ (2,000.00)	\$ 17,365.00
LABN-1344	31-May-21	from May 1, 2021 up to and including May 31, 2021	\$ 1,895.00	\$ -	\$ 1,895.00
LABN-1362	30-Jun-21	from June 1, 2021 up to and including June 30, 2021	\$ 8,297.90	\$ -	\$ 8,297.90
LABN-1458	16-May-22	from July 1, 2021 up to and including September 16, 2021	\$ 23,662.50	\$ -	\$ 23,662.50
Total Receiver Fees					\$ 88,103.40



February 28, 2021

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1317

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from January 11, 2021 up to and including February 28, 2021, as outlined
on the attached summary of charges.

Hours			
D. Woo	51.00	Total time for professional services	\$36,385.50
S. Choudhury	18.60	Disbursements	\$ <u>202.70</u>
M. Lovell	15.90		
H. Seifeddine	13.00	Subtotal	\$36,588.20
		Voluntary discount	<u>(\$1,955.00)</u>
Total	<u>98.50</u>		
		Subtotal	\$34,633.20
		GST @ 5%	\$ <u>1,731.66</u>
		Total	<u>\$36,364.86</u>

Disbursements:

Searches fees: \$ 30.00
Supplies for staff: \$172.70
Total : **\$202.70**

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E: Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

1596330 Alberta Ltd.

Professional Services - For the period from January 11, 2021 up to and including February 28, 2021

Client 307049

		Hours	Amount
Dan Woo			
1/11/2021	Review correspondence from Mr. J. Delgado regarding status of receivership application.	0.10	57.50
1/14/2021	To capture time not previously recorded regarding completing internal conflict checks, pre-engagement matters and multiple correspondence with Mr. J. Delgado regarding timeline for receivership appointment.	0.50	287.50
1/14/2021	Correspondence with Mr. J. Delgado regarding receivership appointment; review affidavit of applicant; review draft form of order; contact Mr. R. Rimer at Duncan Craig LLP regarding acting as legal counsel to the Receiver; telephone call with Mr. Rimer to discuss background and contemplated amendments to the model receivership order; instructions to staff regarding file setup.	1.30	747.50
1/15/2021	Review company website; coordinate conference call with Mr. J. Delgado and Mr. R. Rimer; review affidavit of Helen Lukan.	0.50	287.50
1/16/2021	Review draft form of Order provided by Mr. J. Delgado.	0.30	172.50
1/17/2021	Review correspondence from Mr. Jose Delgado and blackline revisions to model receivership order; consider issues and prepare response to Mr. Delgado.	0.30	172.50
1/18/2021	Review affidavit materials of Mr. Jack Lukan from Mr. J. Delgado; correspondence to Mr. R. Rimer; review updated PPR searches from Mr. Rimer; attend conference call with Mr. Delgado and Mr. R. Rimer to discuss proposed form of receivership order; correspondence and instructions to Ms. M. Lovell.	1.10	632.50
1/19/2021	Review updated PPR searches requested by legal counsel; instructions to Ms. M. Lovell; complete internal administration matters regarding new engagements.	0.70	402.50
1/20/2021	Review amendments to form of order; consider issues related to section 245/246 Notice and timing for possession taking matters.	0.40	230.00
1/21/2021	Review correspondence from Mr. J. Delgado regarding request from matrimonial lawyers; telephone call with legal counsel regarding form of Order and timing for filing Order; coordinate call for Friday Jan 22.	0.30	172.50
1/22/2021	Telephone call with Mr. R. Rimer and Ms. M. Lovell to discuss outstanding matters to finalize Order; provide website address; instructions to legal counsel to reach out to legal counsel for Mr. Lukan; discuss request by legal counsel regarding merger of matrimonial action to receivership appointment.	0.50	287.50
1/25/2021	Telephone call to Mr. Jack Lukan regarding receivership order granted; Mr. Lukan advised that he will speak with his legal counsel before he provides any assistance; correspondence to update Mr. R. Rimer; instructions to Ms. M. Lovell to contact external accountants to request financial information; telephone call to Mr. Juan Bituin at the Office of the Superintendent of Bankruptcy; correspondence to Mr. Bituin.	1.50	862.50
1/26/2021	Review correspondence from Mr. Juan Bituin from the Office of the Superintendent of Bankruptcy; prepare response from the Receiver; review correspondence from Mr. J. Delgado regarding comments on form of Order; prepare response to Mr. Delgado.	0.50	287.50
1/29/2021	Telephone call with legal counsel to discuss form of receivership order; discuss efile list per the Court of Queens Bench; review updates to proposed form of order; instructions to Mr. R. Rimer regarding communications to Stringam LLP; conference call with Mr. J. Delgado and Mr. R. Rimer regarding receivership order and representations before Justice Mah; review correspondence from external accountant along with copy of 2019 F/S and capital asset continuity schedule; instructions to Ms. M. Lovell; review clean copy of receivership order from Mr. Delgado; review correspondence from Mr. Delgado to lawyers at Stringam LLP.	2.30	1,322.50
2/1/2021	Instructions to staff to open an estate trust bank account; review correspondence from Mr. J. Evans from Stringam LLP; review correspondence from Mr. J. Delgado; correspondence with legal counsel.	0.20	115.00
2/2/2021	Review correspondence from Stringam LLP; review correspondence from Mr. J. Delgado regarding information presented at the receivership application; review correspondence from Mr. Delgado to Mr. Evans; telephone call and instructions to Mr. R. Rimer regarding preparing a letter to Stringam LLP; review comments from Mr. Evans regarding objections to certain provisions in the receivership order; review correspondence from Mr. Delgado to respond to comments to Mr. Evans; review and approve draft letter prepared by legal counsel to Stringam LLP.	1.60	920.00
2/3/2021	Telephone call from legal counsel to discuss status of calls to Stringam LLP; discuss upcoming Court application; discuss requirement for a Court report to be prepared; discuss actions taken by Receiver to date; review multiple correspondence from legal counsel; correspondence to Mr. J. Delgado regarding client information; review correspondence from Mr. Delgado; review correspondence from legal counsel to Stringam LLP regarding assistance and access.	0.60	345.00
2/4/2021	Review update from Mr. R. Rimer regarding access and cooperation by Mr. Lukan; review affidavit of Jean Lukan dated Jan 29, 2021.	0.50	287.50
2/4/2021	Review correspondence from Court regarding scheduling; review correspondence from legal counsel; review correspondence from Stringam LLP.	0.30	172.50

1596330 Alberta Ltd.

Professional Services - For the period from January 11, 2021 up to and including February 28, 2021

Client 307049

		Hours	Amount
2/5/2021	Review correspondence from legal counsel to Mr. L. Smiegelski at Stringam LLP; correspondence to Ms. J. Lukan; telephone call with Ms. J. Lukan regarding asset matters and books and records; updates from staff regarding asset matters; review comments from legal counsel regarding items to address in Court report; start report writing.	2.40	1,380.00
2/6/2021	Review correspondence from legal counsel regarding report matters; review file; review electronic mail correspondence from multiple parties; review updates and memos from staff; prepare draft report and exhibits; copy to legal counsel for review and comment; correspondence to Ms. N. Soderberg.	2.80	1,610.00
2/7/2021	Review correspondence from Ms. J. Lukan regarding asset matters and books and records.	0.10	57.50
2/8/2021	Call and left message for Mr. J. Lukan to confirm date to attend site; review correspondence from Mr. R. Rimer to Mr. J. Delgado regarding information for upcoming court application; telephone call with legal counsel regarding draft report and proposed changes; update report; print and execute report; scan and return to legal counsel for filing at Court; review correspondence from legal counsel regarding filing of materials; review correspondence from legal counsel to Stringam LLP regarding cooperation from Mr. Lukan; review correspondence and update from Mr. J. Delgado; correspondence to Nickelle Soderberg.	2.10	1,207.50
2/9/2021	Telephone call from Mr. Jack Lukan to discuss site attendance tomorrow; discuss assets located at Valleyview and Likely BC; telephone call with Ms. J. Lukan; correspondence to/from Mr. R. Rimer; conference call with Mr. S. Choudhury and Ms. H. Seffeddine regarding planning session for possession taking duties; review correspondence from Ms. Nickelle Soderberg; review multiple correspondence from Mr. J. Delgado; review affidavit of Ms. J. Lukan.	3.80	2,185.00
2/10/2021	Pick up Mr. S. Choudhury; pick up Ms. H. Saffedine; travel to Valleyview, AB; telephone call with Mr. J. Lukan regarding estimated arrival time; attend site to meet with Mr. J. Lukan; meeting with Mr. Lukan to review capital asset list provided by accountant; walk through yard to photograph and catalogue equipment and chattels; catalogue assets in shop; catalogue assets in Quonset; catalogue assets in two sheds; walk to creek to photograph excavator; instructions to Ms. M. Lovell regarding contacting landlord in Lively, BC; return travel to Edmonton; review correspondence from legal counsel regarding form of Order.	14.50	8,337.50
2/11/2021	Review correspondence and schedule prepared by Mr. S. Choudhury regarding capital assets.	0.20	115.00
2/12/2021	Review correspondence from Ms. M. Lovell to Ms. J. Lukan requesting creditor information; review correspondence from legal counsel regarding upcoming application; telephone call with Mr. R. Rimer regarding Supplementary Report to be filed.	0.30	172.50
2/15/2021	Review correspondence and queries from legal counsel regarding upcoming application; review file, correspondence and notes; review asset photos; review PPR; telephone call with legal counsel regarding supplemental report to be filed; multiple correspondence with Ms. J. Lukan regarding assets located at Valleyview, AB; prepare draft report and exhibit; review correspondence from legal counsel and provide contact information for the Office of the Superintendent of Bankruptcy; copy of draft report to legal counsel for review and comment; review comments from legal counsel and update and amend report; review correspondence from legal counsel to legal counsel for applicant and respondent.	3.80	2,185.00
2/16/2021	Print, execute and scan report to legal counsel for filing; review multiple correspondence and updates from legal counsel regarding application materials; conference call with Mr. M. Wentzell and Mr. P. Powers regarding assets located in Likely, BC and Quesnel Forks, BC; review correspondence and photographs of assets from Ms. J. Lukan; review auction settlement statement from Ms. J. Lukan.	0.50	287.50
2/17/2021	Upload and name asset photos to network; Correspondence with Mr. P. Powers; telephone call with Mr. Powers regarding photograph of assets provided Ms. J. Lukan for equipment at Likely, BC; correspondence to Ms. J. Lukan; provide Ritchie Bros auction settlement statement to Mr. S. Choudhury; review correspondence and spreadsheet of personal and Company assets; instructions to Mr. S. Choudhury; review correspondence from legal counsel regarding next steps for assets in BC; request access to OneDrive for Ms. Lukan; correspondence to Mr. B. Cargill regarding landlord matters and assets with secured claims.	2.60	1,495.00
2/18/2021	Ongoing upload and naming of asset photos; correspondence with auctioneer regarding certain asset photos; correspondence to Ms. J. Lukan regarding gold claim.	2.10	1,207.50
2/24/2021	Review updates regarding records received from Ruecker and Ruecker; correspondence to Ms. J. Lukan.	0.20	115.00
2/25/2021	Review update from Ms. M. Solorzano regarding OneDrive access by Ms. J. Lukan; Correspondence to Ms. J. Lukan to coordinate time for a conference call; review status of asset schedule; review and respond to correspondence from Mr. P. Powers.	0.40	230.00
2/26/2021	Conference call with Ms. J. Lukan, S. Choudhury and P. Powers regarding assets at Valleyview, AB and Likely, BC; discuss potential access to site next week; correspondence to Ms. J. Lukan.	1.70	977.50
Subtotal for Dan Woo		51.00	29,325.00

1596330 Alberta Ltd.

Professional Services - For the period from January 11, 2021 up to and including February 28, 2021

Client 307049

		Hours	Amount
Hind Seifeddine			
2/9/2021	Planning meet with Dan and Sagar.	0.50	72.50
2/10/2021	Trip to Valleyview to catalogue assets; 6:30 am - 6:30 pm (three hours were moved to Thursday).	9.00	1,305.00
2/11/2021	Trip to Valleyview to catalogue assets. Three hours were moved from Wednesday to Thursday = 3; working with Sagar on capital assets, listing = 0.5.	3.50	507.50
Subtotal for Hind Seifeddine		13.00	1,885.00
Mari-Lyne Lovell			
1/14/2021	Receive and review documents; Set up server files; Begin preparing creditor list for Ascend; Create asset list spreadsheet.	2.50	250.00
1/15/2021	Call to J. Lukan's legal counsel to request information.	0.10	10.00
1/18/2021	Leave message at Stringam LLP.	0.10	10.00
1/22/2021	Call with R. Reimer and D. Woo.	0.30	30.00
1/25/2021	Email/phone call with L. Ruecker; Review 3 affidavits; Email to N. Vohs; Updates to D. Woo.	2.00	200.00
1/29/2021	Receive documents from accountant, review and forward to D. Woo, save to file.	0.50	50.00
2/1/2021	Send request to T. Williamson to set up bank account.	0.10	10.00
2/6/2021	Search notes for exact dates for court report, update D. Woo, review court report.	0.50	52.50
2/10/2021	Review new affidavit of J. Lukan, save to file; Phone call with S. Potter re: assets, email update to D. Woo and S. Choudhury.	1.30	136.50
2/11/2021	Phone call with D. Woo, S. Choudhury and J. Hrabak; Prepare sign up documents.	2.00	210.00
2/12/2021	Make validation changes to SOA; Prepare documents for signing; Updates to D. Woo & S. Choudhury; Prepare EIS and forward to D. Woo; Receive signed documents and save to file; Efile documents to OSB, save to file; Set up FMC meeting.	1.60	168.00
2/17/2021	Follow up email to J. Lukan; Arrange for courier to L. Ruecker.	0.40	42.00
2/19/2021	Begin entering file in Ascend; Update creditor list; Email to Jean Lukan.	3.00	315.00
2/20/2021	Continue entering initial assessment into Ascend.	0.80	84.00
2/22/2021	Add more creditors to Ascend.	0.50	52.50
2/24/2021	Follow up regarding documents from L. Ruecker.	0.20	21.00
Subtotal for Mari-Lyne Lovell		15.90	1,641.50
Sagar Choudhury			
2/9/2021	Call with Mr. D. Woo and Ms. H. Seifeddine re: visit to Valleyview.	0.40	76.00
2/10/2021	Visit Valleyview with Mr. D. Woo and Ms. H. Seifeddine to take possession of the assets from Mr. J. Lukan's farmhouse.	13.50	2,565.00
2/11/2021	Prepare asset list in excel format and send it to Mr. D. Woo for forwarding to auctioneers; Update information received from Ms. H. Seifeddine on the assets sheet; Email the Capital Asset sheet to Mr. D. Woo.	2.60	494.00
2/17/2021	Reconcile asset list with the RB auction settlement statements provided by Ms. J. Lukan; Send reconciled list of assets to Mr. D. Woo for his review.	0.60	114.00
2/22/2021	Review the marriage property spreadsheet sent by Ms. J. Lukan and discuss the next steps on the same with Mr. D. Woo	0.20	38.00
2/26/2021	Conference call with Mr. D. Woo and Ms. J. Lukan re: asset location and creditor listing; Send an email to Ms. J. Lukan requesting for asset details.	1.30	247.00
Subtotal for Sagar Choudhury		18.60	3,534.00
Total for 1596330 Alberta Ltd.		<u>98.50</u>	<u>36,385.50</u>



March 31, 2021

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1321

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from March 1, 2021 up to and including March 31, 2021, as outlined on the
attached summary of charges.

Hours			
D. Woo	3.70	Total time for professional services	\$ 2,452.50
S. Choudhury	0.50	Disbursements	\$ <u>18.66</u>
M. Solorzano	2.00		
		Subtotal	\$ 2,471.16
Total	<u>6.20</u>	GST @ 5%	\$ <u>123.56</u>
		Total	<u>\$ 2,594.72</u>

Disbursements:

Postage expenses: \$ 18.66

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E:Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

1596330 Alberta Ltd.

Professional Services - For the period from March 1, 2021 up to and including March 31, 2021

Client 307049

		Hours	Amount
Dan Woo			
3/2/2021	Review voice mail message from Ms. Cindy Outhouse (daughter of Jim and Sharon Potter); telephone call with Ms. Cindy Outhouse regarding landlord situation at Likely, BC; discuss landlord distraint and effect of receivership order; discuss outstanding rent and storage; discuss types of assets onsite.	0.80	460.00
3/3/2021	Review correspondence from Ms. J. Lukan regarding travel to Likely, BC site; review correspondence from Ms. k. Sookdeo regarding status of filed receivership order; review correspondence from Mr. J. Delgado regarding filing of receivership order to Court for signature; review correspondence from Mr. P. Powers regarding attendance at site; review correspondence from Ken at Bailiffs.	0.40	230.00
3/4/2021	Review correspondence from Mr. J. Delgado with copy of filed receivership order; correspondence to Ms. C. Outhouse regarding outstanding rent and assets at Likely, BC; correspondence to legal counsel; review response from legal counsel.	0.50	287.50
3/5/2021	Telephone call from Mr. J. Lukan regarding Herman assets and two heaters on loan; further discussion regarding BC landlord and rent arrears at \$600/month; telephone call with legal counsel regarding BC assets and next steps; copy of PPR to legal counsel; correspondence to Mr. J. Lukan; review correspondence from Ms. C. Outhouse.	1.10	632.50
3/10/2021	Review correspondence from Ms. M. Solorzano regarding billing matters.	0.10	57.50
3/12/2021	Review correspondence from Ms. J. Lukan regarding list of creditors.	0.10	57.50
3/15/2021	Review and respond to correspondence from Mr. P. Powers regarding coordinating travel to Likely, BC and Quesnel Forks, BC.	0.10	57.50
3/18/2021	Review filed copy of court order; instructions to staff; prepare correspondence to three auctioneers; instructions to Ms. M. Solorzano to send photos of assets to auctioneers via GT secure FTP site; review and respond to correspondence from auctioneers.	0.60	345.00
Subtotal for Dan Woo		3.70	2,127.50
Marina Solorzano			
3/25/2021	Search addresses for creditors, print Notice and Statement of Receiver, mail them out. Create Affidavit of Mailing; send letter to BMO to freeze account.	2.00	230.00
Subtotal for Marina Solorzano		2.00	230.00
Sagar Choudhury			
3/1/2021	Prepare the capital asset continuity sheet in pdf format and email to Ms. J. Lukan.	0.30	57.00
3/3/2021	Review and respond to Ms. J. Lukan and Mr. P. Powers emails.	0.10	19.00
3/31/2021	Review and respond to Ms. S. P. Visser's email.	0.10	19.00
Subtotal for Sagar Choudhury		0.50	95.00
Total for 1596330 Alberta Ltd.		<u>6.20</u>	<u>2,452.50</u>



April 30, 2021

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1330

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from April 1, 2021 up to and including April 30, 2021, as outlined on the
attached summary of charges.

Hours			
D. Woo	3.70	Total time for professional services	\$19,365.00
S. Choudhury	0.50	Voluntary Discount	<u>(\$ 2,000.00)</u>
M. Solorzano	2.00		
		Subtotal	\$ 17,365.00
Total	<u>6.20</u>	GST @ 5%	<u>\$ 868.25</u>
		Total	<u>\$ 18,233.25</u>

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E:Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

1596330 Alberta Ltd.

Professional Services - For the period from April 1, 2021 up to and including April 30, 2021

Client 307049

		Hours	Amount
Dan Woo			
3/22/2021	Review correspondence and filed materials from legal counsel; instructions to staff.	0.20	115.00
3/23/2021	Telephone call with Mr. P. Powers and Ms. J. Lukan regarding inspection of assets in Likely, BC and Quesnel Forks, BC; coordinate date and time for access; correspondence to landlord in BC to advise of site attendance; correspondence to Mr. P. Powers enclosing copy of Receivership Order; call and left message for Mr. J. Lukan; telephone call with Mirterra Auctioneer; telephone call with McDougall auctioneer; telephone call with Century Services Inc.; correspondence to legal counsel; telephone call with Mr. J. Lukan; review affidavits for amounts owed to known creditors; prepare section 245/246 Notice to Creditors; review correspondence from Ms. Jean Lukan regarding a Company truck (2016 Ford F550 picker truck sold to Mr. Jack Lukan). instructions for mailout of Notice.	4.70	2,702.50
3/24/2021	Correspondence with legal counsel; telephone call to Ms. Jean Lukan; review eight emails and attachments from Ms. Jean Lukan; sort and save documents; telephone call with auctioneer from Mirterra; telephone call with Mr. P. Powers regarding schedule for site visit; correspondence to/from Ms. C. Outhouse; review correspondence from Ms. J. Lukan regarding insurance adjuster; correspondence to Mr. Powers; correspondence to Ms. J. Hodgson and Mr. R. Antsey; instructions to Ms. M. Solorzano regarding bank letter; review asset list information from Ms. J. Lukan; copy to Mr. P. Powers; review correspondence from Ms. J. Lukan regarding Riviera Finance refund.	4.30	2,472.50
3/25/2021	Meeting and instructions to Ms. Marina Solorzano; review correspondence from Ms. J. Lukan and asset listing for mining equipment; review and respond to correspondence from Mr. P. Powers; review asset appraisal information from Century Services Inc.	1.80	1,035.00
3/26/2021	Telephone call with Mr. Jack Lukan to confirm April 8 as date for site visit with Auctioneers; telephone calls and correspondence with Auctioneers; review three emails and dozens of attachments regarding photos of mining equipment; sort and save to the network.	0.50	287.50
4/1/2021	Mar 31/21: correspondence to auctioneer to coordinate date for site visit.	0.10	57.50
4/1/2021	Correspondence to/from Mr. Peter Powers regarding status of asset appraisal for items in B.C.	0.10	57.50
4/5/2021	Telephone calls and correspondence with McDougall Auctioneers and Century Services Inc. to coordinate date and time to meet in Valleyview, AB; correspondence to Ms. Jonalee Hodges and Mr. Robert Antsey regarding site visit; correspondence with Mr. Jack Lukan to coordinate site visit; instructions to Mr. S. Choudhury regarding preparation of estate in Ascend software; instructions to trust banking.	0.70	402.50
4/6/2021	Review correspondence from Mr. R. Ainsley from Environmental Engineering firm; correspondence to coordinate a conference call with Ms. Jonalee Hodges and Mr. R. Ainsley; review correspondence from Ms. Jena Lukan; review correspondence from Mr. P. Powers; correspondence to Mr. R. Rimer regarding legal queries.	0.60	345.00
4/7/2021	Correspondence with Mr. T. Alberda regarding site visit at Valleyview, AB; conference call with Ms. Jonalee Hodges and Mr. Robert Ainsley regarding JD Excavator stuck in the creek at Valleyview; discuss insurance recovery plan and environmental concerns; discuss JD excavator is considered a total loss; discuss payout to first loss payee; review correspondence from Ms. Jean Lukan and respond to same; review correspondence from Mr. N. Polturak regarding unsecured claim from Perron Ventures; review correspondence from Mr. P. Powers regarding potential realizable value and moving costs.	1.10	632.50
4/8/2021	Travel to Valleyview, Alberta; telephone call to Mr. J. Lukan and confirm that he is at site and was advised that he is out of town; confirm that the Receiver is able to inspect the assets located on the acreage; meeting with auctioneers from Century Service Inc. and McDougall's to inspect, photograph and catalogue assets; tour property; review situation with excavator in the creek; discussions and queries with auctioneers; return travel to Edmonton.	10.50	6,037.50
4/11/2021	Review and approve Ascend estate and creditor listing prepared by Mr. S. Choudhury; provide instructions regarding next steps.	0.20	115.00
4/14/2021	Telephone call with Mr. P. Powers and Mr. N. Polturak regarding asset values for items located at Likely, BC and at mine site; discuss cost of an appraisal; discuss cost for original site visit; meeting with Mr. S. Choudhury regarding estate setup; review correspondence from legal counsel and coordinate telephone call for next week; correspondence to Ms. Jonalee Hodges; provide 3 sets of emails of asset photos to Mr. N. Polturak to save to the network.	1.00	575.00
4/15/2021	Correspondence and coordinate call with legal counsel.	0.10	57.50
4/16/2021	Telephone call with Russ Rimer regarding potential legal actions; review returned 245/246 Notice sent to CWB; review auction proposal from Century Services Inc; correspondence to legal counsel.	2.00	1,150.00
4/19/2021	Review correspondence from Ms. K. Sookdeo regarding MVS searches; instructions to Ms. M. Solorzano to save legal invoice and update legal tracker.	0.20	115.00

1596330 Alberta Ltd.

Professional Services - For the period from April 1, 2021 up to and including April 30, 2021

Client 307049

		Hours	Amount
4/20/2021	Telephone call from Mr. J. Lukan regarding bringing trailer back to Valleyview, AB; discuss his intention to submit an offer for the property in BC.	0.20	115.00
4/21/2021	Review correspondence from Ms. Jonalee Hodges and cost of remediation and recovery for JD excavator; correspondence to auctioneers to update on costs; instructions to Mr. N. Polturak to contact Wells Fargo regarding payout on JD excavator; correspondence to OSB and request for an estate number; correspondence to Ms. Jena Lukan regarding payout on Wells Fargo debt.	1.00	575.00
4/22/2021	Review correspondence from the OSB with an estate number; instructions to staff; review and respond to correspondence from Auctioneer regarding insurance adjuster position on JD excavator; discussion with staff.	0.40	230.00
4/23/2021	Review correspondence from Mr. S. Choudhury regarding query by Wells Fargo; review correspondence from Ms. Jonalee Hodges that the insured is seeking a second quote for the cost of recovery and remediation; review and execute form with ATB to open a receivership trust account.	0.30	172.50
4/24/2021	Review correspondence from auctioneer.	0.10	57.50
4/26/2021	Telephone call with auctioneer to clarify auction proposal; telephone with Ms. Jean Lukan; review correspondence from auctioneer regarding auction proposal; respond to same; review correspondence from Mr. P. Powers and respond to same; review correspondence from Ms. J. Lukan and payout statement from Wells Fargo.	0.60	345.00
4/27/2021	Review and respond to correspondence from Mr. P. Powers.	0.10	57.50
4/28/2021	Review correspondence from Mr. P. Powers and message from Likely, BC landlord; review correspondence from Ms. Jena Lukan.	0.20	115.00
Subtotal for Dan Woo		31.00	17,825.00
Nicholas Polturak			
4/7/2021	Call with the insurance company on recovery strategy for the hoe that's stranded in the creek. Also, updated ASCEND with Perron Ventures unsecured claim details.	1.50	315.00
4/14/2021	Call with Dan Woo and Peter Powers regarding the equipment, including their value, appraisals, and offers on them. Brief follow-up call after with Dan Woo to discuss file progress and next steps.	0.40	84.00
4/16/2021	Telephone communication with Russ Rimer of Duncan Craig and Dan Woo regarding potential remedies for disposing of the assets from receivership, including selling some of them back to Jack Lukan, and auctioning off the rest.	0.75	157.50
4/21/2021	Looking into PMSI secured creditor on 350D excavator, and looking for any existing proof of claim in file to establish any equity for the Receiver; reported findings back to Dan Woo.	0.25	52.50
Subtotal for Nicholas Polturak		2.90	609.00
Sagar Choudhury			
4/6/2021	Call with Mr. N. Polturak to fill up the initial interview for the receivership in ASCEND.	1.90	361.00
4/9/2021	Complete the initial interview for the receivership in ASCEND.	1.00	190.00
4/14/2021	Call with Mr. D. Woo to review the estate and transfer the same by paying the fees; Email Ms. T. Williamson to open bank account for the estate.	0.40	76.00
4/16/2021	Update creditor addresses in ASCEND.	0.50	95.00
4/21/2021	Email Ms. J Rix for instructions to e-fax documents to CRA; Contact CRA and leave a voicemail; Return CRA's call and leave a voicemail; Reach out to Ms. J. Rix re: replacing estate number in ASCEND; Change the estate number in ASCEND; Call with CRA rep re: location of books and records, e-faxing receivership order and AUT-01 form; Prepare a blank proof of claim form and send it to Mr. D. Woo for his review; E-fax the Receivership order to the CRA; Extract and edit proof of claim form from ASCEND and email the same to a creditor.	1.10	209.00
Subtotal for Sagar Choudhury		4.90	931.00
Total for 1596330 Alberta Ltd.		<u>38.8</u>	<u>19,365.00</u>



May 31, 2021

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1344

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from May 1, 2021 up to and including May 31, 2021, as outlined on the
attached summary of charges.

Hours			
D. Woo	2.20	Total time for professional services	\$ 1,895.00
N. Polturak	3.00	Disbursements	\$ 30.40
Total	<u>5.20</u>	Subtotal	\$ 1,925.40
		GST @ 5%	\$ 96.27
		Total	<u>\$ 2,021.67</u>

Disbursements

Photocopy and postage expenses \$30.40

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E: Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

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1596330 Alberta Ltd.

Professional Services - For the period from May 1, 2021 up to and including May 31, 2021

Client 307049

		Hour	Amount
Dan Woo			
5/5/2021	Review correspondence from the OSB.	0.10	57.50
5/7/2021	Telephone call with Ms. Robyn Smedstad at Lawrence & Tkachuk family Law; instructions to Mr. N. Polturak regarding retrieval of R. Bros auction settlement statement; review secured POC from Wells Fargo.	0.80	460.00
5/10/2021	Review correspondence from Mr. N. Polturak regarding Ritchie Bros auction settlement statement; correspondence to Ms. R. Smedstad.	0.20	115.00
5/13/2021	Review correspondence from Mr. N. Polturak regarding draft Invitation for Offers Package prepared; identify items for follow up regarding next steps.	0.30	172.50
5/26/2021	Review correspondence from Mr. N. Polturak regarding message from Bailiff; review and update Invitation for Offers Package; correspondence to Ms. R. Smedstad and Mr. J. Evans	0.80	460.00
	Subtotal for Dan Woo	2.20	1,265.00
Nicholas Polturak			
5/7/2021	Requested any auction settlement statements from 2019 to-date from RBA as per D. Woo's request, emailed confirmatory instructions to RBA rep.	0.30	63.00
5/10/2021	Replying to D. Woo regarding response from RBA on auction settlement statements since 2019.	0.20	42.00
5/13/2021	Crafted draft RFP for 1596330 Alberta Ltd. so that Jean and Jack may both make an offer on the equipment held on both sites. Sent to D. Woo for review.	2.50	525.00
	Subtotal for Nicholas Polturak	3.00	630.00
	Total for 1596330 Alberta Ltd.	<u>5.20</u>	<u>1,895.00</u>



June 30, 2021

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1362

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from June 1, 2021 up to and including June 30, 2021, as outlined on the
attached summary of charges.

	Hours		
D. Woo	10.00	Total time for professional services	\$ 8,297.90
N. Polturak	12.00		
Z. Nasir	0.20		
		GST @ 5%	\$ 414.90
Total	<u>22.20</u>		
		Total	<u>\$ 8,712.80</u>

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E:Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

1596330 Alberta Ltd.

Professional Services - For the period from June 1, 2021 up to and including June 30, 2021

Client 307049

		Amount	Hours
Dan Woo			
6/2/2021	Telephone call and update from Ms. J. Lukan regarding excavator retrieval status; Instructions to Mr. N. Polturak.	0.20	115.00
6/4/2021	Telephone call with Mr. N. Polturak to discuss Invitation for Offers; Instructions to follow up with Ms. J. Lukan regarding excavator matters; Review updates from Mr. Polturak.	0.60	345.00
6/7/2021	Review correspondence from Ms. Jena Lukan regarding creditor call from Air Liquide; Instructions to staff; Finalize Invitation for Offers package; Correspondence to legal counsel for review and comment.	1.10	632.50
6/10/2021	Review updates from Mr. N. Polturak; provide instructions to Mr. Polturak.	0.30	172.50
6/11/2021	Telephone call and discuss updates from Mr. N. Polturak; Conference call with Ms. J. Lukan, Mr. N. Polturak and E. Hemerle (appraiser) regarding excavator valuation; offer from third party and timeline for retrieval of same; review back up documentation regarding quotes to remove excavator.	2.10	1,207.50
6/14/2021	Telephone call with Ms. J. Lukan regarding update on excavator removal matters; Telephone call and left message for Mr. Jack Lukan; Text message to Mr. J. Lukan; Additional telephone call with Ms. Jean Lukan; Telephone call and left message for Mr. Jim Gallivan; Telephone call to Mr. Chad Guay regarding estimated value for excavator; Instructions to Mr. N. Polturak; Telephone call from Mr. Jack Lukan to discuss actions regarding not allowing retrieval of the excavator; Review correspondence from Ms. J. Fox from the Cooperators regarding payout to Wells Fargo and to the Receiver; Correspondence with legal counsel; Correspondence to legal counsel regarding Invitation for Offers package.	3.20	1,840.00
6/15/2021	Telephone call from Ms. J. Lukan regarding excavator and environmental matters; Correspondence to coordinate conference call; Attend conference call with Ms. J. Lukan and Mr. J. Gallivan to discuss work completed; Further discussion regarding actions by Mr. Jack Lukan; Consider issues and next steps; Review updates from Mr. N. Polturak regarding communications with Alberta Environment officer.	1.60	920.00
6/17/2021	Review update from Mr. N. Polturak regarding Alberta Environment; Review correspondence from Koch Ford.	0.20	115.00
6/18/2021	Discussion and correspondence with Mr. N. Polturak regarding updates on excavator removal matters.	0.20	115.00
6/21/2021	Correspondence to legal counsel.	0.10	57.50
6/22/2021	Review correspondence and quote from Mr. Jim Gallivan; Review correspondence from N. Volls Professional Corporation regarding letter from CRA.	0.20	115.00
6/23/2021	Review correspondence from Mr. N. Polturak and request from insurance company to pay invoice for environmental services company.	0.20	115.00
Subtotal for Dan Woo		10.00	5,750.00
Nicholas Polturak			
6/4/2021	Call with D. Woo regarding draft RFP and discussed changes and improvements to be made; Make recommended changes to the RFP and sent to D. Woo for review; Call with Jean Lukan regarding insurance claim and distribution of proceeds; Call with J. Fox from the Cooperators regarding insurance claim and distribution of proceeds; Email to D. Woo updating him on discussions with J. Lukan and J. Fox, along with Memo to File.	3.90	808.50
6/11/2021	Return call from J. Lukan; Update D. Woo on the proposed recovery plan; Research options and pricing for recovery of the 350 excavator; Call with J. Lukan and D. Woo on plan for removing excavator from the creek.	2.40	504.00
6/14/2021	Call with J. Fox, Appraiser for Co-Operators Insurance, and email exchange regarding removal of the excavator from the creek and payout to the secured creditor, Wells Fargo; Sent follow-up email to R. Rimer of Duncan Craig. Call with J. Lukan. Call with J. Gallivan of Gallivan Contracting Ltd. Reviewing Ritchie Bros auction results for 2006 JD 350D LC excavators.	2.40	504.00
6/15/2021	Call with J. Lukan. Call with M. Holt from Alberta Environment; Update D. Woo on the latest developments.	1.50	315.00
6/16/2021	Email with J. Lukan regarding permits.	0.10	25.20
6/17/2021	Email exchange with J. Lukan and Alberta Environmental Protection Officer M. Holt.	0.50	105.00
6/18/2021	Email exchange with J. Lukan and M. Holt regarding permits for the removal of the excavator from the creek.	0.10	25.20
6/21/2021	Follow-up with J. Lukan regarding outstanding amounts owed on F550 picker trucks.	0.10	21.00
6/22/2021	Call and email J. Fox regarding the expenses incurred by the environmental company for the removal of the excavator from the creek; Email to D. Woo with update and request for further instructions.	0.50	105.00

1596330 Alberta Ltd.
Professional Services - For the period from June 1, 2021 up to and including June 30, 2021
Client 307049

		Amount	Hours
6/23/2021	Review email from D. Woo regarding recovering costs for environmental work charged from contractor who pulled excavator out of the creek.	0.20	42.00
6/28/2021	Call to R. Rimer regarding feedback on Invitation for Offers; Left voicemail.	0.10	21.00
6/29/2021	Call with T. Heinze about the amount outstanding on the picker truck returned to Koch Ford and the amounts it was ultimately liquidated for; Send update email to D. Woo.	0.20	42.00
Subtotal for Nicholas Polturak		12.00	2,517.90

Zunaira Nasir

6/24/2021	Bank reconciliation for May 31, 2021.	0.20	30.00
Subtotal for Zunaira Nasir		0.20	30.00

Total for 1596330 Alberta Ltd.	<u>22.20</u>	<u>8,297.90</u>
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May 16, 2022

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1458

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from July 1, 2021 up to and including September 16, 2021, as outlined on
the attached summary of charges.

Hours			
D. Woo	31.00	Total time for professional services	\$23,662.50
N. Polturak	24.85		
S. Choudhury	0.60		
Z. Nasir	3.20	GST @ 5%	<u>\$ 1,183.12</u>
T. Williamson	0.10		
Total	<u>59.75</u>	Total	<u>\$24,845.62</u>

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E: Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

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1596330 Alberta Ltd.

Professional Services - For the period from July 1, 2021 up to and including September 16, 2021

Client 307049

		Hours	Amount
Dan Woo			
7/19/2021	Review preliminary draft report; Instructions to Mr. N. Polturak regarding updates.	0.30	172.50
7/20/2021	Telephone call with Mr. Jim and Sharon Potter regarding assets at Likely, BC and negotiate sale price; Instructions to Mr. N. Polturak; Telephone call with Mr. Jim Gallivan at Gallivan Construction regarding JD Excavator situation; Negotiate recovery to the Receiver regarding a Court application; Instructions to Mr. Polturak; Instructions to Ms. M. Solorzano regarding interim payment of legal and receiver accounts.	0.70	402.50
7/22/2021	Review correspondence from Mr. N. Polturak regarding draft bill of sale matters; Provide precedent to Mr. Polturak.	0.20	115.00
7/26/2021	Review and execute trust cheques; Review correspondence from Mr. N. Polturak regarding set off for storage against insurance claim.	0.30	172.50
8/3/2021	Review and respond to correspondence from Mr. N. Polturak regarding query from Gallivan Construction; Review and approve correspondence drafted by Mr. N. Polturak; Review correspondence regarding CRA matters.	0.30	172.50
8/9/2021	Preliminary review of updated Court report matters prepared by Mr. N. Polturak.	0.40	230.00
8/10/2021	Review correspondence and update from Mr. N. Polturak; Review and approve draft bill of sale.	0.20	115.00
8/11/2021	Review and updates to court report.	1.40	805.00
8/12/2021	Review updates and correspondence; Update to court report.	0.30	172.50
8/16/2021	Review file progress and updates from Mr. N. Polturak; Provide instructions to Mr. Polturak; Review correspondence from Mr. Polturak to Ms. J. Lukan.	0.40	230.00
8/23/2021	Correspondence to trust banking team regarding two estate numbers issued by the OSB.	0.10	57.50
8/30/2021	Review file matters and timeline; Updates to court report and exhibits.	1.30	747.50
8/31/2021	Ongoing work on court report and exhibits; Instructions to Ms. Z. Nasir regarding corporate minute book and CRA matters.	1.30	747.50
9/1/2021	Review updates from Ms. Z. Nasir regarding corporate minute book matters; Review updates regarding CRA access matters; Updates to report and schedules.	2.20	1,265.00
9/2/2021	Review correspondence from Mr. J. Gallivan and respond to same.	0.20	115.00
9/3/2021	Ongoing review of file information and correspondence; Updates to Court report.	1.40	805.00
9/7/2021	Telephone call and updates from Ms. Z. Nasir regarding "207" corporation.	0.20	115.00
9/8/2021	Review updates from Ms. Z. Nasir regarding CRA matters for both numbered companies; Provide instructions; Review correspondence and copy of environmental report from Ms. Jean Lukan; Correspondence to Ms. Lukan regarding clarification of certain facts; Update to Court report.	2.70	1,552.50
9/9/2021	Review file regarding dealings with insurance company and environmental officers and concerns regarding remediation of the land; Telephone call with Ms. Jean Lukan to verify information; Update to court report; Correspondence to Mr. J. Gallivan.	5.30	3,047.50
9/10/2021	Left message for Koch Ford Sales; Telephone call with Ms. J. Lukan regarding report matters; Review multiple correspondence from insurance company and environmental consultant related to John Deere Excavator; Ongoing review of file and updates to report.	2.50	1,437.50
9/13/2021	Telephone call with Manager from Koch Ford to review information in relation to voluntary return of a Ford F550; Discuss timing for transaction, condition of unit, secured payout amount, cost to recover and loss incurred by Koch Ford; Update to court report.	2.60	1,495.00
9/14/2021	Review correspondence and update report regarding Likely, BC. landlord matters and report by bailiff.	2.30	1,322.50
9/16/2021	Multiple telephone calls and communications with Mr. Jim Gallivan and Ms. J. Lukan regarding timing for court application; Review photos provided by Mr. Gallivan; Communications with Ms. J. Lukan regarding two Ford F550's and asset matters; Review file correspondence regarding contact with external accountants and records received; Updates to Court report.	4.40	2,530.00
Subtotal for Dan Woo		31.00	17,825.00

1596330 Alberta Ltd.

Professional Services - For the period from July 1, 2021 up to and including September 16, 2021

Client 307049

		Hours	Amount
Nicholas Polturak			
7/5/2021	Review and filed CRA notice of outstanding filings.	0.10	21.00
7/8/2021	Reply to J. Lukan's inquiry regarding the receivership status; Review email from CPP Environmental containing the permits for the removal of the excavator from the creek; General file administration.	0.20	42.00
7/13/2021	Review First and Supplemental reports to the Court in preparation of writing the Second Report; Confirmed report content details with D. Woo.	0.75	157.50
7/14/2021	Review file for all of the information pertaining to the excavator in preparation of writing the Second Report to the Court.	2.90	609.00
7/15/2021	Prepare the Receiver's Second Report and associated exhibits; Send first draft to D. Woo for review; General file maintenance.	4.20	882.00
7/16/2021	Meeting with R. Rimer from Duncan Craig LLP for review the Invitation for Offers of the assets and any other details required for the Second Report to the Court.	0.50	105.00
7/19/2021	Update draft Second Report to the Court with new information as per discussions with D. Woo and R. Rimer; Send to D. Woo for review.	3.60	756.00
7/20/2021	Call with Jim and Sharon Potter for possible settlement of the equipment held on their property; Email Jim and Sharon Potter email summary of our discussion; Call with Jim and Verna regarding splitting of the Court Application fee for securing title of the excavator; Update the Court Report to reflect the settlement agreement with Jim and Sharon Potter.	3.50	735.00
7/23/2021	Draft and send reply email to J. Fox regarding payment of invoices to CPP Environmental; Prepare draft Bill of Sale to the Potters for the commercial assets being stored at their property in Likely, British Columbia; Email draft Bill of Sale to D. Woo for review.	1.20	252.00
8/3/2021	Respond to email from Gallivan's regarding status of the excavator; Respond to email regarding J. Lukan's inquiry about Direct Energy bills; Prepare instruction letter for the Potters regarding the purchase of the assets in Likely, BC; Review of communication exchange from S. Choudhury and T. Wool from the CRA, forward to D. Woo for feedback and direction; General file maintenance.	2.90	609.00
8/4/2021	Review email from J. Lukan regarding utility bill that was to be brought before a judge this morning, refer it to D. Woo and R. Rimer for further instructions; Document in Memo to File.	1.50	315.00
8/5/2021	Review email from Jim and Sharon Potter about the details of the assets to be purchased, send to D. Woo for review and feedback; Send further instructions to the Potters about what they are buying from the Receiver.	0.60	126.00
8/9/2021	Review and update draft Second Report to the Court, send to D. Woo for review.	1.90	399.00
8/16/2021	Reply to Jean Lukan's inquiry emails; Provide update to D. Woo; General file maintenance.	1.00	210.00
Subtotal for Nicholas Polturak		24.85	5,218.50
Sagar Choudhury			
7/30/2021	Call with CRA requesting for receivership order and books and records; Send the receivership order to CRA; Obtain guidance from Mr. D. Woo re: CRA's request for books and records; Send an update to Mr. N. Polturak.	0.40	76.00
8/4/2021	Review the email and electricity bill received from Mr. N. Polturak; Call with Mr. N. Polturak to discuss the next steps.	0.20	38.00
Subtotal for Sagar Choudhury		0.60	114.00
Tracy Williamson			
8/10/2021	Prepare deposit from Gallivan Construction.	0.10	25.00
Subtotal for Tracy Williamson		0.10	25.00



1596330 Alberta Ltd.

Professional Services - For the period from July 1, 2021 up to and including September 16, 2021

Client 307049

		Hours	Amount
Zunaira Nasir			
8/26/2021	July 31 bank reconciliation.	0.30	45.00
9/1/2021	Process CRA authorization request; Email Jean for more information; Request minute books from law office.	1.00	150.00
9/7/2021	Phone call with Jean re: 2079260 Alberta Ltd; Meeting with Mr. D. Woo re: CRA authorization and company background.	0.70	105.00
9/8/2021	Phone conversation with CRA agent re: CRA online access; Submit court report online for CRA online access.	0.70	105.00
9/8/2021	Phone call with Jean re: intent of incorporating 2079260 AB Ltd.	0.30	45.00
9/16/2021	Process August 31, 2021 bank reconciliation.	0.20	30.00
Subtotal for Zunaira Nasir		3.20	480.00
Total for 1596330 Alberta Ltd.		<u>59.75</u>	<u>23,662.50</u>

Appendix 4

Letter from CRA re Deemed Trust dated January 17, 2023



Tax Services Office
Edmonton AB T5J 4C8

January 17, 2023

GRANT THORNTON LIMITED
1701 SCOTIA 2, 10060 JASPER AVE
EDMONTON AB T5J 3R8

Account Number
82446 0711 RP0001

RECEIVED
JAN 19 2023

Dear Sir or Madam:

Subject: 1596330 Alberta Ltd.
Account number: 82446 0711 RP0001

We were told that you have been appointed as receiver for the above-named. There is a debt owed to the Canada Revenue Agency for source deductions amounting to \$39,095.16 for income tax and Canada Pension Plan (CPP) contributions, as well as employment insurance (EI) premiums.

Details of the debt are as follows:

Tax deductions:	\$22,156.61
CPP:	\$7,266.02
EI:	\$1,518.20
Penalties and interest:	\$8,154.33
Total:	\$39,095.16

Further to the Income Tax Act, the Canada Pension Plan, and the Employment Insurance Act, the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of 1596330 Alberta Ltd. in receivership.

Federal income tax:	\$13,267.39
Provincial income tax:	\$8,889.22
CPP employee part:	\$3,633.01
EI employee part:	\$632.58
Total:	\$26,422.20

Payment for the total amount of this trust, namely \$26,422.20, must be made to the Receiver General for Canada out of the realization of any property that is subject to these statutory trusts in priority to all other creditors.

.../2

Appendix 5

Receiver's Draft Final Statement of Receipts and Disbursements

**IN THE MATTER OF THE RECEIVERSHIP OF
1596630 Alberta Ltd.
Final Statement of Receipts and Disbursements**

	<u>Note</u>	<u>As at January 17, 2023</u>
RECEIPTS		
Sale of 159 assets located at Valleyview, AB	1	\$ 31,285.70
Sale of 159 assets located at Quesnel Forks, BC	2	35,999.99
Sale of 2016 Ford F550 truck	3	25,612.50
Settlement of JD Excavator with Gallivan Construction Ltd.	4	2,500.00
Sale of 159 assets located at Likely, BC	5	2,500.00
Insurance claim proceeds	6	9,539.39
Miscellaneous receipt	7	8,850.00
Payment of Legal Costs as awarded by Court		500.00
Interest allocation		217.99
GST collected		3,614.31
Total Receipts		<u>120,619.88</u>
DISBURSEMENTS		
Receiver's fees	8	88,103.40
Legal fees	9	18,760.30
Filing fees		71.54
Appraisal fees	10	2,286.38
Ascend license fee		275.00
Miscellaneous other receipts	11	326.76
GST paid on Receiver's fees	8	4,417.76
GST on legal fees	9	933.02
GST on Ascend license fees		13.75
Total Disbursements		<u>115,187.91</u>
NET RECEIPTS		<u>\$ 5,431.97</u>
PENDING DISBURSEMENTS		
Costs to discharge	12	2,500.00
SURPLUS AFTER PENDING DISBURSEMENTS		<u>\$ 2,931.97</u>

Notes:

- Gross proceeds from the sale of various 159 assets en-bloc located in Valleyview, AB to Century Services Corp., to be approved by the Court.
- Gross proceeds from the sale of various 159 assets en-bloc located in Quesnel Forks, BC to Henry Terink o/a Eagle Coast Mining, to be approved by the Court.
- Proceeds from the negotiated settlement with Mr. Lukan regarding a 2016 Ford Truck.
- Proceeds from the negotiated settlement with Gallivan Construction Ltd. regarding its services performed to rescue a JD Excavator.
- Proceeds from the sale of the 159 equipment located in Likely, BC to Mr. and Mrs. Potter with a mutual release between the parties.
- Insurance proceeds related to a total loss on the Excavator after paying out the Wells Fargo secured debt in full.
- Various sales deposits from Century Services Corp. and Jack Lukan.
- The total account of the Receiver is \$92,521.16 including fees, disbursements and taxes for services rendered from January 11, 2021 to September 16, 2021.
- The total accounts of the Receiver's legal counsel is \$19,693.32 including fees, disbursements and taxes.
- This amount represents the appraisal fees paid to Accurate Effective Bailiffs Ltd of \$2,177.50 plus GST of \$108.88.
- This amount is comprised of bank charges, photocopying, postage, supplies, etc.
- This is the estimated amount for legal fees to apply for the Receiver's discharge.

Appendix 2 – Letter from the CRA to the Receiver dated October 24, 2023



Canada Revenue
Agency

Agence du revenu
du Canada

Tax Centre
Edmonton AB T5J 4C8

October 24, 2023

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

Dear Sir or Madam:

Subject: In the matter of the receivership of 1596330 Alberta Ltd.
Date of receivership: January 13, 2021

Thank you for your request of, for the Crown's consent to permit the reasonable fees and costs associated with the estate for 1596330 Alberta Ltd. to be paid ahead of the Crown's priority claim.

After reviewing the information you gave and in accordance with the guidelines for our policy on entering into administrative agreements with practitioners and receivers, we are not able to grant you an agreement. Our decision is based on the following:

The administration agreement cannot be approved as certain fees are unrelated to the cost associated with the realization of assets. The Agency will approve receiver fees up to a maximum of \$74,882.90.

If you have questions or need more information, please call Ms. M. Yakibonge (1225) at 1-833-302-7616.

Yours truly,

Ms. M. Yakibonge (1225)
Resource/Complex Case Officer

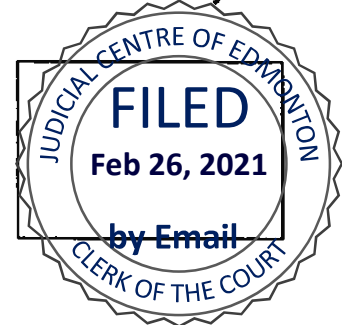
Canada

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local : 780-235-3033
Toll Free : 1-833-476-1287
Fax : 833-697-2389
Web site : canada.ca/taxes

Appendix 3 – Receivership Order

Clerk's Stamp:



COURT FILE NUMBER

2003 08874

COURT

COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE OF

EDMONTON

APPLICANT:

HELEN JEAN LUKAN

RESPONDENTS:

JACK LUKAN, 2218405 ALBERTA LTD., 2079260

ALBERTA LTD. and 1596330 ALBERTA LTD.

DOCUMENT

RECEIVERSHIP ORDER

CONTACT INFORMATION OF PARTY

BISHOP & McKENZIE LLP

FILING THIS DOCUMENT:

2300, 10180 – 101 Street

Edmonton, Alberta T5J 1V3

Attention: Jose A. Delgado

Telephone: 780-421-2487

Facsimile: 780-426-1305

Email: jdelgado@bmlp.ca

File Number: 109472-001

DATE ON WHICH ORDER WAS

January 13, 2021

PRONOUNCED:

NAME OF JUDGE WHO MADE THIS

Justice Douglas R. Mah

ORDER:

LOCATION OF HEARING:

Edmonton via Webex

UPON the application of **Helen Jean Lukan ("Jean")** in respect of **2079260 Alberta Ltd.** and **1596330 Alberta Ltd.** (collectively the **"Business"**); **AND UPON** having read the Application, the Affidavit of Jean filed June 5, 2020 and the Affidavit of Jean sworn January 6, 2021; **AND UPON** reading the consent of Grant Thornton Limited to act as interim receiver (the **"Receiver"**) of the Business; **AND UPON** having read the Affidavit of Jack Lukan sworn December 7, 2020 **AND UPON** hearing representation from counsel for Jean, and hearing representation from counsel for the Respondent, Jack Lukan; **IT IS HEREBY ORDERED AND DECLARED THAT:**

SERVICE

1. The time for service of the notice of application for this order (the **"Order"**) is hereby abridged and deemed good and sufficient and this application is properly returnable today.

APPOINTMENT

2. Pursuant to section 13(2) of the *Judicature Act*, R.S.A. 2000, c.J-2, **Grant Thornton Limited** is hereby appointed Receiver, without security, of all of the Business' current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the **"Property"**).

RECEIVER'S POWERS

3. The Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:
 - (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property, which shall include the Receiver's ability to abandon, dispose of or otherwise release any interest in any of the Business' real property, or any right in any immovable, and any license or authorization issued by the Alberta Energy Regulator, or any other similar government authority;
 - (b) to receive, preserve and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
 - (c) to manage, operate and carry on the business of the Business, including the powers to enter into any agreements, incur any obligations in the ordinary course of business,

cease to carry on all or any part of the business, or cease to perform any contracts of the Business;

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to receive and collect all monies and accounts now owed or hereafter owing to the Business and to exercise all remedies of the Business in collecting such monies, including, without limitation, to enforce any security held by the Business;
- (f) to settle, extend or compromise any indebtedness owing to or by the Business;
- (g) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Business, for any purpose pursuant to this Order;
- (h) to undertake environmental or workers' health and safety assessments of the Property and operations of the Business;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Business, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding, and provided further that nothing in this Order shall authorize the Receiver to defend or settle the action in which this Order is made unless otherwise directed by this Court;
- (j) to market any or all the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business:
 - (i) without the approval of this Court in respect of any transaction not exceeding \$500,000.00; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause,

and in each such case notice under subsection 60(8) of the *Personal Property Security Act*, R.S.A. 2000, c. P-7 or any other similar legislation in any other province or territory shall not be required.

- (l) to apply for any vesting order or other orders (including, without limitation, confidentiality or sealing orders) necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
 - (m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
 - (n) to register a copy of this Order and any other orders in respect of the Property against title to any of the Property, and when submitted by the Receiver for registration this Order shall be immediately registered by the Registrar of Land Titles of Alberta, or any other similar government authority, notwithstanding Section 191 of the *Land Titles Act*, RSA 2000, c. L-4, or the provisions of any other similar legislation in any other province or territory, and notwithstanding that the appeal period in respect of this Order has not elapsed and the Registrar of Land Titles shall accept all Affidavits of Corporate Signing Authority submitted by the Receiver in its capacity as Receiver of the Business and not in its personal capacity;¹
 - (o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Business;
 - (p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Business, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Business;
 - (q) to exercise any shareholder, partnership, joint venture or other rights which the Business may have; and
 - (r) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations;
-

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons, including the Business, and without interference from any other Person (as defined below).

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. (i) The Business, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property (excluding Property subject to liens the validity of which is dependent on maintaining possession) to the Receiver upon the Receiver's request.
5. All Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Business, and any computer programs, computer tapes, computer disks or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph or in paragraph [6] of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or documents prepared in contemplation of litigation or due to statutory provisions prohibiting such disclosure.
6. If any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on

the use of any computer or other system and providing the Receiver with any and all access codes, account names, and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

7. No proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE BUSINESS OR THE PROPERTY

8. No Proceeding against or in respect of the Business or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Business or the Property are hereby stayed and suspended pending further Order of this Court, provided, however, that nothing in this Order shall: (i) prevent any Person from commencing a proceeding regarding a claim that might otherwise become barred by statute or an existing agreement if such proceeding is not commenced before the expiration of the stay provided by this paragraph; and (ii) affect a Regulatory Body's investigation in respect of the Business or an action, suit or proceeding that is taken in respect of the Business by or before the Regulatory Body, other than the enforcement of a payment order by the Regulatory Body or the Court. "Regulatory Body" means a person or body that has powers, duties or functions relating to the enforcement or administration of an Act of Parliament or of the legislature of a Province.

NO EXERCISE OF RIGHTS OF REMEDIES

9. All rights and remedies of any Person, whether judicial or extra-judicial, statutory or non-statutory (including, without limitation, set-off rights) against or in respect of the Business or the Receiver or affecting the Property are hereby stayed and suspended and shall not be commenced, proceeded with or continued except with leave of this Court, provided, however, that nothing in this Order shall:
 - (a) empower the Business to carry on any business that the Business is not lawfully entitled to carry on;
 - (b) prevent the filing of any registration to preserve or perfect a security interest;
 - (c) prevent the registration of a claim for lien; or
 - (d) exempt the Business from compliance with statutory or regulatory provisions relating to health, safety or the environment.
10. Nothing in this Order shall prevent any party from taking an action against the Applicant where such an action must be taken in order to comply with statutory time limitations in order to

preserve their rights at law, provided that no further steps shall be taken by such party except in accordance with the other provisions of this Order, and notice in writing of such action be given to the Monitor at the first available opportunity.

NO INTERFERENCE WITH THE RECEIVER

11. No Person shall accelerate, suspend, discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Business, except with the written consent of the Business and the Receiver, or leave of this Court.

CONTINUATION OF SERVICES

12. All persons having:

- (a) statutory or regulatory mandates for the supply of goods and/or services; or
- (b) oral or written agreements or arrangements with the Business, including without limitation all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation, services, utility or other services to the Business

are hereby restrained until further order of this Court from discontinuing, altering, interfering with, suspending or terminating the supply of such goods or services as may be required by the Business or exercising any other remedy provided under such agreements or arrangements. The Business shall be entitled to the continued use of its current premises, telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the usual prices or charges for all such goods or services received after the date of this Order are paid by the Business in accordance with the payment practices of the Business, or such other practices as may be agreed upon by the supplier or service provider and each of the Business and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

13. All funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "Post Receivership Accounts") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be

held by the Receiver to be paid in accordance with the terms of this Order or any further order of this Court.

EMPLOYEES

14. Subject to employees' rights to terminate their employment, all employees of the Business shall remain the employees of the Business until such time as the Receiver, on the Business' behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*, S.C. 2005, c.47 ("WEPPA").
15. Pursuant to clause 7(3)(c) of the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Business, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

16. (a) Notwithstanding anything in any federal or provincial law, the Receiver is not personally liable in that position for any environmental condition that arose or environmental damage that occurred:
 - (i) before the Receiver's appointment; or
 - (ii) after the Receiver's appointment unless it is established that the condition arose or the damage occurred as a result of the Receiver's gross negligence or wilful misconduct.
- (b) Nothing in sub-paragraph (a) exempts a Receiver from any duty to report or make disclosure imposed by a law referred to in that sub-paragraph.

- (c) Notwithstanding anything in any federal or provincial law, but subject to sub-paragraph (a) hereof, where an order is made which has the effect of requiring the Receiver to remedy any environmental condition or environmental damage affecting the Property, the Receiver is not personally liable for failure to comply with the order, and is not personally liable for any costs that are or would be incurred by any person in carrying out the terms of the order,
- (i) if, within such time as is specified in the order, within 10 days after the order is made if no time is so specified, within 10 days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, or during the period of the stay referred to in clause (ii) below, the Receiver:
- A. complies with the order, or
- B. on notice to the person who issued the order, abandons, disposes of or otherwise releases any interest in any real property affected by the condition or damage;
- (ii) during the period of a stay of the order granted, on application made within the time specified in the order referred to in clause (i) above, within 10 days after the order is made or within 10 days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, by,
- A. the court or body having jurisdiction under the law pursuant to which the order was made to enable the Receiver to contest the order; or
- B. the court having jurisdiction in bankruptcy for the purposes of assessing the economic viability of complying with the order; or
- (iii) if the Receiver had, before the order was made, abandoned or renounced or been divested of any interest in any real property affected by the condition or damage.

LIMITATION ON THE RECEIVER'S LIABILITY

17. Except for gross negligence or wilful misconduct, as a result of its appointment or carrying out the provisions of this Order the Receiver shall incur no liability or obligation that exceeds an amount for which it may obtain full indemnity from the Property. Nothing in this Order shall derogate from any limitation on liability or other protection afforded to the Receiver under any applicable law, including, without limitation, Section 14.06, 81.4(5) or 81.6(3) of the BIA.

RECEIVER'S ACCOUNTS

18. The Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case, incurred at their standard rates and charges. The Receiver and counsel to the Receiver shall be entitled to the benefits of and are hereby granted a charge (the "**Receiver's Charge**") on the Property, which charge shall not exceed an aggregate amount of **\$500,000.00**, as security for their professional fees and disbursements incurred at the normal rates and charges of the Receiver and such counsel, both before and after the making of this Order in respect of these proceedings, and the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, deemed trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person but subject to section 14.06(7), 81.4(4) and 81.6(2) and 88 of the BIA.
19. The Receiver and its legal counsel shall pass their accounts from time to time.
20. Prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including the legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

21. The Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed **\$375,000.00** (or such greater amount as this Court may by further order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, deemed trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges set out in sections 14.06(7), 81.4(4) and 81.6(2) [and 88] of the BIA.
22. Neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

23. The Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.
24. The monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.
25. The Receiver shall be allowed to repay any amounts borrowed by way of Receiver's Certificates out of the Property or any proceeds, including any proceeds from the sale of any assets without further approval of this Court.

ALLOCATION

26. Any interested party may apply to this Court on notice to any other party likely to be affected, for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the various assets comprising the Property.

GENERAL

27. The Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
28. Notwithstanding Rule 6.11 of the *Alberta Rules of Court*, unless otherwise ordered by this Court, the Receiver will report to the Court from time to time, which reporting is not required to be in affidavit form and shall be considered by this Court as evidence. The Receiver's reports shall be filed by the Court Clerk notwithstanding that they do not include an original signature.
29. Nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Business.
30. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in any foreign jurisdiction to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Receiver in any foreign proceeding, or to assist the Receiver and its agents in carrying out the terms of this Order.

31. The Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.
32. The Applicant shall have her costs of this application, up to and including entry and service of this Order, on a substantial indemnity basis, including legal costs on a solicitor-client full indemnity basis, to be paid by the Receiver from the Business' estate with such priority and at such time as this Court may determine.
33. Any interested party may apply to this Court to vary or amend this Order on not less than 7 days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

FILING

34. This Order is issued and shall be filed in Court of Queen's Bench Action No. 2003 08874.
35. The Receiver may establish and maintain a website in respect of these proceedings at [<https://www.grantthornton.ca/service/advisory/creditor-updates>] (the "Receiver's Website") and shall post there as soon as practicable:
 - (a) all materials prescribed by statute or regulation to be made publically available; and
 - (b) all applications, reports, affidavits, orders and other materials filed in these proceedings by or on behalf of the Receiver, or served upon it, except such materials as are confidential and the subject of a sealing order or pending application for a sealing order.
36. Service of this Order shall be deemed good and sufficient by:
 - (a) serving the same on:
 - (i) the persons listed on the service list created in these proceedings or otherwise served with notice of these proceedings;
 - (ii) any other person served with notice of the application for this Order;
 - (iii) any other parties attending or represented at the application for this Order; and
 - (b) posting a copy of this Order on the Receiver's Websiteand service on any other person is hereby dispensed with.

37. Service of this Order may be effected by facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following transmission or delivery of this Order.



Justice of the Court of Queen's Bench of Alberta

APPROVED AS TO FORM AND
CONTENT:

STRINGAM LLP

Per:



Luke Smigielski

Counsel for the Defendants, Jack Lukan
and 2218405 Alberta Ltd.

SCHEDULE "A"
RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that [RECEIVER'S NAME], the receiver (the "Receiver") of all of the assets, undertakings and properties of 1596330 Alberta Ltd. and 2079260 Alberta Ltd. appointed by Order of the Court of Queen's Bench of Alberta (the "Court") dated the 13th day of January, 2021 (the "Order") made in action numbers 2003 08874, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of [\$], being part of the total principal sum of [\$] that the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily] [monthly not in advance on the ● day of each month] after the date hereof at a notional rate per annum equal to the rate of [●] per cent above the prime commercial lending rate of Bank of [●] from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at [●].
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.
7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the _____ day of _____, 20__.

[RECEIVER'S NAME], solely in its capacity as
Receiver of the Property (as defined in the Order),
and not in its personal capacity

Per: _____
Name: _____
Title: _____

Appendix 4 – Final Statement of Receipts and Disbursements

**IN THE MATTER OF THE RECEIVERSHIP OF
2079260 Alberta Ltd. and 1596630 Alberta Ltd.
Final Statement of Receipts and Disbursements
as at August 15, 2024**

	<u>Note</u>	<u>As at August 15, 2024</u>
RECEIPTS		
Sale of 159 assets located at Valleyview, AB	1	\$ 37,000.00
Sale of 159 assets located at Quesnel Forks, BC (Mine Site)	2	36,000.00
Sale of 2016 Ford F550 truck	3	27,250.00
Settlement of John Deere Excavator with Gallivan Construction Ltd.	4	2,500.00
Sale of 159 assets located at Likely, BC (Farm Site)	5	2,500.00
Insurance claim proceeds	6	9,539.39
Payment of legal costs as awarded by Court		500.00
Interests earned		549.35
GST collected		5,262.50
Total Receipts		121,101.24
DISBURSEMENTS		
Receiver's fees	8	88,884.93
Receiver's legal counsel fees	9	18,760.30
Filing fees		71.54
Appraisal fees	10	2,177.50
Ascend license fee		275.00
Insurance Deductible from Excavator Removal	11	2,500.00
Miscellaneous other disbursements	12	275.00
GST paid on Receiver's fees	8	4,444.25
GST on legal fees	9	933.02
GST on Ascend license fees		13.75
GST on disbursements other than fees		108.88
GST remitted		1,045.92
Total Disbursements		119,490.09
NET RECEIPTS BEFORE PENDING DISBURSEMENTS		\$ 1,611.15
PENDING RECEIPTS AND DISBURSEMENTS		
Advance by Grant Thornton Limited	13	\$ 3,638.85
Receiver's legal counsel fees for closing	9	\$ (5,000.00)
GST on legal fees	9	\$ (250.00)
ESTIMATED NET RECEIPTS AFTER PENDING RECEIPTS AND DISBURSEMENTS		\$ -

Notes:

- Gross proceeds from the sale of various 159 assets en-bloc located in Valleyview, AB to Century Services Corp., to be approved by the Court.
- Gross proceeds from the sale of various 159 assets en-bloc located in Quesnel Forks, BC to Henry Terink o/a Eagle Coast Mining, to be approved by the Court.
- Proceeds from the negotiated settlement with Mr. Lukan regarding a 2016 Ford Truck.
- Proceeds from the negotiated settlement with Gallivan Construction Ltd. regarding its services performed to rescue a JD Excavator.
- Proceeds from the sale of the 159 equipment located in Likely, BC to Mr. and Mrs. Potter with a mutual release between the parties.
- Insurance proceeds related to a total loss on the Excavator after paying out the Wells Fargo secured debt in full.
- The total accounts of the Receiver is \$88,884.93 plus \$4,444.25 of GST for services rendered up to July 31, 2023.
- The total accounts of the Receiver's legal counsel is \$23,760.30 plus \$1,183.02 of GST, for a total of \$24,943.32. This is comprised of \$19,693.32 that have been paid and estimated closing costs of \$5,250 (including applicable taxes) included in pending disbursements.
- This amount represents the appraisal fees paid to Accurate Effective Bailiffs Ltd.
- Fees paid to CPP Environmental for rescuing the excavator that's not covered by insurance.
- This amount is comprised of bank charges, photocopying, postage, supplies, etc.
- Due to shortfall of available funds, the Receiver intends to advance \$3,638.85 to cover the closing costs incurred and to be incurred by its legal counsel to discharge.

Appendix 5 – Receiver’s Invoices



February 28, 2021

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1317

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from January 11, 2021 up to and including February 28, 2021, as outlined
on the attached summary of charges.

Hours			
D. Woo	51.00	Total time for professional services	\$36,385.50
S. Choudhury	18.60	Disbursements	\$ <u>202.70</u>
M. Lovell	15.90		
H. Seifeddine	13.00	Subtotal	\$36,588.20
		Voluntary discount	<u>(\$1,955.00)</u>
Total	<u>98.50</u>		
		Subtotal	\$34,633.20
		GST @ 5%	\$ <u>1,731.66</u>
		Total	<u>\$36,364.86</u>

Disbursements:

Searches fees: \$ 30.00
Supplies for staff: \$172.70
Total : **\$202.70**

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E: Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

1596330 Alberta Ltd.

Professional Services - For the period from January 11, 2021 up to and including February 28, 2021

Client 307049

		Hours	Amount
Dan Woo			
1/11/2021	Review correspondence from Mr. J. Delgado regarding status of receivership application.	0.10	57.50
1/14/2021	To capture time not previously recorded regarding completing internal conflict checks, pre-engagement matters and multiple correspondence with Mr. J. Delgado regarding timeline for receivership appointment.	0.50	287.50
1/14/2021	Correspondence with Mr. J. Delgado regarding receivership appointment; review affidavit of applicant; review draft form of order; contact Mr. R. Rimer at Duncan Craig LLP regarding acting as legal counsel to the Receiver; telephone call with Mr. Rimer to discuss background and contemplated amendments to the model receivership order; instructions to staff regarding file setup.	1.30	747.50
1/15/2021	Review company website; coordinate conference call with Mr. J. Delgado and Mr. R. Rimer; review affidavit of Helen Lukan.	0.50	287.50
1/16/2021	Review draft form of Order provided by Mr. J. Delgado.	0.30	172.50
1/17/2021	Review correspondence from Mr. Jose Delgado and blackline revisions to model receivership order; consider issues and prepare response to Mr. Delgado.	0.30	172.50
1/18/2021	Review affidavit materials of Mr. Jack Lukan from Mr. J. Delgado; correspondence to Mr. R. Rimer; review updated PPR searches from Mr. Rimer; attend conference call with Mr. Delgado and Mr. R. Rimer to discuss proposed form of receivership order; correspondence and instructions to Ms. M. Lovell.	1.10	632.50
1/19/2021	Review updated PPR searches requested by legal counsel; instructions to Ms. M. Lovell; complete internal administration matters regarding new engagements.	0.70	402.50
1/20/2021	Review amendments to form of order; consider issues related to section 245/246 Notice and timing for possession taking matters.	0.40	230.00
1/21/2021	Review correspondence from Mr. J. Delgado regarding request from matrimonial lawyers; telephone call with legal counsel regarding form of Order and timing for filing Order; coordinate call for Friday Jan 22.	0.30	172.50
1/22/2021	Telephone call with Mr. R. Rimer and Ms. M. Lovell to discuss outstanding matters to finalize Order; provide website address; instructions to legal counsel to reach out to legal counsel for Mr. Lukan; discuss request by legal counsel regarding merger of matrimonial action to receivership appointment.	0.50	287.50
1/25/2021	Telephone call to Mr. Jack Lukan regarding receivership order granted; Mr. Lukan advised that he will speak with his legal counsel before he provides any assistance; correspondence to update Mr. R. Rimer; instructions to Ms. M. Lovell to contact external accountants to request financial information; telephone call to Mr. Juan Bituin at the Office of the Superintendent of Bankruptcy; correspondence to Mr. Bituin.	1.50	862.50
1/26/2021	Review correspondence from Mr. Juan Bituin from the Office of the Superintendent of Bankruptcy; prepare response from the Receiver; review correspondence from Mr. J. Delgado regarding comments on form of Order; prepare response to Mr. Delgado.	0.50	287.50
1/29/2021	Telephone call with legal counsel to discuss form of receivership order; discuss efile list per the Court of Queens Bench; review updates to proposed form of order; instructions to Mr. R. Rimer regarding communications to Stringam LLP; conference call with Mr. J. Delgado and Mr. R. Rimer regarding receivership order and representations before Justice Mah; review correspondence from external accountant along with copy of 2019 F/S and capital asset continuity schedule; instructions to Ms. M. Lovell; review clean copy of receivership order from Mr. Delgado; review correspondence from Mr. Delgado to lawyers at Stringam LLP.	2.30	1,322.50
2/1/2021	Instructions to staff to open an estate trust bank account; review correspondence from Mr. J. Evans from Stringam LLP; review correspondence from Mr. J. Delgado; correspondence with legal counsel.	0.20	115.00
2/2/2021	Review correspondence from Stringam LLP; review correspondence from Mr. J. Delgado regarding information presented at the receivership application; review correspondence from Mr. Delgado to Mr. Evans; telephone call and instructions to Mr. R. Rimer regarding preparing a letter to Stringam LLP; review comments from Mr. Evans regarding objections to certain provisions in the receivership order; review correspondence from Mr. Delgado to respond to comments to Mr. Evans; review and approve draft letter prepared by legal counsel to Stringam LLP.	1.60	920.00
2/3/2021	Telephone call from legal counsel to discuss status of calls to Stringam LLP; discuss upcoming Court application; discuss requirement for a Court report to be prepared; discuss actions taken by Receiver to date; review multiple correspondence from legal counsel; correspondence to Mr. J. Delgado regarding client information; review correspondence from Mr. Delgado; review correspondence from legal counsel to Stringam LLP regarding assistance and access.	0.60	345.00
2/4/2021	Review update from Mr. R. Rimer regarding access and cooperation by Mr. Lukan; review affidavit of Jean Lukan dated Jan 29, 2021.	0.50	287.50
2/4/2021	Review correspondence from Court regarding scheduling; review correspondence from legal counsel; review correspondence from Stringam LLP.	0.30	172.50

1596330 Alberta Ltd.

Professional Services - For the period from January 11, 2021 up to and including February 28, 2021

Client 307049

		Hours	Amount
2/5/2021	Review correspondence from legal counsel to Mr. L. Smiegelski at Stringam LLP; correspondence to Ms. J. Lukan; telephone call with Ms. J. Lukan regarding asset matters and books and records; updates from staff regarding asset matters; review comments from legal counsel regarding items to address in Court report; start report writing.	2.40	1,380.00
2/6/2021	Review correspondence from legal counsel regarding report matters; review file; review electronic mail correspondence from multiple parties; review updates and memos from staff; prepare draft report and exhibits; copy to legal counsel for review and comment; correspondence to Ms. N. Soderberg.	2.80	1,610.00
2/7/2021	Review correspondence from Ms. J. Lukan regarding asset matters and books and records.	0.10	57.50
2/8/2021	Call and left message for Mr. J. Lukan to confirm date to attend site; review correspondence from Mr. R. Rimer to Mr. J. Delgado regarding information for upcoming court application; telephone call with legal counsel regarding draft report and proposed changes; update report; print and execute report; scan and return to legal counsel for filing at Court; review correspondence from legal counsel regarding filing of materials; review correspondence from legal counsel to Stringam LLP regarding cooperation from Mr. Lukan; review correspondence and update from Mr. J. Delgado; correspondence to Nickelle Soderberg.	2.10	1,207.50
2/9/2021	Telephone call from Mr. Jack Lukan to discuss site attendance tomorrow; discuss assets located at Valleyview and Likely BC; telephone call with Ms. J. Lukan; correspondence to/from Mr. R. Rimer; conference call with Mr. S. Choudhury and Ms. H. Seffeddine regarding planning session for possession taking duties; review correspondence from Ms. Nickelle Soderberg; review multiple correspondence from Mr. J. Delgado; review affidavit of Ms. J. Lukan.	3.80	2,185.00
2/10/2021	Pick up Mr. S. Choudhury; pick up Ms. H. Saffedine; travel to Valleyview, AB; telephone call with Mr. J. Lukan regarding estimated arrival time; attend site to meet with Mr. J. Lukan; meeting with Mr. Lukan to review capital asset list provided by accountant; walk through yard to photograph and catalogue equipment and chattels; catalogue assets in shop; catalogue assets in Quonset; catalogue assets in two sheds; walk to creek to photograph excavator; instructions to Ms. M. Lovell regarding contacting landlord in Lively, BC; return travel to Edmonton; review correspondence from legal counsel regarding form of Order.	14.50	8,337.50
2/11/2021	Review correspondence and schedule prepared by Mr. S. Choudhury regarding capital assets.	0.20	115.00
2/12/2021	Review correspondence from Ms. M. Lovell to Ms. J. Lukan requesting creditor information; review correspondence from legal counsel regarding upcoming application; telephone call with Mr. R. Rimer regarding Supplementary Report to be filed.	0.30	172.50
2/15/2021	Review correspondence and queries from legal counsel regarding upcoming application; review file, correspondence and notes; review asset photos; review PPR; telephone call with legal counsel regarding supplemental report to be filed; multiple correspondence with Ms. J. Lukan regarding assets located at Valleyview, AB; prepare draft report and exhibit; review correspondence from legal counsel and provide contact information for the Office of the Superintendent of Bankruptcy; copy of draft report to legal counsel for review and comment; review comments from legal counsel and update and amend report; review correspondence from legal counsel to legal counsel for applicant and respondent.	3.80	2,185.00
2/16/2021	Print, execute and scan report to legal counsel for filing; review multiple correspondence and updates from legal counsel regarding application materials; conference call with Mr. M. Wentzell and Mr. P. Powers regarding assets located in Likely, BC and Quesnel Forks, BC; review correspondence and photographs of assets from Ms. J. Lukan; review auction settlement statement from Ms. J. Lukan.	0.50	287.50
2/17/2021	Upload and name asset photos to network; Correspondence with Mr. P. Powers; telephone call with Mr. Powers regarding photograph of assets provided Ms. J. Lukan for equipment at Likely, BC; correspondence to Ms. J. Lukan; provide Ritchie Bros auction settlement statement to Mr. S. Choudhury; review correspondence and spreadsheet of personal and Company assets; instructions to Mr. S. Choudhury; review correspondence from legal counsel regarding next steps for assets in BC; request access to OneDrive for Ms. Lukan; correspondence to Mr. B. Cargill regarding landlord matters and assets with secured claims.	2.60	1,495.00
2/18/2021	Ongoing upload and naming of asset photos; correspondence with auctioneer regarding certain asset photos; correspondence to Ms. J. Lukan regarding gold claim.	2.10	1,207.50
2/24/2021	Review updates regarding records received from Ruecker and Ruecker; correspondence to Ms. J. Lukan.	0.20	115.00
2/25/2021	Review update from Ms. M. Solorzano regarding OneDrive access by Ms. J. Lukan; Correspondence to Ms. J. Lukan to coordinate time for a conference call; review status of asset schedule; review and respond to correspondence from Mr. P. Powers.	0.40	230.00
2/26/2021	Conference call with Ms. J. Lukan, S. Choudhury and P. Powers regarding assets at Valleyview, AB and Likely, BC; discuss potential access to site next week; correspondence to Ms. J. Lukan.	1.70	977.50
Subtotal for Dan Woo		51.00	29,325.00

1596330 Alberta Ltd.

Professional Services - For the period from January 11, 2021 up to and including February 28, 2021

Client 307049

		Hours	Amount
Hind Seifeddine			
2/9/2021	Planning meet with Dan and Sagar.	0.50	72.50
2/10/2021	Trip to Valleyview to catalogue assets; 6:30 am - 6:30 pm (three hours were moved to Thursday).	9.00	1,305.00
2/11/2021	Trip to Valleyview to catalogue assets. Three hours were moved from Wednesday to Thursday = 3; working with Sagar on capital assets, listing = 0.5.	3.50	507.50
Subtotal for Hind Seifeddine		13.00	1,885.00
Mari-Lyne Lovell			
1/14/2021	Receive and review documents; Set up server files; Begin preparing creditor list for Ascend; Create asset list spreadsheet.	2.50	250.00
1/15/2021	Call to J. Lukan's legal counsel to request information.	0.10	10.00
1/18/2021	Leave message at Stringam LLP.	0.10	10.00
1/22/2021	Call with R. Reimer and D. Woo.	0.30	30.00
1/25/2021	Email/phone call with L. Ruecker; Review 3 affidavits; Email to N. Vohs; Updates to D. Woo.	2.00	200.00
1/29/2021	Receive documents from accountant, review and forward to D. Woo, save to file.	0.50	50.00
2/1/2021	Send request to T. Williamson to set up bank account.	0.10	10.00
2/6/2021	Search notes for exact dates for court report, update D. Woo, review court report.	0.50	52.50
2/10/2021	Review new affidavit of J. Lukan, save to file; Phone call with S. Potter re: assets, email update to D. Woo and S. Choudhury.	1.30	136.50
2/11/2021	Phone call with D. Woo, S. Choudhury and J. Hrabak; Prepare sign up documents.	2.00	210.00
2/12/2021	Make validation changes to SOA; Prepare documents for signing; Updates to D. Woo & S. Choudhury; Prepare EIS and forward to D. Woo; Receive signed documents and save to file; Efile documents to OSB, save to file; Set up FMC meeting.	1.60	168.00
2/17/2021	Follow up email to J. Lukan; Arrange for courier to L. Ruecker.	0.40	42.00
2/19/2021	Begin entering file in Ascend; Update creditor list; Email to Jean Lukan.	3.00	315.00
2/20/2021	Continue entering initial assessment into Ascend.	0.80	84.00
2/22/2021	Add more creditors to Ascend.	0.50	52.50
2/24/2021	Follow up regarding documents from L. Ruecker.	0.20	21.00
Subtotal for Mari-Lyne Lovell		15.90	1,641.50
Sagar Choudhury			
2/9/2021	Call with Mr. D. Woo and Ms. H. Seifeddine re: visit to Valleyview.	0.40	76.00
2/10/2021	Visit Valleyview with Mr. D. Woo and Ms. H. Seifeddine to take possession of the assets from Mr. J. Lukan's farmhouse.	13.50	2,565.00
2/11/2021	Prepare asset list in excel format and send it to Mr. D. Woo for forwarding to auctioneers; Update information received from Ms. H. Seifeddine on the assets sheet; Email the Capital Asset sheet to Mr. D. Woo.	2.60	494.00
2/17/2021	Reconcile asset list with the RB auction settlement statements provided by Ms. J. Lukan; Send reconciled list of assets to Mr. D. Woo for his review.	0.60	114.00
2/22/2021	Review the marriage property spreadsheet sent by Ms. J. Lukan and discuss the next steps on the same with Mr. D. Woo	0.20	38.00
2/26/2021	Conference call with Mr. D. Woo and Ms. J. Lukan re: asset location and creditor listing; Send an email to Ms. J. Lukan requesting for asset details.	1.30	247.00
Subtotal for Sagar Choudhury		18.60	3,534.00
Total for 1596330 Alberta Ltd.		<u>98.50</u>	<u>36,385.50</u>



March 31, 2021

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1321

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from March 1, 2021 up to and including March 31, 2021, as outlined on the
attached summary of charges.

Hours			
D. Woo	3.70	Total time for professional services	\$ 2,452.50
S. Choudhury	0.50	Disbursements	\$ <u>18.66</u>
M. Solorzano	2.00		
		Subtotal	\$ 2,471.16
Total	<u>6.20</u>	GST @ 5%	\$ <u>123.56</u>
		Total	<u>\$ 2,594.72</u>

Disbursements:

Postage expenses: \$ 18.66

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E:Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

1596330 Alberta Ltd.

Professional Services - For the period from March 1, 2021 up to and including March 31, 2021

Client 307049

		Hours	Amount
Dan Woo			
3/2/2021	Review voice mail message from Ms. Cindy Outhouse (daughter of Jim and Sharon Potter); telephone call with Ms. Cindy Outhouse regarding landlord situation at Likely, BC; discuss landlord distraint and effect of receivership order; discuss outstanding rent and storage; discuss types of assets onsite.	0.80	460.00
3/3/2021	Review correspondence from Ms. J. Lukan regarding travel to Likely, BC site; review correspondence from Ms. k. Sookdeo regarding status of filed receivership order; review correspondence from Mr. J. Delgado regarding filing of receivership order to Court for signature; review correspondence from Mr. P. Powers regarding attendance at site; review correspondence from Ken at Bailiffs.	0.40	230.00
3/4/2021	Review correspondence from Mr. J. Delgado with copy of filed receivership order; correspondence to Ms. C. Outhouse regarding outstanding rent and assets at Likely, BC; correspondence to legal counsel; review response from legal counsel.	0.50	287.50
3/5/2021	Telephone call from Mr. J. Lukan regarding Herman assets and two heaters on loan; further discussion regarding BC landlord and rent arrears at \$600/month; telephone call with legal counsel regarding BC assets and next steps; copy of PPR to legal counsel; correspondence to Mr. J. Lukan; review correspondence from Ms. C. Outhouse.	1.10	632.50
3/10/2021	Review correspondence from Ms. M. Solorzano regarding billing matters.	0.10	57.50
3/12/2021	Review correspondence from Ms. J. Lukan regarding list of creditors.	0.10	57.50
3/15/2021	Review and respond to correspondence from Mr. P. Powers regarding coordinating travel to Likely, BC and Quesnel Forks, BC.	0.10	57.50
3/18/2021	Review filed copy of court order; instructions to staff; prepare correspondence to three auctioneers; instructions to Ms. M. Solorzano to send photos of assets to auctioneers via GT secure FTP site; review and respond to correspondence from auctioneers.	0.60	345.00
Subtotal for Dan Woo		3.70	2,127.50
Marina Solorzano			
3/25/2021	Search addresses for creditors, print Notice and Statement of Receiver, mail them out. Create Affidavit of Mailing; send letter to BMO to freeze account.	2.00	230.00
Subtotal for Marina Solorzano		2.00	230.00
Sagar Choudhury			
3/1/2021	Prepare the capital asset continuity sheet in pdf format and email to Ms. J. Lukan.	0.30	57.00
3/3/2021	Review and respond to Ms. J. Lukan and Mr. P. Powers emails.	0.10	19.00
3/31/2021	Review and respond to Ms. S. P. Visser's email.	0.10	19.00
Subtotal for Sagar Choudhury		0.50	95.00
Total for 1596330 Alberta Ltd.		<u>6.20</u>	<u>2,452.50</u>



April 30, 2021

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1330

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from April 1, 2021 up to and including April 30, 2021, as outlined on the
attached summary of charges.

Hours			
D. Woo	3.70	Total time for professional services	\$19,365.00
S. Choudhury	0.50	Voluntary Discount	<u>(\$ 2,000.00)</u>
M. Solorzano	2.00		
		Subtotal	\$ 17,365.00
Total	<u>6.20</u>	GST @ 5%	<u>\$ 868.25</u>
		Total	<u>\$ 18,233.25</u>

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E:Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

1596330 Alberta Ltd.

Professional Services - For the period from April 1, 2021 up to and including April 30, 2021

Client 307049

		Hours	Amount
Dan Woo			
3/22/2021	Review correspondence and filed materials from legal counsel; instructions to staff.	0.20	115.00
3/23/2021	Telephone call with Mr. P. Powers and Ms. J. Lukan regarding inspection of assets in Likely, BC and Quesnel Forks, BC; coordinate date and time for access; correspondence to landlord in BC to advise of site attendance; correspondence to Mr. P. Powers enclosing copy of Receivership Order; call and left message for Mr. J. Lukan; telephone call with Mirterra Auctioneer; telephone call with McDougall auctioneer; telephone call with Century Services Inc.; correspondence to legal counsel; telephone call with Mr. J. Lukan; review affidavits for amounts owed to known creditors; prepare section 245/246 Notice to Creditors; review correspondence from Ms. Jean Lukan regarding a Company truck (2016 Ford F550 picker truck sold to Mr. Jack Lukan). instructions for mailout of Notice.	4.70	2,702.50
3/24/2021	Correspondence with legal counsel; telephone call to Ms. Jean Lukan; review eight emails and attachments from Ms. Jean Lukan; sort and save documents; telephone call with auctioneer from Mirterra; telephone call with Mr. P. Powers regarding schedule for site visit; correspondence to/from Ms. C. Outhouse; review correspondence from Ms. J. Lukan regarding insurance adjuster; correspondence to Mr. Powers; correspondence to Ms. J. Hodgson and Mr. R. Antsey; instructions to Ms. M. Solorzano regarding bank letter; review asset list information from Ms. J. Lukan; copy to Mr. P. Powers; review correspondence from Ms. J. Lukan regarding Riviera Finance refund.	4.30	2,472.50
3/25/2021	Meeting and instructions to Ms. Marina Solorzano; review correspondence from Ms. J. Lukan and asset listing for mining equipment; review and respond to correspondence from Mr. P. Powers; review asset appraisal information from Century Services Inc.	1.80	1,035.00
3/26/2021	Telephone call with Mr. Jack Lukan to confirm April 8 as date for site visit with Auctioneers; telephone calls and correspondence with Auctioneers; review three emails and dozens of attachments regarding photos of mining equipment; sort and save to the network.	0.50	287.50
4/1/2021	Mar 31/21: correspondence to auctioneer to coordinate date for site visit.	0.10	57.50
4/1/2021	Correspondence to/from Mr. Peter Powers regarding status of asset appraisal for items in B.C.	0.10	57.50
4/5/2021	Telephone calls and correspondence with McDougall Auctioneers and Century Services Inc. to coordinate date and time to meet in Valleyview, AB; correspondence to Ms. Jonalee Hodges and Mr. Robert Antsey regarding site visit; correspondence with Mr. Jack Lukan to coordinate site visit; instructions to Mr. S. Choudhury regarding preparation of estate in Ascend software; instructions to trust banking.	0.70	402.50
4/6/2021	Review correspondence from Mr. R. Ainsley from Environmental Engineering firm; correspondence to coordinate a conference call with Ms. Jonalee Hodges and Mr. R. Ainsley; review correspondence from Ms. Jena Lukan; review correspondence from Mr. P. Powers; correspondence to Mr. R. Rimer regarding legal queries.	0.60	345.00
4/7/2021	Correspondence with Mr. T. Alberda regarding site visit at Valleyview, AB; conference call with Ms. Jonalee Hodges and Mr. Robert Ainsley regarding JD Excavator stuck in the creek at Valleyview; discuss insurance recovery plan and environmental concerns; discuss JD excavator is considered a total loss; discuss payout to first loss payee; review correspondence from Ms. Jean Lukan and respond to same; review correspondence from Mr. N. Polturak regarding unsecured claim from Perron Ventures; review correspondence from Mr. P. Powers regarding potential realizable value and moving costs.	1.10	632.50
4/8/2021	Travel to Valleyview, Alberta; telephone call to Mr. J. Lukan and confirm that he is at site and was advised that he is out of town; confirm that the Receiver is able to inspect the assets located on the acreage; meeting with auctioneers from Century Service Inc. and McDougall's to inspect, photograph and catalogue assets; tour property; review situation with excavator in the creek; discussions and queries with auctioneers; return travel to Edmonton.	10.50	6,037.50
4/11/2021	Review and approve Ascend estate and creditor listing prepared by Mr. S. Choudhury; provide instructions regarding next steps.	0.20	115.00
4/14/2021	Telephone call with Mr. P. Powers and Mr. N. Polturak regarding asset values for items located at Likely, BC and at mine site; discuss cost of an appraisal; discuss cost for original site visit; meeting with Mr. S. Choudhury regarding estate setup; review correspondence from legal counsel and coordinate telephone call for next week; correspondence to Ms. Jonalee Hodges; provide 3 sets of emails of asset photos to Mr. N. Polturak to save to the network.	1.00	575.00
4/15/2021	Correspondence and coordinate call with legal counsel.	0.10	57.50
4/16/2021	Telephone call with Russ Rimer regarding potential legal actions; review returned 245/246 Notice sent to CWB; review auction proposal from Century Services Inc; correspondence to legal counsel.	2.00	1,150.00
4/19/2021	Review correspondence from Ms. K. Sookdeo regarding MVS searches; instructions to Ms. M. Solorzano to save legal invoice and update legal tracker.	0.20	115.00

1596330 Alberta Ltd.

Professional Services - For the period from April 1, 2021 up to and including April 30, 2021

Client 307049

		Hours	Amount
4/20/2021	Telephone call from Mr. J. Lukan regarding bringing trailer back to Valleyview, AB; discuss his intention to submit an offer for the property in BC.	0.20	115.00
4/21/2021	Review correspondence from Ms. Jonalee Hodges and cost of remediation and recovery for JD excavator; correspondence to auctioneers to update on costs; instructions to Mr. N. Polturak to contact Wells Fargo regarding payout on JD excavator; correspondence to OSB and request for an estate number; correspondence to Ms. Jena Lukan regarding payout on Wells Fargo debt.	1.00	575.00
4/22/2021	Review correspondence from the OSB with an estate number; instructions to staff; review and respond to correspondence from Auctioneer regarding insurance adjuster position on JD excavator; discussion with staff.	0.40	230.00
4/23/2021	Review correspondence from Mr. S. Choudhury regarding query by Wells Fargo; review correspondence from Ms. Jonalee Hodges that the insured is seeking a second quote for the cost of recovery and remediation; review and execute form with ATB to open a receivership trust account.	0.30	172.50
4/24/2021	Review correspondence from auctioneer.	0.10	57.50
4/26/2021	Telephone call with auctioneer to clarify auction proposal; telephone with Ms. Jean Lukan; review correspondence from auctioneer regarding auction proposal; respond to same; review correspondence from Mr. P. Powers and respond to same; review correspondence from Ms. J. Lukan and payout statement from Wells Fargo.	0.60	345.00
4/27/2021	Review and respond to correspondence from Mr. P. Powers.	0.10	57.50
4/28/2021	Review correspondence from Mr. P. Powers and message from Likely, BC landlord; review correspondence from Ms. Jena Lukan.	0.20	115.00
Subtotal for Dan Woo		31.00	17,825.00
Nicholas Polturak			
4/7/2021	Call with the insurance company on recovery strategy for the hoe that's stranded in the creek. Also, updated ASCEND with Perron Ventures unsecured claim details.	1.50	315.00
4/14/2021	Call with Dan Woo and Peter Powers regarding the equipment, including their value, appraisals, and offers on them. Brief follow-up call after with Dan Woo to discuss file progress and next steps.	0.40	84.00
4/16/2021	Telephone communication with Russ Rimer of Duncan Craig and Dan Woo regarding potential remedies for disposing of the assets from receivership, including selling some of them back to Jack Lukan, and auctioning off the rest.	0.75	157.50
4/21/2021	Looking into PMSI secured creditor on 350D excavator, and looking for any existing proof of claim in file to establish any equity for the Receiver; reported findings back to Dan Woo.	0.25	52.50
Subtotal for Nicholas Polturak		2.90	609.00
Sagar Choudhury			
4/6/2021	Call with Mr. N. Polturak to fill up the initial interview for the receivership in ASCEND.	1.90	361.00
4/9/2021	Complete the initial interview for the receivership in ASCEND.	1.00	190.00
4/14/2021	Call with Mr. D. Woo to review the estate and transfer the same by paying the fees; Email Ms. T. Williamson to open bank account for the estate.	0.40	76.00
4/16/2021	Update creditor addresses in ASCEND.	0.50	95.00
4/21/2021	Email Ms. J Rix for instructions to e-fax documents to CRA; Contact CRA and leave a voicemail; Return CRA's call and leave a voicemail; Reach out to Ms. J. Rix re: replacing estate number in ASCEND; Change the estate number in ASCEND; Call with CRA rep re: location of books and records, e-faxing receivership order and AUT-01 form; Prepare a blank proof of claim form and send it to Mr. D. Woo for his review; E-fax the Receivership order to the CRA; Extract and edit proof of claim form from ASCEND and email the same to a creditor.	1.10	209.00
Subtotal for Sagar Choudhury		4.90	931.00
Total for 1596330 Alberta Ltd.		<u>38.8</u>	<u>19,365.00</u>



May 31, 2021

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1344

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from May 1, 2021 up to and including May 31, 2021, as outlined on the
attached summary of charges.

	Hours		
D. Woo	2.20	Total time for professional services	\$ 1,895.00
N. Polturak	3.00	Disbursements	\$ 30.40
Total	<u>5.20</u>	Subtotal	\$ 1,925.40
		GST @ 5%	\$ 96.27
		Total	<u>\$ 2,021.67</u>

Disbursements

Photocopy and postage expenses \$30.40

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E: Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

A Canadian Member of Grant Thornton International Ltd

1596330 Alberta Ltd.

Professional Services - For the period from May 1, 2021 up to and including May 31, 2021

Client 307049

		Hour	Amount
Dan Woo			
5/5/2021	Review correspondence from the OSB.	0.10	57.50
5/7/2021	Telephone call with Ms. Robyn Smedstad at Lawrence & Tkachuk family Law; instructions to Mr. N. Polturak regarding retrieval of R. Bros auction settlement statement; review secured POC from Wells Fargo.	0.80	460.00
5/10/2021	Review correspondence from Mr. N. Polturak regarding Ritchie Bros auction settlement statement; correspondence to Ms. R. Smedstad.	0.20	115.00
5/13/2021	Review correspondence from Mr. N. Polturak regarding draft Invitation for Offers Package prepared; identify items for follow up regarding next steps.	0.30	172.50
5/26/2021	Review correspondence from Mr. N. Polturak regarding message from Bailiff; review and update Invitation for Offers Package; correspondence to Ms. R. Smedstad and Mr. J. Evans	0.80	460.00
Subtotal for Dan Woo		2.20	1,265.00
Nicholas Polturak			
5/7/2021	Requested any auction settlement statements from 2019 to-date from RBA as per D. Woo's request, emailed confirmatory instructions to RBA rep.	0.30	63.00
5/10/2021	Replying to D. Woo regarding response from RBA on auction settlement statements since 2019.	0.20	42.00
5/13/2021	Crafted draft RFP for 1596330 Alberta Ltd. so that Jean and Jack may both make an offer on the equipment held on both sites. Sent to D. Woo for review.	2.50	525.00
Subtotal for Nicholas Polturak		3.00	630.00
Total for 1596330 Alberta Ltd.		<u>5.20</u>	<u>1,895.00</u>



June 30, 2021

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1362

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from June 1, 2021 up to and including June 30, 2021, as outlined on the
attached summary of charges.

	Hours		
D. Woo	10.00	Total time for professional services	\$ 8,297.90
N. Polturak	12.00		
Z. Nasir	0.20		
		GST @ 5%	\$ 414.90
Total	<u>22.20</u>		
		Total	<u>\$ 8,712.80</u>

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E:Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

1596330 Alberta Ltd.

Professional Services - For the period from June 1, 2021 up to and including June 30, 2021

Client 307049

		Amount	Hours
Dan Woo			
6/2/2021	Telephone call and update from Ms. J. Lukan regarding excavator retrieval status; Instructions to Mr. N. Polturak.	0.20	115.00
6/4/2021	Telephone call with Mr. N. Polturak to discuss Invitation for Offers; Instructions to follow up with Ms. J. Lukan regarding excavator matters; Review updates from Mr. Polturak.	0.60	345.00
6/7/2021	Review correspondence from Ms. Jena Lukan regarding creditor call from Air Liquide; Instructions to staff; Finalize Invitation for Offers package; Correspondence to legal counsel for review and comment.	1.10	632.50
6/10/2021	Review updates from Mr. N. Polturak; provide instructions to Mr. Polturak.	0.30	172.50
6/11/2021	Telephone call and discuss updates from Mr. N. Polturak; Conference call with Ms. J. Lukan, Mr. N. Polturak and E. Hemerle (appraiser) regarding excavator valuation; offer from third party and timeline for retrieval of same; review back up documentation regarding quotes to remove excavator.	2.10	1,207.50
6/14/2021	Telephone call with Ms. J. Lukan regarding update on excavator removal matters; Telephone call and left message for Mr. Jack Lukan; Text message to Mr. J. Lukan; Additional telephone call with Ms. Jean Lukan; Telephone call and left message for Mr. Jim Gallivan; Telephone call to Mr. Chad Guay regarding estimated value for excavator; Instructions to Mr. N. Polturak; Telephone call from Mr. Jack Lukan to discuss actions regarding not allowing retrieval of the excavator; Review correspondence from Ms. J. Fox from the Cooperators regarding payout to Wells Fargo and to the Receiver; Correspondence with legal counsel; Correspondence to legal counsel regarding Invitation for Offers package.	3.20	1,840.00
6/15/2021	Telephone call from Ms. J. Lukan regarding excavator and environmental matters; Correspondence to coordinate conference call; Attend conference call with Ms. J. Lukan and Mr. J. Gallivan to discuss work completed; Further discussion regarding actions by Mr. Jack Lukan; Consider issues and next steps; Review updates from Mr. N. Polturak regarding communications with Alberta Environment officer.	1.60	920.00
6/17/2021	Review update from Mr. N. Polturak regarding Alberta Environment; Review correspondence from Koch Ford.	0.20	115.00
6/18/2021	Discussion and correspondence with Mr. N. Polturak regarding updates on excavator removal matters.	0.20	115.00
6/21/2021	Correspondence to legal counsel.	0.10	57.50
6/22/2021	Review correspondence and quote from Mr. Jim Gallivan; Review correspondence from N. Volls Professional Corporation regarding letter from CRA.	0.20	115.00
6/23/2021	Review correspondence from Mr. N. Polturak and request from insurance company to pay invoice for environmental services company.	0.20	115.00
Subtotal for Dan Woo		10.00	5,750.00
Nicholas Polturak			
6/4/2021	Call with D. Woo regarding draft RFP and discussed changes and improvements to be made; Make recommended changes to the RFP and sent to D. Woo for review; Call with Jean Lukan regarding insurance claim and distribution of proceeds; Call with J. Fox from the Cooperators regarding insurance claim and distribution of proceeds; Email to D. Woo updating him on discussions with J. Lukan and J. Fox, along with Memo to File.	3.90	808.50
6/11/2021	Return call from J. Lukan; Update D. Woo on the proposed recovery plan; Research options and pricing for recovery of the 350 excavator; Call with J. Lukan and D. Woo on plan for removing excavator from the creek.	2.40	504.00
6/14/2021	Call with J. Fox, Appraiser for Co-Operators Insurance, and email exchange regarding removal of the excavator from the creek and payout to the secured creditor, Wells Fargo; Sent follow-up email to R. Rimer of Duncan Craig. Call with J. Lukan. Call with J. Gallivan of Gallivan Contracting Ltd. Reviewing Ritchie Bros auction results for 2006 JD 350D LC excavators.	2.40	504.00
6/15/2021	Call with J. Lukan. Call with M. Holt from Alberta Environment; Update D. Woo on the latest developments.	1.50	315.00
6/16/2021	Email with J. Lukan regarding permits.	0.10	25.20
6/17/2021	Email exchange with J. Lukan and Alberta Environmental Protection Officer M. Holt.	0.50	105.00
6/18/2021	Email exchange with J. Lukan and M. Holt regarding permits for the removal of the excavator from the creek.	0.10	25.20
6/21/2021	Follow-up with J. Lukan regarding outstanding amounts owed on F550 picker trucks.	0.10	21.00
6/22/2021	Call and email J. Fox regarding the expenses incurred by the environmental company for the removal of the excavator from the creek; Email to D. Woo with update and request for further instructions.	0.50	105.00

1596330 Alberta Ltd.
Professional Services - For the period from June 1, 2021 up to and including June 30, 2021
Client 307049

		Amount	Hours
6/23/2021	Review email from D. Woo regarding recovering costs for environmental work charged from contractor who pulled excavator out of the creek.	0.20	42.00
6/28/2021	Call to R. Rimer regarding feedback on Invitation for Offers; Left voicemail.	0.10	21.00
6/29/2021	Call with T. Heinze about the amount outstanding on the picker truck returned to Koch Ford and the amounts it was ultimately liquidated for; Send update email to D. Woo.	0.20	42.00
Subtotal for Nicholas Polturak		12.00	2,517.90

Zunaira Nasir

6/24/2021	Bank reconciliation for May 31, 2021.	0.20	30.00
Subtotal for Zunaira Nasir		0.20	30.00

Total for 1596330 Alberta Ltd.	<u>22.20</u>	<u>8,297.90</u>
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May 16, 2022

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1458

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from July 1, 2021 up to and including September 16, 2021, as outlined on
the attached summary of charges.

Hours			
D. Woo	31.00	Total time for professional services	\$23,662.50
N. Polturak	24.85		
S. Choudhury	0.60		
Z. Nasir	3.20	GST @ 5%	<u>\$ 1,183.12</u>
T. Williamson	0.10		
Total	<u>59.75</u>	Total	<u>\$24,845.62</u>

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E: Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

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1596330 Alberta Ltd.

Professional Services - For the period from July 1, 2021 up to and including September 16, 2021

Client 307049

		Hours	Amount
Dan Woo			
7/19/2021	Review preliminary draft report; Instructions to Mr. N. Polturak regarding updates.	0.30	172.50
7/20/2021	Telephone call with Mr. Jim and Sharon Potter regarding assets at Likely, BC and negotiate sale price; Instructions to Mr. N. Polturak; Telephone call with Mr. Jim Gallivan at Gallivan Construction regarding JD Excavator situation; Negotiate recovery to the Receiver regarding a Court application; Instructions to Mr. Polturak; Instructions to Ms. M. Solorzano regarding interim payment of legal and receiver accounts.	0.70	402.50
7/22/2021	Review correspondence from Mr. N. Polturak regarding draft bill of sale matters; Provide precedent to Mr. Polturak.	0.20	115.00
7/26/2021	Review and execute trust cheques; Review correspondence from Mr. N. Polturak regarding set off for storage against insurance claim.	0.30	172.50
8/3/2021	Review and respond to correspondence from Mr. N. Polturak regarding query from Gallivan Construction; Review and approve correspondence drafted by Mr. N. Polturak; Review correspondence regarding CRA matters.	0.30	172.50
8/9/2021	Preliminary review of updated Court report matters prepared by Mr. N. Polturak.	0.40	230.00
8/10/2021	Review correspondence and update from Mr. N. Polturak; Review and approve draft bill of sale.	0.20	115.00
8/11/2021	Review and updates to court report.	1.40	805.00
8/12/2021	Review updates and correspondence; Update to court report.	0.30	172.50
8/16/2021	Review file progress and updates from Mr. N. Polturak; Provide instructions to Mr. Polturak; Review correspondence from Mr. Polturak to Ms. J. Lukan.	0.40	230.00
8/23/2021	Correspondence to trust banking team regarding two estate numbers issued by the OSB.	0.10	57.50
8/30/2021	Review file matters and timeline; Updates to court report and exhibits.	1.30	747.50
8/31/2021	Ongoing work on court report and exhibits; Instructions to Ms. Z. Nasir regarding corporate minute book and CRA matters.	1.30	747.50
9/1/2021	Review updates from Ms. Z. Nasir regarding corporate minute book matters; Review updates regarding CRA access matters; Updates to report and schedules.	2.20	1,265.00
9/2/2021	Review correspondence from Mr. J. Gallivan and respond to same.	0.20	115.00
9/3/2021	Ongoing review of file information and correspondence; Updates to Court report.	1.40	805.00
9/7/2021	Telephone call and updates from Ms. Z. Nasir regarding "207" corporation.	0.20	115.00
9/8/2021	Review updates from Ms. Z. Nasir regarding CRA matters for both numbered companies; Provide instructions; Review correspondence and copy of environmental report from Ms. Jean Lukan; Correspondence to Ms. Lukan regarding clarification of certain facts; Update to Court report.	2.70	1,552.50
9/9/2021	Review file regarding dealings with insurance company and environmental officers and concerns regarding remediation of the land; Telephone call with Ms. Jean Lukan to verify information; Update to court report; Correspondence to Mr. J. Gallivan.	5.30	3,047.50
9/10/2021	Left message for Koch Ford Sales; Telephone call with Ms. J. Lukan regarding report matters; Review multiple correspondence from insurance company and environmental consultant related to John Deere Excavator; Ongoing review of file and updates to report.	2.50	1,437.50
9/13/2021	Telephone call with Manager from Koch Ford to review information in relation to voluntary return of a Ford F550; Discuss timing for transaction, condition of unit, secured payout amount, cost to recover and loss incurred by Koch Ford; Update to court report.	2.60	1,495.00
9/14/2021	Review correspondence and update report regarding Likely, BC. landlord matters and report by bailiff.	2.30	1,322.50
9/16/2021	Multiple telephone calls and communications with Mr. Jim Gallivan and Ms. J. Lukan regarding timing for court application; Review photos provided by Mr. Gallivan; Communications with Ms. J. Lukan regarding two Ford F550's and asset matters; Review file correspondence regarding contact with external accountants and records received; Updates to Court report.	4.40	2,530.00
Subtotal for Dan Woo		31.00	17,825.00

1596330 Alberta Ltd.

Professional Services - For the period from July 1, 2021 up to and including September 16, 2021

Client 307049

		Hours	Amount
Nicholas Polturak			
7/5/2021	Review and filed CRA notice of outstanding filings.	0.10	21.00
7/8/2021	Reply to J. Lukan's inquiry regarding the receivership status; Review email from CPP Environmental containing the permits for the removal of the excavator from the creek; General file administration.	0.20	42.00
7/13/2021	Review First and Supplemental reports to the Court in preparation of writing the Second Report; Confirmed report content details with D. Woo.	0.75	157.50
7/14/2021	Review file for all of the information pertaining to the excavator in preparation of writing the Second Report to the Court.	2.90	609.00
7/15/2021	Prepare the Receiver's Second Report and associated exhibits; Send first draft to D. Woo for review; General file maintenance.	4.20	882.00
7/16/2021	Meeting with R. Rimer from Duncan Craig LLP for review the Invitation for Offers of the assets and any other details required for the Second Report to the Court.	0.50	105.00
7/19/2021	Update draft Second Report to the Court with new information as per discussions with D. Woo and R. Rimer; Send to D. Woo for review.	3.60	756.00
7/20/2021	Call with Jim and Sharon Potter for possible settlement of the equipment held on their property; Email Jim and Sharon Potter email summary of our discussion; Call with Jim and Verna regarding splitting of the Court Application fee for securing title of the excavator; Update the Court Report to reflect the settlement agreement with Jim and Sharon Potter.	3.50	735.00
7/23/2021	Draft and send reply email to J. Fox regarding payment of invoices to CPP Environmental; Prepare draft Bill of Sale to the Potters for the commercial assets being stored at their property in Likely, British Columbia; Email draft Bill of Sale to D. Woo for review.	1.20	252.00
8/3/2021	Respond to email from Gallivan's regarding status of the excavator; Respond to email regarding J. Lukan's inquiry about Direct Energy bills; Prepare instruction letter for the Potters regarding the purchase of the assets in Likely, BC; Review of communication exchange from S. Choudhury and T. Wool from the CRA, forward to D. Woo for feedback and direction; General file maintenance.	2.90	609.00
8/4/2021	Review email from J. Lukan regarding utility bill that was to be brought before a judge this morning, refer it to D. Woo and R. Rimer for further instructions; Document in Memo to File.	1.50	315.00
8/5/2021	Review email from Jim and Sharon Potter about the details of the assets to be purchased, send to D. Woo for review and feedback; Send further instructions to the Potters about what they are buying from the Receiver.	0.60	126.00
8/9/2021	Review and update draft Second Report to the Court, send to D. Woo for review.	1.90	399.00
8/16/2021	Reply to Jean Lukan's inquiry emails; Provide update to D. Woo; General file maintenance.	1.00	210.00
Subtotal for Nicholas Polturak		24.85	5,218.50
Sagar Choudhury			
7/30/2021	Call with CRA requesting for receivership order and books and records; Send the receivership order to CRA; Obtain guidance from Mr. D. Woo re: CRA's request for books and records; Send an update to Mr. N. Polturak.	0.40	76.00
8/4/2021	Review the email and electricity bill received from Mr. N. Polturak; Call with Mr. N. Polturak to discuss the next steps.	0.20	38.00
Subtotal for Sagar Choudhury		0.60	114.00
Tracy Williamson			
8/10/2021	Prepare deposit from Gallivan Construction.	0.10	25.00
Subtotal for Tracy Williamson		0.10	25.00



1596330 Alberta Ltd.

Professional Services - For the period from July 1, 2021 up to and including September 16, 2021

Client 307049

		Hours	Amount
Zunaira Nasir			
8/26/2021	July 31 bank reconciliation.	0.30	45.00
9/1/2021	Process CRA authorization request; Email Jean for more information; Request minute books from law office.	1.00	150.00
9/7/2021	Phone call with Jean re: 2079260 Alberta Ltd; Meeting with Mr. D. Woo re: CRA authorization and company background.	0.70	105.00
9/8/2021	Phone conversation with CRA agent re: CRA online access; Submit court report online for CRA online access.	0.70	105.00
9/8/2021	Phone call with Jean re: intent of incorporating 2079260 AB Ltd.	0.30	45.00
9/16/2021	Process August 31, 2021 bank reconciliation.	0.20	30.00
Subtotal for Zunaira Nasir		3.20	480.00
Total for 1596330 Alberta Ltd.		<u>59.75</u>	<u>23,662.50</u>



April 30, 2023

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1622

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from April 1, 2023, up to and including April 30, 2023, as outlined on the
attached summary of charges.

Total time for professional services	\$ 2,294.50
Discount to meet the budget	<u>(\$1,824.04)</u>
Subtotal	\$ 470.46
GST @ 5%	<u>\$ 23.52</u>
Total	<u>\$ 493.98</u>

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E: Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

1596330 Alberta Ltd.
Professional Services - For the period from April 1, 2023 up to and including April 30, 2023
Client 307049

		Hours	Amount
Dana Hankinson			
4/5/2023	General file administration.	0.20	42.00
4/6/2023	Internal discussion re: file status update and legal fees; Accrue legal fees in Ascend.	0.30	63.00
4/13/2023	General file administration.	0.10	21.00
4/17/2023	Internal discussion with M. Jain re: documents to be sent to CRA; General file administration including faxing documents to CRA and speaking with CRA agent.	1.00	210.00
4/18/2023	March bank reconciliation.	0.20	42.00
	Subtotal for Dana Hankinson	1.80	378.00
Mark Arzadon			
4/26/2023	Print out and organize the Bank Reconciliation of the estate bank account for March 31, 2023 for trustee review and signature; Correspond with Dana Hankinson regarding administrative matters; Mail the signed Bank Reconciliation to Grant Thornton Edmonton office for subsequent filing.	0.30	61.50
	Subtotal for Mark Arzadon	0.30	61.50
Mayank Jain			
4/3/2023	Re: CRA follow up.	1.00	530.00
4/6/2023	Re: Call with Duncan Craig and final report.	1.00	530.00
4/13/2023	Re: CRA follow up.	0.50	265.00
4/26/2023	Re: Follow up Jean Lukan and CRA.	1.00	530.00
	Subtotal for Mayank Jain	3.50	1,855.00
Total for 1596330 Alberta Ltd.		<u>5.60</u>	<u>2,294.50</u>



July 31, 2023

1596330 Alberta Ltd.
c/o Grant Thornton Limited
1701 Scotia Place 2
10060 Jasper Avenue NW
Edmonton, AB T5J 3R8

Remit To:
Grant Thornton Limited
1212 - 2000 Barrington Street
Halifax, NS B3J 3K1

BN 12738 4717 RT0001

CLIENT # 307049

INVOICE # LABN-1659

TO PROFESSIONAL SERVICES

For professional services rendered in our capacity as Receiver of 1596330 Alberta Ltd.
for the period from May 1, 2023, up to and including July 31, 2023, as outlined on the
attached summary of charges.

Hours

D. Hankinson 0.30

Total **0.30**

Total time for professional services \$ 59.31

GST @ 5% \$ 2.97

Total **\$ 62.28**

Billing Address

Scotia Place 2
1701 - 10060 Jasper Avenue N.W.
Edmonton AB T5J 3R8
T +1 780-422-7114
F +1 780-426-3208
E: Accounts.Receivable@ca.gt.com

Make payment(s) payable to Grant Thornton Limited

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

1596330 Alberta Ltd.**Professional Services - For the period from May 1, 2023 up to and including July 31, 2023****Client 307049**

		Hours	Amount
Dana Hankinson			
6/1/2023	Complete s. 245/246 Receivership Report.	0.30	59.31
Subtotal for Dana Hankinson		0.30	59.31
Total for 1596330 Alberta Ltd.		<u>0.30</u>	<u>59.31</u>

Appendix 6 – Receiver’s Legal Counsel’s Invoices

Grant Thornton Limited
1701 Scotia Place 2, 10060 Jasper Avenue
Edmonton, AB T5J3R8

Invoice Date: February 18, 2021
Invoice Number: 345763
Matter Number: 208081
GST No: R119328052

*For Professional Services through **February 18, 2021***

Client: Grant Thornton Limited
Matter: Receivership of 1596330 Alberta Ltd., 2218405 Alberta Ltd. & 2079260 Alberta Ltd.

Total Fees	\$	10,342.50
Total Other Charges	\$	32.50
Total Costs	\$	26.00
Total GST	\$	<u>520.05</u>
Total Due This Invoice	\$	10,921.05

Please Remit to:

Mail To:
Duncan Craig LLP
Suite 2800, 10060 Jasper Avenue
Edmonton, Alberta,
T5J 3V9

Online Payment:
Online payments can be made at
dcllp.com/payment using Visa, Debit Visa or
Mastercard

Time Detail

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>
01/14/21	RAR	Discussions with Mr. Woo; Review Affidavit of Helen Lukan and draft Receivership Order; Pull PPR searches;	1.20
01/15/21	RAR	Review PPR searches; E-mail to Mr. Woo and Mr. Delgado;	0.30
01/18/21	RAR	Review Affidavit of Jack Lukan; Conference call with Mr. Delgado and Mr. Woo; Prepare e-mail to Mr. Woo;	0.80
01/22/21	RAR	Conference call with Mr. Woo and Ms. Lynn; Review e-mails from Mr. Delgado;	0.30
01/29/21	RAR	Review revised Receivership Order (draft form); Conference call with Mr. Delgado and Mr. Woo; E-mail to Jack Lukan counsel;	0.40
01/29/21	RAR	Discussions with Mr. Woo; E-mail to Mr. Delgado;	0.50
02/02/21	RAR	Review e-mails from Mr. Evans and Mr. Delgado; Review draft Receivership Order; Prepare letter to Mr. Delgado and Mr. Evans;	1.30
02/03/21	RAR	Communications with Court Coordinator; Letter to Court Coordinator; E-mail to Mr. Woo; Telephone call to Mr. Woo;	1.10
02/03/21	RAR	Telephone call to Mr. Woo; Telephone call to Mr. Evans (left message); Telephone call to Mr. Smiegielski (left message); E-mail to Mr. Evans and Mr. Smiegielski; Inquiries of Court for court dates; E-mail to Mr. Delgado and Mr. Woo;	0.40
02/04/21	RAR	Review e-mail from Mr. Smiegielski; E-mail to Mr. Woo;	0.20
02/04/21	RAR	Review e-mail from Mr. Woo; E-mail to Mr. Lukan's counsel;	0.20
02/04/21	RAR	Telephone call from Stringam LLP; E-mail to Mr. Delgado and Mr. Woo;	0.40
02/04/21	RAR	Prepare form of Order; Prepare notice of Application; E-mail to Mr. Woo;	1.90
02/05/21	RAR	Review e-mail from Mr. Woo; E-mail to Mr. Smiegielski; Telephone call to Mr. Woo; Revise Receiver's Report Outline to Mr. Woo;	0.60
02/08/21	RAR	Review draft report and provide comments; Revise Application and form of Order; Discussions with Mr. Woo; File Application materials; Letter to Mr. Lukan's counsel;	3.20
02/09/21	RAR	E-mail from Mr. Delgado and Mr. Woo;	0.20
02/09/21	RAR	Review e-mail from Mr. Woo and reply; Prepare e-mail to Mr. Lukan's counsel;	0.40
02/10/21	RAR	Review e-mails from Mr. Delgado; Review form of Order (signed by Mr. Smiegielski); E-mail to Mr. Delgado;	0.40

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	
02/12/21	RAR	Review e-mail from Mr. Lukan's counsel; E-mail to Mr. Woo; Telephone call to Mr. Woo; Review law re: sections 245 to 248;	1.10	
02/14/21	RAR	Consultation with Mr. Woo; Prepare draft Order; Prepare e-mail to Mr. Lukan's counsel; E-mail to Court Coordinator;	0.80	
02/15/21	RAR	Review draft Supplementary Report of Receiver and provide comments;	0.30	
02/15/21	RAR	Telephone attendance with Mr. Woo; Revise form of Order and letter to Commercial Coordinator; Revise e-mail to Mr. Lukan's counsel confirming application against Mr. Lukan is withdrawn;	0.90	
02/16/21	RAR	Revise letter to Court and Order re: exemption from section 245/246 of BIA;	0.30	
02/16/21	RAR	Review e-mail from OSB confirming no position and non-attendance in Court; Prepare for court;	1.20	
02/17/21	RAR	Review e-mail from Mr. Delgado and reply; Prepare for Court; Attend in Court (virtual) before Madam Justice Shelley; Prepare final form of Order and forward to Court; E-mail to Mr. Woo and counsel;	1.30	
Total			19.70	\$10,342.50

Timekeeper Summary

<u>Name</u>	<u>Timekeeper Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
RUSSELL A. RIMER	Partner	19.70	525.00	10,342.50
Total		19.70		\$10,342.50

Other Charges Detail (Taxable)

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/03/21	Photocopying/Printing	7.50
02/02/21	File Processing Fee	25.00
Total		\$32.50

Costs Detail (Taxable)

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02/16/21	Corporate-Search	14.00
01/19/21	PPSA-Search	12.00
Total		\$26.00

Grant Thornton Limited
1701 Scotia Place 2, 10060 Jasper Avenue
Edmonton, AB T5J3R8

Invoice Date: February 18, 2021
Invoice Number: 345763
Matter Number: 208081
GST No: R119328052

*For Professional Services through **February 18, 2021***

Client: Grant Thornton Limited
Matter: Receivership of 1596330 Alberta Ltd., 2218405 Alberta Ltd. & 2079260 Alberta Ltd.

Total Fees	\$	10,342.50
Total Other Charges	\$	32.50
Total Costs	\$	26.00
Total GST	\$	<u>520.05</u>
Total Due This Invoice	\$	10,921.05

Please Remit to:

Mail To:
Duncan Craig LLP
Suite 2800, 10060 Jasper Avenue
Edmonton, Alberta,
T5J 3V9

Online Payment:
Online payments can be made at
dcllp.com/payment using Visa, Debit Visa or
Mastercard

Grant Thornton Limited
1701 Scotia Place 2, 10060 Jasper Avenue
Edmonton, AB T5J3R8

Invoice Date: October 29, 2021
Invoice Number: 353124
Matter Number: 208081
GST No: R119328052

*For Professional Services through **October 29, 2021***

Client: Grant Thornton Limited
Matter: Receivership of 1596330 Alberta Ltd., 2218405 Alberta Ltd. & 2079260 Alberta Ltd.

Total Fees	\$	8,662.50
Courtesy Discount	\$	(500.00)
Total Other Charges	\$	0.30
Total Costs	\$	196.50
Total GST	\$	<u>412.97</u>
Total Due This Invoice	\$	8,772.27
 Amount Due	 \$	 <u>8,772.27</u>

Please Remit to:

Mail To:
Duncan Craig LLP
Suite 2800, 10060 Jasper Avenue
Edmonton, Alberta,
T5J 3V9

Online Payment:
Online payments can be made at
dcllp.com/payment using Visa, Debit Visa or
Mastercard

Time Detail

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>
03/03/21	RAR	Review e-mail from Mr. Woo; E-mail to Mr. Delgado requesting filed copy of Order;	0.20
03/05/21	RAR	Review e-mail from Mr. Woo re: equipment located on Lively Alberta property; Discussions with Mr. Woo;	0.60
04/16/21	RAR	Meeting with Rimer/D. Woo/N. Polturak; Conduct searches;	0.40
04/19/21	RAR	Review title search; E-mail to Mr. Woo; Prepare search request letter;	0.50
04/20/21	RAR	Review motor vehicle index searches; Perform additional searches;	0.30
07/13/21	RAR	Review invitation for offers; Prepare draft letter to Lukan counsel;	0.90
07/16/21	RAR	Review Invitation for Offers and Receivership Order; Consultation Rimer/Woo/Polturak; Provide comments on Invitations for Offers;	1.20
08/04/21	RAR	Conference call with N. Polturak/J. Lukan; Prepare e-mail to Mr. Woo;	0.50
10/04/21	RAR	Review draft Receiver's Report; Confirm court availability; Discussions with Rimer/Woo/Zunaira/Nasir re: revision to Receiver's Second Report and discuss and obtain instructions as to next steps; Review and revise invitation for offers; Prepare demand letter to Mr. Lukan's counsel;	2.10
10/05/21	RAR	Prepare confirming letter to Court;	0.20
10/05/21	RAR	Revise letter to Mr. Lukan's counsel; Review Receiver's Report;	0.50
10/07/21	RAR	Review e-mails from Mr. Woo with invitation for offers and reply;	0.10
10/14/21	RAR	Review file; Provide comments on Receiver's Report; Draft Application;	1.00
10/18/21	RAR	Revise Notice of Application and forms of Order; File Application and Receiver's 2nd Report; Letter to Service List;	2.10
10/18/21	RAR	Revise 2nd Report of Receiver; Discussion with Mr. Woo;	0.90
10/19/21	RAR	Conference call with Rimer/Woo/Nasir/ Telephone call to Mr. Evans (left message at 2:00 PM); Further e-mail to Mr. Evans;	0.60
10/19/21	RAR	Prepare e-mail to Mr. Evans, QC (counsel for Jack Lukan);	0.10
10/20/21	RAR	Telephone call from Mr. Woo; Prepare e-mail to Mr. Evans;	0.20

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	
10/20/21	RAR	Letter to Court Coordinator; Instruct Ms. Sookdeo re service of application and Second Report to Mr. Lukan via e-mail; E-mail to Mr. Woo; Prepare Affidavit of Service;	0.40	
10/22/21	RAR	Review e-mails from Mr. Evans, QC and from Mr. Woo; Prepare for Court;	0.20	
10/25/21	RAR	Conference call with R. Rimer/D. Woo; Prepare for Court;	1.10	
10/26/21	RAR	Review e-mail with approved Orders from Mr. Smiegielski and prepare reply;	0.20	
10/26/21	RAR	Prepare letter to Justice Shelley;	0.20	
10/26/21	RAR	Prepare for and attend in Court (via Webex) before Justice Shelley, Revise forms of Order; E-mail to Mr. Smiegielski;	1.50	
10/27/21	RAR	Telephone call from Mr. Woo re: communications from Mr. Lukan (Mr. Lukan aware of Orders granted October 26);	0.10	
10/28/21	RAR	Communication with Mr. Woo; Prepare letter to Valleyview RCMP detachment;	0.30	
10/28/21	RAR	Receipt of cost award from Stringam LLP; Review e-mail from Mr. Woo and reply;	0.10	
Total			16.50	\$8,662.50

Timekeeper Summary

<u>Name</u>	<u>Timekeeper Title</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
RUSSELL A. RIMER	Partner	16.50	525.00	8,662.50
Total		16.50		\$8,662.50

Other Charges Detail (Taxable)

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04/19/21	Photocopying/Printing	0.30
Total		\$0.30

Costs Detail (Non-Taxable)

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03/24/21	Fax Filing - Registration	100.00
Total		\$100.00

Grant Thornton Limited

Invoice Date: October 29, 2021
Invoice Number: 353124
Matter Number: 208081

Costs Detail (Taxable)

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04/28/21	PPSA-Search	6.00
04/23/21	Land Titles - Search	10.00
03/23/21	Fax Filing - Service/Fee	70.00
03/05/21	Delivery	4.50
02/19/21	Court Runner Fee / Agent Fee	6.00
	Total	\$96.50

Grant Thornton Limited
1701 Scotia Place 2, 10060 Jasper Avenue
Edmonton, AB T5J3R8

Invoice Date: October 29, 2021
Invoice Number: 353124
Matter Number: 208081
GST No: R119328052

*For Professional Services through **October 29, 2021***

Client: Grant Thornton Limited
Matter: Receivership of 1596330 Alberta Ltd., 2218405 Alberta Ltd. & 2079260 Alberta Ltd.

Total Fees	\$	8,662.50
Courtesy Discount	\$	(500.00)
Total Other Charges	\$	0.30
Total Costs	\$	196.50
Total GST	\$	<u>412.97</u>
Total Due This Invoice	\$	8,772.27
Amount Due	\$	<u>8,772.27</u>

Please Remit to:

Mail To:
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Edmonton, Alberta,
T5J 3V9

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Mastercard