

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

B E T W E E N:

BANK OF MONTREAL

Applicant

and

**1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC.,
1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556
ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.**

Respondents

**FIFTH REPORT TO THE COURT SUBMITTED BY MNP LTD.,
IN ITS CAPACITY AS RECEIVER OF THE ASSETS, UNDERTAKINGS AND PROPERTIES
OF THE RESPONDENTS**

October 22, 2021

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1.0 Introduction and Purpose of Report

1.1 Introduction and Background

- 1.1.1** On September 30, 2019, by Order of the Honourable Mr. Justice Hainey on application made by the Canadian Imperial Bank of Commerce (“**CIBC**”), BDO Canada Ltd. (“**BDO**”) was appointed receiver of the assets, undertakings and properties of 1254044 Ontario Limited (“**125**”), 2189788 Ontario Inc. (“**218**”), 1552838 Ontario Inc. (“**155**”) and other related entities not named in this proceeding (the “**September 30 Appointing Order**”). The CIBC application record has been sealed pending further order of this Court.
- 1.1.2** Bank of Montreal (“**BMO**”), the senior secured lender of 125 and 218, brought a motion to replace BDO and appoint MNP Ltd. (“**MNP**”) as Receiver of 125, 218 and 155. BMO’s motion was unopposed and the Honourable Mr. Justice Hainey granted an Order on October 16, 2019 discharging BDO and appointing MNP as receiver of 125, 218, 155 and two additional related companies, 2431264 Ontario Inc. (“**243**”) and 2542372 Ontario Inc. (“**2542372**”) (the “**Initial Appointing Order**”). The Initial Appointing Order is substantially in the form of the model receivership order.
- 1.1.3** By further order dated October 30, 2019 on a subsequent application by BMO, the Honourable Mr. Justice Hainey amended the Initial Appointing Order to expand the scope of the receivership to include additional companies indebted to BMO, or guarantors of BMO’s indebtedness (the “**Amended Appointing Order**”). The companies added were 2034039 Ontario Inc. (“**203**”), 1786675 Ontario Limited (“**178**”), 2660556 Ontario Limited (“**266**”) and 2541899 Ontario Limited (“**2541899**”). 203, 178, 266, 2541899 and the companies included in the Initial Appointing Order are referred to collectively in this Report as the “**Companies**”.
- 1.1.4** A copy of the Amended Appointing Order, including the Initial Appointing Order, is attached as **Appendix A**.
- 1.1.5** The Companies’ principals are Simranjit Dhillon, Mandhir Dhillon, Sarbjit Dhillon and Mandeep Dhillon.
- 1.1.6** Attached as **Appendix B** is a listing of the Companies, including a description of operations, location and the parties having security over the Companies’ assets.
- 1.1.7** The Companies operated the following businesses from four locations throughout Southwestern Ontario:
- (i) 5906 Oil Heritage Road, Wyoming Ontario (“**Oil Heritage Road**”) - 125 and 243 operated from Oil Heritage Road. 125 owned the real estate and operated the gas pumps, convenience store and Subway restaurant, while 243 operated the Burger King restaurant;
 - (ii) 1527 and 1537 Provincial Road, Windsor Ontario (“**Provincial Road**”) - 155 was a holding company for the real estate at Provincial Road and 218 operated the gas pumps and convenience store;
 - (iii) 203 Indian Road, Sarnia Ontario (“**Indian Road**”) - 2542372 operated a Burger King restaurant from leased premises at Indian Road; and,

- (iv) 5470 Walker Road, Windsor Ontario (“**Walker Road**”) - 2541899 is a holding company for the real estate at Walker Road and 266 operated the fuel pumps and convenience store.

1.1.8 BMO is the senior secured lender to the Companies. In aggregate, the Companies are presently indebted to BMO for approximately \$14.6 million plus accruing interest and costs.

1.1.9 At the date of the Amended Appointing Order, BMO held security over all of the real and personal property of the Companies. Subsequently, BMO assigned the mortgage security held by it over the Walker Road real estate, together with \$5,050,000 of the indebtedness secured thereunder, to 2323583 Ontario Inc. (“**232**”). The mortgage security, together with the \$5,050,000 of assigned indebtedness secured thereunder was further assigned by 232 to 2071342 Ontario Inc. (“**207**”). As at the date of this report, 207 holds the first mortgage over the Walker Road real estate and BMO is the senior secured party over all other assets in the receivership.

1.1.10 The Receiver has submitted four previous reports to the Court as follows:

- (i) The first report dated December 20, 2019 (the “**First Report**”), without appendices, is attached as **Appendix C**. The First Report was submitted in support of the Receiver’s motion for, among other things, approval of a sale process for the real properties and assets of the businesses carried on by the Companies. A copy of the Order approving the First Report and the sale process is attached as **Appendix D** (the “**Sale Process Order**”).
- (ii) The second report dated May 1, 2020 (the “**Second Report**”), without appendices, is attached as **Appendix E**. The Second Report was submitted in support of the Receiver’s motion for, among other things, approval of the sale of the assets used in the businesses carried on at Oil Heritage Road, Provincial Road and Walker Road pursuant to three separate sale agreements entered into by the Receiver. Copies of the Orders approving the sales of the assets at Oil Heritage Road, Provincial Road and Walker Road are attached as **Appendix F** (“**Oil Heritage Road AVO**”), **Appendix G** (“**Provincial Road AVO**”) and **Appendix H** (“**Walker Road AVO**”). A copy of the Order approving the Second Report and the ancillary relief sought therein is attached as **Appendix I**.
- (iii) The third report dated August 14, 2020 (the “**Third Report**”), without appendices, is attached as **Appendix J**. The Third Report was submitted in support of the Receiver’s motion for approval of the sale of the assets used in the Burger King restaurant business carried on at Indian Road. A copy of the Order approving the sale and is attached as **Appendix K** (“**Indian Road AVO**”).
- (iv) The fourth report dated September 15, 2020 (the “**Fourth Report**”), without appendices, is attached as **Appendix L**. The Fourth Report was submitted in support of the Receiver’s motion for directions on whether to complete or terminate the agreement entered into by the Receiver for the sale of the assets at Walker Road, the completion of which had been approved by the Court in the Walker Road AVO. By endorsement dated November 3, 2020 (“**November 3 Endorsement**”), the Honourable Mr. Justice Hainey provided directions to the Receiver to terminate the sale agreement. A copy of the November 3 Endorsement is attached as **Appendix M**.

1.1.11 The Receiver has completed the sales of the assets at Oil Heritage Road, Provincial Road and Indian Road as previously approved by the Court.

1.1.12 In accordance with the directions provided to the Receiver in the November 3 Endorsement, the Receiver terminated the sale agreement for the Walker Road assets as previously approved by the Court in the Walker Road AVO.

1.1.13 The Receiver has entered into a sale agreement dated October 3, 2021 with 207 Ontario (the holder of the first mortgage on the Walker Road real estate) for the purchase and sale of the Walker Road assets. The sale agreement is subject to Court approval.

1.2 Purpose of the Receiver's Fifth Report

1.2.1 This constitutes the Receiver's fifth and final report to the Court (the "**Final Report**") in this matter and is filed:

- a) to provide the Court with information on:
 - i. the Receiver's activities since the Third Report;
 - ii. the completion of the sales as approved by the Court of the Provincial Road assets, the Indian Road assets and the Oil Heritage Road assets; and
 - iii. the status of Walker Road;
- b) in support of the Receiver's motion for an Order:
 - a) approving the Final Report and the activities and conduct of the Receiver described therein;
 - b) approving the Agreement of Purchase and Sale dated October 3, 2021 made between the Receiver, as vendor, and 207, as purchaser, in respect of Walker Road and the assets of the Companies used in the operation of the business from Walker Road and authorizing the Receiver to complete the transaction contemplated therein (the "**Walker Road Transaction**");
 - c) vesting in 2854762 Ontario Inc. (as directed by 207) the Walker Road Assets (as defined herein) free and clear of all encumbrances other than permitted encumbrances;
 - d) authorizing and directing the Receiver to distribute the net proceeds of the estate as outlined in section 7.0 of the Final Report;
 - e) approving the Receiver's Statement of Receipts and Disbursements as at September 30, 2021;
 - f) approving the fees and disbursements of the Receiver and its legal counsel;
 - g) sealing the Confidential Supplement to the Final Report; and
 - h) effective upon the filing of a certificate by the Receiver certifying that all outstanding matters to be attended to in connection with the Receivership of the Companies have been completed to the satisfaction of the Receiver, discharging MNP Ltd. as Receiver and releasing MNP Ltd. from liability, save and except for gross negligence or wilful misconduct.

2.0

Receiver Activities

2.1 Provincial Road

2.1.1 In accordance with the Provincial Road AVO (attached as Appendix G), the Receiver completed the sale of the Provincial Road assets to 2757534 Ontario Inc. on June 26, 2020. The sale price, after adjustments, was \$2,649,105.33. A copy of the Receiver's certificate is attached as **Appendix N**. The Receiver operated the gas station and convenience store businesses at Provincial Road until the closing date.

2.2 Indian Road

2.2.1 In accordance with the Indian Road AVO (attached as Appendix K), the Receiver completed the sale of the Indian Road assets to Tanveer Pahal on October 29, 2020. The sale price, after adjustments, was \$716,994.01. A copy of the Receiver's certificate is attached as **Appendix O**. The Receiver continued operating the Burger King restaurant at Indian Road until the closing date.

2.3 Oil Heritage Road

2.3.1 The sale of the Oil Heritage Road assets was scheduled to be completed on July 31, 2020. In the days preceding the scheduled closing date, the purchaser, 2119187 Ontario Inc. ("**211**") advised the Receiver that it did not have the required funds to pay the balance of the purchase price and complete the transaction on the scheduled closing date and requested a three-week extension to secure the required funds. In consultation with the Bank, the Receiver agreed to extend the closing date by three weeks to August 31, 2020.

2.3.2 211 remained unable to complete the transaction on August 31, 2020. Four further extensions of the closing date were agreed upon, the last extension being to December 7, 2020. As a condition of the extensions, the Receiver required 211 to pay additional deposits of \$750,000 (making the total deposits for the transaction \$2,010,000) and to cover any losses incurred by the Receiver in continuing to operate the businesses after July 31, 2020 (the original closing date), which amounted to approximately \$165,000.

2.3.3 211 remained unable to complete the transaction by December 7, 2020, however, was able to complete the transaction on December 9, 2020. In accordance with the Oil Heritage Road AVO (attached as Appendix F), the Receiver completed the sale of the Oil Heritage Road assets to 211 on December 9, 2020. The sale price, after adjustments, was \$12,760,000. A copy of the Receiver's certificate is attached as **Appendix P**. The Receiver continued to operate the Subway restaurant, gas station and convenience store businesses until the closing date. As contemplated by the Sale Agreement, the Receiver continued to operate the Burger King restaurant after closing until December 31, 2020 for the account of 211.

2.4 Walker Road

2.4.1 In the Walker Road AVO the Court authorized the Receiver to complete the agreement of purchase and sale entered into by the Receiver with 2346773 Ontario Ltd. ("**234**") for the Walker Road assets (the "**234 Walker Road Sale Agreement**"). The 234 Walker Road Sale Agreement was conditional until closing on the first mortgage held by BMO over the Walker Road property not being assigned to one or more of the second mortgagees on the Walker Road property. Shortly before the closing date, the BMO mortgage was assigned to certain of the second mortgagees and immediately further assigned to 232. Given the circumstances surrounding the assignment and

further assignment, the Receiver brought a motion for directions on whether it should terminate or complete the 234 Walker Road Sale Agreement as previously approved by the Court. In the November 3 Endorsement, the Receiver was directed by the Court to terminate the 234 Walker Road Sale Agreement.

- 2.4.2** On November 14, 2020, counsel for 234 served a notice of appeal from the November 3 Endorsement. The 10-day period in which an appeal was required to be commenced expired on November 13, 2020. However, prior to the expiration of the 10-day appeal period, counsel for 234 Ontario had advised Receiver's counsel that an appeal would be brought. Accordingly, the Receiver consented to the late filing of the Notice of Appeal.
- 2.4.3** By its terms, the 234 Walker Sale Agreement was to be completed by no later than November 30, 2020 (the "**Sunset Date**"), failing which the 234 Walker Road Sale Agreement would cease to be effective. In light of the intended appeal, the Receiver advised 234 that it was prepared to extend the Sunset Date to February 28, 2021 on the condition that if the appeal was unsuccessful, 234 would be responsible for any operating shortfall, including professional fees, relating to the operation of the Walker Road businesses from the date of the Notice of Appeal until the dismissal of the appeal. That offer was not accepted, and the Sunset Date was not extended.
- 2.4.4** In late November 2020, counsel for 234 Ontario confirmed to Receiver's counsel that the Notice of Appeal had been filed with the Commercial Court office as provided for under the *Bankruptcy and Insolvency General Rules*.
- 2.4.5** After the passing of the Sunset Date, on December 4, 2020, the Receiver's counsel advised 234 that the 234 Walker Road Sale Agreement was at an end, and the Receiver returned 234's deposit.
- 2.4.6** The Receiver and its counsel formed that view (i) leave to appeal was required (and had not been sought), and (ii) with the passage of the Sunset Date and the termination of the 234 Walker Road Sale Agreement, the proposed appeal was moot. Counsel for the Receiver advised counsel for 234 of the Receiver's intention to bring a motion to quash the appeal.
- 2.4.7** Although the Notice of Appeal was to be filed at the Commercial Court office, the appeal was to be heard by the Court of Appeal. The *Bankruptcy and Insolvency General Rules* provide that the Notice of Appeal and the court file are to be transmitted from the Commercial Court office to the Court of Appeal. It is the Receiver's understanding that in practice the appellant, or its counsel, must requisition the transfer of the file and pay the required fee to do so before the Commercial Court office will transmit the Notice of Appeal and file to the Court of Appeal.
- 2.4.8** The Receiver's counsel prepared a motion to quash the appeal and requested that counsel for 234 provide the Court of Appeal file number to permit the motion record to be filed. No response was received. Inquiries were then made directly by Receiver's counsel to the Court of Appeal to confirm the file number. The Court of Appeal confirmed that it did not have any record of the appeal.
- 2.4.9** As counsel for 234 Ontario had confirmed, in writing, that the Notice of Appeal had been filed, Receiver's counsel sought confirmation from counsel for 234 that he had requisitioned the transfer of the Notice of Appeal and court file from the Commercial Court to the Court of Appeal. Counsel for 234 did not respond to the communications from Receiver's counsel.
- 2.4.10** Given the lack of response from 234's counsel, Receiver's counsel made further inquiries of the Commercial Court office and the Court of Appeal to ascertain the status of the appeal. In response to those inquiries, in early April 2021 Receiver's counsel was advised by the Court of Appeal that (i) the Registrar of the Court of Appeal had confirmed with the Commercial Court that the Notice

of Appeal had not been filed at the Commercial Court office, and (ii) the Registrar of the Court of Appeal had spoken with counsel for 234 who confirmed to the Registrar that the Notice of Appeal had never been filed.

- 2.4.11 Upon learning of the forgoing, Receiver's counsel wrote to counsel for 234 on April 7, 2021 to confirm whether the appeal was being pursued. No response was received from 234's counsel.
- 2.4.12 From mid-November 2020 when the Notice of Appeal was received until April 7, 2021 when the Receiver concluded that no appeal from the November 3 Endorsement was being pursued, the Receiver was unable to move forward with efforts to sell the Walker Road assets given the uncertainty presented by a potential appeal. During this period, the Receiver continued to operate the gas station and convenience store businesses.
- 2.4.13 As discussed further below, the Receiver has entered into an agreement of purchase and sale dated October 3, 2021 with 207 Ontario for the Walker Road assets. The agreement is subject to court approval.
- 2.4.14 The Receiver continues to operate the gas station and convenience store businesses at Walker Road.

2.5 Employees

- 2.5.1 2542372, 125 and 243 collectively had approximately 50 employees. The Receiver terminated the employees in the days preceding the closing of the sales of the locations at which the employees worked.
- 2.5.2 All wages and vacation pay have been paid; however, in lieu of termination notice, the employees are entitled to termination pay. The Receiver worked with the Companies' bookkeepers to calculate the amount of termination pay owing to each employee. Claims for termination pay may be made under the Wage Earner Protection Program ("WEPP"). The Receiver initiated the claims process and has notified former employees of their eligibility to claim amounts in accordance with the WEPP legislation.
- 2.5.3 The Receiver has prepared and delivered Records of Employment and T4s' to all employees.

2.6 Canada Revenue Agency (CRA)

- 2.6.1 Following its appointment, the Receiver requested that CRA perform trust and H.S.T. examinations on all of the Companies' accounts. The Receiver complied with CRA's comprehensive information requests to the extent it was able to do so with the limited records of the Companies and information that were available.
- 2.6.2 CRA completed the audit of all of the Companies source deduction accounts and has confirmed there are no outstanding balances.
- 2.6.3 The H.S.T. audits remain ongoing. CRA requested additional information which the Receiver has been unable to locate. The Receiver is continuing its efforts to obtain the information from the Companies directors.
- 2.6.4 The Receiver has completed all required filings and remittances for H.S.T. and employee source deductions for all post-receivership filing periods.

2.6.5 The Receiver applied for Canadian Emergency Wage Subsidy (“**CEWS**”) benefits on behalf of 125, 243 and 2542372. No update on the status of the Receiver’s CEWS applications was available from CRA as of the date of this report.

2.7 Website

2.7.1 The Receiver has posted all public Court material, receivership notices and bankruptcy notices on its websites at mnpdebt.ca.

3.0 Proposed Sale of Walker Road

3.1 Sale Solicitation Process

- 3.1.1** In the First Report the Receiver outlined the sales solicitation process (“**SSP**”) to be undertaken by the Receiver to market and solicit offers for the assets for each of the four locations from which the Companies carried on business. The SSP was approved by the Court in the Sale Process Order (Appendix D).
- 3.1.2** Pursuant to the SSP, the Receiver undertook the following steps to market and solicit offers for the assets:
- On December 17, 2019, the Receiver emailed an Invitation for Proposals to 129 potential interested parties including domestic and international industry participants and equity investment firms identified by the Receiver and MNP Corporate Finance Ltd;
 - The Receiver advertised the Invitation for Proposals in the financial section of the national edition of the Globe & Mail, London Free Press and Windsor Star on Friday January 10, 2020;
 - The Receiver notified more than 650 MNP partners across Canada of the SSP and provided a copy of the Invitation for Proposals for distribution to MNP clients that may be interested in the opportunity; and
 - The Receiver published a notice of the SSP in Insolvency Insider, a weekly email publication circulated within the national insolvency industry.
- 3.1.3** As a result of the marketing described above, 38 parties executed confidentiality agreements and were provided with a copy of the confidential information memorandum prepared by the Receiver detailing the opportunity. A virtual data room with additional information was set up by the Receiver and interested parties were granted access.
- 3.1.4** The Receiver responded to queries and information requests of all interested parties in a timely and efficient manner.
- 3.1.5** The deadline to submit offers was initially established as 2:00 p.m. on Wednesday, February 12, 2020 and subsequently extended to February 21, 2020. The bid deadline provided prospective bidders eight weeks to complete due diligence and submit an offer.
- 3.1.6** The Receiver’s marketing campaign resulted in 13 en bloc and location specific offers being received by the bid deadline, with multiple offers for each location. Of the offers received, three included the Walker Road assets.
- 3.1.7** Details of the offers submitted for Walker Road are included in the Confidential Supplemental (“**Confidential Supplement**”) for which the Receiver is requesting a sealing order pending the completion of the sale of the Walker Road Transaction.

3.2 The Walker Road AVO

- 3.2.1** In furtherance of the SSP, the Receiver entered into the 234 Walker Road Sale Agreement, subject to Court approval. The motion for approval of the 234 Walker Road Sale Agreement was heard by the Honourable Mr. Justice Hainey on June 11, 2020. The 234 Walker Road Sale Agreement was approved and the Walker Road AVO was issued.

3.2.2 As discussed above, in the November 3 Endorsement the Court directed the Receiver to terminate the 234 Walker Road Sale Agreement, and the Receiver did so.

3.3 Proposed Sale

3.3.1 At the date the Receiver's appointment, BMO held the first ranking mortgage registered on title to the Walker Road real property. In early July, 2020 the Bank assigned its mortgage, together with \$5,050,000 of the indebtedness secured thereunder, to 232. By a Transfer of Charge registered on June 1, 2021, 232 further assigned the mortgage and indebtedness to 207. 207 is the current holder the mortgage.

3.3.2 The Receiver has entered into an Agreement of Purchase and Sale dated October 3, 2021 (the "**Walker Road Sale Agreement**") with 207, as purchaser, for the purchase and sale of the Walker Road real property and certain contracts, chattels, inventory and warranty rights related to the business operated by the Companies from Walker Road (the "**Walker Road Assets**"). The Walker Road Sale Agreement is subject to Court approval.

3.3.3 A redacted copy of the Walker Road Sale Agreement is attached as **Appendix Q**. An unredacted copy of the Walker Road Sale Agreement is included in the Confidential Supplement.

3.3.4 The purchase price in the Walker Road Sale Agreement is comprised of (a) a monetary purchase price and (b) liabilities to be assumed on closing. The monetary purchase price is comprised of a cash amount (the "**Closing Cash Payment**") and a credit bid. The Closing Cash Payment is the sum of (a) \$250,000 (being the portion of the purchase price allocated to the chattels), and (b) an amount sufficient to pay (i) amounts secured by the Receiver's Charge and Receiver's Borrowing Charge, (ii) the value of the inventory, (iii) outstanding priority payables, and (iv) the professional fees of the Receiver and its counsel to be incurred in completing the administration of the 2541899 receivership, less \$204,326.

3.3.5 Under the terms of the agreement by which BMO assigned its mortgage over the Walker Road property to 232, BMO is responsible for the payment of the costs (professional fees and operating costs) relating to the 2541899 receivership up to the date of the assignment of its mortgage. Those costs totalled \$204,326.

3.3.6 The only cash to be paid by 207 to the Receiver on the closing of the Walker Road Transaction is the Closing Cash Payment. The Closing Cash Payment will be sufficient to pay the costs of the 2541899 receivership (less the \$204,326 to be paid by BMO) and all charges ranking in priority to the first mortgage. The sum of \$250,000 for the chattels and the amount to be paid for the inventory (based on actual invoiced cost) will be available for distribution as discussed in section 7.0 of this Report.

3.3.7 There are two registered charges against Walker Road: the first charge in favour of 207 securing the principal sum of \$5,050,000, plus interest and costs, and a second charge (the "**Second Charge**") originally in favour of nine chargees securing the principal sum of \$2,500,000, plus interest and costs. By a Transfer of Charge registered on June 10, 2021, eight of the nine chargees under the Second Charge assigned their interest in the Second Charge to 207. The ninth chargee (1616292 Ontario Limited) retained its interest in the Second Charge.

3.3.8 The Walker Road Transaction, if approved, will not result in any distribution to 1616292 Ontario Limited in respect of its interest in the Second Charge.

3.3.9 The 234 Walker Road Sale Agreement approved by the Honourable Mr. Justice Hainey on June 11, 2020 likewise would not have resulted in any recovery under the Second Charge. The purchase price in the Walker Road Sale Agreement for which Court approval is being sought exceeds the purchase price in the 234 Walker Road Sale Agreement.

3.3.10 As the Receiver was of the view that the market value of the Walker Road Assets would be determined through the exposure of the assets to the open market through the SSP, the Receiver did not obtain an appraisal of Walker Road as part of the sale process undertaken pursuant to the SSP. The Receiver did have in its possession at the time of the SSP appraisals obtained by the Companies prior to the Receiver's appointment. A copy of the appraisal for Walker Road was included in the data room set up during the SSP and was available to prospective purchasers. An excerpt from the appraisal is included in the Confidential Supplement. A Peer Review of the appraisal commissioned by the Receiver is also included in the Confidential Supplement.

3.3.11 The Receiver recommends that the Court approve the Walker Road Sale Agreement. In making that recommendation, the Receiver notes the following:

- i. the Receiver conducted the sale process as provided for in the SSP;
- ii. the 234 Walker Road Sale Agreement (since terminated) was the highest offer received through the SSP;
- iii. the purchase price in the Walker Road Agreement is greater than the purchase price in the 234 Walker Road Sale Agreement which was approved by the Court previously;
- iv. the SSP was undertaken and completed before the onset of the Covid-19 pandemic. Since then, as a result of the pandemic, profitability and fuel volumes have decreased. In the Receiver's view, it is unlikely that the value of Walker Road Assets would be greater than their pre-pandemic value as represented by the offers received through the SSP; and,
- v. 1616292 Ontario had the opportunity to protect its position as second mortgagee through an assignment or redemption of the first mortgage, but failed to do so.

3.3.12 The Walker Road Transaction, if approved, will result in a shortfall to 207 under its first mortgage and no recovery in respect of its interest in the Second Mortgage.

3.3.13 BMO has been made aware of the details of the proposed sale to 207 and the allocation of the purchase price to the chattels provided for therein, which would flow to it pursuant to its personal property security, and supports the completion of the Walker Road Transaction. BMO will suffer a shortfall under its security over the personal property assets.

3.4 Encumbrances to be Vested Out

3.4.1 A copy of the parcel register for Walker Road, PIN 70622-0310, as of September 1, 2021 is attached as **Appendix R**. The instruments and encumbrances to be deleted from title and vested out on the closing of the Walker Road Transaction are as follows:

REGISTRATION NO.	DATE	INSTRUMENT TYPE	PARTY TO
CE859181	2018/11/13	Notice of Lease	Parkland
CE863792	2018/12/07	Charge	BMO

CE863793	2018/12/07	No Assgn Rent Gen	BMO
CE863800	2018/12/07	Postponement	BMO
CE896668	2019/07/16	Charge	Queenwest et al.
CE896669	2019/07/16	No Assgn Rent Gen	Queenwest et al
CE917785	2019/11/12	Apl Court Order	MNP
CE1011358	2021/05/31	Transfer of Charge	2323583 Ontario Inc.
CE1011580	2021/06/10	Transfer of Charge	207
CE101352	2021/06/10	Apl of Surv-Chrg	Deepak Khanna
CE1013499	2021/06/10	Transfer of Charge	207

3.4.2 2541899 is the registered owner of the Walker Road real property. The gas station and convenience store business carried on from the real property were operated by 266. Copies of searches against 2541899 and 266 under the *Personal Property Security Act* (“*PPSA*”) as of October 19, 2021 are attached as **Appendix S** and **Appendix T**, respectively. The registrations and security interests to be vested out as disclosed by the searches are as follows:

(a) 2541899

REGISTRATION NO.	PPSA/RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20181127 0947 1590 4033	PPSA	Bank of Montreal	Inventory, Equipment, Accounts, Other, Motor Vehicle Included
20190716 1438 1862 3718	PPSA	Queenwest Leasing Inc., et al	Inventory, Equipment, Accounts, Other, Moor Vehicle Included
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, Equipment, Accounts, Other, Motor Vehicle Included

(b) 266

REGISTRATION NO.	PPSA/RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20181127 0947 1590 4033	PPSA	Bank of Montreal	Inventory, Equipment, Accounts, Other, Motor Vehicle Included
20190716 1440 18162 3720	PPSA	Queenwest Leasing Inc., et al.	Inventory, Equipment, Accounts, Other, Motor Vehicle Included

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, Equipment, Accounts, Other, Motor Vehicle Included

3.4.3 BMO holds the first in time registration under the PPSA against 2541899 and 266. There will be a shortfall to BMO under its security if the Walker Road Transaction is approved and completed.

3.5 Disclaimer of Agreements

3.5.1 2541899 is party to the following agreements:

- (c) Lease dated November 5, 2018 between 2541899, as lessor, and Parkland Fuel Corporation (“**Parkland**”), as lessee, for Walker Road (“**Parkland Lease**”);
- (d) Sublease dated August 13, 2019 between Parkland, as sublandlord, and 2541899, as subtenant, for Walker Road;
- (e) *On The Run* Convenience Store Single Site Franchise Agreement dated December 1, 2017 between Parkland and 2541899 as amended by an *On The Run* Amending Agreement for Use of Express Mart Trademarks dated December 1, 2017; and
- (f) Motor Fuels Consignment Agreement dated November 21, 2017 between 2541899 and Parkland for the supply by Parkland to 2541899 of motor fuel on a consignment basis. The agreement was for a one-year term with an automatic annual renewal.

3.5.2 The Parkland Lease includes a right of first refusal in favour of Parkland. The Sale Process Order provides that the right of first refusal does not apply to any offers made to the Receiver under the SSP and that the Receiver was at liberty to enter into sale agreements without complying with the terms of the rights of first refusal. Parkland did not oppose the making of the Sale Process Order.

3.5.3 The Walker Road Sale Agreement permits 207, prior to closing, to elect what contracts, if any, it wants to assume and have assigned to it. Obtaining any required third-party consents to the assignments is the responsibility of 207. 207 has not yet advised the Receiver what contracts, if any, it wishes to obtain an assignment of and assume. The Walker Road Sale Agreement permits the Receiver to disclaim any contracts for which consent to an assignment is required but not obtained by 207 by closing.

3.5.4 As shown on Appendix R, notice of the Parkland Lease was registered against title to Walker Road on November 13, 2018 as instrument CE859181 (“**Notice of Lease**”). The BMO first charge (since assigned to 207) was registered against title to Walker Road on December 7, 2018 as instrument CE863792. The Notice of Lease was postponed to the BMO first charge by a postponement registered on December 7, 2018 as instrument CE863800. Based on the foregoing, it is the Receiver’s understanding that the BMO first charge (now held by 207) has priority over the Parkland Lease.

3.5.5 To complete the Walker Road Transaction, it is the Receiver’s intention to disclaim all of the contracts for Walker Road which are not being assigned to and assumed by the purchaser on closing. The Amended Appointing Order gives to the Receiver the usual power to cease to perform

any contracts of the Companies. Disclaiming the contracts which are not to be assigned to the purchaser on closing will facilitate the completion of the Walker Road Transaction and is commercially reasonable.

4.0 Statement of Receipts and Disbursements

- 4.1.1** Appendix U, attached, is a summary of the Receiver’s Statement of Receipts and Disbursements (“**R&D**”) for the period October 16, 2020 to September 30, 2021. The R&D includes activity by business location and includes a consolidated total.
- 4.1.2** The Receiver has generated net receipts of approximately \$35,380,468 primarily comprised of proceeds realized from the sale of the Oil Heritage Road, Provincial Road and Indian Road properties.
- 4.1.3** The Receiver has made disbursements of approximately \$17,928,805 primarily for:
- (i) Gas and food product purchases of \$11,887,553;
 - (ii) Wages and source deductions \$1,489,763;
 - (iii) Site management fees of \$725,945;
 - (iv) Maintenance and repairs \$327,967;
 - (v) Franchise royalties and advertising \$305,729;
 - (vi) Utilities \$300,362;
 - (vii) Realtor commission \$258,000; and
 - (viii) Court approved professional fees \$214,875
- 4.1.4** The Receiver has generated a net excess of receipt and disbursements to date, on a consolidated basis, of \$17,451,662.
- 4.1.5** The R&D includes an accrual for the estimated costs to complete the receivership and a summary of the proposed distributions, as discussed in Section 7.0 of this report.

5.0 Receiver and its Counsel's Accounts

- 5.1.1** Pursuant to paragraph 26 of the Amended Appointing Order, the Receiver and its counsel are to be paid their reasonable fees and disbursements at their standard rates and charges, incurred both before and after the making of the Amended Appointing Order. Pursuant to paragraph 27 of the Amended Appointing Order, the Receiver and its counsel are required to pass their accounts.
- 5.1.2** As required by the Amended Appointing Order, the Receiver is seeking Court approval of its fees and disbursements and the fees and disbursements of its legal counsel, including an accrual for the estimated fees and disbursements to complete the administration of the receivership.
- 5.1.3** The total fees for the Receiver from the commencement of the receivership to October 15, 2021 are \$1,428,595, plus disbursements of \$16,861, plus H.S.T. of \$187,909 for a total of \$1,633,366. The fees and disbursements, plus H.S.T., of the Receiver for the period ending November 30, 2019 have been approved previously by the Court.
- 5.1.4** The Receiver has maintained detailed records of its professional time and costs. For the period from December 1, 2019 to October 15, 2021, the fees for the Receiver are \$1,241,436, plus disbursements of \$14,020, plus H.S.T. of \$163,209 for a total of \$1,418,666 as reflected in the four invoices rendered by the Receiver, as follows:
- i. For the period from December 1, 2019 to November 30, 2020 for fees in the amount of \$904,872, disbursements in the amount of \$10,127 and H.S.T. in the amount of \$118,950;
 - ii. For the period from December 1, 2020 to June 30, 2021 for fees in the amount of \$212,188, disbursements in the amount of \$2,812 and H.S.T. in the amount of \$27,950;
 - iii. For the period from July 1, 2021 to October 15, 2021 for fees in the amount of \$78,920, disbursements in the amount of \$1,080, and H.S.T. in the amount of \$10,400; and,
 - iv. For the operation the Burger King restaurant located at Oil Heritage Road during the post-closing period for fees in the amount of \$45,457 and H.S.T. in the amount of \$5,909;.
- 5.1.5** The invoices, together with the Receiver's affidavit of verification of fees, is attached as **Appendix V**.
- 5.1.6** The total fees and disbursements for the Receiver's counsel, Miller Thomson LLP ("MT") from the commencement of the receivership to October 20, 2021 are \$314,039, plus H.S.T. of \$40,711 for a total of \$375,748. The fees and disbursements, plus H.S.T., of MT for the period ending December 19, 2019 have been approved previously by the Court.
- 5.1.7** MT has maintained detailed records of its professional time and costs. For the period from December 20, 2019 to October 20, 2021, the fees and disbursements for MT are \$307,944, plus H.S.T. of \$39,712 for a total of \$347,656 as reflected in the invoices rendered by MT as follows:
- i. January 31, 2020 - \$8,079
 - ii. March 17, 2020 - \$25,783
 - iii. March 31, 2020 - \$22,510

- iv. May 31, 2020 - \$47,524
- v. June 30, 2020 - \$53,587
- vi. July 31, 2020 - \$28,619
- vii. August 30, 2020 - \$7,773
- viii. October 21, 2020 - \$20,236
- ix. November 30, 2020 - \$25,929
- x. December 31, 2020 - \$13,949
- xi. February 28, 2021 - \$2,852
- xii. March 31, 2021 - \$8,044
- xiii. June 30, 2021 - \$8,500
- xiv. July 31, 2021 - \$13,478
- xv. August 31, 2021 - \$1,984
- xvi. September 30, 2021 - \$2,025
- xvii. October 20, 2021 - \$19,283

5.1.8 The invoices, together with MT’s affidavit of verification of fees, are attached as **Appendix W**.

5.1.9 Where possible, the Receiver and MT have allocated their fees and time spent by location, i.e. Oil Heritage Road, Provincial Road, Indian Road and Walker Road. Time spent which was not specific to a particular location has been tracked as a “general receivership” amount. The Receiver proposes to allocate the invoices to each location in accordance with the foregoing, with the general receivership amounts being allocated evenly to the four locations.

5.1.10 Additional fees and disbursements will be incurred by the Receiver and MT to complete the administration of the receivership, including the motion to approve the Walker Road Transaction and the Final Report, continuing to operate Walker Road pending closing of the Walker Road Transaction, closing of the Walker Road Transaction, completing the distribution of the funds in the receivership estate, completion of final H.S.T. returns, completion of CEWS claims, issuing the final receivership notice, and other miscellaneous administrative matters. These additional fees and disbursements of the Receiver and MT to complete the administration of the receivership are estimated to be approximately \$75,000 and \$27,500, respectively, for a total of \$102,500, plus H.S.T. (the “**Estimated Fees Accrual**”).

5.1.11 It is the Receiver’s opinion that the fees and disbursements of the Receiver and MT, including the Estimated Fees Accrual, are fair and reasonable and justified in the circumstances and accurately reflect the work done by the Receiver and MT in connection with the receivership during the relevant periods. The Receiver recommends approval of MT’s fees and disbursements, and requests approval of its fees and disbursements, including the Estimated Fees Accrual by the Court.

6.0

Bankruptcies

- 6.1** On July 9, 2021, bankruptcy orders were made against 125, 218, 243 and 2542372 pursuant to applications made by BMO.

7.0

Recommended Distribution

7.1 Introduction

- 7.1.1** To date, the Receiver has realized upon the assets of the Oil Heritage Road, Provincial Road and Indian Road locations. If approved by the Court, upon the completion of the Walker Road Transaction, all of the known assets of the Companies will have been realized upon by the Receiver.
- 7.1.2** As reviewed in further detail below, BMO held the first ranking security over the Oil Heritage Road, Provincial Road and Indian Road assets realized upon by the Receiver and holds the first ranking security over the personal property to be realized upon in the Walker Road Transaction. As the purchase price for the Walker Road real estate is being satisfied through a credit bid by 207, there will be no proceeds to be distributed by the Receiver from the Walker Road real estate.
- 7.1.3** As of October 17, 2021, BMO was owed the following amounts:
- (i) \$14,565,489, plus accruing interest, under its security over the assets realized upon by the Receiver from Oil Heritage Road, Provincial Road and Indian Road; and
 - (ii) \$561,523, plus accruing interest, under its security over the personal property assets included in the Walker Road Transaction.
- 7.1.4** The Receiver has obtained an opinion from MT confirming the validity and effectiveness of the BMO security. As the holder of the first ranking security, BMO is entitled to receive payment of the funds in the receivership estates up to the amount of its secured claims.
- 7.1.5** From the amounts to be realized from the personal property included in the Walker Road Transaction, BMO will suffer a shortfall on its secured claim for Walker Road.
- 7.1.6** The amount available for distribution in the Oil Heritage Road, Provincial Road and Indian Road estates exceeds the amount owing to BMO under its security. The Receiver estimates that after payment of the amount owed to BMO, approximately \$50,000 - \$150,000 (depending on the additional amounts, if any, to be received from CEWS benefits and H.S.T. refunds), will be available for distribution in the estate for Indian Road.
- 7.1.7** The Receiver has obtained an opinion from MT confirming the validity and effectiveness of the security held by CIBC in respect of Indian Road (2542372). As the holder the second ranking security over 2542372, CIBC is entitled to payment of the funds remaining in the receivership estate after payment of the amount owing to BMO.
- 7.1.8** As set out below, subject to the repayment of the amounts secured under the Receiver's Borrowing Charge and payment of the professional fees of the Receiver and its counsel and all residual receivership costs and expenses, the Receiver recommends and seeks authorization from the Court to distribute the proceeds of the receivership estate as follows:
- (i) Oil Heritage Road, Provincial Road and Indian - Firstly, to BMO in full payment of its secured claim. Secondly, all funds remaining after payment of BMO's secured claim to be paid to CIBC on account of its secured claim; and
 - (ii) Walker Road – to BMO in partial payment of its secured claim.

7.2 Secured Creditor Registrations

7.2.1 The following is a summary of the *PPSA* registrations against the Companies which operated the businesses and owned the personal property realized upon by the Receiver at Oil Heritage Road, Provincial Road and Indian Road and to be realized upon in the Walker Road Transaction, if approved:

a) Oil Heritage Road – 1254044 Ontario Limited (gas station, convenience store and Subway Restaurant)

REGISTRATION NO.	PPSA/RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20030910 1453 1862 5119	PPSA	Hargett Enterprises Inc.	Equipment, Accounts, Other
2011126 1200 1862 9812 Assignment 20150702 1400 1862 2248	PPSA	Pioneer Energy LP Parkland Industries Ltd.	Inventory, Equipment, Accounts, Other
20151112 0849 6083 7430	PPSA	Bank of Montreal	Inventory, Equipment, Accounts, Other, Motor Vehicle Included
20171123 1352 1590 7048	PPSA	Bank of Montreal	Accounts, Other
20191011 1423 1295 9833	PPSA	Canadian Imperial Bank of Commerce	Other
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, Equipment, Accounts, Other, Motor Vehicle

b) Oil Heritage Road – 2431264 Ontario Inc. (Burger King Restaurant)

REGISTRATION NO.	PPSA/RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20170403 1547 1590 0925	PPSA	Bank of Montreal	Inventory, Equipment, Accounts, Other, Motor Vehicle
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, Equipment, Accounts, Other, Motor Vehicle

c) Provincial Road – 2189788 Ontario Inc. (gas station and convenience store)

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20131126 1113 1862 9807 Assignment 20150702 1403 1862 2250	PPSA	Pioneer Energy LP Parkland Industries Ltd.	Inventory, Equipment, Accounts, Other
20171123 1352 1590 7048	PPSA	Bank of Montreal	Accounts, Other
20180104 1312 1532 5147	PPSA	Bank of Montreal	Inventory, Equipment, Accounts, Other, Motor Vehicle
20191011 1204 1295 9830	PPSA	Canadian Imperial Bank of Commerce	Other
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, Equipment, Accounts, Other, Motor Vehicle

d) Indian Road – 2542372 Ontario Inc. (Burger King restaurant)

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20170403 1547 1590 0926	PPSA	Bank of Montreal	Inventory, Equipment, Accounts, Other, Motor Vehicle Included
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, Equipment, Accounts, Other, Motor Vehicle Included

e) Walker Road – 2660556 Ontario Inc. (fuel pumps and convenience store)

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20181127 0947 1590 4033	PPSA	Bank of Montreal	Inventory, Equipment, Accounts, Other, Motor Vehicle Included

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20190716 1440 18162 3720	PPSA	Queenwest Leasing Inc., 1616292 Ontario Limited, Rakesh Chaddha, Savita Chaddha, 2323583 Ontario Inc., Niti Khanna, 2131774 Ontario Inc., Mirjana Malic, Deepak Khanna	Inventory, Equipment, Accounts, Other, Motor Vehicle Included
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, Equipment, Accounts, Other, Motor Vehicle Included

7.2.2 Copies of PPSA searches against 125, 243, 218, 2542372, and 266 as at October 19, 2021 are attached as **Appendix X**.

7.2.3 The following is a summary of the registered encumbrances against the Oil Heritage Road, Provincial Road and Walker Road real properties:

(a) Oil Heritage Road (PIN 43104-0011)

REGISTRATION NO.	DATE	INSTRUMENT TYPE	PARTY TO
LA184441	2017/04/28	Charge	BMO
LA184442	2017/04/28	No Assgn Rent Gen	BMO
LA222108	2019/06/28	Charge	BMO
LA222109	2019/06/28	No Assgn Rent Gen	BMO
LA222296	2019/07/04	Postponement	BMO
LA228176	2019/10/24	Construction Lien	Ogilvie Electric Inc.
LA228229	2019/10/25	Construction Lien	Cope Construction & Contracting Inc.
LA228832	2019/11/04	Restrictions Order	CIBC
LA229069	2019/11/08	Apl Court Order	BDO
LA229179	2019/11/12	Apl Court Order	MNP
LA229578	2019/11/20	Construction Lien	Walter Peper
LA230214	2019/11/29	Construction Lien	Ogilvie Electric Inc.
LA232024	2020/01/07	Certificate	Walter Peper COB as Peper Mint Construction
LA232180	2020/01/10	Certificate	Ogilvie Electric Inc.
LA233124	2020/01/29	Certificate	Cope Construction & Contracting Inc.

(b) Provincial Road**1527 Provincial Road, Windsor (PIN 01560-2611)**

REGISTRATION NO.	DATE	INSTRUMENT TYPE	PARTY TO
CE805631	2017/11/27	Charge	BMO
CE805632	2017/11/27	No Assgn Rent Gen	BMO
CE910531	2019/10/01	Apl Court Order	BDO
CE916522	2019/11/04	Restrictions Order	CIBC
CE917785	2019/11/12	Apl Court Order	MNP

1537 Provincial Road (PIN 01560-2703)

REGISTRATION NO.	DATE	INSTRUMENT TYPE	PARTY TO
CE805631	2017/11/27	Charge	BMO
CE805632	2017/11/27	No Assign Rent Gen	BMO
CE916522	2019/11/04	Restrictions Order	CIBC
CE917785	2019/11/12	Apl Court Order	MNP

c) Walker Road (PIN 70620-0310)

REGISTRATION NO.	DATE	INSTRUMENT TYPE	PARTY TO
CE859181	2018/11/13	Notice of Lease	Parkland industries Ltd.
CE863792	2018/12/07	Charge	BMO
CE863793	2018/12/07	No Assgn Rent Gen	BMO
CE863800	2018/12/07	Postponement	BMO
CE896668	2019/07/16	Charge	Queenwest Leasing Inc., 1616292 Ontario Limited, Rakesh Chaddha, Savita Chaddha, 2323583 Ontario Inc., Niti Khanna, 2131774 Ontario Inc., Mirjana Malic, Deepak Khanna
CE896669	2019/07/16	No Assign Rent Gen	Queenwest Leasing Inc., 1616292 Ontario Limited, Rakesh Chaddha, Savita Chaddha, 2323583 Ontario Inc., Niti Khanna, 2131774 Ontario Inc., Mirjana Malic, Deepak Khanna
CE916522	2019/11/04	Restrictions Order	CIBC

CE917785	2019/11/12	Apl Court Order	MNP
CE10111358	2021/06/01	Transfer of Charge	232
CE1011580	2021/06/10	Transfer of Charge	207
CE1013499	2021/06/10	Transfer of Charge	207

7.2.4 Copies of the parcel registers for the above properties are attached as **Appendix Y**.

7.3 Independent Legal Opinion

7.3.1 MT has provided the Receiver with opinions (the “**MT Security Opinions**”) on (i) the BMO and Parkland security, including the relative priorities as between BMO and Parkland and as between BMO and the construction liens registered against title to Oil Heritage Road by Ogilvie Electric Inc. (“**Ogilvie Electric**”), Walter Peper carrying on business as Peper Mint Construction (“**Peper Mint Construction**”) and Cope Construction & Contracting Inc. (“**Cope Construction**”) (collectively the “**Construction Liens**”), and (ii) the CIBC security from 2542372. Copies of the MT Security Opinions are attached as **Appendix Z** and **Appendix AA**. Subject to the customary assumptions and qualifications, MT has provided an opinion that:

- i. BMO’s mortgages against the real properties realized upon by the Receiver to date (Oil Heritage Road, Provincial Road and Indian Road) were valid and enforceable at the date of the sale of those properties by the Receiver;
- ii. BMO’s had a valid and perfected security interest in all of the personal property of the Companies realized upon by the Receiver to date;
- iii. BMO’s mortgage against the Walker Road real property (now held by 207) is a valid and enforceable charge;
- iv. BMO has a valid and perfected security interest in the Walker Road personal property included in the Walker Road Transaction.
- v. Parkland had a valid and perfected security interest in the Oil Heritage Road and Provincial Road personal property at the date of sale of those assets by the Receiver;
- vi. Pursuant to priority agreements entered into between BMO and Parkland, BMO’s security interest has priority over Parkland’s security interest in the Oil Heritage Road and Provincial Road personal property save and except with respect to any goods or equipment owned by, supplied by or financed by Parkland and that are held by 125/218 for sale or lease or otherwise used by 125/218 or that have been leased or that are to be furnished under a contract for service, or that are raw materials, work in progress or materials used or consumed, including all motor fuel and related petroleum products, certain convenience store items, parts, accessories, substitutions and replacements, and the proceeds thereof (the “**Parkland Priority Collateral**”);
- vii. It is improbable that the Construction Liens have any priority over the BMO mortgage security registered against Oil Heritage Road, as discussed in more detail below; and
- viii. CIBC has a valid and effective security interest in the proceeds of the assets of 2542372.

7.4 The Construction Liens

7.4.1 The following construction liens were registered against Oil Heritage Road:

- i. Ogilvie Electric in the amount of \$1 for services or materials supplied in the period May 1 to October 17, 2019;
- ii. Cope Construction in the amount of \$343,968 for services or materials supplied in the period September 3 to September 20, 2019;
- iii. Peper Mint Construction in the amount of \$76,967 for services or materials supplied in the period August 6 to October 15, 2019; and,
- iv. Ogilvie Electric in the amount of \$15,401 for services or materials supplied in the period July 1 to October 17, 2019.

7.4.2 The Ogilvie Electric and Peper Mint Construction liens are both in respect of services or materials supplied for construction and renovation work to the Subway restaurant located at Oil Heritage Road (the “**Subway Improvement**”).

7.4.3 The Cope Construction lien is in respect of services or materials supplied for the reconstruction of a commercial parking lot on the Oil Heritage Road property (the “**Parking Lot Improvement**”).

7.4.4 Each of the Construction Liens were registered subsequent in time to the BMO mortgages. Section 78 of the *Construction Act R.S.O. 1990* (the “**Act**”) provides as follows with respect to the priorities between construction liens and a prior mortgage:

- i. Section 78(2) - If the prior mortgage finances the construction of the improvement to which the liens relate, the liens have priority over the prior mortgage to the extent of any deficiency in the holdback required to be maintained by the owner;
- ii. Section 78(3) - the prior mortgage has priority over the liens to the lesser of (i) the actual value of the premises at the time when the first lien arose, and (ii) the amounts advanced under the mortgage at the time the first liens arose; and,
- iii. Section 78(4) – the prior mortgage has priority over the liens for any advances made subsequent to the first lien arising except for advances made when there was a registered lien or advances made when the mortgagee had received written notice of a lien.

7.4.5 The MT Security Opinion provides a full discussion and analysis of the registration of the BMO mortgages, registration of the Construction Liens, statements of claim issued by Cope Construction, certificates of action registered on title to the Oil Heritage Property by the three lien claimants, correspondence between lawyers for Cope Construction and lawyers for BMO and an appraisal of Oil Heritage Road.

7.4.6 The MT Security Opinion states that on their face, the Construction Lines were preserved and perfected on a timely basis in accordance with the provisions of the Act.

7.4.7 The MT Security Opinion concludes, based on the available information as set out in same, that it is highly improbable the Construction Liens have any priority over the BMO mortgages for the following reasons:

- i. The mortgages advanced by BMO were not taken to finance the construction of the improvements to which the Construction Liens relate. As such, no priority is given to the Construction Liens under s. 78(2) of the Act.
- ii. The Oil Heritage Road real property was sold by the Receiver for \$11,450,000. In order for any portion of the Construction Liens to have priority under section 78(3) of the Act, the actual value of the Oil Heritage Road real property would need to have been less than \$11,450,000 as of the date the first liens arose (in July and September 2019) and thereafter increased in value to \$11,450,000 when sold by the Receiver. It is highly improbable that the value of Oil Heritage Road increased from the date the first liens arose to the date on which Oil Heritage Road was sold by the Receiver for the following reasons: (i) the Oil Heritage Road property had an appraised value of \$19,979,00 as of December 3, 2019, 7 ½ months prior to the first liens arising, (ii) the Construction Liens arose prior to the Covid-19 pandemic and the receivership, and (iii) the Oil Heritage Road property was sold in a receivership at the onset of the Covid-19 pandemic. It is the Receiver's view that the value of Oil Heritage more likely decreased than increased from the date the liens arose to the date on which Oil Heritage Road was sold by the Receiver. Accordingly, no priority is given to the Construction Liens under Section 78(3) of the Act.
- iii. The last advance made by BMO was prior to the date the first Construction Lien arose. As such, there is no priority under Section 78(4) of the Act.

7.5 Proposed Distributions

- 7.5.1** The R&D attached as Appendix U shows a summary of the net realizations of the assets for Oil Heritage Road, Oil Heritage Road – Burger King, Provincial Road, Indian Road and Walker Road.
- 7.5.2** BMO made loans to 125, 243, 2542372, 178 and 266. The amounts owing to BMO for principal, interest and costs on those loans as at October 17, 2021 are set out on the BMO Indebtedness schedule attached to the R&D at Appendix U.
- 7.5.3** As shown on Appendix U, the amounts available for distribution for Provincial Road and Oil Heritage Road are less than the amount owing to BMO on the loans for those locations. Based on a November 30, 2021 distribution date, the estimated shortfall to BMO is approximately \$400,000 on the Provincial Road loans and \$55,000 on the Oil Heritage Road – Burger King loans.
- 7.5.4** As shown on Appendix U, the amounts available for distribution for Oil Heritage Road and Indian Road exceed the amounts owing to BMO on the loans for those locations. For Oil Heritage Road there is an estimated surplus of approximately \$345,000 and for Indian Road there is an estimated surplus of approximately \$157,000 after the repayment of the loans for those locations.
- 7.5.5** 125 (the owner of Oil Heritage Road) guaranteed to BMO payment of the liabilities of 178 (Provincial Road) and 243 (Oil Heritage Road – Burger King), including the estimated shortfalls of \$400,000 on Provincial Road and \$55,000 on Oil Heritage Road – Burger King. The BMO security over the Oil Heritage Road assets secured the obligations of 125 as principal borrower and as guarantor. As such, the \$345,000 surplus available for distribution in the Oil Heritage Road estate after payment of the BMO loans for that location are to be applied against the liability of 125 to BMO under its guarantees for the obligations of 178 and 243.
- 7.5.6** After applying the \$345,000 surplus, no funds will remain in the 125 estate leaving a combined estimated shortfall of approximately \$110,000 owing on Provincial Road and Oil Heritage Road – Burger King for which 125 remains liable, as guarantor, but does not have the funds to pay.

- 7.5.7** 2542372 guaranteed payment to BMO of the liabilities of 125. As such, 2542372, as guarantor, is liable to BMO to pay the remaining estimated shortfall of \$110,000. After doing so, an estimated surplus of approximately \$47,000 will remain available for distribution in the estate of 2542372.
- 7.5.8** CIBC holds the second ranking security under the PPSA against 2542372. Because any additional receipts for Oil Heritage Road, Provincial Road and Oil Heritage Road – Burger King from CEWS or H.S.T refunds (which the Receiver estimates will be less than \$100,000) would have, if already received, reduced the amount payable by 2542372, as guarantor, the Receiver proposes that the estimated surplus of \$47,000 plus any additional receipts be paid to CIBC on account of its secured claim against 2542372.
- 7.6 Oil Heritage Road Proceed Distribution**
- 7.6.1** The Oil Heritage Road assets realized upon by the Receiver were comprised of real and personal property of 125 (the “**Oil Heritage Road Assets**”).
- 7.6.2** The R&D attached as Appendix U shows a summary of net realizations in respect of the Oil Heritage Road Assets and an accrual for the estimated remaining costs to be incurred. Total net realizations available for distribution at September 30, 2021 are \$11,785,595 (“**Oil Heritage Road Proceeds**”).
- 7.6.3** As discussed above, BMO held valid and effective security over the Oil Heritage Road Assets for the indebtedness and liabilities of 125. BMO has confirmed to the Receiver that as at October 17, 2021, the amount owing by 125, as borrower and as guarantor, to BMO was \$14,565,489, plus accruing interest and costs.
- 7.6.4** The Receiver is not aware of any charges or security against the Oil Heritage Road Proceeds ranking in priority to BMO’s security.
- 7.6.5** As set out above, the BMO charges against the real property were registered first in time. The Construction Liens are registered subsequent in time to the BMO charges. As discussed above and in the MT Security Opinion, it is highly improbable that the Construction Liens have priority over the BMO charges.
- 7.6.6** There are two PPSA registrations which are prior in time to BMO’s registration: a registration in favour of Hargett Enterprises Inc. (“**HEI**”) and a registration in favour of Parkland.
- 7.6.7** The HEI registration was filed on September 10, 2003. The Receiver has been unable to locate a copy of a security agreement between HEI and 125 and is unaware of any indebtedness owing by 125 to HEI. Attached as **Appendix BB** is a copy of an email dated January 15, 2020 from Wayne Hargett Jr. advising that the assets of HEI were sold in 2008 and the HEI no longer exists.
- 7.6.8** The MT Security Opinion confirms that under the terms of a Priority Agreement made between BMO and Parkland, Parkland’s security has priority over BMO’s security with respect to the Parkland Priority Collateral and BMO’s security has priority over all other collateral. The Receiver is unaware of any Parkland Priority Collateral having been realized upon by the Receiver and Parkland has not confirmed the existence of any Parkland Priority Collateral.
- 7.6.9** CRA has audited 125’s source deduction and H.S.T. accounts and confirmed that there are no source deductions outstanding, and \$15,804 outstanding for H.S.T. As a result of the bankruptcy of 125, CRA’s deemed trust for unremitted H.S.T. ceased to be effective. As such, there are no government priority claims of which the Receiver is aware.

- 7.6.10** The *PPSA* search against 125 discloses a financing statement registered in favour of Toyota Credit Canada Inc. which is subsequent in time to the BMO registration. The registration was in respect of a leased Lexus motor vehicle which was not realized upon by the Receiver.
- 7.6.11** At the time of the sale approval motion for the Oil Heritage Road Assets Meridian OneCap Credit Corp. (“**Meridian**”) had a *PPSA* registration against a coffee machine. The registration was subsequent in time to BMO’s registration and was put in place on October 15, 2019, after the date on which BDO was appointed as receiver. The Receiver was provided with information that because of the receivership, the lease/financing arrangement between Meridian and 125 was not completed. On August 24, 2020 Meridian discharged its registration. Accordingly, Meridian does not appear to have had any interest in the assets sold by the Receiver and no distribution is proposed to be made to Meridian.
- 7.6.12** Based upon the foregoing, after repayment of the Receiver’s Borrowing Certificates (\$500,000, plus interest) and the payment of the professional fees of the Receiver and its counsel and all residual receivership costs and expenses, the Receiver proposes to distribute all remaining Oil Heritage Road Proceeds to BMO in full satisfaction of the loans made by BMO to 125, including interest and costs, with any surplus being applied against 125’s liability as guarantor for the expected shortfalls on Provincial Road and Heritage Road – Wyoming.
- 7.6.13** As mentioned above, if the Receiver is successful in obtaining CEWS benefits from CRA for its period of operation, the Receiver proposes same would be included in the distribution to CIBC.
- 7.6.14** Other than set out herein, the Receiver does not anticipate receiving any further funds in the 125 estate.

7.7 Oil Heritage Road Burger King Proceeds

- 7.7.1** The assets of the Burger King restaurant operated from Oil Heritage Road realized upon by the Receiver were owned by 243. The assets consisted of restaurant equipment, inventory and 243’s rights in respect of franchise and trade agreements (collectively the “**BK Wyoming Assets**”).
- 7.7.2** The R&D attached as Appendix U, shows a summary of net realizations in respect of the BK Wyoming Assets and an accrual for the estimated remaining costs to be incurred. Total net realizations available for distribution at September 30, 2021 are \$274,330 (“**BK Wyoming Proceeds**”).
- 7.7.3** As discussed above, BMO held valid and effective security over the BK Wyoming Assets. BMO’s security secured all indebtedness and liabilities, direct or indirect, of 243 to BMO. BMO has confirmed to the Receiver that as of October 17, 2021, 243 was indebted to it for direct advances in the amount of \$327,523, plus accruing interest and costs. The amount owing by 243 to BMO and secured under the BMO security exceeds the amount of the BK Wyoming Proceeds.
- 7.7.4** The Receiver is not aware of any charges or security against the BK Wyoming Proceeds ranking in priority to BMO’s security.
- 7.7.5** CRA has audited 243’s source deduction and H.S.T. accounts and confirmed that there are no source deductions outstanding, and \$46,100 outstanding for H.S.T. As a result of the bankruptcy of 243, CRA’s deemed trust for unremitted H.S.T. ceased to be effective. As such, there are no government priority claims of which the Receiver is aware.

- 7.7.6** Based upon the foregoing, after payment of the professional fees of the Receiver and its counsel and all residual receivership costs and expenses, the Receiver proposes to distribute all remaining BK Wyoming Proceeds to BMO.
- 7.7.7** As discussed above, if the Receiver is successful in obtaining CEWS benefits from CRA for its period of operation, the Receiver proposes same would be included in the distribution to CIBC.
- 7.7.8** Other than set out herein, the Receiver does not anticipate receiving any further funds in the 243 estate.
- 7.8 Provincial Road Proceeds**
- 7.8.1** The Provincial Road assets realized upon by the Receiver were comprised of the real estate located at 1527 and 1537 Provincial Road owned by 155 and 203, respectively, together with personal property of 218 (collectively the “**Provincial Road Assets**”).
- 7.8.2** The R&D attached as Appendix U shows a summary of net realizations in respect of the Provincial Road Assets and an accrual for the estimated remaining costs to be incurred. Total net realizations available for distribution at September 30, 2021 are \$2,193,416 (“**Provincial Road Proceeds**”).
- 7.8.3** As discussed above, BMO held valid and effective security over the Provincial Road Assets for the indebtedness and liabilities of 155, 203 and 218. BMO has confirmed to the Receiver that as at October 17, 2021, 178 was indebted to it in the amount of \$2,578,789.55, plus accruing interest and costs. 155, 203 and 218 guaranteed payment of that indebtedness to BMO. The amount owing to BMO and secured under its security over the Provincial Road Assets exceeds the amount of the Provincial Road Proceeds.
- 7.8.4** The Receiver is not aware of any charges or security against the Provincial Road Proceeds ranking in priority to BMO’s security.
- 7.8.5** There is a *PPSA* registration in favour of Parkland which is prior in time to the BMO registration. The MT Security Opinion confirms that under the terms of a Priority Agreement made between BMO and Parkland, Parkland’s security has priority over BMO’s security with respect to the Parkland Priority Collateral and BMO’s security has priority over all other collateral. The Receiver is unaware of any Parkland Priority Collateral having been realized upon by the Receiver and Parkland has not confirmed the existence of any Parkland Priority Collateral.
- 7.8.6** CRA has audited 218’s source deduction and H.S.T. accounts and confirmed that there are no source deductions outstanding, and \$4,652 outstanding for H.S.T. As a result of the bankruptcy of 218, CRA’s deemed trust for unremitted H.S.T. ceased to be effective. 155 and 203 had no employees, so did not have source deduction accounts. The Receiver is not aware of any H.S.T. outstanding by 155 or 203; however, in any event any H.S.T. arrears owing would rank behind BMO’s mortgage security against the real estate. As such, there are no government priority claims of which the Receiver is aware.
- 7.8.7** Based upon the foregoing, after repayment of the Receiver’s Borrowing Certificates (\$250,000, plus interest) and the payment of the professional fees of the Receiver and its counsel and all residual receivership costs and expenses, the Receiver proposes to distribute all remaining Provincial Road Proceeds to BMO.
- 7.8.8** Other than set out herein, the Receiver does not anticipate receiving any further funds in the estates of 155, 203 and 218.

7.9 Indian Road Burger King Proceeds

- 7.9.1** The assets of the Burger King restaurant operated from Indian Road realized upon by the Receiver were owned by 2542372. The assets consisted of restaurant equipment, inventory and 2542372's rights in respect of franchise and trade agreements (collectively the "**BK Sarnia Assets**").
- 7.9.2** The R&D attached as Appendix U, shows a summary of net realizations in respect of the BK Sarnia Assets and an accrual for the estimated remaining costs to be incurred. Total net realizations available for distribution at September 30, 2021 are \$436,175 ("**BK Sarnia Proceeds**").
- 7.9.3** As discussed above, BMO held valid and effective security over the BK Sarnia Assets. BMO's security secured all indebtedness and liabilities, direct or indirect, of 2542372 to BMO. BMO has confirmed to the Receiver that as of October 17, 2021, 2542372 was indebted to it for direct advances in the amount of \$277,269, plus accruing interest and costs. The BK Sarnia Proceeds exceed the estimated balance owing to BMO on the direct advances. As discussed above, 2542372 guaranteed the indebtedness of 125 to BMO. As such, 2542372, as guarantor, is liable to BMO for payment of the shortfalls on the loans made to 178 and 243 which were guaranteed by 125 and which are unable to be fully satisfied from the funds in the estate of 125.
- 7.9.4** The Receiver is not aware of any charges or security against the BK Sarnia Proceeds ranking in priority to BMO's security.
- 7.9.5** CRA has audited 2542372's source deduction and H.S.T. accounts and confirmed that there are no source deductions outstanding, and \$57,162 outstanding for H.S.T. As a result of the bankruptcy of 2542372, CRA's deemed trust for unremitted H.S.T. ceased to be effective. As such, there are no government priority claims of which the Receiver is aware.
- 7.9.6** The *PPSA* search against 2542372 discloses a financing statement registered in favour of Williams Food Equipment Company 1998 Limited which is registered subsequent in time to BMO's registration. The registration is in respect of a cooler night cover. The Receiver has been unable to locate a copy of the security agreement to which the registration relates. There was no cooler night cover at Indian Road when the Receiver took possession.
- 7.9.7** Based upon the foregoing, after payment of the professional fees of the Receiver and its counsel and all residual receivership costs and expenses, the Receiver proposes to distribute to BMO from the remaining BK Sarnia Proceeds an amount sufficient to fully satisfy the loans made by BMO to 2542372, including interest and costs, and 2542372's guarantee for the liabilities of 125 (being the shortfalls on the loans to 178 and 243 estimated at \$110,000).
- 7.9.8** The Receiver anticipates that after completing the above distribution to BMO, a surplus will remain (currently estimated at \$47,000). The Receiver recommends distribution of any surplus to CIBC as the second ranking secured creditor under the *PPSA*.
- 7.9.9** If the Receiver is successful in obtaining CEWS benefits from CRA for its period of operation, the Receiver proposes same would be included in the distribution to CIBC.
- 7.9.10** Other than set out herein, the Receiver does not anticipate receiving any further funds in the 2542372 estate.

7.10 Walker Road Proceeds

- 7.10.1** The assets included in the Walker Road Transaction consist of the real estate located at 5470 Walker Road owned by 2541899 (the “**Walker Road Real Property**”), together with personal property of 266 (the “**Walker Road Personal Property**”).
- 7.10.2** The purchase price for the Walker Road Real Property is to be satisfied by a credit bid and payment of a cash component to satisfy certain priority payable amounts (property taxes and the charges created by the Amended Appointing Order). As such, if the Walker Road Transaction is approved, there will be no proceeds from the Walker Road Real Property available for distribution.
- 7.10.3** The R&D attached as Appendix U, shows a summary of net realizations in respect of Walker Road and the Walker Road Personal Property and an accrual for the estimated remaining costs to be incurred. Total net realizations from the Walker Road Personal Property available for distribution at September 30, 2021 are \$46,652 (“**Walker Road Proceeds**”).
- 7.10.4** As discussed above, BMO holds valid and effective security over the Walker Road Personal Property. BMO’s security secures all indebtedness and liabilities, direct or indirect, of 266 to BMO. BMO has confirmed to the Receiver that as of October 17, 2021, 266 was indebted to it in the amount of \$564,000, plus accruing interest and costs. The amount owing by 266 to BMO and secured under the BMO security exceeds the amount of the Walker Road Proceeds
- 7.10.5** The Receiver is not aware of any charges or security against the Walker Road Proceeds ranking in priority to BMO’s security.
- 7.10.6** The Receiver is not aware of any charges or security ranking in priority to the mortgage held by 207 over the Walker Road Real Property other than amounts owing for property taxes and amounts secured under the charges created by the Amended Appointing Order (Receiver’s Borrowing Charge and Receiver’s Charge). Under the terms of the Walker Road Sale Agreement, those priority charges less \$204,326 (being the amount secured under the Receiver’s Borrowing Charge and Receiver’s Charge as of the date of the assignment of the BMO mortgage to 207, which amount is to be paid by BMO) are to be satisfied by 207 as part of the Closing Cash Payment.
- 7.10.7** CRA has audited 2541899’s H.S.T. account and confirmed that there are no arrears outstanding for H.S.T. The Receiver is not aware of any HST outstanding by 266. Neither 2541899 nor 266 had any employees, so there are no source deduction accounts. As such, there are no government priority claims of which the Receiver is aware.
- 7.10.8** Based upon the foregoing, after repayment to BMO of the Receiver’s Borrowing Certificates (\$250,000, plus interest) and payment of the professional fees of the Receiver and its counsel and all residual receivership costs and expenses, the Receiver proposes to distribute all remaining Walker Road Proceeds to BMO.
- 7.10.9** Other than set out herein, the Receiver does not anticipate receiving any further funds in the estates of 2541899 and 266.

7.11 Distribution Summary

- 7.11.1** In accordance with the foregoing, substantially all of the remaining proceeds in the receivership estates, after repayment of the Receiver’s Borrowing Certificates and payment of the professional fees of the Receiver and its counsel and all residual costs and expenses of the receivership, are to be distributed to BMO in full satisfaction of its secured claims against the Oil Heritage Road Assets,

Provincial Road Assets, Indian Road Assets and Oil Heritage Road – Burger King Assets and in partial satisfaction of its secured claim over the Walker Road Assets, with the remaining funds after the distributions to BMO to be distributed to CIBC.

8.0

Discharge of Receiver

8.1.1 Upon the completion of the Walker Road Transaction, if approved, all known assets of the Companies will have been realized upon by the Receiver and it will be appropriate to discharge MNP as Receiver. Prior to the Receiver's discharge, the Receiver proposes to attend to the following matters (the "**Outstanding Matters**"):

- (i) the completion of the Walker Road Transaction;
- (ii) payment of the distributions set out above;
- (iii) other residual and/or administrative matters in connection with the receivership; and
- (iv) filing of the Receiver's discharge certificate.

8.1.2 Subject to the completion of the matters above, the Receiver requests to be discharged of its duties.

9.0**Order Sought**

- 9.1.1** We submit this Final Report to the Court and respectfully request that the Court make an order as requested in paragraph 1.2.1 (b) above.

All of which is respectfully submitted this 22nd day of October 2021.

**MNP Ltd. in its capacity as Receiver of
1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc.,
1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario
Limited, 2541899 Ontario Limited, 2542372 Ontario Inc.**



Per: Robert W. Smith CPA, CA, CIRP, LIT
Senior Vice President

EXHIBIT “A”

Court File No. CV-19-00629058-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE

THE HONOURABLE MR.) WEDNESDAY THE 30th
)
JUSTICE HAINEY) DAY OF OCTOBER, 2019

BANK OF MONTREAL

Applicant

- and -

1254044 ONTARIO LIMITED, 2431264 ONTARIO INC.,
2189788 ONTARIO INC., 1552838 ONTARIO INC.

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C 1985, c. B-3,
and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

ORDER

THIS MOTION brought by the Applicant for an Order:

- (a) amending the title of proceeding in this application to add as parties respondent 1786675 Ontario Limited (“178”), 2034039 Ontario Inc. (“203”), 2660556 Ontario Limited (“266”), 2541899 Ontario Limited (“1899”) and 2542372 Ontario Inc. (“254”);
- (b) amending the order of the Honourable Mr. Justice Hainey made October 16, 2019 in this proceeding (the “**Appointment Order**”) to appoint MNP Ltd. (“MNP”) as receiver, without security, of the present and future property, assets and undertaking of 178, 203, 266 and 1899;

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- (c) increasing the borrowing charge granted pursuant to the Appointment Order; and
- (d) sealing the motion record filed on this motion,

was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Jason Henderson sworn October 24, 2019 and the Exhibits thereto and on hearing the submissions of counsel for Bank of Montreal,

SERVICE

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

AMENDMENT OF TITLE OF PROCEEDING

2. THIS COURT ORDERS that the title of proceeding be amended to add as parties respondent 254, 178, 203, 266 and 1899.

AMENDMENT OF APPOINTMENT ORDER

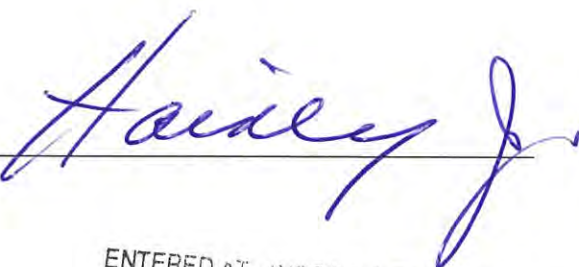
3. THIS COURT ORDERS that the Appointment Order be amended as follows:

- (a) The definition of “Debtors” set out in the preamble of the Appointment Order be and hereby is amended to add as Debtors 178, 203, 266 and 1899;
- (b) Paragraph 29 of the Appointment Order be and hereby is amended to delete therein the figure “\$1,000,000” and substitute for same the figure “\$5,000,000”.

4. THIS COURT ORDERS that the Appointment Order be and hereby is amended and restated in the form attached hereto as Schedule “A” and that such amendments are effective from the date of this order.

SEALING ORDER

5. THIS COURT ORDERS until further Order of this Court, the Motion Record in support of this Motion shall be sealed and not form part of the public record and any persons served with a copy of it shall keep it and its contents confidential and shall not disclose its contents to any person except their legal counsel.



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LE / DANS LE REGISTRE NO:

OCT 30 2019

PER / PAR: 

SCHEDULE "A"

Court File No. CV-19-00629058-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE

THE HONOURABLE MR.	)	WEDNESDAY THE 16 th
)	
JUSTICE HAINEY	)	DAY OF OCTOBER, 2019

BANK OF MONTREAL

Applicant

- and -

1254044 ONTARIO LIMITED, 2431264 ONTARIO INC.,
 2189788 ONTARIO INC., 1552838 ONTARIO INC., 2542372 ONTARIO INC.,
 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC.
 2660556 ONTARIO LIMITED and 2541899 ONTARIO LIMITED

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C 1985, c. B-3,
 and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

ORDER
(appointing Receiver)

THIS APPLICATION brought by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing MNP Ltd. as receiver (in such capacity, the "Receiver") without security, of all of the assets, undertakings and properties of 1254044 Ontario Limited ("125"), 2431264 Ontario Inc. ("243"), 2189788 Ontario Inc. ("218"), 1552838 Ontario Inc. ("155"), 2542372 Ontario Inc. ("254"), 1786675 Ontario Limited ("178"), 2034039 Ontario Inc. ("203"), 2660556 Ontario Limited ("266") and 2541899 Ontario Limited ("1899") (collectively the "Debtors") acquired for, or used in relation to businesses carried on by the Debtors, was heard this day at 330 University Avenue, Toronto, Ontario (such appointment hereinafter being referred to as the "Receivership"). For certainty, the Debtors as referred to in this Order specifically do not refer

to any other entities other than 125, 243, 218, 155, 254, 178, 203, 266 and 1899 and do not refer to any entities under an order of receivership in the CIBC Action defined below.

ON READING the affidavit of Jason Henderson sworn October 10, 2019 and the Exhibits thereto and on hearing the submissions of counsel for Bank of Montreal,

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

DISCHARGE OF RECEIVER IN THE CIBC ACTION

2. THIS COURT ORDERS that BDO Canada Limited, appointed by order of the Honourable Mr. Justice Hainey dated September 30, 2019 in court file no. CV-19-00628293-00CL (the "CIBC Action") as receiver of the assets, undertakings and properties of, among other parties, 125, 218 and 155, is hereby discharged as receiver of 125, 218 and 155 effective as of 1:00 p.m. (Toronto time) on the date of this Order.

~~3. THIS COURT ORDERS AND DECLARES that BDO Canada Limited is hereby released and discharged from any and all liability that BDO Canada Limited now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of BDO Canada Limited while acting in its capacity as Receiver herein, save and except for any gross negligence or wilful misconduct on the Receiver's part. Without limiting the generality of the foregoing, BDO Canada Limited is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceedings, save and except for any gross negligence or wilful misconduct on the Receiver's part.~~

4. THIS COURT ORDERS that BDO Canada Limited shall be reimbursed for amounts set out in a payment agreement among BDO Canada Limited, CIBC and BMO, in accordance with that agreement, and that said amounts shall be deemed to have been borrowed under this Receivership and have the benefit of the Receiver's Borrowings Charge.

5. THIS COURT ORDERS that, other than as provided in this paragraph, nothing in this Order shall affect the charge granted in favour of BDO Canada Limited (the “**CIBC Receiver**”) in the CIBC Action (the “**CIBC Receiver’s Charge**”), including the assets pursuant to which such charge was granted, and that the CIBC Receiver’s Charge and the receiver’s borrowing charge granted in the CIBC Action shall rank *pari passu* with the Receiver’s Charge and the Receiver’s Borrowing Charge (as those terms are defined herein) granted in this Order as they pertain to the Property subject to this Receivership only. For the purpose of this paragraph, the charges in favour of BDO Canada Limited shall apply for the time period from September 30, 2019 to and including the date of this Order.

APPOINTMENT

6. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the *CJA*, MNP Inc. is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtors, 125, 243, 218, 155 ^{178, 203, 266 and 1899} and 254, acquired for, or used in relation to businesses carried on by the Debtors, including all proceeds thereof (the “**Property**”).

7. THIS COURT ORDERS that the appointment of the Receiver hereunder is effective notwithstanding an order of the Honourable Mr. Justice Hailey made in the CIBC Action dated October 7, 2019 amending an order dated September 30, 2019 granting to Canadian Imperial Bank of Commerce a Mareva injunction (collectively the “**Mareva Order**”) and nothing in the Mareva Order shall impair the powers of the Receiver as granted herein, save and except that all bank accounts and bank account balances of the Debtors, 125, 243, 218, 155 ^{178, 203, 266 and 1899} and 254, existing at the time of the making of this Order shall remain subject to the Mareva Order.

RECEIVER’S POWERS

8. THIS COURT ORDERS that 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;
- (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 Debtors, 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 Debtors;
- (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 purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to settle, extend or compromise any indebtedness owing to the Debtors;

- (h) 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 Debtors, for any purpose pursuant to this Order;
- (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 Debtors, 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;
- (j) to market any or all of 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, provided that the proceeds of the sale of any real-property or non-inventory personal property (tangible or intangible) or accounts of any of the Debtors' existing at the time of the making of this Order shall be retained by the Receiver and remain subject to the Mareva Order;
- (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, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000; 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 or, in the opinion of the Receiver, court approval is otherwise necessary or desirable regardless of the value of the transaction;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required.

- (l) to apply for any vesting order or other 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 on all matters relating to the Property and the Receivership, and to share information, subject to such terms as to confidentiality, including without limitation of any Court order, and 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;
- (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 Debtors;
- (p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (q) to exercise any shareholder, partnership, joint venture or other rights which the Debtors 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 (as defined below), including the Debtors, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

9. THIS COURT ORDERS that (i) the Debtors, (ii) all of their 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 to the Receiver upon the Receiver's request.

10. THIS COURT ORDERS that 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 Debtors, 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 7 or in paragraph 8 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 due to statutory provisions prohibiting such disclosure.

11. THIS COURT ORDERS that books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related primarily to the business or affairs of the persons and entities, other than the Debtors, subject to the Mareva Injunction Order dated September 30, 2019, as amended on October 7, 2019, as set out in Schedule "B", and any computer programs, computer tapes, computer disks, or other data

storage media containing any such information that comes into the possession of the Receiver (the “**Non-Debtor Records**”), shall be delivered to BDO Canada Limited, and not kept in the possession of the Receiver;

12. THIS COURT ORDERS that 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.

13. THIS COURT ORDERS that all Persons are hereby enjoined and restrained from in any way altering, concealing, defacing, destroying, discarding, erasing or otherwise tampering or adversely dealing with any of the Property of the Debtors or from removing any Property in the ordinary course of business, from the premises of the Debtors without the prior written consent of the Receiver.

14. THIS COURT ORDERS that any security personnel engaged by the Receiver pursuant to paragraph 8(b) herein shall be authorized and entitled, but not required, to escort or remove any Persons onto or from the Property of the Debtors as the Receiver may in its sole discretion consider it necessary or desirable to escort or remove.

OBLIGATIONS OF THE DEBTORS AND OTHERS

15. THIS COURT ORDERS that all of the current and former directors, officers, employees, agents, accountants, and shareholders of the debtors, and all other persons acting under instructions or on behalf and all persons with notice of this order are hereby restrained from:

- (a) selling, removing, dissipating, alienating, transferring, assigning, encumbering, or similarly dealing with the Property, wherever situate;
- (b) instructing, requesting, counseling, commanding, or encouraging any other person to do the acts identified in subparagraph 15(a) above; and
- (c) facilitating, assisting in, aiding, abetting or participating in any of the activities set out in subparagraph 15(a) above,

without prior written approval and instructions from the Receiver.

NO PROCEEDINGS AGAINST THE RECEIVER

16. THIS COURT ORDERS that 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 DEBTORS OR THE PROPERTY

17. THIS COURT ORDERS that with the exception of the CIBC Action, no Proceeding against or in respect of the Debtors 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 Debtors or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

18. THIS COURT ORDERS that with the exception of the CIBC Action, all rights and remedies against the Debtors, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtors to carry on any business which the Debtors are not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

19. THIS COURT ORDERS that no Person shall 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 Debtors, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

20. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtors or statutory or regulatory mandates for the supply of goods and/or services, 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 Debtors are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtors' current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtors or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

21. THIS COURT ORDERS that 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

22. THIS COURT ORDERS that all employees of the Debtors shall remain the employees of the Debtors until such time as the Receiver, on the Debtors' 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*.

PIPEDA

23. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, 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 Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

24. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

25. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, 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*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

26. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

27. THIS COURT ORDERS that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

28. THIS COURT ORDERS that 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 legal fees and disbursements, incurred at the standard 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

29. THIS COURT ORDERS that 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 \$5,000,000 (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, liens, charges and encumbrances, statutory or

otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

30. THIS COURT ORDERS that 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.

31. THIS COURT ORDERS that 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.

32. THIS COURT ORDERS that 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.

SERVICE AND NOTICE

33. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "**Protocol**") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol.

34. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtors' creditors or other interested parties at their respective addresses as last shown on the records of the Debtors and that any such service or distribution by courier,

personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

35. THIS COURT ORDERS that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

36. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtors.

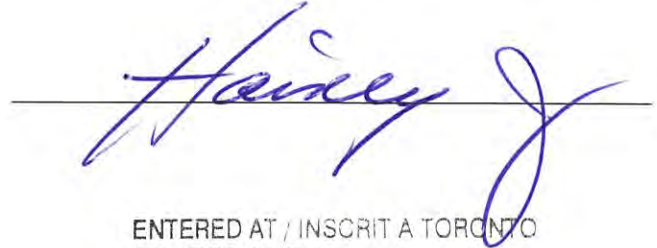
37. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, 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 or to assist the Receiver and its agents in carrying out the terms of this Order.

38. THIS COURT ORDERS that 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.

39. THIS COURT ORDERS that the Applicant shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtors' estate with such priority and at such time as this Court may determine.

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40. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (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.



ENTERED AT / INSCRIT A TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

OCT 30 2019

PER / PAR: 

SCHEDULE "A"
RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that MNP Ltd. the receiver (the "**Receiver**") of the assets, undertakings and properties 1254044 Ontario Limited, 2431264 Ontario Inc. 2189788 Ontario Inc., 1552838 Ontario Inc., 2542372 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited and 2541899 Ontario Limited (collectively the "**Debtors**") acquired for, or used in relation to a business carried on by the Debtors, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the 16th day of October, 2019 (the "**Order**") made in an action having Court file number CV-19-00629058-00CL, 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 \$ _____ which 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, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in 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 Toronto, Ontario.

- 2 -

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__.

MNP Ltd., solely in its capacity as Receiver of
the Property, and not in its personal capacity

Per: _____

Name:

Title:

SCHEDULE "B"**PERSONS AND ENTITIES SUBJECT TO THE MAREVA ORDER OF SEPTEMBER 30,
2019 AS AMENDED ON OCTOBER 7, 2019**

- Sarbjit Singh Dhillon
- Mandhir S. Dhillon
- Simranjit Dhillon
- Mandeep Dhillon
- 908593 ONTARIO LIMITED, operating as Eagle Travel Plaza,
- 1393382 ONTARIO LIMITED,
- 2145744 ONTARIO LIMITED,
- 2145754 ONTARIO LIMITED,
- 1552838 ONTARIO INC.,
- 2189788 ONTARIO INC.,
- 2123618 ONTARIO LIMITED,
- 1849722 ONTARIO LTD.,
- 2469244 ONTARIO LIMITED,
- 2364507 ONTARIO LIMITED,
- 1254044 ONTARIO LIMITED
- 2612550 ONTARIO LIMITED
- 2541899 Ontario Ltd.;
- 2571279 Ontario Inc.;
- 2541900 Ontario Ltd.;
- 2587984 Ontario Inc.;
- 2561534 Ontario Ltd.;
- 2431264 Ontario Inc.;
- 2542372 Ontario Inc.; and
- 2034039 Ontario Inc.

BANK OF MONTREAL

1254044 ONTARIO LIMITED ET AL.

Applicant

and

Respondents

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE**

Proceedings commenced at TORONTO

ORDER

CHAITONS LLP

5000 Yonge Street, 10th Floor
Toronto, ON M2N 7E9

Christopher J. Staples

LSUC Registration No. 31302R

Tel: (416) 218-1147

Fax: (416) 218-1847

Lawyers for the Applicant

EXHIBIT “B”

Address	Company Name	Description of Business
5906 Oil Heritage Way Road, Wyoming, ON N0N 1T0	1254044 Ontario Limited	Esso, On the Run, Flying J and Subway; owns real estate at 5906 Oil Heritage Road, Wyoming
	2431264 Ontario Inc.	Burger King (Wyoming)
1527 Provincial Road, Windsor, ON N8W 5V7	2189788 Ontario Inc.	Esso, On the Run and Pizza Depot
	1552838 Ontario Inc.	Subsidiary of 1786675 Ontario Limited; and holding company for real estate at 1527 Provincial Road, Windsor
	2034039 Ontario Inc.	Subsidiary of 1786675 Ontario Limited; and holding company for real estate at 1537 Provincial Road, Windsor
	1786675 Ontario Limited	Parent company of 20334039 Ontario Inc. and 1552838 Ontario Inc.
203 Indian Road S, Sarnia, ON N7T 3W3	2542372 Ontario Inc.	Burger King (Sarnia)
5470 Walker Road, Tecumseh, ON N0R 1L0	2660556 Ontario Limited	Ultramar (retail and commercial fuel station)
	2541899 Ontario Limited	Holding company for real estate at 5470 Walker Road, Windsor

EXHIBIT “C”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

BANK OF MONTREAL

Applicant

and

**1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC.,
1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556
ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.**

Respondents

**FIRST REPORT TO THE COURT SUBMITTED BY MNP LTD.,
IN ITS CAPACITY AS RECEIVER OF THE ASSETS, UNDERTAKINGS AND PROPERTIES
OF THE RESPONDENTS**

December 20, 2019

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1.0 Introduction and Purpose of Report

1.1 Introduction and Background

1.1.1 On September 30, 2019, by Order of the Honourable Justice Hainey on application made by the Canadian Imperial Bank of Commerce (“**CIBC**”), BDO Canada Ltd. (“**BDO**”) was appointed receiver of the assets, undertakings and properties of 1254044 Ontario Limited (“**125**”), 2189788 Ontario Inc. (“**218**”), 1552838 Ontario Inc. (“**155**”) and other related entities not named in this proceeding (the “**September 30 Appointing Order**”). The CIBC application record has been sealed pending further order of this Court.

1.1.2 Bank of Montreal (“**BMO**”), the senior secured lender of 125 and 218, brought a motion to replace BDO and appoint MNP as Receiver of 125, 218 and 155. BMO’s motion was unopposed and the Honourable Justice Hainey granted an Order on October 16, 2019 discharging BDO and appointing MNP as receiver of 125, 218, 155 and two additional related party entities, 2431264 Ontario Inc. (“**243**”) and 2542372 Ontario Inc. (“**2542372**”) (the “**Initial Appointing Order**”). The Initial Appointing Order is substantially in the form of the model receivership order.

1.1.3 By further order dated October 30, 2019 on a subsequent application by BMO, the Honourable Justice Hainey amended the Initial Appointing Order to expand MNP’s appointment to include additional entities indebted to BMO, or guarantors of BMO’s indebtedness. The entities added to the proceeding are 2034039 Ontario Inc. (“**203**”), 1786675 Ontario Limited (“**178**”), 2660556 Ontario Limited (“**266**”) and 2541899 Ontario Limited (“**2541899**”) (the “**Amended Appointing Order**”).

(collectively referred to in this report, along with those companies included in the Initial Appointing Order, as the “**Companies**”).

1.1.4 A copy of the Amended Appointing Order, including the Initial Appointing Order, is attached as **Appendix A**.

1.1.5 The Companies’ principals are Simranjit Dhillon, Mandhir Dhillon, Sarbjit Dhillon and Mandeep Dhillon.

1.1.6 Attached as **Appendix B** is a listing of the Companies, including a description of operations, location and the parties having security over the Companies’ assets.

1.1.7 The principal businesses operate from four locations throughout Southwestern Ontario as follows:

- (i) 5906 Oil Heritage Road, Wyoming Ontario (“**Oil Heritage Road**”);
- (ii) 1527 Provincial Road, Windsor Ontario (“**Provincial Road**”);
- (iii) 5407 Walker Road, Windsor Ontario (“**Walker Road**”); and
- (iv) 203 Indian Road, Sarnia Ontario (“**Indian Road**”)

(collectively referred to in this report as the “**Real Properties**”).

1.1.8 BMO is the senior secured lender to the Companies. In aggregate, the Companies are indebted to BMO for approximately \$27 million. BMO holds mortgages over the Real Properties together with General Security Agreements from each of the Companies.

1.2 Purpose of the Receiver's First Report

1.2.1 This constitutes the Receiver's First Report to the Court (the "**First Report**") in this matter and is filed to:

- Provide an overview of the Receiver's activities since the date of its appointment and seek approval of those activities;
- Report to the Court with respect to the sale solicitation process ("**SSP**") commenced by the Receiver for the Companies' assets and seek approval of same;
- Seek approval of the Receiver's Statement of Receipts and Disbursements for the period October 16, 2019 to November 30, 2019; and,
- Seek approval of the fees and expenses of the Receiver and its legal counsel.

2.0

Initial Receiver Activities

2.1 Possession

2.1.1 On October 16, 2019, the Receiver attended the Oil Heritage Road, Provincial Road and Indian Road locations to serve the Companies' principals and management with a copy of the Initial Appointing Order and take possession and control of the Companies' operations at those locations as follows:

- (i) **Oil Heritage Road:** 125 operates four franchised businesses from the property being i) an Esso retail fuel station, ii) a Flying "J" commercial fuel station, iii) an On the Run convenience store, and iv) a Subway restaurant. 243 operates a franchised Burger King restaurant from premises on the property leased from 125. Collectively, the business and site have become known as the Sarnia Service Center. The real property at Oil Heritage Road is owned by 125.
- (ii) **Provincial Road:** 218 operates three franchised businesses from the property being i) an Esso retail fuel station, ii) an On the Run convenience store, and iii) a take-out only Pizza Depot restaurant. The real property at Provincial Road is owned by 155. At the time of the Initial Appointing Order, BDO remained in possession of the Provincial Road location. Upon the Receiver's appointment, BDO relinquished possession and assisted MNP to transition service and supply providers.
- (iii) **Indian Road:** 2542372 operates a franchised Burger King restaurant from leased premises. The landlord of the premises is a related party which was initially part of the BDO receivership proceeding. On December 16, 2019 the Court issued an order discharging BDO as receiver of the landlord company and appointing KSV Kofman Inc. as a replacement receiver.

2.1.2 On October 30, 2019, the Receiver attended Walker Road and served the Companies' principals with the Amended Appointing Order and took possession and control of the operations at that location as follows:

- (i) **Walker Road:** 266 operates two business from the property being i) an Ultramar fuel station and convenience store; and ii) an unbranded commercial fuel station. The real property at Walker Road is owned by 2541899.

2.1.3 The Receiver photographed each location to document equipment and the condition of the Real Properties at the time of the Receiver's appointment. With the assistance of store management, the Receiver counted cigarette and lottery ticket inventories at Oil Heritage Road, Provincial Road and Walker Road. Equipment at each location is comprised of fixtures and leasehold improvements (fuel pumps, restaurant equipment and convenience store shelving).

2.2 Cash Handling and Banking

2.2.1 Prior to the Receiver's appointment, the bank accounts of the Companies, except 266, were frozen pursuant to a Mareva injunction order granted by the Honourable Justice Hailey dated September 30, 2019 (the "Mareva Order").

2.2.2 The Receiver arranged to have separate accounts set up with BMO to facilitate processing of receivership receipts and disbursements for each operating entity. The Receiver has re-routed

point of sale transactions for certain of the businesses to be deposited directly into the Receiver's accounts.

2.2.3 The fuel stations at Oil Heritage Road (125) and Provincial Road (218) are operated under franchise agreements with Parkland Fuel Corporation ("**Parkland**"). Fuel at these stations is purchased on an as needed basis from Parkland. Pursuant to the terms of the Supply Agreement with Parkland, Parkland is permitted to retain, in trust, all credit card payments received for fuel or convenience store purchases and apply those payments as credits against future fuel orders. The Receiver is in the process of reconciling sales receipts to verify credits are being correctly tabulated and applied against fuel purchases.

2.2.1 The fuel station at Walker Road (266) offers Ultramar branded fuel through a consignment agreement with Parkland (the "**Parkland Consignment Agreement**"). Pursuant to the terms of the Parkland Consignment Agreement, point of sales transactions (both debit and credit) are retained by Parkland in satisfaction of fuel sold on consignment. In return for supplying the infrastructure and site management, 266 is paid a consignment fee on each litre of fuel sold. The consignment fee is tabulated and paid monthly.

2.2.2 The Receiver has implemented cash handling protocols to ensure timely collection and deposit of cash receipts. The Receiver's cash receipts are verified against daily sale reports, deposited every other day and reconciled weekly.

2.3 Books, Records and Accounting Controls

2.3.1 Much of the Companies books and records are stored offsite at the financial controller's office located at 3613 Queensline, Tilbury, Ontario ("**Queensline**").

2.3.2 BDO is in possession of Queensline under the September 30 Appointing Order. BDO has provided MNP unfettered access to the Companies books and records at Queensline and has forwarded mail for the Companies which it receives through mail redirect.

2.3.3 The Companies share accounting staff with related entities that are subject to the BDO receivership. Accordingly, BDO and MNP have agreed to share wage costs pro-rata based on staffing commitments for each respective administration.

2.3.4 Principals and management for the Companies are cooperating to provide information to the Receiver as requested.

2.3.5 The Receiver arranged a third-party IT contractor to attend Oil Heritage and Queensline to create a backup of the Companies desktop and accounting files. The Receiver also set up accounts to enable unfettered online access to the Companies' Simply Accounting and Quickbooks 'cloud' accounting software.

2.3.6 The Receiver has implemented sales reporting protocols with the managers of each respective business to track daily sales and receipts. The Receiver is utilizing the Companies' controller to record daily sales detail. Sales results are updated weekly, on a consolidated basis, to the Receiver's estate management software.

2.4 Employees and third-party contractors

2.4.1 The Receiver met with employees and third-party contractors of each business and confirmed its intention to continue operations at each of the locations until further notice. Staff and contractors

have been retained on the same terms as existed prior to the Receiver's appointment. Staff members received and executed term and task letters acknowledging the terms of their ongoing employment during the receivership.

2.5 Operations

- 2.5.1** Since its appointment, the Receiver has maintained normal business operations at Oil Heritage Road, Provincial Road and Indian Road. Vendor payment arrangements were swiftly transitioned from the Companies to the Receiver in an effort to limit interruptions to supply. In most cases, the Receiver agreed to honour pre-existing trade terms; however, where necessary new or alternate payment terms were negotiated to facilitate ongoing trade.
- 2.5.2** On November 22, 2019 a vehicle damaged one of the commercial fuel pumps at Oil Heritage Road. The former manager of the 125 site happened to be in the area and attended the scene with the Receiver's site manager. The Receiver attended the site to take pictures and document the damage. While damage was limited to the pump, because the pump had been dislodged from its base, a small amount of diesel fuel additive spilled onto the pavement. Out of an abundance of caution, the Receiver contacted Pinchin Environmental services to attend the site and assess the environmental impact and necessity to report the spill to the Ministry of Environment. Pinchin confirmed the Receiver was under no obligation to report the spill as it did not meet the criteria under MOE spill reporting guidelines. Witness and driver statements have been taken, and a police report filed. The driver has assumed responsibility for the accident and has agreed to pay for all damages. The Receiver reported the incident to 125's insurer. The Receiver has sought a quote to replace the pump and will pursue the responsible party for the costs incurred.
- 2.5.3** At the time of the Receiver's October 16 appointment, it was discovered that the Oil Heritage Road and Provincial Road locations had no retail fuel. Arrangements were made immediately with Parkland to supply the sites. Notwithstanding the Receiver's efforts, Oil Heritage Road has encountered ongoing supply disruptions. Parkland has attributed disruptions to local logistic issues resulting from unplanned refinery shutdowns. The Receiver is working with Parkland to avoid or mitigate further supply disruption.
- 2.5.4** At the time of the Receiver's October 30 appointment over the Walker Road location, the Receiver learned the site had been without commercial fuel for approximately one month. As mentioned earlier in this report, the retail fuel offered at Walker Road is consigned from Parkland. As the Receiver was not aware of fuel supply agreements in respect of the commercial fuel offered at Walker Road, and due to the existing operating relationship with Parkland, the Receiver sought Parkland's expertise to assist with organizing delivery of both retail and commercial fuels. Ultimately, Parkland was unable to swiftly process the Receiver's requests for commercial fuel and the Receiver sought an alternate commercial fuel supplier. The Receiver has now secured an alternate fuel provider and is in the process of updating point of sale terminals and industry specific "fleet card" payment processing systems to ensure sales are redirected to the Receiver's account. The Receiver intends to order commercial fuel once payment processing systems are functioning and confirmation has been received that payments are being routed to the correct bank account.
- 2.5.5** Subsequent to MNP taking possession and operating the Companies' various businesses, the Receiver learned that Sarbjit Dhillon, personally, is named as the franchisee for the Subway franchise at Oil Heritage Road. The Subway business appears to have been operated and managed by 125 prior to the receivership. For example, the employees were employed by 125, all financial activity (product purchases, sales and royalty payments) was included in the 125 financial statements, and the assets were insured under 125's insurance policy.

2.5.6 Similarly, after taking possession of the Pizza Depot at the Provincial Road location, the Receiver learned that neither 218, nor any of the other Companies included in the Initial Appointing Order or Amended Appointing Order, are the franchisee of this business. Pizza Depot will not advise the Receiver, and would not advise BDO previously, who the franchisee is.

2.5.7 The Receiver is investigating the status of the Subway and Pizza Depot franchise agreements to determine if the businesses fall within the scope of the property subject to the Amended Appointing Order. The Receiver will contact Sarbjit Dhillon, and the other principals of the Companies, via their legal counsel to discuss a resolution of this matter. In the meantime, the Receiver continues to operate the businesses in the normal course.

2.6 CRA

2.6.1 Following its appointment, the Receiver requested that CRA perform an audit of the Companies source deduction and HST accounts for the period leading up to the date of receivership. CRA has not yet scheduled the audit.

2.6.2 The Receiver has requested separate HST accounts be opened for each entity for HST reporting and remitting purposes.

2.7 Insurance

2.7.1 The Companies hold various property and environmental pollution policies with multiple insurers. Attached as **Appendix C** is a summary of the policies in effect at the time of the Receiver's appointment.

2.7.2 Insurers were contacted and advised of MNP's appointment. The Receiver requested policies be updated to reflect MNP Ltd. as an additional named insured.

2.7.3 Environment pollution protection policies for 218 (Provincial Road) and 2542372 (Walker Road) were due to expire on November 13 and 27, respectively. 218's insurer, Chubb Insurance, refused to renew the policy, thereby forcing the Receiver to seek alternate coverage. Through AON Insurance, the Receiver obtained alternate pollution liability coverage. 2542372's insurer, Victor Insurance, agreed to renew coverage which the Receiver bound on November 11.

2.8 Third Party Assets

2.8.1 The Receiver is aware of one property claim in respect of a leased coffee machine at the Oil Heritage Road location and is working with the claimant to verify ownership rights.

2.9 Receiver's Certificate

2.9.1 To date, the Receiver has issued six receiver certificates and borrowed a total of \$1 million from BMO. Certificate numbers 1 to 6 ("Receiver's Certificates") were issued to BMO for each respective advance. A copy of the Receiver's Certificates is attached as **Appendix D**.

2.9.2 Funding is specific to the operating entities as follows:

- (i) Receiver Certificate 1 - \$300,000 to 125 (Oil Heritage Road) to fund the Esso, Flying "J", On the Run and Subway operations;

- (ii) Receiver Certificate 2 - \$250,000 to 218 (Provincial Road) to fund the Esso, On the Run and Pizza Depot operations;
- (iii) Receiver Certificate 3 - \$100,000 to 2542372 to fund the Sarnia Burger King operations (note this certificate was subsequently replaced by Receiver Certificate 5 and was not funded);
- (iv) Receiver Certificate 4 - \$100,000 to 243 to fund the Wyoming Burger King operations (note this certificate was subsequently replaced by Receiver Certificate 5 and was not funded);
- (v) Receiver Certificate 5 - \$200,000 issued to 125 to fund the Sarnia and Wyoming Burger King operations. Due to internal funding processes at BMO there were delays getting Receiver Certificates 3 and 4 funded. BMO was able to provide funding to 125 faster, so Receiver Certificate 5 was issued against 125 and the funds were used for the two Burger King operations; and,
- (vi) Receiver Certificate 6 - \$250,000 to 266 (Walker Road) to fund the Ultramar operation.

2.10 Receiver's Notice

2.10.1 The Receiver issued notices pursuant to Section 245(1) and 246(1) of the *Bankruptcy and Insolvency Act* to the Office of the Superintendent of Bankruptcy and to all known creditors of the Companies (the "Receiver's Notice"). Copies of the Receiver's Notices are attached hereto at **Appendix E**.

2.10.2 The Receiver has setup a page on its website to publicly post all relevant receivership documents, including the Amended Appointing Order. The link to the website is <https://mnpdebt.ca/en/corporate/Engagements>.

2.11 Independent Counsel Security Opinion

2.11.1 The Receiver has retained Miller Thomson LLP ("MT") as independent counsel to provide an opinion on the validity and enforceability of the security held by BMO and other secured creditors, franchisor's, lessors, and to provide legal advice to the Receiver during the course of the receivership.

2.11.2 MT is undertaking a review of all franchise, consignment and lease agreements entered into by the Companies for various assets to assess the validity and enforceability of same.

2.12 Other Activities of the Receiver

2.12.1 In addition to the activities discussed above, the Receiver has:

- (i) Reviewed leases, consignment and franchise agreements and liaised with lessors, consignors and franchisors;
- (ii) liaised with the Ontario Lottery and Gaming Corporation and the Alcohol and Gaming Commission of Ontario ("AGCO") to obtain authorization to operate lottery terminals at Oil Heritage, Provincial Road and Walker Road. Lottery terminals were deactivated prior to the Receiver's appointment due to non-payment. The Receiver's request to have terminals reactivated has been denied on the basis AGCO requires MNP Ltd. in its personal

capacity to hold and maintain lottery licenses. The Receiver is taking steps to have the requirement waived, following which, authorization will be sought to allow the present licensee to operate terminals under the control of the Receiver.

- (iii) liaised with government health and safety bodies to confirm details of any historical, site specific environmental or regulatory infractions; and,
- (iv) liaised with various stakeholders including unsecured creditors and secured lenders to the Companies.

3.0

Sale Solicitation Process

3.1 Companies Business and Assets Subject to the Sale Solicitation Process

3.1.2 Pursuant to the Amended Appointing Order, the Receiver is authorized to market any or all of the Companies' property including advertising and soliciting offers and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate.

3.1.3 As discussed earlier in this report, the Companies operate under various franchise and consignment agreements. The subject businesses include three retail and commercial fuel gas stations, three convenience stores and four restaurants. The businesses operate from four locations situated in Windsor, Sarnia and Wyoming Ontario.

3.1.4 The Companies' property is comprised of real estate, leasehold improvements (fixed assets), restaurant equipment, goods inventory, franchise rights and business goodwill (collectively the "Assets")

3.1.5 On December 18, 2019 the Receiver commenced the marketing of the Assets through a Sales Solicitation Process ("SSP") through site specific lot offerings as follows:

i) 5906 Oil Heritage Road, Wyoming Ontario

- a) Real Property, fixed assets, restaurant equipment, goods inventory and goodwill;
- b) Receiver's right, title and interest in the operating businesses as follows¹: Esso retail fuel station, Flying "J" commercial fuel station; On the Run convenience store, Burger King restaurant and Subway restaurant²;

ii) 1527 and 1537 Provincial Road, Windsor Ontario

- a) Real Property (comprised of fuel station and neighboring vacant land), fixed assets, restaurant equipment, goods inventory and goodwill;
- b) Receiver's right, title and interest in operating businesses as follows¹: Esso retail fuel station; On the Run convenience store, Pizza Depot restaurant²;

iii) 5470 Walker Road, Windsor Ontario

- a) Real Property, fixed assets, restaurant equipment, goods inventory and goodwill;
- b) Receiver's right, title and interest in operating businesses as follows¹: Ultramar retail fuel station and unbranded commercial fuel station;

iv) 203 Indian Road, Sarnia Ontario

- a) Fixed assets, restaurant equipment, goods inventory and goodwill;
- b) Receiver's right, title and interest in operating businesses as follows¹: Burger King restaurant;

Collectively the ("Assets")

¹ Subject to right of first refusal discussed in Section 2 of this report;

² Subject to assignment of Subway and Pizza Depot franchise agreement discussed in Section 2 of this report

3.2 Right of First Refusal, Franchise and Lease Agreements

- 3.1.6 As discussed in Section 2.5, the Receiver is investigating the status of the franchise agreements for the Subway and Pizza Depot restaurants; specifically, whether the franchises are the property of the 125 and 218. Consequently, purchasers will be reminded that any en bloc offer to purchase the Oil Heritage Road or Provincial Road properties and businesses will be limited to the Receiver's right, title and interest to convey the Subway and Pizza Depot businesses.
- 3.1.7 The Franchise Agreements for the Burger King restaurant operated at Oil Heritage Road and Indian Road grant to the franchisor, BK Service Canada ULC ("**BK Canada**"), a right of first refusal ("ROFR") in the event a third party makes an offer to purchase or transfer the franchisee's interest. The Franchise Agreements also require BK Canada to consent to any transaction contemplating the transfer of the franchise. The Receiver has been in discussion with BK Canada to advise of the upcoming SSP. BK Canada has advised the Receiver that it will not consent to the assignment of the existing franchise agreements and will require any prospective purchaser/new franchisee to execute a new, current version of the franchise agreement. The Receiver will provide a copy of the teaser to BK Canada for distribution by BK Canada to its franchisee network. A summary of the essential terms of the franchise agreement is included in the data room established by the Receiver for the SSP.
- 3.1.8 A copy of the BK Canada ROFR is attached as **Appendix F**.
- 3.1.9 Parkland Industries and 125 and 218 are parties to retail fuel supply agreements dated November 6, 2013 (effective September 1, 2013) relating to the Oil Heritage Road and Provincial Road locations (the "**Parkland Fuel Agreements**"). The Parkland Fuel Agreements permit 125 and 218 to operate gas stations under the "Esso" brand. Among other things, the Parkland Fuel Agreements grant Parkland a ROFR in the event that a third party makes an offer to purchase the Oil Heritage Road or Provincial Road locations. The Receiver has notified Parkland of the SSP and included copies of the Parkland Fuel Agreements in the data room.
- 3.1.10 Copies of the Parkland Industries ROFR are attached as **Appendix G**.
- 3.1.11 Parkland Fuel Corporation ("**Parkland Fuel**") has leased Walker Road (the "**Parkland Fuel Lease Agreement**") from 2541899 and has, in turn, sublet the premises back to 2541899 for the same term less a day. The Parkland Fuel Lease Agreement contains a ROFR in favour of Parkland Fuel. The Receiver has notified Parkland Fuel of the SSP and included a copy of the Parkland Fuel Lease Agreement in the data room.
- 3.1.12 A copy of the Parkland Fuel ROFR is attached as **Appendix H**.
- 3.1.13 The Receiver is concerned about the "chilling effect" which the ROFRs may have on the SSP if prospective purchasers are left wondering whether their offer may be nullified by the exercise of the ROFR. It is the Receiver's view that the ROFR's may not be exercised for the following reasons:
- i) a ROFR is a contractual right which does not create an immediate interest in property. A ROFR converts to a property interest only upon a sale agreement being entered into;
 - ii) by their terms, the ROFRs are only engaged on a sale by the Companies, not the Receiver. The ROFRs do not convert to a property right upon a sale by the Receiver; and

- iii) BMO is the primary secured creditor of the Companies. The ROFRs are contractual rights which are subordinate to BMO's rights as secured creditor in the Companies' assets. BMO would be able to sell the assets subject to its security free of the ROFRs.
- 3.1.14** To avoid any uncertainty arising from the ROFR's in the conduct of the SSP, the Receiver requests that the court make a declaration that the ROFR's are not binding upon the Receiver and may not be exercised as part of the SSP. The holders of the ROFRs may participate in the SSP and submit an offer to the Receiver if they wish to do so.
- 3.1 Details and Timeline of Sale Solicitation Process**
- 3.2** Recognizing the nature and relationship of the various businesses and Assets, the Receiver consulted primary stakeholders including the Companies management, the Bank and BDO as receiver and manager of the related entities having similar operations and property as the Companies.
- 3.3** The SSP will overlap with BDO's marketing process which will enhance market exposure. The Receiver has engaged MNP Corporate Finance to develop the SSP described herein. The Receiver proposes to market the Assets for a period of 8 weeks. The marketing process began on December 17, 2019 and will continue until February 12, 2020.
- 3.4** BMO has approved the Receiver's SSP.
- 3.5** Key aspects of the SSP are as follows:
- i) Working with MNP Corporate Finance, the Receiver identified and developed a list of 131 parties ("**Interested Parties**") potentially interested in purchasing the Assets. Interested Parties include strategic targets in the gas station, restaurant and convenience store markets, real-estate firms and private equity firms.
 - ii) An Invitation for Proposals ("**Invitation for Proposals**") describing the Assets and outlining the process to submit a bid was sent to Interested Parties and all franchisors (including BK Canada, Subway Canada, and the Parkland entities) on December 18, 2019. The form of Invitation for Proposals is attached as **Appendix I**.
 - iii) Prospective purchasers wishing to obtain detailed information about the Companies are required to execute a Confidentiality Agreement ("**CA**"). The form of CA is attached as **Appendix J**.
 - iv) Upon execution of a CA, prospective purchasers will be provided access to the Receiver's virtual data room dedicated to the sale of Assets and a copy of the Receiver's Confidential Information Memorandum ("**CIM**"). The CIM provides a brief overview of the Companies' operations and assets. A version of the CIM with all confidential information redacted is attached at **Appendix K**.
 - v) A copy of the Form of Offer for the submission of bids by prospective purchasers is attached as **Appendix L**.
 - vi) The Receiver will advertise the Invitation for Proposals in the financial section of the national edition of the Globe & Mail, London Free Press and Windsor Star.

- vii) The Receiver will post the Invitation for Proposals to its website at mnpdebt.ca/corporate and will post a link to same on the Insolvency Insider weekly email publication that is distributed to the insolvency industry players throughout Canada.
- viii) The Receiver will send the Invitation for Proposals to the MNP partnership group of approximately 800 people across Canada for distribution within their client and contact base to any potentially interested parties.
- ix) The Receiver will organize site visits as requested by prospective purchasers who have executed a CA.
- x) The deadline to submit binding offers has been established as 2:00 p.m. on Wednesday, February 12, 2020 (“**Bid Deadline**”). The Bid Deadline provides prospective bidders approximately 8 weeks to complete their due diligence and prepare an offer.
- xi) A deposit equal to 10% of the purchase price will be required at time of offer submission to be considered by the Receiver. All bids will be subject to Court approval.
- xii) Interested parties may submit a bid for all of or a portion of the Assets; however, site specific en bloc offers may be favoured over individual asset offers.
- xiii) If no bids have been received by the Bid Deadline, the Receiver will consider whether to continue and/or modify the SSP and advise the Court accordingly.
- xiv) The Receiver may, in its sole discretion, elect to either:
 - i. accept a bid, in which case the Receiver shall proceed to finalize an APS with the successful offeror; or
 - ii. send written notice to the parties that submitted bids that the Receiver, in its discretion, deems to be the highest and/or best bids, and negotiate with those parties.
- xv) Upon acceptance of a bid and finalizing the APA, the Receiver will return to Court for approval of the transaction and the closing thereof as soon as possible thereafter.
- xvi) The Receiver shall have the right to make amendments to the SSP, including extending timelines without further Court order.

4.0 **Statement of Receipts and Disbursements**

- 4.1.1** **Appendix M**, attached, summarizes the Receiver's Statement of Receipts and Disbursements for the period of October 16 and October 30, 2019 (Walker Road) to November 30, 2019. The appendix includes a consolidated statement plus individual statements for each location under the Receiver's mandate.
- 4.1.2** In addition to advances totalling \$1.0 million from the Bank, on a consolidated basis, the Receiver has generated receipts from operations of 1.7 million.
- 4.1.3** The Receiver has made total disbursements of \$1.9, primarily for:
- (i) Fuel purchase; and
 - (ii) Employee wages;
 - (iii) Retail good purchases;
 - (iv) Maintenance and repairs; and
 - (v) Insurance
- 4.1.4** Excluding the \$1.0 million advances from BMO, operations to November 30, 2019 generated a loss of approximately \$205,000. The loss in the early period was not surprising as the Receiver was required to fill all fuel tanks on appointment to return the gas station businesses to normal operations.

5.0

Receiver and its Counsel's Accounts

- 5.1.1** As required by the Amended Appointing Order, the Receiver is seeking the approval of its accounts and the accounts of its legal counsel for the receivership period to date.
- 5.1.2** The Receiver has submitted one invoice dated December 4, 2019 for the period October 16 to November 30, 2019 in the amount of \$190,000, inclusive of disbursements and before HST. The invoice, together with the Receiver's affidavit of verification of fees, is attached as **Appendix N**.
- 5.1.3** MT has submitted one invoice dated December 20, 2019 for the period October 16 to December 20, 2019 in the amount of \$24,874.75, inclusive of disbursements and before HST. The invoice, together with the MT's affidavit of verification of fees, is attached as **Appendix O**.
- 5.1.4** Where possible, the Receiver and MT have allocated time spent by location. Receiver and MT invoices include a breakdown of the total fees by location, plus a "General Receivership" amount that is not location specific. The Receiver proposes to allocate the invoices to each location based on this breakdown, with the General Time being split evenly across each location.
- 5.1.5** It is the Receiver's opinion that the Professional Fees are fair and reasonable and justified in the circumstances and accurately reflect the work done by the Receiver and MT in connection with the receivership during the relevant periods. The Receiver recommends approval of the Professional Fees by the Court.

6.0**Order Sought**

6.1 We submit this **First Report** to this Honourable Court in support of our Motion respectfully requesting this Honourable Court to:

- (a) Approve the First Report of the Receiver and the activities of the Receiver described herein;
- (b) Approve the SSP described in Section 3.0 of this First Report;
- (c) Approve the Receiver's Statement of Receipts and Disbursements for the period October 16 to November 30, 2019; and,
- (d) Approve the fees and expenses of the Receiver and its legal counsel.

All of which is respectfully submitted this 20th day of December 2019.

**MNP Ltd. in its capacity as Receiver of
1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc.,
1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario
Limited, 2541899 Ontario Limited, 2542372 Ontario Inc.**



Per: Robert W. Smith CPA, CA, CIRP, LIT
Senior Vice President

EXHIBIT “D”

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE

)

MONDAY, THE 13TH

JUSTICE

)

DAY OF JANUARY, 2020

HAINES

BETWEEN

BANK OF MONTREAL

Applicant

- and -

1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

**ORDER
(Re Sale Process)**

THIS MOTION, made by MNP Ltd., in its capacity as the Court-appointed receiver (the "Receiver") of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. (the "Debtors"), for an order,

- (a) if necessary, abridging the time for and validating service of the notice of motion and motion record, including the First Report of the Receiver to the Court dated December 20, 2019 (the "First Report"), and directing that any further service of the notice of motion and the motion record be dispensed with such that this motion is properly returnable on January 13, 2020;

- (b) approving the First Report and the conduct and activities of the Receiver reported therein;
- (c) approving the marketing and sales process for the assets of the Debtors as described in section 3.0 of the First Report, subject to such amendments to the Sale Process as deemed necessary or appropriate by the Receiver (the "Sale Process");
- (d) declaring that the following rights of first refusal (the "Rights of First Refusal") do not apply to any offers made to the Receiver pursuant to the Sale Process and that the Receiver is at liberty to enter into agreement(s) of purchase and sale for the Assets (as defined in paragraph 3.1.5 of the First Report) pursuant to the Sale Process without complying with the terms of the Rights of First Refusal:
 - (i) right of first refusal in Section 14.4 of the Subfranchise Agreement dated March 13, 2015 made between Redberry Franchising Corp., as subfranchisor, and 2431264 Ontario Inc., as franchisee;
 - (ii) right of first refusal in Section 14.3 of the Franchise Agreement dated January 18, 2017 made between BK Canada Service ULC, as franchisor, and 2542372 Ontario Inc., as franchisee;
 - (iii) right of first refusal in Section 5 of the Motor Fuel Supply Agreement Esso Branded Motor Fuels made October 1, 2013 (but effective as of September 1, 2013) between Pioneer Energy LP, as distributor, and 1254044 Ontario Limited, as dealer;
 - (iv) right of first refusal in Section 5 of the Motor Fuel Supply Agreement Esso Branded Motor Fuels made October 1, 2013 (but effective as of September 1, 2013) between Pioneer Energy LP, as distributor, and 2189788 Ontario Inc., as dealer; and
 - (v) right of first refusal in Sections 13, 14 and 15 of the Agreement of Lease dated November 5, 2018 made between 2541899 Ontario Limited, as lessor, and Parkland Fuel Corporation, as lessee.
- (e) approving the Receiver's statement of receipts and disbursements for the period October 16, 2019 to November 30, 2019;

- (f) approving the professional fees of the Receiver and its legal counsel; and
- (g) such further and other relief as counsel may advise and this Honourable Court may deem just,

was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the First Report and on hearing the submissions of counsel for the Receiver, and such other persons on the Service List as may be present and on noting that no other persons appeared, although properly served as appears from the affidavit of service of Margaret Henderson sworn December 30, 2019, filed:

1. THIS COURT ORDERS that the time for and method of service of the notice of motion and the motion record, including the First Report, are hereby abridged and validated, as necessary, such that this motion is properly returnable today and hereby dispenses with further service thereof;
2. THIS COURT ORDERS that the First Report and the activities and conduct of the Receiver described in the First Report be and are hereby approved.
3. THIS COURT ORDERS that the Sale Process (subject to such amendments to the Sale Process as deemed necessary or appropriate by the Receiver) for the Assets be and is hereby approved and that the terms and conditions for the submission of offers pursuant to the Sale Process substantially in the form attached as Appendix "A" to the Confidential Information Memorandum attached as Appendix "K" to the First Report be and are hereby approved; and the Receiver is hereby authorized to take such steps as it considers necessary to carry out the Sale Process, subject to prior approval of this Court being obtained before completion of any transaction(s) resulting from the Sale Process.
4. THIS COURT DECLARES that the Rights of First Refusal do not apply to any offers made to the Receiver pursuant to the Sale Process and that the Receiver is at liberty to enter into agreement(s) of purchase and sale for the Assets pursuant to the Sale Process without complying with the terms of the Rights of First Refusal;
5. THIS COURT ORDERS that, save and except for gross negligence or wilful misconduct on its part, the Receiver shall not have any personal or corporate liability in connection with offering for sale the Debtors right, title and interest in the Assets, including, without limitation:

- (a) by advertising either or both the Assets and the Sale Process, if at all, including, without limitation, the opportunity to acquire the Assets;
- (b) by exposing or not exposing the Assets to any and all parties, including, without limitation, those which have made their interest known to the Receiver;
- (c) by carrying out the Sale Process;
- (d) by responding to any and all requests or enquiries in regards to due diligence conducted in respect of the Assets;
- (e) through the disclosure of any and all information presented by any of the Receiver, its solicitors and its agents, arising from, incidental to or in connection with the Sale Process;
- (f) pursuant to any and all offers received by the Receiver in accordance with the Sale Process; and
- (g) pursuant to any agreements entered into by the Receiver in respect of the sale of any of the Assets.

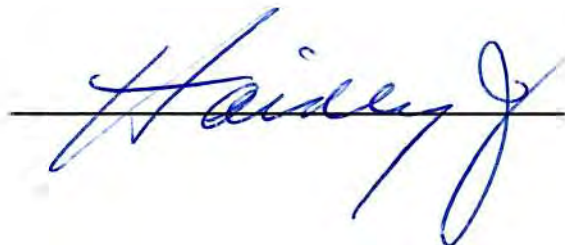
6. THIS COURT ORDERS that the Receiver's statement of receipts and disbursements for the period October 16, 2019 to November 30, 2019 is hereby approved; and

7. THIS COURT ORDERS that the professional fees of the Receiver and its legal counsel as set out in the fee affidavits of Rob Smith sworn December 20, 2019 and Sherry Kettle sworn December 23, 2019 be and are hereby approved.

8. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the 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 or to assist the Receiver and its agents in carrying out the terms of this Order.

ENTERED AT / INSCRIT A TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

JAN 13 2020



43967069.2

PER / PAR: 

BANK OF MONTREAL

and

1254044 ONTARIO LIMITED, et al.

Court File No: CV-19-00629058-00CL

Applicant

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

ORDER

**MILLER THOMSON LLP
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Lawyers for MNP Ltd., the Court-appointed Receiver of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc.

January 13, 2020

I am satisfied that this Motion should be granted on the terms of the attached order which is not opposed.

Haring J

EXHIBIT “E”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N:

BANK OF MONTREAL

Applicant

and

**1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC.,
1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556
ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.**

Respondents

**SECOND REPORT TO THE COURT SUBMITTED BY MNP LTD.,
IN ITS CAPACITY AS RECEIVER OF THE ASSETS, UNDERTAKINGS AND PROPERTIES
OF THE RESPONDENTS**

May 1, 2020

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- Appendix B - Summary of Companies, operations, locations and parties having security over the Companies assets
- Appendix C - First Report (without appendices)
- Appendix D - Sale Process Order dated January 13, 2020
- Appendix E - Redacted copy of the Agreement of Purchase and Sale with 2119187 Ontario Inc.
- Appendix F - Redacted copy of the Agreement of Purchase and Sale with Manwinder Singh
- Appendix G - Redacted copy of the Agreement of Purchase and Sale with 2346773 Ontario Ltd.
- Appendix H - Parcel Register for Oil Heritage Road
- Appendix I - Parcel Registers for Provincial Road
- Appendix J - Parcel Register for Walker Road
- Appendix K - *PPSA* Search against 1254044 Ontario Limited
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- Appendix S - E-mail from Wayne Hargett Jr.
- Appendix T - Receiver's Interim Statement of Receipts and Disbursements

1.0 Introduction and Purpose of Report

1.1 Introduction and Background

1.1.1 On September 30, 2019, by Order of the Honourable Justice Hainey on application made by the Canadian Imperial Bank of Commerce (“**CIBC**”), BDO Canada Ltd. (“**BDO**”) was appointed receiver of the assets, undertakings and properties of 1254044 Ontario Limited (“**125**”), 2189788 Ontario Inc. (“**218**”), 1552838 Ontario Inc. (“**155**”) and other related entities not named in this proceeding (the “**September 30 Appointing Order**”). The CIBC application record has been sealed pending further order of this Court.

1.1.2 Bank of Montreal (“**BMO**”), the senior secured lender of 125 and 218, brought a motion to replace BDO and appoint MNP as Receiver of 125, 218 and 155. BMO’s motion was unopposed and the Honourable Justice Hainey granted an Order on October 16, 2019 discharging BDO and appointing MNP as receiver of 125, 218, 155 and two additional related party entities, 2431264 Ontario Inc. (“**243**”) and 2542372 Ontario Inc. (“**2542372**”) (the “**Initial Appointing Order**”). The Initial Appointing Order is substantially in the form of the model receivership order.

1.1.3 By further order dated October 30, 2019 on a subsequent application by BMO, the Honourable Justice Hainey amended the Initial Appointing Order to expand MNP’s appointment to include additional entities indebted to BMO, or guarantors of BMO’s indebtedness. The entities added to the proceeding are 2034039 Ontario Inc. (“**203**”), 1786675 Ontario Limited (“**178**”), 2660556 Ontario Limited (“**266**”) and 2541899 Ontario Limited (“**2541899**”) (the “**Amended Appointing Order**”).

(collectively referred to in this report, along with those companies included in the Initial Appointing Order, as the “**Companies**”).

1.1.4 A copy of the Amended Appointing Order, including the Initial Appointing Order, is attached as **Appendix A**.

1.1.5 The Companies’ principals are Simranjit Dhillon, Mandhir Dhillon, Sarbjit Dhillon and Mandeep Dhillon.

1.1.6 Attached as **Appendix B** is a listing of the Companies, including a description of operations, location and the parties having security over the Companies’ assets.

1.1.7 The principal businesses operate from four locations throughout Southwestern Ontario as follows:

- (i) 5906 Oil Heritage Road, Wyoming Ontario (“**Oil Heritage Road**”);
- (ii) 1527 and 1537 Provincial Road, Windsor Ontario (“**Provincial Road**”);
- (iii) 5407 Walker Road, Windsor Ontario (“**Walker Road**”); and
- (iv) 203 Indian Road, Sarnia Ontario (“**Indian Road**”)

(collectively referred to in this report as the “**Real Properties**”).

1.1.8 BMO is the senior secured lender to the Companies. In aggregate, the Companies are indebted to BMO for approximately \$27 million. BMO holds mortgages over the Real Properties together with General Security Agreements from each of the Companies.

1.1.9 The Receiver submitted one previous report to the Court dated December 20, 2019 (the “**First Report**”). The First Report, without appendices, is attached as **Appendix C**. The First Report was submitted in support of the Receiver’s motion for, among other things, approval of a sale process for the Real Properties and the assets of the businesses carried on by the Companies from the Real Properties. A copy of the Order of Justice Hainey dated January 13, 2020 approving the First Report and the sale process is attached as **Appendix D** (the “**Sale Process Order**”).

1.2 Purpose of the Receiver’s Second Report

1.2.1 This constitutes the Receiver’s Second Report to the Court (the “**Second Report**”) in this matter and is filed:

- (a) to provide the Court with information on:
 - (i) the Receiver’s activities since the First Report; and
 - (ii) (ii) the results of the sale process.
- (b) in support of the Receiver’s motion for Orders:
 - (i) approving the Second Report and the activities and conduct of the Receiver described therein;
 - (ii) approving the Receiver’s Statement of Receipts and Disbursements for the period November 30, 2019 to February 28, 2020;
 - (iii) approving the Agreement of Purchase and Sale dated March 26, 2020 between the Receiver, as vendor, and 2119187 Ontario Inc., as purchaser, in respect of Oil Heritage Road and the assets of the Companies used in the operation of the businesses from Oil Heritage Road and authorizing the Receiver to complete the transaction contemplated therein (the “**Oil Heritage Road Transaction**”);
 - (iv) vesting in 2119187 Ontario Inc. the Oil Heritage Road Assets (as defined herein) free and clear of all encumbrances other than permitted encumbrances;
 - (v) approving the Agreement of Purchase and Sale dated April, 2020 between the Receiver, as vendor, and Manwinder Singh, as purchaser, in respect of Provincial Road and the assets of the Companies used in the operation of the businesses from Provincial Road and authorizing the Receiver to complete the Transaction contemplated therein (the “**Provincial Road Transaction**”);
 - (vi) vesting in Manwinder Singh, or as he directs, the Provincial Road Assets (as defined herein) free and clear of all encumbrances other than permitted encumbrances;
 - (vii) approving the Agreement of Purchase and Sale dated March 12, 2020 between the Receiver, as vendor, and 2346773 Ontario Ltd., as purchaser, in respect of Walker Road and the assets of the Companies used in the operation of the businesses from Walker Road and authorizing the Receiver to complete the transaction contemplated therein (the “**Walker Road Transaction**” and together with the Oil

Heritage Road Transaction and the Provincial Road Transaction, the “**Transactions**”);

- (viii) vesting in 2346773 Ontario Ltd. the Walker Road Assets (as defined herein) free and clear of all encumbrances other than permitted encumbrances;
- (ix) authorizing the Receiver to disclaim all contracts relating to the businesses carried on by the Companies from Oil Heritage Road, Provincial Road and Walker Road which are not assumed by and assigned to the purchasers pursuant to the Transactions; and
- (x) sealing the Confidential Supplement to the Second Report.

2.0 Receiver's Activities Since the First Report

2.1 Operations

- 2.1.1** Since the First Report, the Receiver has continued operating the Companies' three branded fuel stations and convenience stores at Oil Heritage Road, Provincial Road and Walker Road, the Burger King and Subway restaurants at Oil Heritage Road and the Burger King restaurant at Indian Road.
- 2.1.2** On January 21, 2020, the Receiver closed the Pizza Depot franchise restaurant ("**Pizza Depot**"), that operated as a take-out only fast food restaurant at Provincial Road, due to poor financial results and an unresolved dispute with the franchisor, Springdale Pizza Depot Ltd. ("**Springdale**"). Four staff members employed by 218 were terminated upon the store's closure. The closure did not materially impact the overall operation of the businesses from Provincial Road as the Pizza Depot operated at a loss during the receivership.
- 2.1.3** Following its appointment, the Receiver confirmed that none of the Companies were the named franchisee in the franchise agreement for the Pizza Depot. Springdale would not provide the name of the franchisee, and the Receiver was not able to identify the franchisee through investigation with former management, staff or BDO.
- 2.1.4** Springdale received all non-cash sale receipts for the Pizza Depot through the point-of-sale system. After deducting fees payable under the franchise agreement, Springdale would remit the balance to 218. Springdale initially remitted these funds to the Receiver; however, on January 16, 2020 Springdale advised the Receiver that it would no longer do so. As a result, and since the business was already losing money, the Receiver made the decision to close Pizza Depot.
- 2.1.5** The Receiver interacts with vendors daily to ensure fuel, convenience store inventory and foodstuffs for the Burger King and Subway restaurants are replenished regularly to mitigate supply related business interruption. This interaction has been vital in stabilizing the Companies' core operations.
- 2.1.6** Despite the Receiver's progress in normalizing operations, developments surrounding the Covid-19 pandemic ("**Covid Crisis**") have negatively impacted sales and forced drastic changes across all businesses. In response to the Covid Crisis, the Receiver, in consultation with operation managers, implemented various cash and food handling protocols to protect staff and the public from spreading the virus. In accordance with government mandated regulations, the Receiver closed all restaurant dine-in areas and posted notices encouraging preferred payment methods to limit the exchange of cash. In addition to the business restrictions above, reduced foot and vehicle traffic has impaired fuel sales which has had a shared effect on the ancillary convenience store and restaurant businesses. The Receiver is working with management daily to answer questions and apprise front line staff of ongoing developments surrounding the Covid Crisis.
- 2.1.7** As discussed in the first report, a commercial fuel pump at Oil Heritage Road was badly damaged in an accident that occurred on November 27, 2019. The Receiver commissioned Dart Petroleum ("**Dart**") to inspect the damage and prepare a damage estimate. Dart determined the pump was not salvageable and advised it would have to be replaced at a cost of \$63,750. The Receiver instituted an insurance claim to cover the costs through the property insurer, Federated Insurance ("**Federated**"). Federated settled the claim on payment to the Receiver of \$62,750. The Receiver has commissioned Dart to install the new pump.

2.2 Wage Earner Protection Program

2.2.1 The Receiver initiated a claims process for four (4) former employees of 218 and one (1) employee of 2542372. The Companies' employees are not owed wages or vacation pay; therefore, WEPP claims are limited to termination pay in lieu of notice ("**Termination Pay**").

2.2.2 Under section 81.4 of the *BIA*, payments for Termination Pay rank as unsecured claims.

2.3 CRA

2.3.1 Following its appointment, the Receiver requested CRA to perform an audit of the Companies' source deduction and HST accounts for the period prior to the date of receivership. CRA has not yet completed the audits and the scheduling of the audits has been delayed due to the Covid Crisis.

2.3.2 The Receiver has requested separate HST accounts be opened for each entity for HST reporting and remitting purposes. This has not yet been completed by CRA to date.

3.0

Sale Solicitation Process

3.1 Sale Solicitation Process

- 3.1.2** Pursuant to the Amended Appointing Order, the Receiver was authorized to market the assets and operations of the Companies, including advertising and soliciting offers and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate. The Companies' assets are comprised of real estate, leasehold improvements, restaurant equipment, inventory (fuel, foodstuffs and convenience store items), franchise rights and business goodwill (collectively the "Assets").
- 3.1.3** In its First Report the Receiver outlined the Sales Solicitation Process ("SSP") to be undertaken by the Receiver to market and solicit offers for the Assets. The SSP was approved by the Court in the Sale Process Order (Appendix D).
- 3.1.4** Pursuant to the SSP, the Receiver undertook the following steps to market and solicit offers for the Assets:
- On December 17, 2020, the Receiver emailed an Invitation for Proposals to 129 potential interested parties including domestic and international industry participants and equity investment firms identified by the Receiver and MNP Corporate Finance Ltd;
 - The Receiver advertised the Invitation for Proposals in the financial section of the national edition of the Globe & Mail, London Free Press and Windsor Star on Friday January 10, 2020;
 - The Receiver notified more than 650 MNP partners across Canada of the SSP and provided a copy of the Invitation for Proposals for distribution to MNP clients that may be interested in the opportunity; and
 - The Receiver published a notice of the SSP in the Insolvency Insider, a weekly email publication circulated within the national insolvency industry.
- 3.1.5** As a result of the marketing described above, 38 parties executed confidentiality agreements and were provided a copy of the Receiver's confidential information memorandum detailing the opportunity. A virtual data room with additional information was set up by the Receiver and interested parties were granted access.
- 3.1.6** The Receiver responded to queries and information requests of all interested parties in a timely and efficient manner.
- 3.1.7** The deadline to submit offers was established as 2:00 p.m. on Wednesday, February 12, 2020 ("**Original Bid Deadline**"). The Original Bid Deadline provided prospective bidders eight weeks to complete due diligence and submit an offer.
- 3.1.8** The Receiver's marketing campaign resulted in 13 en bloc and location specific offers being received by the Original Bid Deadline, with multiple offers for each location. Of the offers received, seven of the offers included the Oil Heritage Road Assets, three included the Walker Road Assets, six included the Provincial Road Assets and five included the Indian Road Assets.
- 3.1.9** Having regard to the multiple competing en bloc and location specific offers, on February 18, 2020, the Receiver contacted offerors to advise that the Original Bid Deadline was being extended to 2:00 pm on Friday February 21, 2020 ("**Second Bid Deadline**"), and requested offerors to revisit their offers and lodge their final and best offer by the Second Bid Deadline. En bloc bidders were also asked to clarify whether their offers could be accepted for individual

locations. All parties which had submitted an offer were notified of the extension. The Bank supported extending the Original Bid Deadline.

- 3.1.10** After the Second Bid Deadline, there were five offers which included the Oil Heritage Road Assets, six offers which included the Provincial Road Assets, three offers which included the Walker Road assets and five offers which included the Indian Road Assets.
- 3.1.11** Details of the offers submitted are included in the Confidential Supplemental (“**Confidential Supplement**”) for which the Receiver is requesting a sealing order pending the completion of the Transactions.

4.0

Sale of Assets

4.1 Proposed Sales

- 4.1.1 The Receiver accepted location specific offers from four different parties (“**Accepted Offers**”). The following is a summary of the Accepted Offers which are discussed in further detail below and in the Confidential Supplement:

Purchaser	Assets Subject to Purchase*
2119187 Ontario Inc. (“ 2119187 ”)	Real property, chattels, inventory, contracts and leases in respect of the businesses operated from Oil Heritage Road (collectively the “ Oil Heritage Road Assets ”).
Manwinder Singh (“ Singh ”)	Real property, chattels, inventory, contracts and leases in respect of the businesses operated from Provincial Road (collectively the “ Provincial Road Assets ”).
2346773 Ontario Ltd. (“ 2346773 ”)	Real property, chattels and inventory in respect of the businesses operated from Walker Road (collectively the “ Walker Road Assets ”).
Kamal Aggarwal (“ Aggarwal ”)	Real property lease, chattels, inventory and contracts for the Burger King restaurant operated at Indian Road (collectively the “ Indian Road Assets ”).

*Accepted Offers contemplate the purchase of the Companies’ right, title and interest only.

- 4.1.2 2119187, Singh and 2346773 waived any conditions to their offers and the Receiver has entered into Agreements of Purchase and Sale with those parties. Redacted copies of the Agreements of Purchase and Sale are attached as **Appendix E, Appendix F and Appendix G**. The purchase price for each of the Transactions has been redacted to prevent disclosure pending completion of the Transactions. Unredacted copies of the Agreements of Purchase and Sale are included in the Confidential Supplement.
- 4.1.3 The offer made by Aggarwal was subject to financing. On April 23, 2020 the lawyer for Aggarwal advised that financing had not been approved and the condition was not being waived. The deposit provided by Aggarwal was subsequently returned. The Receiver will be resuming its efforts to find another purchaser for the Indian Road Assets.
- 4.1.4 The Receiver conducted the sale process as provided for in the SSP as previously approved by the Court. The sale process resulted in multiple offers for each location, on an en bloc and individual location basis. It is the Receiver’s view that the marketing and solicitation process was appropriate and properly exposed the assets to the market. The Receiver’s marketing efforts have been exhausted and there are no other viable proposals under consideration at this time.
- 4.1.5 The Bank is the senior lender to the Companies. The Transactions, if approved, will result in a shortfall to the Bank. The Bank supports the completion of the Transactions.
- 4.1.6 The Receiver’s analysis of the offers and the Transactions is included in the Confidential Supplement.

4.1.7 As the Receiver was of the view that the market value of the assets would be determined through the exposure of the assets to the open market through the sale process, the Receiver did not obtain appraisals of Oil Heritage Road, Provincial Road or Walker Road as part of the sale process. The Receiver did have in its possession at the time of the sale process appraisals obtained by the Companies prior to the Receiver's appointment. Copies of those appraisals were included in the data room and were available to prospective purchasers. Excerpts from those appraisals are included in the Confidential Supplement. The Receiver's sensitivity analysis of those appraisals is also included in the Confidential Supplement.

4.1.8 The appraisals made available to prospective purchasers included an appraisal dated June 21, 2019 prepared by Otto and Company for 2541899 which valued Walker Road as of June 12, 2019 (the "Otto Appraisal"). The Receiver retained Ray Bower Appraisal Services Inc. to complete a review of the Otto Appraisal. A copy of that review is included in the Confidential Supplement.

4.2 Encumbrances to be Vested Out

4.2.1 Copies of the parcel registers for Oil Heritage Road, Provincial Road and Walker Road as of March 31, 2020 are attached as **Appendix H**, **Appendix I** and **Appendix J**, respectively. The instruments and encumbrances to be deleted from title and vested out from those properties are as follows:

Oil Heritage Road (PIN 43104-0011)

Registration Number	Date	Instrument Type	Party To
LA184441	2017/04/28	CHARGE	BMO
LA184442	2017/04/28	NO ASSGN RENT GEN	BMO
LA222108	2019/06/28	CHARGE	BMO
LA222109	2019/06/28	NO ASSGN RENT GEN	BMO
LA222296	2019/07/04	POSTPONEMENT	BMO
LA228176	2019/10/24	CONSTRUCTION LIEN	OGILVIE ELECTRIC INC.
LA228229	2019/10/25	CONSTRUCTION LIEN	COPE CONSTRUCTION & CONTRACTING INC.
LA228832	2019/11/04	RESTRICTIONS ORDER	CIBC
LA229069	2019/11/08	APL COURT ORDER	BDO
LA229179	2019/11/12	APL COURT ORDER	MNP
LA229578	2019/11/20	CONSTRUCTION LIEN	WALTER PEPER
LA230214	2019/11/29	CONSTRUCTION LIEN	OGILVIE ELECTRIC INC.
LA232024	2020/01/07	CERTIFICATE	WALTER PEPER C.O.B. AS PEPER MINT CONSTRUCTION

Registration Number	Date	Instrument Type	Party To
LA232180	2020/01/10	CERTIFICATE	OGILVIE ELECTRIC INC.
LA233124	2020/01/29	CERTIFICATE	COPE CONSTRUCTION & CONTRACTING INC.

Provincial Road

(a) 1527 Provincial Road, Windsor (PIN 01560-2611)

Registration Number	Date	Instrument Type	Party To
CE805631	2017/11/27	CHARGE	BMO
CE805632	2017/11/27	NO ASSGN RENT GEN	BMO
CE910531	2019/10/01	APL COURT ORDER	BDO
CE916522	2019/11/04	RESTRICTIONS ORDER	CIBC
CE917785	2019/11/12	APL COURT ORDER	MNP

(b) 1537 Provincial Road (PIN 01560-2703)

Registration Number	Date	Instrument Type	Party To
CE805631	2017/11/27	CHARGE	BMO
CE805632	2017/11/27	NO ASSGN RENT GEN	BMO
CE916522	2019/11/04	RESTRICTIONS ORDER	CIBC
CE917785	2019/11/12	APL COURT ORDER	MNP

Walker Road (PIN 70622-0310)

Registration Number	Date	Instrument Type	Party To
CE859181	2018/11/13	NOTICE OF LEASE	PARKLAND
CE863792	2018/12/07	CHARGE	BMO
CE863793	2018/12/07	NO ASSGN RENT GEN	BMO
CE863800	2018/12/07	POSTPONEMENT	BMO
CE896668	2019/07/16	CHARGE	QUEENWEST ET AL.
CE896669	2019/07/16	NO ASSGN RENT GEN	QUEENWEST ET AL.
CE916522	2019/11/04	RESTRICTIONS ORDER	CIBC
CE917785	2019/11/12	APL COURT ORDER	MNP

- 4.2.2** BMO holds the only registered charges against Oil Heritage Road and Provincial Road. There are two registered charges against Walker Road: a first charge in favour of BMO securing the principal sum of \$7,250,000, plus interest and costs, and a second charge in favour of Queenwest Leasing Inc., and others (“**Queenwest**”), securing the principal sum of \$2,500,000 plus interest and costs. The Walker Road Transaction, if approved, will not generate sufficient funds to fully pay the amount secured by the BMO first charge. Queenwest, through its lawyer, has expressed concern with completing a sale for Walker Road at a price which will not yield any value for Queenwest under its second charge.
- 4.2.3** Prior to the Receiver accepting the offer for Walker Road, Queenwest, through its counsel, expressed to the Receiver an interest in taking an assignment of the BMO charge over Walker Road with a view to then excluding Walker Road from the sale process.
- 4.2.4** To allow Queenwest the opportunity to obtain an assignment of the BMO charge and remove Walker Road from the sale process, section 4.2(d) of the Walker Road agreement of purchase and sale provides that the obligation of the Receiver to complete the Walker Road Transaction is conditional upon the BMO charge over Walker Road not being assigned to Queenwest on or before closing. Should Queenwest truly be of the view that the Walker Road sale price is insufficient, the inclusion of that condition allows Queenwest to protect its interest as second mortgagee should it wish to do so.
- 4.2.5** As of the date of this Report, the BMO charge has not been assigned to Queenwest.
- 4.2.6** Copies of searches against 125, 155, 178, 203, 243, 2541899, 266 and 218, being all of the Companies other than 2542372, under the *Personal Property Security Act* as of December 23, 2019 are attached as **Appendix K, Appendix L, Appendix M, Appendix N, Appendix O, Appendix P, Appendix Q, and Appendix R**. A search of registrations for 2542372 is not provided as that company operated the Indian Road Burger King restaurant, the assets of which are not included in the Transactions. The registrations and security interests to be vested out as disclosed by those searches are as follows:

(a) 125

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20030910 1453 1862 5119	PPSA	HARGETT ENTERPRISES, INC.	EQUIPMENT, ACCOUNTS, OTHER
20090730 1505 1590 9008	PPSA	BRADSHAW FUELS LTD.	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER
ASSIGNMENT 20110914 1536 1862 8656			ASSIGNED TO PIONEER ENERGY LP
ASSIGNMENT 20150703 0957 1862 2375			ASSIGNED TO PARKLAND INDUSTRIES LTD.
20131126 1200 1862 9812	PPSA	PIONEER ENERGY LP	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
ASSIGNMENT 20150702 1400 1862 2248			ASSIGNED TO PARKLAND INDUSTRIES LTD.
20151112 0849 6083 7430	PPSA	BANK OF MONTREAL	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER, MOTOR VEHICLE INCLUDED
20171123 1352 1590 7048	PPSA	BANK OF MONTREAL	ACCOUNTS, OTHER
20180105 1033 4085 8190	PPSA	TOYOTA CREDIT CANADA INC.	CONSUMER GOODS, EQUIPMENT, OTHER, MOTOR VEHICLE INCLUDED
20191011 1423 1295 9833	PPSA	CANADIAN IMPERIAL BANK OF COMMERCE	OTHER
20191011 1440 1295 9834	PPSA	CANADIAN IMPERIAL BANK OF COMMERCE	OTHER
20191015 1226 1902 6027	PPSA	MERIDIAN ONECAP CREDIT CORP.	EQUIPMENT, OTHER

(b) 155

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20090730 1504 1590 9006 ASSIGNMENT 20110914 1535 1862 8654	PPSA	BRADSHAW FUELS LTD.	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER ASSIGNED TO PIONEER ENERGY LP
20171123 1352 1590 7046 AMENDMENT 20171201 0938 1590 7684	PPSA	BANK OF MONTREAL	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER, MOTOR VEHICLE INCLUDED ADD TO THE COLLATERAL DESCRIPTION
20191011 1201 1295 9829	PPSA	CANADIAN IMPERIAL BANK OF COMMERCE	OTHER

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20191011 1440 1295 9834	PPSA	CANADIAN IMPERIAL BANK OF COMMERCE	OTHER

(c) 178

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20090730 1503 1590 9005 ASSIGNMENT 20110916 1351 1862 8989 AMENDMENT 20110916 1359 1862 8993	PPSA	BRADSHAW FUELS LTD.	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER ASSIGNED TO PIONEER ENERGY LP TO CORRECT DEBTOR'S NAME
20171123 1352 1590 7047 AMENDMENT 20171201 0937 1590 7683	PPSA	BANK OF MONTREAL	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER, MOTOR VEHICLE INCLUDED ADD TO THE COLLATERAL DESCRIPTION

(d) 203

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20090730 1503 1590 9004 ASSIGNMENT 20110914 1535 1862 8653	PPSA	BRADSHAW FUELS LTD.	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER ASSIGNED TO PIONEER ENERGY LP
20171123 1352 1590 7046 AMENDMENT 20171201 0938 1590 7684	PPSA	BANK OF MONTREAL	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER, MOTOR VEHICLE INCLUDED ADD TO THE COLLATERAL DESCRIPTION

(e) 243

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20170403 1547 1590 0925	PPSA	BANK OF MONTREAL	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER, MOTOR VEHICLE INCLUDED
20191011 1440 1295 9834	PPSA	CANADIAN IMPERIAL BANK OF COMMERCE	OTHER

(f) 2541899 Ontario Limited

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20181127 0947 1590 4033	PPSA	BANK OF MONTREAL	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER, MOTOR VEHICLE INCLUDED
20190716 1438 1862 3718	PPSA	QUEENWEST LEASING INC. 1616292 ONTARIO LIMITED RAKESH CHADDHA SAVITA CHADDHA 2323583 ONTARIO INC. NITI KHANNA 2131774 ONTARIO INC. MIRJANA MALIC DEEPAK KHANNA	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER, MOTOR VEHICLE INCLUDED
20191011 1440 1295 9834	PPSA	CANADIAN IMPERIAL BANK OF COMMERCE	OTHER

(g) 266

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20181127 0947 1590 4033	PPSA	BANK OF MONTREAL	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER, MOTOR VEHICLE INCLUDED
20190716 1440 18162 3720	PPSA	QUEENWEST LEASING INC. 1616292 ONTARIO LIMITED RAKESH CHADDHA SAVITA CHADDHA 2323583 ONTARIO INC. NITI KHANNA 2131774 ONTARIO INC. MIRJANA MALIC DEEPAK KHANNA	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER, MOTOR VEHICLE INCLUDED

(h) 218

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20090730 1500 1590 8999 ASSIGNMENT 20110914 1534 1862 8651 ASSIGNMENT 20150703 0958 1862 2376	PPSA	BRADSHAW FUELS LTD.	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER ASSIGNED TO PIONEER ENERGY LP ASSIGNED TO PARKLAND INDUSTRIES LTD.
20131126 1113 1862 9807 ASSIGNMENT 20150702 1403 1862 2250	PPSA	PIONEER ENERGY LP	INVENTORY, EQUIPMENT, ACCOUNTS, OTHER

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
			ASSIGNED TO PARKLAND INDUSTRIES LTD.
20171123 1352 1590 7048	PPSA	BANK OF MONTREAL	ACCOUNTS, OTHER
20180104 1312 1532 5147	PPSA	BANK OF MONTREAL/BANQUE DE MONTREAL	INVENTOR, EQUIPMENT, ACCOUNTS, OTHER, MOTOR VEHICLE INCLUDED
20191011 1204 1295 9830	PPSA	CANADIAN IMPERIAL BANK OF COMMERCE	OTHER
20191011 1440 1295 9834	PPSA	CANADIAN IMPERIAL BANK OF COMMERCE	OTHER

4.2.7 The Receiver provides the following information with respect to the registrations disclosed by the PPSA searches:

- (a) *BMO* – there are outstanding registrations in favour of BMO against each of the Companies. BMO supports the completion of the Transactions;
- (b) *Hargett Enterprises, Inc.* (“**HEI**”) – HEI registered a financing statement against 125 on September 10, 2003. The Receiver has been unable to locate a copy of the security agreement to which the registration relates and is unaware of any indebtedness owing by 125 to HEI. Attached as **Appendix S** is a copy of an email dated January 15, 2020 from Wayne Hargett Jr. advising that the assets of HEI were sold in 2008 and the HEI no longer exists;
- (c) *Parkland Industries Ltd./Pioneer Energy* (“**Parkland**”) – there are outstanding registrations in favour of Parkland against 125 (the owner of Oil Heritage Road) and 155, 178, 203 and 218 (the owners and operators of Provincial Road). Requests made of Parkland for copies of the security agreements to which those registrations relate have not been responded to. Based on copies of fuel supply agreements which the Receiver has been able to obtain, it appears that Parkland may have supplied certain fuel pumps and point of sale equipment which are included in the Oil Heritage Road Transaction and the Provincial Road Transaction. Parkland’s interest in the assets included in the Oil Heritage Road Transaction and Provincial Road Transaction will be addressed at a later date on a distribution motion
- (d) *Toyota Credit Canada Inc.* (“**TCCI**”) – TCCI registered a financing statement against 125 in respect of Lexus motor vehicle. The motor vehicle is not included in the Transactions;
- (e) *CIBC* – CIBC registered financing statements against 125, 155, 243, 2541899 and 218 to provide notice of the mareva order. The Receiver is unaware of any security interest held by CIBC in the assets subject to the Transactions; and

- (f) *Meridian OneCap Credit Corp.* (“**MOCC**”) – MOCC registered a financing statement against 125 in respect of a lease of a coffee machine which is included in the Oil Heritage Road Transaction. MOCC’s interest in the assets included in the Oil Heritage Road Transaction will be addressed at a later date on a distribution motion.

4.3 Disclaimer of Agreements

- 4.3.1 The Companies are parties to agreements for, among other things, the supply of motor fuels and the operation of the franchised restaurants and convenience stores from the Real Properties included in the Transactions. The material agreements for each location are as follows:

Oil Heritage Road

- (a) Motor Fuel Supply Agreement ESSO Branded Motor Fuels dated October 1, 2013 between Parkland and 125 as amended by an Amending Agreement dated November 28, 2017. The agreement requires 125 to purchase its entire motor fuel requirements for the Oil Heritage Road location from Parkland until August 31, 2021 or until a minimum of 36 million litres of fuel are purchased;
- (b) Dealer Supply Contract dated September 30, 2014 between SFJ Inc. and 125 for the supply by SFJ Inc. to 125 of diesel fuel on a consignment basis until September 30, 2023;
- (c) *On The Run* Convenience Store Single Site Franchise Agreement dated November 1, 2016 between Parkland and 125;
- (d) Burger King Subfranchise Agreement dated March 13, 2015 between Redberry Franchising Corp. (“Redberry”) and 243; and
- (e) Franchise Agreement dated March 27, 2009 between Subway Franchise Systems of Canada, Ltd. (“Subway”) and Sarbjit S. Dhillon.

Provincial Road

- (a) Motor Fuel Supply Agreement ESSO Branded Motor Fuels dated October 1, 2013 between Parkland, 218 and 155 as amended by an Amending Agreement dated November 28, 2017. The agreement requires 218 to purchase its entire motor fuel requirements for the Provincial Road location from Parkland until August 31, 2021 or until a minimum of 33.6 million litres of fuel are purchased; and
- (b) *On The Run* Convenience Store Single Site Franchise Agreement dated November 1, 2016 between Parkland and 218.

Walker Road

- (a) Lease dated November 5, 2018 between 2541899, as lessor, and Parkland Fuel Corporation (“**PFC**”), as lessee, for Walker Road (“**Parkland Lease**”);
- (b) Sublease dated August 13, 2019 between PFC, as sublandlord, and 2541899, as subtenant, for Walker Road;

- (c) *On The Run* Convenience Store Single Site Franchise Agreement dated December 1, 2017 between Parkland and 2541899 as amended by an *On The Run* Amending Agreement for Use of Express Mart Trademarks dated December 1, 2017; and
- (d) Motor Fuels Consignment Agreement dated November 21, 2017 between 2541899 and PFC for the supply by PFC to 2541899 of motor fuel on a consignment basis. The agreement was for a one year term with an automatic annual renewal.

4.3.2 The Motor Fuel Supply Agreements for Oil Heritage Road and Provincial Road and the Lease Agreement for Walker Road each include a right of first refusal in favour of Parkland. The Franchise Agreement for the Burger King restaurant operated at Oil Heritage Road includes a right of first refusal in favour of the franchisor, Redberry. The Sale Process Order provides that the rights of first refusal do not apply to any offers made to the Receiver under the SSP and that the Receiver was at liberty to enter into sale agreements without complying with the terms of the rights of first refusal. Parkland and Redberry did not oppose the making of that Order.

4.3.3 The Agreements of Purchase and Sale for Oil Heritage Road and Provincial Road permit the purchasers, prior to closing, to elect what contracts, if any, they want to assume and have assigned to them. Obtaining any required third party consents to the assignments is the responsibility of the purchasers. 2119187 and Singh have not yet advised the Receiver what contracts, if any, they wish to obtain an assignment of and assume for Oil Heritage Road and Provincial Road, respectively. The Agreements of Purchase and Sale permit the Receiver to disclaim any contracts for which consent to an assignment is required but not obtained by the purchasers by closing.

4.3.4 The Agreement of Purchase and Sale for Walker Road provides that the purchaser is not assuming the Parkland Lease or any contracts on closing.

4.3.5 As shown on Appendix J, notice of the Parkland Lease was registered against title to Walker Road on November 13, 2018 as instrument CE859181 (“**Notice of Lease**”). The BMO charge was registered against title to Walker Road on December 7, 2018 as instrument CE863792. The Notice of Lease was postponed to the BMO charge by a postponement registered on December 7, 2018 as instrument CE863800. Based on the foregoing, it is the Receiver’s understanding that the BMO charge has priority over the Parkland Lease.

4.3.6 To complete the Transactions, it is the Receiver’s intention to disclaim all of the contracts for Walker Road and any contracts for Oil Heritage Road and Provincial Road which are not being assigned to and assumed by the purchasers. The Amended Appointing Order gives to the Receiver the usual power to cease to perform any contracts of the Companies. Disclaiming the contracts which the purchasers do not want to be assigned to them will facilitate the completion of the Transactions and is commercially reasonable.

4.4 Subway Restaurant Assets

4.4.1 The Franchise Agreement for the operation of the Subway restaurant at Oil Heritage Road is between Subway, as franchisor, and Sarbjit S. Dhillon, as franchisee. Although Sarbjit S. Dhillon is the franchisee in the Franchise Agreement, the restaurant was operated by 125 prior to the appointment of the Receiver. The employees that worked in the restaurant were employed by 125, expenses were paid for by 125 and all receipts were deposited to 125’s account. Section 9(b) of the Franchise Agreement permits the assignment of the right to operate the restaurant (but not the assignment of the Franchise Agreement itself) to a corporation controlled by the franchisee.

- 4.4.2** The assets used in the operation of the Subway restaurant (furniture, fixtures, foodstuffs) are included in the Oil Heritage Road Transaction. It is the Receiver's understanding that the purchaser, 2119187, will be seeking to enter into a new franchise agreement with Subway to permit the continued operation of the restaurant under the Subway banner following closing.

5.0***Statement of Receipts and Disbursements***

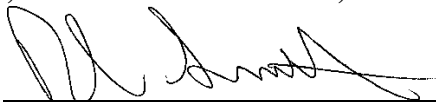
- 5.1.1** **Appendix T** summarizes the Receiver's Statement of Receipts and Disbursements for the period of October 16, 2019 to February 28, 2020. The appendix includes a consolidated statement plus individual statements for each location under the Receiver's mandate.
- 5.1.2** In addition to advances under receiver certificates totalling \$1.0 million from the Bank, on a consolidated basis the Receiver has generated receipts from operations of \$5,997,487.
- 5.1.3** The Receiver has made total disbursements of \$5,871,919, primarily for:
- (i) Fuel purchase;
 - (ii) Employee wages;
 - (iii) Retail good purchases;
 - (iv) Maintenance and repairs; and
 - (v) Insurance
- 5.1.4** Excluding the \$1.0 million advances from BMO, operations to February 28, 2020 generated a profit of approximately \$125,568.
- 5.1.5** The Receiver's total receipts include Insurance Proceeds which will be paid to Dart upon completion of the fuel pump installation at Oil Heritage Road.
- 5.1.6** Cash deposits in respect of the Transactions have been deposited into a separate trust account pending completion of the sales.

6.0***Order Sought***

- 6.1.1** We submit this Second Report to the Court and respectfully request that the Court make an order as requested in paragraph 1.2.1 above.

All of which is respectfully submitted this 1st day of May 2020.

**MNP Ltd. in its capacity as Receiver of
1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc.,
1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario
Limited, 2541899 Ontario Limited, 2542372 Ontario Inc.**



Per: Robert W. Smith CPA, CA, CIRP, LIT
Senior Vice President

EXHIBIT “F”

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE MR.	)	THURSDAY, THE 11 TH DAY
)	
JUSTICE HAINEY	)	OF JUNE, 2020

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

APPROVAL AND VESTING ORDER

THIS MOTION, made by MNP Ltd. in its capacity as the Court-appointed receiver (the "Receiver") of the assets, undertakings, and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. (collectively, the "Debtors"), for an order approving the sale transaction (the "Transaction") contemplated by an agreement of purchase and sale (the "Sale Agreement") between the Receiver and 2119187 Ontario Inc. (the "Purchaser") dated March 26, 2020 and appended as appendix E in the confidential supplement to the Second Report of the Receiver dated May 1, 2020 (the "Second Report"), and vesting in the Purchaser the Debtors' right, title and interest, if any, in and to the assets described in the Sale Agreement (the "Purchased Assets"), was heard this day by judicial videoconference via Zoom at Toronto, Ontario due to the COVID-19 crisis.

ON READING the Second Report and the confidential supplement to the Second Report and on hearing the submissions of counsel for the Receiver and such other persons as may be present, no one appearing for any other person on the service list, although properly served as appears from the affidavits of Julie Franchini sworn May 11, 2020 and Laurie Marshall sworn May 8, 2020, filed:

1. THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved, and the execution of the Sale Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.

1. THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as Schedule A hereto (the "Receiver's Certificate"), all of the Debtors' right, title and interest, if any, in and to the Purchased Assets described in the Sale Agreement and listed on Schedule B hereto shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "Claims") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice Hainey dated October 16, 2019, as amended; (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act*, (Ontario) or any other personal property registry system; and (iii) those Claims listed on Schedule C hereto (all of which are collectively referred to as the "Encumbrances", which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule D) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

2. THIS COURT ORDERS that upon the registration in the Land Registry Office for the Land Titles Division of Lambton (#25) of an Application for Vesting Order in the form prescribed by the *Land Titles Act* and/or the *Land Registration Reform Act*, the Land Registrar is hereby directed to enter the Purchaser as the owner of the subject real property identified in Schedule

B hereto (the "Real Property") in fee simple, and is hereby directed to delete and expunge from title to the Real Property all of the Claims listed in Schedule C hereto.

3. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the Receiver's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

4. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof.

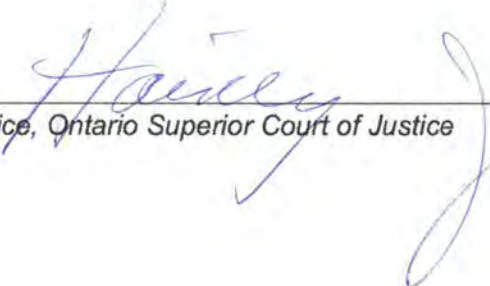
5. THIS COURT ORDERS that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtors and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Debtors;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtors and shall not be void or voidable by creditors of the Debtors, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

6. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the 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 or to assist the Receiver and its agents in carrying out the terms of this Order.


Justice, Ontario Superior Court of Justice

Schedule A – Form of Receiver’s Certificate

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

**1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838
ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO
LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.**

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3,
and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

RECEIVER’S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice Hainey of the Ontario Superior Court of Justice (the "Court") dated October 16, 2019, as amended, MNP Ltd. was appointed as the receiver (the "Receiver") of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. (collectively, the "Debtors").

B. Pursuant to an Order of the Court dated June 11, 2020, the Court approved the agreement of purchase and sale made as of March 26, 2020 (the "Sale Agreement") between the Receiver and 2119187 Ontario Inc. (the "Purchaser") and provided for the vesting in the Purchaser of the Debtors' right, title and interest, if any, in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase

Price for the Purchased Assets; (ii) that the conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ [TIME] on _____ [DATE].

MNP LTD., in its capacity as Receiver of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. and not in its personal capacity

Per: _____

Name: Rob Smith

Title: Senior Vice-Principal

Schedule B – Purchased Assets

1. The real property legally described as PT LT 16 CON 5 PLYMPTON PT 1, 25R7472 & PT 1, 25R5839 EXCEPT PT 1, 25R7478; PLYMPTON-WYOMING (PIN 43104-0011), including all plants, buildings, fixtures, erections and improvements thereon (the “Real Property”);
2. The following chattels and equipment (the “Chattels”) situate on the Real Property:
 - Roof mounted HVAC units
 - (4) fuel dispensers
 - (9) diesel fuel dispensers subject to claim of SFJ Inc. pursuant to the Dealer Supply Contract dated October 1, 2014
 - All underground storage tanks
 - All shelving and refrigeration equipment
 - All kitchen and food preparation equipment used in the Subway franchised restaurant
 - All kitchen and food preparation equipment used in the Burger King franchised restaurant, including a soft serve ice cream machine, 3 deep fryers, 1 broiler, 28 chairs, 8 tables and various other cooking equipment
3. All inventories of every kind and nature located on the Real Property pertaining to the Businesses (as defined in the Sale Agreement), including: (i) fuel in underground storage tanks; (ii) propane; (iii) convenience store merchandise (but not including lottery tickets and related supplies); and (iv) restaurant supplies, food and foodstuffs;
4. The lease made between 1254044 Ontario Limited, as lessor, and 2431264 Ontario Inc., as lessee, for the Burger King premises located on the Real Property;
5. All warranties, warranty rights, performance bonds and indemnities (implied express or otherwise) of any of the Debtors against manufacturers, contractors or any other Person in respect of the Real Property or the Chattels, but only to the extent that same are capable of being assigned; and

6. The Assumed Contracts (as defined in the Sale Agreement).

Schedule C – Claims to be deleted and expunged from title to Real Property

Registration Number	Date	Instrument Type
LA184441	2017/04/28	CHARGE
LA184442	2017/04/28	NO ASSGN RENT GEN
LA222108	2019/06/28	CHARGE
LA222109	2019/06/28	NO ASSGN RENT GEN
LA222296	2019/07/04	POSTPONEMENT
LA228176	2019/10/24	CONSTRUCTION LIEN
LA228229	2019/10/25	CONSTRUCTION LIEN
LA228832	2019/11/04	RESTRICTIONS ORDER
LA229069	2019/11/08	APL COURT ORDER
LA229179	2019/11/12	APL COURT ORDER
LA229578	2019/11/20	CONSTRUCTION LIEN
LA230214	2019/11/29	CONSTRUCTION LIEN
LA232024	2020/01/07	CERTIFICATE
LA232180	2020/01/10	CERTIFICATE
LA233124	2020/01/29	CERTIFICATE

**Schedule D – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Real Property**

(unaffected by the Vesting Order)

1. The reservations, limitations, provisos, conditions, restrictions and exceptions expressed in the letters patent or grant from the Crown and all statutory exceptions to title;
2. The provisions of governing municipal by-laws;
3. Municipal taxes, liens, charges, including hydro and water charges, rates and assessments accruing from day to day and not yet due and payable;
4. Any minor encroachments which might be revealed by an up to date survey of the Premises but which do not materially adversely affect the use and marketability of the Premises;
5. Any right of expropriation conferred upon, reserved to or vesting in Her Majesty the Queen in Right of Canada and Ontario;
6. Any agreements, restrictions or covenants that run with the Premises and any agreements with the municipal, utilities or public authorities provided that same have been complied with in all material respects and do not materially adversely affect the use and marketability of the Premises;
7. Any easements, rights of way or right of re-entry, which do not impair the intended use of the Premises, by the Purchaser, and provided that same have been complied within all material respects and do not materially adversely affect the use and marketability of the Premises;
8. The Lease; and
9. The following instruments registered on title to the Premises in the Essex Land Registry Office:

Registration Number	Date	Instrument Type
L678011	1990/07/04	AGREEMENT
25R5839	1991/01/22	PLAN REFERENCE
25R7472	1997/08/25	PLAN REFERENCE
L804791	1997/10/14	AGREEMENT
L807523	1997/12/08	AGREEMENT
L822662	1998/11/02	AGREEMENT
L839739	1999/11/09	AGREEMENT
LA191195	2017/09/01	NOTICE

BANK OF MONTREAL and 1254044 ONTARIO LIMITED, 2431264 ONTARIO INC.,
 2189788 ONTARIO INC., 1552838 ONTARIO INC.,
 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC.,
 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED
 and 2542372 ONTARIO INC.

Court File No. CV-19-00629058-00CL

Applicant

Respondents

**ONTARIO
 SUPERIOR COURT OF JUSTICE
 COMMERCIAL LIST**

Proceeding commenced at TORONTO

APPROVAL AND VESTING ORDER

MILLER THOMSON LLP

One London Place
 255 Queens Avenue, Suite 2010
 London, ON Canada N6A 5R8

Tony Van Klink LSO#: 29008M
 tvanklink@millerthomson.com
 Tel: 519.931.3509
 Fax: 519.858.8511

Lawyers for MNP Ltd., the Court-appointed
 Receiver of the assets, undertakings and
 properties of 1254044 Ontario Limited, 2431264
 Ontario Inc., 2189788 Ontario Inc., 1552838
 Ontario Inc., 1786675 Ontario Limited, 2034039
 Ontario Inc., 2660556 Ontario Limited, 2541899
 Ontario Limited, and 2542372 Ontario Inc.

EXHIBIT “G”

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE MR.	)	THURSDAY, THE 11 TH DAY
)	
JUSTICE HAINEY	)	OF JUNE, 2020

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

APPROVAL AND VESTING ORDER

THIS MOTION, made by MNP Ltd. in its capacity as the Court-appointed receiver (the "Receiver") of the assets, undertakings, and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. (the "Debtors"), for an order approving the sale transaction (the "Transaction") contemplated by an agreement of purchase and sale (the "Sale Agreement") between the Receiver and Manwinder Singh ("Singh") dated April 17, 2020 and appended as appendix F to the confidential supplement to the Second Report of the Receiver dated May 1, 2020 (the "Second Report") and assigned by Singh to 2757534 Ontario Inc. (the "Purchaser") , and vesting in the Purchaser the Debtors' right, title and interest, if any, in and to the assets described in the Sale Agreement (the

"Purchased Assets"), was heard this day by judicial videoconference via Zoom at Toronto, Ontario due to the COVID-19 crisis.

ON READING the Second Report and the confidential supplement to the Second Report and on hearing the submissions of counsel for the Receiver and such other persons as may be present, no one appearing for any other person on the service list, although properly served as appears from the affidavits of Julie Franchini sworn May 11, 2020 and Laurie Marshall sworn May 8, 2020, filed:

1. THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved, and the execution of the Sale Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.

2. THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as Schedule A hereto (the "Receiver's Certificate"), all of the Debtors' right, title and interest, if any, in and to the Purchased Assets described in the Sale Agreement and listed on Schedule B hereto shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "Claims") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice Hainey dated October 16, 2019, as amended; (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act*, (Ontario) or any other personal property registry system; and (iii) those Claims listed on Schedule C hereto (all of which are collectively referred to as the "Encumbrances", which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule D) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

3. THIS COURT ORDERS that upon the registration in the Land Registry Office for the Land Titles Division of Essex (#12) of an Application for Vesting Order in the form prescribed by

the *Land Titles Act* and/or the *Land Registration Reform Act*, the Land Registrar is hereby directed to enter the Purchaser as the owner of the subject real property identified in Schedule B hereto (the "Real Property") in fee simple, and is hereby directed to delete and expunge from title to the Real Property all of the Claims listed in Schedule C hereto.

4. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the Receiver's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

5. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof.

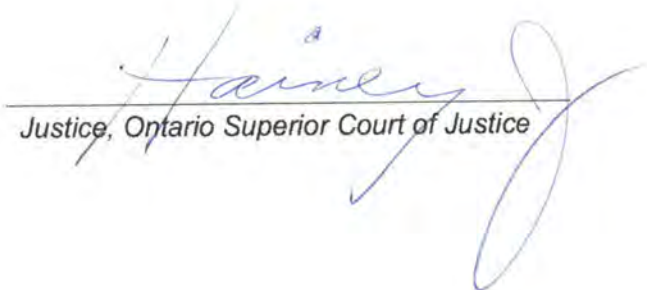
6. THIS COURT ORDERS that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtors and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Debtors;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtors and shall not be void or voidable by creditors of the Debtors, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

7. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the 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 or to assist the Receiver and its agents in carrying out the terms of this Order.


Justice, Ontario Superior Court of Justice

Schedule A – Form of Receiver's Certificate

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

**1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838
ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO
LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.**

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3,
and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice Hainey of the Ontario Superior Court of Justice (the "Court") dated October 16, 2019, as amended, MNP Ltd. was appointed as the receiver (the "Receiver") of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. (collectively, the "Debtors").

B. Pursuant to an Order of the Court dated June 11, 2020, the Court approved the agreement of purchase and sale made as of April 17, 2020 (the "Sale Agreement") between the Receiver and Manwinder Singh ("Singh") and assigned by Singh to 2757534 Ontario Inc. (the "Purchaser") and provided for the vesting in the Purchaser of the Debtors' right, title and interest, if any, in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate

confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ [TIME] on _____ [DATE].

MNP LTD., in its capacity as Receiver of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. and not in its personal capacity

Per: _____

Name: Rob Smith

Title: Senior Vice-Principal

Schedule B – Purchased Assets

1. The real properties legally described as PT LT 15 CON 6, DESIGNATED AS PTS 1 & 6 ON PL 12R20541; WINDSOR (PIN 01560-2611) and PT LT 15 CON 6 DESIGNATED AS PARTS 1, 2, 3 ON PLAN 12R25960; WINDSOR (PIN: 01560-2703) including all plants, buildings, fixtures, erections and improvements thereon (the "Real Property");
2. The following chattels and equipment (the "Chattels") situate on the Real Property:
 - 4 double sided self-service pumps for petroleum
 - 1 diesel pump
 - All underground storage tanks
 - All shelving and refrigeration equipment
 - Automated car wash
 - Pizza Depot shelving, microwaves, coolers, registers, cabinets and ovens
3. All inventories of every kind and nature located on the Real Property pertaining to the Businesses (as defined in the Sale Agreement), including: (i) fuel in underground storage tanks; (ii) propane; (iii) convenience store merchandise (but not including lottery tickets and related supplies); and (iv) restaurant supplies, food and foodstuffs.
4. The lease made between lease made between 1552838 Ontario Inc., as lessor, and 2189788 Ontario Inc., as lessee;
5. All warranties, warranty rights, performance bonds and indemnities (implied express or otherwise) of any of the Debtors against manufacturers, contractors or any other Person in respect of the Real Property or the Chattels, but only to the extent that same are capable of being assigned; and
6. The Assumed Contracts (as defined in the Sale Agreement).

Schedule C – Claims to be deleted and expunged from title to Real Property

(a) 1527 Provincial Road, Windsor (PIN: 01560-2611)

Registration Number	Date	Instrument Type
CE805631	2017/11/27	CHARGE
CE805632	2017/11/27	NO ASSGN RENT GEN
CE910531	2019/10/01	APL COURT ORDER
CE916522	2019/11/04	RESTRICTIONS ORDER
CE917785	2019/11/12	APL COURT ORDER

(b) 1537 Provincial Road, Windsor (PIN: 01560-2703)

Registration Number	Date	Instrument Type
CE805631	2017/11/27	CHARGE
CE805632	2017/11/27	NO ASSGN RENT GEN
CE916522	2019/11/04	RESTRICTIONS ORDER
CE917785	2019/11/12	APL COURT ORDER

**Schedule D – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Real Property**

(unaffected by the Vesting Order)

1. The reservations, limitations, provisos, conditions, restrictions and exceptions expressed in the letters patent or grant from the Crown and all statutory exceptions to title;
2. The provisions of governing municipal by-laws;
3. Municipal taxes, liens, charges, including hydro and water charges, rates and assessments accruing from day to day and not yet due and payable;
4. Any minor encroachments which might be revealed by an up to date survey of the Premises but which do not materially adversely affect the use and marketability of the Premises;
5. Any right of expropriation conferred upon, reserved to or vesting in Her Majesty the Queen in Right of Canada and Ontario;
6. Any agreements, restrictions or covenants that run with the Premises and any agreements with the municipal, utilities or public authorities provided that same have been complied with in all material respects and do not materially adversely affect the use and marketability of the Premises;
7. Any easements, rights of way or right of re-entry, which do not impair the intended use of the Premises, by the Purchaser, and provided that same have been complied within all material respects and do not materially adversely affect the use and marketability of the Premises;
8. The Lease; and
9. The following instruments registered on title to the Premises in the Essex Land Registry Office:
 - (a) 1527 Provincial Road, Windsor (PIN: 01560-2611)

Registration Number	Date	Instrument Type
R459284	1970/01/07	NOTICE
R844423	1981/10/27	NOTICE
R844424	1981/10/27	NOTICE
LT395679	2003/02/24	APL (GENERAL)
LT395680	2003/02/24	APL (GENERAL)
12R20415	2003/04/25	PLAN REFERENCE
12R20541	2003/06/11	PLAN REFERENCE

Registration Number	Date	Instrument Type
CE15954	2003/07/03	NOTICE
CE368620	2009/03/09	APL CONSOLIDATE
12R28167	2020/03/17	PLAN REFERENCE

(b) 1537 Provincial Road, Windsor (PIN: 01560-2703)

Registration Number	Date	Instrument Type
R459284	1970/01/07	NOTICE
R844423	1981/10/27	NOTICE
R844424	1981/10/27	NOTICE
12R25960	2014/10/08	PLAN REFERENCE
12R28167	2020/03/17	PLAN REFERENCE

BANK OF MONTREAL

and

1254044 ONTARIO LIMITED, 2431264 ONTARIO INC.,
 2189788 ONTARIO INC., 1552838 ONTARIO INC.,
 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC.,
 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED
 and 2542372 ONTARIO INC.

Court File No. CV-19-00629058-00CL

Applicant

Respondents

**ONTARIO
 SUPERIOR COURT OF JUSTICE
 COMMERCIAL LIST**

Proceeding commenced at TORONTO

APPROVAL AND VESTING ORDER

MILLER THOMSON LLP

One London Place
 255 Queens Avenue, Suite 2010
 London, ON Canada N6A 5R8

Tony Van Klink LSO#: 29008M
 tvanklink@millerthomson.com
 Tel: 519.931.3509
 Fax: 519.858.8511

Lawyers for MNP Ltd., the Court-appointed
 Receiver of the assets, undertakings and
 properties of 1254044 Ontario Limited, 2431264
 Ontario Inc., 2189788 Ontario Inc., 1552838
 Ontario Inc., 1786675 Ontario Limited, 2034039
 Ontario Inc., 2660556 Ontario Limited, 2541899
 Ontario Limited, and 2542372 Ontario Inc.

EXHIBIT “H”

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE MR.	)	THURSDAY, THE 11 TH DAY
)	
JUSTICE HAINEY	)	OF JUNE, 2020

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

APPROVAL AND VESTING ORDER

THIS MOTION, made by MNP Ltd. in its capacity as the Court-appointed receiver (the "Receiver") of the assets, undertakings, and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. (the "Debtors"), for an order approving the sale transaction (the "Transaction") contemplated by an agreement of purchase and sale (the "Sale Agreement") between the Receiver and 2346773 Ontario Ltd. ("234 Ontario") dated March 12, 2020 and appended as appendix G to the confidential supplement to the Second Report of the Receiver dated May 1, 2020 (the "Second Report") and assigned by 234 Ontario to 2747930 Ontario Inc. (the "Purchaser"), and vesting in the Purchaser the Debtors' right, title and interest, if any, in and to the assets described in the

Sale Agreement (the "Purchased Assets"), was heard this day by judicial videoconference via Zoom at Toronto, Ontario due to the COVID-19 crisis.

ON READING the Second Report and the confidential supplement to the Second Report and on hearing the submissions of counsel for the Receiver and such other persons as may be present, no one appearing for any other person on the service list, although properly served as appears from the affidavits of Julie Franchini sworn May 11, 2020 and Laurie Marshall sworn May 8, 2020, filed:

1. THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved, and the execution of the Sale Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.
2. THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as Schedule A hereto (the "Receiver's Certificate"), all of the Debtors' right, title and interest, if any, in and to the Purchased Assets described in the Sale Agreement and listed on Schedule B hereto shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "Claims") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice Hainey dated October 16, 2019, as amended; (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act*, (Ontario) or any other personal property registry system; and (iii) those Claims listed on Schedule C hereto (all of which are collectively referred to as the "Encumbrances", which term shall not include the permitted encumbrances, easements and restrictive covenants listed on Schedule D) and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.
3. THIS COURT ORDERS that upon the registration in the Land Registry Office for the Land Titles Division of Essex (#12) of an Application for Vesting Order in the form prescribed by

the *Land Titles Act* and/or the *Land Registration Reform Act*, the Land Registrar is hereby directed to enter the Purchaser as the owner of the subject real property identified in Schedule B hereto (the "Real Property") in fee simple, and is hereby directed to delete and expunge from title to the Real Property all of the Claims listed in Schedule C hereto.

4. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the Receiver's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

5. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof.

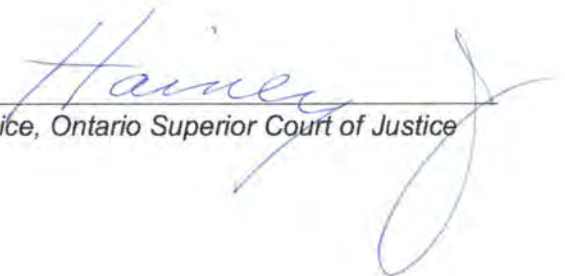
6. THIS COURT ORDERS that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtors and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Debtors;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtors and shall not be void or voidable by creditors of the Debtors, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

7. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the 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 or to assist the Receiver and its agents in carrying out the terms of this Order.


Justice, Ontario Superior Court of Justice

Schedule A – Form of Receiver’s Certificate

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

RECEIVER’S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice Hailey of the Ontario Superior Court of Justice (the "Court") dated October 16, 2019, as amended, MNP Ltd. was appointed as the receiver (the "Receiver") of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. (collectively, the "Debtors").

B. Pursuant to an Order of the Court dated June 11, 2020, the Court approved the agreement of purchase and sale made as of March 12, 2020 (the "Sale Agreement") between the Receiver and 2346773 Ontario Ltd. ("234 Ontario") and assigned by 234 Ontario to 2747930 Ontario Inc. (the "Purchaser") and provided for the vesting in the Purchaser of the Debtors' right, title and interest, if any, in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a

certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ [TIME] on _____ [DATE].

MNP LTD., in its capacity as Receiver of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. and not in its personal capacity

Per: _____

Name: Rob Smith

Title: Senior Vice-Principal

Schedule B – Purchased Assets

1. The real property legally described as PART LOT 303 CON NTR SANDWICH EAST DESIGNATED AS PARTS 21 & 30 PL 12R13656; S/T R1377520; TOWN OF TECUMSEH (PIN 70622-0310), including all plants, buildings, fixtures, erections and improvements thereon (the "Real Property");
2. The following chattels and equipment (the "Chattels") situate on the Real Property:
 - Six (6) double sided self-service diesel fueling pumps
 - Three (3) double sided self-service petroleum pumps
 - All underground storage tanks
 - All shelving and refrigeration equipment
3. Inventories of every kind and nature located on the Real Property pertaining to the Businesses (as defined in the Sale Agreement), including: (i) diesel fuel in underground storage tanks; (ii) propane; (iii) convenience store merchandise (but not including lottery tickets and related supplies); and (iv) restaurant supplies, food and foodstuffs; and
4. The full benefit of all warranties, warranty rights, performance bonds and indemnities (implied express or otherwise) of any of the Debtors against manufacturers, contractors or any other Person in respect of the Real Property or the Chattels, but only to the extent that same are capable of being assigned.

Schedule C – Claims to be deleted and expunged from title to Real Property

Registration Number	Date	Instrument Type
CE859181	2018/11/13	NOTICE OF LEASE
CE863792	2018/12/07	CHARGE
CE863793	2018/12/07	NO ASSGN RENT GEN
CE863800	2018/12/07	POSTPONEMENT
CE896668	2019/07/16	CHARGE
CE896669	2019/07/16	NO ASSGN RENT GEN
CE916522	2019/11/04	RESTRICTIONS ORDER
CE917785	2019/11/12	APL COURT ORDER

**Schedule D – Permitted Encumbrances, Easements and Restrictive Covenants
related to the Real Property**

(unaffected by the Vesting Order)

1. The reservations, limitations, provisos, conditions, restrictions and exceptions expressed in the letters patent or grant from the Crown and all statutory exceptions to title;
2. The provisions of governing municipal by-laws;
3. Municipal taxes, liens, charges, including hydro and water charges, rates and assessments accruing from day to day and not yet due and payable;
4. Any minor encroachments which might be revealed by an up to date survey of the Premises but which do not materially adversely affect the use and marketability of the Premises;
5. Any right of expropriation conferred upon, reserved to or vesting in Her Majesty the Queen in Right of Canada and Ontario;
6. Any agreements, restrictions or covenants that run with the Premises and any agreements with the municipal, utilities or public authorities provided that same have been complied with in all material respects and do not materially adversely affect the use and marketability of the Premises;
7. Any easements, rights of way or right of re-entry, which do not impair the intended use of the Premises, by the Purchaser, and provided that same have been complied within all material respects and do not materially adversely affect the use and marketability of the Premises; and
8. The following instruments registered on title to the Premises in the Essex Land Registry Office:

Registration Number	Date	Instrument Type
12R13656	1994/12/22	PLAN REFERENCE
R1300094	1995/02/09	AGREEMENT
R1377520	1997/03/10	TRANSFER EASEMENT
R1412413	1998/01/14	AGREEMENT
12R23996	2009/06/18	PLAN REFERENCE
CE776890	2017/06/19	NOTICE

BANK OF MONTREAL
and
1254044 ONTARIO LIMITED, 2431264 ONTARIO INC.,
2189788 ONTARIO INC., 1552838 ONTARIO INC.,
1786675 ONTARIO LIMITED, 2034039 ONTARIO INC.,
2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED
and 2542372 ONTARIO INC.

Court File No. CV-19-00629058-00CL

Applicant

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

APPROVAL AND VESTING ORDER

MILLER THOMSON LLP

One London Place
255 Queens Avenue, Suite 2010
London, ON Canada N6A 5R8

Tony Van Klink LSO#: 29008M
tvanklink@millerthomson.com
Tel: 519.931.3509
Fax: 519.858.8511

Lawyers for MNP Ltd., the Court-appointed
Receiver of the assets, undertakings and
properties of 1254044 Ontario Limited, 2431264
Ontario Inc., 2189788 Ontario Inc., 1552838
Ontario Inc., 1786675 Ontario Limited, 2034039
Ontario Inc., 2660556 Ontario Limited, 2541899
Ontario Limited, and 2542372 Ontario Inc.

EXHIBIT “I”

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.

)

THURSDAY, THE 11TH

JUSTICE HAINEY

)

DAY OF JUNE, 2020

)

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

**ORDER
(Ancillary Oder)**

THIS MOTION, made by MNP Ltd., in its capacity as the Court-appointed receiver (the "Receiver") of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. (the "Debtors"), for, among other relief, an order,

- (a) directing that this motion be heard by teleconference;
- (b) if necessary, abridging the time for and validating service of the notice of motion and motion record, including the Second Report of the Receiver to the Court dated May 1, 2020 (the "Second Report"), and directing that any further service

of the notice of motion and the motion record be dispensed with such that this motion is properly returnable on June 11, 2020;

- (c) authorizing the Receiver to disclaim any contracts to which any of the Debtors are a party and which are not assigned to the purchasers under the Transactions (as defined in the Second Report);
- (d) approving the Second Report and the conduct and activities of the Receiver reported therein;
- (e) approving the Receiver's statement of receipts and disbursements for the period October 16, 2019 to February 28, 2020;
- (f) sealing the confidential supplement (the "Confidential Supplement") to the Second Report; and
- (g) such further and other relief as counsel may advise and this Honourable Court may deem just,

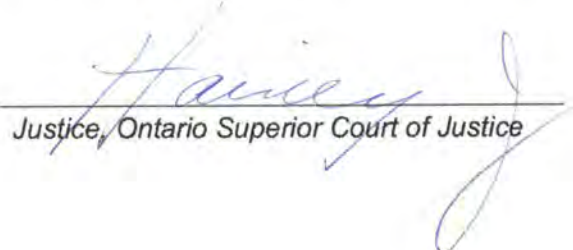
was heard this day by teleconference.

ON READING the Second Report and on hearing the submissions of counsel for the Receiver, and such other persons on the Service List as may be present and on noting that no other persons appeared, although properly served as appears from the affidavits of service of Julie Franchini sworn May 11, 2020 and Laurie Marshall sworn May 8, 2020, filed:

1. THIS COURT ORDERS that this motion be heard by judicial videoconference via Zoom at Toronto, Ontario due to the COVID-19 crisis;
2. THIS COURT ORDERS that the time for and method of service of the notice of motion and the motion record, including the Second Report, are hereby abridged and validated, as necessary, such that this motion is properly returnable today and hereby dispenses with further service thereof;
3. THIS COURT ORDERS that the Second Report and the activities and conduct of the Receiver described in the Second Report be and are hereby approved.
4. THIS COURT ORDERS that the Receiver's statement of receipts and disbursements for the period October 16, 2019 to February 28, 2020 is hereby approved.

5. THIS COURT ORDERS that the Confidential Supplement shall be sealed until the earlier of a) the completion of the Transactions, and b) further order of this Court.

6. THIS COURT ORDERS that the Receiver be and is hereby authorized to disclaim any contracts to which any of the Debtors are a party and which are not assigned to and assumed by the purchasers under the Transactions.


Justice, Ontario Superior Court of Justice

BANK OF MONTREAL

and

1254044 ONTARIO LIMITED, 2431264 ONTARIO INC.,
 2189788 ONTARIO INC., 1552838 ONTARIO INC.,
 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC.,
 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED
 and 2542372 ONTARIO INC.

Court File No. CV-19-00629058-00CL

Applicant

Respondents

**ONTARIO
 SUPERIOR COURT OF JUSTICE
 COMMERCIAL LIST**

Proceeding commenced at TORONTO

ANCILLARY ORDER

MILLER THOMSON LLP

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Lawyers for MNP Ltd., the Court-appointed
 Receiver of the assets, undertakings and
 properties of 1254044 Ontario Limited, 2431264
 Ontario Inc., 2189788 Ontario Inc., 1552838
 Ontario Inc., 1786675 Ontario Limited, 2034039
 Ontario Inc., 2660556 Ontario Limited, 2541899
 Ontario Limited, and 2542372 Ontario Inc.

Re BMO

- ① This Motion was heard by videconference in accordance with the changes to the operations of the Commercial List in light of the Covid-19 crisis and the Chief Justice's notices to the profession.
- ② Despite the objections of the second mortgagees that this is an "added the table" transaction I accept MR Van Klink's submission that the Receiver has obtained statutory declarations from the purchasers as to the source of the purchase

funds.

③ I am satisfied that the licensee ran a volun-
tary sales process and
that the Soundair factors
have been met. The Motion
is therefore granted on the
terms of the attached order.

④ I am also satisfied
that the Sierra Club test has
been met and there
should be a sealing order
of the Confidential Supplement
of the licensee's second report.

⑤ These orders are effective
today and do not have to be
entered

Hairy J.

EXHIBIT “J”

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N:

BANK OF MONTREAL

Applicant

and

**1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC.,
1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556
ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.**

Respondents

**THIRD REPORT TO THE COURT SUBMITTED BY MNP LTD.,
IN ITS CAPACITY AS RECEIVER OF THE ASSETS, UNDERTAKINGS AND PROPERTIES
OF THE RESPONDENTS**

August 14, 2020

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Listing of Appendices

- Appendix A - Amended Appointing Order dated October 30, 2019
- Appendix B - Summary of Companies, operations, locations and parties having security over the Companies assets
- Appendix C - First Report (without appendices)
- Appendix D - Sale Process Order dated January 13, 2020
- Appendix E - Second Report (without appendices)
- Appendix F - Redacted copy of the Agreement of Purchase and Sale with Tanveer Pahal
- Appendix G - Amending Agreement
- Appendix H - *PPSA* Search against 2542372 Ontario Limited

1.0 Introduction and Purpose of Report

1.1 Introduction and Background

1.1.1 On September 30, 2019, by Order of the Honourable Justice Hailey on application made by the Canadian Imperial Bank of Commerce (“**CIBC**”), BDO Canada Ltd. (“**BDO**”) was appointed receiver of the assets, undertakings and properties of 1254044 Ontario Limited (“**125**”), 2189788 Ontario Inc. (“**218**”), 1552838 Ontario Inc. (“**155**”) and other related entities not named in this proceeding (the “**September 30 Appointing Order**”). The CIBC application record has been sealed pending further order of this Court.

1.1.2 Bank of Montreal (“**BMO**”), the senior secured lender of 125 and 218, brought a motion to replace BDO and appoint MNP as Receiver of 125, 218 and 155. BMO’s motion was unopposed and the Honourable Justice Hailey granted an Order on October 16, 2019 discharging BDO and appointing MNP as receiver of 125, 218, 155 and two additional related party entities, 2431264 Ontario Inc. (“**243**”) and 2542372 Ontario Inc. (“**2542372**”) (the “**Initial Appointing Order**”). The Initial Appointing Order is substantially in the form of the model receivership order.

1.1.3 By further order dated October 30, 2019 on a subsequent application by BMO, the Honourable Justice Hailey amended the Initial Appointing Order to expand MNP’s appointment to include additional entities indebted to BMO, or guarantors of BMO’s indebtedness. The entities added to the proceeding are 2034039 Ontario Inc. (“**203**”), 1786675 Ontario Limited (“**178**”), 2660556 Ontario Limited (“**266**”) and 2541899 Ontario Limited (“**2541899**”) (the “**Amended Appointing Order**”).

(collectively referred to in this report, along with those companies included in the Initial Appointing Order, as the “**Companies**”).

1.1.4 A copy of the Amended Appointing Order, including the Initial Appointing Order, is attached as **Appendix A**.

1.1.5 The Companies’ principals are Simranjit Dhillon, Mandhir Dhillon, Sarbjit Dhillon and Mandeep Dhillon.

1.1.6 Attached as **Appendix B** is a listing of the Companies, including a description of operations, location and the parties having security over the Companies’ assets.

1.1.7 The principal businesses operate from four locations throughout Southwestern Ontario as follows:

- (i) 5906 Oil Heritage Road, Wyoming Ontario (“**Oil Heritage Road**”);
- (ii) 1527 and 1537 Provincial Road, Windsor Ontario (“**Provincial Road**”);
- (iii) 5407 Walker Road, Windsor Ontario (“**Walker Road**”); and
- (iv) 203 Indian Road, Sarnia Ontario (“**Indian Road**”)

1.1.8 BMO is the senior secured lender to the Companies. In aggregate, the Companies are indebted to BMO for approximately \$27 million. BMO holds mortgages over the Real Properties together with General Security Agreements from each of the Companies.

1.1.9 The Receiver submitted two previous reports to the Court. The first report dated December 20, 2019 (the “**First Report**”), without appendices, is attached as **Appendix C**. The First Report was submitted in support of the Receiver’s motion for, among other things, approval of a sale process for the Real Properties and the assets of the businesses carried on by the Companies from the Real Properties. A copy of the Order of Justice Hainey dated January 13, 2020 approving the First Report and the sale process is attached as **Appendix D** (the “**Sale Process Order**”).

1.1.10 The second report dated May 1, 2020 (the “**Second Report**”), without appendices, is attached as **Appendix E**. The Second Report was submitted in support of the Receiver’s motion for, among other things, approval of the sale of the assets used in the businesses at Oil Heritage Road, Provincial Road and Walker Road. Orders approving the sales and other ancillary relief as set out in the Second Report were made on June 11, 2020.

1.2 Purpose of the Receiver’s Third Report

1.2.1 This constitutes the Receiver’s Third Report to the Court (the “**Third Report**”) in this matter and is filed in support of the Receiver’s motion for Orders:

- (i) approving the Third Report and the activities and conduct of the Receiver described therein;
- (ii) approving the Agreement of Purchase and Sale dated June 10, 2020 between the Receiver, as vendor, and Tanveer Pahal (“**Pahal**”), as purchaser, in respect of the assets of 2542372 used in the operation of the Burger King restaurant business from Indian Road (the “**Indian Road Assets**”) and authorizing the Receiver to complete the transaction contemplated therein (the “**Indian Road Transaction**”); and,
- (iii) vesting in Pahal the Indian Road Assets free and clear of all encumbrances other than permitted encumbrances; and
- (iv) sealing the Confidential Supplement to the Third Report.

2.0 **Sale Solicitation Process and subsequent offers**

2.1 **Sale Solicitation Process**

- 2.1.2** Pursuant to the Amended Appointing Order, the Receiver was authorized to market the assets and operations of the Companies, including advertising and soliciting offers and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate. The Companies' assets are comprised of real estate, leasehold improvements, restaurant equipment, inventory (fuel, foodstuffs and convenience store items), franchise rights and business goodwill (collectively the "Assets").
- 2.1.3** In its First Report the Receiver outlined the Sales Solicitation Process ("SSP") to be undertaken by the Receiver to market and solicit offers for the Assets. The SSP was approved by the Court in the Sale Process Order (Appendix D).
- 2.1.4** Pursuant to the SSP, the Receiver undertook the following steps to market and solicit offers for the Assets:
- On December 17, 2020, the Receiver emailed an Invitation for Proposals to 129 potential interested parties including domestic and international industry participants and equity investment firms identified by the Receiver and MNP Corporate Finance Ltd;
 - The Receiver advertised the Invitation for Proposals in the financial section of the national edition of the Globe & Mail, London Free Press and Windsor Star on Friday January 10, 2020;
 - The Receiver notified more than 650 MNP partners across Canada of the SSP and provided a copy of the Invitation for Proposals for distribution to MNP clients that may be interested in the opportunity; and
 - The Receiver published a notice of the SSP in the Insolvency Insider, a weekly email publication circulated within the national insolvency industry.
- 2.1.5** As a result of the marketing described above, 38 parties executed confidentiality agreements and were provided a copy of the Receiver's confidential information memorandum detailing the opportunity. A virtual data room with additional information was set up by the Receiver and interested parties were granted access.
- 2.1.6** The Receiver responded to queries and information requests of all interested parties in a timely and efficient manner.
- 2.1.7** The deadline to submit offers was established as 2:00 p.m. on Wednesday, February 12, 2020 ("**Original Bid Deadline**"). The Original Bid Deadline provided prospective bidders eight weeks to complete due diligence and submit an offer.
- 2.1.8** The Receiver's marketing campaign resulted in 13 en bloc and location specific offers being received by the Original Bid Deadline, with multiple offers for each location. Of the offers received, five included the Indian Road Assets. The Indian Road Assets consist of chattels, the lease for the restaurant premises, contracts which the purchaser wishes to assume (including the Burger King franchise agreement), inventory and warranty rights.
- 2.1.9** Having regard to the multiple competing en bloc and location specific offers, on February 18, 2020, the Receiver contacted offerors to advise that the Original Bid Deadline was being extended to 2:00 pm on Friday February 21, 2020 ("**Second Bid Deadline**"), and requested offerors to revisit their offers and lodge their final and best offer by the Second Bid Deadline. En

bloc bidders were also asked to clarify whether their offers could be accepted for individual locations. All parties which had submitted an offer were notified of the extension. The Bank supported extending the Original Bid Deadline.

- 2.1.10** After the Second Bid Deadline, there were five offers which included the Indian Road Assets. Two of the offers were part of en bloc offers for all of the assets of the Companies and three of the offers were for the Indian Road Assets only. From the offers received, the Receiver accepted the offer which provided the greatest recovery for the stakeholders, but was conditional upon the purchaser obtaining financing. A deposit was provided but the financing condition was not waived and the offer did not proceed.
- 2.1.11** The Indian Road property (the “**Indian Road Property**”) consists of a gas station, convenience store and the Burger King restaurant. The Burger King premises are leased by 2542372 from 2145744 Ontario Limited, the owner of the Indian Road Property. 2145744 Ontario Limited is a related company and is subject to a separate receivership proceeding in which KSV Advisory Inc. (“**KSV**”) is court-appointed receiver.
- 2.1.12** As of April 2020, the Indian Road Property was not yet sold by KSV and the covid-19 pandemic was negatively impacting the Southwestern Ontario economy. From discussions with KSV, it is the Receiver’s understanding that KSV made the decision to delay its sale efforts for the Indian Road Property because of the covid-19 pandemic.
- 2.1.13** After the offer accepted by the Receiver failed to firm up, the Receiver contacted one of the two parties which had submitted a stand-alone offer for the Indian Road Assets under the SSP. The Receiver did not consider the other stand-alone offer to be viable. The offeror advised the Receiver that it was no longer interested in pursuing a purchase at the originally offered price given concerns over the state of the economy and the covid-19 impact. Like KSV, the Receiver opted to delay continuing the marketing efforts for the Indian Road Assets.
- 2.1.14** Beginning in May, 2020, three parties that were pursuing the purchase of the Indian Road Property from KSV submitted unsolicited offers to the Receiver for the Indian Road Assets. The Receiver again contacted the party referred to in paragraph 2.1.13 above and that party also renewed its interest and submitted an offer to purchase the Indian Road Assets from the Receiver.
- 2.1.15** Details of the offers submitted are included in the Confidential Supplemental (“**Confidential Supplement**”) for which the Receiver is requesting a sealing order pending the completion of the Indian Road Transaction.

3.0

Sale of Assets

3.1 Proposed Sale

- 3.1.1** The Receiver and Pahal have executed a purchase and sale agreement (the “**Pahal APS**”), which is subject to the approval of this court. A redacted copy of the Pahal APS is attached as **Appendix F**. A complete version of the Pahal APS is provided in the Confidential Supplement.
- 3.1.2** The Pahal APS was conditional upon (a) Pahal being approved by BK Canada Service ULC as a franchisee to operate a Burger King restaurant from the Indian Road Property, and (b) either the consent of the landlord to the assignment of the lease to Pahal or a court order approving the assignment of the lease to Pahal having been obtained. On August 11, 2020, Pahal waived those conditions. Attached as **Appendix G** is a copy of an Amending Agreement dated August 11, 2020 between Pahal and the Receiver confirming the waiver of the conditions and extending the sunset date for the completion of the Pahal APS to October 31, 2020.
- 3.1.3** The Bank is the senior lender to the Companies. The Indian Road Transaction, if approved, will result in a shortfall to the Bank. The Bank supports the completion of the Transaction.
- 3.1.4** The Receiver’s analysis of the offers and the Indian Road Transaction is included in the Confidential Supplement.
- 3.1.5** The Indian Road Assets have been extensively exposed to the market over a prolonged period. The Indian Road Transaction represents the highest and best recovery available for the Indian Road Assets. The Receiver recommends to the Court that approval be granted for the Indian Road Transaction.
- 3.1.6** The Indian Road Assets are owned by 2542372. A copy of a search under the Ontario Personal Property Security Registration System against 2542372 Ontario Inc. is attached as **Appendix H**. The Receiver provides the following information with respect to the registrations disclosed by the PPSA search:
- (a) *BMO* – there is an outstanding registration in favour of BMO against 2542372. BMO supports the completion of the Indian Road Transaction;
 - (b) *Williams Food Equipment Company 1998 Limited (“Williams”)* – Williams registered a financing statement against 2542372 on October 9, 2019 in respect of a Cooler Night Cover. The Receiver has been unable to locate a copy of the security agreement to which the registration relates. There was no cooler night cover at Indian Road when the Receiver took possession. The cooler night cover does not form part of the chattels included in the Indian Road Transaction.
 - (c) *CIBC* – CIBC registered a financing statement against 2542372 to provide notice of the mareva order. The Receiver is unaware of any security interest held by CIBC in the assets subject to the Indian Road Transaction.

4.0***Order Sought***

- 4.1.1** We submit this Third Report to the Court and respectfully request that the Court make an order as requested in paragraph 1.2.1 above.

All of which is respectfully submitted this 14th day of August 2020.

**MNP Ltd. in its capacity as Receiver of
1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc.,
1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario
Limited, 2541899 Ontario Limited, 2542372 Ontario Inc.**



Per: Robert W. Smith CPA, CA, CIRP, LIT
Senior Vice President

EXHIBIT “K”

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE MR.	)	TUESDAY, THE 8 TH DAY
)	
JUSTICE HAINEY	)	OF SEPTEMBER, 2020

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

APPROVAL AND VESTING ORDER

THIS MOTION, made by MNP Ltd. in its capacity as the Court-appointed receiver (the "Receiver") of the assets, undertakings, and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. (2542372 Ontario Inc. is hereafter referred to as the "Debtor"), for an order approving the sale transaction (the "Transaction") contemplated by an agreement of purchase and sale (the "Sale Agreement") between the Receiver and Tanveer Pahal (the "Purchaser") dated June 10, 2020 and appended as appendix A in the confidential supplement to the Third Report of the Receiver dated August 14, 2020 (the "Third Report"), and vesting in the Purchaser, or as the Purchaser may direct, the Debtor's right, title and interest, if any, in and to the assets described in the Sale

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Agreement (the "Purchased Assets"), was heard this day via judicial videoconference due to the Covid-19 pandemic .

ON READING the Third Report and the confidential supplement to the Third Report and on hearing the submissions of counsel for the Receiver and such other persons as may be present, no one appearing for any other person on the service list, although properly served as appears from the affidavits of Julie Franchini sworn August 18, 2020 and Laurie Marshall sworn August 17, 2020, filed:

1. THIS COURT ORDERS that this motion be heard by judicial videoconference via Zoom at Toronto, Ontario due to the COVID-19 pandemic;
2. THIS COURT ORDERS that the time for and method of service of the notice of motion and the motion record, including the Third Report, are hereby abridged and validated, as necessary, such that this motion is properly returnable today and hereby dispenses with further service thereof;
3. THIS COURT ORDERS AND DECLARES that the Transaction is hereby approved, and the execution of the Sale Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.
4. THIS COURT ORDERS AND DECLARES that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as Schedule A hereto (the "Receiver's Certificate"), all of the Debtors' right, title and interest, if any, in and to the Purchased Assets described in the Sale Agreement and listed on Schedule B hereto shall vest absolutely in the Purchaser, or as the Purchaser may direct, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "Claims") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice Hailey dated October 16, 2019, as amended; and (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act*, (Ontario) or any other personal property registry system; (all

- 3 -

of which are collectively referred to as the "Encumbrances") and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

5. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the Receiver's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

6. THIS COURT ORDERS AND DIRECTS the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof.

7. THIS COURT ORDERS that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act (Canada)* in respect of the Debtors and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Debtors;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtors and shall not be void or voidable by creditors of the Debtors, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act (Canada)* or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

8. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the 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

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this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

9. THIS COURT ORDERS that the Third Report and the activities and conduct of the Receiver described in the Third Report be and are hereby approved;

10. THIS COURT ORDERS that the Confidential Supplement shall be sealed until the earlier of a) the completion of the Transaction, and b) further order of this Court; and

11. THIS COURT ORDERS that, notwithstanding Rule 59.05, this order is effective from the date that it is made, and is enforceable without any need for entry and filing. In accordance with Rules 77.07(6) and 1.04, no formal order need be entered and filed unless an appeal or a motion for leave to appeal is brought to an appellate court. Any party may nonetheless submit a formal order for original signing, entry and filing when the Court returns to regular operations.


Justice, Ontario Superior Court of Justice

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Schedule A – Form of Receiver’s Certificate

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

**1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838
ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO
LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.**

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3,
and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.**RECEIVER’S CERTIFICATE****RECITALS**

A. Pursuant to an Order of the Honourable Justice Hainey of the Ontario Superior Court of Justice (the "Court") dated October 16, 2019, as amended, MNP Ltd. was appointed as the receiver (the "Receiver") of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. ("2542372 Ontario Inc. is hereafter referred to as the "Debtor").

B. Pursuant to an Order of the Court dated September 8, 2020, the Court approved the agreement of purchase and sale made as of June 10, 2020 (the "Sale Agreement") between the Receiver and Tanveer Pahal (the "Purchaser") and provided for the vesting in the Purchaser, or as the Purchaser may direct, of the Debtor's right, title and interest, if any, in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the

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Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ [TIME] on _____ [DATE].

MNP LTD., in its capacity as Receiver of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. and not in its personal capacity

Per: _____

Name: Rob Smith

Title: Senior Vice-Principal

Schedule B – Purchased Assets

1. The lease dated February 10, 2017 made between 2145744 Ontario Ltd., as landlord, and 2542372 Ontario Inc., as tenant, for the Burger King restaurant premises operated by 2542372 Ontario Inc. from 203 Indian Road, Sarnia (the "Leased Premises");
2. The following chattels and equipment (the "Chattels") situate in the Leased Premises:
 - 1 TFI Equipment soft serve ice cream machine
 - 3 mini fridges.
 - 1 Pitco 3 compartment deep fryer
 - 2 Prince Castle bread toasters
 - 1 English muffin toaster
 - 1 Silver King meat well
 - 1 fry freezer
 - 1 fry holding station
 - 1 fry caddy
 - 1 Nieco meat broiler
 - 1 coffee machine
 - 10 chairs
 - 8 table
 - 1 ice machine
 - 1 soft drink beverage station
3. All inventories of every kind and nature located on the Leased Premises pertaining to the Burger King restaurant business, including all restaurant supplies, food and foodstuffs;
4. All warranties, warranty rights, performance bonds and indemnities (implied express or otherwise) of 2542372 Ontario Inc. against manufacturers, contractors or any other Person in respect of the Leased Premises or the Chattels, but only to the extent that same are capable of being assigned; and

5. The Assumed Contracts (as defined in the Sale Agreement).

BANK OF MONTREAL

and

1254044 ONTARIO LIMITED, 2431264 ONTARIO INC.,
2189788 ONTARIO INC., 1552838 ONTARIO INC.,
1786675 ONTARIO LIMITED, 2034039 ONTARIO INC.,
2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED
and 2542372 ONTARIO INC.

Court File No. CV-19-00629058-00CL

Applicant

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

APPROVAL AND VESTING ORDER

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EXHIBIT “L”

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

B E T W E E N:

BANK OF MONTREAL

Applicant

and

**1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC.,
1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556
ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.**

Respondents

**FOURTH REPORT TO THE COURT SUBMITTED BY MNP LTD.,
IN ITS CAPACITY AS RECEIVER OF THE ASSETS, UNDERTAKINGS AND PROPERTIES
OF THE RESPONDENTS**

September 15, 2020

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1.0

Introduction and Purpose of Report

1.1 Introduction and Background

- 1.1.1 On September 30, 2019, BDO Canada Ltd. (“**BDO**”) was appointed as receiver of the assets, undertakings and properties of 1254044 Ontario Limited (“**125**”), 2189788 Ontario Inc. (“**218**”), 1552838 Ontario Inc. (“**155**”) and other related parties on the application of Canadian Imperial Bank of Commerce.
- 1.1.2 On October 16, 2019, on the application of Bank of Montreal (“**BMO**”), MNP Ltd. replaced BDO as receiver of 125, 218 and 155 and was appointed as receiver of two additional related companies, 2431264 Ontario Inc. (“**243**”) and 2542372 Ontario Inc. (“**2542372**”) (the “**Initial Appointing Order**”).
- 1.1.3 On October 30, 2019, on the application of BMO, the Initial Appointing Order was amended (the “**Amended Appointing Order**”) to expand MNP Ltd.’s appointment as receiver to include additional companies indebted to BMO, either as direct borrowers or as guarantors of the BMO’s indebtedness. The companies added to the proceeding are 2034039 Ontario Inc. (“**203**”), 1786675 Ontario Limited (“**178**”), 2660556 Ontario Limited (“**266**”) and 2541899 Ontario Limited (“**2541899**” and collectively with the other companies subject to the receivership, the “**Companies**”).
- 1.1.4 A copy of the Amended Appointing Order (which includes the Initial Appointing Order) is attached as **Appendix A**.
- 1.1.5 The Companies’ principals are Simranjit Dhillon, Mandhir Dhillon, Sarbjit Dhillon and Mandeep Dhillon (the “**Dhillons**”).
- 1.1.6 The principal businesses of the Companies consist of motor vehicle diesel and gas fuelling stations and ancillary businesses (fast food restaurants and convenience stores) operating from three locations in Southwestern Ontario and a Burger King franchise restaurant located in Sarnia, Ontario.
- 1.1.7 On January 13, 2020, a sale process order was made by Justice Hainey. On June 11, 2020, orders were made by Justice Hainey approving three agreements made by the Receiver for the sales of the three fuelling station properties and assets, including the fuelling station and assets located at 5470 Walker Road, Windsor (the “**Walker Road Property**”).
- 1.1.8 There are two mortgages registered against the Walker Road Property: a first mortgage in favour of BMO securing the principal sum of \$7,250,000 (the “**BMO Mortgage**”) and a second mortgage in favour of a group of nine individuals and corporations (the “**Second Mortgagees**”) securing the principal sum of \$2,500,000. Under the sale approved by the court for the Walker Road Property, BMO would suffer a shortfall and there would be no recovery under the second mortgage.
- 1.1.9 The sale of the Walker Road Property was scheduled to be completed on June 23, 2020, being the first business day after the approval and vesting order was to become final. On June 22, 2020, a notice of appeal from the approval and vesting order was filed by 2323583 Ontario Inc. (“**232 Ontario**”), one of the Second Mortgagees of the Walker Road Property. As a result of the filing of the notice of appeal, the sale of the Walker Road Property was not completed on the scheduled closing date.
- 1.1.10 On July 9, 2020, the BMO Mortgage was assigned to 232 Ontario and the appeal was abandoned.

- 1.1.11** The sale agreement (the “**Sale Agreement**”) for the Walker Road Property provides that the Receiver’s obligation to complete the transaction is conditional upon the BMO Mortgage not having been assigned to one or more of the Second Mortgagees prior to closing. That provision was included in the Sale Agreement to permit the Second Mortgagees to protect their investment and interest in the Walker Road Property by taking over the BMO Mortgage if they wished to do so. In the event that the condition was not satisfied as of the closing date, i.e. if the BMO Mortgage was assigned to the Second Mortgagees before closing, the Sale Agreement permits the Receiver to either terminate the Sale Agreement or waive the condition and complete the sale transaction.
- 1.1.12** The funds for the assignment of the BMO Mortgage to 232 Ontario were provided by 2071342 Ontario Inc. (“**207 Ontario**”). Immediately upon the BMO Mortgage being assigned to 232 Ontario, the BMO Mortgage was sold by 232 Ontario to 207 Ontario. 207 Ontario is related to or affiliated with 2144639 Ontario Inc. (“**214 Ontario**”). On June 10, 2020 (the day prior to the sale approval motion), 214 Ontario submitted an offer to the Receiver to purchase the Walker Road Property, which offer was not accepted.
- 1.1.13** The Sale Agreement has not yet been completed or terminated. Instead, the Receiver advised the affected parties of the Receiver’s intention to seek directions from the court as to whether the Receiver should terminate or complete the Sale Agreement. The Receiver and the purchaser agreed to extend the sunset date in the Sale Agreement to permit this motion to be brought.

1.2 Purpose of the Receiver’s Fourth Report

- 1.2.1** This constitutes the Receiver’s Fourth Report to the Court (the “**Fourth Report**”) in this matter and is filed in support of the Receiver’s motion for directions on whether the Receiver should complete or terminate the Sale Agreement.

2.0

The Sale Process Order

- 2.1.1** Pursuant to the Amended Appointing Order, the Receiver was authorized to market the assets and operations of the Companies, including advertising and soliciting offers and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate.
- 2.1.2** In its First Report the Receiver outlined the Sales Solicitation Process (“**SSP**”) to be undertaken by the Receiver to market and solicit offers for the assets of the Companies, including the Walker Road Property. On January 13, 2020, Justice Hainey made an order approving the SSP (the “**Sale Process Order**”). A copy of the Sale Process Order is attached as **Appendix B**.
- 2.1.3** No objection was raised to the making of the Sale Process Order by any party, including the Second Mortgagees.

3.0

The Sale Agreement

- 3.1.1** The Receiver marketed and solicited offers for the Walker Road Property in accordance with the Sale Process Order. Three offers were received for the Walker Road Property, each of which would have resulted in a shortfall to BMO and no recovery for the Second Mortgagees.
- 3.1.2** During the sale process the Second Mortgagees expressed an intention to pay out the BMO Mortgage if the sale process did not produce an offer sufficient to repay their second mortgage. On February 24, 2020, Receiver’s counsel sent an email to the lawyer for the Second Mortgagees to advise of the results of the sale process and the Receiver’s intention to seek court approval for the highest offer received for the Walker Road Property from the sale process. The email went on to state

I understand that your clients have previously expressed an intent to pay out the BMO mortgage if the sale process did not produce an offer sufficient to repay your clients’ mortgage. I am advising you of the foregoing at this time so that your clients may consider whether they wish to pay out the BMO mortgage to protect their interest in the property.

The Receiver will not accept an offer for the property which does not have the support of the first mortgagee. If your clients take over the BMO mortgage, the Receiver would not accept an offer for the property without your clients’ support. If your clients take over the BMO mortgage, it may be appropriate to remove 5470 Walker Road from the scope of the MNP receivership to permit your clients to deal with the property themselves under the mortgages.

The offers under the sale process are open for acceptance until this Wednesday by the Receiver. Once the offer is accepted, the Receiver will be obliged to seek court approval of the sale. If your clients are interested in taking over the BMO mortgage, they will have to move quickly (by the end of the day tomorrow) as the landscape for them does change once there is an accepted offer.

A copy of that email is attached as **Appendix C**.

- 3.1.3** The Second Mortgagees did not take over the BMO Mortgage. Accordingly, the Receiver accepted the highest offer from the sale process and negotiated the Sale Agreement with the purchaser. A copy of the Sale Agreement with the purchase price redacted is attached as **Appendix D**.
- 3.1.4** The Sale Agreement was signed on March 12, 2020. The Receiver negotiated the inclusion of a condition (the “**Assignment Condition**”) in the Sale Agreement which made the Receiver’s obligation to complete the Sale Agreement conditional upon the BMO Mortgage not being assigned to one or more of the Second Mortgagees prior to closing. The inclusion of that condition was negotiated by the Receiver to permit the Second Mortgagees the opportunity to protect their investment by purchasing the BMO Mortgage and thereby taking effective control of the Property if they wished to do so.
- 3.1.5** On March 15, 2020, Receiver’s counsel sent an email to the lawyer for the Second Mortgagees advising of the inclusion of the Assignment Condition in the Sale Agreement. A copy of that email is attached as **Appendix E**.

4.0

The Sale Approval Motion

- 4.1.1 On May 7, 2020, the Receiver's motion record for court approval of the Sale Agreement was served on the service list in the receivership proceeding, including the lawyer of record for the Second Mortgagees.
- 4.1.2 The sale approval motion was originally returnable on May 28, 2020. Shortly prior to the return date of the motion, counsel for Canadian Imperial Bank of Commerce raised a potential concern that the purchaser of the Walker Road Property may be associated with the Dhillons. The motion was adjourned to June 11, 2020 to permit the Receiver and its counsel time to make inquiries regarding same.
- 4.1.3 Based on the inquiries made and statutory declarations obtained by the Receiver from the principals of the purchaser, the Receiver was satisfied that the purchaser was acting independent of the Dhillons and was using its own funds to complete the purchase.
- 4.1.4 On June 9, 2020, the lawyer of record for the Second Mortgagees sent an email to Receiver's counsel advising that he had been instructed to not oppose the sale approval motion and would not be attending on the hearing. A copy of that email is attached as **Appendix F**.
- 4.1.5 On June 10, 2020, another lawyer, Chris Besant of Gardiner Roberts, advised Receiver's counsel that he was trying to firm up a retainer from one of the Second Mortgagees and, if retained, would be opposing approval of the sale of the Walker Road Property. Mr. Besant later advised that the Second Mortgagee may be attending the sale approval motion on his own.
- 4.1.6 At approximately 10:30 p.m. in the evening before the hearing of the sale approval motion, an unsolicited offer was received by counsel for the Receiver from 214 Ontario to purchase the Walker Road Property from the Receiver. A copy of that offer with the purchase price redacted is attached as **Appendix G**. Receiver's counsel advised the lawyer for 214 Ontario that the offer was too late in the process, would not be accepted and the Receiver would be seeking court approval of the Sale Agreement.
- 4.1.7 The sale approval motion was heard by Justice Hainey on June 11, 2020. No materials were filed by any party other than the Receiver.
- 4.1.8 Several of the Second Mortgagees attended the hearing of the sale approval motion by videoconference. Predrag Milkovic ("Milkovic") was their spokesperson. Milkovic is the principal of 232 Ontario.
- 4.1.9 On the motion before Justice Hainey, Milkovic objected to the making of the approval and vesting order for the Walker Road Property. No objection was made by any other party. Milkovic's primary complaint seemed to be that one of the Second Mortgagees (he did not say who) had joined forces and was working with the purchaser under the Sale Agreement.
- 4.1.10 Justice Hainey was advised of the unsolicited offer received the prior evening. The unsolicited offer was for an amount which exceeded the purchase price in the Sale Agreement but would still result in a shortfall on the BMO Mortgage and not produce any recovery for the Second Mortgagees. BMO supported the completion of the Sale Agreement. The Receiver recommended to the court that the Sale Agreement be approved.

4.1.11 The Sale Agreement was approved by Justice Hainey and the approval and vesting order was granted.

5.0

Mr. Milkovic's Allegation

- 5.1.1** Following the sale approval motion, Receiver's counsel spoke with Milkovic by telephone on June 15, 2020. Milkovic identified Jagdev Dhaliwal ("**Dhaliwal**") as the Second Mortgagee that he was alleging was working with the purchaser of the Walker Road Property. Milkovic advised that Dhaliwal had agreed to contribute funds to permit the Second Mortgagees to obtain an assignment of the BMO Mortgage, but in late May/early June had backed away from that commitment. Milkovic believed that Dhaliwal backed away because he had made a deal with the purchaser of the Walker Road Property to include him in their purchase. Milkovic did not provide anything to substantiate his belief, but provided the contact information for Dhaliwal.
- 5.1.2** Receiver's counsel spoke with Dhaliwal by telephone on June 15, 2020. Dhaliwal denied any involvement with the purchaser and asked rhetorically why a purchaser which had the Walker Road Property tied up since early March would cut him in to their purchase. Dhaliwal explained to Receiver's counsel that in the weeks prior to the hearing of the sale approval motion, the Second Mortgagees were trying to raise the funds required to obtain an assignment of the BMO Mortgage, but were unable to do so after some of the Second Mortgagees withdrew their commitments to provide funds for the assignment. Replacement funds were solicited by Milkovic through the Dhillons. Dhaliwal provided Receiver's counsel with copies of emails confirming what he had told Receiver's counsel. A copy of those emails is attached as **Appendix H**.

6.0

The Appeal

- 6.1.1** Under the terms of the Sale Agreement, the sale transaction was to be completed on June 23, 2020, the first business day after the approval and vesting order was to become final. The Receiver and the purchaser were both ready, willing and able to complete the sale transaction as of June 23, 2020.
- 6.1.2** On June 22, 2020, 232 Ontario filed a notice of appeal (the “**Notice of Appeal**”) from the approval and vesting order for the Walker Road Property. A copy of the Notice of Appeal is attached as **Appendix I**.
- 6.1.3** As a result of the filing of the Notice of Appeal, the sale of the Walker Road Property pursuant to the Sale Agreement was not completed on June 23, 2020.
- 6.1.4** In its notice of appeal, 232 Ontario relied upon ss. 193(a) of the *Bankruptcy and Insolvency Act* (the point at issue involves future rights) and ss. 193(c) (the property involved in the appeal exceeds in value \$10,000) as the basis for its intended appeal and did not seek leave to appeal. The Receiver and its counsel formed the view that 232 Ontario did not have an automatic right of appeal under s. 193 of the *Bankruptcy and Insolvency Act* and that leave to appeal was required. On June 30, 2020, the Receiver served a motion with the Court of Appeal for declarations that there was no right of appeal with respect to the approval and vesting order pursuant to s. 193 of the *Bankruptcy and Insolvency Act* and that the approval and vesting order was not stayed by the filing of the Notice of Appeal. The motion was scheduled for hearing before a single judge of the Court of Appeal on July 10, 2020. A copy of the Notice of Motion is attached as **Appendix J**.
- 6.1.5** On July 9, 2020, the appeal was abandoned, rendering the Receiver’s motion moot.

7.0

Assignment of the BMO Mortgage

- 7.1.1 On July 9, 2020, the BMO Mortgage was assigned by BMO to 232 Ontario. A copy of the assignment agreement (the “**Assignment Agreement**”) dated July 2, 2020 made between BMO and 232 Ontario with the assignment price redacted is attached as **Appendix K**. References to the assignment amount in the other appendices to this Report have also been redacted. The Assignment Agreement is dated July 2, 2020, but counsel for BMO and 232 Ontario have confirmed that the funds for the assignment were paid and the assignment was completed on July 9, 2020.
- 7.1.2 The Assignment Agreement provides that in exchange for the payment of the assignment price by 232 Ontario to BMO, BMO assigned to 232 Ontario the BMO Mortgage, together with other ancillary guarantee and security documents, and a portion of the approximately \$7.5 million owing to BMO and secured under the BMO Mortgage equal to the amount of the assignment price.
- 7.1.3 BMO, 232 Ontario and 207 Ontario executed a letter agreement dated July 2, 2020 (the “**Letter Agreement**”) with respect to the Assignment Agreement. A copy of the Letter Agreement is attached as **Appendix L**.
- 7.1.4 The Receiver was aware that BMO and 232 Ontario were discussing the possible assignment of the BMO Mortgage. The Receiver made it known to BMO, 232 Ontario and the purchaser that in the event that the BMO Mortgage was assigned, the Receiver would be seeking directions from the court on whether the Receiver should terminate or complete the Sale Agreement. The Letter Agreement addresses the impact on the Assignment Agreement in the event that the court directs the Receiver to complete or terminate the Sale Agreement. In the event that the court directs the Receiver to terminate the Sale Agreement, the Assignment Agreement will remain in effect. In the event that the court directs the Receiver to complete the Sale Agreement, the amount paid for the Assignment Agreement will be returned by BMO and the Assignment Agreement will cease to be effective.
- 7.1.5 In connection with the completion of the assignment, Milkovic and Brijindr Pal Singh Bhullar (“**Bhullar**”) provided statutory declarations to BMO, copies of which are attached as **Appendix M** and **Appendix N**, respectively.
- 7.1.6 Bhullar is a principal of 207 Ontario. The Bhullar statutory declaration provides, among other things, as follows:
- (a) that 207 Ontario was advancing by way of loan to a group of the Second Mortgagees all of the funds required by them to obtain the assignment of the BMO Mortgage;
 - (b) that once the BMO Mortgage was assigned to the Second Mortgagees group, 207 Ontario would be taking an assignment of the BMO Mortgage as security for the loan;
 - (c) 207 Ontario and/or its affiliates had made an offer to acquire the Walker Road Property during the receivership marketing process, but the offer was rejected;
 - (d) the Dhillons are not affiliated with 207 Ontario and 207 Ontario was not acting on behalf of the Dhillons; and
 - (e) the BMO Mortgage was being acquired by the Second Mortgagees group using the proceeds of the loan, and ownership would be shared between them.

- 7.1.7** The lawyer for 207 Ontario, Paul Mand, has confirmed that the offer referred to in paragraph 6(ii) of the Bhullar statutory declaration (the offer which Bhullar states was made to acquire the Walker Road Property during the receivership marketing process but which was rejected) is the offer made by 214 Ontario the evening prior to the hearing date for the sale approval motion.
- 7.1.8** The Milkovoic statutory declaration provides, among other things, as follows:
- (a) a group comprising eight of the nine Second Mortgagees (the “**Second Mortgagees Group**”) wished to acquire the BMO Mortgage either directly or through 232 Ontario on their behalf;
 - (b) that he had arranged for a lender, 207 Ontario, to fund the purchase of the BMO Mortgage by the Second Mortgagees Group and that 207 Ontario would be advancing to the Second Mortgagees Group all of the amount required to fund the acquisition and taking an assignment of the BMO Mortgage as security for the loan;
 - (c) the BMO Mortgage was being acquired directly by the Second Mortgagees Group, and ownership was to be shared between them; and
 - (d) the Dhillons would not have any direct or indirect interest in the BMO Mortgage once acquired by the Second Mortgagees Group.
- 7.1.9** Through counsel, the Receiver requested a copy of the loan agreement between 207 Ontario and the Second Mortgagees Group and confirmation whether the Second Mortgagees were party to any other agreement(s) respecting the assignment of the BMO Mortgage. In response to that request, a single agreement was provided, being a mortgage loan sale agreement (the “**MLSA**”) dated July 2, 2020 between 207 Ontario and the Second Mortgagees Group. A copy of the MLSA is attached as **Appendix O**.
- 7.1.10** The MLSA does not provide for an advance of funds, an interest rate, repayment terms or security. Instead, the MLSA,
- (a) confirms that 207 Ontario paid directly to BMO on behalf of the Second Mortgagees Group the amount required to be paid to BMO as consideration for the Assignment Agreement and that 207 Ontario had irrevocably purchased and assumed from the Second Mortgagees Group the BMO Mortgage together with the other assets assigned by BMO to the Second Mortgagees Group under the Assignment Agreement; and
 - (b) confirms the conditional agreement of 207 Ontario to purchase the second mortgage against the Walker Road Property from the Second Mortgagees Group for \$1 million provided the Sale Agreement is terminated by the Receiver.
- 7.1.11** On July 11, 2020 Dhaliwal sent an email to the Receiver’s counsel, and others, alleging that the Dhillons were part of the “deal” for the assignment of the BMO Mortgage. Included with that email were a series of emails from early June, 2020 respecting efforts being made by the Second Mortgagees to raise funds to take an assignment of the BMO Mortgage, some of which make reference to the potential involvement of the Dhillons. A copy of that email is attached as **Appendix P**.
- 7.1.12** Through counsel, the Receiver made inquiries of 207 Ontario respecting the source of the funds paid to obtain the assignment of the BMO Mortgage, the relationship between 207 Ontario and 214

Ontario and whether 207 Ontario is a party to any agreement, other than the MLSA, respecting the assignment of the BMO Mortgage. The responses provided were as follows:

- (a) the funds for the assignment of the BMO Mortgage were provided by Bhullar;
- (b) the principals of 207 Ontario and 214 Ontario are business associates who often co-invest and participate in business ventures together; and
- (c) there are no other agreements to which 207 Ontario is a party respecting the assignment of the BMO Mortgage.

A copy of the request and responses provided is attached as **Appendix Q**.

8.0

Directions Sought

8.1.1 Section 4.2 of the Sale Agreement reads as follows:

4.2 Conditions for the Benefit of the Vendor:

The obligation of the Vendor to complete the Transaction is subject to the following conditions being fulfilled or performed at or prior to the Time of Closing:

...

- (d) Bank of Montreal Charge: the Bank of Montreal Charge shall not have been assigned to the Second Mortgagee.

The conditions contained in this Section 4.2 hereof are inserted for the exclusive benefit of the Vendor and may be waived in whole or in part by the Vendor at any time without prejudice to any of the Vendor's rights of termination in the event of non-performance of any other condition in whole or in part. If any of the conditions contained in Section 4.2 hereof are not fulfilled or complied with at or prior to the Time of Closing, the Vendor may terminate this Agreement by notice in writing to the Purchaser.

- 8.1.2** The assignment of the BMO Mortgage to 232 Ontario engages the condition in section 4.2(d) of the Sale Agreement. The condition in section 4.2(d) does not result in the automatic termination of the Sale Agreement: the condition may be waived by the Receiver and the Sale Agreement completed or the Receiver may terminate the Sale Agreement.
- 8.1.3** The Receiver seeks directions from the court as to whether it should be exercising its right to terminate the Sale Agreement or waiving the condition and completing the Sale Agreement.
- 8.1.4** Subsection 4.2(d) was included in the Sale Agreement because the Second Mortgagees voiced concern with the Receiver completing a transaction which would result in no recovery for the Second Mortgagees. Section 4.2(d) of the Sale Agreement was intended to permit the Second Mortgagees to protect their investment by becoming the first mortgagee, as there would be no reason for the Receiver to complete a sale of the Walker Road Property over the objection of the first mortgagee for an amount less than what was owing under the first mortgage.
- 8.1.5** In a receivership, the interests of the creditors are paramount. Terminating the Sale Agreement will maximize the recovery for BMO and the Second Mortgagees.
- 8.1.6** The interests of the purchaser under the Sale Agreement are to be considered, but the purchaser's interest is defined by the terms of the Sale Agreement. The purchaser agreed as a term of the Sale Agreement that the Receiver's obligation to complete the sale transaction was subject to the BMO Mortgage not being assigned prior to closing.
- 8.1.7** The Bhullar and Milkovic statutory declarations indicate that 207 Ontario was providing a loan to the Second Mortgagees to facilitate their acquisition of the BMO Mortgage, with the BMO Mortgage to be assigned by the Second Mortgagees to 207 Ontario by way of security. The MLSA provides that 207 Ontario paid the funds for the assignment of the BMO Mortgage directly to BMO on behalf of the Second Mortgagees and for the irrevocable purchase and assumption by 207 Ontario of the BMO Mortgage from the Second Mortgagees. The MLSA does not refer to a loan made by 207 Ontario to the Second Mortgagees. The MLSA contains an "entire agreement" clause.

- 8.1.8** Terminating the Sale Agreement potentially undermines the integrity of the court approved sale process. In the evening before the sale approval motion, 214 Ontario submitted an offer to purchase the Walker Road Property. That offer was considered by the Receiver to be too late in the process and was not accepted. Through the MLSA, 207 Ontario (an affiliate of 214 Ontario) has acquired effective control of the Walker Road Property. Terminating the Sale Agreement may be seen as permitting 207 Ontario to circumvent the sale process approved by the court.
- 8.1.9** The Receiver recommends to the court that directions be provided to the Receiver to exercise its right to terminate the Sale Agreement for the following reasons:
- (a) the Assignment Condition was included in the Sale Agreement for the purpose of permitting the Second Mortgagees to protect their interest;
 - (b) the purchaser agreed to the inclusion of the Assignment Condition in the Sale Agreement and assumed the risk which the Assignment Condition presented to the completion of the sale transaction;
 - (c) the Assignment Condition benefitted the purchaser by neutralizing any objection which might be made by the Second Mortgagees to the sale price on the sale approval motion and by assisting in obtaining court approval for the Sale Agreement;
 - (d) terminating the Sale Agreement will result in a greater recovery to BMO and the Second Mortgagees than completing the Sale Agreement;
 - (e) the condition in the Sale Agreement requires only that the BMO Mortgage be assigned before closing to one or more of the Second Mortgagees. That condition has been met. The condition does not prevent the further assignment of the BMO Mortgage by the Second Mortgagees or require the Second Mortgagees to continue to hold the BMO Mortgage for any minimum period of time; and
 - (f) if viewed from the perspective of 207 Ontario, the MLSA and the assignment of the BMO Mortgage to 232 Ontario may be seen as an attempt to circumvent the court approved sale process by allowing 207 Ontario to obtain control of the Walker Road Property outside of that sale process and after the offer made by 214 Ontario to purchase the Walker Road Property was rebuffed. However, when viewed from the perspective of the Second Mortgagees, the transaction between 207 Ontario and the Second Mortgagees on its own does not raise the same concern: the transaction protected the interests of the Second Mortgagees, which was the very purpose for the inclusion of the Assignment Condition in the Sale Agreement.

We submit this Fourth Report to the Court and respectfully request that the Court provide directions to the Receiver to terminate the Sale Agreement in accordance with section 4.2 of the Sale Agreement.

All of which is respectfully submitted this 15th day of September, 2020.

**MNP Ltd. in its capacity as Receiver of
1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc.,
1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario
Limited, 2541899 Ontario Limited, 2542372 Ontario Inc.**



Per: Robert W. Smith CPA, CA, CIRP, LIT
Senior Vice President

EXHIBIT “M”

BMO

v.

1254044 ONTARIO LIMITED
et al.

① This is a Motion by MNP, the court-appointed receiver, for directions regarding the completion by the receiver of a sale transaction for the fueling station and assets located at 5470 Walker Road, Windsor ("Property").

(2)

② I agree with The Receiver's recommendation that it should be directed by the Court to terminate the sale agreement pursuant to the Assignment Condition contained in the sale agreement because the BMO first Mortgage on the property was assigned to 232 Ontario.

③ I do not accept Mr. Klaiman's submission that the assignment is "in substance" a sale

& 207 Ontario for the following reasons.

④ The Assignment Condition was included in the Sale Agreement for the purpose of permitting the Second Mortgagees & protect their interest and the purchaser was well aware of this.

⑤ The purchaser agreed & the inclusion of the Assignment Condition and assumed the risk that it presented & the completion of the sale

(4)

Transaction.

- ⑥ Terminating the Sale Agreement results in a related account for BMO and the second mortgage.
- ⑦ The Assignment Condition only requires that the BMO Mortgage be assigned before closing to one or more of the second mortgages. That condition has been met.
- ⑧ I do not find that the assignment is in substance an "end run"

⑤

and the court approved sales process by 207 Ontario. It is exactly what the purpose of the Assignment Condition was — to protect the interests of the Second Mortgagee.

⑨ This is further supported by the uncontradicted evidence of the Second Mortgagee that they sourced 207 Ontario as a financier on their own and the assignment was not precipitated by 207 Ontario.

(6)

(10) For all of these reasons
I accept The Receiver's
recommendation and
direct that it terminate
The Sale Agreement.

Haining J.

November 3, 2020

EXHIBIT “N”

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

**1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838
ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO
LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.**

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3,
and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice Hailey of the Ontario Superior Court of Justice (the "Court") dated October 16, 2019, as amended, MNP Ltd. was appointed as the receiver (the "Receiver") of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. (collectively, the "Debtors").

B. Pursuant to an Order of the Court dated June 11, 2020, the Court approved the agreement of purchase and sale made as of April 17, 2020 (the "Sale Agreement") between the Receiver and Manwinder Singh ("Singh") and assigned by Singh to 2757534 Ontario Inc. (the "Purchaser") and provided for the vesting in the Purchaser of the Debtors' right, title and interest, if any, in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied

or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

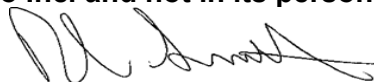
C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ [TIME] on June 26, 2020.

MNP LTD., in its capacity as Receiver of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. and not in its personal capacity

Per:



Name: Rob Smith

Title: Senior Vice-Principal

BANK OF MONTREAL and 1254044 ONTARIO LIMITED, 2431264 ONTARIO INC.,
 2189788 ONTARIO INC., 1552838 ONTARIO INC.,
 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC.,
 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED
 and 2542372 ONTARIO INC.

Court File No. CV-19-00629058-00CL

Applicant

Respondents

**ONTARIO
 SUPERIOR COURT OF JUSTICE
 COMMERCIAL LIST**

Proceeding commenced at TORONTO

RECEIVER'S CERTIFICATE

MILLER THOMSON LLP

One London Place
 255 Queens Avenue, Suite 2010
 London, ON Canada N6A 5R8

Tony Van Klink LSO#: 29008M
 tvanklink@millerthomson.com
 Tel: 519.931.3509
 Fax: 519.858.8511

Lawyers for MNP Ltd., the Court-appointed
 Receiver of the assets, undertakings and
 properties of 1254044 Ontario Limited, 2431264
 Ontario Inc., 2189788 Ontario Inc., 1552838
 Ontario Inc., 1786675 Ontario Limited, 2034039
 Ontario Inc., 2660556 Ontario Limited, 2541899
 Ontario Limited, and 2542372 Ontario Inc.

EXHIBIT “O”

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

**1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838
ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO
LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.**

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3,
and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice Haaney of the Ontario Superior Court of Justice (the "Court") dated October 16, 2019, as amended, MNP Ltd. was appointed as the receiver (the "Receiver") of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. ("2542372 Ontario Inc. is hereafter referred to as the "Debtor").

B. Pursuant to an Order of the Court dated September 8, 2020, the Court approved the agreement of purchase and sale made as of June 10, 2020 (the "Sale Agreement") between the Receiver and Tanveer Pahal (the "Purchaser") and provided for the vesting in the Purchaser, or as the Purchaser may direct, of the Debtor's right, title and interest, if any, in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as

set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at 1:45 PM [TIME] on October 30, 2020.

MNP LTD., in its capacity as Receiver of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. and not in its personal capacity

Per: 

Name: Rob Smith

Title: Senior Vice-Principal

Schedule B – Purchased Assets

1. The lease dated February 10, 2017 made between 2145744 Ontario Ltd., as landlord, and 2542372 Ontario Inc., as tenant, for the Burger King restaurant premises operated by 2542372 Ontario Inc. from 203 Indian Road, Sarnia (the “Leased Premises”);
2. The following chattels and equipment (the “Chattels”) situate in the Leased Premises:
 - 1 TFI Equipment soft serve ice cream machine
 - 3 mini fridges.
 - 1 Pitco 3 compartment deep fryer
 - 2 Prince Castle bread toasters
 - 1 English muffin toaster
 - 1 Silver King meat well
 - 1 fry freezer
 - 1 fry holding station
 - 1 fry caddy
 - 1 Nieco meat broiler
 - 1 coffee machine
 - 10 chairs
 - 8 table
 - 1 ice machine
 - 1 soft drink beverage station
3. All inventories of every kind and nature located on the Leased Premises pertaining to the Burger King restaurant business, including all restaurant supplies, food and foodstuffs;
4. All warranties, warranty rights, performance bonds and indemnities (implied express or otherwise) of 2542372 Ontario Inc. against manufacturers, contractors or any other Person in respect of the Leased Premises or the Chattels, but only to the extent that same are capable of being assigned; and

5. The Assumed Contracts (as defined in the Sale Agreement).

BANK OF MONTREAL and 1254044 ONTARIO LIMITED, 2431264 ONTARIO INC.,
 2189788 ONTARIO INC., 1552838 ONTARIO INC.,
 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC.,
 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED
 and 2542372 ONTARIO INC.

Court File No. CV-19-00629058-00CL

Applicant

Respondents

**ONTARIO
 SUPERIOR COURT OF JUSTICE
 COMMERCIAL LIST**

Proceeding commenced at TORONTO

RECEIVER'S CERTIFICATE

MILLER THOMSON LLP

One London Place
 255 Queens Avenue, Suite 2010
 London, ON Canada N6A 5R8

Tony Van Klink LSO#: 29008M
 tvanklink@millerthomson.com
 Tel: 519.931.3509
 Fax: 519.858.8511

Lawyers for MNP Ltd., the Court-appointed
 Receiver of the assets, undertakings and
 properties of 1254044 Ontario Limited, 2431264
 Ontario Inc., 2189788 Ontario Inc., 1552838
 Ontario Inc., 1786675 Ontario Limited, 2034039
 Ontario Inc., 2660556 Ontario Limited, 2541899
 Ontario Limited, and 2542372 Ontario Inc.

EXHIBIT “P”

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

**1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838
ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO
LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.**

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3,
and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice Hainey of the Ontario Superior Court of Justice (the "Court") dated October 16, 2019, as amended, MNP Ltd. was appointed as the receiver (the "Receiver") of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. (collectively, the "Debtors").

B. Pursuant to an Order of the Court dated June 11, 2020, the Court approved the agreement of purchase and sale made as of March 26, 2020 (the "Sale Agreement") between the Receiver and 2119187 Ontario Inc. (the "Purchaser"), and provided for the vesting in the Purchaser of the Debtors' right, title and interest, if any, in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in Article 4 of the

Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. The Purchaser has directed that title to the Purchased Assets be taken in the name of 2763451 Ontario Inc.

D. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in Article 4 of the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at 1:55 p.m. on December 8, 2020.

MNP LTD., in its capacity as Receiver of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited, and 2542372 Ontario Inc. and not in its personal capacity

Per:



Rob Smith, CPA, CA, CIRP, LIT

Senior Vice-President

I have authority to bind the Receiver

BANK OF MONTREAL
and
1254044 ONTARIO LIMITED, 2431264 ONTARIO INC.,
2189788 ONTARIO INC., 1552838 ONTARIO INC.,
1786675 ONTARIO LIMITED, 2034039 ONTARIO INC.,
2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED
and 2542372 ONTARIO INC.

Court File No. CV-19-00629058-00CL

Applicant

Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at TORONTO

RECEIVER'S CERTIFICATE

MILLER THOMSON LLP

One London Place
255 Queens Avenue, Suite 2010
London, ON Canada N6A 5R8

Tony Van Klink LSO#: 29008M
tvanklink@millerthomson.com
Tel: 519.931.3509
Fax: 519.858.8511

Lawyers for MNP Ltd., the Court-appointed
Receiver of the assets, undertakings and
properties of 1254044 Ontario Limited, 2431264
Ontario Inc., 2189788 Ontario Inc., 1552838
Ontario Inc., 1786675 Ontario Limited, 2034039
Ontario Inc., 2660556 Ontario Limited, 2541899
Ontario Limited, and 2542372 Ontario Inc.

EXHIBIT “Q”

(Walker Road)

AGREEMENT OF PURCHASE AND SALE

BETWEEN

MNP LTD. SOLELY IN ITS CAPACITY AS THE COURT APPOINTED RECEIVER OF THE ASSETS, UNDERTAKINGS AND PROPERTIES OF 1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED AND 2542372 ONTARIO INC. AND NOT IN ITS PERSONAL OR CORPORATE CAPACITIES

as Vendor

- and -

2071342 ONTARIO INC.

as Purchaser

October 3, 2021

AGREEMENT OF PURCHASE AND SALE

THIS AGREEMENT is made as of October 3, 2021

BETWEEN:

MNP Ltd., solely in its capacity as the Court-appointed receiver of the assets, undertakings and properties of **1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited** and **2542372 Ontario Inc.** (collectively, the “**Companies**”) and not in its personal or corporate capacities

(the “**Vendor**”)

-and-

2071342 Ontario Inc., a corporation incorporated under the laws of the Province of Ontario

(the “**Purchaser**”)

Recitals

1. By Order of Mr. Justice Hainey of the Ontario Superior Court of Justice dated October 16, 2019, as amended by Order of Mr. Justice Hainey dated October 30, 2019 (the “**Receivership Order**”), MNP Ltd. was appointed as receiver of all of the assets, undertakings and properties of the Companies; and
2. The Vendor wishes to sell and the Purchaser wishes to purchase the Companies' right, title and interest, if any, in and to the Purchased Assets (as defined herein) subject to the terms and conditions hereof.

For good and valuable consideration, the receipt and sufficiency of which are acknowledged, the parties agree as follows:

ARTICLE 1 INTERPRETATION

1.1 Definitions

In this Agreement, the following capitalized terms shall have the following meanings:

- (a) **“Adjusted Inventory Value”** has the meaning given to it in Section 2.7(c);
- (b) **“Additional Encumbrances”** has the meaning given to it in Section 2.11(a);
- (c) **“Agreement”** means this agreement of purchase and sale, including all schedules;
- (d) **“Approval and Vesting Order”** means an order of the Court substantially in the form of the template Approval and Vesting Order for use on the Commercial List of the Court, (i) approving this Agreement and the completion of the Transaction by the Vendor, and (ii) vesting in the Purchaser, or as the Purchaser may direct, all of the right, title and interest, if any, of the Companies in the Purchased Assets free and clear of any right, title or interest of the Companies, the Vendor or any other Person, including any Encumbrances, save and except any Permitted Encumbrances;
- (e) **“Assumed Contract(s)”** has the meaning given to it in Section 2.2(a);
- (f) **“Assumed Liabilities”** has the meaning given to it in Section 2.3;
- (g) **“Businesses”** means the businesses carried on by the Companies, or any of them, from the Premises immediately before the making of the Receivership Order as listed in Schedule “A”
- (h) **“Business Day”** means any day other than a Saturday, Sunday or statutory holiday in the Province of Ontario;
- (i) **“Charge”** means the charge/mortgage originally registered in favour of the Bank of Montreal registered against title to the Premises as instrument number CE863792 and transferred to 2323583 Ontario Inc. pursuant to a transfer of charge registered against title to the Premises as instrument number CE1011358 and further transferred to 2071342 Ontario Inc. pursuant to a transfer of charge registered against title to the Premises as instrument number CE1011580;
- (j) **“Chattels”** means the chattels listed on schedule “B” hereto and situate at the Premises;
- (k) **“Closing”** means the completion of the Transaction upon the delivery of the deliverables and the performance of the arrangements in Section 5;

- (l) **“Closing Cash Payment”** means the sum of (i) [REDACTED] and (ii) an amount which will be sufficient to pay (i) any and all amounts secured by the Receiver’s Charge at Closing, (ii) any and all amounts secured by the Receiver’s Borrowing Charge at Closing, (iii) the value of the Inventory calculated in accordance with Section 2.7, (iv) the reasonable fees, disbursements and expenses to be incurred by the Vendor and the Vendor’s Counsel relating to the Period following the Closing Date in completing the administration of the receivership estate of 2541899 Ontario Limited and obtaining the discharge of the Vendor as receiver of 2541899 Ontario Limited, and (v) outstanding Priority Payables at Closing, less [REDACTED]
- (m) **“Closing Date”** means, subject to Section 5.1(b), the first Business Day following the date upon which the Approval and Vesting Order becomes Final, or such other date agreed to by the parties hereto in writing for the completion of the Transaction;
- (n) **“Companies”** has the meaning given to it above;
- (o) **“Contaminant”** means any substance, material, matter or thing defined or regulated by any Environmental Law, including petroleum hydrocarbons or their derivatives, radon and radon daughters, asbestos, mould, UFFI, chlorinated hydrocarbons, pollutants, dangerous, toxic or hazardous substances or waste of any description whatsoever, including any of the foregoing as defined in any Environmental Law;
- (p) **“Contracts”** means all contracts to which the Companies, or any of them, are a party for the sale or supply of any services or product, franchise agreements and any other contract pertaining to the operation of the Businesses;
- (q) **“Court”** means the Ontario Superior Court of Justice;
- (r) **“Credit Bid Amount”** means the sum of [REDACTED] being a portion of the amount owing by 2541899 Ontario Limited to 2071342 Ontario Inc. and secured under the Charge;
- (s) **“Cure Costs”** means all amounts required to be paid to effectuate the assignment to the Purchaser of the Assumed Contracts whether pursuant to the Assignment Order or otherwise;
- (t) **“Encumbrances”** means all claims, liabilities, liens, mortgages, pledges, security interests, charges, restrictions and encumbrances of any kind or description, fixed or contingent, accrued or unaccrued, arising under contract, tort, statute or otherwise affecting or in any way relating to the Purchased Assets;
- (u) **“Environmental Activity”** means any past or present activity, event or circumstance in respect of a Contaminant, including its storage, use, holding, collection, purchase,

accumulation, assessment, generation, manufacture, construction, processing, treatment, stabilization, disposition, handling or transportation or its release, escape, leaching, dispersal, emission, discharge or migration into the natural environment, including movement through or in the air, soil, subsoil, surface water or ground water, or in indoor spaces;

- (v) **“Environmental Indemnity”** has the meaning given to it in Section 3.3(c);
- (w) **“Environmental Laws”** means any and all federal, provincial, municipal and local statutes, laws, regulations, ordinances, rules, judgments, orders, decrees, codes, permits, licenses, agreements or other governmental restrictions having the force of law relating to the environment, occupational health and safety, health protection or any Environmental Activity;
- (x) **“Estimated Inventory Value”** has the meaning given to it in Section 2.7(b);
- (y) **“ETA”** means the *Excise Tax Act*, R.S.C. 1985, c.E-15, as amended;
- (z) **“ETA Election”** has the meaning given to it in Section 2.10(a);
- (aa) **“Excluded Assets”** means the assets, property, rights and interests of the Companies which are not Purchased Assets, including the following:
 - (i) all cash on hand, bank deposits, guaranteed investment certificates, securities and other similar cash or cash equivalent items;
 - (ii) all notes receivable and other debts due or accruing due to the Companies, whether or not related to the Businesses;
 - (iii) all prepaid expenses not related to the Businesses;
 - (iv) all income tax refunds, HST refunds and all other tax refunds and amounts that may be due to the Companies from Canada Revenue Agency or any provincial tax authorities;
 - (v) all corporate records, minute books, tax records and returns, and other records having to do with the corporate organization of the Companies;
 - (vi) all lottery tickets, lottery terminals and related supplies;
 - (vii) any goods and chattels located on the Premises and owned by a third party;
 - (viii) all fuel, other than diesel fuel, in the underground storage tanks; and
 - (ix) all information and materials in electronic and physical form of the Companies not specifically related to or used in connection with the Businesses.

- (bb) **“Final”** with respect to any order of the Court, means that leave to appeal or reconsideration shall not have been sought in respect of such order and that such order shall not have been stayed, appealed, varied (except with the consent of the Vendor and Purchaser) or vacated, and all time periods within which leave to appeal and reconsideration could at law be sought shall have expired and all time periods within which such order could at law be appealed shall have expired;
- (cc) **“Governmental Authority”** means any government, whether federal, provincial or municipal; and any governmental agency, ministry, department, court, tribunal, commission, bureau, board, or other instrumentality exercising or purporting to exercise legislative, judicial, regulatory or administrative functions of, or pertaining to, government regulation;
- (dd) **“Inventory”** means all inventories of every kind and nature located on the Premises pertaining to the Businesses, including: (i) diesel fuel in underground storage tanks; (ii) propane; and (iii) convenience store merchandise (but not including lottery tickets and related supplies);
- (ee) **“Leases”** means all executed and subsisting offers to lease, agreements to lease, leases, renewals of leases, tenancy agreements, rights of occupation, licences or other occupancy agreements granted by or on behalf of the Vendor, the Companies or any of the Companies’ predecessors in title to possess or occupy the Premises or any part thereof, now or hereafter, together with all security, guarantees and indemnities of the tenants’ obligations thereunder, in each case as amended, extended, renewed or otherwise modified including, without limitation, the leases described on schedule “C” hereto;
- (ff) **“Liability”** means any debt, loss, damage, adverse claim, fine, penalty, liability or obligation (whether direct or indirect, known or unknown, asserted or unasserted, absolute or contingent, accrued or unaccrued, matured or unmatured, determined or determinable, disputed or undisputed, liquidated or unliquidated, or due or to become due, and whether in or under statute, contract, tort, strict liability or otherwise) and includes all costs and expenses relating thereto (including all fees, disbursements and expenses of legal counsel, experts, engineers, appraisers and consultants and costs of investigation);
- (gg) **“Monetary Purchase Price”** means the Credit Bid Amount and the Closing Cash Payment;

- (hh) **“Permitted Encumbrances”** means those encumbrances described on Schedule “D” to this Agreement;
- (ii) **“Person”** includes an individual, body corporate, partnership, joint venture, trust, association, unincorporated organization, the Crown, any Governmental Authority or any other entity recognized by law;
- (jj) **“Premises”** means the real property legally described on Schedule “E”, including all plants, buildings, fixtures, erections and improvements thereon;
- (kk) **“Priority Payables”** means any and all amounts secured on or against the Premises and which rank in priority to the Charge including, without limitation, any and all amounts in favour of a Governmental Authority (including deemed trusts);
- (ll) **“Purchased Assets”** means the Assumed Contracts, Premises, Chattels, Inventory and Warranty Rights, collectively;
- (mm) **“Purchaser”** means 2071342 Ontario Inc.;
- (nn) **“Purchaser’s Counsel”** means Mand Rai LLP;
- (oo) **“Purchase Price”** means the Monetary Purchase Price plus the Assumed Liabilities;
- (pp) **“Receiver’s Certificate”** has the meaning given to that term in the Approval and Vesting Order;
- (qq) **“Receivership Order”** has the meaning given to it in the recitals to this Agreement;
- (rr) **“Receiver’s Borrowing Charge”** has the meaning given to it in the Receivership Order;
- (ss) **“Receiver’s Charge”** has the meaning given to it in the Receivership Order;
- (tt) **“Requisition Date”** means the fifth Business Day immediately preceding the Closing Date;
- (uu) **“Sales Taxes”** has the meaning given to it in Section 2.10(a);
- (vv) **“Sales Taxes Indemnity”** has the meaning given to it in Section 2.10(b);
- (ww) **“Sunset Date”** means December 31, 2021;
- (xx) **“Time of Closing”** means 10:00 a.m. (EST) on the Closing Date, or such other time as the parties may mutually agree;
- (yy) **“Transaction”** means the purchase and sale of the Purchased Assets;
- (zz) **“Vendor”** means MNP Ltd. solely in its capacity as the court appointed receiver of the Companies and not in its personal or corporate capacities;
- (aaa) **“Vendor’s Counsel”** means Miller Thomson LLP; and
- (bbb) **“Warranty Rights”** means the full benefit of all warranties, warranty rights, performance bonds and indemnities (implied express or otherwise) of any of the Companies against

manufacturers, contractors or any other Person in respect of the Premises or the Chattels, but only to the extent that same are capable of being assigned.

1.2 Headings

The division of this Agreement into recitals, articles, sections, subsections and schedules and the insertion of headings are for convenience of reference only and shall not affect the construction of interpretation hereof. The terms “this Agreement”, “hereof”, “herein”, “hereto” and similar expressions refer to this Agreement and not to any particular recital, article, section, subsection or schedule or other portion hereof. Unless something in the subject matter or context is inconsistent herewith, references herein to recitals, articles, sections and subsections and schedules are to recitals, articles, sections, subsections and schedules of this Agreement.

1.3 References

Any reference in this Agreement to a statute includes such statute, all regulations made thereunder and all amendments to such statute or regulations in force from time to time.

1.4 Extended Meanings

Words importing the singular include the plural and vice versa, words importing gender including all genders and words importing persons include individuals, partnerships, associations, trusts, unincorporated organizations and governmental authorities. The terms “including” means “including, without limitation”, and such terms as “includes” have similar meanings.

1.5 Schedules

The following are the Schedules to this Agreement:

- Schedule “A” – Businesses
- Schedule “B” – Chattels
- Schedule “C” – Leases
- Schedule “D” – Permitted Encumbrances
- Schedule “E” – Premises

ARTICLE 2 PURCHASE AND SALE

2.1 Purchase and Sale

Subject to and in accordance with the terms and conditions hereof, the Vendor shall sell to the Purchaser and the Purchaser shall purchase from the Vendor on Closing, all of the right, title and interest, if any, of the Companies in the Purchased Assets free and clear of all Encumbrances, other than Permitted Encumbrances.

2.2 Assignment of Contracts

- (a) As soon as practicable prior to the Closing Date, the Purchaser shall advise the Vendor, in writing, of those Contracts which the Purchaser has elected, in its sole discretion, to receive an assignment of and assume on Closing (each, an “**Assumed Contract**” and collectively, the “**Assumed Contracts**”). Subject to and in accordance with the terms and conditions hereof, the Vendor shall assign to the Purchaser all of the Companies’ rights, benefits and interests in and to the Assumed Contracts and the Purchaser shall assume the obligations and liabilities of the Companies under the Assumed Contracts from and after the Closing Date. For certainty, any obligations and liabilities incurred, accruing or coming due under or pursuant to the Assumed Contracts after the Time of Closing shall be the obligation of the Purchaser and not the Vendor.
- (b) This Agreement and any document delivered under this Agreement shall not constitute an assignment or an attempted assignment of any Assumed Contract contemplated to be assigned to the Purchaser under this Agreement which is not assignable without the consent, approval or waiver of the counter party to the Assumed Contract if such consent, approval or waiver has not yet been obtained as of the Closing.
- (c) The Purchaser shall be solely responsible for obtaining all third party consents, approvals and waivers which are required or desirable for the assignment of the Assumed Contracts. The Vendor shall cooperate with the Purchaser in obtaining such consents, approvals and waivers but the Vendor shall be under no obligation to incur any expense or make any payment required to effect the assignment of the Assumed Contracts.
- (d) With respect to each Assumed Contract, subject to Closing and to the consent of the other parties thereto to the assignment thereof, in addition to all other obligations under

this Agreement, the Purchaser shall pay the applicable Cure Costs related to such Assumed Contract.

- (e) Any Assumed Contract for which the consent, approval or waiver of a third party is required to effect the assignment and for which such third party consent has not been obtained as of Closing may be disclaimed by the Vendor.
- (f) Other than the Assumed Contracts, the Vendor is not assigning to the Purchaser any of the Companies' rights, benefits and interests in and to the Contracts and the Purchaser will not assume or become liable for any obligations under any of the Contracts, save and except for the Assumed Contracts.

2.3 Assumed Liabilities

Subject to the terms and conditions of this Agreement, the Purchaser agrees that it will assume, discharge, perform, pay and fulfill and indemnify and save harmless the Vendor from and against the following Liabilities (collectively, the "**Assumed Liabilities**"):

- (i) all Liabilities under the Assumed Contracts arising or incurred from and after Closing;
- (ii) all Liabilities in respect of the Purchased Assets arising or incurred from and after Closing; and
- (iii) all Permitted Encumbrances.

2.4 Obligations Excluded

The Purchaser shall not assume and shall not be responsible or liable with respect to any Liabilities of the Companies other than the Assumed Liabilities.

2.5 Excluded Assets

- (a) The Vendor is not selling and the Purchaser is not purchasing the Excluded Assets, all of which are excluded from the Purchased Assets and the purchase and sale hereunder.
- (b) If any of the Excluded Assets or any proceeds thereof shall at any time come into the possession of or under the control of the Purchaser, such assets and/or proceeds shall be held by the Purchaser, in trust for the benefit of the Vendor. Upon the Purchaser becoming aware that it has come into possession of such assets and/or proceeds, the

Purchaser shall forthwith so advise the Vendor in writing of same and shall, if so requested by the Vendor, account and deliver over to the Vendor, at the Vendor's cost, any such assets and/or proceeds.

2.6 Purchase Price

- (a) The aggregate purchase price (the "**Purchase Price**") payable by the Purchaser to the Vendor for the Purchased Assets is the sum of: (i) the Monetary Purchase Price, and (ii) the Assumed Liabilities.
- (b) The Purchase Price shall be allocated among the Purchased Assets as follows:
 - (i) as to the Chattels [REDACTED]
 - (ii) as to the Assumed Contracts and Warranty Rights, the sum of [REDACTED]
 - (iii) as to the inventory, the value of the Inventory calculated in accordance with Section 2.7; and
 - (iv) as to the Premises, the Monetary Purchase Price less the amount allocated to the Chattels, the Inventory and the Assumed Contracts and Warranty Rights.

2.7 Inventory

- (a) The value of the Inventory for the purpose of calculating the Purchase Price shall be an amount equal to the Companies'/Vendor's actual invoiced cost for the quantity of Inventory on hand at Closing.
- (b) Not less than two (2) Business Days prior to the Closing Date the Vendor shall provide to the Purchaser the Vendor's estimated value for the Inventory (the "**Estimated Inventory Value**"). The Estimated Inventory Value shall be used to calculate the Purchase Price for the Closing.
- (c) Following Closing, the Estimated Inventory Value will be adjusted in accordance with the following: (i) at the Closing Date a physical count/measure and valuation of the Inventory will be completed by the Vendor using the services of one or more qualified independent professionals acceptable to the Vendor and the Purchaser, acting reasonably (the "**Adjusted Inventory Value**"); (ii) the Adjusted Inventory Value shall be provided by the Vendor to the Purchaser within two (2) Business Days after the Date of Closing; (iii) the Purchase Price shall be adjusted either upwards or downwards, based on whether the

Adjusted Inventory Value is greater than or less than the Estimated Inventory Value. It is expressly acknowledged and agreed that:

- (i) both the Vendor and the Purchaser are entitled to be present and monitor the physical count/measure and valuation of the Inventory; and
- (ii) the amount of any adjustment to the Purchase Price shall be paid by certified cheque or bank draft within one (1) Business Day of the delivery by the Vendor to the Purchaser of the Adjusted Inventory Value.

2.8 Satisfaction of Purchase Price

- (a) At or prior to the Time of Closing on the Closing Date, the Purchaser shall pay and satisfy the Purchase Price as follows:
 - (i) as to the amount of the Credit Bid Amount, by the crediting and set off of the Credit Bid Amount against an amount of the Monetary Purchase Price equal to the amount of the Credit Bid Amount
 - (ii) as to the Closing Cash Payment, by wire transfer, certified cheque, bank draft or other immediately available funds; and
 - (iii) as to the dollar value of the Assumed Liabilities, by the assumption by the Purchaser of the Assumed Liabilities.
- (b) At least five (5) days prior to the date on which the Vendor's application to the Court to obtain the Approval and Vesting Order is scheduled to be heard, the Purchaser shall provide to the Vendor satisfactory evidence that the Purchaser has readily available funds to satisfy the Closing Cash Payment on the Closing Date.

2.9 Adjustments

- (a) Adjustments shall be made to the Purchase Price, as of 12:01 a.m. on the Closing Date, for realty taxes, local improvement rates, municipal/provincial levies and charges, water and assessment rates, utilities, fuel costs, and any other items which are usually adjusted in purchase transactions involving commercial properties in Ontario. The Vendor and the Purchaser shall be required to re-adjust after closing any item on or omitted from the statement of adjustments until the earlier of (i) 120 days after Closing, and (ii) the discharge of the Vendor as receiver, after which date no adjustments will be permitted or required by either party.

- (b) The Purchaser acknowledges that the Vendor shall be entitled to the benefit of any reduction in the property taxes payable with respect to the Premises for the period prior to the Closing Date.

2.10 Taxes

- (a) The Purchaser shall pay upon the completion of the Transaction, in addition to the Purchase Price, all applicable federal and provincial taxes exigible in connection with the completion of the Transaction including, without limitation, harmonized sales tax and land transfer tax (collectively the "**Sales Taxes**"). Alternatively, where applicable, the Purchaser shall have the option of furnishing the Vendor with appropriate exemption certificates and/or self-assessment indemnification documentation. If available, the Vendor agrees to execute an election (the "**ETA Election**") pursuant to Section 167(1) of the ETA to have the sale of the Purchased Assets take place without the requirement for the collection or remittance of harmonized sales tax to the extent possible. In such case, the Purchaser agrees to file such election in accordance with the provisions of the ETA.
- (b) The Purchaser agrees to indemnify and save the Vendor harmless from and against all claims and demands for payment of any Sales Taxes, including any liability or costs incurred as a result of any failure by the Purchaser to pay such taxes when due (the "**Sales Taxes Indemnity**").

2.11 Title

- (a) Title to the Premises shall be good and marketable title in fee simple free from all Encumbrances, save and except Permitted Encumbrances. The Purchaser shall be allowed at its expense and until the Requisition Date, to satisfy itself that on Closing it will acquire title to the Purchased Assets free of any Encumbrances other than the Permitted Encumbrances, that there are no outstanding work orders affecting the Premises, that the Premises are in compliance with governing municipal by-laws, and that the Premises may be insured for fire and extended coverage, and shall provide the Vendor's Counsel with notice in writing of any valid requisition or objection in respect of Encumbrances against the Purchased Assets or other defects in title by no later than 5 p.m. (Eastern Standard Time) on the Requisition Date. The Vendor agrees to take reasonable steps and utilize its best efforts to satisfy or comply with any such requisition. If the Vendor shall, through any cause, be unable to answer or comply with any valid

requisition or objection which the Purchaser will not waive, this Agreement shall be at an end (notwithstanding any intervening negotiations or litigation or any attempt to remove or comply with the same) and the full amount of the Deposit together with accrued interest shall be returned to the Purchaser forthwith, without deduction or set-off, and the Purchaser shall not be entitled to any other compensation of any kind whatsoever with respect to the failure to satisfy or comply with such requisition. The Vendor shall not be required to furnish or produce any survey, abstract, deed, declaration or other document or evidence of title except those in its possession. The Vendor acknowledges that any Encumbrance which arises and affects the Purchased Assets after the Requisition Date ("**Additional Encumbrances**") shall be the responsibility of the Vendor and shall be discharged on or before Closing. If the Vendor is unable to discharge such Additional Encumbrances on or before Closing, then the Purchaser, at its sole option, shall be entitled to terminate this Agreement, and the full amount of the Deposit together with accrued interest shall be returned to the Purchaser forthwith, without deduction or set-off, and the Purchaser shall not be entitled to any other compensation of any kind whatsoever with respect to the failure to satisfy or comply with such requisition.

- (b) This Agreement and the Transaction is subject to compliance with Section 50 of the *Planning Act* (Ontario).

2.12 Risk

- (a) The Purchased Assets shall be and remain at the risk of the Vendor until Closing.
- (b) If, prior to the Closing, the Purchased Assets shall be substantially damaged or destroyed by fire or other casualty, or if a substantial portion of the Purchased Assets are lost due to theft or expropriation, then the Purchaser shall have the option of terminating the Transaction. Such option shall be exercised within two (2) Business Days after written notification to the Purchaser by the Vendor of the occurrence of the loss or damage, and upon such exercise, this Agreement shall be terminated automatically and the Purchaser shall be entitled only to a return of the Deposit with accrued interest and without deduction or set-off, and the Purchaser shall not be entitled to any other compensation of any kind whatsoever with respect to the failure to close as a result of such loss or damage. If such option is not exercised by the Purchaser, the parties shall complete the Transaction and the proceeds of insurance, if any, referable to such loss or damage or compensation for expropriation shall be vested in the Purchaser

on the Closing, and the Vendor shall (i) pay over to the Purchaser after the Closing any proceeds of insurance or compensation for expropriation received by the Vendor forthwith after receipt thereof by the Vendor and (ii) use its best efforts to assist the Purchaser in the collection of such insurance proceeds or compensation for expropriation, provided that the Vendor shall not be required to expend any moneys in such efforts.

- (c) Where any loss or damage is not substantial, then the Transaction shall be completed and the proceeds of insurance referable to such loss or damage or compensation for expropriation shall be vested in the Purchaser on the Closing, and the Vendor shall (i) pay over to the Purchaser after the Closing the proceeds, if any, of insurance or compensation for expropriation received by the Vendor forthwith after the Vendor's receipt thereof and (ii) use its best efforts to assist the Purchaser in the collection of such insurance proceeds or compensation for expropriation, provided that the Vendor shall not be required to expend any moneys in such efforts.
- (d) For these purposes, the terms "substantially" and "substantial" mean a loss or damage to any portion of the Purchased Assets with a replacement or repair cost in excess of \$250,000, such cost to be determined by an independent, arm's length qualified expert.

ARTICLE 3 REPRESENTATIONS AND WARRANTIES

3.1 Representations and Warranties of the Vendor

The Vendor hereby makes the following representations and warranties to the Purchaser and acknowledges that the Purchaser is relying on such representations and warranties in entering into this Agreement and completing the Transaction:

- (i) Receivership Order. The Receivership Order is in full force and effect;
- (ii) Residency. The Vendor is not a non-resident person within the meaning of Section 116 of the *Income Tax Act* (Canada); and
- (iii) HST Registration. The Vendor shall be registered for the purposes of the ETA prior to the Closing and shall provide its registration number to the Purchaser on or prior to the Closing.

3.2 Representations and Warranties of the Purchaser

The Purchaser hereby makes the following representations and warranties to the Vendor and acknowledges that the Vendor is relying on such representations and warranties in entering into this Agreement and completing the Transaction:

- (a) Corporate Existence. The Purchaser is a corporation incorporated and existing under the laws of the Province of Ontario;
- (b) Capacity and Due Authorization. The Purchaser has the necessary capacity to enter into this Agreement and perform its obligations under this Agreement and any other agreements or instruments to be delivered or given by it pursuant to this Agreement. The execution, delivery and performance by the Purchaser of this Agreement and the consummation of the Transaction have been duly authorized by all necessary corporate action on the part of the Purchaser;
- (c) Binding Agreement. This Agreement and any other agreements entered into pursuant to this Agreement to which the Purchaser is a party constitute legal, valid and binding obligations of the Purchaser, enforceable against the Purchaser in accordance with their respective terms, except as enforcement may be limited by bankruptcy, insolvency and other laws affecting the rights of creditors generally and except that equitable remedies may be granted only in the discretion of a court of competent jurisdiction;
- (d) Brokers. The Purchaser has not engaged any broker or other agent in connection with the Transaction or this Agreement and, accordingly, there is no commission, fee or other remuneration payable to any broker or agent who purports or may purport to have acted for the Purchaser; and
- (e) HST Registration. At Closing, the Purchaser will be registered for the purposes of the ETA, and agrees to advise the Vendor of its HST number on or before Closing.

3.3 As Is, Where Is

- (a) The Purchased Assets are being sold on an "as is, where is" basis. The Purchaser has entered into this Agreement on the basis that the Vendor does not guarantee title to the Purchased Assets. The Purchaser has conducted such inspections and investigations concerning the Purchased Assets as the Purchaser considered appropriate and has satisfied itself concerning all matters affecting the Purchased Assets. No warranty or condition, either express or implied, statutory or non-statutory, oral or written has been

or will be given by the Vendor as to the title, Encumbrances, description, condition, quality, value, cost, size, quantity, fitness for any present or intended purpose or use, merchantability, state of repair, degree of maintenance, durability, marketability, transferability, compliance or non-compliance with Environmental Laws or otherwise concerning the Purchased Assets save and except for the express warranties given in Section 3.1. The Purchaser acknowledges that it has already or will satisfy itself with respect to all such matters. All conditions and warranties expressed or implied pursuant to the provisions of the *Sale of Goods Act of Ontario* do not apply hereto and have been waived by the Purchaser. Any documentation, materials or information provided by the Vendor to the Purchaser regarding the Purchased Assets, or any part thereof, was provided solely for the convenience of the Purchaser and is not warranted or represented to be complete or accurate and does not form part of this Agreement. The Purchaser shall and shall be deemed to rely entirely on its own inspectors and investigations concerning the Purchased Assets.

- (b) For greater certainty, the Vendor has not made and will not make any representation or warranty whatsoever as to (i) the existence or non-existence of Contaminants on the Premises, (ii) the compliance of the Premises with any Environmental Laws, (iii) the discharge of Contaminants or Environmental Activity from, on, or in relation to the Premises, and (iv) the existence, state, nature, identity, extent or effect of any investigations, administrative orders, control orders, stop orders, compliance orders or any other orders proceedings or actions under any Environmental Laws in relation to the Premises. The Purchaser acknowledges that it shall have no recourse against the Vendor with respect to the environmental condition of the Premises and has satisfied itself with respect to same.
- (c) The Purchaser shall indemnify and hold the Vendor harmless from any and all damages, claims, actions, losses, costs, liabilities or expenses suffered or incurred by the Vendor, directly or indirectly, as a result of or in connection with any of the following:
 - (i) the presence or release of any Contaminant in, on or under the Premises or the threat of a release;
 - (ii) any Environmental Activity relating to the Premises;
 - (iii) a breach by the Purchaser or those for whom the Purchaser is responsible of any Environmental Laws applicable to the Premises; or

- (iv) the release or threatened release of any Contaminant owned, managed, generated, disposed of, controlled or transported by or on behalf of the Purchaser.
(the "**Environmental Indemnity**")
- (d) The Purchaser acknowledges and agrees that the Vendor has provided no representation or warranty to the Purchaser as to whether the Purchaser will or will not be considered a "successor employer" pursuant to applicable employment laws.
- (e) This Section 3.3 shall not merge on Closing and is deemed incorporated by reference into all Closing Documents.

ARTICLE 4 CONDITIONS OF CLOSING

4.1 Conditions for the Benefit of the Purchaser

The obligation of the Purchaser to complete the Transaction is subject to the following conditions being fulfilled or performed at or prior to the Time of Closing:

- (a) Representations and Warranties: The representations and warranties of the Vendor made in or pursuant to this Agreement shall be true and accurate at the Time of Closing with the same force and effect as though such representations and warranties had been made as of the Time of Closing; and
- (b) Fulfillment of Obligations: the Vendor shall have complied in all material respects with all agreements and obligations herein agreed to be performed or caused to be performed by it at or prior to the Time of Closing.

The conditions contained in this Section 4.1 are inserted for the exclusive benefit of the Purchaser and may be waived in whole or in part by the Purchaser at any time without prejudice to any of its rights of termination in the event of non-performance of any other condition in whole or in part. If any of the conditions contained in Section 4.1 is not fulfilled or complied with at or prior to the time for the fulfillment of same, the Purchaser may terminate this Agreement by notice in writing to the Vendor.

4.2 Conditions for the Benefit of the Vendor

The obligation of the Vendor to complete the Transaction is subject to the following conditions being fulfilled or performed at or prior to the Time of Closing:

- (a) Representations and Warranties: The representations and warranties of the Purchaser made in or pursuant to this Agreement shall be true and accurate at the Time of Closing with the same force and effect as though such representations and warranties had been made as of the Time of Closing;
- (b) Fulfillment of Obligations: The Purchaser shall have complied in all material respects with all agreements and obligations herein agreed to be performed or caused to be performed by it at or prior to the Time of Closing; and
- (c) No Redemption or Loss of Control: the Vendor shall not have lost its ability to convey the Purchased Assets or any part thereof.

The conditions contained in this Section 4.2 hereof are inserted for the exclusive benefit of the Vendor and may be waived in whole or in part by the Vendor at any time without prejudice to any of the Vendor's rights of termination in the event of non-performance of any other condition in whole or in part. If any of the conditions contained in Section 4.2 hereof are not fulfilled or complied with at or prior to the Time of Closing, the Vendor may terminate this Agreement by notice in writing to the Purchaser.

4.3 Mutual Conditions

- (a) The obligations of each of the Vendor and the Purchaser to complete the Transaction is subject to the satisfaction of the following conditions precedent, which are for the mutual benefit of the Vendor and Purchaser:
 - (i) No Legal Action: No action or proceeding shall be pending or threatened by any person to enjoin, restrict or prohibit the completion of the Transaction or the right of the Purchaser to own the Purchased Assets after the Time of Closing; and
 - (ii) Approval Order and Vesting Order: Prior to the Closing, the Approval Order and Vesting Order shall be obtained and shall be Final.

The conditions contained in this Section 4.3 are inserted for the mutual benefit of the Vendor and the Purchaser and may be waived in whole or in part by the Vendor and the

Purchaser. If any of the conditions contained in this Section 4.3 are not fulfilled or complied with at or prior to the Time of Closing, the Vendor and the Purchaser may each terminate this Agreement by notice in writing to the other.

- (b) Subject to the availability of the Court, as soon as practicable after the execution of this Agreement by all parties, the Vendor shall file a motion with the Court for the issuance of, and shall use its best efforts to obtain, the Approval and Vesting Order. Notice of the motion seeking the issuance of the Approval and Vesting Order shall be served on the service list in the Companies' receivership proceeding, all Persons having a registered Encumbrance against the Purchased Assets, or any part thereof, and such other Persons as the Purchaser may reasonable request. Prior to the service of the motion to obtain the Approval and Vesting Order, the Vendor shall provide to Purchaser's Counsel the service list for the motion. If the Purchaser shall not have communicated its acceptance of, or provided comments in respect of, the proposed service list within two (2) business days of receipt of such list by the Purchaser's Counsel, the Purchaser shall be deemed to have approved such list.

4.4 Effect of Termination

In the event of termination of this Agreement at or prior to the Time of Closing pursuant to Sections 4.1, 4.2 or 4.3, all obligations of the Parties pursuant to this Agreement shall be at an end, the Deposit, with accrued interest, shall be returned to the Purchaser, without set-off or deduction, and neither party shall have any further liability or obligation to the other by virtue of or under this Agreement.

ARTICLE 5 CLOSING ARRANGEMENTS

5.1 Date, Place and Time of Closing

- (a) Unless otherwise agreed by the parties in writing, the Closing shall take place at the Time of Closing on the Closing Date at the offices of the Vendor's solicitor or as otherwise determined by mutual agreement of the parties in writing. The Vendor and the Purchaser acknowledge that the Transaction insofar as it relates to the Premises will be completed by electronic registration pursuant to Part III of the *Land Registration Reform Act*, R.S.O. 1990, c. L4, as amended. The Vendor and the Purchaser further acknowledge and agree that the delivery of documents and the release thereof to the

Vendor and the Purchaser shall be governed by a Document Registration Agreement to be entered into between the Purchaser's Counsel and the Vendor's Counsel substantially in the form of the Agreement adopted by the Law Society of Ontario, provided the Document Registration Agreement shall in no way be inconsistent with any of the terms or conditions of this Agreement.

- (b) In the event any issue is raised with respect to this Agreement which the Vendor determines impairs the ability of the Vendor to complete this Agreement or in the event that an action or proceeding shall be pending or threatened by any Person to enjoin, restrict or prohibit the completion of the Transaction or the right of the Purchaser to own the Purchased Assets after the Time of Closing, the Vendor may, but shall not be obliged to, extend the Closing Date up to, but not beyond, the Sunset Date in order to provide the Vendor with additional time to remove the impediment to the completion of the Transaction.

5.2 Deliveries at Closing

- (a) At or prior to the Closing, the Vendor shall deliver to the Purchaser the following:
- (i) a Statutory Declaration of the Vendor that it is not a non-resident of Canada within the meaning of Section 116 of the *Income Tax Act* (Canada);
 - (ii) a notarial copy of the Receivership Order, Approval and Vesting Order and such documents as necessary to register same against title to the Premises;
 - (iii) all keys, security cards, alarm codes and access codes for the Premises in the Vendor's possession;
 - (iv) the ETA Election, if applicable;
 - (v) a Certificate of the Vendor certifying that, except as disclosed in the Certificate, the Vendor has not been served with any Notice of Appeal with respect to the Receivership Order, Approval and Vesting Order, or any notice of any application, motion or proceeding seeking to set aside or vary the Receivership Order, Approval and Vesting Order or to enjoin, restrict or prohibit the Transaction;
 - (vi) a Certificate, dated the Closing Date, confirming that all representations and warranties of the Vendor contained in this Agreement are true as of the Time of Closing, with the same effect as though made on and as of the Time of Closing;

- (vii) an Acknowledgment, dated the Closing Date, that each of the conditions precedent in Section 4.2 of this Agreement have been fulfilled, performed or waived as of the Time of Closing;
 - (viii) an assignment for the Assumed Contracts;
 - (ix) the Receiver's Certificate;
 - (x) a Statement of Adjustments for the portion of the Purchase Price allocated to the Premises and Inventory, to be delivered not less than two (2) Business Days prior to Closing;
 - (xi) an undertaking by the Vendor to readjust all items on the statement of adjustments and the Estimated Inventory Value in accordance Section 2.7(c) until the earlier of (i) 120 days after the Closing Date, and (ii) the discharge of the Vendor as receiver;
 - (xii) the Vendor's non-merger Certificate relating to Section 6.2 in form and substance satisfactory to the Purchaser, acting reasonably;
 - (xiii) a receipt for the Purchase Price; and
 - (xiv) such further and other documentation as is referred to in this Agreement or as the Purchaser may reasonably require to give effect to this Agreement insofar as it relates to the completion of the Transaction.
- (b) At or prior to the Closing, the Purchaser shall deliver to the Vendor the following, each of which shall be in form and substance satisfactory to the Vendor, acting reasonably:
- (i) payment of the Closing Cash Payment payable to the Vendor, or as the Vendor may in writing direct, by certified cheque, bank draft, wire transfer or other immediately available funds;
 - (ii) an undertaking by the Purchaser to readjust all items on the statement of adjustments and the Estimated Inventory Value in accordance with Section 2.7(c) until the earlier of (i) 120 days after the Closing Date, and (ii) the discharge of the Vendor as receiver;
 - (iii) a Certificate, dated the Closing Date, confirming that all of the representations and warranties of the Purchaser contained in this Agreement are true as of the Time of Closing, with the same effect as though made on and as of the Time of Closing;

- (iv) an Acknowledgment dated the Closing Date, that each of the conditions precedent in Section 4.1 have been fulfilled, performed or waived as of the Time of Closing;
- (v) the Purchaser's non-merger certificate relating to Section 6.2 in form and substance satisfactory to the Vendor, acting reasonably;
- (vi) such directions, acknowledgments and other documents as may be necessary or desirable to ensure that the benefit of any reduction in the property taxes payable with respect to the Premises for the period prior to the Closing Date is received by the Vendor;
- (vii) payment or evidence of payment of applicable federal and provincial taxes or alternatively, appropriate exemption certificates, including the ETA Election;
- (viii) the Sales Tax Indemnity;
- (ix) the Environmental Indemnity; and
- (x) such further and other documentation as is referred to in this Agreement or as the Vendor may reasonably require to give effect to this Agreement insofar as it relates to the completion of the Transaction.

5.3 Possession of Assets

- (a) The Vendor shall remain in possession of the Purchased Assets until the Time of Closing. Upon the completion of the Transaction, the Vendor shall yield up possession of the Purchased Assets to the Purchaser and the Purchaser shall take possession of the Purchased Assets where situate. Title to the Purchased Assets shall not pass to the Purchaser until the completion of the Transaction and the Receiver's Certificate has been delivered to the Purchaser.
- (b) The Vendor shall be entitled, but shall not be obligated, to remove from the Premises any chattels, books, records, documents or other personal property situate on the Premises which does not form part of the Purchased Assets.

ARTICLE 6 GENERAL

6.1 Notices

Any notice or other communication required or permitted to be given hereunder shall be in writing and shall be delivered in person, transmitted by confirmed facsimile or sent by prepaid courier with tracking facilities addressed as follows:

(a) if to the Purchaser: 2071342 Ontario Inc.,
150 Hedgedale Blvd
Brampton, ON L6T 5L2
Attn: Paul Bhullar
Fax No. 905-453-0610
E-mail: paulb@interstatefreightsystems.com

With a copy to: Mand | Rai LLP
155 Rexdale Blvd, Suite 400
Toronto, ON M9W 5Z8
Attn: Paul Mand
Fax No.: 416-740-3480
Email: pmand@mandlaw.com

(which copy shall be required)

(b) if to the Vendor: MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3
Fax No.: (519-964-2210
Email: rob.smith@mnp.ca
Attn: Rob Smith

with a copy to:
(which copy shall be required)

Miller Thomson LLP
2010-255 Queens Avenue
London, ON N6A 5R8
Fax No.: (519) 858-8511
Email: tvanklink@millerthomson.com
Attn: Tony Van Klink

Any such notice or other communication shall be deemed to have been given and received on the day on which it was delivered or transmitted (or, if such day is not a Business Day, on the next following Business Day). Any party may at any time change its address for service from time to time by giving notice to the other party in accordance with this Section 6.1.

6.2 Survival Following Completion

Notwithstanding any other provision of this Agreement, Section 2.3, 2.5, 2.7(c), 2.10(b) and Article 3 shall survive the termination of this Agreement and the completion of the Transaction. Provided that upon the discharge of the Vendor as receiver, the Vendor's obligations by reason of same shall be at an end and the Vendor shall have no continuing obligations by reason thereof.

6.3 Assignment and Enurement

This Agreement may be assigned by the Purchaser to a company or companies to be incorporated by the Purchaser but the assignment of the Agreement shall not release the Purchaser from any liability for non-completion of this Agreement, including without limitation, the payment of the Purchase Price. The Purchaser, together with any party to which the Purchaser assigns this Agreement or any portion thereof, shall be jointly and severally liable for all obligations and liabilities of the Purchaser under this Agreement, including any obligations and liabilities arising from the failure to complete the Transaction. Any assignment of this Agreement by the Purchaser shall also be deemed to assign the Deposit (or a portion thereof). In the event that this Agreement is executed by the Purchaser "in trust" for another party, the party executing this document shall be personally liable for the fulfillment of the obligations of the Purchaser hereunder.

6.4 Expenses

Unless otherwise provided herein, the Vendor and the Purchaser shall be responsible for the expenses (including fees and expenses of legal advisors, accountants and other professional advisers) incurred by them, respectively, in connection with the negotiation and settlement of this Agreement and the completion of the Transaction. In the event of termination of this Agreement, other than as a result of non-fulfillment of a condition in Sections 4.1, 4.2 or 4.3, the obligation of each party to pay its own expenses will be subject to any rights of such party arising from a breach of this Agreement by the other party.

6.5 Further Assurances

Each of the parties shall promptly do, make, execute, deliver, or cause to be done, made, executed or delivered, all such further acts, documents and things as the other parties hereto may reasonably require from time to time after Closing at the expense of the requesting party for the purpose of giving effect to this Agreement and shall use reasonable efforts and take all

such steps as may be reasonably within its power to implement to their full extent the provisions of this Agreement. The Purchaser shall provide such reasonable assistance to the Vendor as the Vendor may require in the preparation and completion of various statutory and of the documentation required in connection with the administration of the receivership of the Companies. Provided that upon the discharge of the Vendor as receiver, the Vendor's obligations under this paragraph shall be at an end and the Vendor shall have no continuing obligation under this paragraph.

6.6 Access to Books and Records

For a period of two (2) years from the Closing Date or for such longer period as may be required by applicable laws, the Purchaser covenants and agrees to retain all original books and records relating to the Purchased Assets for the period prior to the Closing Date. During said six (6) year period, the Receiver shall have the right to inspect and to make copies of the same at any time upon reasonable request during normal business hours and upon reasonable notice for any proper purpose and without undue interference to the business operations of the Purchaser. The Purchaser shall have the right to have its representatives present during any such inspections.

6.7 Entire Agreement

This Agreement, including all Schedules referenced herein and attached hereto, constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements, understandings, negotiations and discussions, whether written or oral. There are no conditions, covenants, agreements, representations, warranties or other provisions, express or implied, collateral, statutory or otherwise, relating to the subject matter hereof except as herein provided. No reliance is placed by any party hereto on any warranty, representation, opinion, advice or assertion of fact made by any party hereto or its directors, officers, employees or agents, to any other party hereto or its directors, officers, employees or agents, except to the extent that the same has been reduced to writing and included in this Agreement.

6.8 Waiver, Amendment

Except as expressly provided in this Agreement, no amendment or waiver of this Agreement shall be binding unless executed in writing by the party to be bound thereby. No waiver of any provision of this Agreement shall constitute a waiver of any other provision, nor shall any waiver

of any provision of this Agreement constitute a continuing waiver unless otherwise expressly provided.

6.9 Currency

All references to dollar amounts or "\$" in this Agreement are references to the lawful money of Canada.

6.10 Rights Cumulative

The rights and remedies of the parties hereunder are cumulative and not alternative.

6.11 Vendor's Capacity

The Vendor is acting solely in its capacity as receiver of the Companies and shall have no personal or corporate liability under this Agreement.

6.12 Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein, and each of the parties irrevocably attorns to the Courts of the Province of Ontario.

6.13 Time of Essence

Time shall be of the essence of every provision of this Agreement provided that the time for doing or completing any matter provided for herein may be extended or abridged by an agreement in writing signed by the Vendor and the Purchaser or by their respective solicitors.

6.14 Execution and Delivery

This Agreement and any agreement or instrument delivered in accordance herewith, may be executed in counterparts, each of which shall constitute an original and all of which taken together shall constitute one and the same instrument. Transmission by facsimile or electronic transmission in "pdf" format of an executed counterpart of this Agreement shall be deemed to constitute due and sufficient delivery of such counterpart.

2071342 Ontario Inc.

Per: 

Name: Brijinder Pal Singh Bhullar
Title: President

I have authority to bind the Company

MNP Ltd., solely in its capacity as court appointed receiver of the assets, undertakings and properties of **1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited and 2542372 Ontario Inc.** and not in its personal or corporate capacities

Per: 

Rob Smith, CPA, CA, CIRP, LIT
Senior Vice-President

I have authority to bind the Vendor

SCHEDULE "A"**Businesses**

- Ultramar retail fuel station
- Express Mart convenience store

SCHEDULE "B"**Chattels**

- Six (6) double sided self-service diesel fueling pumps
- Three (3) double sided self-service petroleum fueling pumps
- All underground storage tanks
- All shelving and refrigeration equipment

SCHEDULE "C"**Leases**

- lease dated November 5, 2018 made between 2541899 Ontario Limited, as lessor, and Parkland Fuel Corporation, as lessee
- sublease dated August 13, 2019 made between Parkland Fuel Corporation, as lessor, and 2541899 Ontario Limited, as lessee

SCHEDULE "D"

Permitted Encumbrances

1. The reservations, limitations, provisos, conditions, restrictions and exceptions expressed in the letters patent or grant from the Crown and all statutory exceptions to title;
2. The provisions of governing municipal by-laws;
3. Municipal taxes, liens, charges, including hydro and water charges, rates and assessments accruing from day to day and not yet due and payable;
4. Any minor encroachments which might be revealed by an up to date survey of the Premises but which do not materially adversely affect the use and marketability of the Premises;
5. Any right of expropriation conferred upon, reserved to or vesting in Her Majesty the Queen in Right of Canada and Ontario;
6. Any agreements, restrictions or covenants that run with the Premises and any agreements with the municipal, utilities or public authorities provided that same have been complied with in all material respects and do not materially adversely affect the use and marketability of the Premises;
7. Any easements, rights of way or right of re-entry, which do not impair the intended use of the Premises, by the Purchaser, and provided that same have been complied within all material respects and do not materially adversely affect the use and marketability of the Premises;
8. The Leases; and
9. The following instruments registered on title to the Premises in the Essex Land Registry Office:

Reg. No.	Date	Instrument Type
12R13656	1994/12/22	PLAN REFERENCE
R1300094	1995/02/09	AGREEMENT
R1377520	1997/03/10	TRANSFER EASEMENT
R1412413	1998/01/14	AGREEMENT
CE776890	2017/06/19	NOTICE
CE859181	2018/11/13	NOTICE OF LEASE

SCHEDULE "E"

Premises

5470 Walker Road, Windsor (PIN: 70622-0310):

PART LOT 303 CON NTR SANDWICH EAST DESIGNATED AS PARTS 21 & 30 PL
12R13656; S/T R1377520; TOWN OF TECUMSEH

EXHIBIT “R”

LAND
REGISTRY
OFFICE #12

70622-0310 (LT)

PREPARED FOR Rebecca01
ON 2021/07/15 AT 13:57:37

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: PART LOT 303 CON NTR SANDWICH EAST DESIGNATED AS PARTS 21 & 30 PL 12R13656; S/T R1377520; TOWN OF TECUMSEH

PROPERTY REMARKS:

ESTATE/QUALIFIER:

FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:

DIVISION FROM 70622-0010

PIN CREATION DATE:

2011/11/01

OWNERS' NAMES

2541899 ONTARIO LIMITED

CAPACITY SHARE

ROWN

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 2011/11/01 **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 2001/09/26 **						
12R13656	1994/12/22	PLAN REFERENCE				C
R1300094	1995/02/09	AGREEMENT			THE TOWNSHIP OF SANDWICH SOUTH	C
R1377520	1997/03/10	TRANSFER EASEMENT	\$2	1088135 ONTARIO LIMITED	TOWNSHIP OF SANDWICH SOUTH	C
REMARKS: PTS 27 & 30 ON 12R-13656						
R1412413	1998/01/14	AGREEMENT		THE CORPORATION OF THE TOWNSHIP OF SANDWICH SOUTH	1088135 ONTARIO LIMITED	C
LT340769	2002/03/19	CHARGE		*** DELETED AGAINST THIS PROPERTY *** 1088135 ONTARIO LIMITED	PARKS, JON MARWOOD PARKS, KATHLEEN ANN	
CE361165	2008/12/23	APL VESTING ORDER		*** DELETED AGAINST THIS PROPERTY *** ONTARIO SUPERIOR COURT OF JUSTICE	PARKS, JON MARWOOD PARKS, KATHLEEN ANN	
12R23996	2009/06/18	PLAN REFERENCE				C

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.

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OFFICE #12

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
CE742171	2016/10/28	TRANSFER	\$679,000	PARKS, JON MARWOOD PARKS, KATHLEEN ANN	2541899 ONTARIO LIMITED	C
		REMARKS: PLANNING ACT STATEMENTS.				
CE742172	2016/10/28	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	QUEENWEST LEASING INC. 2131774 ONTARIO INC.	
CE742173	2016/10/28	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	QUEENWEST LEASING INC. 2131774 ONTARIO INC.	
		REMARKS: CE742172.				
CE754494	2017/01/16	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	2131774 ONTARIO INC.	
CE754503	2017/01/16	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	2131774 ONTARIO INC.	
		REMARKS: CE754494.				
CE776890	2017/06/19	NOTICE	\$1	2541899 ONTARIO LIMITED	THE CORPORATION OF THE TOWN OF TECUMSEH	C
		REMARKS: SITE PLAN CONTROL AGREEMENT				
CE787172	2017/08/16	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	QUEENWEST LEASING INC. 2131774 ONTARIO INC. MAHESH INDER SINGH DENTISTRY PROFESSIONAL CORPORATION CHADDHA, RAKESH CHADDHA, SAVITA CHENDRAH, VIJAYANTEE MARYA, CHANDER BHATIA, MAHAVIR SINGH	
CE787173	2017/08/16	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	QUEENWEST LEASING INC. 2131774 ONTARIO INC. MAHESH INDER SINGH DENTISTRY PROFESSIONAL CORPORATION CHADDHA, RAKESH CHADDHA, SAVITA CHENDRAH, VIJAYANTEE MARYA, CHANDER BHATIA, MAHAVIR SINGH	
		REMARKS: CE787172.				

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
CE787185	2017/08/16	DISCH OF CHARGE		*** COMPLETELY DELETED *** QUEENWEST LEASING INC. 2131774 ONTARIO INC.		
		REMARKS: CE742172.				
CE787186	2017/08/16	DISCH OF CHARGE		*** COMPLETELY DELETED *** 2131774 ONTARIO INC.		
		REMARKS: CE754494.				
CE800606	2017/10/27	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	2460993 ONTARIO INC. 1616292 ONTARIO LIMITED 1742240 ONTARIO INC. 2323583 ONTARIO INC. MALIC, MIRJANA	
CE800607	2017/10/27	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	2460993 ONTARIO INC. 1616292 ONTARIO LIMITED 1742240 ONTARIO INC. 2323583 ONTARIO INC. MALIC, MIRJANA	
		REMARKS: CE800606				
CE844904	2018/08/22	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	CLAYBAR CONTRACTING INC.	
CE853251	2018/10/09	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	BAJWA, GURCHARAN	
CE853252	2018/10/09	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	BAJWA, GURCHARAN	
		REMARKS: CE853251.				
CE859181	2018/11/13	NOTICE OF LEASE		PARKLAND FUEL CORPORATION		C
CE863792	2018/12/07	CHARGE	\$7,250,000	2541899 ONTARIO LIMITED	BANK OF MONTREAL	C
CE863793	2018/12/07	NO ASSGN RENT GEN		2541899 ONTARIO LIMITED	BANK OF MONTREAL	C
		REMARKS: CE863792.				
CE863800	2018/12/07	POSTPONEMENT		PARKLAND FUEL CORPORATION	BANK OF MONTREAL	C

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD	
		REMARKS: CE859181 TO CE863792.					
CE863894	2018/12/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** QUEENWEST LEASING INC. 2131774 ONTARIO INC. MAHESH INDER SINGH DENTISTRY PROFESSIONAL CORPORATION CHADDHA, RAKESH CHADDHA, SAVITA CHENDRAH, VIJAYANTEE MARYA, CHANDER BHATIA, MAHAVIR SINGH			
		REMARKS: CE787172.					
CE863895	2018/12/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** 2460993 ONTARIO INC. 1616292 ONTARIO LIMITED 1742240 ONTARIO INC. 2323583 ONTARIO INC. MALIC, MIRJANA			
		REMARKS: CE800606.					
CE864034	2018/12/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** CLAYBAR CONTRACTING INC.			
		REMARKS: CE844904.					
CE864121	2018/12/11	DISCH OF CHARGE		*** COMPLETELY DELETED *** BAJWA, GURCHARAN			
		REMARKS: CE853251.					
CE873368	2019/02/14	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	FAST CAPITAL INC. WALIA MART INC. BALBIR BHARWALIA		
CE873369	2019/02/14	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	FAST CAPITAL INC. WALIA MART INC. BHARWALIA, BALBIR		
		REMARKS: CE873368.					
CE896668	2019/07/16	CHARGE	\$2,500,000	2541899 ONTARIO LIMITED	QUEENWEST LEASING INC. 1616292 ONTARIO LIMITED CHADDHA, RAKESH	C	

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
CE896669	2019/07/16	NO ASSGN RENT GEN		2541899 ONTARIO LIMITED	CHADDHA, SAVITA 2323583 ONTARIO INC. KHANNA, NITI 2131774 ONTARIO INC. MALIC, MIRJANA KHANNA, DEEPAK QUEENWEST LEASING INC. 1616292 ONTARIO LIMITED CHADDHA, RAKESH CHADDHA, SAVITA 2323583 ONTARIO INC. KHANNA, NITI 2131774 ONTARIO INC. MALIC, MIRJANA KHANNA, DEEPAK	C
		REMARKS: CE896668.				
CE896836	2019/07/17	DISCH OF CHARGE		*** COMPLETELY DELETED *** FAST CAPITAL INC. WALIA MART INC. BALBIR BHARWALIA		
		REMARKS: CE873368.				
CE916522	2019/11/04	RESTRICTIONS ORDER		*** COMPLETELY DELETED *** ONTARIO SUPERIOR COURT OF JUSTICE	CANADIAN IMPERIAL BANK OF COMMERCE	
CE917785	2019/11/12	APL COURT ORDER		ONTARIO SUPERIOR COURT OF JUSTICE	MNP LTD.	C
		REMARKS: APPOINTING RECEIVER MNP LTD.				
CE998388	2021/03/25	APL AMEND ORDER		*** COMPLETELY DELETED *** ONTARIO SUPERIOR COURT OF JUSTICE	CANADIAN IMPERIAL BANK OF COMMERCE	
		REMARKS: CE916522				
CE1011358	2021/05/31	TRANSFER OF CHARGE		BANK OF MONTREAL	2323583 ONTARIO INC.	C
		REMARKS: CE863792.				
CE1011580	2021/06/01	TRANSFER OF CHARGE		2323583 ONTARIO INC.	2071342 ONTARIO INC.	C
		REMARKS: CE863792. CE1011358				
CE1013352	2021/06/10	APL OF SURV-CHRG		KHANNA, NITI	KHANNA, DEEPAK	C
		REMARKS: CE896668.				

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
CE1013499	2021/06/10	TRANSFER OF CHARGE		QUEENWEST LEASING INC. CHADDHA, RAKESH CHADDHA, SAVITA 2323583 ONTARIO INC. 2131774 ONTARIO INC. MALIC, MIRJANA KHANNA, DEEPAK	2071342 ONTARIO INC.	
REMARKS: CE896668.						

EXHIBIT “S”

ONTARIO PPSA SEARCH SUMMARY
Personal Property Security Act (Ontario)

284

Search services provided by



REQUESTOR	MNP LTD.
BUSINESS DEBTOR	2541899 ONTARIO LIMITED
TRANSACTION ID	1929608
NUMBER OF LIEN(S)	3
DATE SEARCHED	20OCT2021
FILE CURRENCY	19OCT2021

DISCLAIMER

PPSA CANADA's Easy To Read Search Summary ("**PPSA Canada's EasyView**") has been produced based on the search criteria you specified using data provided in the PPSA Electronic Response retrieved from the database maintained by the Province of Ontario Ministry of Government Services Personal Property Security Registration System. PPSA CANADA cannot be held responsible for the accuracy, reliability, or currency of the information provided by the Province of Ontario Ministry of Government Services Personal Property Security Registration System. You agree with consideration at the time of purchasing PPSA Canada's EasyView to assume all liability and you further indemnify PPSA Canada for any and all damages and costs resulting from any matter related to the content of PPSA Canada's EasyView. Users wishing to rely upon this information should consult directly with an Enquiry Response Certificate as there may be registrations that were made subsequent to the currency date of the search, but prior to the date the search was conducted. Please also note that the order in which the registrations are listed, and their dates of registration, are not necessarily indicative of the order of priority. No liability is undertaken by PPSA CANADA regarding the completeness, correctness, or the interpretation or use which may be made of PPSA Canada's EasyView.

1. **File #** 746220132
Type PPSA-5 yrs
Date Filed 2018-11-27
Expiry Date 2023-11-27
Registration # 20181127 0947 1590 4033

Debtors
2660556 ONTARIO LIMITED
Corp # 2660556
2541899 ONTARIO LIMITED
Corp # 2541899

Secured Parties
BANK OF MONTREAL

Collateral Classifications
Inventory 285
Equipment
Accounts
Other
Motor Vehicle

Type Assignment
Date Filed 2020-09-10
Registration # 20200910 1526 1590 1351

Reference Debtors
2541899 ONTARIO LIMITED

Secured Parties
ASSIGNOR: BANK OF MONTREAL
2323583 ONTARIO INC

Type Assignment
Date Filed 2021-06-10
Registration # 20210610 1332 1590 4477

Reference Debtors
2541899 ONTARIO LIMITED

Secured Parties
ASSIGNOR: 2323583 ONTARIO INC.
2071342 ONTARIO INC.

2. **File #** 753404454
Type PPSA-5 yrs
Date Filed 2019-07-16
Expiry Date 2024-07-16
Registration # 20190716 1438 1862 3718

Debtors
2541899 ONTARIO LIMITED

Secured Parties
QUEENWEST LEASING INC.
1616292 ONTARIO LIMITED
CHADDHA, RAKESH
CHADDHA, SAVITA
2323583 ONTARIO INC.
KHANNA, NITI
2131774 ONTARIO INC.
MALIC, MIRJANA
KHANNA, DEEPAK

Collateral Classifications
Inventory
Equipment
Accounts
Other
Motor Vehicle
No Fixed Date

Type Partial Assignment
Date Filed 2021-06-16
Registration # 20210616 1458 1590 5009

Reference Debtors
2541899 ONTARIO LIMITED

Secured Parties
ASSIGNOR: QUEENWEST LEASING INC.
2071342 ONTARIO INC.
ASSIGNOR: CHADDHA, RAKESH
ASSIGNOR: CHADDHA, SAVITA
ASSIGNOR: 2323583 ONTARIO INC.
ASSIGNOR: KHANNA, NITI
ASSIGNOR: 2131774 ONTARIO INC.
ASSIGNOR: MALIC, MIRJANA
ASSIGNOR: KHANNA, DEEPAK

3. **File #** 767959992
Type PPSA-03 yrs
Date Filed 2020-11-24
Expiry Date 2023-11-24
Registration # 20201124 1037 1295 0229

Debtors
1107943 ONTARIO INC.
1552838 ONTARIO INC.
1797598 ONTARIO LIMITED
2034039 ONTARIO INC.

Secured Parties
CANADIAN IMPERIAL BANK OF COMMERCE

Collateral Classifications
Inventory
Equipment
Accounts
Other
Motor Vehicle

2123618 ONTARIO LIMITED
2145744 ONTARIO LIMITED
2145754 ONTARIO LIMITED
2189788 ONTARIO INC.
2364507 ONTARIO LIMITED
2431264 ONTARIO INC.
2469244 ONTARIO LIMITED
2541899 ONTARIO LIMITED
2541900 ONTARIO LIMITED
2542372 ONTARIO INC.
2561534 ONTARIO LIMITED
2571279 ONTARIO INC.
2587984 ONTARIO INC.
2612550 ONTARIO LIMITED
2660556 ONTARIO LIMITED
2665448 ONTARIO LIMITED
5009770 ONTARIO LIMITED
5009771 ONTARIO LIMITED
1254044 ONTARIO LIMITED
1786675 ONTARIO LIMITED
1849722 ONTARIO LTD.

List of Secured Parties

287

Reg. Date	File Number	Reg. Number	Business Name
2018-11-27	746220132	20181127 0947 1590 4033	BANK OF MONTREAL
2019-07-16	753404454	20190716 1438 1862 3718	QUEENWEST LEASING INC.
2020-11-24	767959992	20201124 1037 1295 0229	CANADIAN IMPERIAL BANK OF COMMERCE

***** END OF EASYVIEW REPORT *****

EXHIBIT “T”

ONTARIO PPSA SEARCH SUMMARY
Personal Property Security Act (Ontario)

289

Search services provided by



REQUESTOR	MNP LTD.
BUSINESS DEBTOR	2660556 ONTARIO INC
TRANSACTION ID	1929226
NUMBER OF LIEN(S)	3
DATE SEARCHED	19OCT2021
FILE CURRENCY	18OCT2021

DISCLAIMER

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1.	File # 746220132 Type PPSA-5 yrs Date Filed 2018-11-27 Expiry Date 2023-11-27 Registration # 20181127 0947 1590 4033	Debtors 2660556 ONTARIO LIMITED Corp # 2660556 2541899 ONTARIO LIMITED Corp # 2541899	Secured Parties BANK OF MONTREAL	Collateral Classifications Inventory 290 Equipment Accounts Other Motor Vehicle
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Type Assignment Date Filed 2020-09-10 Registration # 20200910 1526 1590 1351	Reference Debtors 2541899 ONTARIO LIMITED	Secured Parties ASSIGNOR: BANK OF MONTREAL 2323583 ONTARIO INC
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Type Assignment Date Filed 2021-06-10 Registration # 20210610 1332 1590 4477	Reference Debtors 2541899 ONTARIO LIMITED	Secured Parties ASSIGNOR: 2323583 ONTARIO INC. 2071342 ONTARIO INC.
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2.	File # 753404769 Type PPSA-5 yrs Date Filed 2019-07-16 Expiry Date 2024-07-16 Registration # 20190716 1440 1862 3720	Debtors 2660556 ONTARIO LIMITED	Secured Parties QUEENWEST LEASING INC. 1616292 ONTARIO LIMITED CHADDHA, RAKESH CHADDHA, SAVITA 2323583 ONTARIO INC. KHANNA, NITI 2131774 ONTARIO INC. MALIC, MIRJANA KHANNA, DEEPAK	Collateral Classifications Inventory Equipment Accounts Other Motor Vehicle No Fixed Date
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3.	File # 767959992 Type PPSA-03 yrs Date Filed 2020-11-24 Expiry Date 2023-11-24 Registration # 20201124 1037 1295 0229	Debtors 1107943 ONTARIO INC. 1552838 ONTARIO INC. 1797598 ONTARIO LIMITED 2034039 ONTARIO INC. 2123618 ONTARIO LIMITED 2145744 ONTARIO LIMITED 2145754 ONTARIO LIMITED 2189788 ONTARIO INC. 2364507 ONTARIO LIMITED 2431264 ONTARIO INC. 2469244 ONTARIO LIMITED 2541899 ONTARIO LIMITED 2541900 ONTARIO LIMITED 2542372 ONTARIO INC.	Secured Parties CANADIAN IMPERIAL BANK OF COMMERCE	Collateral Classifications Inventory Equipment Accounts Other Motor Vehicle
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2561534 ONTARIO LIMITED
2571279 ONTARIO INC.
2587984 ONTARIO INC.
2612550 ONTARIO LIMITED
2660556 ONTARIO LIMITED
2665448 ONTARIO LIMITED
5009770 ONTARIO LIMITED
5009771 ONTARIO LIMITED
1254044 ONTARIO LIMITED
1786675 ONTARIO LIMITED
1849722 ONTARIO LTD.

List of Secured Parties

292

Reg. Date	File Number	Reg. Number	Business Name
2018-11-27	746220132	20181127 0947 1590 4033	BANK OF MONTREAL
2019-07-16	753404769	20190716 1440 1862 3720	QUEENWEST LEASING INC.
2020-11-24	767959992	20201124 1037 1295 0229	CANADIAN IMPERIAL BANK OF COMMERCE

***** END OF EASYVIEW REPORT *****

EXHIBIT “U”

Receiver's Consolidated Statement of Receipts and Disbursements
Dhillon Group of Companies
As at September 30, 2021

	Notes	Oil Heritage Road 1254044 Ontario Limited	Provincial Road 1786655 Ontario Limited 2189788 Ontario Inc. 1552838 Ontario Inc. 2034039 Ontario Inc.	Walker Road 2541899 Ontario Limited 2660556 Ontario Limited	Indian Road Burger King 2542372 Ontario Inc.	Oil Heritage Road Burger King 2431264 Ontario Inc.	Total
Receipts							
Miscellaneous refunds		28,183	14,568	2,116	-	-	44,867
Accounts receivable and cash on hand		55,674	782	-	1,012	1,326	58,794
Insurance proceeds		72,189	-	-	-	-	72,189
Intercompany advance to cover operating losses (125 to 266)		-	-	100,000	-	-	100,000
Advances from 2119187 Ontario Inc.		90,235	-	-	-	50,241	140,476
Proceeds of inventory	1	160,300	124,273	-	16,994	-	301,567
Rent and consignment fee revenue		632,153	17,557	95,261	-	-	744,971
Secured creditor advances		500,000	250,000	250,000	-	-	1,000,000
HST collected on sales		513,031	427,057	670,936	246,871	172,645	2,030,540
Net sales (from retail operations)		3,437,048	3,414,372	5,076,380	1,823,497	1,285,767	15,037,063
Proceeds of building and land		12,600,000	2,550,000	-	700,000	-	15,850,000
Total Receipts		18,088,813	6,798,609	6,194,692	2,788,375	1,509,978	35,380,468
Disbursements							
Filing fees paid to Official Receiver		(70)	(70)	(70)	(70)	(70)	(350)
Storage fees for books and records		(4,153)	-	-	-	-	(4,153)
Advertising		(1,082)	(1,082)	-	(1,082)	(1,082)	(4,327)
Bankruptcy Trustee fees		(8,475)	(8,475)	-	(8,475)	(8,475)	(33,900)
Miscellaneous operating expense		(4,975)	(3,091)	(1,764)	(61,383)	-	(71,213)
Third-party bookkeeping		(21,626)	(18,263)	(34,002)	(3,161)	(3,277)	(80,329)
Transfer to 2660556 Ontario Inc. to cover operating losses	2	(100,000)	-	-	-	-	(100,000)
Bank charges		(19,463)	(3,725)	(56,364)	(11,362)	(9,231)	(100,145)
Insurance		(45,211)	(13,385)	(41,829)	(3,979)	(7,290)	(111,694)
Municipal taxes and rent		(70,347)	(39,972)	-	(136,142)	-	(246,461)
Realtor commission and appraisal fees		(252,000)	-	(6,438)	-	-	(258,438)
Source deductions		(64,215)	(2,911)	-	(110,052)	(84,544)	(261,723)
Utilities		(123,875)	(48,766)	(79,791)	(45,789)	(2,141)	(300,362)
Royalty and advertising fees		(41,891)	(603)	(11,053)	(150,973)	(101,208)	(305,729)
Repairs and maintenance		(176,462)	(28,874)	(69,313)	(42,951)	(10,364)	(327,964)
Site management fees		(286,391)	(128,853)	(310,701)	-	-	(725,945)
Wages and payroll service		(303,176)	(21,139)	-	(506,009)	(397,716)	(1,228,040)
Fuel and food purchases		(3,058,734)	(3,232,933)	(4,488,515)	(684,868)	(422,502)	(11,887,553)
Receiver's fees and costs		(73,023)	(41,959)	(33,891)	(41,126)	-	(190,000)
Legal fees		(15,924)	(2,670)	(4,817)	(1,463)	-	(24,875)
HST paid on disbursements		(483,426)	(441,897)	(646,290)	(71,574)	(22,418)	(1,665,605)
Total Disbursements		(5,154,518)	(4,038,668)	(5,784,841)	(1,880,460)	(1,070,318)	(17,928,805)
Excess receipts over disbursements		12,934,295	2,759,941	409,852	907,915	439,660	17,451,662
Accrued receipts and provisional costs							
Closing cash payment from 2071342 Ontario Inc.	3	-	-	634,535	-	-	634,535
Provision for residual expenses and costs	4	(5,000)	(2,500)	(25,000)	(2,500)	(2,500)	(37,500)
Estimated fees to finalize administration	5	(19,069)	(19,069)	(47,319)	(19,069)	(11,300)	(115,825)
Unapproved Receiver fees	6	(527,908)	(218,151)	(394,005)	(278,604)	-	(1,418,667)
Unapproved legal fees	7	(108,698)	(31,737)	(137,320)	(28,270)	(1,466)	(307,492)
HST payable	8	-	-	-	(143,297)	(150,064)	(293,361)
Payment of Receiver's Certificates (including per-diem interest to November 30, 2021)		(588,026)	(295,068)	(295,068)	-	-	(1,178,162)
Reimburse 1254044 Ontario Limited for February 2021 advance	2	100,000	-	(100,000)	-	-	-
Total accrued costs and provisions		(1,148,700)	(566,525)	(364,177)	(471,739)	(165,330)	(2,716,472)
Total available for distribution		11,785,595	2,193,416	45,674	436,175	274,330	14,735,191
BMO Indebtedness (including per-diem interest to November 30, 2021)							
		(11,442,432)	(2,592,372)	(564,000)	(278,545)	(329,080)	(15,206,429)
Cross Guarantees	9	(343,163)	398,956	-	(110,543)	54,750	-
Projected final distribution		11,785,595	2,193,416	45,674	436,175	274,330	14,735,191
Balance of BMO indebtedness		(0)	(0)	(518,326)	47,088	(0)	(471,238)

Notes:

- 1) Advances from 2119187 Ontario Inc. to cover post-extension operating losses are net of post-closing operating receipts (funds collected on behalf of 211 pursuant to operating agreement for Burger King Wyoming).
- 2) On February 28, 2021 the Receiver transferred \$100,000 from 1254044 Ontario Limited to 2660556 Ontario Limited to cover ongoing operating costs. The Receiver intends to reimburse 125 from proceeds of the Closing Cash Payment due from 207 in respect of the proposed sale of Walker Road.
- 3) Pursuant to the terms of the proposed sale of Walker Road, the purchaser will pay a closing Cash Payment ("CCP") in consideration of the chattels, Receiver's certificate (including interest) and post July 9, 2020 professional fees. The CCP is discussed in Section 3.3.4 of the Receiver's Report. The proposed distribution of Walker Road proceeds is based on projected net receipts including the CCP.
- 4) Provision for costs that may arise after the Receiver's discharge including but not limited to i) storage locker rental fees and ii) costs to destroy books and records should director's refuse to retrieve same. The Receiver has undertaken to deliver any unused portion of provisional costs to BMO.
- 5) Accrued professional fees with respect to Oil Heritage Road, Provincial Road, Indian Road Burger King and Oil Heritage Road Burger King is the Receiver's best estimate for time it may incur dealing with residual CRA tax matters and finalizing statutory notices. Fee estimate for Walker Road assumes the proposed sale to 207 is approved and closes before November 30, 2021.
- 6) Unapproved Receiver fees are in respect of four invoices covering the period of December 1, 2019 through October 15, 2021 (as detailed in Section 5.1.4 of the Receiver's Report).
- 7) Unapproved legal fees are in respect of seventeen (17) invoices covering the period of December 21, 2019 through October 20, 2021 (as detailed in Section 5.1.7 of the Receiver's Report).
- 8) The Receiver will claim a refund for all HST paid, including HST to be paid on accrued costs and professional fee invoices. The Receiver has authorized CRA to apply all applicable credits it may receive in respect of CEWS applications for Sarnia Burger King and Wyoming Burger King against accrued HST payable of \$143,297 and \$150,064 respectively.
- 9) 125 guaranteed the debt owing to BMO by Provincial Road. The estimated surplus from 125 (\$343,163) has been applied against the Provincial Road shortfall. 2542372 guaranteed the debt owing to BMO by 1254044. The estimated surplus from 2542372 has been applied, through 125, against the Provincial Road shortfall. The residual 2542372 surplus will be available for distribution to creditors of 2542372 ranking behind BMO.

BMO Indebtedness Schedule

Principal at October 17, 2021 plus accrued interest to November 30, 2021

Entity	Company Loan			Receiver Certificate			Legal Fees
	17/10/2021	Per Diem	Nov 30 debt	17/10/2021	Per Diem	Nov 30 debt	
1254044 Ontario Limited	11,055,246	1,345	11,115,773	582,692	119	588,026	326,660
2431264 Ontario Inc.	320,264	35	321,821	-	-	-	7,259
2542372 Ontario Inc.	262,369	28	263,644	-	-	-	14,901
1786675 Ontario Limited	2,555,316	302	2,568,899	-	-	-	23,473
2660556 Ontario Limited	428,362	55	430,839	30,308	6	30,770	133,161
2189788 Ontario Inc.	-	-	-	290,634	59	295,068	-
	<u>14,621,558</u>	<u>1,765</u>	<u>14,700,976</u>	<u>903,635</u>	<u>184</u>	<u>913,864</u>	<u>505,453</u>

EXHIBIT “V”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

BANK OF MONTREAL

Applicant

and

**1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC.,
1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC.,
2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO
INC.**

Respondents

AFFIDAVIT OF ROB SMITH
(October 19, 2021)

I, Rob Smith, of the city of London, in the Province of Ontario, MAKE OATH AND SAY AS FOLLOWS:


1. I am a Senior Vice President and Licensed Insolvency Trustee at MNP Ltd. (“MNP”) and, as such, I have knowledge of the matters to which I hereinafter depose.
2. MNP was appointed as receiver (the “Receiver”), without security, of the assets, undertakings and properties of the above listed Respondents by the Ontario Superior Court of Justice on October 16 and 30, 2019.
3. The Receiver has prepared four Statements of Account in connection with its appointment as Receiver, totalling \$1,255,457.30 (inclusive of disbursements and before HST) detailing its services rendered and disbursements, as follows:

- a) an account dated January 5, 2021 for the period from December 1, 2019 to November 30, 2020 in the amount of \$915,000 inclusive of disbursements;
 - b) an account dated March 29, 2021 for the period December 3, 2020 to January 31, 2021 in the amount of \$45,457.31 inclusive of disbursements;
 - c) an account dated October 19, 2021 for the period from December 1, 2020 through June 30, 2021 in the amount of \$215,000 inclusive of disbursements; and,
 - d) an account dated October 19, 2021 for the period from July 1, 2021 through October 15, 2021 in the amount of \$80,000 inclusive of disbursements.
4. Attached hereto and marked as Exhibit "A" to this my Affidavit, is a copy of the Statements of Account.
5. The total hours per invoice are as follows:

January 5, 2021	3,847.2
March 29, 2021	152.0
October 19, 2021	883.0
October 19, 2021	337.0
Total	5,219.2

The total hours charged are 5,219.2. The average hourly rate is \$240.55.

6. To the best of my knowledge the rates charged by MNP in connection with the within matter are comparable to the rates charges by other insolvency professionals in the Southwestern Ontario market for the provision of similar services.
7. This Affidavit is made in support of a motion to, inter alia, approve the fees and disbursements of the Receiver.

SWORN before me at the City of)
 London, in the Province of Ontario)
 This 19th day of October 2021)
)

)
 A Commissioner, etc.)



Rob Smith

Melanie Rachelle Fuller, a Commissioner, etc.,
Province of Ontario, for MNP Ltd.
Expires March 20, 2022.


Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF ROB SMITH

Sworn before me

This 19th day of October 2021



A handwritten signature in blue ink, appearing to be 'M. Fuller', is written over a horizontal line.

Commissioner for taking Affidavits, etc

**Melanie Rachelle Fuller, a Commissioner, etc.,
Province of Ontario, for MBP Ltd.
Expires March 20, 2022.**

Invoice



Invoice Number : 9580933

Client Number : 0786966

Invoice Date : Jan 5 2021

Invoice Terms : Due Upon Receipt

1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc.,
1552838 Ontario Inc., and 2034039 Ontario Inc.
MNP Ltd.
1002-148 Fullarton St
London, ON N6A 5P3

For Professional Services Rendered :

Interim invoice for the period December 1, 2019 through November 30, 2020 for professional services rendered in our capacity as court-appointed receiver of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 2034039 Ontario Inc., 1786675 Ontario Limited, 2542372 Ontario Inc., 2660556 Ontario Limited, and 2541899 Ontario Limited (summary and detailed WIP reports attached)

Corporate Recovery Team	967,718.35
Corporate Finance Team	35,952.50
Disbursements	10,127.73
Less: Discretionary Discount	-98,798.58
Sub Total :	<hr/> 915,000.00
Harmonized Sales Tax :	<hr/> 118,950.00
Total (CAD) :	<hr/> 1,033,950.00 <hr/>

HST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees
148 FULLARTON STREET, SUITE 1002; LONDON ON; N6A 5P3
P: (519) 681-3328 F: (519) 964-2210 www.MNPDebt.ca

On the Run - Group of Companies
Summary of WIP December 1, 2019 to November 30, 2020

	General	Wyoming (OTR and Burger King)	Provincial Road (OTR)	Walker Road Ultramar	Sarnia Burger King	Total
MNP Staff						
Corporate Recovery Team						
<i>President/Senior Vice-President</i>						
Rob Smith	40,434.50	14,677.50	9,922.50	17,128.00	17,430.50	99,593.00
<i>Vice-President/Senior Manager</i>						
Brendan Hinton	76,473.50	212,708.50	67,877.00	88,391.00	113,986.50	559,436.50
Karen Liberty				3,240.00		3,240.00
Tom Ayres		5,569.50		2,093.50	6,596.50	14,259.50
	76,473.50	218,278.00	67,877.00	93,724.50	120,583.00	576,936.00
<i>Associate</i>						
Dalton Danis	2,047.50	10,926.50	7,670.00	5,570.50	9,067.50	35,282.00
Raj Dighe	1,911.00	24,492.00	10,010.00	7,774.00	9,360.00	53,547.00
Steve Haller	273.00	16,458.00	10,484.50	6,487.00	8,710.00	42,412.50
	4,231.50	51,876.50	28,164.50	19,831.50	27,137.50	131,241.50
<i>Administrative</i>						
Alex Ramos	12,763.00	8,981.50	7,211.45	5,179.30	3,257.50	37,392.75
Anne Nelligan	82,821.20	206.40				83,027.60
Angela Liu	43.40					43.40
Heather Uraski	27.80					27.80
Jessie Hue		725.60				725.60
Jim Guo		68.80				68.80
Klodiana Hoxha		21,679.50		9,238.00	5,289.50	36,207.00
Trina Brumingham	27.50					27.50
Yatri Vagadia	422.40	1,813.00	-	-	192.00	2,427.40
	96,105.30	33,474.80	7,211.45	14,417.30	8,739.00	159,947.85
Total Corporate Recovery Team	217,244.80	318,306.80	113,175.45	145,101.30	173,890.00	967,718.35
Corporate Finance Team						
<i>Partner</i>						
Jason Burgess	2,557.50					2,557.50
<i>Associate</i>						
Brandon Logel	7,286.50					7,286.50
Robbie Epstein	26,108.50					26,108.50
Total Corporate Finance Team	\$ 35,952.50	\$ -	\$ -	\$ -	\$ -	\$ 35,952.50
Total Professional Fees	\$ 253,197.30	\$ 318,306.80	\$ 113,175.45	\$ 145,101.30	\$ 173,890.00	\$ 1,003,670.85
Disbursements						
Mileage	113.84	2,194.12	1,935.76	2,471.41	2,445.30	9,160.43
Other	967.30					967.30
Total Disbursements	\$ 1,081.14	\$ 2,194.12	\$ 1,935.76	\$ 2,471.41	\$ 2,445.30	\$ 10,127.73
Payment Allocation						
Gross Fees	915,000.00	384,070.53	178,680.82	211,142.32	239,904.91	1,013,798.58
Adjustment	-	37,429.15	- 17,413.13	- 20,576.63	- 23,379.66	- 98,798.58
Net Fees		346,641.38	161,267.69	190,565.69	216,525.25	915,000.00
HST		45,063.38	20,964.80	24,773.54	28,148.28	118,950.00
Total		391,704.76	182,232.48	215,339.23	244,673.53	1,033,950.00

On the Run - General Receivership
WIP Report Dec 1, 2019 to November 30, 2020

Date	Description	Units	Rate	Amount	Notes
04-Dec-2019	Alexandra Ramos	1.00	145.00	145.00	prepared cheque and wire requests for invoice payments
05-Dec-2019	Alexandra Ramos	1.50	145.00	217.50	prepared cheques for mail out
09-Dec-2019	Alexandra Ramos	.30	145.00	43.50	prepared and sent wires to reimburse BDO
10-Dec-2019	Alexandra Ramos	.50	145.00	72.50	sent request to BMO to refund for wires charged
16-Dec-2019	Alexandra Ramos	3.00	145.00	435.00	cheque/wire requests for disbursements
17-Dec-2019	Alexandra Ramos	1.50	145.00	217.50	cheque/wire requests for disbursements
30-Dec-2019	Alexandra Ramos	3.00	145.00	435.00	cheque/wire requests for disbursements; couriers
31-Dec-2019	Alexandra Ramos	.30	145.00	43.50	prepared courier to be sent out.
07-Jan-2020	Alexandra Ramos	.30	145.00	43.50	prepared package for courier
08-Jan-2020	Alexandra Ramos	2.00	145.00	290.00	finalize newspaper ad; sent to numerous publications and arrange posting; review and request payment for invoices
08-Jan-2020	Alexandra Ramos	.50	145.00	72.50	prepared cheques for mail out
08-Jan-2020	Alexandra Ramos	.50	145.00	72.50	print paystubs and prepare for mailout
13-Jan-2020	Alexandra Ramos	.50	145.00	72.50	cheque request for disbursements
20-Jan-2020	Alexandra Ramos	3.00	145.00	435.00	cheque/wire requests for disbursements
21-Jan-2020	Alexandra Ramos	3.00	145.00	435.00	cheque/wire requests for disbursements
27-Jan-2020	Alexandra Ramos	.50	145.00	72.50	cheque/wire requests for disbursements
28-Jan-2020	Alexandra Ramos	1.00	145.00	145.00	cheque/wire requests for disbursements
29-Jan-2020	Alexandra Ramos	1.00	145.00	145.00	filed away several wire and invoice requisitions
29-Jan-2020	Alexandra Ramos	2.00	145.00	290.00	preparing several invoices for payment
03-Feb-2020	Alexandra Ramos	1.00	145.00	145.00	prepared cheques for mail out and filed away invoice requests
04-Feb-2020	Alexandra Ramos	2.00	145.00	290.00	cheque/wire requests for disbursements
05-Feb-2020	Alexandra Ramos	.50	145.00	72.50	wires
06-Feb-2020	Alexandra Ramos	1.50	145.00	217.50	cheque/wire requests for disbursements
10-Feb-2020	Alexandra Ramos	4.00	145.00	580.00	cheque/wire requests for disbursements
11-Feb-2020	Alexandra Ramos	.40	145.00	58.00	call with Enbridge re invoice received
20-Feb-2020	Alexandra Ramos	2.50	145.00	362.50	cheque/wire requests for disbursements
02-Mar-2020	Alexandra Ramos	.50	145.00	72.50	sorting out Imperial tobacco EFT's
02-Mar-2020	Alexandra Ramos	1.00	145.00	145.00	prepared letters and couriers for deposit returns
03-Mar-2020	Alexandra Ramos	1.00	145.00	145.00	prepare invoices and wires
04-Mar-2020	Alexandra Ramos	1.00	145.00	145.00	file banking documents
05-Mar-2020	Alexandra Ramos	1.50	145.00	217.50	cheque/wire requests for disbursements
19-Mar-2020	Alexandra Ramos	3.00	145.00	435.00	cheque/wire requests for disbursements
24-Mar-2020	Alexandra Ramos	2.00	145.00	290.00	cheque/wire requests for disbursements
25-Mar-2020	Alexandra Ramos	2.50	145.00	362.50	cheque/wire requests for disbursements
25-Mar-2020	Alexandra Ramos	.50	145.00	72.50	cheque/wire requests for disbursements
30-Mar-2020	Alexandra Ramos	.50	145.00	72.50	cheque/wire requests for disbursements
31-Mar-2020	Alexandra Ramos	5.50	145.00	797.50	cheque/wire requests for disbursements; full reconciliation of Imperial Tobacco invoices and EFT's
02-Apr-2020	Alexandra Ramos	4.50	145.00	652.50	cheque/wire requests for disbursements
13-Apr-2020	Alexandra Ramos	4.50	145.00	652.50	cheque/wire requests for disbursements
15-Apr-2020	Alexandra Ramos	2.00	145.00	290.00	cheque/wire requests for disbursements
29-Apr-2020	Alexandra Ramos	.50	145.00	72.50	add additional invoices and credit memo's to Imperial reconciliation
04-May-2020	Alexandra Ramos	4.00	145.00	580.00	cheque/wire requests for disbursements
05-May-2020	Alexandra Ramos	5.00	145.00	725.00	cheque/wire requests for disbursements
13-May-2020	Alexandra Ramos	3.00	145.00	435.00	cheque/wire requests for disbursements
09-Jun-2020	Alexandra Ramos	1.00	149.00	149.00	organized all invoices by companies

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Date	Description	Units	Rate	Amount	Notes
10-Jun-2020	Alexandra Ramos	2.00	149.00	298.00	cheque/wire requests for disbursements
17-Jun-2020	Alexandra Ramos	1.50	149.00	223.50	cheque/wire requests for disbursements
24-Jun-2020	Alexandra Ramos	3.00	149.00	447.00	cheque/wire requests for disbursements
02-Jul-2020	Alexandra Ramos	.50	149.00	74.50	cheque/wire requests for disbursements
		87.80		12,763.00	
09-Jan-2020	Angela Liu	.20	217.00	43.40	Post teaser to website
		.20		43.40	
02-Dec-2019	Anne Nelligan	2.70	168.00	453.60	posting, wires, USD cash exchange et
03-Dec-2019	Anne Nelligan	4.00	168.00	672.00	banking
04-Dec-2019	Anne Nelligan	2.00	168.00	336.00	posting and saving doc's
05-Dec-2019	Anne Nelligan	1.30	168.00	218.40	cheques and scanning
06-Dec-2019	Anne Nelligan	2.00	168.00	336.00	banking
09-Dec-2019	Anne Nelligan	4.50	168.00	756.00	banking - eft's, wires and cheques
10-Dec-2019	Anne Nelligan	2.50	168.00	420.00	posting and banking
11-Dec-2019	Anne Nelligan	2.50	168.00	420.00	cheques and posting
12-Dec-2019	Anne Nelligan	4.30	168.00	722.40	deposit for all 5 accounts
13-Dec-2019	Anne Nelligan	3.00	168.00	504.00	posting and cheques
16-Dec-2019	Anne Nelligan	2.00	168.00	336.00	banking, posting saving
17-Dec-2019	Anne Nelligan	3.20	168.00	537.60	banking, cheques, EFT
18-Dec-2019	Anne Nelligan	2.50	168.00	420.00	banking and cheques
18-Dec-2019	Anne Nelligan	.50	168.00	84.00	cheques
19-Dec-2019	Anne Nelligan	.30	168.00	50.40	cheques
20-Dec-2019	Anne Nelligan	5.30	168.00	890.40	banking and posting
27-Dec-2019	Anne Nelligan	3.90	168.00	655.20	banking
02-Jan-2020	Anne Nelligan	2.60	168.00	436.80	banking
03-Jan-2020	Anne Nelligan	1.00	168.00	168.00	cheques
03-Jan-2020	Anne Nelligan	3.10	168.00	520.80	banking
03-Jan-2020	Anne Nelligan	.30	168.00	50.40	cheques and saving doc's
06-Jan-2020	Anne Nelligan	3.00	168.00	504.00	posting
07-Jan-2020	Anne Nelligan	3.50	168.00	588.00	banking
08-Jan-2020	Anne Nelligan	2.50	168.00	420.00	cheques
09-Jan-2020	Anne Nelligan	.50	168.00	84.00	cheques
10-Jan-2020	Anne Nelligan	4.00	168.00	672.00	banking
10-Jan-2020	Anne Nelligan	1.50	168.00	252.00	EFT Wires
13-Jan-2020	Anne Nelligan	3.40	168.00	571.20	posting and cheques
14-Jan-2020	Anne Nelligan	4.00	168.00	672.00	cheques and posting
15-Jan-2020	Anne Nelligan	2.00	168.00	336.00	banking - posting correcting USD
16-Jan-2020	Anne Nelligan	4.50	168.00	756.00	banking
17-Jan-2020	Anne Nelligan	2.80	168.00	470.40	cheques
20-Jan-2020	Anne Nelligan	1.00	168.00	168.00	posting deposits and weekend transactions
22-Jan-2020	Anne Nelligan	3.00	168.00	504.00	banking and cheques
22-Jan-2020	Anne Nelligan	1.00	168.00	168.00	banking corrections for Rec's
24-Jan-2020	Anne Nelligan	4.00	168.00	672.00	banking

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Date	Description	Units	Rate	Amount	Notes
27-Jan-2020	Anne Nelligan	.20	168.00	33.60	cheques
27-Jan-2020	Anne Nelligan	1.40	168.00	235.20	Posting EFT's
28-Jan-2020	Anne Nelligan	2.70	168.00	453.60	banking
28-Jan-2020	Anne Nelligan	.50	168.00	84.00	saving doc's and chq rec
29-Jan-2020	Anne Nelligan	2.20	168.00	369.60	posting and cheques
29-Jan-2020	Anne Nelligan	.50	168.00	84.00	Posting and deposit and cheques
30-Jan-2020	Anne Nelligan	3.70	168.00	621.60	banking
31-Jan-2020	Anne Nelligan	2.40	168.00	403.20	cheques and postings
31-Jan-2020	Anne Nelligan	2.50	168.00	420.00	cheques and posting
10-Feb-2020	Anne Nelligan	1.00	168.00	168.00	cheques
11-Feb-2020	Anne Nelligan	5.00	168.00	840.00	banking
12-Feb-2020	Anne Nelligan	1.00	168.00	168.00	cheques
13-Feb-2020	Anne Nelligan	.50	168.00	84.00	scanning
14-Feb-2020	Anne Nelligan	3.50	168.00	588.00	banking
18-Feb-2020	Anne Nelligan	2.00	168.00	336.00	posting
19-Feb-2020	Anne Nelligan	2.60	168.00	436.80	OSB efilng and fees and postings
19-Feb-2020	Anne Nelligan	2.50	168.00	420.00	cheques and posting
20-Feb-2020	Anne Nelligan	1.00	168.00	168.00	postings
21-Feb-2020	Anne Nelligan	2.50	168.00	420.00	deposit corrections and scanning
21-Feb-2020	Anne Nelligan	3.50	168.00	588.00	banking
24-Feb-2020	Anne Nelligan	1.00	168.00	168.00	posting debit and credit transactions
25-Feb-2020	Anne Nelligan	1.30	168.00	218.40	cheques
26-Feb-2020	Anne Nelligan	1.50	168.00	252.00	posting deposits and debits
27-Feb-2020	Anne Nelligan	1.80	168.00	302.40	banking
28-Feb-2020	Anne Nelligan	2.00	168.00	336.00	posting and saving doc's
02-Mar-2020	Anne Nelligan	1.00	168.00	168.00	posting
03-Mar-2020	Anne Nelligan	.50	168.00	84.00	cheques
04-Mar-2020	Anne Nelligan	3.00	168.00	504.00	Banking and cheques
05-Mar-2020	Anne Nelligan	.50	168.00	84.00	cheques
06-Mar-2020	Anne Nelligan	4.00	168.00	672.00	banking
09-Mar-2020	Anne Nelligan	1.50	168.00	252.00	Posting weekend transactions
10-Mar-2020	Anne Nelligan	2.00	168.00	336.00	cheques and posting
11-Mar-2020	Anne Nelligan	2.00	168.00	336.00	posting and cheques
13-Mar-2020	Anne Nelligan	5.00	168.00	840.00	banking and finding error in deposit
16-Mar-2020	Anne Nelligan	1.00	168.00	168.00	cheques and saving doc's
17-Mar-2020	Anne Nelligan	4.00	168.00	672.00	banking
23-Mar-2020	Anne Nelligan	2.00	168.00	336.00	cheques
23-Mar-2020	Anne Nelligan	1.00	168.00	168.00	banking
24-Mar-2020	Anne Nelligan	2.50	168.00	420.00	banking
25-Mar-2020	Anne Nelligan	1.70	168.00	285.60	cheques and emails about the file
26-Mar-2020	Anne Nelligan	1.00	168.00	168.00	chq and saving doc's
27-Mar-2020	Anne Nelligan	1.50	168.00	252.00	Saving doc's
30-Mar-2020	Anne Nelligan	1.00	168.00	168.00	cheques and banking
31-Mar-2020	Anne Nelligan	2.00	168.00	336.00	deposits and efts
01-Apr-2020	Anne Nelligan	4.30	168.00	722.40	Postings

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Date	Description	Units	Rate	Amount	Notes
02-Apr-2020	Anne Nelligan	4.00	168.00	672.00	posting and cheques
03-Apr-2020	Anne Nelligan	3.00	168.00	504.00	Banking
03-Apr-2020	Anne Nelligan	.50	168.00	84.00	postings
14-Apr-2020	Anne Nelligan	1.20	168.00	201.60	postings
14-Apr-2020	Anne Nelligan	1.50	168.00	252.00	cheques
15-Apr-2020	Anne Nelligan	3.00	168.00	504.00	posting and cheques
16-Apr-2020	Anne Nelligan	2.50	168.00	420.00	Counting Cash
17-Apr-2020	Anne Nelligan	.50	168.00	84.00	finding and fixing posting
21-Apr-2020	Anne Nelligan	.50	168.00	84.00	correcting postings
23-Apr-2020	Anne Nelligan	1.50	168.00	252.00	Chq posting
24-Apr-2020	Anne Nelligan	.80	168.00	134.40	cheques
28-Apr-2020	Anne Nelligan	4.40	168.00	739.20	posting
29-Apr-2020	Anne Nelligan	1.00	168.00	168.00	banking
29-Apr-2020	Anne Nelligan	2.20	168.00	369.60	Postings
30-Apr-2020	Anne Nelligan	2.30	168.00	386.40	Posting
01-May-2020	Anne Nelligan	5.00	168.00	840.00	posting
04-May-2020	Anne Nelligan	6.00	168.00	1,008.00	posting and cheques
06-May-2020	Anne Nelligan	2.00	168.00	336.00	postings cheques
07-May-2020	Anne Nelligan	.50	168.00	84.00	cheques
08-May-2020	Anne Nelligan	2.50	168.00	420.00	postings and chq corrections
11-May-2020	Anne Nelligan	3.00	168.00	504.00	Postings
12-May-2020	Anne Nelligan	3.50	168.00	588.00	cheques and postings
13-May-2020	Anne Nelligan	.50	168.00	84.00	cheques and call to Brendan
13-May-2020	Anne Nelligan	1.00	168.00	168.00	banking
14-May-2020	Anne Nelligan	6.80	168.00	1,142.40	banking
15-May-2020	Anne Nelligan	3.00	168.00	504.00	cheques and banking
20-May-2020	Anne Nelligan	.30	168.00	50.40	cheques
22-May-2020	Anne Nelligan	1.50	168.00	252.00	cheques and posting
25-May-2020	Anne Nelligan	4.50	168.00	756.00	cheques and postings
27-May-2020	Anne Nelligan	.70	168.00	117.60	banking
28-May-2020	Anne Nelligan	1.50	168.00	252.00	postings
29-May-2020	Anne Nelligan	1.00	168.00	168.00	postings
29-May-2020	Anne Nelligan	.50	168.00	84.00	cheques
01-Jun-2020	Anne Nelligan	.20	172.00	34.40	stop cheque
01-Jun-2020	Anne Nelligan	1.50	172.00	258.00	cheques
01-Jun-2020	Anne Nelligan	.20	172.00	34.40	stop cheque
02-Jun-2020	Anne Nelligan	3.50	172.00	602.00	banking
02-Jun-2020	Anne Nelligan	1.00	172.00	172.00	cheques
03-Jun-2020	Anne Nelligan	2.00	172.00	344.00	mailings and banking
03-Jun-2020	Anne Nelligan	.20	172.00	34.40	cheques
04-Jun-2020	Anne Nelligan	1.00	172.00	172.00	posting
04-Jun-2020	Anne Nelligan	2.00	172.00	344.00	cheques
08-Jun-2020	Anne Nelligan	.70	172.00	120.40	cheques and postings
08-Jun-2020	Anne Nelligan	.50	172.00	86.00	cheques and posting
09-Jun-2020	Anne Nelligan	5.00	172.00	860.00	postings

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09-Jun-2020	Anne Nelligan	.50	172.00	86.00	cheques and posting
10-Jun-2020	Anne Nelligan	2.00	172.00	344.00	cheques and posting
11-Jun-2020	Anne Nelligan	1.00	172.00	172.00	postings
12-Jun-2020	Anne Nelligan	1.00	172.00	172.00	cheques mailing
15-Jun-2020	Anne Nelligan	1.40	172.00	240.80	Postings
16-Jun-2020	Anne Nelligan	1.00	172.00	172.00	postings
17-Jun-2020	Anne Nelligan	.50	172.00	86.00	postings
18-Jun-2020	Anne Nelligan	1.00	172.00	172.00	banking and postings
19-Jun-2020	Anne Nelligan	1.00	172.00	172.00	cheques and postings
22-Jun-2020	Anne Nelligan	1.00	172.00	172.00	cheques
23-Jun-2020	Anne Nelligan	6.00	172.00	1,032.00	banking
24-Jun-2020	Anne Nelligan	3.60	172.00	619.20	banking
24-Jun-2020	Anne Nelligan	1.50	172.00	258.00	cheques
25-Jun-2020	Anne Nelligan	.50	172.00	86.00	call from Miller Thomson about invoices
25-Jun-2020	Anne Nelligan	1.00	172.00	172.00	cheques
26-Jun-2020	Anne Nelligan	3.00	172.00	516.00	postings
26-Jun-2020	Anne Nelligan	.30	172.00	51.60	mailing cheques
29-Jun-2020	Anne Nelligan	1.50	172.00	258.00	postings
29-Jun-2020	Anne Nelligan	.30	172.00	51.60	banking
30-Jun-2020	Anne Nelligan	.20	172.00	34.40	cheque
30-Jun-2020	Anne Nelligan	.50	172.00	86.00	Posting
02-Jul-2020	Anne Nelligan	4.00	172.00	688.00	posting and cheques and deposits
03-Jul-2020	Anne Nelligan	.50	172.00	86.00	postings
03-Jul-2020	Anne Nelligan	2.00	172.00	344.00	banking
06-Jul-2020	Anne Nelligan	1.00	172.00	172.00	deposit and posting
09-Jul-2020	Anne Nelligan	1.50	172.00	258.00	cheques and postings
09-Jul-2020	Anne Nelligan	1.00	172.00	172.00	cheques
10-Jul-2020	Anne Nelligan	2.00	172.00	344.00	cheques
10-Jul-2020	Anne Nelligan	1.50	172.00	258.00	mailing of cheques and printing
13-Jul-2020	Anne Nelligan	6.00	172.00	1,032.00	banking
14-Jul-2020	Anne Nelligan	1.50	172.00	258.00	cheques
14-Jul-2020	Anne Nelligan	1.00	172.00	172.00	banking
15-Jul-2020	Anne Nelligan	2.50	172.00	430.00	postings
15-Jul-2020	Anne Nelligan	.40	172.00	68.80	checking wires
15-Jul-2020	Anne Nelligan	.20	172.00	34.40	cheque
17-Jul-2020	Anne Nelligan	1.50	172.00	258.00	postings and cheques
20-Jul-2020	Anne Nelligan	1.00	172.00	172.00	Postings
21-Jul-2020	Anne Nelligan	1.00	172.00	172.00	postings and chq
22-Jul-2020	Anne Nelligan	2.30	172.00	395.60	banking and posting
23-Jul-2020	Anne Nelligan	1.00	172.00	172.00	posting banking deposits
23-Jul-2020	Anne Nelligan	1.50	172.00	258.00	postings and cheques
27-Jul-2020	Anne Nelligan	1.00	172.00	172.00	postings and wires
28-Jul-2020	Anne Nelligan	4.50	172.00	774.00	deposit
29-Jul-2020	Anne Nelligan	2.00	172.00	344.00	posting and cheques
29-Jul-2020	Anne Nelligan	1.00	172.00	172.00	postings

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Date	Description	Units	Rate	Amount	Notes
30-Jul-2020	Anne Nelligan	.50	172.00	86.00	UPS
30-Jul-2020	Anne Nelligan	.50	172.00	86.00	banking
31-Jul-2020	Anne Nelligan	1.00	172.00	172.00	bank postings
31-Jul-2020	Anne Nelligan	.50	172.00	86.00	banking
11-Aug-2020	Anne Nelligan	3.20	172.00	550.40	cheques and postings
12-Aug-2020	Anne Nelligan	3.10	172.00	533.20	posting and cheques
12-Aug-2020	Anne Nelligan	1.50	172.00	258.00	postings and cheques
13-Aug-2020	Anne Nelligan	.50	172.00	86.00	cheques
13-Aug-2020	Anne Nelligan	5.00	172.00	860.00	banking
14-Aug-2020	Anne Nelligan	.70	172.00	120.40	cheques and posting
14-Aug-2020	Anne Nelligan	3.00	172.00	516.00	banking
17-Aug-2020	Anne Nelligan	1.00	172.00	172.00	postings
18-Aug-2020	Anne Nelligan	1.00	172.00	172.00	postings
19-Aug-2020	Anne Nelligan	.50	172.00	86.00	posting
20-Aug-2020	Anne Nelligan	1.50	172.00	258.00	cheques and posting
21-Aug-2020	Anne Nelligan	1.00	172.00	172.00	cheques posting and questions
24-Aug-2020	Anne Nelligan	1.50	172.00	258.00	postings and UPS
25-Aug-2020	Anne Nelligan	.50	172.00	86.00	posting and cheques
25-Aug-2020	Anne Nelligan	2.50	172.00	430.00	Banking
26-Aug-2020	Anne Nelligan	1.50	172.00	258.00	posting and cheques
27-Aug-2020	Anne Nelligan	2.20	172.00	378.40	banking
27-Aug-2020	Anne Nelligan	.20	172.00	34.40	email about deposit
27-Aug-2020	Anne Nelligan	1.00	172.00	172.00	posting cheques and banking emails
31-Aug-2020	Anne Nelligan	3.50	172.00	602.00	postings
01-Sep-2020	Anne Nelligan	.70	172.00	120.40	banking
02-Sep-2020	Anne Nelligan	2.00	172.00	344.00	postings
03-Sep-2020	Anne Nelligan	1.50	172.00	258.00	postings
08-Sep-2020	Anne Nelligan	2.10	172.00	361.20	banking and organizing
09-Sep-2020	Anne Nelligan	1.50	172.00	258.00	cheques and EFT's
09-Sep-2020	Anne Nelligan	2.00	172.00	344.00	cleaning
10-Sep-2020	Anne Nelligan	4.30	172.00	739.60	deposit
10-Sep-2020	Anne Nelligan	1.00	172.00	172.00	posting
15-Sep-2020	Anne Nelligan	3.00	172.00	516.00	posting and cheques
16-Sep-2020	Anne Nelligan	.50	172.00	86.00	posting and filing
17-Sep-2020	Anne Nelligan	.50	172.00	86.00	postings
18-Sep-2020	Anne Nelligan	2.00	172.00	344.00	banking
21-Sep-2020	Anne Nelligan	2.50	172.00	430.00	postings
22-Sep-2020	Anne Nelligan	2.50	172.00	430.00	cheques and postings filing
23-Sep-2020	Anne Nelligan	2.20	172.00	378.40	postings
23-Sep-2020	Anne Nelligan	1.00	172.00	172.00	banking
24-Sep-2020	Anne Nelligan	2.50	172.00	430.00	banking
24-Sep-2020	Anne Nelligan	.30	172.00	51.60	daily posting OTRW
25-Sep-2020	Anne Nelligan	.80	172.00	137.60	cheques and deposit corrections
28-Sep-2020	Anne Nelligan	.70	172.00	120.40	cheques
29-Sep-2020	Anne Nelligan	1.80	172.00	309.60	postings and cheques

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Date	Description	Units	Rate	Amount	Notes
30-Sep-2020	Anne Nelligan	1.50	172.00	258.00	postings and cheques
01-Oct-2020	Anne Nelligan	2.00	172.00	344.00	postings
02-Oct-2020	Anne Nelligan	5.00	172.00	860.00	banking and postings
06-Oct-2020	Anne Nelligan	1.00	172.00	172.00	postings
07-Oct-2020	Anne Nelligan	2.50	172.00	430.00	banking and voids
07-Oct-2020	Anne Nelligan	.50	172.00	86.00	daily posting's and cheques
08-Oct-2020	Anne Nelligan	.40	172.00	68.80	postings
08-Oct-2020	Anne Nelligan	.50	172.00	86.00	morning posting
09-Oct-2020	Anne Nelligan	2.50	172.00	430.00	Banking
13-Oct-2020	Anne Nelligan	.20	172.00	34.40	posting
13-Oct-2020	Anne Nelligan	1.00	172.00	172.00	posting and morning deposits
14-Oct-2020	Anne Nelligan	1.00	172.00	172.00	postings and cheques
14-Oct-2020	Anne Nelligan	.30	172.00	51.60	postings
15-Oct-2020	Anne Nelligan	.50	172.00	86.00	morning postings and cheques
16-Oct-2020	Anne Nelligan	2.00	172.00	344.00	banking
16-Oct-2020	Anne Nelligan	.50	172.00	86.00	postings
19-Oct-2020	Anne Nelligan	1.00	172.00	172.00	postings
20-Oct-2020	Anne Nelligan	2.00	172.00	344.00	postings and cheques
21-Oct-2020	Anne Nelligan	1.00	172.00	172.00	morning postings
22-Oct-2020	Anne Nelligan	1.00	172.00	172.00	cheques and postings
22-Oct-2020	Anne Nelligan	3.00	172.00	516.00	Banking
23-Oct-2020	Anne Nelligan	1.00	172.00	172.00	morning postings, cheques and bank postings
26-Oct-2020	Anne Nelligan	1.50	172.00	258.00	weekend postings cheques
27-Oct-2020	Anne Nelligan	1.00	172.00	172.00	banking Ultramar
28-Oct-2020	Anne Nelligan	.50	172.00	86.00	postings
29-Oct-2020	Anne Nelligan	.50	172.00	86.00	Postings
30-Oct-2020	Anne Nelligan	.50	172.00	86.00	morning posting
30-Oct-2020	Anne Nelligan	1.00	172.00	172.00	cheques and filing and postings
02-Nov-2020	Anne Nelligan	2.50	172.00	430.00	deposit Sarnia BK safe deposit all coin
02-Nov-2020	Anne Nelligan	2.00	172.00	344.00	postings and counting cash, cheques
03-Nov-2020	Anne Nelligan	.50	172.00	86.00	postings
03-Nov-2020	Anne Nelligan	2.50	172.00	430.00	banking
03-Nov-2020	Anne Nelligan	.40	172.00	68.80	cheques
05-Nov-2020	Anne Nelligan	1.50	172.00	258.00	postings and morning postings cheques and wire emails
06-Nov-2020	Anne Nelligan	1.00	172.00	172.00	postings and cheques
09-Nov-2020	Anne Nelligan	.50	172.00	86.00	morning posting
10-Nov-2020	Anne Nelligan	.50	172.00	86.00	postings
11-Nov-2020	Anne Nelligan	.20	172.00	34.40	cheques
11-Nov-2020	Anne Nelligan	2.00	172.00	344.00	banking
12-Nov-2020	Anne Nelligan	1.00	172.00	172.00	posting cheques and filing
16-Nov-2020	Anne Nelligan	1.50	172.00	258.00	cheques and posting
17-Nov-2020	Anne Nelligan	3.00	172.00	516.00	banking
17-Nov-2020	Anne Nelligan	.50	172.00	86.00	Postings
17-Nov-2020	Anne Nelligan	.50	172.00	86.00	banking
18-Nov-2020	Anne Nelligan	.70	172.00	120.40	cheques and postings

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Date	Description	Units	Rate	Amount	Notes
18-Nov-2020	Anne Nelligan	.90	172.00	154.80	postings and filing
19-Nov-2020	Anne Nelligan	.90	172.00	154.80	posting and cheques
20-Nov-2020	Anne Nelligan	.30	172.00	51.60	postings
20-Nov-2020	Anne Nelligan	.50	172.00	86.00	morning posting
20-Nov-2020	Anne Nelligan	1.00	172.00	172.00	banking
23-Nov-2020	Anne Nelligan	.20	172.00	34.40	banking changes
23-Nov-2020	Anne Nelligan	.30	172.00	51.60	wires
23-Nov-2020	Anne Nelligan	1.00	172.00	172.00	morning postings and cheques
24-Nov-2020	Anne Nelligan	.20	172.00	34.40	morning postings
24-Nov-2020	Anne Nelligan	.40	172.00	68.80	cheques
25-Nov-2020	Anne Nelligan	2.00	172.00	344.00	postings
26-Nov-2020	Anne Nelligan	.50	172.00	86.00	morning posting
26-Nov-2020	Anne Nelligan	1.00	172.00	172.00	postings
27-Nov-2020	Anne Nelligan	1.50	172.00	258.00	posting and cheques
27-Nov-2020	Anne Nelligan	.20	172.00	34.40	deposit
30-Nov-2020	Anne Nelligan	1.30	172.00	223.60	banking
30-Nov-2020	Anne Nelligan	.60	172.00	103.20	morning postings
		487.50		82,821.20	
03-Dec-2019	Brandon Logel	.80	130.00	104.00	Summarizing franchise agreements
04-Dec-2019	Brandon Logel	7.00	130.00	910.00	CIM updates, discussions and emails with R. Epstein
05-Dec-2019	Brandon Logel	6.70	130.00	871.00	CIM updates, discussions with R. Epstein
06-Dec-2019	Brandon Logel	5.30	130.00	689.00	CIM updates, discussions with R. Epstein, reviewing financials
09-Dec-2019	Brandon Logel	4.60	130.00	598.00	CIM updates and conversations with R. Epstein, reviewing franchise agreements, supply agreements and leases
10-Dec-2019	Brandon Logel	5.60	130.00	728.00	CIM updates and edits, reviewing franchise agreements, supply agreements and leases
11-Dec-2019	Brandon Logel	5.70	130.00	741.00	CIM editing, updating table, buyer list updates and contact search, DC updates
12-Dec-2019	Brandon Logel	2.20	130.00	286.00	Adding counterparties to DC, fixing formatting
13-Dec-2019	Brandon Logel	2.00	130.00	260.00	Adding counterparties to DC
13-Dec-2019	Brandon Logel	2.20	130.00	286.00	CIM updates, fixing formatting
16-Dec-2019	Brandon Logel	.60	130.00	78.00	Finding contacts for counterparties on the Buyer list
17-Dec-2019	Brandon Logel	2.00	130.00	260.00	Searching for contacts for individual parties on the buyer list
18-Dec-2019	Brandon Logel	1.00	130.00	130.00	Searching for contacts for buyer list
19-Dec-2019	Brandon Logel	1.25	130.00	162.50	Searching for contacts for the buyer list
20-Dec-2019	Brandon Logel	1.00	130.00	130.00	Searching for contacts for the buyer list
23-Dec-2019	Brandon Logel	1.50	130.00	195.00	Searching for contacts for the buyer list
07-Jan-2020	Brandon Logel	.40	130.00	52.00	Contacting counterparties
08-Jan-2020	Brandon Logel	.50	130.00	65.00	Finding contact information
09-Jan-2020	Brandon Logel	2.50	130.00	325.00	Contacting counterparties, sending teasers/emails; searching for contact info for counterparties with missing information
10-Jan-2020	Brandon Logel	1.10	130.00	143.00	Searching for contact information; sending emails/teasers to counterparties
10-Jan-2020	Brandon Logel	.20	130.00	26.00	Call with Kyle from Speedy Q
13-Jan-2020	Brandon Logel	.20	130.00	26.00	Emails to Couche-Tard and McDonalds Canada
15-Jan-2020	Brandon Logel	.80	130.00	104.00	Contacting counterparties; sending teasers
16-Jan-2020	Brandon Logel	.40	130.00	52.00	Emailing prospects and sending teasers
23-Jan-2020	Brandon Logel	.20	130.00	26.00	Adding new counterparties to DealCloud

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Date	Description	Units	Rate	Amount	Notes
27-Jan-2020	Brandon Logel	.30	130.00	39.00	Adding new counterparties to DealCloud
		56.05		7,286.50	
02-Dec-2019	Brendan Hinton	4.80	395.00	1,896.00	Draft first Court Report. Meet with S. Haller and A. Nelligan to go over banking and reconciliation work.
03-Dec-2019	Brendan Hinton	5.40	395.00	2,133.00	Finish drafting first Court Report and schedules. Calls with CF group. Review interested party list and additions.
04-Dec-2019	Brendan Hinton	2.40	395.00	948.00	Review First Court report and revisions. Finalize schedules. Discussions with R. Smith re: planning. Deal with general admin functions.
05-Dec-2019	Brendan Hinton	4.50	395.00	1,777.50	Meet with S. Haller and A. Nelligan to go over banking and reconciliation work for R&D and Report. Begin reviewing Wyoming Banking and make notes for reconciliation. Identify non-reconciled items. F/u and deal with vendors to obtain missing statements and invoices.
09-Dec-2019	Brendan Hinton	1.20	395.00	474.00	Review draft CIM and markup. Conference call with CF group. Discussions with R. Smith. Deal with information request.
10-Dec-2019	Brendan Hinton	1.80	395.00	711.00	Deal with Sale Process and CIM matters. Calls with Valerie re: financial information.
11-Dec-2019	Brendan Hinton	2.00	395.00	790.00	Review counsel edits to First Report. Deal with payroll issue. Calls with TSSA. Draft form of Offer. Communicate with interested party.
12-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Deal with edits to sales materials. Review CF amendments.
16-Dec-2019	Brendan Hinton	1.50	395.00	592.50	Address sales process. General admin work and file planning for holidays. Emails with Valerie re: Companies HST returns.
17-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Address sales process. General admin work and file planning.
18-Dec-2019	Brendan Hinton	1.10	395.00	434.50	Deal with edits to sales materials. Review CF amendments.
19-Dec-2019	Brendan Hinton	2.50	395.00	987.50	Deal with banking and R&D. Rectify and reconcile multiple outstanding banking issues. Prepare consolidated R&D with notes for Court Report.
20-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Meet with R. Smith to discuss R&D and notes. Meet with S. Haller and Nelligan to plan cash management protocol for holidays.
02-Jan-2020	Brendan Hinton	.60	395.00	237.00	Deal with prospective purchasers and inquires regarding sale process.
03-Jan-2020	Brendan Hinton	.50	395.00	197.50	Respond to inquires regarding sale process.
06-Jan-2020	Brendan Hinton	2.50	395.00	987.50	Communicate with multiple interested parties on sale of assets. Organize files and online information. Draft notices for newspapers and edits.
07-Jan-2020	Brendan Hinton	1.50	395.00	592.50	Multiple edits to newspaper advertisements. F/u with CF teams to get info on process. Communicate with R. Smith re: direction. Deal with general banking items.
08-Jan-2020	Brendan Hinton	1.00	395.00	395.00	Calls and emails with prospective purchasers. Deal with general banking matters.
09-Jan-2020	Brendan Hinton	.50	395.00	197.50	Deal with general admin matters and vendors while out of office.
10-Jan-2020	Brendan Hinton	.50	395.00	197.50	Deal with general admin matters and vendors while out of office.
13-Jan-2020	Brendan Hinton	.50	395.00	197.50	Deal with general admin matters and vendors while out of office.
14-Jan-2020	Brendan Hinton	.50	395.00	197.50	Deal with general admin matters and vendors while out of office.
15-Jan-2020	Brendan Hinton	.50	395.00	197.50	Deal with general admin matters and vendors while out of office.
16-Jan-2020	Brendan Hinton	.50	395.00	197.50	Deal with general admin matters and vendors while out of office.
17-Jan-2020	Brendan Hinton	.50	395.00	197.50	Deal with general admin matters and vendors while out of office.
20-Jan-2020	Brendan Hinton	1.40	395.00	553.00	Communicate with multiple parties interested in assets. Deal with general banking items. F/u on FOI request.
21-Jan-2020	Brendan Hinton	1.50	395.00	592.50	Deal with general banking matters. Respond to interested party queries. Planning discussions with team.
22-Jan-2020	Brendan Hinton	.90	395.00	355.50	Communicate with multiple parties to address queries re: sale process.
23-Jan-2020	Brendan Hinton	1.00	395.00	395.00	Deal with interested party queries. Communicate with CF team. Calls from prospective purchasers.
24-Jan-2020	Brendan Hinton	.20	395.00	79.00	Respond to inquires regarding sale process.
27-Jan-2020	Brendan Hinton	.90	395.00	355.50	Respond to inquires regarding sale process.

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Date	Description	Units	Rate	Amount	Notes
28-Jan-2020	Brendan Hinton	1.50	395.00	592.50	Review various materials to respond to queries from interested party. Communicate with Valerie and Mandeep. F/u with Parkland on rent.
30-Jan-2020	Brendan Hinton	.80	395.00	316.00	Respond to inquires regarding sale process. Review information from Valerie in response to prospective purchaser queries. Forward to CF group.
03-Feb-2020	Brendan Hinton	.60	395.00	237.00	Respond to general inquiries on sales process. Information gathering from V. Ojo to answer prospective purchaser queries.
04-Feb-2020	Brendan Hinton	2.20	395.00	869.00	Conduct internal review of Company information to answer Corporate Finance questions and prospective purchaser queries. Draft response to R. Epstein. Draft extensive note to A. Mehra answering financial results and industry assumptions.
05-Feb-2020	Brendan Hinton	2.00	395.00	790.00	Communicate with multiple parties to answer questions regarding sale process. F/u and address management information to prospective parties. Calls and emails to address general inquiries and transition.
06-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Review information requests and respond to prospective purchasers.
10-Feb-2020	Brendan Hinton	2.40	395.00	948.00	Meet with D. Danis to discuss file and planning. Various communication throughout day with V. Ojo to address prospective purchaser queries. Review company information and draft response.
11-Feb-2020	Brendan Hinton	2.50	395.00	987.50	Review offer from Vespa. Calls with prospective purchasers. Draft response to prospective party queries. Further correspond in PM to address queries and information gathering for prospective purchasers. Review offers from Aggarwal and Prestige and notes. F/u with Anuj.
12-Feb-2020	Brendan Hinton	4.30	395.00	1,698.50	Communicate with multiple parties in AM re: offers. Review multiple offers and discussions with R. Smith. Prepare summary of offers and conditions. Internal discussions re: planning. Meet with D. Danis to deal with banking matters. Sit and review R&D items and provide direction. F/u with management to deal with WSIB filings.
18-Feb-2020	Brendan Hinton	2.50	395.00	987.50	Prepare for conference call in AM. Review R&D's and prepare summary PL for discussion. Prepare appraisal summary. Sit in on conference call re: planning and next steps. Meet with D. Danis to discuss R&D and posting.
19-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Communicate with interested party and gather information from Company to answer queries. Meet with employees today to provide update.
20-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Gather information from V. Ojo and address prospective purchaser query. Call with prospective party and answer questions. Review revised offers and update schedule.
25-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Deal with banking in AM and review R&Ds. F/u on admin matters to provide direction to D. Danis. Review old bank account statements. Deal with employee T4's.
26-Feb-2020	Brendan Hinton	7.50	395.00	2,962.50	Review financial results to compile volume summary for Bank. Deal with communication throughout day to respond to queries re: offer acceptance deadline. Calls with R. Smith to plan next steps. Communicate with counsel. Communicate with offerors. Prepare financial information for purchaser of OTR Wyoming. Draft correspondence to unsuccessful parties. Respond to multiple queries regarding rejection. Deal with Vespa claim re: deposit. Calls with CRA to receiver update on CRA examinations for payroll and HST.
27-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Deal with queries from counsel for lien holder. Deal with sale items. Review monthly margin reports to compile information for prospective purchasers.
02-Mar-2020	Brendan Hinton	1.00	395.00	395.00	Prepare information for purchaser's due diligence. Deal with inquiries re: sales process and update.
03-Mar-2020	Brendan Hinton	.40	395.00	158.00	Deal with creditor calls and queries. F/u and address payment issues with GFS.
04-Mar-2020	Brendan Hinton	.70	395.00	276.50	Review legislation re: successor employer and treatment of employees. Draft email to counsel.
05-Mar-2020	Brendan Hinton	.70	395.00	276.50	Draft response to counsel's advice re: employees, WEPP and successor employer issue. Deal with accounting staff queries re: ADP. Review cost allocation and propose amended terms. Email with BDO. Adjust wires and payment.
11-Mar-2020	Brendan Hinton	1.50	395.00	592.50	Deal with information requests from various purchases.
13-Mar-2020	Brendan Hinton	.50	395.00	197.50	Deal with queries and information requests from purchasers.

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Date	Description	Units	Rate	Amount	Notes
16-Mar-2020	Brendan Hinton	1.50	395.00	592.50	Communicate with counsel re: COVID virus and impact on staff/customers. Begin drafting communication and door notices.
17-Mar-2020	Brendan Hinton	2.00	395.00	790.00	Deal with information requests. Calls with Sage and management re: accounting software. F/u and address concerns with employees re: COVID. File planning.
18-Mar-2020	Brendan Hinton	1.00	395.00	395.00	Calls with Intacct. Emails with team and with BDO. Deal with subscription and maintenance of cloud based accounting files. Review invoices, authorize for payment and processing.
19-Mar-2020	Brendan Hinton	.50	395.00	197.50	Filing.
23-Mar-2020	Brendan Hinton	1.50	395.00	592.50	File planning to deal with issues surrounding COVID business interruption.
24-Mar-2020	Brendan Hinton	1.50	395.00	592.50	File planning. Deal with miscellaneous matters arising from COVID crisis. Internal communication for file planning.
25-Mar-2020	Brendan Hinton	.70	395.00	276.50	Internal correspondence re: file planning in response to COVID-19 situation. Deal with general banking and admin matters.
26-Mar-2020	Brendan Hinton	.50	395.00	197.50	Team planning and coordinate banking in response to COVID situation.
27-Mar-2020	Brendan Hinton	.50	395.00	197.50	Conference call with Sage legal department to discuss information retention. Conference call with Sage legal department to discuss information retention.
30-Mar-2020	Brendan Hinton	.60	395.00	237.00	Deal with general admin matters and file planning. Conference call with Sage legal department to discuss information retention.
31-Mar-2020	Brendan Hinton	.70	395.00	276.50	Manage consortium of operations remotely. Deal with internal questions re: APS, closing matters and Court reporting. Communicate with V. Ojo re: intact and access to bookkeeping records under new subscription.
01-Apr-2020	Brendan Hinton	.70	395.00	276.50	Manage consortium of operations remotely. Deal with internal questions re: APS, closing matters and Court reporting.
06-Apr-2020	Brendan Hinton	.50	395.00	197.50	Manage consortium of operations remotely. Deal with internal questions re: APS, closing matters and Court reporting.
07-Apr-2020	Brendan Hinton	.50	395.00	197.50	Manage consortium of operations remotely. Deal with internal questions re: APS, closing matters and Court reporting.
08-Apr-2020	Brendan Hinton	.50	395.00	197.50	Manage consortium of operations remotely. Deal with internal questions re: APS, closing matters and Court reporting.
09-Apr-2020	Brendan Hinton	.50	395.00	197.50	Manage consortium of operations remotely. Deal with internal questions re: APS, closing matters and Court reporting.
10-Apr-2020	Brendan Hinton	.50	395.00	197.50	Manage consortium of operations remotely. Deal with internal questions re: APS, closing matters and Court reporting.
13-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Manage consortium of operations remotely. Deal with internal questions re: APS, closing matters and Court reporting.
14-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Manage consortium of operations remotely. Deal with internal questions re: APS, closing matters and Court reporting.
15-Apr-2020	Brendan Hinton	4.50	395.00	1,777.50	Drafting court report
16-Apr-2020	Brendan Hinton	5.50	395.00	2,172.50	Drafting court report
17-Apr-2020	Brendan Hinton	4.00	395.00	1,580.00	Drafting court report
17-Apr-2020	Brendan Hinton	.50	395.00	197.50	Manage consortium of operations remotely. Deal with internal questions re: APS, closing matters and Court reporting.
19-Apr-2020	Brendan Hinton	2.50	395.00	987.50	Continue drafting Second Court Report.
20-Apr-2020	Brendan Hinton	6.80	395.00	2,686.00	Draft Supplement to Second Report. Review and analyze appraisal information and APS. Prepare summary schedules and notes.
22-Apr-2020	Brendan Hinton	2.00	395.00	790.00	Review final edits to report and compile appendices for T. VanKlink. Deal with banking to finalize R&D.

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Date	Description	Units	Rate	Amount	Notes
24-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with BMO payment solutions regarding issues with wire. Time inclusive of hold and multiple follow up inquiries across three departments.
27-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Revisions to R&D's for Receiver's Second Report.
28-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Revisions to R&D's for Receiver's Second Report.
29-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Revisions to R&D's for Receiver's Second Report.
30-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Revisions to R&D's for Receiver's Second Report.
01-May-2020	Brendan Hinton	5.60	395.00	2,212.00	Finalize R&D's. Deal with corrupt data files that crashed forcing redo of previous work. Review various bank posting errors and correct. Reconcile against Ascend and Bank Statements. Draft email to R. Smith.
21-May-2020	Brendan Hinton	.50	395.00	197.50	Call with R. Smith re: update on new information regarding purchasers and potential fraud association.
22-May-2020	Brendan Hinton	.60	395.00	237.00	Review materials from counsel regarding allegations of Dhillon involvement with purchaser.
25-May-2020	Brendan Hinton	.50	395.00	197.50	CRA insolvency for update. Prepare file note.
28-May-2020	Brendan Hinton	.60	395.00	237.00	Call with R. Smith re: motion and update on CIBC concerns regarding purchasers. Read private investigators reports.
29-May-2020	Brendan Hinton	.20	395.00	79.00	Emails with Glenn and R. Smith re: books and records and planning record retention.
01-Jun-2020	Brendan Hinton	1.20	405.00	486.00	Deal with record retention and organizing pick up and storage.
02-Jun-2020	Brendan Hinton	.50	405.00	202.50	Call with R. Smith re: update on action and asset sales.
03-Jun-2020	Brendan Hinton	1.60	405.00	648.00	Organize record retention and storage locker. Calls with bookkeepers and storage facility. Process payment. Emails with Globe and Mail to provide copy of second report.
04-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Emails with R. Smith re: legal bills. Review and emails with A. Ramos and direction.
08-Jun-2020	Brendan Hinton	1.60	405.00	648.00	Organize record retention and storage locker. Calls with bookkeepers and storage facility. Process payment. Emails with Globe and Mail to provide copy of second report. Review purchase orders, invoices, approve and deal with payment processing. Respond to vendor inquiries regarding late payments and arrears.
08-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Deal with transitional and operational issues, including books and record retention and bookkeeping in light of BDO's sale of Tilbury head office. Deal with banking issues.
10-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Deal with transition issues related to BDO departure of Tilbury site. Communicate with bookkeeping team.
11-Jun-2020	Brendan Hinton	2.50	405.00	1,012.50	Meet with Glyn in AM at storage locker. Meet with storage staff and fill out paperwork. Attend Ultramar and Provincial to plan move. Discussions with V. Ojo in AM to plan transition. Discussions with Glyn to plan payroll and server transition. Emails with both.
12-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Email with bookkeepers to organize delivery of reports. Deal with records and storage. Calls with V. Ojo to
15-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Communicate with bookkeepers re: books and records. Calls to coordinate logistics. Review purchaser orders, authorize and process payment. Respond to inquiries from vendors re: payment arrears and terms. F/u with team on banking matters. Review G. Feldman email and preliminary consideration for banking review. Call with R. Smith and email with R. Dighe.
16-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Email with V. Ojo and G. Gilmore re: transition. Speak with Arsh re: books and records and timing to transport from Provincial and Ultramar.
17-Jun-2020	Brendan Hinton	1.20	405.00	486.00	Call re: bank review.
18-Jun-2020	Brendan Hinton	.50	405.00	202.50	Review R. Dighe work and prepare response for R. Smith.
19-Jun-2020	Brendan Hinton	.50	405.00	202.50	Calls and emails with bookkeeping staff to f/u on transition issues.
22-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Prepare schedule of closing items to planning transition of vendors and service providers. update throughout day.
26-Jun-2020	Brendan Hinton	.60	405.00	243.00	Discussions with bookkeeping staff in AM to deal with transition items.
02-Jul-2020	Brendan Hinton	.80	405.00	324.00	Deal with general admin matters including bookkeeping and costs. Calls with management re: transition and report. Deal with books and records.
06-Jul-2020	Brendan Hinton	.80	405.00	324.00	Deal with general admin matters including bookkeeping and costs. Calls with management re: transition and report. Deal with books and records.

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Date	Description	Units	Rate	Amount	Notes
07-Jul-2020	Brendan Hinton	.80	405.00	324.00	Deal with general admin matters including bookkeeping and costs. Calls with management re: transition and report. Deal with books and records.
08-Jul-2020	Brendan Hinton	.80	405.00	324.00	Communicate with BDO re: retention of bookkeeping staff. Deal with general admin matters including book and record management. Calls with management re: transition and report. Set up vendors in BMO.
09-Jul-2020	Brendan Hinton	1.20	405.00	486.00	Calls with BMO to deal update banking. Deal with deactivation of accounts. Deal with general admin matters including bookkeeping and costs. Calls with management re: transition and report. Deal with books and records.
13-Jul-2020	Brendan Hinton	.60	405.00	243.00	Draft Term and Task letters for bookkeeping staff. F/u and draft email to each individual.
14-Jul-2020	Brendan Hinton	.70	405.00	283.50	Communicate with bookkeeping personnel to answer questions on draft term and task. Process professional fees - prepare allocation schedule for general receivership billings.
20-Jul-2020	Brendan Hinton	.60	405.00	243.00	Emails with bookkeeping staff regarding term and task letters. Deal with general banking matters. Call with G. Gilmore.
22-Jul-2020	Brendan Hinton	.50	405.00	202.50	Deal with general banking items.
23-Jul-2020	Brendan Hinton	.50	405.00	202.50	Deal with general banking items.
24-Jul-2020	Brendan Hinton	.40	405.00	162.00	Deal with general banking matters.
27-Jul-2020	Brendan Hinton	.60	405.00	243.00	Deal with general banking items.
28-Jul-2020	Brendan Hinton	1.00	405.00	405.00	Communicate internally regarding banking matters. Calls with team and email to create and correct postings errors.
29-Jul-2020	Brendan Hinton	1.00	405.00	405.00	Communicate internally regarding banking matters. Calls with team and email to create and correct postings errors.
04-Aug-2020	Brendan Hinton	.60	405.00	243.00	Deal with general banking items.
11-Aug-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking.
12-Aug-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking.
13-Aug-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking.
17-Aug-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking.
18-Aug-2020	Brendan Hinton	3.00	405.00	1,215.00	Begin relocating books and records to storage locker.
19-Aug-2020	Brendan Hinton	.50	405.00	202.50	Call with CRA agent re: HST returns and audit.
24-Aug-2020	Brendan Hinton	1.00	405.00	405.00	Prepare multiple deposits and requisitions to deal with MT overpayment to reimburse estates.
25-Aug-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking.
27-Aug-2020	Brendan Hinton	3.00	405.00	1,215.00	Relocating books and records to storage locker
31-Aug-2020	Brendan Hinton	.30	405.00	121.50	Deal with banking.
01-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Organize records and box/label contents. Deal with generic banking items.
02-Sep-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking.
08-Sep-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking.
14-Sep-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking.
21-Sep-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking.
24-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Banking/deposit review.
05-Oct-2020	Brendan Hinton	.30	405.00	121.50	Call and email with bookkeeping staff to deal with missing records.
07-Oct-2020	Brendan Hinton	.70	405.00	283.50	Prepare for and attend conference call with Bank and counsel in PM.
13-Oct-2020	Brendan Hinton	.30	405.00	121.50	Call and email with bookkeeping staff to track down missing OTR Wyoming reports.
26-Oct-2020	Brendan Hinton	2.60	405.00	1,053.00	Reconcile intercompany transactions and prepare requisitions/receipt stubs to reimburse estate bank accounts. Emails with CRA re: status of returns.
28-Oct-2020	Brendan Hinton	1.20	405.00	486.00	Deal with intercompany banking and reconciliation work to transfer funds/reimburse estates. Prepare requisitions and receipt stubs.
23-Nov-2020	Brendan Hinton	.50	405.00	202.50	Reconcile professional fees and pro-rate across estates. Prepare schedule and process multiple wires. Emails with MT.

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Date	Description	Units	Rate	Amount	Notes
		192.30		76,473.50	
20-Feb-2020	Dalton Danis	1.00	130.00	130.00	General R&D organizing/formatting
24-Feb-2020	Dalton Danis	1.40	130.00	182.00	Fixing links, formatting spreadsheets, consolidating R&D sheet into a summary master file
27-Feb-2020	Dalton Danis	5.00	130.00	650.00	Working on Vendor Summaries, Fuel Margin Reports, Parkland Credit reconciliation
05-Mar-2020	Dalton Danis	2.50	130.00	325.00	Preparing vendor summary with contact info for all businesses
11-Mar-2020	Dalton Danis	1.40	130.00	182.00	Formatting R&D Sheets, Working on Consolidated R&D Sheet, Starting Pre-Receivership Sales info
12-Mar-2020	Dalton Danis	4.25	130.00	552.50	Preparing pre-receivership R&D sheets for each location (On the Run, Ultramar, BKs)
18-Mar-2020	Dalton Danis	.20	130.00	26.00	preparing instructions for cash collection & counting procedures
		15.75		2,047.50	
17-Dec-2019	Heather Ursaki	.20	139.00	27.80	Uploaded French translation to corp. engagements website
		.20		27.80	
06-Dec-2019	Jason Burgess	1.50	465.00	697.50	Assist R. Epstein, also call with BDO
08-Dec-2019	Jason Burgess	1.50	465.00	697.50	Review of CIM
13-Dec-2019	Jason Burgess	1.00	465.00	465.00	Review documents
15-Dec-2019	Jason Burgess	1.50	465.00	697.50	Review and questions
		5.50		2,557.50	
17-Jun-2020	Raj Dighe	2.00	130.00	260.00	Working on Forensic Review of 125 ON bank statement
17-Jun-2020	Raj Dighe	.70	130.00	91.00	Call with Brendan and Rob re forensic review of Dhillon accounts
30-Jun-2020	Raj Dighe	3.00	130.00	390.00	Forensic Review
02-Jul-2020	Raj Dighe	6.00	130.00	780.00	Forensic Review
03-Jul-2020	Raj Dighe	3.00	130.00	390.00	Forensic Review
		14.70		1,911.00	
02-Dec-2019	Rob Smith	1.50	465.00	697.50	meeting with S. Mubeen re potential purchase or stalking horse process, call to T. Van Klink re same; on phone with BMO re approval of wires and BMO passcodes
03-Dec-2019	Rob Smith	2.30	465.00	1,069.50	conference call with BDO and Agilus re temporary employee at head office; review list of outstanding info from CF, respond and provide info where possible; review preliminary list of prospective purchasers, make additions from people who contacted MNP; update call with C. Hunt
05-Dec-2019	Rob Smith	4.00	465.00	1,860.00	call from BG Fuels, interested in all gas station locations; call from Baljinder Sra re prospective; review and edits to court report, send same to T. Van Klink
09-Dec-2019	Rob Smith	3.60	465.00	1,674.00	calculate wire amounts to BDO to reimburse for October and November expenses, respond to Consoli email, request wires; review first draft of CIM and teaser, prepare list of comments for discussion; call with CF to discuss CIM; emails to CF with description of each location and relevant franchise/lease/etc. agreements
11-Dec-2019	Rob Smith	.30	465.00	139.50	review new employee contract, emails with V. Ojo re same; update call with R. Epstein
13-Dec-2019	Rob Smith	.80	465.00	372.00	review form of offer, prepare NDA, send both to T. Van Klink for review; review latest version of CIM, email to BMO with draft marketing material and plan for sales process
16-Dec-2019	Rob Smith	.90	465.00	418.50	email with J. Burgess re timing of CIM, appraisals, etc.; discuss sales process with T. Van Klink; review T. Van Klink edits to teaser and discuss same; email copy of CIM to Mandeep Dhillon for management review; review Van Klink edits to court report

On the Run - General Receivership
WIP Report Dec 1, 2019 to November 30, 2020

Date	Description	Units	Rate	Amount	Notes
17-Dec-2019	Rob Smith	2.80	465.00	1,302.00	review Van Klink edits to CIM, NDA and Form of Offer; emails with CF team re teaser mailout; confirm timing of bids and sales process with CF; review franchise agreements re use of trademarks and call to CF re changes to material; call from G. Feldman re CIM, sales, process, appraisals, etc.; update court report with sales process timing and final edits; prepare fee affidavit
18-Dec-2019	Rob Smith	1.90	465.00	883.50	review and edits to final CIM; edits to CIM and teaser re KSV appointment; gathering appendices for court report; banking/accounting discussion with Hinton; emails to all franchisors/dealers re sales process and provision of teaser; email teaser to Mandeep Dhillon
20-Dec-2019	Rob Smith	2.20	465.00	1,023.00	review R&D's; add info re R&D's and MT invoice to court report, gather appendices and execute final report, sent to MT; fee budget as requested by J. Henderson; review data room, add docs as necessary
23-Dec-2019	Rob Smith	.40	465.00	186.00	calls and emails with prosp purchasers (Singh, Hodkinson)
02-Jan-2020	Rob Smith	.30	465.00	139.50	review BK Fuels requested changes to NDA, email response with suggested changes per T. Van Klink
03-Jan-2020	Rob Smith	1.30	465.00	604.50	edits to NDA re BG Fuels, email to A. Mackay; review two draft version of APS from T. Van Klink, call with Van Klink to discuss same; edits to CIM re two versions of APS, upload new CIM and APS's to data room
06-Jan-2020	Rob Smith	.40	465.00	186.00	call from Brad Zantingh, prospective purchaser, discuss sales process and forward CA
07-Jan-2020	Rob Smith	.20	465.00	93.00	review newspaper ad
08-Jan-2020	Rob Smith	1.10	465.00	511.50	review Miller Thomson factum; call with J. Hodkinson (BK) re sales process and discussions with franchisees; update call with Epstein re sales process; review final newspaper ads and authorize payment; emails with K. Otto (Redberry) re sales process
09-Jan-2020	Rob Smith	1.60	465.00	744.00	meeting with Sarabjit and Mandir Dhillon, follow up email with copy of NDA; call from Prosp Purchaser, Yusuf Patel (Western Fuels); request posting of teaser to MNP website; call with K. Otto and team at Redberry re sales process and interest in Burger Kings
10-Jan-2020	Rob Smith	1.10	465.00	511.50	update email to BMO re sales process; call from J. Hodkinson re update on Dhillon family, discussion re Redberry, etc.; update call with BMO (Hunt and Henderson); prosp purchaser call (ReMax Gold - B. Sra)
12-Jan-2020	Rob Smith	.40	465.00	186.00	emails with K. Otto (Redberry) re sales process and lots; minor edits to CIM; respond to prosp purchaser email enquiry (Chris, Burr Inc.)
13-Jan-2020	Rob Smith	3.00	465.00	1,395.00	attend Court in Toronto, approval of first court report; calls and emails with various prospective purchasers
14-Jan-2020	Rob Smith	.30	465.00	139.50	call and emails with prosp purchaser (G. Angelucci, Canada Clean Fuels); emails from Miller Thomson re SFJ fee and order/endorsement; request posting of order to MNP website
15-Jan-2020	Rob Smith	.60	465.00	279.00	call with prosp purchasers, S. McNamara (real estate agent) and J. Vespa; call from Mandir Dhillon re update on sales process and court motion; approve invoices and wires
17-Jan-2020	Rob Smith	1.20	465.00	558.00	email to MNP partner group re teaser; review NDA changes from couche tard; respond to MNP partner questions re sales process; call and emails with A. Mackay @ BG fuels to answer questions on sales process re franchise/supply agreements and ROFRs; many calls and emails from interested parties
20-Jan-2020	Rob Smith	.90	465.00	418.50	emails with CF to response to prosp purchaser queries; calls and email responses with prosp purchasers
21-Jan-2020	Rob Smith	.30	465.00	139.50	call/email with prospective purchaser
24-Jan-2020	Rob Smith	.30	465.00	139.50	calls with prospective purchasers, email NDA
03-Feb-2020	Rob Smith	.80	465.00	372.00	props purchaser calls; review summary of prosp purchaser interest and activity
04-Feb-2020	Rob Smith	2.10	465.00	976.50	emails with various participants in sales process re upcoming bid deadline, call with BG Fuels and Mandir Dhillon re same; call with R. Epstein to answer questions from prosp purchasers re bid process; 2nd call - BG Fuels; meeting with Sarabjit Dhillon
05-Feb-2020	Rob Smith	.50	465.00	232.50	conf call with BK Fuels and Brookfield re sales process
06-Feb-2020	Rob Smith	.40	465.00	186.00	call from J. Hodkinson re sales process; call with M. Singh (prosp purchaser)
10-Feb-2020	Rob Smith	.20	465.00	93.00	email update to BMO re sales process
11-Feb-2020	Rob Smith	1.90	465.00	883.50	calls from many prospective purchasers re sale process and bid submission, inclusion of conditions; update email to Van Klink re offers so far

On the Run - General Receivership
WIP Report Dec 1, 2019 to November 30, 2020

Date	Description	Units	Rate	Amount	Notes
12-Feb-2020	Rob Smith	4.20	465.00	1,953.00	calls from prosp purchasers; high level review of offers received; call from Sarabjit Dhillon; calls with bidders; calls with Baljinder Sra re BK, email to Sra to confirm details of offer; review offer summary; update call to J. Henderson; call from BG fuel; update to BMO with summary of offers
13-Feb-2020	Rob Smith	1.00	465.00	465.00	calls with prosp. purchaser to clarify offer on Wyoming and Ultramar; call from BK Canada re update on sales process; call with T. Van Klink re offers and next steps; email relevant offers to T. Van Klink; email update to BMO re offer process and changes to bids
14-Feb-2020	Rob Smith	2.70	465.00	1,255.50	call with Greenergy; meeting with Sarabjit and Mandir Dhillon; call with KSV re their process and interest in Sarnia building; call with IOM, review and summarize revised bid from IOM; update email to T. Van Klink; call from BK Canada
18-Feb-2020	Rob Smith	4.30	465.00	1,999.50	call with T. Van Klink re offer strategy; conf call with BMO, Chaitons and MT re offers received and next steps; emails and calls with top bidders for Wyoming and Provincial Road re extension of bid process; call with BK Canada re update on bid process; call from Blakes (re Pilot bid); emails with KSV re prosp purchasers; call from S. Dhillon
19-Feb-2020	Rob Smith	.40	465.00	186.00	call with M. Dhillon and
20-Feb-2020	Rob Smith	.90	465.00	418.50	call from prosp. purchasers re revised bid; meeting in office and calls/emails with B. Sra re revised bid
21-Feb-2020	Rob Smith	3.60	465.00	1,674.00	call with prosp bidders re resubmission of bids; review SFJ agreement re proprietary fleet cards and respond to bidder question; review new bids; call from BK re bids; prepare updated summary of bids; email to bank and legal counsel re bids and next steps; call to J. Henderson to update
24-Feb-2020	Rob Smith	2.70	465.00	1,255.50	call with BMO re bids received and next steps; follow up call w T. Van Klink re same; emails/calls with successful bidders; call from Mandhir Dhillon; calls from bidders looking for update; f/u call to K. Aggarwal; review Van Klink email to Walker Road 2nd mtgee
25-Feb-2020	Rob Smith	.40	465.00	186.00	call with BMO (Hunt, Henderson and Gallagher) re sales process
26-Feb-2020	Rob Smith	.30	465.00	139.50	call with C. Hunt re offer acceptances, email to Hinton re same
28-Feb-2020	Rob Smith	1.10	465.00	511.50	call with J. Hodkinson (BK Canada) re successful bidders, email re same; call with T. Van Klink re next steps on Wyoming, Provincial Road and Ultramar; emails to franchisors re sales process and purchaser contact info
02-Mar-2020	Rob Smith	.50	465.00	232.50	meeting with Sarabjit and Mandir Dhillon re option to buy out bank debt; call with BDO re sales process
03-Mar-2020	Rob Smith	.50	465.00	232.50	call with T. Van Klink and G. Feldman re offer for Ultramar, 2nd mortgagee, options and next steps
05-Mar-2020	Rob Smith	.30	465.00	139.50	call from M. Dhillon re BMO payout, call to G. Feldman to update on same
10-Mar-2020	Rob Smith	1.00	465.00	465.00	email from Chaitons re lift of stay; email to J. Henderson re next steps; call with T. Van Klink re various purchase comments on APS's, status of appraisal review, operations at companies, employees, etc.
11-Mar-2020	Rob Smith	.20	465.00	93.00	call from Global Prestige re gas stations and Sarnia BK
12-Mar-2020	Rob Smith	.40	465.00	186.00	call with T. Van Klink re distribution, status of APS's and various closing matters; email to BMO re expected timing of distribution
19-Mar-2020	Rob Smith	.30	465.00	139.50	call with T. Van Klink re status of o/s APS's
20-Mar-2020	Rob Smith	.50	465.00	232.50	review MT invoice and request payment; update email to BMO
24-Mar-2020	Rob Smith	2.20	465.00	1,023.00	ADJUST RATE - attend at tilbury location to deliver records; attend Provincial Road location to pick up cash
26-Mar-2020	Rob Smith	.20	465.00	93.00	call with T Van Klink re next steps for court approval of sales
21-Apr-2020	Rob Smith	1.90	465.00	883.50	review and edits to court reports
30-Apr-2020	Rob Smith	.70	465.00	325.50	review Van Klink edits to report; update confidential report re Aggarwal and sent to Van Klink for review
05-May-2020	Rob Smith	.30	465.00	139.50	review final version of supplemental report, sign same and email to T. Van Klink with appendices
20-May-2020	Rob Smith	.80	465.00	372.00	call with G. Feldman and T. Van Klink re CIBC concerns over business purchasers
21-May-2020	Rob Smith	.50	465.00	232.50	call with T. Van Klink re CIBC purchaser concerns and appropriate next steps
22-May-2020	Rob Smith	.40	465.00	186.00	call with T. Van Klink and Chaitons re CIBC purchaser concerns
28-May-2020	Rob Smith	1.40	465.00	651.00	call with Chaitons and T. Van Klink re CIBC allegations and discuss next steps; virtual court (motion adjourned); review email and surveillance report from CIBC; CIBC factum

On the Run - General Receivership
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Date	Description	Units	Rate	Amount	Notes
04-Jun-2020	Rob Smith	.30	500.00	150.00	call from A. Consoli re update on BDO's sales and transition of IT and head office staff
11-Jun-2020	Rob Smith	.60	500.00	300.00	virtual court attendance for approval of sales and 2nd receiver's report
17-Jun-2020	Rob Smith	1.70	500.00	850.00	update fee estimate; call with Chaitons and T. Van Klink re account status and review; instruction to Hinton and Dighe re account review
18-Jun-2020	Rob Smith	.30	500.00	150.00	call with G. Feldman re account summary, instruction to R. Dighe re changes to process
02-Jul-2020	Rob Smith	.30	500.00	150.00	respond to J. Henderson update request
06-Jul-2020	Rob Smith	4.50	500.00	2,250.00	review and changes to Dhillon Group Bank Statement summary, email same with notes to G. Feldman
07-Jul-2020	Rob Smith	.50	500.00	250.00	call with Chaitons to review Dhillon Group Bank Statement report; instructions to R. Dighe re adding new accounts
13-Jul-2020	Rob Smith	.10	500.00	50.00	respond to J. Henderson email
24-Jul-2020	Rob Smith	.30	500.00	150.00	review final bank transaction summary and forward same to G. Feldman
14-Aug-2020	Rob Smith	.30	500.00	150.00	review bank statements received from CIBC, email to T. Van Klink with comments
15-Sep-2020	Rob Smith	.80	500.00	400.00	update emails with BMO; emails to TVK re timing of distribution; review summary of CRA arrears and email to BMO re potential bankruptcies
18-Sep-2020	Rob Smith	.30	500.00	150.00	email to B. Dhillon re bankruptcies
09-Oct-2020	Rob Smith	1.50	500.00	750.00	review Dhillon/CIBC settlement documents, email to T. Van Klink re same
13-Oct-2020	Rob Smith	.40	500.00	200.00	review affidavit re CIBC settlement, emails with T. Van Klink re same
14-Oct-2020	Rob Smith	.20	500.00	100.00	Zoom call with T. Van Klink to commission affidavit
16-Oct-2020	Rob Smith	.20	500.00	100.00	call with G. Feldman re bank statement review
09-Nov-2020	Rob Smith	.30	500.00	150.00	review and sign CIBC-MNP letter agreement re settlement
27-Nov-2020	Rob Smith	.10	500.00	50.00	trust account bank rec - October
		86.00		40,434.50	
02-Dec-2019	Robbie Epstein	4.00	225.00	900.00	Call w/ BDO team, discussions with JB, CIM prep, emails to Insolvency team, pricing analysis update
03-Dec-2019	Robbie Epstein	1.00	225.00	225.00	Emails, buyer list update, franchise agreement review
05-Dec-2019	Robbie Epstein	3.50	225.00	787.50	CIM and teaser Prep, Buyer list edits, emails to management / insolvency team, and BDO.
06-Dec-2019	Robbie Epstein	3.00	225.00	675.00	CIM and Teaser prep, discussions with BL
09-Dec-2019	Robbie Epstein	3.00	225.00	675.00	Reviewing new company documents, CIM prep, discussions w. BL
10-Dec-2019	Robbie Epstein	1.50	225.00	337.50	Pricing analysis updating, discussion w. BL
11-Dec-2019	Robbie Epstein	3.00	225.00	675.00	CIM and teaser prep, emails with external consultant, contact information research
12-Dec-2019	Robbie Epstein	3.00	225.00	675.00	Reviewing / Updating the CIM, discussions w BL, emails, contact information research
13-Dec-2019	Robbie Epstein	3.50	225.00	787.50	CIM/Teaser prep, buyer list contact research
16-Dec-2019	Robbie Epstein	.90	225.00	202.50	Franchise agreements review, emails to team, review of JB's comments
17-Dec-2019	Robbie Epstein	2.20	225.00	495.00	Making edits, updates to teaser and CIM based on legal department review notes. Discussion with Rob smith
18-Dec-2019	Robbie Epstein	1.80	225.00	405.00	Teaser mail-out to buyer list, researching contact information, making calls.
19-Dec-2019	Robbie Epstein	2.20	225.00	495.00	Sending out teasers to buyer list, researching contact information, making calls.
20-Dec-2019	Robbie Epstein	3.90	225.00	877.50	Setting up and organizing the data room, adding users, drafting and sending NDA's, follow-up emails from teaser send out, conversation with Jason Burgess
31-Dec-2019	Robbie Epstein	4.00	225.00	900.00	Calls / emails for follow-up questions from teaser emails, Contacting legal team for NDA edits from counterparties, data room updates.
02-Jan-2020	Robbie Epstein	1.00	225.00	225.00	Sending emails to prospective buyers
06-Jan-2020	Robbie Epstein	4.00	225.00	900.00	Emailing teasers to REIT and gas station potential counterparties, researching Corp-dev email info, adding parties who have signed an NDA to the data room, email to BDO CF team.
07-Jan-2020	Robbie Epstein	2.25	225.00	506.25	Sending out Teasers to REITs, PE firms, follow-up call with prospects, data room management, researching contact information

On the Run - General Receivership
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Date	Description	Units	Rate	Amount	Notes
08-Jan-2020	Robbie Epstein	2.40	225.00	540.00	Responding to queries from interested parties (calls/emails), updating deal cloud, call with Rob Smith, discussion with colleague Brandon Logel, researching contact info
09-Jan-2020	Robbie Epstein	2.80	225.00	630.00	Call with Redberry team, Discussions w. RS, researching / calling for counterparty contact info, creating a weekly report for MNP team, replying to emails from interested parties, adding parties to data room
10-Jan-2020	Robbie Epstein	3.10	225.00	697.50	Call with KSV (203 Sarnia), emails with KSV regarding FY19 revenue, call with prospective buyer (x2), sending NDA's to new counterparties, discussions with MNP team,
13-Jan-2020	Robbie Epstein	3.20	225.00	720.00	Responding to emails and calls from prospective buyers, data room updates, discussion w/ MNP team, sending new counterparties NDAs
14-Jan-2020	Robbie Epstein	2.80	225.00	630.00	Responding to emails and calls from prospective buyers - answering various questions; adding new counterparties to the data room
15-Jan-2020	Robbie Epstein	2.90	225.00	652.50	Calls and emails with prospects (ReMax, Speedy Q, Couche-Tard), adding people to the data room, sending NDA's.
16-Jan-2020	Robbie Epstein	2.60	225.00	585.00	Weekly process update to MNP Team, responses to counterparties, buyer list review, responding to emails from new and existing interested counterparties
17-Jan-2020	Robbie Epstein	1.80	225.00	405.00	Call with MNP team, call with Speedy Q, Couche-Tard NDA review, Call with ReMax broker, responding to emails from interested parties.
20-Jan-2020	Robbie Epstein	2.20	225.00	495.00	Emails w. MNP team, Emails with prospects, discussions with prospective buyers over the phone, data room updating
21-Jan-2020	Robbie Epstein	1.80	225.00	405.00	filing NDA's, discussion with MNP Team, adding counterparties to the data room, updating deal cloud, emails to interested counterparties
22-Jan-2020	Robbie Epstein	1.60	225.00	360.00	filing NDA's, adding counterparties to the data room, updating deal cloud, emails to interested counterparties
23-Jan-2020	Robbie Epstein	1.20	225.00	270.00	Emails to interested counter parties
24-Jan-2020	Robbie Epstein	.90	225.00	202.50	Responding to emails, adding people to data room, updating deal cloud
27-Jan-2020	Robbie Epstein	2.80	225.00	630.00	Weekly internal process summary update circulation, calls with interested parties (x3), answering questions via email, adding new parties to the data room
28-Jan-2020	Robbie Epstein	1.25	225.00	281.25	Calls with prospective buyers, follow-up emails, adding new people to data room
29-Jan-2020	Robbie Epstein	2.80	225.00	630.00	Responding to due diligence questions, drafting bid deadline reminder, follow-up emails to prospective buyers
30-Jan-2020	Robbie Epstein	2.20	225.00	495.00	Email blast to data room parties, calls with prospects - answering questions, preparing due diligence responses
31-Jan-2020	Robbie Epstein	1.75	225.00	393.75	Responding to due diligence requests, responding to emails from prospects
31-Jan-2020	Robbie Epstein	.50	225.00	112.50	Admin
03-Feb-2020	Robbie Epstein	3.10	225.00	697.50	Follow up emails, due diligence requests - responding to emails and calls from interested parties, discussions w. MNP team
04-Feb-2020	Robbie Epstein	3.60	225.00	810.00	Due diligence requests - responding to questions via email and calls with interested parties, discussions with MNP team members, follow up emails to interested parties
05-Feb-2020	Robbie Epstein	1.40	225.00	315.00	Due diligence request conversations with interested parties - emails and phone calls,
06-Feb-2020	Robbie Epstein	2.40	225.00	540.00	Discussions w. interested parties, due diligence request preparing, emails to counterparties and MNP team
10-Feb-2020	Robbie Epstein	1.75	225.00	393.75	Discussions w. interested counterparties - offers, due diligence requests, conversations with MNP team
11-Feb-2020	Robbie Epstein	1.70	225.00	382.50	Calls - interested parties, questions about making an offer, discussions with. MNP team
12-Feb-2020	Robbie Epstein	2.20	225.00	495.00	Reviewing offers, creating offer summary sheet, discussions w MNP team
13-Feb-2020	Robbie Epstein	.70	225.00	157.50	Calls with MNP team, and emails to select arties who made offers
14-Feb-2020	Robbie Epstein	.50	225.00	112.50	MNP team discussion, emails to parties who made offers
18-Feb-2020	Robbie Epstein	1.30	225.00	292.50	Call with Lenders / client, MNP team, reviewing offers
21-Feb-2020	Robbie Epstein	1.20	225.00	270.00	Call w/ MNP team, call with interested parties regarding 2nd bid date procedures, review of offers.
24-Feb-2020	Robbie Epstein	1.10	225.00	247.50	Call with client, offers update and review
26-Feb-2020	Robbie Epstein	.50	225.00	112.50	Call w/ interested party, follow up emails

On the Run - General Receivership
WIP Report Dec 1, 2019 to November 30, 2020

Date	Description	Units	Rate	Amount	Notes
28-Feb-2020	Robbie Epstein	1.60	225.00	360.00	Emails to MNP team, follow-up calls with parties, return of deposits, negotiation discussion
09-Mar-2020	Robbie Epstein	.50	225.00	112.50	Call with Rob Smith
13-May-2020	Robbie Epstein	.60	225.00	135.00	Conversation w prospective buyer, email to Rob
19-May-2020	Robbie Epstein	1.30	225.00	292.50	Conversations and emails w. prospective buyers, carving out the NDA, downloading BK documents, emails with Rob Smith
20-May-2020	Robbie Epstein	.70	225.00	157.50	Conversation with Prabhjot - BK franchise
21-May-2020	Robbie Epstein	.90	225.00	202.50	Conversation and emails to prospective buyers of the Burger King
09-Jul-2020	Robbie Epstein	.50	287.00	143.50	discussion with counterparty, emails to mnp team
		<u>115.90</u>		<u>26,108.50</u>	
04-Dec-2019	Steve Haller	1.00	130.00	130.00	Putting photo's on drive and various emails
11-Dec-2019	Steve Haller	1.10	130.00	143.00	Intercompany disbursements
		<u>2.10</u>		<u>273.00</u>	
04-Nov-2020	Trina Burningham	.25	110.00	27.50	Sitecore website updated.
		<u>.25</u>		<u>27.50</u>	
20-Oct-2020	Yatri Vagadia	2.20	192.00	422.40	GST/HST details gathering for all the locations
		<u>2.20</u>		<u>422.40</u>	
Total Professional Fees		<u>1,066.45</u>		<u>253,197.30</u>	

Disbursements

Mileage

13-Jan-2020 Mileage 113.84 To Burlington Go - court attendance

Other

24-Dec-2019 Misc. Disbursements 52.25 PPSA Search
09-Jan-2020 Misc. Disbursements 380.00 Research Fee for Gas Volume Information Windsor and Tecumseh.
13-Jan-2020 Misc. Disbursements 93.99 UPS - docs to Tilbury
16-Jan-2020 Misc. Disbursements 176.56 UPS - docs to Tilbury
05-Mar-2020 Misc. Disbursements 76.22 UPS - docs to Tilbury
13-Aug-2020 Misc. Disbursements 35.82 UPS - docs to Tilbury
25-May-2020 Misc. Disbursements 152.46 UPS - docs to Tilbury
967.30

Total Disbursements

1,081.14

On the Run - Wymoiing (SSC and BK)
WIP Report Dec 1, 2019 to November 30, 2020

Date	Description	Units	Rate	Amount	Notes
03-Dec-2019	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
09-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
10-Dec-2019	Alexandra Ramos	.50	145.00	72.50	sent request regarding wire transfers to be received in our account
10-Dec-2019	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
11-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
12-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
17-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
23-Dec-2019	Alexandra Ramos	5.00	145.00	725.00	preparing invoices for payment, wires and EFT's
24-Dec-2019	Alexandra Ramos	.25	145.00	36.25	prepare courier package
31-Dec-2019	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
06-Jan-2020	Alexandra Ramos	2.50	145.00	362.50	invoices, cheque/wire requests for disbursements
09-Jan-2020	Alexandra Ramos	1.50	145.00	217.50	invoices, cheque/wire requests for disbursements
13-Jan-2020	Alexandra Ramos	.50	145.00	72.50	prepared cheque requests
14-Jan-2020	Alexandra Ramos	.50	145.00	72.50	invoice and wires
15-Jan-2020	Alexandra Ramos	1.00	145.00	145.00	cheque/wire requests for disbursements, mail out cheques
16-Jan-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
27-Jan-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
28-Jan-2020	Alexandra Ramos	.50	145.00	72.50	prepared wire for ADP
29-Jan-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
03-Feb-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
11-Feb-2020	Alexandra Ramos	.50	145.00	72.50	follow up on Cintas o/s invoices
11-Feb-2020	Alexandra Ramos	.50	145.00	72.50	prepared invoices
12-Feb-2020	Alexandra Ramos	.50	145.00	72.50	invoices
18-Feb-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
02-Mar-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
03-Mar-2020	Alexandra Ramos	.50	145.00	72.50	prepared eft's for imperial tobacco
04-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
05-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
09-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
11-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
18-Mar-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
26-Mar-2020	Alexandra Ramos	.50	145.00	72.50	Prepared requisition for payment on an invoice
01-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
14-Apr-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
16-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
20-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
22-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
23-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
27-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
29-Apr-2020	Alexandra Ramos	.50	145.00	72.50	contacted Enwin regarding a final notice received, review bill and request payment
29-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
04-May-2020	Alexandra Ramos	1.25	145.00	181.25	invoices, cheque/wire requests for disbursements
06-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
07-May-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
11-May-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
12-May-2020	Alexandra Ramos	4.00	145.00	580.00	contacted Bell Canada to coordinate with them for all bills o/s to be paid, reviewed/reconciled invoices and requested payments
13-May-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
14-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
19-May-2020	Alexandra Ramos	.75	145.00	108.75	invoices, cheque/wire requests for disbursements
21-May-2020	Alexandra Ramos	.50	145.00	72.50	review Cintas account, request payment for o/s balance
21-May-2020	Alexandra Ramos	.50	145.00	72.50	contacted Amex regarding payments being held on transactions for subway
21-May-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
25-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
26-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
27-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
28-May-2020	Alexandra Ramos	.25	145.00	36.25	invoices, cheque/wire requests for disbursements
01-Jun-2020	Alexandra Ramos	2.50	149.00	372.50	invoices, cheque/wire requests for disbursements
02-Jun-2020	Alexandra Ramos	.50	149.00	74.50	investigate returned cheques
02-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
02-Jun-2020	Alexandra Ramos	2.50	149.00	372.50	invoices, cheque/wire requests for disbursements

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Date	Description	Units	Rate	Amount	Notes
03-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
04-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
08-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
10-Jun-2020	Alexandra Ramos	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
15-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
16-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
17-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
18-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
22-Jun-2020	Alexandra Ramos	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
23-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
24-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
30-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
02-Jul-2020	Alexandra Ramos	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
07-Jul-2020	Alexandra Ramos	1.50	149.00	223.50	invoices, cheque/wire requests for disbursements
08-Jul-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
		61.50		8,981.50	
30-Jun-2020	Anne Nelligan	.20	172.00	34.40	cheques
16-Sep-2020	Anne Nelligan	1.00	172.00	172.00	bank postings
		1.20		206.40	
02-Dec-2019	Brendan Hinton	1.50	395.00	592.50	Deal with operational matters. Review multiple vendor invoices and manage supply for fuel and goods. Communicate with vendors.
03-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Deal with operational matters. Review multiple vendor invoices and manage orders. Deal with creditor inquiries. F/u on supply issues. Deal with payroll.
04-Dec-2019	Brendan Hinton	2.00	395.00	790.00	Deal with vendor inquiries and operation issues. Calls with Subway. F/u and address stakeholder query. Review construction lien. Review invoices and authorize. Deal with banking matters. Communicate with Parkland to address supply issues. Continue with review of banking to complete reconciliation.
05-Dec-2019	Brendan Hinton	.50	395.00	197.50	Review invoicing and authorize payments. Review payroll and processing.
06-Dec-2019	Brendan Hinton	1.50	395.00	592.50	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. Deal with vendor queries and payment processing.
09-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Continue banking review and account reconciliation. Communicate with Government re: WSIB. Calls from vendors. Deal with various operation matters throughout day. Calls with site manager. Review and identifying billing errors. F/u with vendor to correct.
10-Dec-2019	Brendan Hinton	.70	395.00	276.50	Attend SSC to p/u cash and meet with management to drop key vendor payments off.
11-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Review invoices and orders from Valerie and reconcile against payments. Authorize and deal with banking. Deal with insurance.
12-Dec-2019	Brendan Hinton	.50	395.00	197.50	Calls with store manager re: fuel delivery. Review banking. Continue with reconciliation work for R&D.
12-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Calls with store manager re: fuel delivery. Review banking. Continue with reconciliation work for R&D. Deal with insurance claim.
13-Dec-2019	Brendan Hinton	1.40	395.00	553.00	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. Deal with vendor and supply matters.
16-Dec-2019	Brendan Hinton	.70	395.00	276.50	Review and approve various sales and service PO's and deal with banking matters.
16-Dec-2019	Brendan Hinton	1.50	395.00	592.50	Deal with Parkland and supply issues. Calls and emails with Subway HQ re: FSC order. Deal with banking for R&D. F/u with management on group insurance and leased assets.
17-Dec-2019	Brendan Hinton	.60	395.00	237.00	Deal with banking matters. Review and approve various vendor invoices. Deal with operational issues.
17-Dec-2019	Brendan Hinton	1.50	395.00	592.50	Communicate with OPP and responsible party who caused pump damage. Communicate with insurer.
18-Dec-2019	Brendan Hinton	.70	395.00	276.50	Communicate with S. Haller and meet with A. Nelligan to reconcile outstanding banking items.
18-Dec-2019	Brendan Hinton	1.50	395.00	592.50	Calls with vendors to deal with supply issues. Email with team re: various banking issues to reconcile account. Review banking. Continue with reconciliation work for R&D. Deal with Subway HQ re: vendor support issues. Communicate with party who damaged pump.
19-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Rectify and reconcile multiple outstanding banking issues. Prepare R&D for report. Deal with supply issues. Calls with vendors and file planning.
19-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Rectify and reconcile multiple outstanding banking issues. Prepare R&D for report. Deal with supply issues. Calls with vendors and file planning. Deal with insurance claim.
20-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Calls and emails with insurer to initiate insurance claim. Calls with OLG and correspondence.
23-Dec-2019	Brendan Hinton	1.50	395.00	592.50	Deal with insurance claim. Communicate with insurer. Calls with counsel for OLG. Deal with IT issue at location.
24-Dec-2019	Brendan Hinton	1.80	395.00	711.00	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. Return to office and reconcile cash discrepancy. Deal with vendor payments and organize courier.
27-Dec-2019	Brendan Hinton	1.40	395.00	553.00	Sort drop slips, photocopy and prepare cash for deposit (for multiple days Dec 17 to 26). Deal with vendor and supply issues. Communicate with insurer.
30-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Deal with vendors. Communicate to organize supply of fuel and goods. Attend to banking and reconciliation exercise. Deal with payroll. Deal with insurance claim.
02-Jan-2020	Brendan Hinton	.50	395.00	197.50	Manage vendor orders, payments and banking.
03-Jan-2020	Brendan Hinton	2.20	395.00	869.00	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to multiple vendor inquiries.
06-Jan-2020	Brendan Hinton	1.20	395.00	474.00	Deal with insurance claim. F/u with OLG counsel. Calls with vendors and manage banking. F/u and address insurance coverage and expiry. Deal with banking.

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Date	Description	Units	Rate	Amount	Notes
07-Jan-2020	Brendan Hinton	2.00	395.00	790.00	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to multiple vendor inquiries.
08-Jan-2020	Brendan Hinton	.50	395.00	197.50	Deal with vendors. F/u on insurance. Communicate with BDO/Waste Connections.
20-Jan-2020	Brendan Hinton	1.30	395.00	513.50	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to multiple vendor inquiries.
21-Jan-2020	Brendan Hinton	1.60	395.00	632.00	Calls with Subway management and controller to deal with employee ROE. Deal with vendor inquiries and supply issues. Deal with banking. Review supplier invoices and process various payments.
22-Jan-2020	Brendan Hinton	1.00	395.00	395.00	Calls with Subway to deal with employee T4 and ROE matter. Calls with management to troubleshoot and deal with IT issue. Calls with IT provider. Calls with various vendors to discuss invoicing. Address banking. Review invoices, approve and process.
23-Jan-2020	Brendan Hinton	1.00	395.00	395.00	Review vendor invoices, approve and process. Deal with operational matters.
24-Jan-2020	Brendan Hinton	1.50	395.00	592.50	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to vendor inquiries. Deal with banking. Review supplier invoices and process various payments.
27-Jan-2020	Brendan Hinton	2.60	395.00	1,027.00	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to vendor inquiries. F/u with D. Timmermans re: BK Wyoming insurance renewal.
28-Jan-2020	Brendan Hinton	2.50	395.00	987.50	Deal with interruptions in internet service. Contact rogers and track down replacement hardware to fix problem. Calls with staff to deal with POS issues. F/u on insurance matters. Deal with multiple interested parties.
29-Jan-2020	Brendan Hinton	2.50	395.00	987.50	Deal with internet issue. Communicate with Subway management to deal with store complaint. Review banking. Deal with vendor inquiries and operations issues. F/u on insurance claim. Calls with OLG and AGCO.
30-Jan-2020	Brendan Hinton	2.50	395.00	987.50	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. Attend post office to p/u mail. Deal with vendor inquiries and account reconciliations. Review supplier invoices and process various payments. Review DAS order and respond. Discussion with R. Smith re: insurance proceeds.
03-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. Deal with banking matters in AM. Review vendor invoices and payment processing. General operations management and respond to vendor inquiries.
04-Feb-2020	Brendan Hinton	2.50	395.00	987.50	Deal with vendors and reconciliation exercise in AM. Respond to payment queries. Deal with Infra Solutions property claim for computer equipment. Calls with vendors. Review supply purchase orders and process. Deal with banking and operational matters. Review and approve payroll.
05-Feb-2020	Brendan Hinton	1.20	395.00	474.00	Deal with purchase orders, invoicing and vendor inquiries. F/u with Dart on fuel pump and insurance matter. Communicate with vendors to update contact information.
06-Feb-2020	Brendan Hinton	1.40	395.00	553.00	Calls with various mechanical companies to service broken equipment at Subway. Calls with management. Review banking. Review and approve vendor invoices. Deal with vendor inquiries. Calls with insurance adjuster to deal with replacing pump. Deal with payroll. Draft requisitions for BK franchise fees.
07-Feb-2020	Brendan Hinton	3.50	395.00	1,382.50	Attend multiple commercial utility stores to obtain quotes to replace Subway microwave. Purchase cheap replacement for time being. Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. Drop off microwave. General operations management and respond to multiple vendor inquiries.
10-Feb-2020	Brendan Hinton	2.20	395.00	869.00	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to multiple vendor inquiries. Communication throughout day with Parkland to set up new contact information. Meet with D. Danis to discuss file and planning. Review winter maintenance invoice. Investigate necessity of services rendered. Reconcile against weather reports and draft response to contractor.
11-Feb-2020	Brendan Hinton	1.00	395.00	395.00	Call with V, Ojo to sort out vendor issues. Reconcile Pepsi and Frito accounts and communicate with vendors. Deal with banking. Prepare file note re: ATM fees and draft email to R. Smith. F/u on BK Wyoming insurance.
13-Feb-2020	Brendan Hinton	2.50	395.00	987.50	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. Review purchase orders, authorize payment, deal with banking and deal with general operational matters.
14-Feb-2020	Brendan Hinton	2.50	395.00	987.50	Deal with operational issues including snow plowing and utilities. Calls with service providers to deal with service interruptions.
18-Feb-2020	Brendan Hinton	2.00	395.00	790.00	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. Review purchase orders, authorize payment, deal with banking and deal with general operational matters. Review Flying J sales volumes. Draft email to counsel seeking update on payment. Deal with Intra Solutions property claim.
19-Feb-2020	Brendan Hinton	1.60	395.00	632.00	Review multiple purchase orders, approve and deal with payment processing. Discussion with Frito Lay to address payment and account reconciliation. Communicate with Federated and prepare forms for insurance claim. Review payroll and process.
20-Feb-2020	Brendan Hinton	2.50	395.00	987.50	Calls and emails with insurer to address consignor entitlement to insurance proceeds. Review Flying J agreement. Calls with vendors to negotiate uninterrupted supply. Review multiple purchase orders, approve and deal with payment processing. F/u on insurance to confirm MNP added as loss payee. Calls with multiple vendors and review accounts to reconcile payments.
21-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to multiple vendor inquiries.
24-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Attend Wyoming to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to multiple vendor inquiries.
25-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Review banking in AM. Review purchase orders, authorize and deal with banking. Emails with insurer. Process wires. Calls from vendors. F/u with management to obtain update on cigarette return and credit.
27-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Attend and from Wyoming in PM to p/u cash. Meet with employees for update. Drop critical payments off. Review invoices, authorize and process for payment.
28-Feb-2020	Brendan Hinton	1.00	395.00	395.00	Review and redo fuel margin reports. Draft email to D. Dalton for clarity. Draft email to R. Smith to deliver reports to purchaser.

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02-Mar-2020	Brendan Hinton	1.70	395.00	671.50	Attend and from Wyoming in PM to p/u cash. Meet with employees for update. Drop critical payments off. Review invoices, authorize and process for payment. Review vendor invoices, authorize and process for payment. Calls from vendors re: payment. Discuss reporting error with D. Danis.
04-Mar-2020	Brendan Hinton	1.40	395.00	553.00	Deal with insurance claim. Direct Dart Petroleum to commence work. Review supply invoices, authorize and process payment.
05-Mar-2020	Brendan Hinton	2.10	395.00	829.50	Deal with Xenial to have support reinstated to Burger King. F/u and address payment terms. Deal with management queries. Review vendor invoices, authorize and process for payment.
06-Mar-2020	Brendan Hinton	1.50	395.00	592.50	Attend and from Wyoming in PM to p/u cash. Meet with employees for update. Drop critical payments off. Review invoices, authorize and process for payment.
09-Mar-2020	Brendan Hinton	2.20	395.00	869.00	Deal with vendor payment queries. Respond to employee T4 queries. Attend and from Wyoming in PM to p/u cash. Meet with employees for update. Drop critical payments off. Review invoices, authorize and process for payment. Deal with maintenance query and engage contractor to repair.
10-Mar-2020	Brendan Hinton	1.50	395.00	592.50	Review contractor invoice and reconcile against weather. Draft response to address concerns. Review vendor payment inquiries. Review invoicing, approve and process payment. Deal with employee payroll. Looking at consolidated R&D and note issues. Reconcile and email D. Danis.
11-Mar-2020	Brendan Hinton	1.20	395.00	474.00	Review banking and begin extensive reconciliation exercise to reconcile Ascend to R&D and Banking.
12-Mar-2020	Brendan Hinton	2.50	395.00	987.50	Attend and from Wyoming in PM to p/u cash. Meet with employees for update. Drop critical payments off. Review snow removal invoice and respond to vendor regarding reasonableness. Review other invoices, authorize and process for payment. Deal with banking. Draft response to employee query.
16-Mar-2020	Brendan Hinton	2.10	395.00	829.50	Attend and from Wyoming in PM to p/u cash. Meet with employees for update. Drop critical payments off. Manage vendor inquiries. Review invoices, authorize for payment and processing.
17-Mar-2020	Brendan Hinton	2.00	395.00	790.00	Deal with banking. Transfer funds to BK. Prepare COVID Notice and Update for employees and customers. Draft extensive email to Wyoming Tree Service re: information to support billings. Calls with management to discuss COVID virus. File planning.
18-Mar-2020	Brendan Hinton	1.20	395.00	474.00	Deal with COVID virus related issues. F/u on banking matters and payment processing. Communicate with vendor re: issue with account. Reconcile items for R&D. Prepare mailout for employees. Review invoices, authorize for payment and processing.
19-Mar-2020	Brendan Hinton	2.90	395.00	1,145.50	Banking reconciliation and filing. Attend and from Wyoming in PM to p/u cash. Meet with employees for update. Drop critical payments off. Manage vendors, review invoices, authorize and process for payment. Deal with COVID 19 questions from staff. Reconcile Parkland settlements.
23-Mar-2020	Brendan Hinton	3.20	395.00	1,264.00	Attend and from Wyoming in PM to p/u cash. Meet with employees for update re COVID. Drop critical payments off. Deal with internet service interruption. Communicate with Rogers to rectify. Manage vendor inquiries, review invoices, authorize and process for payment.
24-Mar-2020	Brendan Hinton	2.50	395.00	987.50	Attend office and count cash. Calls with managers to manage COVID questions and impact on operations. File planning to deal with crisis. Draft email to communicate staff retention. Look at R&D and assess viability. Emails with D. Danis re: discrepancies. F/u on missing Subway sales.
25-Mar-2020	Brendan Hinton	1.80	395.00	711.00	Discussions with management re: cash handling policies. Draft notice for customer re: preferred methods of payment. Deal with banking and reconciliation work. Communicate with contractor re: billing. F/u with Dart on status of pump replacement.
26-Mar-2020	Brendan Hinton	1.00	395.00	395.00	Review invoices, approved and deal with banking. Communicate with Wyoming Tree Service. Communicate with management to answer questions from purchaser.
27-Mar-2020	Brendan Hinton	3.20	395.00	1,264.00	Perform banking reconciliation. Prepare schedule of reconciling items. Deal with other banking matters. Respond to management queries re: COVID. Attend and from Sarnia in AM to meet with management to discuss staff issues.
29-Mar-2020	Brendan Hinton	.70	395.00	276.50	Attend office to separate and count cash.
30-Mar-2020	Brendan Hinton	2.00	395.00	790.00	Perform banking reconciliation. Prepare schedule of reconciling items. Communicate with team to prepare requisitions and posting entries. Deal with other banking matters. Respond to management queries re: COVID. Communicate with site manager re: cash and provide Bank of Canada notice. Deal with employee queries re: T4.
31-Mar-2020	Brendan Hinton	2.50	395.00	987.50	Attend Wyoming to p/u cash and drop of critical vendor payments. Meet with BK management to discuss cash handling protocol during Covid crisis. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Address sign damage and organize contractors to repair. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
01-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
03-Apr-2020	Brendan Hinton	2.00	395.00	790.00	Attend Wyoming to p/u cash. Deal with operational issue and employee overpayment. Meet with contractor for wall repaid. Calls from vendors and organizing maintenance/repairs.
06-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
07-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
08-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
09-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.

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Date	Description	Units	Rate	Amount	Notes
10-Apr-2020	Brendan Hinton	2.00	395.00	790.00	1/2 Attend Wyoming to p/u cash. Meet with management to discuss Covid crisis. Deal with employee overpayment. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
13-Apr-2020	Brendan Hinton	2.00	395.00	790.00	Catch up and respond to various inquiries/issues from last week. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
14-Apr-2020	Brendan Hinton	2.00	395.00	790.00	Catch up and respond to various inquiries/issues from last week. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
15-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
16-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
17-Apr-2020	Brendan Hinton	2.00	395.00	790.00	Attend Wyoming to p/u cash. Meet with management to discuss Covid crisis. Deal with employee overpayment. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
19-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Attend office to count cash for OTR, BK Wyoming and Subway.
20-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
21-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Review January bank reconciliations and postings. Begin reconciliation work for February and March. Deal with vendor calls regarding payment. Manage employee inquiries. Reconcile wire payments to Burger King. Manager banking and operations remotely.
22-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with banking to prepare R&D. Fix multiple allocation errors. Manage banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
23-Apr-2020	Brendan Hinton	3.00	395.00	1,185.00	Attend Wyoming to p/u cash. Meet with management to discuss Covid crisis. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs. Deal with Holland Cleaning Products regarding resolution to expired product.
24-Apr-2020	Brendan Hinton	2.00	395.00	790.00	Contact insurer an initiate claim for damaged wall at site. Calls with management regarding staff issues. Calls with Dart and f/u on invoicing. Deal with BK advertising and royalty fees and process. Continue dealing with banking and reconciliation work to finalize R&D. F/u with management on payment of vendors and demands.
27-Apr-2020	Brendan Hinton	2.50	395.00	987.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
28-Apr-2020	Brendan Hinton	2.50	395.00	987.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
29-Apr-2020	Brendan Hinton	2.50	395.00	987.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
30-Apr-2020	Brendan Hinton	2.50	395.00	987.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
01-May-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement.
02-May-2020	Brendan Hinton	.80	395.00	316.00	Attend and from OTR Wyoming to pick up cash and drop off critical vendor payments.
03-May-2020	Brendan Hinton	1.50	395.00	592.50	Attend and from office to count cash for BK Wyoming, OTR and Subway.
04-May-2020	Brendan Hinton	1.50	395.00	592.50	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation.
05-May-2020	Brendan Hinton	1.50	395.00	592.50	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation. Deal with Parkland remittance and price notification issues.
06-May-2020	Brendan Hinton	1.50	395.00	592.50	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation.
07-May-2020	Brendan Hinton	1.50	395.00	592.50	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation.
08-May-2020	Brendan Hinton	1.50	395.00	592.50	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation.
09-May-2020	Brendan Hinton	.80	395.00	316.00	Attend and from OTR Wyoming to pick up cash and drop off critical vendor payments.
10-May-2020	Brendan Hinton	1.50	395.00	592.50	Count cash for BK Wyoming, OTR and Subway.
11-May-2020	Brendan Hinton	1.50	395.00	592.50	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation.
12-May-2020	Brendan Hinton	2.00	395.00	790.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation.
13-May-2020	Brendan Hinton	2.50	395.00	987.50	Communicate with team on various banking issues. Communicate with Flying J counsel to demand payment of fee. Contact Coke re: retailer marketing rebate. Deal with vendor inquiries re: payment and account reconciliation.
14-May-2020	Brendan Hinton	2.00	395.00	790.00	Communicate with Libro and direction. F/u with Flying J on volume discrepancy. F/u with management re: amended consignment rate. deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement.

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Date	Description	Units	Rate	Amount	Notes
15-May-2020	Brendan Hinton	2.00	395.00	790.00	Calls with Flying J counsel and Subway counsel to reconcile and settle accounts. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
16-May-2020	Brendan Hinton	.80	395.00	316.00	Attend and from OTR Wyoming to pick up cash and drop off critical vendor payments.
17-May-2020	Brendan Hinton	1.50	395.00	592.50	Attend and from office to count cash for BK Wyoming, OTR and Subway.
18-May-2020	Brendan Hinton	.30	395.00	118.50	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
19-May-2020	Brendan Hinton	1.00	395.00	395.00	Review banking to address posting errors. Prepare reconciliation notes. Review R. Dighe R&D updates. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
20-May-2020	Brendan Hinton	1.50	395.00	592.50	Extensive conversation with management re: retention of services and new purchaser and concerns. Prepare reconciliation of BK Royalties and Advertising Fees. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
21-May-2020	Brendan Hinton	2.10	395.00	829.50	Reconcile Flying J account and emails with team. Email Subway counsel to reconcile and settle accounts. F/u with American Express. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
22-May-2020	Brendan Hinton	.50	395.00	197.50	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
24-May-2020	Brendan Hinton	.80	395.00	316.00	Attend and from OTR Wyoming to pick up cash and drop off critical vendor payments.
26-May-2020	Brendan Hinton	1.00	395.00	395.00	Calls with management re: questions on sale process and staffing matters. Speak with R. Smith re: Coca Cola rebate. Respond to vendor inquiries and payment reconciliation issues. Review vendor invoices, approve and process.
27-May-2020	Brendan Hinton	.60	395.00	237.00	Respond to vendor inquiries and payment reconciliation issues. Review vendor invoices, approve and process.
28-May-2020	Brendan Hinton	2.00	395.00	790.00	Attend and from office to count cash for BK Wyoming, OTR and Subway. Deal with banking. Review February reconciling items and correct banking. Respond to vendors re: account reconciliations. Emails with management regarding issue with lighting.
29-May-2020	Brendan Hinton	.30	395.00	118.50	Manage vendors and deal with banking matters.
31-May-2020	Brendan Hinton	.80	395.00	316.00	Attend and from OTR Wyoming to pick up cash and drop off critical vendor payments. Drop off critical vendor payments.
01-Jun-2020	Brendan Hinton	1.70	405.00	688.50	Calls and email with multiple contractors to organize lawn care. Calls with management to discuss maintenance capacity. Emails and calls with Pepsi and Coke re: deliveries. F/u and discussions with multiple contractors. Emails with BK HQ re: royalty and advertising fees. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
02-Jun-2020	Brendan Hinton	2.00	405.00	810.00	Count cash in AM. Attend UPS to courier reports to V. Ojo. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
03-Jun-2020	Brendan Hinton	2.00	405.00	810.00	Calls and email with bread vendors to negotiate terms. Calls with contractors to organize lawn service. F/u and discussions with multiple contractors. Emails with BK HQ re: royalty and advertising fees. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review commercial diesel sale reports and calls and emails with Flying J to provide volume reports and confirm status of consignment fee. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
04-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Calls with landscaper in AM to confirm not viable to engage for short term. Research cheap equipment and organize with maintenance staff to cut grass. Calls with Kunal re: sale and update to plan transition items. Calls with vendors to respond to reconciling discrepancy on accounts.
05-Jun-2020	Brendan Hinton	3.00	405.00	1,215.00	Attend premise in AM to p/u cash. Search for lawn maintenance equipment to purchase. Meet with management and discuss maintenance items. Meet with site manager to discuss operations. Meet with BK manager to discuss sale and concerns. Email with Flying J re: May consignment fees.
09-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Attend office to count cash for BK Wyoming, Subway and OTR. Call with BK bread guy and deal with supply issue. Attend UPS to ship payment. Email with BK HQ re: advertising and royalty fees. Review purchase orders, invoices, approve and deal with payment processing. Respond to vendor inquiries regarding late payments and arrears.
10-Jun-2020	Brendan Hinton	1.20	405.00	486.00	Calls with Kunal to plan transition and answer questions about sale. Review purchase orders, invoices, approve and deal with payment processing. Respond to vendor inquiries regarding late payments and arrears. Review and fix payroll processing error.
11-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Attend Wyoming to p/u cash on way home from Windsor. Meet with management and discuss transition. Review vendor invoices. Respond to reconciliation and outstanding payment requests.
12-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Calls with Subway HQ to respond to debit terminal and payment processing notice. Communicate with store and R. Smith.
14-Jun-2020	Brendan Hinton	.80	405.00	324.00	Count cash in AM. Attend UPS to courier reports to V. Ojo.
15-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Calls with store manager re: equipment issues. Deal with bread vendor. Review purchaser orders, authorize and process payment. Respond to inquiries from vendors re: payment arrears and terms. Deal with banking.
16-Jun-2020	Brendan Hinton	1.60	405.00	648.00	Organize contractor to inspect and repair walk in cooler. Answer calls from vendors. Begin making closing arrangements and notifying month to month vendors of closing date. Calls with management to plan transition matters. Respond to creditor call. Review purchaser orders, authorize and process payment. Respond to inquiries from vendors re: payment arrears and terms.
17-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
19-Jun-2020	Brendan Hinton	.50	405.00	202.50	Review purchase orders, authorize and deal with payment processing. F/u and vendor calls re: payment reconciliations.
20-Jun-2020	Brendan Hinton	.80	405.00	324.00	1/2 travel time to Wyoming to pick up cash and drop of critical payments.
23-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Attend office in AM to pick up critical supplier payments. Sort mail and provide direction to A. Ramos. Calls and emails with Gordon Food Service re: BK Wyoming to reconcile account and clear up payment issue. Review each invoice to determine discrepancy. Calls with contractor re: equipment repairs. Review purchase orders, authorize and deal with payment processing. F/u and vendor calls re: payment reconciliations. Deal with inventory count.

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Date	Description	Units	Rate	Amount	Notes
24-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Attend office to count cash for BK Wyoming, Subway and OTR. Discussions with management re: issue with dryer. Call for repair. Review purchase orders, invoices, approve and deal with payment processing. Respond to vendor inquiries regarding late payments and arrears. Communicate with insurance adjuster for update on loss claim.
25-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Discussions with management re: transition matters. Deal with banking. Review purchase orders, invoices, approve and deal with payment processing.
26-Jun-2020	Brendan Hinton	.50	405.00	202.50	Calls with management re: vendors and purchases. Deal with transition matters.
29-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
30-Jun-2020	Brendan Hinton	2.00	405.00	810.00	Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing. Review and allocate BDO cost share. Calls with bookkeeping staff to deal with transition.
01-Jul-2020	Brendan Hinton	1.20	405.00	486.00	Attend and from Wyoming to pick up cash and meet with management. Discussion with store manager re: transition issues.
02-Jul-2020	Brendan Hinton	2.50	405.00	1,012.50	Review all vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
06-Jul-2020	Brendan Hinton	1.50	405.00	607.50	Review all vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
07-Jul-2020	Brendan Hinton	2.50	405.00	1,012.50	Review all vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
08-Jul-2020	Brendan Hinton	2.60	405.00	1,053.00	Call with Valerie to sort out reporting inconsistencies. Calls with contractors to inspect and repair Subway's broken freezer. Review all vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
09-Jul-2020	Brendan Hinton	2.50	405.00	1,012.50	Count cash in AM. Review vendor invoices and prepare payments Review, reconcile and correct multiple payment requisitions. Calls with refrigeration technician to deal with freezer issue. Emails with manager re: equipment orders. Review vendor invoices and prepare payments. Attend UPS store to courier packages to Valerie. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
10-Jul-2020	Brendan Hinton	2.80	405.00	1,134.00	Review vendor invoices and prepare payment requisitions. Review accounts to confirm recent payments to apply as credit against delinquent accounts. Calls with refrigeration technician to deal with freezer issue. Attend Wyoming in PM to pick up cash.
11-Jul-2020	Brendan Hinton	1.20	405.00	486.00	Attend office in AM to count cash and prepare deposit (for OTR, Subway and Burger King)
12-Jul-2020	Brendan Hinton	1.50	405.00	607.50	Review vendor invoices and prepare payment requisitions. Review accounts to confirm recent payments to apply as credit against delinquent accounts.
13-Jul-2020	Brendan Hinton	2.80	405.00	1,134.00	Emails with Subway to deal with freezer issue. Calls and emails with Dart to address fuel pump maintenance and issues. Authorize work. Email R. Smith to explain costs and obtain direction on repairs. Review vendor invoices and prepare payment requisitions. Review accounts to confirm recent payments to apply as credit against delinquent accounts. Calls with refrigeration technician to deal with freezer issue.
14-Jul-2020	Brendan Hinton	2.10	405.00	850.50	Sort through recent payments and invoices to deal with delinquent payments. Review new invoices, prepare payments and wire templates. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking.
15-Jul-2020	Brendan Hinton	1.70	405.00	688.50	Review monthly reports to prepare summary for purchaser. Address discrepancy between reports and f/u with V. Ojo for clarification. Review vendor invoices and prepare payment requisitions. Review accounts to confirm recent payments to apply as credit against delinquent accounts.
16-Jul-2020	Brendan Hinton	2.20	405.00	891.00	Deal with banking. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Attend to pick up cash.
17-Jul-2020	Brendan Hinton	.50	405.00	202.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
20-Jul-2020	Brendan Hinton	2.80	405.00	1,134.00	Deal with broken freezer and put pressure on Abram to get repair done. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Emails with V. Ojo on Flying J reconciliation. Call and email with R. Smith re: closing and probable request for extension. Calls from Subway HQ re: new payment processing and initiative to get store converted. Calls with manager to discuss.
21-Jul-2020	Brendan Hinton	3.10	405.00	1,255.50	Review and process payroll. Deal with banking. Planning to deal with closing matters. Attend office in AM to count cash. Prepare for and deal with closing matters. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
22-Jul-2020	Brendan Hinton	2.80	405.00	1,134.00	Planning to deal with closing matters. Outline issues to address at closing. Draft email to R. Smith and T. Van Klink. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
23-Jul-2020	Brendan Hinton	1.90	405.00	769.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Attend to p/u cash.
24-Jul-2020	Brendan Hinton	2.50	405.00	1,012.50	F/u with Abrams and discussion regarding status of freezer repair. Draft note on repair. Review purchase orders, prepare payment requisitions and wires. Deal with banking. Respond to vendor inquiries. Deal with closing matters. Conversation with R. Smith re: extension request. Respond to T. Van Klink email with direction. Follow up with SIR systems re: POS reporting service interruption and sort issue out with V. Ojo.

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Date	Description	Units	Rate	Amount	Notes
27-Jul-2020	Brendan Hinton	2.80	405.00	1,134.00	Communicate with Parkland on transition. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email with Phoenix to organize contractor to look at broken toaster. Call with R. Smith re: update on sale. Communicate with managers to provide direction and draft template to prepare goods inventory. Communicate with insurer regarding policy renewal on August 26. Review preliminary figures to prepare budget for extension. Attend a Wyoming to pick up cash. Deal with closing matters.
28-Jul-2020	Brendan Hinton	2.90	405.00	1,174.50	Prepare budget for extension period. Review bank statements, allocate disbursements and consolidate into R&D. Review internal notes to create and qualify assumptions. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Call with Phoenix re: refrigerator. Calls and emails with site manager to negotiate tenure for extension period. Emails re: banking. F/u with Subway to deal with advertising and royalty expenses. Call with Burger King regarding invoices rendered for June fees.
29-Jul-2020	Brendan Hinton	4.50	405.00	1,822.50	Prepare budget for extension period. Review bank statements, allocate disbursements and consolidate into R&D. Review internal notes to create and qualify assumptions. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Call with Phoenix re: refrigerator. Calls and emails with site manager to negotiate tenure for extension period. Emails re: banking. F/u with Subway to deal with advertising and royalty expenses. Call with Burger King regarding invoices rendered for June fees.
30-Jul-2020	Brendan Hinton	2.50	405.00	1,012.50	Deal with closing matters. Amend budget for T. Van Klink. Call with R. Smith. Investigate cost of diesel for purchaser. Deal with banking. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
31-Jul-2020	Brendan Hinton	1.50	405.00	607.50	Calls with management to discuss issues with purchaser's presence and negotiate terms to retain assistance. Calls to deal with broken equipment. Deal with banking. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with closing matters.
03-Aug-2020	Brendan Hinton	1.50	405.00	607.50	Email with Subway HQ re: royalty and advertising. Deal with broken toaster. Email with Counsel. Review repair estimates. Reconcile vendor accounts to respond to queries. Deal with banking matters.
04-Aug-2020	Brendan Hinton	2.80	405.00	1,134.00	Attend Wyoming to pick up cash. Deal with closing matters. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email and call with Purchaser to discuss operations. Communicate with managers to provide direction on staffing. Communicate with insurer regarding policy renewal on August 26.
05-Aug-2020	Brendan Hinton	1.50	405.00	607.50	Deal with Banking. Review invoices, reconcile accounts and process payments. Respond to vendor queries. Deal with closing matters.
06-Aug-2020	Brendan Hinton	1.50	405.00	607.50	Deal with Banking. Review invoices, reconcile accounts and process payments. Respond to vendor queries. Deal with closing matters.
07-Aug-2020	Brendan Hinton	.50	405.00	202.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
11-Aug-2020	Brendan Hinton	3.50	405.00	1,417.50	Attend Wyoming to pick up cash. Deal with closing matters. Gather and box books and records. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email with Purchaser to discuss operations and closing matters. Communicate with managers to provide direction on staffing. Deal with banking.
12-Aug-2020	Brendan Hinton	3.50	405.00	1,417.50	Address closing items and transition matters. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email with Purchaser to discuss operations and transition. Communicate with managers to provide direction on staffing. Deal with banking.
14-Aug-2020	Brendan Hinton	.50	405.00	202.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
17-Aug-2020	Brendan Hinton	4.00	405.00	1,620.00	Deal with insurance cancellation. Calls and emails with insurer. Attend and from Wyoming to pick up cash. Deal with closing matters. Email with purchaser. Email with counsel. Revise budget to report actual results. Prepare notes and assumptions. Gather books and records. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email with Purchaser to discuss operations and closing matters. Communicate with managers to provide direction on staffing. Deal with banking.
18-Aug-2020	Brendan Hinton	3.50	405.00	1,417.50	OP: Deal with closing matters. Calls and emails to purchaser and realtor. Attend and from Wyoming to pick up cash. Gather and box books and records. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Communicate with managers to plan operations in light of extension sought. Provide direction on staffing.
18-Aug-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking.
19-Aug-2020	Brendan Hinton	.60	405.00	243.00	Review multiple invoices and remittances. Prepare receipt stubs and requisitions for missing transactions. Reconcile Imperial Tobacco account to process missing requisitions.
19-Aug-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Deal with SIR issue. Reconcile Flying J commercial diesel account. Prepare summary of results and prepare receipts. Reconcile Imperial Tobacco account. Review multiple invoices and remittances. Prepare receipt stubs and requisitions for missing transactions.
20-Aug-2020	Brendan Hinton	3.50	405.00	1,417.50	OP: Manage closing matters. Deal with calls from store manager. Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.
21-Aug-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Deal with closing and planning for extension. Communicate with managers. Begin onboarding process for Subway POS. Calls with supplier. Deal with banking. Calls with insurer to sort our insurance cancellation and payment. Calls with Enbridge to sort out billing.
21-Aug-2020	Brendan Hinton	.50	405.00	202.50	Deal with pre-August banking.
24-Aug-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking. Deal with Gordon Food to reconcile account and set up wire payments going forward.
24-Aug-2020	Brendan Hinton	4.50	405.00	1,822.50	OP: Deal with insurance in the AM. Deal with issue resulting from granting of extension. Contact utility providers to reschedule reads. Deal with calls from management and employees with questions. Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.

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25-Aug-2020	Brendan Hinton	.60	405.00	243.00	Deal with banking and supplier reconciliations.
25-Aug-2020	Brendan Hinton	6.50	405.00	2,632.50	OP: Attend and from Wyoming to pick up cash. Deal with closing matters. Compile information to respond to purchaser's information request. Calls in PM with bookkeeping staff to source information to satisfy request. Calls with Sage and QuickBooks to reset credentials. Gather and box books and records. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email with Purchaser to discuss operations and closing matters. Communicate with managers to provide direction on staffing. Deal with insurance and set up regular payments.
26-Aug-2020	Brendan Hinton	.50	405.00	202.50	Banking.
26-Aug-2020	Brendan Hinton	5.50	405.00	2,227.50	OP: Compile information and draft email to satisfy purchaser's information request. Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.
27-Aug-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking.
27-Aug-2020	Brendan Hinton	5.60	405.00	2,268.00	OP: Calls in AM to order new toaster. Call to Subway re: Ayden. Calls with management. Deal with closing matters. Compile information to satisfy purchaser's information request. Scan and redact two years of bank statements to exclude account details and sensitive information. Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.
28-Aug-2020	Brendan Hinton	1.00	405.00	405.00	OP: Review information and bank statement work. Upload to cloud. Email with R. Smith. Deal with issues resulting from granting of extension. Calls with supplier. Deal with banking. Calls with insurer to sort our insurance cancellation and payment. Deal with banking.
31-Aug-2020	Brendan Hinton	3.20	405.00	1,296.00	OP: Calls and emails with Parkland to sort out notice deliveries. Calls with site manager to deal with transition items. Deal with banking. Review purchaser orders, authorize, prepare requisitions and process payments. Calls with Burger King vendor to order supplies. Review bookkeeping invoices.
01-Sep-2020	Brendan Hinton	4.40	405.00	1,782.00	OP: Deal with operations. Communicate with Subway HQ to sort our POS transition. Review and gather information to complete Adyen application. Calls with toaster vendor. Deal with banking. Review invoices, authorize and prepare payments. Deal with payroll. Calls with site manager to plan closing. Deal with issues resulting from extension.
02-Sep-2020	Brendan Hinton	3.60	405.00	1,458.00	OP: Attend and from Wyoming to pick up cash. Deal with closing matters. Compile information to respond to purchaser's information request. Calls in PM with bookkeeping staff to source information to satisfy request. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email with Purchaser to discuss operations and closing matters. Communicate with managers to provide direction on staffing. Deal with broken toaster oven.
03-Sep-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Deal with ongoing banking issues and payment processing. Calls with vendors to deal with account reconciliation issues. F/u on toaster. Calls with Subway to transition POS system. Calls with site manager to plan transition. Review results and draft summary for HST filing purposes.
04-Sep-2020	Brendan Hinton	.60	405.00	243.00	OP: Emails and calls with site manager regarding operations. Review payment requisitions and release.
08-Sep-2020	Brendan Hinton	3.60	405.00	1,458.00	OP: Deal with operational matters. Attend and from Wyoming to pick up cash. Deal with closing matters. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
09-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
09-Sep-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Communicate with purchaser to plan transition. Calls with management to satisfy information request. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts.
10-Sep-2020	Brendan Hinton	1.50	405.00	607.50	OP: Calls with management re: information request. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts.
11-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Complete banking reconciliations. Prepare multiple requisitions and receipt stubs to support transactions. Reconcile Flying J consignment fee. Communicate with bookkeeping staff to obtain volume information.
11-Sep-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Deal with Adyen POS transition (re: Subway). Communicate with procurement team and action information requests. Call with insurance broker to sort out payment of arrears. Call and email with purchaser for update on closing.
14-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Deal with current operations banking.
14-Sep-2020	Brendan Hinton	3.60	405.00	1,458.00	OP: Deal with operational matters. Emails with bookkeeping to obtain Flying J sales. Review and prepare summary for Flying J. Deal with closing matters. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Calls and emails with Subway re: POS transition.
15-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
15-Sep-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Calls with management re: information request. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts.
16-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
16-Sep-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Calls with management re: information request. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts.
17-Sep-2020	Brendan Hinton	1.50	405.00	607.50	OP: Deal with transition items in response to further extension. Contact utility companies, insurer and vendor/service providers to make arrangements to accommodate extension. Calls and emails with site manager. Communicate with Parkland re: cross lease payment. Calls to deal with Adyen POS system. Deal with banking. Review invoices, prepare requisitions and process payments.
21-Sep-2020	Brendan Hinton	3.60	405.00	1,458.00	OP: Deal with operational matters. Attend and from Wyoming to pick up cash. Deal with closing matters. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
21-Sep-2020	Brendan Hinton	.60	405.00	243.00	Deal with banking.

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Date	Description	Units	Rate	Amount	Notes
22-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
22-Sep-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Calls with management re: information request. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts.
23-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
23-Sep-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Calls with management re: information request. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts.
24-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
24-Sep-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Calls and emails with Subway/Adyen re: POS systems transition. Draft extensive email to discuss appointment and appointment of Receiver and powers. Speak with legal department. Attend and from UPS to courier reports. Reconcile banking and review cash deposits.
28-Sep-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Attend and from Wyoming/Sarnia to p/u cash. Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
28-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
29-Sep-2020	Brendan Hinton	2.00	405.00	810.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
29-Sep-2020	Brendan Hinton	1.50	405.00	607.50	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
30-Sep-2020	Brendan Hinton	2.00	405.00	810.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
30-Sep-2020	Brendan Hinton	1.50	405.00	607.50	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
01-Oct-2020	Brendan Hinton	1.50	405.00	607.50	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
01-Oct-2020	Brendan Hinton	2.00	405.00	810.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
02-Oct-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
02-Oct-2020	Brendan Hinton	2.00	405.00	810.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
05-Oct-2020	Brendan Hinton	1.80	405.00	729.00	OP: Email purchaser for update, Attend and from Wyoming/Sarnia to p/u cash. Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
05-Oct-2020	Brendan Hinton	1.50	405.00	607.50	Discussion with R. Smith in AM. Gather sales and volume information for Bank. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
06-Oct-2020	Brendan Hinton	1.60	405.00	648.00	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ. Call with realtor. Email purchaser for update,
06-Oct-2020	Brendan Hinton	2.00	405.00	810.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
07-Oct-2020	Brendan Hinton	2.50	405.00	1,012.50	Prepare summary of financials results and net HST payable calculations. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database. Conference call with Bank and counsel in PM.
07-Oct-2020	Brendan Hinton	1.80	405.00	729.00	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues.
08-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
08-Oct-2020	Brendan Hinton	1.50	405.00	607.50	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
09-Oct-2020	Brendan Hinton	1.50	405.00	607.50	OP: Deal with operational matters. Communicate with Adyen to address down POS system. Draft email to Subway counsel. Revise after R. Smith Review. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Call with realtor.
09-Oct-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
13-Oct-2020	Brendan Hinton	3.20	405.00	1,296.00	OP: Emails with insurer. Complete insurance application and survey. Gather information for application and submit with insurer to bind coverage if deal does not close on the 31st. Attend and from Wyoming/Sarnia to p/u cash. Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.

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Date	Description	Units	Rate	Amount	Notes
13-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
14-Oct-2020	Brendan Hinton	3.20	405.00	1,296.00	OP: Multiple emails with Adyen to sort out POS transition. Email with purchaser seeking update. Calls with manager re: transition. Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Gather and deliver additional information at Purchaser's request.
14-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Begin review of Company HST. Draft email and direction for Y. Vagadia. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
15-Oct-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Calls and emails with purchaser for update on financing. Communicate with Subway management re: equipment order. Calls with vendor to organize delivery. Deal with banking matter. Calls with site manager. Discussions with Y. Vagadia re: HST and Parkland reconciliation.
16-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
16-Oct-2020	Brendan Hinton	2.20	405.00	891.00	OP: Communicate with purchaser re: status of financing. Review information bookkeeper prepared for purchaser. Draft email. Deal with operational matters. Communicate with Adyen to address down POS system. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments.
19-Oct-2020	Brendan Hinton	1.10	405.00	445.50	Emails with Y. Vagadia re: HST and direction to generate reports from accounting software. Review initial work and provide comment.
19-Oct-2020	Brendan Hinton	3.00	405.00	1,215.00	OP: Emails back and fourth with team to reconcile utility accounts. Review requisitions and invoices. Provide direction to team on how to issue payment. Deal with banking in PM. Review PO's authorize or correct. Deal with payment processing. Authorize PO's release wires.
20-Oct-2020	Brendan Hinton	2.90	405.00	1,174.50	OP: Emails with insurer. Complete insurance application and survey. Attend and from Wyoming/Sarnia to p/u cash. Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments.
20-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
21-Oct-2020	Brendan Hinton	1.20	405.00	486.00	Continue HST reconciliation in order to complete and file outstanding returns.
21-Oct-2020	Brendan Hinton	3.50	405.00	1,417.50	OP: Reconcile bank balance for September 1-30 to calculate cash burn. Begin drafting R&D to September 30. Deal with ongoing daily operation issues and management questions and concerns. Emails with Burger King management. Review financials to calculate HST exposure during operating period. Deal with banking, authorize purchase orders, process payment and wires.
22-Oct-2020	Brendan Hinton	3.50	405.00	1,417.50	OP: Deal with ongoing daily operation issues and management questions and concerns. Emails with Burger King management. Review financials to calculate HST exposure during operating period. Deal with banking, authorize purchase orders, process payment and wires. Reconcile bank balance for period Oct 1 - 23 to calculate cash burn and draft R&D to October 31 to substantiate terms for cash advances under expected extension scenario.
23-Oct-2020	Brendan Hinton	1.00	405.00	405.00	OP: Emails with counsel re: closing items. Deal with banking. Emails with management re: operations.
26-Oct-2020	Brendan Hinton	2.80	405.00	1,134.00	OP: Email purchaser for update on financing. Emails with Parkland and Flying J to confirm status of assignment of agreements. Review requisitions and invoices. Provide direction to team on how to issue payment. Begin preparing R&D for period of operations in advance of probable extension request. Deal with banking in PM. Review PO's authorize or correct. Deal with payment processing. Authorize PO's release wires. Emails with BK management.
26-Oct-2020	Brendan Hinton	.40	405.00	162.00	Emails with Y. Vagadia re: HST and direction to generate reports from accounting software. Review initial work and provide comment.
27-Oct-2020	Brendan Hinton	5.50	405.00	2,227.50	OP: Emails and calls with R. Smith. Reconcile account. Adjust GL's and prepare statement of receipts and disbursements to calculate operating losses. Communicate with R. Smith. Review financials for each entity to calculate HST exposure. Draft assumptions and notes to R&D. F/u with notes and email to R. Smith. Deal with banking. Review purchase orders, authorize and process payment. Release wires. Emails with insurer to organize coverage and ensure no lapse in the event an extension is granted.
28-Oct-2020	Brendan Hinton	2.50	405.00	1,012.50	Calls and emails with management re: extension. Discussions with R. Smith. Review budget again. Deal with daily operations. Deal with daily banking. Review invoices, authorize, process payment and release wires.
29-Oct-2020	Brendan Hinton	1.00	405.00	405.00	OP: Deal with operational issues. Calls with managers. Deal with banking, review purchaser orders, authorize invoices and process payments. Email and text with R. Smith re: R&D for purchaser. Deal with software issue at Subway and make inquiries to upgrade POS.
30-Oct-2020	Brendan Hinton	2.20	405.00	891.00	OP: Deal with banking, review purchase orders, authorize invoices and process payments. Attend and from Wyoming in PM to p/u cash. Time inclusive of Attend and from Sarnia.
02-Nov-2020	Brendan Hinton	2.30	405.00	931.50	OP: Deal with operational matters and contacting suppliers and insurers to extension being granted. banking, review purchase orders, authorize invoices and process payments.
03-Nov-2020	Brendan Hinton	2.60	405.00	1,053.00	OP: Emails with WSIB re: filing requirements. Deal with operational issues. Calls and emails with site manager. Deal with banking, review purchase orders, authorize invoices and process payments. Emails to organize plumber for Subway. Emails with management to update on status of extension. Respond to realtor's information requests. Attend UPS store in PM to drop off reports for J. O'Neil.
03-Nov-2020	Brendan Hinton	1.50	405.00	607.50	Re: Burger King: Continue HST review in order to prepare returns. Review sales and disbursements and reconcile to calculate HST liability.
04-Nov-2020	Brendan Hinton	2.90	405.00	1,174.50	OP: Conference call in AM with purchaser. Deal with purchaser's information request. Attend and from Wyoming in PM to p/u cash. Time inclusive of Attend and from Sarnia. Deal with banking, review purchase orders, authorize invoices and process payments. Emails with Flying J re: consignment fee.
05-Nov-2020	Brendan Hinton	1.50	405.00	607.50	Deal with operational matters. Emails and calls with R. Smith and purchaser re: funds required under extension. Deal with banking, review purchase orders, authorize invoices and process payments.
06-Nov-2020	Brendan Hinton	1.50	405.00	607.50	Call with site manager. Emails with Subway manager. Deal with plumbing issue. Organize repair. Emails with insurer. Review insurance quote and provide direction to bind coverage.

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Date	Description	Units	Rate	Amount	Notes
10-Nov-2020	Brendan Hinton	2.30	405.00	931.50	Calls and emails with Subway management regarding supply order. Deal with banking, review purchase orders, authorize invoices and process payments.
11-Nov-2020	Brendan Hinton	2.90	405.00	1,174.50	OP: Conference call in AM with purchaser. Deal with purchaser's information request. Attend and from Wyoming in PM to p/u cash. Time inclusive of Attend and from Sarnia. Deal with banking, review purchase orders, authorize invoices and process payments. Emails with Flying J re: consignment fee.
12-Nov-2020	Brendan Hinton	1.00	405.00	405.00	Continue with HST review of OTR, Subway and Burger King including analysis of sales and disbursements to prepare returns.
12-Nov-2020	Brendan Hinton	1.50	405.00	607.50	OP: Deal with ongoing operational matters. Deal with banking, review purchase orders, authorize invoices and process payments.
13-Nov-2020	Brendan Hinton	2.50	405.00	1,012.50	OP: Reconcile Parkland settlements to sort out discrepancies with sales orders. Calls and emails with site manager. Email with insurer to correct information on insurance survey to update tank specifications and details. Deal with operation matters. Deal with banking, review purchase orders, authorize invoices and process payments.
16-Nov-2020	Brendan Hinton	2.30	405.00	931.50	OP: Deal with banking, review purchase orders, authorize invoices and process payments. Address ongoing operational issues with managers and supervisors. Communicate with critical vendors to reconcile accounts and address payment enquiries. Communicate with insurer. Review and respond to accountants ongoing information requests. Review file and sales reports to draft response.
17-Nov-2020	Brendan Hinton	2.60	405.00	1,053.00	OP: Deal with operational matters. Review accountant's questions and prepare summary of sales and disbursements for period from external reporting. Note discrepancy with R&D. Bring to R. Smith attention. Call to correct error. Review payroll and process. Deal with banking, review purchase orders, authorize invoices and process payments. Emails and calls with several area contractors to provide snow clearing quotes.
18-Nov-2020	Brendan Hinton	2.90	405.00	1,174.50	OP: Attend and from Wyoming in PM to p/u cash. Time inclusive of Attend and from Sarnia. Deal with banking, review purchase orders, authorize invoices and process payments.
19-Nov-2020	Brendan Hinton	1.80	405.00	729.00	OP: Communicate with Subway and Adyen to deal with login issue and obtain merchant info for American Express. Review PO's, authorize payment, review requisitions, approve and process payments. Deal with operational issues.
20-Nov-2020	Brendan Hinton	2.10	405.00	850.50	OP: Calls and emails with Adyen re: adding Amex as authorized payment provider. Deal with operational issue and downed internet. Call with Rogers to sort out issue. Emails and calls with management. Deal with banking, review purchase orders, authorize invoices and process payments. Look at vendor account to reconcile order/payment discrepancy.
23-Nov-2020	Brendan Hinton	.60	405.00	243.00	Emails with insurer regarding business loss claim.
23-Nov-2020	Brendan Hinton	4.00	405.00	1,620.00	OP: Communicate with SFJ and Parkland re: transition. Emails with Subway to confirm advertising and royalty fees. Plan and address closing arrangements with purchaser. Draft summary of quotes for snow clearing and email to purchaser. Calls and emails with management to deal with plumbing issue. F/u and organize contract to attend site to inspect. Deal with banking, review purchase orders, authorize invoices and process payments.
24-Nov-2020	Brendan Hinton	5.50	405.00	2,227.50	OP: Calls and emails with plumber to deal with hot water issue. Emails with purchaser. Calls and emails with Phoenix to organize maintenance. Emails with purchaser. Calls with vendor to sort out billing discrepancy. Perform October banking reconciliation. Draft requisitions for missing disbursements. Reconcile Flying J consignment fee. Deal with banking, review purchase orders, authorize invoices and process payments. Look at vendor account to reconcile order/payment discrepancy. Reconcile BK Wyoming account and draft requisitions. Begin drafting R&D for closing adjustments. Deal with transition and closing items. Deal with payroll and processing.
25-Nov-2020	Brendan Hinton	5.50	405.00	2,227.50	OP: Deal with transition items in advance of Monday's sale closing. Finalize final R&D for Aug-Nov operations. Reconcile bank accounts to Nov 25. Emails with store managers to organize inventory counts. Calls with utility providers. Time inclusive of Attend p/u cash. Deal with banking. Review purchase orders, authorize and process payments. Emails with propose snow plow contractor.
26-Nov-2020	Brendan Hinton	4.50	405.00	1,822.50	OP: Deal with issues resulting from proposed extension. Calls with area snow plows to set service up. Call from plumber. Emails exchange with site managers to update and coordinate around the change. Emails with Imperial to source missing remittance information. Review invoices to reconcile discrepancy. Deal with banking. Review purchase orders, authorize and process payments.
27-Nov-2020	Brendan Hinton	.80	405.00	324.00	OP: Deal with banking. Review purchase orders, authorize and process payments.
30-Nov-2020	Brendan Hinton	4.50	405.00	1,822.50	OP: Deal with multiple issues resulting from extension. Call various plow operators in AM to secure service in advance of storm. Calls with utility providers to reschedule final reads. Emails with insurer. Calls and emails with site manager to plan transition for December 7. Deal with banking. Review purchase orders, authorize and process payments. Emails with purchaser with update and costing information. Calls and emails with Parkland to reschedule changeover. Emails with vendors to address payment inquiries and account discrepancies.
		529.90		212,708.50	
04-Feb-2020	Dalton Danis	.70	130.00	91.00	Counting cash/writing cash reports
10-Feb-2020	Dalton Danis	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
11-Feb-2020	Dalton Danis	.60	130.00	78.00	Cash counting
12-Feb-2020	Dalton Danis	2.50	130.00	325.00	update/maintain statement of receipts and disbursements
13-Feb-2020	Dalton Danis	3.20	130.00	416.00	update/maintain statement of receipts and disbursements
18-Feb-2020	Dalton Danis	.40	130.00	52.00	Cash counting; R&D
19-Feb-2020	Dalton Danis	3.80	130.00	494.00	R&D and cash counting
20-Feb-2020	Dalton Danis	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
24-Feb-2020	Dalton Danis	2.25	130.00	292.50	update/maintain statement of receipts and disbursements
25-Feb-2020	Dalton Danis	.50	130.00	65.00	R&D / Cash counting
26-Feb-2020	Dalton Danis	2.40	130.00	312.00	update/maintain statement of receipts and disbursements
27-Feb-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
02-Mar-2020	Dalton Danis	2.90	130.00	377.00	R&D, cash counting

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Date	Description	Units	Rate	Amount	Notes
04-Mar-2020	Dalton Danis	.40	130.00	52.00	R&D, counting cash
05-Mar-2020	Dalton Danis	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
10-Mar-2020	Dalton Danis	2.90	130.00	377.00	R&D, cash counting
11-Mar-2020	Dalton Danis	1.60	130.00	208.00	update/maintain statement of receipts and disbursements
12-Mar-2020	Dalton Danis	.90	130.00	117.00	update/maintain statement of receipts and disbursements
16-Mar-2020	Dalton Danis	3.25	130.00	422.50	R&D, cash counting
17-Mar-2020	Dalton Danis	.75	130.00	97.50	cash counting & R&D
18-Mar-2020	Dalton Danis	1.20	130.00	156.00	update/maintain statement of receipts and disbursements
20-Mar-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
23-Mar-2020	Dalton Danis	2.80	130.00	364.00	update/maintain statement of receipts and disbursements
24-Mar-2020	Dalton Danis	3.50	130.00	455.00	update/maintain statement of receipts and disbursements
25-Mar-2020	Dalton Danis	1.75	130.00	227.50	R&D, following up on Subway Sales & HST w/ Jayme/Valerie, updating Summary sheet for OTR Wyoming for better presentation
26-Mar-2020	Dalton Danis	2.50	130.00	325.00	update/maintain statement of receipts and disbursements
27-Mar-2020	Dalton Danis	1.10	130.00	143.00	update/maintain statement of receipts and disbursements
27-Mar-2020	Dalton Danis	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
30-Mar-2020	Dalton Danis	2.70	130.00	351.00	update/maintain statement of receipts and disbursements
31-Mar-2020	Dalton Danis	2.70	130.00	351.00	update/maintain statement of receipts and disbursements
02-Apr-2020	Dalton Danis	1.25	130.00	162.50	update/maintain statement of receipts and disbursements
03-Apr-2020	Dalton Danis	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
04-Apr-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
13-Apr-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
14-Apr-2020	Dalton Danis	2.50	130.00	325.00	update/maintain statement of receipts and disbursements
15-Apr-2020	Dalton Danis	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
16-Apr-2020	Dalton Danis	2.00	130.00	260.00	R&D, reconciling discrepancies in main R&D sheet/Ascend
17-Apr-2020	Dalton Danis	.75	130.00	97.50	update/maintain statement of receipts and disbursements
18-Apr-2020	Dalton Danis	.20	130.00	26.00	update/maintain statement of receipts and disbursements
20-Apr-2020	Dalton Danis	2.30	130.00	299.00	update/maintain statement of receipts and disbursements
21-Apr-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
22-Apr-2020	Dalton Danis	2.25	130.00	292.50	update/maintain statement of receipts and disbursements
23-Apr-2020	Dalton Danis	.20	130.00	26.00	update/maintain statement of receipts and disbursements
24-Apr-2020	Dalton Danis	.60	130.00	78.00	update/maintain statement of receipts and disbursements
27-Apr-2020	Dalton Danis	1.70	130.00	221.00	update/maintain statement of receipts and disbursements
28-Apr-2020	Dalton Danis	4.00	130.00	520.00	update/maintain statement of receipts and disbursements
29-Apr-2020	Dalton Danis	2.75	130.00	357.50	R&D & month end reconciliation items
30-Apr-2020	Dalton Danis	1.25	130.00	162.50	R&D and reconciliation items
		84.05		10,926.50	
02-Dec-2019	Jessie Hue	.50	217.00	108.50	Update website with the various receivers 245 notices.
07-Jan-2020	Jessie Hue	.30	217.00	65.10	Update the website and posting of the First Report to Court.
09-Jan-2020	Jessie Hue	.20	217.00	43.40	Website update admin.
16-Jan-2020	Jessie Hue	.40	217.00	86.80	Update website and postings.
25-Aug-2020	Jessie Hue	.30	222.00	66.60	Updating website.
15-Sep-2020	Jessie Hue	.80	222.00	177.60	Posting various documents to the website, follow up with IT and corrections made to website. Dealing with contact name not appearing on Old Mill, custom header and email link to other engagement.
23-Sep-2020	Jessie Hue	.50	222.00	111.00	Update the website.
04-Nov-2020	Jessie Hue	.30	222.00	66.60	Update website.
		3.30		725.60	
13-Jul-2020	Jim Guo	.20	172.00	34.40	prepare bank reconciliation
13-Aug-2020	Jim Guo	.20	172.00	34.40	prepare bank reconciliation
		.40		68.80	
24-Jul-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	counting daily cash receipts
04-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	sorting cheque requests, filing, etc.
05-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts,
06-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	sorting, filing etc.
06-Aug-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	review invoices and process payments
07-Aug-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
11-Aug-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	review invoices and process payments
12-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts

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Date	Description	Units	Rate	Amount	Notes
12-Aug-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
13-Aug-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
18-Aug-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	review invoices and process payments
19-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	review invoices and process payments
26-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
03-Sep-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	review invoices and process payments
04-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
04-Sep-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	review invoices and process payments
08-Sep-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	review invoices and process payments
09-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Counting cash receipts
10-Sep-2020	Klodiana Sadiku Hoxha	3.00	149.00	447.00	review invoices and process payments
11-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	review invoices and process payments
14-Sep-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	review invoices and process payments
15-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	review invoices and process payments
16-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	review invoices and process payments
17-Sep-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
18-Sep-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	counting cash receipts
21-Sep-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
22-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	review invoices and process payments
23-Sep-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
24-Sep-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
25-Sep-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
28-Sep-2020	Klodiana Sadiku Hoxha	3.00	149.00	447.00	review invoices and process payments
29-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	review invoices and process payments
30-Sep-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
30-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
01-Oct-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
05-Oct-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	review invoices and process payments
06-Oct-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	review invoices and process payments
07-Oct-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	review invoices and process payments
07-Oct-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
08-Oct-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	review invoices and process payments
09-Oct-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	wire payments, invoice disbursement
13-Oct-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
14-Oct-2020	Klodiana Sadiku Hoxha	3.00	149.00	447.00	review invoices and process payments
15-Oct-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash slips
15-Oct-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	review invoices and process payments
16-Oct-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	review invoices and process payments
19-Oct-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
20-Oct-2020	Klodiana Sadiku Hoxha	3.00	149.00	447.00	review invoices and process payments
21-Oct-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
21-Oct-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	Counting paper slips for received cash
21-Oct-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	counting paper slips for received cash
22-Oct-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
23-Oct-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	review invoices and process payments
26-Oct-2020	Klodiana Sadiku Hoxha	3.00	149.00	447.00	review invoices and process payments
27-Oct-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	review invoices and process payments
28-Oct-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	review invoices and process payments
29-Oct-2020	Klodiana Sadiku Hoxha	3.50	149.00	521.50	Invoice Disbursements, contact suppliers to close accounts after sale
30-Oct-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	review invoices and process payments
02-Nov-2020	Klodiana Sadiku Hoxha	3.00	149.00	447.00	review invoices and process payments
02-Nov-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
03-Nov-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	review invoices and process payments
04-Nov-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
05-Nov-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	review invoices and process payments
06-Nov-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Counting cash receipts,
10-Nov-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
11-Nov-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
12-Nov-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Counting cash receipts for Burger King Wyoming
12-Nov-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments

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13-Nov-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
16-Nov-2020	Klodiana Sadiku Hoxha	4.50	149.00	670.50	review invoices and process payments
17-Nov-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
18-Nov-2020	Klodiana Sadiku Hoxha	3.00	149.00	447.00	review invoices and process payments
19-Nov-2020	Klodiana Sadiku Hoxha	3.00	149.00	447.00	review invoices and process payments
20-Nov-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
24-Nov-2020	Klodiana Sadiku Hoxha	3.50	149.00	521.50	review invoices and process payments
25-Nov-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
26-Nov-2020	Klodiana Sadiku Hoxha	3.00	149.00	447.00	review invoices and process payments
27-Nov-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Counting cash receipts, preparing requisitions
27-Nov-2020	Klodiana Sadiku Hoxha	4.00	149.00	596.00	review invoices and process payments
30-Nov-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	review invoices and process payments
		145.50		21,679.50	
07-May-2020	Raj Dighe	1.30	130.00	169.00	R/D - Canada Bread Disbursement
07-May-2020	Raj Dighe	.80	130.00	104.00	update/maintain statement of receipts and disbursements
08-May-2020	Raj Dighe	2.40	130.00	312.00	Pioneer R & D, email to Parkland re o/s invoice
11-May-2020	Raj Dighe	2.00	130.00	260.00	R/D Sysco Disbursements
11-May-2020	Raj Dighe	1.30	130.00	169.00	update/maintain statement of receipts and disbursements
12-May-2020	Raj Dighe	.50	130.00	65.00	GFS reconciliations
12-May-2020	Raj Dighe	3.90	130.00	507.00	update/maintain statement of receipts and disbursements
13-May-2020	Raj Dighe	.50	130.00	65.00	update/maintain statement of receipts and disbursements
13-May-2020	Raj Dighe	.50	130.00	65.00	update/maintain statement of receipts and disbursements
13-May-2020	Raj Dighe	2.10	130.00	273.00	update/maintain statement of receipts and disbursements
14-May-2020	Raj Dighe	1.30	130.00	169.00	update/maintain statement of receipts and disbursements - BK Wyoming
15-May-2020	Raj Dighe	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
15-May-2020	Raj Dighe	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
15-May-2020	Raj Dighe	.30	130.00	39.00	Forwarding Kunal all price notification emails
19-May-2020	Raj Dighe	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
20-May-2020	Raj Dighe	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
22-May-2020	Raj Dighe	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
22-May-2020	Raj Dighe	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
25-May-2020	Raj Dighe	1.30	130.00	169.00	update/maintain statement of receipts and disbursements
26-May-2020	Raj Dighe	.50	130.00	65.00	update/maintain statement of receipts and disbursements
27-May-2020	Raj Dighe	.50	130.00	65.00	update/maintain statement of receipts and disbursements
02-Jun-2020	Raj Dighe	6.00	130.00	744.00	update/maintain statement of receipts and disbursements
03-Jun-2020	Raj Dighe	2.00	130.00	248.00	update/maintain statement of receipts and disbursements - BK Wyoming
04-Jun-2020	Raj Dighe	1.00	130.00	124.00	update/maintain statement of receipts and disbursements
04-Jun-2020	Raj Dighe	2.50	130.00	310.00	update/maintain statement of receipts and disbursements
05-Jun-2020	Raj Dighe	1.50	130.00	186.00	update/maintain statement of receipts and disbursements
05-Jun-2020	Raj Dighe	1.50	130.00	186.00	update/maintain statement of receipts and disbursements
08-Jun-2020	Raj Dighe	6.00	130.00	744.00	update/maintain statement of receipts and disbursements - BK Wyoming
10-Jun-2020	Raj Dighe	3.00	130.00	372.00	update/maintain statement of receipts and disbursements
11-Jun-2020	Raj Dighe	3.00	130.00	372.00	update/maintain statement of receipts and disbursements
11-Jun-2020	Raj Dighe	3.00	130.00	372.00	update/maintain statement of receipts and disbursements
12-Jun-2020	Raj Dighe	6.00	130.00	744.00	update/maintain statement of receipts and disbursements - BK Wyoming
15-Jun-2020	Raj Dighe	6.00	130.00	744.00	update/maintain statement of receipts and disbursements
16-Jun-2020	Raj Dighe	3.00	130.00	372.00	update/maintain statement of receipts and disbursements
18-Jun-2020	Raj Dighe	3.00	130.00	372.00	update/maintain statement of receipts and disbursements - BK Wyoming
19-Jun-2020	Raj Dighe	2.00	130.00	248.00	update/maintain statement of receipts and disbursements - BK Wyoming
22-Jun-2020	Raj Dighe	6.00	130.00	744.00	update/maintain statement of receipts and disbursements
23-Jun-2020	Raj Dighe	6.00	130.00	744.00	update/maintain statement of receipts and disbursements
24-Jun-2020	Raj Dighe	2.50	130.00	310.00	update/maintain statement of receipts and disbursements - BK Wyoming
29-Jun-2020	Raj Dighe	3.00	130.00	372.00	update/maintain statement of receipts and disbursements
06-Jul-2020	Raj Dighe	3.00	130.00	372.00	update/maintain statement of receipts and disbursements
07-Jul-2020	Raj Dighe	4.00	130.00	496.00	update/maintain statement of receipts and disbursements
08-Jul-2020	Raj Dighe	1.00	130.00	124.00	update/maintain statement of receipts and disbursements
09-Jul-2020	Raj Dighe	1.00	130.00	124.00	update/maintain statement of receipts and disbursements
10-Jul-2020	Raj Dighe	4.00	130.00	496.00	update/maintain statement of receipts and disbursements - BK Wyoming
13-Jul-2020	Raj Dighe	6.00	130.00	744.00	update/maintain statement of receipts and disbursements

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Date	Description	Units	Rate	Amount	Notes
15-Jul-2020	Raj Dighe	1.00	130.00	124.00	update/maintain statement of receipts and disbursements
17-Jul-2020	Raj Dighe	6.00	130.00	744.00	update/maintain statement of receipts and disbursements - BK Wyoming
20-Jul-2020	Raj Dighe	3.00	130.00	372.00	update/maintain statement of receipts and disbursements
21-Jul-2020	Raj Dighe	1.00	130.00	124.00	update/maintain statement of receipts and disbursements
22-Jul-2020	Raj Dighe	3.00	130.00	372.00	update/maintain statement of receipts and disbursements
23-Jul-2020	Raj Dighe	3.00	130.00	372.00	update/maintain statement of receipts and disbursements - BK Wyoming
24-Jul-2020	Raj Dighe	3.00	130.00	372.00	update/maintain statement of receipts and disbursements - BK Wyoming
27-Jul-2020	Raj Dighe	6.00	130.00	744.00	update/maintain statement of receipts and disbursements
29-Jul-2020	Raj Dighe	3.00	130.00	372.00	update/maintain statement of receipts and disbursements - BK Wyoming
30-Jul-2020	Raj Dighe	3.00	130.00	372.00	update/maintain statement of receipts and disbursements - BK Wyoming
06-Aug-2020	Raj Dighe	6.00	130.00	744.00	R and D - Prepared fuel purchase disbursements, updated R and D spreadsheet, compared amounts on Valerie's reports to those on Ascend
07-Aug-2020	Raj Dighe	6.00	130.00	744.00	BK R and D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
11-Aug-2020	Raj Dighe	6.00	130.00	744.00	R and D - Prepared fuel purchase disbursements, updated R and D spreadsheet, compared amounts on Valerie's reports to those on Ascend
12-Aug-2020	Raj Dighe	6.00	130.00	744.00	BK R and D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
17-Aug-2020	Raj Dighe	3.00	130.00	372.00	BK R & D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
17-Aug-2020	Raj Dighe	3.00	130.00	372.00	R and D - Prepared fuel purchase disbursements, updated R and D spreadsheet, compared amounts on Valerie's reports to those on Ascend
18-Aug-2020	Raj Dighe	3.00	130.00	372.00	BK R & D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
18-Aug-2020	Raj Dighe	3.00	130.00	372.00	R and D - Prepared fuel purchase disbursements, updated R and D spreadsheet, compared amounts on Valerie's reports to those on Ascend
24-Aug-2020	Raj Dighe	6.00	130.00	744.00	R and D - Prepared fuel purchase disbursements, updated R and D spreadsheet, compared amounts on Valerie's reports to those on Ascend
27-Aug-2020	Raj Dighe	3.00	130.00	372.00	BK R and D - BK R & D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
28-Aug-2020	Raj Dighe	6.00	130.00	744.00	BK R & D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
		196.20		24,492.00	
02-Dec-2019	Rob Smith	.20	465.00	93.00	discussion with Hinton re cash shortage
03-Dec-2019	Rob Smith	.40	465.00	186.00	email correspondence with Cope Construction re construction lien; call from Hacker Flooring; call from Royal LePage re interest in Wyoming property
04-Dec-2019	Rob Smith	.10	465.00	46.50	email from Chaitons re Cope CLA lien
05-Dec-2019	Rob Smith	.40	465.00	186.00	review and sales reports for Sept and Oct, calculate SFJ/Pilot fee due, email to Mandeep to confirm calculation
06-Dec-2019	Rob Smith	.30	465.00	139.50	email from Mandeep Dhillon re SFJ contract (tru-up and DEF), review contract to locate these fees, respond to Dhillon email for clarification
09-Dec-2019	Rob Smith	.40	465.00	186.00	email to Baljit re Pilot/SFJ fee due; email to BMO and Ridley and Associates re inclusion of appraisal in data room
12-Dec-2019	Rob Smith	.20	465.00	93.00	emails with Ridley re use of appraisal in data room; emails from T. Van Klink re update on Subway franchise
13-Dec-2019	Rob Smith	.30	465.00	139.50	call/email with Bob Kosar at Ridley re inclusion of appraisal in data room
16-Dec-2019	Rob Smith	.90	465.00	418.50	calls with Ridley appraisals, call with T. Van Klink re Ridley and indemnities, call to BMO and email re consent to Ridley; email to BK Canada re summary of franchise agreement for inclusion in data room
30-Dec-2019	Rob Smith	.20	465.00	93.00	emails with BDO and Kunal re potential purchase of Indian Road products for Wyoming location
03-Jan-2020	Rob Smith	.70	465.00	325.50	emails with T. Van Klink re Cope Construction lien and process to deal with same going forward; review November sales report, calculate consignment fee due from SFJ, email to C. Burr re outstanding fees due
06-Jan-2020	Rob Smith	.30	465.00	139.50	review franchise agreement summary from BK and upload to data room
13-Jan-2020	Rob Smith	.20	465.00	93.00	discussion and email to T. Van Klink re assistance with Pilot/SFJ legal counsel
14-Jan-2020	Rob Smith	.20	465.00	93.00	review and approve payroll
20-Jan-2020	Rob Smith	.30	465.00	139.50	review December sales report, calculate SFJ consignment fee for December and email to Blakes re same
30-Jan-2020	Rob Smith	.30	465.00	139.50	review and approve disbursements; review bank account and R&D
03-Feb-2020	Rob Smith	.10	465.00	46.50	review and approve core-mark wire
20-Feb-2020	Rob Smith	.20	465.00	93.00	emails with TVK and V. Ojo re cash balance on prelim July statements; emails with BK Canada re missing royalty payment
25-Feb-2020	Rob Smith	.30	465.00	139.50	calls and emails with B. Sra re commission, email to BMO re same
28-Feb-2020	Rob Smith	1.10	465.00	511.50	detailed email to B. Sra with volume reports, APA (from data room), franchisor contacts, sales process, etc.; email to T. Van Klink re Subway; email to Subway re sale
02-Mar-2020	Rob Smith	.30	465.00	139.50	call and email requested info to B. Sra; emails with Subway re business plan requirements
03-Mar-2020	Rob Smith	.50	465.00	232.50	call with S. Mingarelli @ Subway re sale of franchise
04-Mar-2020	Rob Smith	.90	465.00	418.50	review of draft APS, comments to T. Van Klink re same, email same to purchaser
09-Mar-2020	Rob Smith	1.40	465.00	651.00	email from B. Sra with requested changes to APS, call with B. Sra to discuss same; call with J. Hodgkinson (BK); call with T. Van Klink re B. Sra requests; responding email to B. Sra re changes
11-Mar-2020	Rob Smith	.30	465.00	139.50	call from B. Sra with various questions, email volume summary
12-Mar-2020	Rob Smith	.20	465.00	93.00	call and email from B. Sra re purchase price allocation
13-Mar-2020	Rob Smith	.50	465.00	232.50	call from B. Sra; emails to Ridley and BAE re reliance letters; review T Van Klink changes to APS
17-Mar-2020	Rob Smith	.30	465.00	139.50	calls from B. Sra re operations post closing and reliance letters; respond to T. Van Klink email re rates and timing of closing
20-Mar-2020	Rob Smith	.40	465.00	186.00	calls with B. Sra and J. Singh re operation of BK post closing
23-Mar-2020	Rob Smith	.30	465.00	139.50	call from B. Sra re request for price concession
26-Mar-2020	Rob Smith	.60	465.00	279.00	email with B. Sra re truck scale; call from Sra re price reduction; execute APS
02-Apr-2020	Rob Smith	.20	465.00	93.00	call from B. Sra re Parkland, employee, etc.

On the Run - Wymoing (SSC and BK)
WIP Report Dec 1, 2019 to November 30, 2020

Date	Description	Units	Rate	Amount	Notes
09-Apr-2020	Rob Smith	.20	465.00	93.00	respond to Van Klink emails with questions on assets and various security agreements
14-May-2020	Rob Smith	.30	465.00	139.50	call from B. Sra re sending employee to Wyoming, call with K. Jadeja re same
09-Jul-2020	Rob Smith	.30	500.00	150.00	call from B. Sra re assignment of Flying J contract, call to T. Van Klink to discuss same
15-Jul-2020	Rob Smith	.30	500.00	150.00	call with S. Mingarelli re purchaser progress for franchisee approval process, email to B. Sra re same
20-Jul-2020	Rob Smith	.60	500.00	300.00	emails with T. Van Klink re Flying J agreement; review Subway transfer agreement, fwd. to T. Van Klink for review and comment
22-Jul-2020	Rob Smith	.20	500.00	100.00	call from B. Sra; call with T. Van Klink re closing
28-Jul-2020	Rob Smith	.40	500.00	200.00	review operator agreement re BK and Sarnia, provide comments to T. Van Klink
29-Jul-2020	Rob Smith	.30	500.00	150.00	emails with T. Van Klink re operating agreement, review revised agreement
30-Jul-2020	Rob Smith	1.00	500.00	500.00	review and sign all closing docs for July 31; emails from B. Sra requesting financial information; zoom call with T. Van Klink re swearing affidavit
18-Aug-2020	Rob Smith	.80	500.00	400.00	OP sign amended closing docs for Aug 21 close; call with T. Van Klink re requested closing extension
20-Aug-2020	Rob Smith	.20	500.00	100.00	review of CIBC 2020 statements received from Scarfone Hawkins
21-Aug-2020	Rob Smith	.40	500.00	200.00	OP - call with S. Kettle re extension and amendment; f/u email to purchaser counsel re additional deposit; call from B. Sra re additional financial info required; execute amendment
24-Aug-2020	Rob Smith	.50	500.00	250.00	OP - emails with Versa re wire; call from purchaser re accountant authorization for f/s, call with T. Van Klink and responding email to purchaser re same; call from B. Sra re financials
26-Aug-2020	Rob Smith	.30	500.00	150.00	OP - review drop box of info and draft email to purchaser prepared by B. Hinton, edits to email and send to purchaser
14-Sep-2020	Rob Smith	.30	500.00	150.00	call from Subway legal counsel re mechanics for transfer of franchise agreement, email to T. Van Klink re same
15-Sep-2020	Rob Smith	.20	500.00	100.00	OP - email to T. Van Klink re likely extension
23-Sep-2020	Rob Smith	.30	500.00	150.00	calls/emails with BK and Subway re extension of closing and required franchise assignment docs
29-Sep-2020	Rob Smith	.30	500.00	150.00	OP - update call from J. Hodkinson on BK franchise agreement; update call to T. Van Klink
02-Oct-2020	Rob Smith	.30	500.00	150.00	respond to J. Henderson update requests re sale process
05-Oct-2020	Rob Smith	.60	500.00	300.00	email weekly budget and monthly fuel volume summary to J. Henderson; call with Henderson and email to Feldman and Van Klink re next steps
07-Oct-2020	Rob Smith	1.00	500.00	500.00	OP - prepare for BMO update call, call with BMO and counsel re status of sale and next steps
20-Oct-2020	Rob Smith	.30	500.00	150.00	OP - call with Jatinder and Baljinder re upcoming closing, vmail to T. Van Klink re same
22-Oct-2020	Rob Smith	.20	500.00	100.00	OP - review commitment letter, call to B. SRA and email to T. Van Klink re same
27-Oct-2020	Rob Smith	.40	500.00	200.00	OP - draft email response to purchaser re additional information request and extension
29-Oct-2020	Rob Smith	.60	500.00	300.00	OP - call with Van Klink and Amandeep; call from Baljinder and Jatinder; begin prep of jan - sept income statement and instruction to Y. Vagadia to complete
30-Oct-2020	Rob Smith	1.00	500.00	500.00	OP - calls from Sra; finalize Jan - Sept R&D summaries and email same to Sra
04-Nov-2020	Rob Smith	.50	500.00	250.00	call with purchaser, RBC, purchaser accountant, email requested documents to accountant
05-Nov-2020	Rob Smith	.20	500.00	100.00	call with RBC and Baljinder, emails to same re wires sent re 4th amendment
16-Nov-2020	Rob Smith	.20	500.00	100.00	OP - respond to BMO request for update; email to buyer group requesting status update
25-Nov-2020	Rob Smith	.30	500.00	150.00	OP - call from B. Sra re extension of BK and Subway operating agreement, review APS and operating agreement, emails with T. Van Klink re same
30-Nov-2020	Rob Smith	.30	500.00	150.00	OP - call from J. Hodkinson re status of sale and operating agreement, email to T. Van Klink re same
02-Dec-2020	Rob Smith	.20	500.00	100.00	email from B. Sra, call with T. Van Klink re closing
03-Dec-2020	Rob Smith	.30	500.00	150.00	review revised operating agreement and respond to T. Van Klink
04-Dec-2020	Rob Smith	.60	500.00	300.00	review budget for November op costs and email to T. Van Klink re closing; review statement of adjustments
06-Dec-2020	Rob Smith	.20	500.00	100.00	calls from Baljinder re inventory count and closing issues
07-Dec-2020	Rob Smith	1.20	500.00	600.00	review and execute closing docs, call with T. Van Klink to swear affidavit and discuss closing; calls with B. Sra, Hinton and T. Van Klink re various closing matters
08-Dec-2020	Rob Smith	1.80	500.00	900.00	sale closing matters; SFJ assignment agreement; calls with Baljinder; email to Subway; email to BMO re closing; emails with T. Van Klink; execute receiver certificate; call with Burger King
09-Dec-2020	Rob Smith	.20	500.00	100.00	email from T. Van Klink
		30.30		14,677.50	
02-Dec-2019	Steve Haller	4.75	130.00	617.50	attend location to gather cash; count cash for both businesses
04-Dec-2019	Steve Haller	1.70	130.00	221.00	update/maintain statement of receipts and disbursements
05-Dec-2019	Steve Haller	3.40	130.00	442.00	update/maintain statement of receipts and disbursements
09-Dec-2019	Steve Haller	.70	130.00	91.00	Intercompany disbursement sheet
09-Dec-2019	Steve Haller	.80	130.00	104.00	Counting cash
11-Dec-2019	Steve Haller	2.90	130.00	377.00	update/maintain statement of receipts and disbursements
12-Dec-2019	Steve Haller	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
13-Dec-2019	Steve Haller	.60	130.00	78.00	update/maintain statement of receipts and disbursements
16-Dec-2019	Steve Haller	.80	130.00	104.00	Counting cash
17-Dec-2019	Steve Haller	4.40	130.00	572.00	update/maintain statement of receipts and disbursements
18-Dec-2019	Steve Haller	4.00	130.00	520.00	update/maintain statement of receipts and disbursements
19-Dec-2019	Steve Haller	4.60	130.00	598.00	update/maintain statement of receipts and disbursements

On the Run - Wymoing (SSC and BK)
WIP Report Dec 1, 2019 to November 30, 2020

Date	Description	Units	Rate	Amount	Notes
20-Dec-2019	Steve Haller	4.00	130.00	520.00	update/maintain statement of receipts and disbursements
23-Dec-2019	Steve Haller	8.00	130.00	1,040.00	update/maintain statement of receipts and disbursements
27-Dec-2019	Steve Haller	3.30	130.00	429.00	update/maintain statement of receipts and disbursements
30-Dec-2019	Steve Haller	3.10	130.00	403.00	update/maintain statement of receipts and disbursements
02-Jan-2020	Steve Haller	1.00	130.00	130.00	Counting Cash
03-Jan-2020	Steve Haller	3.20	130.00	416.00	update/maintain statement of receipts and disbursements
06-Jan-2020	Steve Haller	6.10	130.00	793.00	R&D, counting cash
08-Jan-2020	Steve Haller	3.70	130.00	481.00	R&D, counting cash
09-Jan-2020	Steve Haller	3.50	130.00	455.00	update/maintain statement of receipts and disbursements
10-Jan-2020	Steve Haller	4.10	130.00	533.00	attend location to gather cash; update R&D
13-Jan-2020	Steve Haller	3.50	130.00	455.00	update/maintain statement of receipts and disbursements
16-Jan-2020	Steve Haller	3.70	130.00	481.00	update/maintain statement of receipts and disbursements
17-Jan-2020	Steve Haller	5.00	130.00	650.00	attend location to gather cash; count cash for both businesses
20-Jan-2020	Steve Haller	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
21-Jan-2020	Steve Haller	4.25	130.00	552.50	R&D Bank Reconciliations
22-Jan-2020	Steve Haller	3.10	130.00	403.00	Counting Cash, maintain R&D
23-Jan-2020	Steve Haller	3.40	130.00	442.00	update/maintain statement of receipts and disbursements
24-Jan-2020	Steve Haller	3.20	130.00	416.00	update/maintain statement of receipts and disbursements
27-Jan-2020	Steve Haller	4.00	130.00	520.00	update/maintain statement of receipts and disbursements
29-Jan-2020	Steve Haller	2.40	130.00	312.00	update/maintain statement of receipts and disbursements
30-Jan-2020	Steve Haller	4.60	130.00	598.00	update/maintain statement of receipts and disbursements
31-Jan-2020	Steve Haller	2.90	130.00	377.00	update/maintain statement of receipts and disbursements
03-Feb-2020	Steve Haller	3.90	130.00	507.00	update/maintain statement of receipts and disbursements
04-Feb-2020	Steve Haller	.70	130.00	91.00	Counting Cash
05-Feb-2020	Steve Haller	2.80	130.00	364.00	update/maintain statement of receipts and disbursements
05-Feb-2020	Steve Haller	.80	130.00	104.00	update/maintain statement of receipts and disbursements
06-Feb-2020	Steve Haller	1.30	130.00	169.00	update/maintain statement of receipts and disbursements
07-Feb-2020	Steve Haller	2.40	130.00	312.00	update/maintain statement of receipts and disbursements
		126.60		16,458.00	
16-Dec-2019	Tom Ayres	1.30	395.00	513.50	dealing by phone with Bell Canada re disconnect notice given to BK Wyoming internet account;
17-Dec-2019	Tom Ayres	.70	395.00	276.50	dealing with Bell Bankruptcy dept re BK Wyoming; email Bell copy of court order, discussions with Shannon regarding court order
18-Dec-2019	Tom Ayres	1.00	395.00	395.00	attend to pick up cash and deliver to MNP office
30-Dec-2019	Tom Ayres	1.50	395.00	592.50	attend MNP offices to pick up supplier cheque and employee pay stubs; attend Wyoming to deliver cheque, pick up cash and deliver pay stubs; return to MNP offices to deliver cash
31-Dec-2019	Tom Ayres	.60	395.00	237.00	t/c Rachel (Orkin Canada) re resumption of services at Wyoming BK, arrange payment terms; email to Haller re payment instructions, draft covering letter for Haller
06-Jan-2020	Tom Ayres	.20	395.00	79.00	t/c from customer with gift card issue; email invoices to Alex for payment
08-Jan-2020	Tom Ayres	.20	395.00	79.00	t/c Multiplay re outstanding invoice and follow up with Kunal re need for additional oil based inventory products
10-Jan-2020	Tom Ayres	.70	395.00	276.50	various operational issues related to customer gift cards, ordering of staff uniforms including calls with customers, Dani and BK
13-Jan-2020	Tom Ayres	2.00	395.00	790.00	attend at location to pick up cash, mtg with Kunal re store inventory order required, 2 t/cs with Multiplay to arrange return of totes and product order, mtg with Dani re staffing issues and uniform order password, drop off cash in office
14-Jan-2020	Tom Ayres	.20	395.00	79.00	t/c with Multiplay re quote re tote return
15-Jan-2020	Tom Ayres	.40	395.00	158.00	follow up with Shaunna (Subway) re service required on POS terminal; t/c Ramos re payment of invoices
16-Jan-2020	Tom Ayres	.40	395.00	158.00	review proforma invoice from Multiplay; t/c Kunal to confirm he required order; email Multiplay approval for order; email Shanna to confirm POS terminal is working
17-Jan-2020	Tom Ayres	.40	395.00	158.00	follow up re gift card program including email with Burger King to determine the gift card program type
17-Jan-2020	Tom Ayres	.20	395.00	79.00	2 t/c's with Philip regarding Moneris terminal problems
20-Jan-2020	Tom Ayres	.70	395.00	276.50	Philip re Cogeco service to Sarnia BK to support wifi; t/c Glyn re approval of wage changes for certain BK employees and other general issues; follow up with Dani re Orkin; t/c Glyn re overtime hours for Dani doing training; t/c Dani re Sarnia Skip The Dishes over/short issues
23-Jan-2020	Tom Ayres	.10	395.00	39.50	t/c Dani re gift cards, Cogeco, duties and responsibility letter re immigration status
24-Jan-2020	Tom Ayres	.30	395.00	118.50	review of employment confirmation letter for Dani, amend and email to him
29-Jan-2020	Tom Ayres	.90	395.00	355.50	review email and invoices from Multiplay re tote deposit return and supply of goods; t/c Kunal to confirm receipt of goods; arrange for payment with Alex; t/c Knazook re invoices issued under wrong account number;
30-Jan-2020	Tom Ayres	.30	395.00	118.50	t/c with TFI re ice cream machine repair bills outstanding; forward invoices for payment to Alex; attend to emails
31-Jan-2020	Tom Ayres	.10	395.00	39.50	t/c bread supplier to confirm account straightened out;
05-Feb-2020	Tom Ayres	.40	395.00	158.00	t/c Jennifer (First Data) to respond to questions re Wyoming Burger King; need for closure form; prep of revised closure form and forward; discuss employment letter and reference letter with Dani
10-Feb-2020	Tom Ayres	.50	395.00	197.50	t/c Dani re cleaning of exhaust hoods and payment arrangements; draft and forward reference letter for Dani

On the Run - Wymoing (SSC and BK)
 WIP Report Dec 1, 2019 to November 30, 2020

Date	Description	Units	Rate	Amount	Notes
18-Feb-2020	Tom Ayres	.30	395.00	118.50	follow up outstanding amount with TFI (re ice cream maker); follow up payment with Ramos; t/c Bonnie (TFI) confirm payment sent previous week.
18-Feb-2020	Tom Ayres	.30	395.00	118.50	Feb 11 - outstanding invoice for steam cleaning exhaust hood; Feb 12 - bank account documents to First Data
27-Feb-2020	Tom Ayres	.40	395.00	158.00	t/c Dani re menu board contract outstanding; 3 t/c's to Sicom without any answers or callbacks; email to Sicom to request call to discuss reactivation of account and payment of invoices
		<u>14.10</u>		<u>5,569.50</u>	
19-Oct-2020	Yatri Vagadia	1.50	259.00	388.50	GST / HST returns details
27-Oct-2020	Yatri Vagadia	.50	259.00	129.50	Final reviewing the GST amount to send the same to Brendan.
29-Oct-2020	Yatri Vagadia	.70	259.00	181.30	Working with Rob on Wyoming ledger details
30-Oct-2020	Yatri Vagadia	1.70	259.00	440.30	Wyoming ledger bifurcation for preparing income statement
03-Nov-2020	Yatri Vagadia	.70	259.00	181.30	Quotation for snow and ice clearing service at Wyoming gas station
17-Nov-2020	Yatri Vagadia	.20	259.00	51.80	On call with South west for quotation of snow removal
17-Nov-2020	Yatri Vagadia	.80	259.00	207.20	Following up with the snow removal services for Sarnia service centre- Wyoming
19-Nov-2020	Yatri Vagadia	.60	259.00	155.40	Talking with Southwest fence for ice removal at Wyoming
20-Nov-2020	Yatri Vagadia	.30	259.00	77.70	Final quotation of the snow removal and ice melting discussion with Southwest Fence and deck
		<u>7.00</u>		<u>1,813.00</u>	
Total Professional Fees				<u>318,306.80</u>	

Disbursements

Mileage

11-Nov-2019	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
22-Nov-2019	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
26-Nov-2019	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
28-Nov-2019	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
06-Dec-2019	Steve Haller	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
10-Dec-2019	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
13-Dec-2019	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
24-Dec-2019	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
03-Jan-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
07-Jan-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
17-Jan-2020	Steve Haller	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
20-Jan-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
27-Jan-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
30-Jan-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
03-Feb-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
07-Feb-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
10-Feb-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
13-Feb-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
18-Feb-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
21-Feb-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
24-Feb-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
27-Feb-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
02-Mar-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
06-Mar-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
09-Mar-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
12-Mar-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
16-Mar-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
19-Mar-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
23-Mar-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
27-Mar-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
31-Mar-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
03-Apr-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
10-Apr-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
17-Apr-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
23-Apr-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
02-May-2020	Brendan Hinton	32.71	mileage: cash pick up (Split between Wyoming and Sarnia)

On the Run - Wymoing (SSC and BK)
WIP Report Dec 1, 2019 to November 30, 2020

Date	Description	Units	Rate	Amount	Notes
09-May-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
15-May-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
24-May-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
30-May-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
05-Jun-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
11-Jun-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
20-Jun-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
01-Jul-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
10-Jul-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
16-Jul-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
23-Jul-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
27-Jul-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
04-Aug-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
11-Aug-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
18-Aug-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
25-Aug-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
02-Sep-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
08-Sep-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
14-Sep-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
21-Sep-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
28-Sep-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
05-Oct-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
13-Oct-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
20-Oct-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
30-Oct-2020	Brendan Hinton			32.71	mileage: cash pick up (Split between Wyoming and Sarnia)
04-Nov-2020	Brendan Hinton			66.27	mileage: cash pick up (Wyoming)
11-Nov-2020	Brendan Hinton			66.27	mileage: cash pick up (Wyoming)
18-Nov-2020	Brendan Hinton			66.27	mileage: cash pick up (Wyoming)
				<u>2,194.12</u>	

On the Run - Provincial Road
WIP Report Dec 1, 2019 to November 30, 2020

Date	Description	Units	Rate	Amount	Notes
03-Dec-2019	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
04-Dec-2019	Alexandra Ramos	.20	145.00	29.00	invoices, cheque/wire requests for disbursements
09-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
10-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
11-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
12-Dec-2019	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
17-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
24-Dec-2019	Alexandra Ramos	.50	145.00	72.50	review Core-Mark statements, request payment for o/s invoices
31-Dec-2019	Alexandra Ramos	1.00	145.00	145.00	process courier and wire payments
06-Jan-2020	Alexandra Ramos	2.50	145.00	362.50	invoices, cheque/wire requests for disbursements
09-Jan-2020	Alexandra Ramos	1.50	145.00	217.50	invoices, cheque/wire requests for disbursements; post newspaper ad
14-Jan-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
15-Jan-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
16-Jan-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements; review Cintas statement of account
27-Jan-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
28-Jan-2020	Alexandra Ramos	.50	145.00	72.50	wire re ADP
29-Jan-2020	Alexandra Ramos	.20	145.00	29.00	prepare wire
29-Jan-2020	Alexandra Ramos	1.50	145.00	217.50	WEPP for former Pizza Depot employees
29-Jan-2020	Alexandra Ramos	.50	145.00	72.50	deal with Pizza Depot POS terminal return to head office
30-Jan-2020	Alexandra Ramos	1.00	145.00	145.00	cancel supplier accounts for Pizza Depot
03-Feb-2020	Alexandra Ramos	.50	145.00	72.50	call from Cintas to reconcile and close Pizza Depot account
03-Feb-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
11-Feb-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
12-Feb-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
13-Feb-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
18-Feb-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
02-Mar-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
03-Mar-2020	Alexandra Ramos	.50	145.00	72.50	EFTs for Imperial Tobacco
04-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
05-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
09-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
11-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
18-Mar-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
26-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
01-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
14-Apr-2020	Alexandra Ramos	1.50	145.00	217.50	invoices, cheque/wire requests for disbursements
16-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
20-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
21-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
22-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
23-Apr-2020	Alexandra Ramos	.25	145.00	36.25	invoices, cheque/wire requests for disbursements
27-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
29-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
04-May-2020	Alexandra Ramos	1.25	145.00	181.25	invoices, cheque/wire requests for disbursements

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Date	Description	Units	Rate	Amount	Notes
06-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
07-May-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
11-May-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
13-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
14-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
19-May-2020	Alexandra Ramos	.75	145.00	108.75	invoices, cheque/wire requests for disbursements
25-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
26-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
27-May-2020	Alexandra Ramos	.25	145.00	36.25	invoices, cheque/wire requests for disbursements
28-May-2020	Alexandra Ramos	1.50	145.00	217.50	invoices, cheque/wire requests for disbursements
28-May-2020	Alexandra Ramos	.25	145.00	36.25	invoices, cheque/wire requests for disbursements
01-Jun-2020	Alexandra Ramos	2.50	149.00	372.50	invoices, cheque/wire requests for disbursements
04-Jun-2020	Alexandra Ramos	.20	149.00	29.80	invoices, cheque/wire requests for disbursements
08-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
10-Jun-2020	Alexandra Ramos	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
15-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
16-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
17-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
18-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
22-Jun-2020	Alexandra Ramos	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
23-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
24-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
30-Jun-2020	Alexandra Ramos	.10	149.00	14.90	confirmed receipt of wire transfer
30-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
07-Jul-2020	Alexandra Ramos	1.50	149.00	223.50	invoices, cheque/wire requests for disbursements
		49.45		7,211.45	
02-Dec-2019	Brendan Hinton	.50	395.00	197.50	Deal with fuel supply issues.
03-Dec-2019	Brendan Hinton	.60	395.00	237.00	Deal with commercial fuel supply. Review various vendor PO's and deal with banking.
04-Dec-2019	Brendan Hinton	1.10	395.00	434.50	Review invoices and authorize. Deal with banking matters. Communicate with Parkland to address supply issues.
05-Dec-2019	Brendan Hinton	.90	395.00	355.50	Deal with vendor queries and issues. Deal with banking. Review invoicing and authorize payments. Review payroll and processing.
09-Dec-2019	Brendan Hinton	.60	395.00	237.00	Calls with AON to bind new insurance terms. Communicate with Government re: WSIB.
10-Dec-2019	Brendan Hinton	1.50	395.00	592.50	Calls with City of Windsor re: business license. Communicate with store manager. Review TSSA notes. Prepare file note.
11-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Deal with insurance. Review invoices and orders from Valerie and reconcile against payments. Authorize and deal with banking.
12-Dec-2019	Brendan Hinton	.60	395.00	237.00	Review banking. Continue with reconciliation work for R&D.
16-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Deal with vendors. Reconcile cigarette purchases and sales. Approve various PO's and service orders. Address banking and Parkland credit queries with S. Haller. F/u with AON for insurance details.
17-Dec-2019	Brendan Hinton	.50	395.00	197.50	Deal with banking matters. Review and approve various vendor invoices. Deal with operational issues.
18-Dec-2019	Brendan Hinton	.80	395.00	316.00	Communicate with S. Haller and meet with A. Nelligan to reconcile outstanding banking items.
19-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Rectify and reconcile multiple outstanding banking issues. Prepare R&D for report. Deal with supply issues. Calls with vendors and file planning.
23-Dec-2019	Brendan Hinton	1.50	395.00	592.50	Calls with counsel for OLG. Calls with City of Windsor re: business license.

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26-Dec-2019	Brendan Hinton	2.20	395.00	869.00	attend gas station, pick up cash
27-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Sort drop slips, photocopy and prepare cash for deposit (for multiple days Dec 17 to 26). Deal with Saputo supply interruption.
30-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Deal with vendors. Communicate to organize supply of fuel and goods. Attend to banking and reconciliation exercise. Calls and emails with Cintas.
02-Jan-2020	Brendan Hinton	.50	395.00	197.50	Manage vendor orders, payments and banking.
06-Jan-2020	Brendan Hinton	.50	395.00	197.50	Deal with vendors and supply.
07-Jan-2020	Brendan Hinton	.50	395.00	197.50	Manage vendors and deal with banking matters.
08-Jan-2020	Brendan Hinton	.50	395.00	197.50	Organize maintenance repairs.
20-Jan-2020	Brendan Hinton	1.50	395.00	592.50	Communicate and prepare for meeting in AM to terminate employees. Calls with various vendors and management to organize termination.
21-Jan-2020	Brendan Hinton	1.10	395.00	434.50	Calls and emails with local Pizza Depot to coordinate disposition of leftover product. Calls with site manager to deal with operation issues. Calls from vendors. Deal with banking. Review supplier invoices and process various payments. Address WEPP with management.
22-Jan-2020	Brendan Hinton	1.00	395.00	395.00	Draft communication to city re: property taxes. Deal with banking matters. Review invoices, approve and process.
23-Jan-2020	Brendan Hinton	.60	395.00	237.00	Deal with vendor payments and operational matters. F/u with OLG on license. Deal with banking. Deal with banking. Review supplier invoices and process various payments.
27-Jan-2020	Brendan Hinton	.90	395.00	355.50	Deal with vendor inquiries. Calls with Dart re: broken sump cover. Deal with banking matters. Review invoices, approve and process.
28-Jan-2020	Brendan Hinton	.60	395.00	237.00	F/u with Glyn re: payroll and termination for Pizza Depot. Deal with banking matters.
30-Jan-2020	Brendan Hinton	1.50	395.00	592.50	Calls with Dart re: broken sump lid and compliance issues. Complete city tobacco license application. F/u on AGCO lottery registration.
03-Feb-2020	Brendan Hinton	1.60	395.00	632.00	Review Dart quote and deal with sump repair. Communicate with contractor and organize service to ensure compliance. Deal with banking matters. Respond to vendor inquiries.
04-Feb-2020	Brendan Hinton	1.20	395.00	474.00	Review supply purchase orders and process. Deal with banking and operational matters.
05-Feb-2020	Brendan Hinton	.50	395.00	197.50	Deal with purchase orders, invoicing and vendor inquiries. Reconcile BK royalty and advertising costs. Update vendors with contact information.
06-Feb-2020	Brendan Hinton	1.20	395.00	474.00	Address insurance and Federated renewal. Write broker and request amendments to reflect MNP as sole loss payee. Calls with site manager re: operations. Review and approve vendor invoices. Deal with banking. F/u on Parkland rent and reconciliation. Organize goods delivery with vendor/staff.
10-Feb-2020	Brendan Hinton	.50	395.00	197.50	Review purchase orders, authorize payment, deal with banking matters and operational issues.
11-Feb-2020	Brendan Hinton	1.00	395.00	395.00	Deal with banking. Review vendor invoices and approve for payment. Post ATM receipts and note. Prepare file note re: ATM fees and draft email to R. Smith.
12-Feb-2020	Brendan Hinton	1.00	395.00	395.00	Review vendor invoices. Reconcile Frito-Lay and Pepsi. Review purchase orders, authorize payment, deal with banking and deal with general operational matters.
13-Feb-2020	Brendan Hinton	.60	395.00	237.00	F/u on status of sump repair. Review purchase orders, authorize payment, deal with banking and deal with general operational matters.
18-Feb-2020	Brendan Hinton	.60	395.00	237.00	Review purchase orders, authorize payment, deal with banking and deal with general operational matters. Call with City of Windsor in AM to address tobacco license.
19-Feb-2020	Brendan Hinton	.50	395.00	197.50	Calls with vendors to negotiate uninterrupted supply. Review multiple purchase orders, approve and deal with payment processing.
20-Feb-2020	Brendan Hinton	.50	395.00	197.50	Calls with vendors to negotiate uninterrupted supply. Review multiple purchase orders, approve and deal with payment processing.
25-Feb-2020	Brendan Hinton	.50	395.00	197.50	Deal with employee T4's. Review orders, authorize and process. Review fuel margin reports.

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Date	Description	Units	Rate	Amount	Notes
26-Feb-2020	Brendan Hinton	.60	395.00	237.00	Meet with D. Danis to review cash discrepancy. Review banking. Review invoice, authorize and prepare requisitions for processing.
27-Feb-2020	Brendan Hinton	.50	395.00	197.50	Review invoices, authorize and process for payment.
02-Mar-2020	Brendan Hinton	.50	395.00	197.50	F/u with insurer on status of funds.
03-Mar-2020	Brendan Hinton	.20	395.00	79.00	Communicate with CoreMark re: issue with purchase order.
04-Mar-2020	Brendan Hinton	.50	395.00	197.50	Review vendor invoices, authorize and process for payment.
05-Mar-2020	Brendan Hinton	.50	395.00	197.50	Review vendor invoices, authorize and process for payment.
09-Mar-2020	Brendan Hinton	1.00	395.00	395.00	Calls/emails with Arsh
10-Mar-2020	Brendan Hinton	2.50	395.00	987.50	Attend station to pick up cash. F/u with contractor re: hot water heater.
11-Mar-2020	Brendan Hinton	1.20	395.00	474.00	Review banking and begin extensive reconciliation exercise to reconcile Ascend to R&D and Banking.
12-Mar-2020	Brendan Hinton	.50	395.00	197.50	Review vendor invoices, authorize and process for payment. Draft response to employee query.
16-Mar-2020	Brendan Hinton	1.00	395.00	395.00	Calls and emails with counsel representing buyer. Call with City of Windsor re: licensing. F/u with contractor re: hot water heater. Manage vendor inquiries. Review invoices, authorize for payment and processing.
17-Mar-2020	Brendan Hinton	1.20	395.00	474.00	Deal with CoreMark and trade issues. Calls with city hall re: licensing. Deal with information requests. Communicate with counsel for purchaser.
18-Mar-2020	Brendan Hinton	2.50	395.00	987.50	Deal with City's refusal of Tobacco and Food Store Licenses. Redo applications, prepare materials and draft extensive letter to address information request. Deal with calls from plumber re: hot water heater. Communicate with Waste Connections re: issues with invoicing. Review invoices, authorize for payment and processing.
19-Mar-2020	Brendan Hinton	1.60	395.00	632.00	Banking reconciliation and filling. Manage vendors, review invoices, authorize and process for payment. Reconcile Parkland settlements. F/u on insurance.
23-Mar-2020	Brendan Hinton	1.00	395.00	395.00	Deal with calls from vendors. Deal with Health Inspector and non-compliance issues. Calls with plumber. Calls with site management. Review supply orders, authorize and process for payment.
24-Mar-2020	Brendan Hinton	2.00	395.00	790.00	Calls with Health Inspectors. Calls with site managers. Calls to local contractors to engage to repair water issue. Manage vendors remotely. Calls and emails to reconcile accounts. Deal with banking.
25-Mar-2020	Brendan Hinton	2.00	395.00	790.00	Calls with contractor in AM. Calls with Health Inspector and negotiate leniency due to COVID crisis. Discussions with management re: cash handling policies. Draft notice for customer re: preferred methods of payment. Deal with CoreMark reconciliation issue. Correspondence with Dart re: invoicing. Communicate with Sage to negotiate price discount. Calls to discuss data retention.
26-Mar-2020	Brendan Hinton	.50	395.00	197.50	Review invoices, approved and deal with banking. Conversation with management to deal with COVID crisis. Calls with contractor for update on water heater repair. F/u on vendor credits from Core-Mark.
27-Mar-2020	Brendan Hinton	.50	395.00	197.50	Deal with management questions re: COVID and cash handling practices.
30-Mar-2020	Brendan Hinton	2.00	395.00	790.00	Perform banking reconciliation. Prepare schedule of reconciling items. Communicate with team to prepare requisitions and posting entries. Deal with other banking matters. Respond to management queries re: COVID. Calls with health inspector. Draft communication and notice for cash handling in light of COVID crisis.
31-Mar-2020	Brendan Hinton	1.00	395.00	395.00	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Review site plan and respond to T. Van Klink.
01-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
06-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.

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Date	Description	Units	Rate	Amount	Notes
07-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
08-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
09-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
10-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
13-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Catch up and respond to various inquiries/issues from last week. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
14-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Catch up and respond to various inquiries/issues from last week. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
15-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
16-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
17-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
20-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
21-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
22-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with banking to prepare R&D. Fix multiple allocation errors. Manage banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
23-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with operational issued and vendor inquiries. Deal with banking to prepare R&D. Fix multiple allocation errors. Manage banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
24-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Deal with banking to prepare R&D. Fix multiple allocation errors. Manage banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.

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Date	Description	Units	Rate	Amount	Notes
27-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
28-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
29-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
30-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
01-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement.
04-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
05-May-2020	Brendan Hinton	.60	395.00	237.00	Communicate with Imperial Tobacco re: credit returns. Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
06-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
07-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
08-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
11-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
12-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
13-May-2020	Brendan Hinton	1.00	395.00	395.00	Deal with operational and maintenance issues. Deal with vendor inquiries re: payment and banking matters.
14-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement.
15-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
18-May-2020	Brendan Hinton	.30	395.00	118.50	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
19-May-2020	Brendan Hinton	1.00	395.00	395.00	Review banking to address posting errors. Prepare reconciliation notes. Review R. Dighe R&D updates. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
20-May-2020	Brendan Hinton	.80	395.00	316.00	Respond to managements queries and operational issues. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
21-May-2020	Brendan Hinton	.70	395.00	276.50	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
22-May-2020	Brendan Hinton	.50	395.00	197.50	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.

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Date	Description	Units	Rate	Amount	Notes
26-May-2020	Brendan Hinton	1.00	395.00	395.00	Communicate with Waste Connections re: duplicate billings. Respond to vendor inquiries and payment reconciliation issues. Respond to vendor inquiries and payment reconciliation issues. Review vendor invoices, approve and process.
27-May-2020	Brendan Hinton	.60	395.00	237.00	Respond to vendor inquiries and payment reconciliation issues. Review vendor invoices, approve and process.
28-May-2020	Brendan Hinton	1.50	395.00	592.50	Organize contractor to inspect broken walk in coolers. Call various service technicians in area. Calls with Management. Deal with banking. Review February reconciling items and correct banking. Respond to vendors re: account reconciliations. Emails with management regarding issue with lighting.
29-May-2020	Brendan Hinton	.30	395.00	118.50	Manage vendors and deal with banking matters.
01-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Calls and emails with management re: invoices. Deal with fridge issue. Emails and calls with Pepsi and Coke re: deliveries. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Deal with Waste Connections and duplicate account. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
02-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Review expropriation notice. Email with R. Smith. F/u with City. Review court materials and reconcile land title search. F/u with T. Van Klink. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
03-Jun-2020	Brendan Hinton	1.20	405.00	486.00	Calls and emails with management re: invoices. Deal with fridge issue. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
04-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Review purchaser orders, authorize and process payment. Respond to inquiries from vendors re: payment arrears and terms.
08-Jun-2020	Brendan Hinton	.80	405.00	324.00	Review banking for R. Smith to prepare R&D based on May bank statement. Send to R. Smith with email and comments. Review purchase orders, invoices, approve and deal with payment processing. Respond to vendor inquiries regarding late payments and arrears.
09-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Work on banking. Review purchase orders, invoices, approve and deal with payment processing. Respond to vendor inquiries regarding late payments and arrears.
10-Jun-2020	Brendan Hinton	.40	405.00	162.00	Review purchase orders, invoices, approve and deal with payment processing. Respond to vendor inquiries regarding late payments and arrears.
11-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Travel to and from Windsor to pick up cash. Meet with Glyn to go through Provincial records. Time inclusive of 1/2 travel.
14-Jun-2020	Brendan Hinton	.30	405.00	121.50	Count cash; courier reports to V. Ojo.
15-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Call with lawyer for purchaser to answer general questions regarding property. F/u and email with counsel and R. Smith. Calls with store manager to plan transition and closing arrangements.
16-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Call from store re: issue with plumbing. Contact area plumbers to organize inspection and repair. Calls with management re: transition issues. Communicate with month to month vendors to advise of sale and request cessation of service. Review purchaser orders, authorize and process payment. Respond to inquiries from vendors re: payment arrears and terms.
17-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
18-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Deal with closing arrangements. Deal with gas theft. Calls with management. Review purchase orders, authorize and deal with payment processing. F/u and vendor calls re: payment reconciliations.
22-Jun-2020	Brendan Hinton	2.50	405.00	1,012.50	Deal with closing matters - communicate with management, insurers, vendors and service suppliers. Organize inventory count. Review purchase orders, authorize and deal with payment processing. F/u and vendor calls re: payment reconciliations.

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23-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Deal with closing arrangements. Calls with multiple vendors to sort out transition issues. Search database to retrieve information for store manager to assist with inventory count. Communicate with manager to sort out transition issues. Deal with banking. Review purchase orders, authorize and deal with payment processing. F/u and vendor calls re: payment reconciliations. Deal with inventory count.
24-Jun-2020	Brendan Hinton	1.80	405.00	729.00	Deal with closing arrangements. Emails with vendors. Calls to discuss transition. Calls with store manager re: inventory. Communicate with purchaser and Parkland to make arrangements for changeover. Review purchase orders, invoices, approve and deal with payment processing.
25-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Review inventory and make changes. F/u with counsel. Respond to management questions re: transition. Calls from Parkland. Emails with service suppliers and vendors. Review purchase orders, invoices, approve and deal with payment processing.
26-Jun-2020	Brendan Hinton	5.50	405.00	2,227.50	Travel to Windsor to pick up cash and deal with closing. Meet with purchaser to deal with closing arrangements. Arrange to disconnect server and back up data for storage, Calls with R. Smith and counsel.
29-Jun-2020	Brendan Hinton	2.50	405.00	1,012.50	Deal with closing and transitional matters. Emails with multiple vendors to advise of closing. Deal with banking. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
30-Jun-2020	Brendan Hinton	2.00	405.00	810.00	Travel to office in AM to count cash. Travel to UPS to courier reports to V. Ojo. Deal with closing and transitional matters. Emails with multiple vendors to advise of closing. Communicate with insurer to cancel environmental policy. Calls with management re: loose ends. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing. Review and allocate BDO cost share. Calls with bookkeeping staff to deal with transition.
02-Jul-2020	Brendan Hinton	1.50	405.00	607.50	Deal with final closing issues. Review balance of vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
06-Jul-2020	Brendan Hinton	1.00	405.00	405.00	Deal with final closing issues. Review balance of vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
07-Jul-2020	Brendan Hinton	1.50	405.00	607.50	Deal with final closing issues. Review balance of vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
08-Jul-2020	Brendan Hinton	1.00	405.00	405.00	Deal with final closing issues. Review balance of vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
09-Jul-2020	Brendan Hinton	1.50	405.00	607.50	Deal with final closing issues. Review balance of vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
10-Jul-2020	Brendan Hinton	.60	405.00	243.00	Review vendor invoices and prepare payment requisitions. Review accounts to confirm recent payments to apply as credit against delinquent accounts. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
12-Jul-2020	Brendan Hinton	.50	405.00	202.50	Review vendor invoices and prepare payment requisitions. Review accounts to confirm recent payments to apply as credit against delinquent accounts.
13-Jul-2020	Brendan Hinton	1.20	405.00	486.00	Review vendor invoices and prepare payment requisitions. Review accounts to confirm recent payments to apply as credit against delinquent accounts. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.

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Date	Description	Units	Rate	Amount	Notes
14-Jul-2020	Brendan Hinton	.70	405.00	283.50	Sort through recent payments and invoices to deal with delinquent payments. Review new invoices, prepare payments and wire templates. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking.
15-Jul-2020	Brendan Hinton	.80	405.00	324.00	Review vendor invoices and prepare payment requisitions. Review accounts to confirm recent payments to apply as credit against delinquent accounts. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
20-Jul-2020	Brendan Hinton	.70	405.00	283.50	Review and investigate invoice issued in error to address purchaser's concerns. Communicate with Parkland. Call with Enwin and Enbridge re: utility accounts. Process remaining product invoices.
22-Jul-2020	Brendan Hinton	.70	405.00	283.50	Deal with vendors to resolve outstanding accounts. Process wires. Call with Enbridge to deal with billing error.
23-Jul-2020	Brendan Hinton	.70	405.00	283.50	F/u with Parkland re: invoice that was sent to purchaser in error. Draft response to T. Van Klink.
24-Jul-2020	Brendan Hinton	.40	405.00	162.00	Deal with final payments to vendors and utility accounts.
03-Aug-2020	Brendan Hinton	1.00	405.00	405.00	Review correspondence from Parkland to reconcile payments to verify PAP. Draft email and demand to return payment. Deal with banking and payment processing.
05-Aug-2020	Brendan Hinton	.80	405.00	324.00	Deal with Banking. Review invoices, reconcile accounts and process payments. Respond to vendor queries.
06-Aug-2020	Brendan Hinton	.80	405.00	324.00	Deal with Banking. Review invoices, reconcile accounts and process payments. Respond to vendor queries.
19-Aug-2020	Brendan Hinton	1.00	405.00	405.00	Review multiple invoices and remittances. Prepare receipt stubs and requisitions for missing transactions. Reconcile Imperial Tobacco account to process missing requisitions.
21-Aug-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking.
26-Aug-2020	Brendan Hinton	.50	405.00	202.50	Banking.
28-Aug-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking.
31-Aug-2020	Brendan Hinton	.40	405.00	162.00	Banking and reconciliation work.
01-Sep-2020	Brendan Hinton	.60	405.00	243.00	Deal with banking.
03-Sep-2020	Brendan Hinton	.30	405.00	121.50	Preliminary review and plan draft summary for HST filing purposes.
09-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
10-Sep-2020	Brendan Hinton	1.10	405.00	445.50	Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
15-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
16-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
22-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
23-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
24-Sep-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
28-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Emails with BDO and unsecured creditor. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
29-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.

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30-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
01-Oct-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
02-Oct-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
05-Oct-2020	Brendan Hinton	1.50	405.00	607.50	Email with Pattison Sign re: lease. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
09-Oct-2020	Brendan Hinton	6.00	405.00	2,430.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
21-Oct-2020	Brendan Hinton	.60	405.00	243.00	Continue HST reconciliation in order to complete and file outstanding returns.
04-Nov-2020	Brendan Hinton	1.00	405.00	405.00	Continue HST review in order to prepare returns. Review sales and disbursements and reconcile to calculate HST liability.
09-Nov-2020	Brendan Hinton	1.00	405.00	405.00	Continue HST review in order to prepare returns. Review sales and disbursements and reconcile to calculate HST liability.
10-Nov-2020	Brendan Hinton	.60	405.00	243.00	Continue HST review in order to prepare returns. Review sales and disbursements and reconcile to calculate HST liability.
11-Nov-2020	Brendan Hinton	1.00	405.00	405.00	Continue HST review in order to prepare returns. Review sales and disbursements and reconcile to calculate HST liability.
16-Nov-2020	Brendan Hinton	.60	405.00	243.00	Continue with HST review including analysis of sales and disbursements to prepare returns.
17-Nov-2020	Brendan Hinton	.80	405.00	324.00	Continue with HST review including analysis of sales and disbursements to prepare returns.
18-Nov-2020	Brendan Hinton	.50	405.00	202.50	Continue HST review in order to prepare returns. Review sales and disbursements and reconcile to calculate HST liability.
19-Nov-2020	Brendan Hinton	.50	405.00	202.50	Call with site manager to discuss OLG and deal with applicant for new owner.
27-Nov-2020	Brendan Hinton	.30	405.00	121.50	Look into Bell issue and respond to BDO.
01-Dec-2020	Brendan Hinton	.40	405.00	162.00	Deal with residual banking matter and vendor account reconciliation.
		169.80		67,877.00	
04-Feb-2020	Dalton Danis	3.10	130.00	403.00	attend Tilbury for record drop off and gas station for cash pick-ups
10-Feb-2020	Dalton Danis	1.90	130.00	247.00	Receipts & Disbursements
11-Feb-2020	Dalton Danis	3.50	130.00	455.00	attend station for cash pickup; count cash
12-Feb-2020	Dalton Danis	1.60	130.00	208.00	update/maintain statement of receipts and disbursements
13-Feb-2020	Dalton Danis	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
18-Feb-2020	Dalton Danis	3.60	130.00	468.00	attend station for cash pickup; count cash; update R&D
19-Feb-2020	Dalton Danis	1.20	130.00	156.00	update/maintain statement of receipts and disbursements
20-Feb-2020	Dalton Danis	1.60	130.00	208.00	update/maintain statement of receipts and disbursements
24-Feb-2020	Dalton Danis	1.25	130.00	162.50	update/maintain statement of receipts and disbursements
25-Feb-2020	Dalton Danis	3.60	130.00	468.00	attend station for cash pickup; count cash
26-Feb-2020	Dalton Danis	2.10	130.00	273.00	update/maintain statement of receipts and disbursements
27-Feb-2020	Dalton Danis	.25	130.00	32.50	update/maintain statement of receipts and disbursements
02-Mar-2020	Dalton Danis	1.40	130.00	182.00	update/maintain statement of receipts and disbursements
03-Mar-2020	Dalton Danis	3.50	130.00	455.00	attend station for cash pickup; count cash
05-Mar-2020	Dalton Danis	.25	130.00	32.50	update/maintain statement of receipts and disbursements
10-Mar-2020	Dalton Danis	1.80	130.00	234.00	update/maintain statement of receipts and disbursements; count cash

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11-Mar-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
12-Mar-2020	Dalton Danis	.20	130.00	26.00	update/maintain statement of receipts and disbursements
16-Mar-2020	Dalton Danis	1.80	130.00	234.00	update/maintain statement of receipts and disbursements
17-Mar-2020	Dalton Danis	3.60	130.00	468.00	update/maintain statement of receipts and disbursements; count cash
18-Mar-2020	Dalton Danis	1.20	130.00	156.00	update/maintain statement of receipts and disbursements
20-Mar-2020	Dalton Danis	.40	130.00	52.00	update/maintain statement of receipts and disbursements
23-Mar-2020	Dalton Danis	1.80	130.00	234.00	update/maintain statement of receipts and disbursements
24-Mar-2020	Dalton Danis	1.80	130.00	234.00	update/maintain statement of receipts and disbursements
25-Mar-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
26-Mar-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
27-Mar-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
30-Mar-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
31-Mar-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
02-Apr-2020	Dalton Danis	2.25	130.00	292.50	update/maintain statement of receipts and disbursements
14-Apr-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
15-Apr-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
16-Apr-2020	Dalton Danis	2.70	130.00	351.00	R&D, reconciling discrepancies in main R&D sheet/Ascend, reconciling cash/EFT
20-Apr-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
21-Apr-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
22-Apr-2020	Dalton Danis	1.25	130.00	162.50	update/maintain statement of receipts and disbursements
23-Apr-2020	Dalton Danis	.20	130.00	26.00	update/maintain statement of receipts and disbursements
24-Apr-2020	Dalton Danis	.25	130.00	32.50	update/maintain statement of receipts and disbursements
27-Apr-2020	Dalton Danis	.20	130.00	26.00	update/maintain statement of receipts and disbursements
28-Apr-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
29-Apr-2020	Dalton Danis	1.20	130.00	156.00	R&D & month end reconciliation items
30-Apr-2020	Dalton Danis	1.00	130.00	130.00	R&D and reconciliation items
		59.00		7,670.00	
05-May-2020	Raj Dighe	4.50	130.00	585.00	update/maintain statement of receipts and disbursements
12-May-2020	Raj Dighe	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
23-May-2020	Raj Dighe	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
24-May-2020	Raj Dighe	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
26-May-2020	Raj Dighe	6.00	130.00	780.00	update/maintain statement of receipts and disbursements
27-May-2020	Raj Dighe	.50	130.00	65.00	update/maintain statement of receipts and disbursements
16-Jun-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
18-Jun-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
25-Jun-2020	Raj Dighe	4.00	130.00	520.00	update/maintain statement of receipts and disbursements
29-Jun-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
06-Jul-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
07-Jul-2020	Raj Dighe	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
14-Jul-2020	Raj Dighe	6.00	130.00	780.00	update/maintain statement of receipts and disbursements
20-Jul-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
22-Jul-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
28-Jul-2020	Raj Dighe	6.00	130.00	780.00	update/maintain statement of receipts and disbursements

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03-Aug-2020	Raj Dighe	6.00	130.00	780.00	update/maintain statement of receipts and disbursements
13-Aug-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
14-Aug-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
19-Aug-2020	Raj Dighe	6.00	130.00	780.00	update/maintain statement of receipts and disbursements
25-Aug-2020	Raj Dighe	6.00	130.00	780.00	update/maintain statement of receipts and disbursements
		77.00		10,010.00	
09-Dec-2019	Rob Smith	1.30	465.00	604.50	investigate discrepancy between cash collected/deposited and amounts per company weekly sales summaries, email to V. Ojo re same
10-Dec-2019	Rob Smith	.60	465.00	279.00	review Express Mart franchise agreement, forward same to CF team and T. Van Klink for review; review email from Valerie and reconciling reports to explain cash discrepancies
16-Dec-2019	Rob Smith	.20	465.00	93.00	follow up email to Pizza Depot re revenues
09-Jan-2020	Rob Smith	.70	465.00	325.50	review Pizza Depot sales reports from Valerie and franchisor, update R&D tracker to include sales and franchise fees
14-Jan-2020	Rob Smith	.70	465.00	325.50	email from Pizza Depot and update R&D re Nov 15 franchise fees; review PD weekly sales reports for last weeks of November and December, add to R&D adjustment sheet; review and approve payroll
17-Jan-2020	Rob Smith	.50	465.00	232.50	email from PD franchisor legal counsel, review R&D on Pizza Depot, email to T. Van Klink re option to shut down PD; call with Van Klink, email to BMO re shutting down PD
20-Jan-2020	Rob Smith	.30	465.00	139.50	email to counsel for PD to advise of restaurant closure, emails with T. Van Klink re same
30-Jan-2020	Rob Smith	.30	465.00	139.50	review and approve disbursements; review bank account and R&D
03-Feb-2020	Rob Smith	.30	465.00	139.50	review email chain re damaged pump, review repair quote
04-Mar-2020	Rob Smith	.90	465.00	418.50	call with M. Singh re update on Parkland and next steps for sale; review and edits to draft APS, email to purchaser
13-Mar-2020	Rob Smith	.20	465.00	93.00	emails with M. Singh and his legal counsel re finalizing APS
19-Mar-2020	Rob Smith	.10	465.00	46.50	follow up email to purchaser re APS
20-Mar-2020	Rob Smith	.20	465.00	93.00	emails with T. Van Klink re purchase price
31-Mar-2020	Rob Smith	.60	465.00	279.00	count cash for March 16 through 24
06-Apr-2020	Rob Smith	2.20	465.00	1,023.00	travel to gas station to pick up cash
09-Apr-2020	Rob Smith	.10	465.00	46.50	respond to Van Klink emails with questions on assets and various security agreements
14-Apr-2020	Rob Smith	1.00	465.00	465.00	count cash receipts and prepare cash summary report
17-Apr-2020	Rob Smith	.20	465.00	93.00	sign aps and update email to BMO
21-Apr-2020	Rob Smith	1.20	465.00	558.00	attend premises to pick up cash
24-Apr-2020	Rob Smith	1.00	465.00	465.00	count cash and prepare deposit form
05-May-2020	Rob Smith	1.20	465.00	558.00	attend gas station and pick up cash and receipts
11-May-2020	Rob Smith	.80	465.00	372.00	count cash receipts and prepare deposit documents
19-May-2020	Rob Smith	1.00	465.00	465.00	to gas station to pick up cash
26-May-2020	Rob Smith	.90	465.00	418.50	count cash and prepare deposit form
02-Jun-2020	Rob Smith	1.10	500.00	550.00	attend gas station to pick up cash receipts
02-Jun-2020	Rob Smith	.20	500.00	100.00	call from purchaser re update on
10-Jun-2020	Rob Smith	.80	500.00	400.00	count 2 weeks cash receipts and prepare deposit form
16-Jun-2020	Rob Smith	.30	500.00	150.00	attend gas station, pick up cash
22-Jun-2020	Rob Smith	.50	500.00	250.00	count cash receipts for last week
22-Jun-2020	Rob Smith	.40	500.00	200.00	email to T. Van Klink re plans for closing; respond to BMO commercial banking info requests re provincial road
26-Jun-2020	Rob Smith	1.00	500.00	500.00	review and sign all closing docs, Zoom meeting with T. Van Klink to commission stat dec
03-Jul-2020	Rob Smith	.20	500.00	100.00	email to T. Van Klink re taxes owing on fuel inventory
		21.00		9,922.50	

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03-Dec-2019	Steve Haller	3.50	130.00	455.00	attend premises to pick up cash
04-Dec-2019	Steve Haller	3.70	130.00	481.00	update/maintain statement of receipts and disbursements; supplier phone calls
05-Dec-2019	Steve Haller	.50	130.00	65.00	update/maintain statement of receipts and disbursements
09-Dec-2019	Steve Haller	6.20	130.00	806.00	Reconciling ascend acct to bank account
10-Dec-2019	Steve Haller	3.75	130.00	487.50	attend premises to pick up cash; count cash
11-Dec-2019	Steve Haller	.90	130.00	117.00	update/maintain statement of receipts and disbursements
12-Dec-2019	Steve Haller	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
13-Dec-2019	Steve Haller	.50	130.00	65.00	update/maintain statement of receipts and disbursements
16-Dec-2019	Steve Haller	3.25	130.00	422.50	attend premises to pick up cash; count cash
18-Dec-2019	Steve Haller	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
19-Dec-2019	Steve Haller	.70	130.00	91.00	update/maintain statement of receipts and disbursements
19-Dec-2019	Steve Haller	.20	130.00	26.00	update/maintain statement of receipts and disbursements
20-Dec-2019	Steve Haller	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
27-Dec-2019	Steve Haller	1.80	130.00	234.00	update/maintain statement of receipts and disbursements
30-Dec-2019	Steve Haller	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
02-Jan-2020	Steve Haller	3.25	130.00	422.50	attend premises to pick up cash; count cash
03-Jan-2020	Steve Haller	1.80	130.00	234.00	update/maintain statement of receipts and disbursements
07-Jan-2020	Steve Haller	4.50	130.00	585.00	attend premises to pick up cash; count cash; attend City Hall re tobacco license renewal
08-Jan-2020	Steve Haller	2.20	130.00	286.00	update/maintain statement of receipts and disbursements; count cash
10-Jan-2020	Steve Haller	.70	130.00	91.00	update/maintain statement of receipts and disbursements
13-Jan-2020	Steve Haller	1.20	130.00	156.00	update/maintain statement of receipts and disbursements
14-Jan-2020	Steve Haller	3.75	130.00	487.50	attend premises to pick up cash; count cash
15-Jan-2020	Steve Haller	4.25	130.00	552.50	update/maintain statement of receipts and disbursements
16-Jan-2020	Steve Haller	2.20	130.00	286.00	update/maintain statement of receipts and disbursements
20-Jan-2020	Steve Haller	1.75	130.00	227.50	update/maintain statement of receipts and disbursements
21-Jan-2020	Steve Haller	.90	130.00	117.00	update/maintain statement of receipts and disbursements
22-Jan-2020	Steve Haller	1.60	130.00	208.00	attend premises to pick up cash; count cash
23-Jan-2020	Steve Haller	1.10	130.00	143.00	update/maintain statement of receipts and disbursements
24-Jan-2020	Steve Haller	2.60	130.00	338.00	update/maintain statement of receipts and disbursements
27-Jan-2020	Steve Haller	1.75	130.00	227.50	update/maintain statement of receipts and disbursements
28-Jan-2020	Steve Haller	3.75	130.00	487.50	attend premises to pick up cash; count cash
29-Jan-2020	Steve Haller	1.90	130.00	247.00	update/maintain statement of receipts and disbursements
30-Jan-2020	Steve Haller	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
31-Jan-2020	Steve Haller	1.40	130.00	182.00	update/maintain statement of receipts and disbursements
03-Feb-2020	Steve Haller	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
04-Feb-2020	Steve Haller	3.10	130.00	403.00	attend premises to pick up cash; count cash
05-Feb-2020	Steve Haller	1.20	130.00	156.00	update/maintain statement of receipts and disbursements
07-Feb-2020	Steve Haller	3.25	130.00	422.50	update/maintain statement of receipts and disbursements
		80.65		10,484.50	
Total Professional Fees		456.90		113,175.45	

Disbursements

On the Run - Provincial Road
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Date	Description	Units	Rate	Amount	Notes
Mileage					
03-Dec-2019	Steve Haller			80.71	Mileage: Cash pick up (split between Walker and Provincial)
10-Dec-2019	Steve Haller			80.71	Mileage: Cash pick up (split between Walker and Provincial)
16-Dec-2019	Steve Haller			80.71	Mileage: Cash pick up (split between Walker and Provincial)
26-Dec-2019	Brendan Hinton			80.71	Mileage: Cash pick up (split between Walker and Provincial)
02-Jan-2020	Steve Haller			80.71	Mileage: Cash pick up (split between Walker and Provincial)
07-Jan-2020	Steve Haller			87.08	Mileage: Cash pick up (split between Walker and Provincial) and Windsor City Hall
14-Jan-2020	Steve Haller			80.71	Mileage: Cash pick up (split between Walker and Provincial)
21-Jan-2020	Brendan Hinton			80.71	Mileage: Cash pick up (split between Walker and Provincial)
28-Jan-2020	Steve Haller			80.71	Mileage: Cash pick up (split between Walker and Provincial)
04-Feb-2020	Steve Haller			80.71	Mileage: Cash pick up (split between Walker and Provincial)
11-Feb-2020	Dalton Danis			80.71	Mileage: Cash pick up (split between Walker and Provincial)
18-Feb-2020	Dalton Danis			80.71	Mileage: Cash pick up (split between Walker and Provincial)
25-Feb-2020	Dalton Danis			80.71	Mileage: Cash pick up (split between Walker and Provincial)
03-Mar-2020	Dalton Danis			80.71	Mileage: Cash pick up (split between Walker and Provincial)
10-Mar-2020	Brendan Hinton			80.71	Mileage: Cash pick up (split between Walker and Provincial)
17-Mar-2020	Dalton Danis			80.71	Mileage: Cash pick up (split between Walker and Provincial)
24-Mar-2020	Rob Smith			80.71	Mileage: Cash pick up (split between Walker and Provincial)
06-Apr-2020	Rob Smith			80.71	Mileage: Cash pick up (split between Walker and Provincial)
21-Apr-2020	Rob Smith			80.71	Mileage: Cash pick up (split between Walker and Provincial)
05-May-2020	Rob Smith			80.71	Mileage: Cash pick up (split between Walker and Provincial)
19-May-2020	Rob Smith			80.71	Mileage: Cash pick up (split between Walker and Provincial)
02-Jun-2020	Rob Smith			80.71	Mileage: Cash pick up (split between Walker and Provincial)
26-Jun-2020	Brendan Hinton			153.77	Mileage: Provincial Road to deal with closing matters
Total Disbursements				<u>1,935.76</u>	

On the Run - Walker Road
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Date	Description	Units	Rate	Amount	Notes
03-Dec-2019	Alexandra Ramos	2.50	145.00	362.50	invoices, cheque/wire requests for disbursements
04-Dec-2019	Alexandra Ramos	.20	145.00	29.00	mail disbursement cheques
09-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
11-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
12-Dec-2019	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
17-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
06-Jan-2020	Alexandra Ramos	2.50	145.00	362.50	invoices, cheque/wire requests for disbursements
09-Jan-2020	Alexandra Ramos	1.50	145.00	217.50	invoices, cheque/wire requests for disbursements; post newspaper ad
14-Jan-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
27-Jan-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
29-Jan-2020	Alexandra Ramos	.30	145.00	43.50	invoices, cheque/wire requests for disbursements
30-Jan-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
03-Feb-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
11-Feb-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
12-Feb-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
18-Feb-2020	Alexandra Ramos	.30	145.00	43.50	invoices, cheque/wire requests for disbursements
02-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
03-Mar-2020	Alexandra Ramos	.50	145.00	72.50	prepare EFT's for imperial tobacco
04-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
05-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
09-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
11-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
11-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
01-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
15-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
16-Apr-2020	Alexandra Ramos	.25	145.00	36.25	invoices, cheque/wire requests for disbursements
20-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
22-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
23-Apr-2020	Alexandra Ramos	.25	145.00	36.25	invoices, cheque/wire requests for disbursements
27-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
29-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
04-May-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
06-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
07-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
11-May-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
12-May-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
14-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
19-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
21-May-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
27-May-2020	Alexandra Ramos	.25	145.00	36.25	invoices, cheque/wire requests for disbursements
27-May-2020	Alexandra Ramos	.25	145.00	36.25	invoices, cheque/wire requests for disbursements
28-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
28-May-2020	Alexandra Ramos	.25	145.00	36.25	invoices, cheque/wire requests for disbursements
01-Jun-2020	Alexandra Ramos	2.00	149.00	298.00	invoices, cheque/wire requests for disbursements
04-Jun-2020	Alexandra Ramos	.25	149.00	37.25	invoices, cheque/wire requests for disbursements
04-Jun-2020	Alexandra Ramos	.20	149.00	29.80	invoices, cheque/wire requests for disbursements
08-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
15-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
16-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
17-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements

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Date	Description	Units	Rate	Amount	Notes
18-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
24-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
30-Jun-2020	Alexandra Ramos	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
02-Jul-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
07-Jul-2020	Alexandra Ramos	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
		35.50		5,179.30	
02-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Deal with commercial fuel supply. Source new vendor. Review various vendor PO's and deal with banking. F/u on vendor lease and track down payment that was inadvertently deposited to Company account.
03-Dec-2019	Brendan Hinton	.60	395.00	237.00	Deal with commercial fuel supply. Review various vendor PO's and deal with banking.
04-Dec-2019	Brendan Hinton	1.10	395.00	434.50	Review orders and invoices and authorize. Deal with banking matters. F/u on commercial fuel supply and status of POS system transfer.
05-Dec-2019	Brendan Hinton	1.10	395.00	434.50	Deal with commercial fuel supply issues. F/u on issues with vendor invoicing and payments. Calls with operations manager.
06-Dec-2019	Brendan Hinton	.60	395.00	237.00	Deal with and organize commercial fuel supply.
09-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Investigate direct deposits to account. Communicate with Parkland to confirm details. Communication throughout morning. Deal with garbage vendor and setting up terms and organizing service call. Communicate with Government re: WSIB.
10-Dec-2019	Brendan Hinton	.60	395.00	237.00	Deal with and organize commercial fuel supply.
11-Dec-2019	Brendan Hinton	1.50	395.00	592.50	Communicate with Canada Fuel and site manager to organize fuel delivery to site. Calls with manager and Canada Fuel. Deal with insurance.
12-Dec-2019	Brendan Hinton	.50	395.00	197.50	Calls with store manager re: fuel delivery. Review banking. Continue with reconciliation work for R&D.
13-Dec-2019	Brendan Hinton	.60	395.00	237.00	Deal with and organize commercial fuel supply.
16-Dec-2019	Brendan Hinton	.70	395.00	276.50	Review and approve various sales and service PO's and deal with banking matters.
17-Dec-2019	Brendan Hinton	.60	395.00	237.00	Deal with banking matters. Review and approve various vendor invoices. Deal with operational issues.
18-Dec-2019	Brendan Hinton	.60	395.00	237.00	Calls with store manager re: fuel delivery. Review banking. Continue with reconciliation work for R&D.
19-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Rectify and reconcile multiple outstanding banking issues. Prepare R&D for report. Deal with supply issues. Calls with vendors and file planning.
23-Dec-2019	Brendan Hinton	.60	395.00	237.00	Calls with Parkland. Look at banking to address A. Nelligan queries. Plan for visit this week.
26-Dec-2019	Brendan Hinton	2.20	395.00	869.00	attend gas station, pick up cash
27-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Sort drop slips, photocopy and prepare cash for deposit (for multiple days Dec 17 to 26).
30-Dec-2019	Brendan Hinton	.60	395.00	237.00	Deal with vendors. Communicate to organize supply of fuel and goods. Attend to banking and reconciliation exercise.
02-Jan-2020	Brendan Hinton	.50	395.00	197.50	Manage vendor orders, payments and banking.
06-Jan-2020	Brendan Hinton	1.00	395.00	395.00	Deal with Parkland and banking items.
07-Jan-2020	Brendan Hinton	.60	395.00	237.00	Manage vendors and deal with banking matters.
08-Jan-2020	Brendan Hinton	1.00	395.00	395.00	Review and attempt to reconcile Parkland credits. Calls with Valerie and emails with Parkland.
20-Jan-2020	Brendan Hinton	.60	395.00	237.00	Manage vendor orders, payments and banking.
21-Jan-2020	Brendan Hinton	.50	395.00	197.50	Deal with banking. Review supplier invoices and process various payments. Calls from vendors.
22-Jan-2020	Brendan Hinton	1.00	395.00	395.00	Write Parkland for update on monthly settlement and rent. Deal with banking matters. Review invoices, approve and process.
23-Jan-2020	Brendan Hinton	.50	395.00	197.50	Deal with banking matters. Review invoices, approve and process.
27-Jan-2020	Brendan Hinton	.80	395.00	316.00	Deal with banking matters. Review invoices, approve and process.
28-Jan-2020	Brendan Hinton	.60	395.00	237.00	Review banking and correct payment error. Communicate with staff. Discussions with store manager re: operations.
29-Jan-2020	Brendan Hinton	1.00	395.00	395.00	Review Parkland reconciliation and address credit. F/u on rent. Deal with vendor inquiries, orders and operational issues. Calls with OLG and AGCO.
04-Feb-2020	Brendan Hinton	.80	395.00	316.00	Review supply purchase orders and process. Deal with banking and operational matters.
06-Feb-2020	Brendan Hinton	.40	395.00	158.00	F/u on Parkland rent and reconciliation.
10-Feb-2020	Brendan Hinton	.70	395.00	276.50	Review purchase orders, authorize payment, deal with banking matters and operational issues.
11-Feb-2020	Brendan Hinton	1.00	395.00	395.00	Deal with banking. Review vendor invoices and approve for payment. Post ATM receipts and note. Prepare file note re: ATM fees and draft email to R. Smith.
12-Feb-2020	Brendan Hinton	.70	395.00	276.50	Review purchase orders, authorize payment, deal with banking and deal with general operational matters. F/u on insurance and status of payment.
18-Feb-2020	Brendan Hinton	1.00	395.00	395.00	Communicate with Parkland in AM to deal request return of credit (excess receipts over fuel sales). Address Parkland queries regarding accounting. Draft response to V. Ojo.

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Date	Description	Units	Rate	Amount	Notes
19-Feb-2020	Brendan Hinton	.60	395.00	237.00	Call with city for update on Business License. Review multiple purchase orders, approve and deal with payment processing.
20-Feb-2020	Brendan Hinton	.30	395.00	118.50	Review multiple purchase orders, approve and deal with payment processing.
25-Feb-2020	Brendan Hinton	.50	395.00	197.50	Deal with wire transfer issue. Review orders, authorize and process. Email with management re: smoke return.
26-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Prepare extensive file memo following conversations with V. Ojo on consignment fee. Review lease and respond to query regarding operations. Review invoice, authorize and prepare requisitions for processing.
27-Feb-2020	Brendan Hinton	.50	395.00	197.50	Review invoices, authorize and process for payment.
28-Feb-2020	Brendan Hinton	.20	395.00	79.00	Deal with vendor call and reconciling account.
02-Mar-2020	Brendan Hinton	1.00	395.00	395.00	Calls and emails with appraiser to request peer review and valuation.
03-Mar-2020	Brendan Hinton	.20	395.00	79.00	Communicate with CoreMark re: issue with purchase order.
04-Mar-2020	Brendan Hinton	1.50	395.00	592.50	Contact several appraisers to perform peer review/valuation. Draft email to JLL. F/u with Valco. Communication for Bower. Review vendor invoices, authorize and process for payment.
05-Mar-2020	Brendan Hinton	1.20	395.00	474.00	Communication for Bower Appraisal. Begin to compile information for peer review. Consolidate financial information for Bower. Communicate with management re: additional information. Review vendor invoices, authorize and process for payment.
09-Mar-2020	Brendan Hinton	.50	395.00	197.50	Review vendor orders, invoices, authorize and process for payment.
10-Mar-2020	Brendan Hinton	2.30	395.00	908.50	Travel to and from site to p/u cash. Sit in on conference call with R. Smith and counsel.
11-Mar-2020	Brendan Hinton	1.20	395.00	474.00	Review banking and begin extensive reconciliation exercise to reconcile Ascend to R&D and Banking.
12-Mar-2020	Brendan Hinton	.60	395.00	237.00	Calls with management re: vendor issue, Review vendor invoices, authorize and process for payment. Draft response to employee query.
16-Mar-2020	Brendan Hinton	.50	395.00	197.50	Manage vendor inquiries. Review invoices, authorize for payment and processing.
17-Mar-2020	Brendan Hinton	.50	395.00	197.50	Review R&D and respond to R. Smith re: operating results. Deal with Core-Mark.
18-Mar-2020	Brendan Hinton	.60	395.00	237.00	Investigate missing payment for vendor. Review banking. F/u with A. Ramos. Review invoices, authorize for payment and processing.
19-Mar-2020	Brendan Hinton	1.20	395.00	474.00	Banking reconciliation and filling. Manage vendors, review invoices, authorize and process for payment.
23-Mar-2020	Brendan Hinton	.50	395.00	197.50	Discussions with management re: COVID. Deal with vendor inquiries. Review orders, authorize and deal with banking.
25-Mar-2020	Brendan Hinton	.50	395.00	197.50	Discussions with management re: cash handling policies. Draft notice for customer re: preferred methods of payment. Deal with CoreMark reconciliation issue. Communicate with Sage to negotiate price discount. Calls to discuss data retention.
26-Mar-2020	Brendan Hinton	.50	395.00	197.50	Review invoices, approved and deal with banking remotely. Discussions with management to manage COVID crisis.
30-Mar-2020	Brendan Hinton	2.00	395.00	790.00	Perform banking reconciliation. Prepare schedule of reconciling items. Communicate with team to prepare requisitions and posting entries. Deal with other banking matters. Respond to management queries re: COVID. Review "peer" review of Otto appraisal and communicate with appraiser.
31-Mar-2020	Brendan Hinton	1.00	395.00	395.00	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
01-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
06-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
07-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
08-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
09-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
10-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
13-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Catch up and respond to various inquiries/issues from last week. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
14-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Catch up and respond to various inquiries/issues from last week. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
15-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
16-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.

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Date	Description	Units	Rate	Amount	Notes
17-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
20-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
21-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Review January bank reconciliations and postings. Begin reconciliation work for February and March. Deal with vendor calls regarding payment.
22-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with banking to prepare R&D. Fix multiple allocation errors. Manage banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
23-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with operational issued and vendor inquiries. Deal with banking to prepare R&D. Fix multiple allocation errors. Manage banking and operational issues/matter remotely due to Covid 19. Communicate with Ray Bower.
24-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Deal with banking to prepare R&D. Fix multiple allocation errors. Manage banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
27-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
28-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
29-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
30-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
01-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement.
04-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation
05-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation
06-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation
07-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation
08-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation
11-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation
12-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconciliation
13-May-2020	Brendan Hinton	1.00	395.00	395.00	Deal with operational and maintenance issues. Deal with vendor inquiries re: payment and banking matters.
14-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement.
15-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
18-May-2020	Brendan Hinton	.30	395.00	118.50	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
19-May-2020	Brendan Hinton	1.00	395.00	395.00	Review banking to address posting errors. Prepare reconciliation notes. Review R. Dighe R&D updates. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
20-May-2020	Brendan Hinton	.80	395.00	316.00	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
21-May-2020	Brendan Hinton	.70	395.00	276.50	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
22-May-2020	Brendan Hinton	.50	395.00	197.50	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
25-May-2020	Brendan Hinton	.60	395.00	237.00	Respond to R. Smith queries. Look at R&D. Look at V. Ojo reports to answer questions.
26-May-2020	Brendan Hinton	1.00	395.00	395.00	Review sales and disbursements to provide summary for R. Smith. Respond to vendor inquiries and payment reconciliation issues. Review vendor invoices, approve and process. Pull information for property taxes and email R. Smith.
27-May-2020	Brendan Hinton	.60	395.00	237.00	Review vendor invoices, approve and process. Pull information for property taxes and email R. Smith.

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28-May-2020	Brendan Hinton	.70	395.00	276.50	Deal with banking. Review February reconciling items and correct banking. Respond to vendors re: account reconciliations. Emails with management regarding issue with lighting.
29-May-2020	Brendan Hinton	.30	395.00	118.50	Manage vendors and deal with banking matters.
01-Jun-2020	Brendan Hinton	1.30	405.00	526.50	Calls and emails with insurer re: policy renewal. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
02-Jun-2020	Brendan Hinton	.50	405.00	202.50	Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
03-Jun-2020	Brendan Hinton	1.20	405.00	486.00	Calls and emails with management re: invoices. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
04-Jun-2020	Brendan Hinton	2.50	405.00	1,012.50	Spend morning working on banking and reconciliation. F/u with team on reconciling items. Reallocate banking. Review purchaser orders, authorize and process payment. Respond to inquiries from vendors re: payment arrears and terms.
08-Jun-2020	Brendan Hinton	.80	405.00	324.00	Review purchase orders, invoices, approve and deal with payment processing. Respond to vendor inquiries regarding late payments and arrears.
09-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Work on banking. Review purchase orders, invoices, approve and deal with payment processing. Respond to vendor inquiries regarding late payments and arrears.
10-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Review banking and communicate with team to correct posting errors to finalize requisition. Review purchaser orders, invoices, approved and deal with payment processing.
11-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Attend station to pick up cash. Meet with Glyn to go through Walker Road records.
12-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Calls with site manager to f/u on inventory. Email R. Smith with update. Email with R. Singh re: banking questions.
14-Jun-2020	Brendan Hinton	.30	405.00	121.50	Count cash in AM.
15-Jun-2020	Brendan Hinton	2.50	405.00	1,012.50	Communicate with store manager to plan inventory and arrange for closing. Communicate with lawyer to report inventory values. Calls with bookkeeper to organize storage of books and records.
16-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Deal with closing arrangements. Review purchase orders, authorize and deal with payment processing. F/u and vendor calls re: payment reconciliations.
17-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
18-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Deal with closing matters. Communicate with counsel and management re: inventory values. Respond to R. Smith re: HST remittance numbers. Review purchase orders, authorize and deal with payment processing. F/u and vendor calls re: payment reconciliations.
19-Jun-2020	Brendan Hinton	1.80	405.00	729.00	Deal with closing issues. Communicate with counsel and R. Smith re: HST numbers. Calls with CRA to confirm. Communicate with insurer to cancel insurance. Deal with inventory count and organizing same. Answer R. Smith questions re: deposit. Calls and email with Parkland to organize removal of signage and equipment.
22-Jun-2020	Brendan Hinton	3.50	405.00	1,417.50	Deal with closing matters - communicate with management, insurers, vendors and service suppliers. Review purchase orders, authorize and deal with payment processing. F/u and vendor calls re: payment reconciliations. Deal with inventory count.
23-Jun-2020	Brendan Hinton	2.50	405.00	1,012.50	Deal with closing matters, Contact vendors to advise deal didn't close. Calls with insurer to withdraw cancellation request. Communicate with team to address banking. Call with inventory specialist. Calls with store manager.
24-Jun-2020	Brendan Hinton	1.20	405.00	486.00	Calls with vendors and service suppliers to reinstate services previously cancelled. Deal with septic issue. Contact contractors for quote. Communicate with Arsh to re-open store. Address inventory count with specialist. Review purchase orders, invoices, approve and deal with payment processing. Respond to vendor inquiries regarding late payments and arrears.
25-Jun-2020	Brendan Hinton	1.20	405.00	486.00	Calls with plumber re: septic issue. Discussions with management for update on re-open. Calls with inventory specialist re: valuation methodology. Review purchase orders, invoices, approve and deal with payment processing. Emails with Parkland's counsel and T. Van Klink.
26-Jun-2020	Brendan Hinton	.70	405.00	283.50	Discussion with management regarding store reopening. Answer vendor inquiries.
29-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
30-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Calls with management to f/u and deal with septic/manhole issue. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing. Review and allocate BDO cost share. Calls with bookkeeping staff to deal with transition.
02-Jul-2020	Brendan Hinton	1.50	405.00	607.50	Review all vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
06-Jul-2020	Brendan Hinton	1.00	405.00	405.00	Review all vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.

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07-Jul-2020	Brendan Hinton	1.50	405.00	607.50	Review all vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
08-Jul-2020	Brendan Hinton	3.00	405.00	1,215.00	Review banking and make posting corrections. Review all vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
09-Jul-2020	Brendan Hinton	1.50	405.00	607.50	Count cash in AM. Review, reconcile and correct multiple payment requisitions. Review vendor invoices and prepare payments. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates.
10-Jul-2020	Brendan Hinton	.60	405.00	243.00	Review vendor invoices and prepare payment requisitions. Review accounts to confirm recent payments to apply as credit against delinquent accounts. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking.
12-Jul-2020	Brendan Hinton	.50	405.00	202.50	Review vendor invoices and prepare payment requisitions. Review accounts to confirm recent payments to apply as credit against delinquent accounts.
13-Jul-2020	Brendan Hinton	1.00	405.00	405.00	Review vendor invoices and prepare payment requisitions. Review accounts to confirm recent payments to apply as credit against delinquent accounts. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking.
14-Jul-2020	Brendan Hinton	.60	405.00	243.00	Sort through recent payments and invoices to deal with delinquent payments. Review new invoices, prepare payments and wire templates. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking.
15-Jul-2020	Brendan Hinton	1.00	405.00	405.00	Review vendor invoices and prepare payment requisitions. Review accounts to confirm recent payments to apply as credit against delinquent accounts. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking.
16-Jul-2020	Brendan Hinton	1.10	405.00	445.50	Deal with banking. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
17-Jul-2020	Brendan Hinton	.50	405.00	202.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
20-Jul-2020	Brendan Hinton	1.10	405.00	445.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
21-Jul-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
22-Jul-2020	Brendan Hinton	.60	405.00	243.00	Calls and email with Phoenix to deal with broken beverage cooler. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
23-Jul-2020	Brendan Hinton	.60	405.00	243.00	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Review T. Van Klink draft report.
24-Jul-2020	Brendan Hinton	.80	405.00	324.00	Follow up with SIR systems re: POS reporting service interruption and sort issue out with V. Ojo. Review purchase orders, prepare payment requisitions and wires. Deal with banking. Respond to vendor inquiries.
27-Jul-2020	Brendan Hinton	1.50	405.00	607.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Review T. Van Klink draft report.
28-Jul-2020	Brendan Hinton	3.00	405.00	1,215.00	Review and reconcile multiple banking errors. Communicate with team to provide direction. Review rent. Prepare rent role to reconcile amounts. Emails with Parkland to reconcile settlements in July. Sort through emails to locate missing invoices and receipt stubs. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
29-Jul-2020	Brendan Hinton	3.00	405.00	1,215.00	Review and reconcile multiple errors with Banking. Communicate with team to provide direction. Review rent. Prepare rent role to reconcile amounts. Emails with Parkland to reconcile settlements in July. Sort through emails to locate missing invoices and receipt stubs. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
30-Jul-2020	Brendan Hinton	1.20	405.00	486.00	Deal with banking. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
03-Aug-2020	Brendan Hinton	.50	405.00	202.50	Emails with management to deal with broken fuel pumps. Coordinate technician to diagnose and repair pumps. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
05-Aug-2020	Brendan Hinton	1.50	405.00	607.50	Deal with Banking. Review invoices, reconcile accounts and process payments. Respond to vendor queries. Deal with closing matters. Emails with management to deal with broken fuel pumps.
06-Aug-2020	Brendan Hinton	1.50	405.00	607.50	Deal with Banking. Review invoices, reconcile accounts and process payments. Respond to vendor queries. Deal with closing matters. Emails with management to deal with broken fuel pumps.
07-Aug-2020	Brendan Hinton	.50	405.00	202.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.

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11-Aug-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
12-Aug-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
13-Aug-2020	Brendan Hinton	2.50	405.00	1,012.50	Deal with banking and account reconciliation work. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
14-Aug-2020	Brendan Hinton	.50	405.00	202.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
18-Aug-2020	Brendan Hinton	.50	405.00	202.50	Pick up cash while in town dealing with books and records. Deal with banking and vendor inquiries in PM.
19-Aug-2020	Brendan Hinton	1.50	405.00	607.50	Review multiple invoices and remittances. Prepare receipt stubs and requisitions for missing transactions. Reconcile Imperial Tobacco account to process missing requisitions.
20-Aug-2020	Brendan Hinton	.60	405.00	243.00	Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing. Deal with insurance issue.
21-Aug-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Review bank statements to prepare receipt stubs for missing EFT's from Parkland. Review and reconcile Parkland statements to prepare requisitions
24-Aug-2020	Brendan Hinton	1.00	405.00	405.00	Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing. Deal with insurance matter and set up monthly billing.
25-Aug-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking. Deal with insurance and set up regular payments.
26-Aug-2020	Brendan Hinton	1.00	405.00	405.00	Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing. Deal with insurance issue.
27-Aug-2020	Brendan Hinton	1.00	405.00	405.00	Pick up cash while in town dealing with books and records. Deal with banking and vendor inquiries in PM. Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.
28-Aug-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Review bank statements to prepare receipt stubs for missing EFT's from Parkland. Review and reconcile Parkland statements to prepare requisitions
31-Aug-2020	Brendan Hinton	2.50	405.00	1,012.50	Emails with site manager to address broken pump. Calls with Dart to arrangement maintenance and repair. Deal with banking. Bank account reconciliation work. Reallocate payments/receipts internally. Prepare disbursement and receipt stubs for EFTs. Review purchaser orders, authorize, prepare requisitions and process payments.
01-Sep-2020	Brendan Hinton	.60	405.00	243.00	Deal with banking.
02-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking. Deal with insurance and set up regular payments.
03-Sep-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Review bank statements to prepare receipt stubs for Imperial and Parkland EFT. Review and reconcile Pioneer statements/rent calculations. Coordinate pump repair with Dart Petroleum. Review results and draft summary for HST filing purposes.
08-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Deal with operational issues. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
09-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
10-Sep-2020	Brendan Hinton	3.00	405.00	1,215.00	Communicate with Parkland in AM to reconcile rent payments. Review payment stubs and reconcile against sales. F/u and address discrepancies. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
11-Sep-2020	Brendan Hinton	2.00	405.00	810.00	Deal with banking. Complete banking reconciliations. Prepare multiple requisitions and receipt stubs to support transactions.
14-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Deal with operational matter. Extensive review of banking to complete reconciliations. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Calls with insurer.
15-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.

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16-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
21-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Deal with operational issues. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
22-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
23-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
24-Sep-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
28-Sep-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
29-Sep-2020	Brendan Hinton	2.20	405.00	891.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
30-Sep-2020	Brendan Hinton	2.20	405.00	891.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
01-Oct-2020	Brendan Hinton	2.20	405.00	891.00	1/2 travel to and from Chatham/Kent to meet with Karen to pick up Walker Road cash. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
02-Oct-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
05-Oct-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
06-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
07-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
08-Oct-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
09-Oct-2020	Brendan Hinton	.50	405.00	202.50	Emails with insurer and review application. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
13-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Gather information for application and submit with insurer to bind coverage. Complete insurance application and survey. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
14-Oct-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database. Begin review of Company HST. Draft email and direction for Y. Vagadia.
15-Oct-2020	Brendan Hinton	2.50	405.00	1,012.50	Travel to and from Walker Road to p/u cash.
16-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Review landscape contract and amend terms. Communicate with vendor. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
19-Oct-2020	Brendan Hinton	.60	405.00	243.00	Deal with banking in PM. Review PO's authorize or correct.
20-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
21-Oct-2020	Brendan Hinton	1.20	405.00	486.00	Continue HST reconciliation in order to complete and file outstanding returns. Preliminary review of fuel agreement and respond to Parkland. Deal with operational issues. Deal with banking, authorize purchase orders, process payment and wires.

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22-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Review amended fuel agreement and make notes for Parkland. Communicate discrepancies with existing agreement. Deal with operational issues. Deal with banking, authorize purchase orders, process payment and wires.
23-Oct-2020	Brendan Hinton	.50	405.00	202.50	Emails with Dart Petroleum and management to organize service and repair. Emails with K. Liberty to organize cash pick up.
27-Oct-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking in PM. Review PO's authorize or correct.
30-Oct-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking, review purchase orders, authorize invoices and process payments.
02-Nov-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking, review purchase orders, authorize invoices and process payments.
03-Nov-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking, review purchase orders, authorize invoices and process payments. Discussion with R. Smith re: motion for directions and planning.
04-Nov-2020	Brendan Hinton	.60	405.00	243.00	Deal with banking, review purchase orders, authorize invoices and process payments.
05-Nov-2020	Brendan Hinton	2.50	405.00	1,012.50	Deal with banking, review purchase orders, authorize invoices and process payments. Call with R. Smith re: budget. Review internal report to prepare monthly budget. Draft assumptions and notes. Call with site manager.
06-Nov-2020	Brendan Hinton	2.00	405.00	810.00	Calls with city and contractor regarding notice and survey and inspection requests. Review budget again. Emails with site manager. Deal with banking, review purchase orders, authorize invoices and process payments. Calls and emails with Parkland re: consignment and PAP agreements.
10-Nov-2020	Brendan Hinton	1.50	405.00	607.50	Emails with Parkland to sort out PAP agreement. Review records to confirm language regarding existing terms. F/u with Parkland with copy of existing PAP agreement. Deal with banking, review purchase orders, authorize invoices and process payments. Emails with K. Liberty to organize cash pick up. Review weekly reports from V. Ojo to analyze sales.
11-Nov-2020	Brendan Hinton	.60	405.00	243.00	Deal with banking, review purchase orders, authorize invoices and process payments.
12-Nov-2020	Brendan Hinton	.80	405.00	324.00	Deal with banking, review purchase orders, authorize invoices and process payments. Continue with HST review including analysis of sales and disbursements to prepare returns.
16-Nov-2020	Brendan Hinton	1.50	405.00	607.50	Deal with banking, review purchase orders, authorize invoices and process payments. Continue with HST review including analysis of sales and disbursements to prepare returns.
17-Nov-2020	Brendan Hinton	1.20	405.00	486.00	Deal with banking, review purchase orders, authorize invoices and process payments. including analysis of sales and disbursements to prepare returns.
18-Nov-2020	Brendan Hinton	.60	405.00	243.00	Deal with banking, review purchase orders, authorize invoices and process payments.
19-Nov-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking, review purchase orders, authorize invoices and process payments.
23-Nov-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking, review purchase orders, authorize invoices and process payments.
24-Nov-2020	Brendan Hinton	1.50	405.00	607.50	Perform October banking reconciliation. Draft requisitions for missing receipts and disbursements. Reconcile Parkland settlements and rent. Deal with banking, review purchase orders, authorize invoices and process payments.
25-Nov-2020	Brendan Hinton	1.50	405.00	607.50	Emails with V. Ojo and Parkland to sort out closing report issue. Analyze reports and request details to sort out discrepancy. Deal with banking. Review purchase orders, authorize and process payments.
26-Nov-2020	Brendan Hinton	1.00	405.00	405.00	Emails with Arsh to deal with SIR and reporting issue. Deal with banking. Review purchase orders, authorize and process payments.
27-Nov-2020	Brendan Hinton	.30	405.00	121.50	Deal with banking. Review purchase orders, authorize and process payments.
30-Nov-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Review purchase orders, authorize and process payments.
01-Dec-2020	Brendan Hinton	.70	405.00	283.50	Deal with banking. Review purchase orders, authorize and process payments.
02-Dec-2020	Brendan Hinton	2.00	405.00	810.00	Attend station to pick up cash. Deal with banking. Review purchase orders, authorize and process payments.
09-Dec-2020	Brendan Hinton	.70	405.00	283.50	Deal with banking. Review purchase orders, authorize and process payments.
10-Dec-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking and vendor account reconciliation. Emails with site manager to provide direction on handling invoices. Emails with bookkeeper to sort out invoicing discrepancies.
		<u>220.20</u>		<u>88,391.00</u>	
04-Feb-2020	Dalton Danis	3.50	130.00	455.00	Attend Tilbury head office and gas station for cash pick-up
10-Feb-2020	Dalton Danis	1.70	130.00	221.00	update/maintain statement of receipts and disbursements
11-Feb-2020	Dalton Danis	3.30	130.00	429.00	attend station to pick up cash; count cash
12-Feb-2020	Dalton Danis	.70	130.00	91.00	update/maintain statement of receipts and disbursements
13-Feb-2020	Dalton Danis	.70	130.00	91.00	update/maintain statement of receipts and disbursements
18-Feb-2020	Dalton Danis	3.70	130.00	481.00	attend station to pick up cash; count cash
19-Feb-2020	Dalton Danis	.60	130.00	78.00	update/maintain statement of receipts and disbursements
20-Feb-2020	Dalton Danis	.70	130.00	91.00	update/maintain statement of receipts and disbursements
24-Feb-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements

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25-Feb-2020	Dalton Danis	3.60	130.00	468.00	attend station to pick up cash; count cash
26-Feb-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
27-Feb-2020	Dalton Danis	.25	130.00	32.50	update/maintain statement of receipts and disbursements
02-Mar-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
03-Mar-2020	Dalton Danis	3.50	130.00	455.00	Windsor trip, cash pickup, cash counting
05-Mar-2020	Dalton Danis	.25	130.00	32.50	update/maintain statement of receipts and disbursements
10-Mar-2020	Dalton Danis	.80	130.00	104.00	attend station to pick up cash; count cash
11-Mar-2020	Dalton Danis	.40	130.00	52.00	update/maintain statement of receipts and disbursements
12-Mar-2020	Dalton Danis	.20	130.00	26.00	update/maintain statement of receipts and disbursements
16-Mar-2020	Dalton Danis	1.25	130.00	162.50	update/maintain statement of receipts and disbursements
17-Mar-2020	Dalton Danis	3.60	130.00	468.00	attend station to pick up cash; count cash
18-Mar-2020	Dalton Danis	.60	130.00	78.00	update/maintain statement of receipts and disbursements
20-Mar-2020	Dalton Danis	.40	130.00	52.00	update/maintain statement of receipts and disbursements
23-Mar-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
24-Mar-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
25-Mar-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
26-Mar-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
27-Mar-2020	Dalton Danis	.25	130.00	32.50	update/maintain statement of receipts and disbursements
30-Mar-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
31-Mar-2020	Dalton Danis	.90	130.00	117.00	update/maintain statement of receipts and disbursements
03-Apr-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
14-Apr-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
15-Apr-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
16-Apr-2020	Dalton Danis	1.30	130.00	169.00	R&D, reconciling discrepancies in main R&D sheet/Ascend
20-Apr-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
22-Apr-2020	Dalton Danis	.75	130.00	97.50	update/maintain statement of receipts and disbursements
23-Apr-2020	Dalton Danis	.20	130.00	26.00	update/maintain statement of receipts and disbursements
24-Apr-2020	Dalton Danis	.20	130.00	26.00	update/maintain statement of receipts and disbursements
28-Apr-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
29-Apr-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
		42.85		5,570.50	
24-Jul-2020	Karen Liberty	2.00	405.00	810.00	attend station to pick up cash
30-Sep-2020	Karen Liberty	2.50	405.00	1,012.50	attend station to pick up cash
28-Oct-2020	Karen Liberty	1.50	405.00	607.50	attend station to pick up cash
12-Nov-2020	Karen Liberty	2.00	405.00	810.00	attend station to pick up cash
		8.00		3,240.00	
05-Aug-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	invoices, cheque/wire requests for disbursements
06-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
06-Aug-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	invoices, cheque/wire requests for disbursements
11-Aug-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	invoices, cheque/wire requests for disbursements
12-Aug-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	counting cash receipts
19-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Counting cash receipts
20-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
24-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
24-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Counting Cash receipts
25-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
26-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Counting cash receipts,
26-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements

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31-Aug-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Counting cash receipts
31-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
03-Sep-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
04-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
09-Sep-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	invoices, cheque/wire requests for disbursements
09-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
17-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
21-Sep-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	invoices, cheque/wire requests for disbursements
22-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
22-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
23-Sep-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Counting cash receipts
29-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
29-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
30-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
02-Oct-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	invoices, cheque/wire requests for disbursements
02-Oct-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Counting cash receipts
07-Oct-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	counting cash receipts
09-Oct-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	invoices, cheque/wire requests for disbursements
15-Oct-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash slips
16-Oct-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	invoices, cheque/wire requests for disbursements
21-Oct-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	counting paper slips for received cash
22-Oct-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	invoices, cheque/wire requests for disbursements
02-Nov-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
02-Nov-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
03-Nov-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
06-Nov-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	invoices, cheque/wire requests for disbursements
06-Nov-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	counting cash receipts
09-Nov-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	invoices, cheque/wire requests for disbursements
12-Nov-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Counting cash receipts for Subway
16-Nov-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	counting paper slips for Ultramar
19-Nov-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Counting cash receipts in CAD dollars and US dollars, preparing requisitions
01-Dec-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	invoices, cheque/wire requests for disbursements
04-Dec-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	invoices, cheque/wire requests for disbursements
04-Dec-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	counting cash receipts, preparing requisition,
10-Dec-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	invoices, cheque/wire requests for disbursements
		<u>62.00</u>		<u>9,238.00</u>	
01-Jun-2020	Raj Dighe	5.00	130.00	650.00	update/maintain statement of receipts and disbursements
03-Jun-2020	Raj Dighe	2.50	130.00	325.00	update/maintain statement of receipts and disbursements
05-Jun-2020	Raj Dighe	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
10-Jun-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
17-Jun-2020	Raj Dighe	1.80	130.00	234.00	update/maintain statement of receipts and disbursements
25-Jun-2020	Raj Dighe	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
26-Jun-2020	Raj Dighe	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
03-Jul-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
08-Jul-2020	Raj Dighe	5.00	130.00	650.00	update/maintain statement of receipts and disbursements
15-Jul-2020	Raj Dighe	5.00	130.00	650.00	update/maintain statement of receipts and disbursements
21-Jul-2020	Raj Dighe	5.00	130.00	650.00	update/maintain statement of receipts and disbursements
31-Jul-2020	Raj Dighe	6.00	130.00	780.00	update/maintain statement of receipts and disbursements
04-Aug-2020	Raj Dighe	6.00	130.00	780.00	update/maintain statement of receipts and disbursements

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10-Aug-2020	Raj Dighe	6.00	130.00	780.00	update/maintain statement of receipts and disbursements
26-Aug-2020	Raj Dighe	6.00	130.00	780.00	update/maintain statement of receipts and disbursements
		59.80		7,774.00	
18-Dec-2019	Rob Smith	.20	465.00	93.00	email exchange with Lotus Loans (2nd mortgagor) re teaser, sales process and set up call
20-Dec-2019	Rob Smith	.50	465.00	232.50	call with Lotus Loan (2nd mortgagor) re sales process
30-Jan-2020	Rob Smith	.30	465.00	139.50	review and approve disbursements; review bank account and R&D
28-Feb-2020	Rob Smith	.20	465.00	93.00	review T. Van Klink correspondence with 2nd mtgee counsel
04-Mar-2020	Rob Smith	1.30	465.00	604.50	call with M. Dhillon and purchasers re options for offer and 2nd mortgagee, email to G. Feldman and T. Van Klink re same; email to Dhillon confirming acceptance of offer review and edits to draft APS, email to purchaser
06-Mar-2020	Rob Smith	.50	465.00	232.50	emails from prosp purchaser, supply requested docs; email to Parkland re sale; emails with T. Van Klink re docs requested by 2nd mortgagee
10-Mar-2020	Rob Smith	.20	465.00	93.00	review email from purchaser re requested changes to APS
11-Mar-2020	Rob Smith	.30	465.00	139.50	gather and email financial records to counsel for second mortgagee
12-Mar-2020	Rob Smith	.40	465.00	186.00	review final APS, execute same and send to T. Van Klink
24-Mar-2020	Rob Smith	2.30	465.00	1,069.50	ADJUST RATE - attend at tilbury location to deliver records; attend Walker Road location to pick up cash
30-Mar-2020	Rob Smith	.50	465.00	232.50	review Bower draft peer appraisal report
31-Mar-2020	Rob Smith	.60	465.00	279.00	count cash for March 16 through 24
06-Apr-2020	Rob Smith	2.20	465.00	1,023.00	REDUCE RATE ON BILLING - travel to gas station to pick up cash
13-Apr-2020	Rob Smith	.20	465.00	93.00	review and execute APS amendment agreement
14-Apr-2020	Rob Smith	1.00	465.00	465.00	count cash receipts and prepare cash summary report
21-Apr-2020	Rob Smith	1.20	465.00	558.00	attend premises to pick up cash
24-Apr-2020	Rob Smith	1.00	465.00	465.00	count cash and prepare deposit form
05-May-2020	Rob Smith	1.20	465.00	558.00	attend gas station and pick up cash and receipts
11-May-2020	Rob Smith	.30	465.00	139.50	call from T. Vejvalka re option to buyout bank mortgage, refer to G. Feldman
11-May-2020	Rob Smith	.80	465.00	372.00	count cash receipts and prepare deposit documents
19-May-2020	Rob Smith	1.00	465.00	465.00	to gas station to pick up cash
22-May-2020	Rob Smith	.30	465.00	139.50	call from B. Blay (potential counsel to 2nd mortgagee) re options to refinance
25-May-2020	Rob Smith	.70	465.00	325.50	call with counsel for second mortgagee re option to payout bmo first charge
26-May-2020	Rob Smith	.90	465.00	418.50	count cash and prepare deposit form
26-May-2020	Rob Smith	.30	465.00	139.50	provide information requested by 2nd mortgage re operating costs and priority charges
27-May-2020	Rob Smith	.80	465.00	372.00	call with T. Van Klink and G. Feldman re discussion of 2nd mortgagee email and response to same, logistics for closing credit bid transaction
01-Jun-2020	Rob Smith	.40	500.00	200.00	call with purchaser group to discuss past involvement with Dhillons
02-Jun-2020	Rob Smith	1.10	500.00	550.00	attend gas station to pick up cash receipts
10-Jun-2020	Rob Smith	.80	500.00	400.00	count 2 weeks cash receipts and prepare deposit form
16-Jun-2020	Rob Smith	.30	500.00	150.00	attend gas station, pick up cash
18-Jun-2020	Rob Smith	.50	500.00	250.00	call with Chaitons and T. Van Klink re possible assignment of BMO mortgage; review statement of adjustments
19-Jun-2020	Rob Smith	.40	500.00	200.00	review bank account re \$250,000 deposit, emails with T. Van Klink re same; calls with CRA re HST number
22-Jun-2020	Rob Smith	.70	500.00	350.00	various emails re 2nd mortgagee and plans for closing; review appeal filed by 2nd mortgage and updates from counsels re same
22-Jun-2020	Rob Smith	.50	500.00	250.00	count cash receipts for last week
23-Jun-2020	Rob Smith	.70	500.00	350.00	call with Chaitons and T. Van Klink re response to appeal and next steps; review and sign amendment to APS
25-Jun-2020	Rob Smith	.30	500.00	150.00	call to T. Van Klink re update on 2nd mortgagee assignment and next steps
29-Jun-2020	Rob Smith	.70	500.00	350.00	review affidavit re appeal; zoom meeting with T. Van Klink to execute affidavit
07-Jul-2020	Rob Smith	2.00	500.00	1,000.00	attend gas station to gather cash receipts
13-Jul-2020	Rob Smith	.30	500.00	150.00	Besant and Dhaliwal emails, call with T. Van Klink re same
13-Jul-2020	Rob Smith	.80	500.00	400.00	count two weeks cash receipts
16-Jul-2020	Rob Smith	.40	500.00	200.00	conf call with T. Van Klink and Chaitons re 2nd mortgagee group and next steps
22-Jul-2020	Rob Smith	.20	500.00	100.00	review and execute amendment agreement re extension of closing
27-Jul-2020	Rob Smith	1.00	500.00	500.00	review third court report seeking direction re assignment of 2nd mortgage, provide comments to T. Van Klink

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10-Aug-2020	Rob Smith	2.00	500.00	1,000.00	attend gas station to pick up cash
14-Aug-2020	Rob Smith	.20	500.00	100.00	call from Nick at JLL re closing of sale
01-Sep-2020	Rob Smith	.40	500.00	200.00	review email and material from Besant re sale of 2nd mortgage, email to T. Van Klink re same
14-Sep-2020	Rob Smith	.30	500.00	150.00	review T. Van Klink edits to fourth report, email response
03-Nov-2020	Rob Smith	1.10	500.00	550.00	court attendance re direction for Walker APS
05-Nov-2020	Rob Smith	.30	500.00	150.00	email and call from T. Van Klink re appeal of court order and discussion of next steps
06-Nov-2020	Rob Smith	.20	500.00	100.00	review monthly budget and email to T. Van Klink re same
09-Nov-2020	Rob Smith	.30	500.00	150.00	review monthly budget changes, email to T. Van Klink; email T. Van Klink re litigation related receiver fees
12-Nov-2020	Rob Smith	.30	500.00	150.00	review and respond to email from T. Van Klink re options to deal with appeal notice
14-Dec-2020	Rob Smith	.20	500.00	100.00	arrange for return of deposit to purchaser and letter re same
		<u>35.60</u>		<u>17,128.00</u>	
03-Dec-2019	Steve Haller	4.00	130.00	520.00	Trip to Walker rd to pick up cash and counting cash upon arrival at office
04-Dec-2019	Steve Haller	.50	130.00	65.00	update/maintain statement of receipts and disbursements
05-Dec-2019	Steve Haller	2.60	130.00	338.00	update/maintain statement of receipts and disbursements
10-Dec-2019	Steve Haller	3.75	130.00	487.50	Cash Pickup and counting cash upon arrival at office
12-Dec-2019	Steve Haller	1.20	130.00	156.00	update/maintain statement of receipts and disbursements
16-Dec-2019	Steve Haller	3.25	130.00	422.50	Trip to pick up cash and counting cash back at office
18-Dec-2019	Steve Haller	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
20-Dec-2019	Steve Haller	.70	130.00	91.00	update/maintain statement of receipts and disbursements
27-Dec-2019	Steve Haller	.90	130.00	117.00	update/maintain statement of receipts and disbursements
30-Dec-2019	Steve Haller	.30	130.00	39.00	update/maintain statement of receipts and disbursements
02-Jan-2020	Steve Haller	3.25	130.00	422.50	Trip To Walker and Provincial and Counting Cash
03-Jan-2020	Steve Haller	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
07-Jan-2020	Steve Haller	3.00	130.00	390.00	Trip To Walker and Provincial road
08-Jan-2020	Steve Haller	.60	130.00	78.00	Counting cash
09-Jan-2020	Steve Haller	.75	130.00	97.50	update/maintain statement of receipts and disbursements
13-Jan-2020	Steve Haller	1.40	130.00	182.00	update/maintain statement of receipts and disbursements
14-Jan-2020	Steve Haller	3.75	130.00	487.50	Trip to Tilbury, Walker and Provincial and Counting Cash
15-Jan-2020	Steve Haller	1.25	130.00	162.50	update/maintain statement of receipts and disbursements
16-Jan-2020	Steve Haller	.60	130.00	78.00	update/maintain statement of receipts and disbursements
21-Jan-2020	Steve Haller	1.10	130.00	143.00	update/maintain statement of receipts and disbursements
22-Jan-2020	Steve Haller	1.00	130.00	130.00	Counting cash, R&D
23-Jan-2020	Steve Haller	1.40	130.00	182.00	update/maintain statement of receipts and disbursements
24-Jan-2020	Steve Haller	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
27-Jan-2020	Steve Haller	.25	130.00	32.50	update/maintain statement of receipts and disbursements
28-Jan-2020	Steve Haller	3.75	130.00	487.50	Trip to Tilbury, Walker and Provincial, counting cash
29-Jan-2020	Steve Haller	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
30-Jan-2020	Steve Haller	.60	130.00	78.00	update/maintain statement of receipts and disbursements
31-Jan-2020	Steve Haller	.80	130.00	104.00	update/maintain statement of receipts and disbursements
03-Feb-2020	Steve Haller	.70	130.00	91.00	update/maintain statement of receipts and disbursements
04-Feb-2020	Steve Haller	3.50	130.00	455.00	Trip to Tilbury, Walker and Provincial, . Counting cash
07-Feb-2020	Steve Haller	.50	130.00	65.00	update/maintain statement of receipts and disbursements
		<u>49.90</u>		<u>6,487.00</u>	
02-Dec-2019	Tom Ayres	1.50	395.00	592.50	calls to Global Payments and Com Data to arrange for POS terminal changeover to Receiver bank account info; send emails to Global Payments and Com Data requesting call backs to resolve issues; t/c Hinton to update on situation
03-Dec-2019	Tom Ayres	1.40	395.00	553.00	respond to ComData outside counsel; contact Stephanie Holland at ComData re info on reactivating account; t/c Linda(ComData) to arrange bank account info change and activation of account; complete banking information form.

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04-Dec-2019	Tom Ayres	.50	395.00	197.50	t/c Smith re ACH banking form for ComData, complete and return ACH form; t/c Arshdeep re terminals for diesel fuel sales, additional fleet card contact information for follow-up; t/c Arshdeep store number and name information for application for terminals
05-Dec-2019	Tom Ayres	1.20	395.00	474.00	t/c Trendar to activate fleet card terminal machines; t/c's to ComData, T-Chek and EFS to attempt to activate fleet cards for diesel sales
06-Dec-2019	Tom Ayres	.20	395.00	79.00	t/c BVD re fleet cards, talked to acctg department and forward email requesting ability to use cards
09-Dec-2019	Tom Ayres	.50	395.00	197.50	t/c Arshdeep re moneris machine; email Moneris re delivery of machine status; t/c ComData to enquire about status of bank account information
		<u>5.30</u>		<u>2,093.50</u>	
Total Professional Fees		<u>519.15</u>		<u>145,101.30</u>	

Disbursements

Mileage

03-Dec-2019	Steve Haller	80.71	Mileage: Cash pick up (split between Walker and Provincial)
10-Dec-2019	Steve Haller	80.71	Mileage: Cash pick up (split between Walker and Provincial)
16-Dec-2019	Steve Haller	80.71	Mileage: Cash pick up (split between Walker and Provincial)
26-Dec-2019	Brendan Hinton	80.71	Mileage: Cash pick up (split between Walker and Provincial)
02-Jan-2020	Steve Haller	80.71	Mileage: Cash pick up (split between Walker and Provincial)
07-Jan-2020	Steve Haller	80.71	Mileage: Cash pick up (split between Walker and Provincial)
14-Jan-2020	Steve Haller	80.71	Mileage: Cash pick up (split between Walker and Provincial)
21-Jan-2020	Brendan Hinton	80.71	Mileage: Cash pick up (split between Walker and Provincial)
28-Jan-2020	Steve Haller	80.71	Mileage: Cash pick up (split between Walker and Provincial)
04-Feb-2020	Steve Haller	80.71	Mileage: Cash pick up (split between Walker and Provincial)
11-Feb-2020	Dalton Danis	80.71	Mileage: Cash pick up (split between Walker and Provincial)
18-Feb-2020	Dalton Danis	80.71	Mileage: Cash pick up (split between Walker and Provincial)
25-Feb-2020	Dalton Danis	80.71	Mileage: Cash pick up (split between Walker and Provincial)
03-Mar-2020	Dalton Danis	80.71	Mileage: Cash pick up (split between Walker and Provincial)
10-Mar-2020	Brendan Hinton	80.71	Mileage: Cash pick up (split between Walker and Provincial)
17-Mar-2020	Dalton Danis	80.71	Mileage: Cash pick up (split between Walker and Provincial)
24-Mar-2020	Rob Smith	80.71	Mileage: Cash pick up (split between Walker and Provincial)
06-Apr-2020	Rob Smith	80.71	Mileage: Cash pick up (split between Walker and Provincial)
21-Apr-2020	Rob Smith	80.71	Mileage: Cash pick up (split between Walker and Provincial)
05-May-2020	Rob Smith	80.71	Mileage: Cash pick up (split between Walker and Provincial)
19-May-2020	Rob Smith	80.71	Mileage: Cash pick up (split between Walker and Provincial)
02-Jun-2020	Rob Smith	80.71	Mileage: Cash pick up (split between Walker and Provincial)
11-Jun-2020	Brendan Hinton	80.71	Mileage: Cash pick up (split between Walker and Provincial)
07-Jul-2020	Rob Smith	153.77	Mileage: Cash pick up (Walker Road)
24-Jul-2020	Karen Liberty	153.77	Mileage: Cash pick up (Walker Road)
10-Aug-2020	Rob Smith	153.77	Mileage: Cash pick up (Walker Road)
18-Aug-2020	Brendan Hinton	153.77	Mileage: Cash pick up (Walker Road)
Total Disbursements		<u>2,471.41</u>	

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Date	Description	Units	Rate	Amount	Notes
04-Dec-2019	Alexandra Ramos	.10	145.00	14.50	invoices, cheque/wire requests for disbursements
09-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
10-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
12-Dec-2019	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
17-Dec-2019	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
24-Dec-2019	Alexandra Ramos	.25	145.00	36.25	prepare courier
07-Jan-2020	Alexandra Ramos	1.50	145.00	217.50	invoices, cheque/wire requests for disbursements
09-Jan-2020	Alexandra Ramos	1.50	145.00	217.50	invoices, cheque/wire requests for disbursements; posted newspaper ad
13-Jan-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
15-Jan-2020	Alexandra Ramos	1.00	145.00	145.00	invoices, cheque/wire requests for disbursements
28-Jan-2020	Alexandra Ramos	1.50	145.00	217.50	attend Rogers to pick up router for Sarnia BK
11-Feb-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
18-Feb-2020	Alexandra Ramos	.20	145.00	29.00	invoices, cheque/wire requests for disbursements
02-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
05-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
05-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
09-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
11-Mar-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
01-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
16-Apr-2020	Alexandra Ramos	.25	145.00	36.25	invoices, cheque/wire requests for disbursements
21-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
21-Apr-2020	Alexandra Ramos	1.00	145.00	145.00	WEPP for former employee of BK Sarnia
23-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
27-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
29-Apr-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
26-May-2020	Alexandra Ramos	.50	145.00	72.50	invoices, cheque/wire requests for disbursements
03-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
04-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
08-Jun-2020	Alexandra Ramos	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
15-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
17-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
18-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
22-Jun-2020	Alexandra Ramos	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
23-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
24-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
30-Jun-2020	Alexandra Ramos	.50	149.00	74.50	invoices, cheque/wire requests for disbursements
		22.30		3,257.50	
02-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Review various vendor PO's and deal with banking.
03-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Review various vendor PO's and deal with banking. Deal with payroll.
04-Dec-2019	Brendan Hinton	.20	395.00	79.00	Deal with Vendor inquiries and operational matters.
05-Dec-2019	Brendan Hinton	.50	395.00	197.50	Review invoicing and authorize payments. Review payroll and processing.
06-Dec-2019	Brendan Hinton	1.60	395.00	632.00	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off.
09-Dec-2019	Brendan Hinton	.50	395.00	197.50	Deal with vendor inquiries. Communicate with Government re: WSIB.
12-Dec-2019	Brendan Hinton	.50	395.00	197.50	Calls with store manager re: fuel delivery. Review banking. Continue with reconciliation work for R&D.
13-Dec-2019	Brendan Hinton	1.50	395.00	592.50	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off.
16-Dec-2019	Brendan Hinton	.70	395.00	276.50	Review and approve various sales and service PO's and deal with banking matters.
17-Dec-2019	Brendan Hinton	.60	395.00	237.00	Deal with banking matters. Review and approve various vendor invoices. Deal with operational issues.
18-Dec-2019	Brendan Hinton	.70	395.00	276.50	Communicate with S. Haller and meet with A. Nelligan to reconcile outstanding banking items.
19-Dec-2019	Brendan Hinton	1.00	395.00	395.00	Rectify and reconcile multiple outstanding banking issues. Prepare R&D for report. Deal with supply issues. Calls with vendors and file planning.
24-Dec-2019	Brendan Hinton	1.50	395.00	592.50	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off.
27-Dec-2019	Brendan Hinton	.60	395.00	237.00	Sort drop slips, photocopy and prepare cash for deposit (for multiple days Dec 18 to 22). Deal with vendor and supply issues.
30-Dec-2019	Brendan Hinton	.40	395.00	158.00	Deal with vendors. Communicate to organize supply of goods.
02-Jan-2020	Brendan Hinton	.50	395.00	197.50	Manage vendor orders, payments and banking.
03-Jan-2020	Brendan Hinton	1.30	395.00	513.50	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off.
07-Jan-2020	Brendan Hinton	.50	395.00	197.50	Manage vendors and deal with banking matters.
07-Jan-2020	Brendan Hinton	1.30	395.00	513.50	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off.
20-Jan-2020	Brendan Hinton	1.60	395.00	632.00	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off. Source new printer. Meet with management to discuss accounting.
24-Jan-2020	Brendan Hinton	1.30	395.00	513.50	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off.
27-Jan-2020	Brendan Hinton	1.60	395.00	632.00	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off. Calls with CAS to get update on IT issue.
28-Jan-2020	Brendan Hinton	1.00	395.00	395.00	Review CRA assessment. Respond to arbitrary assessment. Draft f/u letter to CRA.
29-Jan-2020	Brendan Hinton	.70	395.00	276.50	Deal with various vendor inquiries and account reconciliations. Deal with operational matters. Calls with OLG and AGCO.
30-Jan-2020	Brendan Hinton	1.30	395.00	513.50	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off.
03-Feb-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational and banking related matters.

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Date	Description	Units	Rate	Amount	Notes
03-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to multiple vendor inquiries.
03-Feb-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational and banking related matters.
04-Feb-2020	Brendan Hinton	.80	395.00	316.00	Deal with repair orders for kitchen equipment. Calls with vendor to negotiate trade terms. Review and approve payroll.
05-Feb-2020	Brendan Hinton	.70	395.00	276.50	Deal with purchase orders, invoicing and vendor inquiries. Investigate and reconcile BK royalty and advertising expense. Deal with operational issue re: broken camera. Contact contractor and organize service. Negotiate payment terms.
06-Feb-2020	Brendan Hinton	.30	395.00	118.50	Deal with payroll. Draft requisitions for franchise fees.
07-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to multiple vendor inquiries.
10-Feb-2020	Brendan Hinton	1.70	395.00	671.50	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to multiple vendor inquiries. Review purchase orders, authorize payment, deal with banking matters and operational issues.
12-Feb-2020	Brendan Hinton	.70	395.00	276.50	F/u on insurance. Review purchase orders, authorize payment, deal with banking and deal with general operational matters.
13-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to multiple vendor inquiries.
18-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off. Review purchase orders, authorize payment, deal with banking and deal with general operational matters.
19-Feb-2020	Brendan Hinton	.20	395.00	79.00	Review payroll and process.
20-Feb-2020	Brendan Hinton	.30	395.00	118.50	Calls with vendors to negotiate uninterrupted supply. Review multiple purchase orders, approve and deal with payment processing.
21-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to multiple vendor inquiries.
24-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Travel to Sarnia to p/u cash and meet with management to drop key vendor payments off. General operations management and respond to multiple vendor inquiries.
25-Feb-2020	Brendan Hinton	.30	395.00	118.50	Deal with employee T4's.
27-Feb-2020	Brendan Hinton	1.50	395.00	592.50	Travel to and from Sarnia in PM for cash p/u and meet with management to discuss operations. Review invoices, authorize and process for payment.
02-Mar-2020	Brendan Hinton	2.00	395.00	790.00	Travel to and from Sarnia in PM for cash p/u and meet with management to discuss operations. Review invoices, authorize and process for payment. Deal with multiple employee requests for T4. Prepare packages and send.
03-Mar-2020	Brendan Hinton	.20	395.00	79.00	Review BDO cost allocation and authorize. Deal with vendor order query.
04-Mar-2020	Brendan Hinton	1.20	395.00	474.00	Investigate payment issue with GFS. Reconcile account with D. Danis. Calls with supplier. F/u on store. Communicate with BDO re: cost allocation. Review vendor invoices, authorize and process for payment.
05-Mar-2020	Brendan Hinton	1.10	395.00	434.50	Respond to KSV request to produce lease. Check boxes of hard records. Respond to R. Smith. Respond to Company management. Review vendor invoices, authorize and process for payment.
06-Mar-2020	Brendan Hinton	1.50	395.00	592.50	Travel to and from Sarnia in PM for cash p/u and meet with management to discuss operations. Review vendor invoices, authorize and process for payment. Draft response to employee query.
09-Mar-2020	Brendan Hinton	1.50	395.00	592.50	Travel to and from Sarnia in PM for cash p/u and meet with management to discuss operations. Review invoices, authorize and process for payment. Communicate with BDO and KSV re: lease and utilities. Discuss BK REV audit with management.
11-Mar-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor reconciliation. Review banking and begin extensive reconciliation exercise to reconcile Ascend to R&D and Banking.
12-Mar-2020	Brendan Hinton	1.50	395.00	592.50	Travel to and from Sarnia in PM for cash p/u and meet with management to discuss operations. Review vendor invoices, authorize and process for payment. Deal with banking. Draft response to employee query.
16-Mar-2020	Brendan Hinton	2.10	395.00	829.50	Travel to and from Sarnia in PM for cash p/u and meet with management to discuss operations. Review vendor invoices, authorize and process for payment. Draft response to employee query. Manage vendor inquiries. Review invoices, authorize for payment and processing.
17-Mar-2020	Brendan Hinton	1.20	395.00	474.00	Deal with banking. Transfer funds to BK. Prepare COVID Notice and Update for employees and customers.
19-Mar-2020	Brendan Hinton	2.50	395.00	987.50	Banking reconciliation and filling. Travel to and from Sarnia in PM for cash p/u and meet with management to discuss operations. Manage vendors, review invoices, authorize and process for payment. Deal with COVID 19 questions.
23-Mar-2020	Brendan Hinton	3.50	395.00	1,382.50	Travel to and from Sarnia in AM to meet with management to discuss staff issues. Discussion with R. Smith. Terminate staff member. Write memo. Prepare email to accounting staff. Draft communication to employee re: WEPP. P/u cash. Deal with COVID related issues on supply and staff. Manage vendors, review invoices, authorize and process for payment.
24-Mar-2020	Brendan Hinton	1.00	395.00	395.00	Travel to office and count cash. Calls with management to manage COVID questions and impact on operations. File planning to deal with crisis. Draft email to communicate staff retention.
25-Mar-2020	Brendan Hinton	1.00	395.00	395.00	Discussions with management re: cash handling policies. Draft notice for customer re: preferred methods of payment. Deal with vendor inquiries and account reconciliations. Communicate with Sage to negotiate price discount. Calls to discuss data retention.
27-Mar-2020	Brendan Hinton	3.50	395.00	1,382.50	Perform banking reconciliation. Prepare schedule of reconciling items. Deal with other banking matters. Respond to management queries re: COVID. Travel to and from Sarnia in AM to meet with management to discuss staff issues.
29-Mar-2020	Brendan Hinton	.50	395.00	197.50	Attend office to separate and count cash.
30-Mar-2020	Brendan Hinton	1.80	395.00	711.00	Perform banking reconciliation. Prepare schedule of reconciling items. Communicate with team to prepare requisitions and posting entries. Deal with other banking matters. Respond to management queries re: COVID. Communicate with accounting staff re: payroll items.
31-Mar-2020	Brendan Hinton	2.50	395.00	987.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Travel Sarnia to site to meet with management to discuss cash handling procedures during Covid crisis. Deal with Hall termination and communication with G. Gilmore. Drop critical vendor payments off. Calls from vendors and organizing maintenance/repairs. Deal with banking and vendor reconciliation matters.
01-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.

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03-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Travel to Sarnia to p/u cash. Deal with operational issue. Deal with banking and operational issues/matter remotely due to Covid 19. Calls from vendors and organizing maintenance/repairs.
06-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
07-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
08-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
09-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
10-Apr-2020	Brendan Hinton	2.00	395.00	790.00	Travel to Sarnia to p/u cash. Deal with operational issue and vendor inquiries. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
13-Apr-2020	Brendan Hinton	2.00	395.00	790.00	Catch up and respond to various inquiries/issues from last week. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
14-Apr-2020	Brendan Hinton	2.00	395.00	790.00	Respond to various inquiries/issues from last week. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
15-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Draft everything for A. Ramos to administer WEPP. Deal with vendor account reconciliations and banking matters. Review invoice, approve and process. Deal with operational issues remotely. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
16-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
17-Apr-2020	Brendan Hinton	2.00	395.00	790.00	Travel to Sarnia to p/u cash. Deal with operational issue and vendor inquiries. Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
19-Apr-2020	Brendan Hinton	.50	395.00	197.50	Travel to office to count cash.
20-Apr-2020	Brendan Hinton	.50	395.00	197.50	Deal with multiple banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Calls from vendors and organizing maintenance/repairs.
21-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Review January bank reconciliations and postings. Begin reconciliation work for February and March. Deal with vendor calls regarding payment.
22-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with banking to prepare R&D. Fix multiple allocation errors. Manage banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Deal with Holland Cleaning Products.
23-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Travel to Sarnia to p/u cash. Deal with operational issued and vendor inquiries. Deal with banking to prepare R&D. Fix multiple allocation errors. Manage banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing.
24-Apr-2020	Brendan Hinton	1.00	395.00	395.00	Deal with banking to prepare R&D. Fix multiple allocation errors. Manage banking and operational issues/matter remotely due to Covid 19. Respond to vendor inquiries and account reconciliation. Review invoices and payment processing. Deal with Holland Cleaning Products.
27-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
28-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
29-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
30-Apr-2020	Brendan Hinton	1.50	395.00	592.50	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement for R&D. Manage operational and staff issues remotely. Deal with banking and wire processing.
01-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement.
02-May-2020	Brendan Hinton	.80	395.00	316.00	Travel to and from BK Sarnia to pick up cash and drop off critical vendor payments.
04-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
05-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
06-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
07-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
08-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
09-May-2020	Brendan Hinton	.80	395.00	316.00	Travel to and from BK Sarnia to pick up cash and drop off critical vendor payments.

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11-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
12-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with operational matters. Manage banking. Review purchase orders, approve and process. Fix banking issues. Deal with vendor inquiries re: payment and account reconcile
13-May-2020	Brendan Hinton	1.00	395.00	395.00	Deal with operational and maintenance issues. Deal with vendor inquiries re: payment and banking matters.
14-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with vendor inquiries re: payment and account reconciliation. Re-allocate bank postings and correct accounting errors to reconcile accounts to bank statement.
15-May-2020	Brendan Hinton	.60	395.00	237.00	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
16-May-2020	Brendan Hinton	.80	395.00	316.00	Travel to and from BK Sarnia to pick up cash and drop off critical vendor payments.
18-May-2020	Brendan Hinton	.30	395.00	118.50	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
19-May-2020	Brendan Hinton	1.00	395.00	395.00	Review banking to address posting errors. Prepare reconciliation notes. Review R. Dighe R&D updates. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
20-May-2020	Brendan Hinton	1.10	395.00	434.50	Prepare reconciliation of BK Royalties and Advertising Fees. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
21-May-2020	Brendan Hinton	.70	395.00	276.50	Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Review invoices, approval and processing.
22-May-2020	Brendan Hinton	1.50	395.00	592.50	Call with Phillip to discuss HVAC issue. Call multiple contractors to line up work. F/u discussion with Phillip and planning. Review purchase orders, invoice and payment info. Address vendor inquiries. Respond to management queries.
24-May-2020	Brendan Hinton	.80	395.00	316.00	Travel to and from BK Sarnia to pick up cash and drop off critical vendor payments.
26-May-2020	Brendan Hinton	.60	395.00	237.00	Call with former manager. Call with Phillip to organize AC service. Respond to vendor inquiries and payment reconciliation issues. Respond to vendor inquiries and payment reconciliation issues. Review vendor invoices, approve and process.
27-May-2020	Brendan Hinton	.60	395.00	237.00	Respond to vendor inquiries and payment reconciliation issues. process.
28-May-2020	Brendan Hinton	1.50	395.00	592.50	Deal with broken toaster and call contractors to repair. Discussions with management in AM. Deal with banking. Review February reconciling items and correct banking. Respond to vendors re: account reconciliations. Emails with management regarding issue with lighting.
29-May-2020	Brendan Hinton	.50	395.00	197.50	Calls with management re: operational issues. F/u with contractor. Manage vendors and deal with banking matters.
31-May-2020	Brendan Hinton	.80	395.00	316.00	Travel to and from BK Sarnia to pick up cash and drop off critical vendor payments. Drop off critical vendor payments.
01-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Calls and emails with insurer re: policy and information that was sent to Dhillon's. Deal with broken walk in cooler and organize trades to inspect. Communicate with management on staff matter. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
02-Jun-2020	Brendan Hinton	1.20	405.00	486.00	Count cash in AM. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
03-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Calls with management and contractors to deal with drain pump out. Calls and email with bread vendors to negotiate terms. Emails with BK HQ re: royalty and advertising fees. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
04-Jun-2020	Brendan Hinton	.50	405.00	202.50	Call with store manager to deal with broken ice cream machine. Review purchaser orders, authorize and process payment. Respond to inquiries from vendors re: payment arrears and terms.
05-Jun-2020	Brendan Hinton	.70	405.00	283.50	Travel to pick up cash and drop off vendor payments.
08-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Communicate with Williams Food Equipment per R. Smith request. Work with manager to prepare equipment list for APS. Review purchase orders, invoices, approve and deal with payment processing. Respond to vendor inquiries regarding late payments and arrears.
09-Jun-2020	Brendan Hinton	.50	405.00	202.50	Email with BK HQ re: advertising and royalty fees.
10-Jun-2020	Brendan Hinton	.70	405.00	283.50	Conduct search to confirm status of Williams Food Equipment to respond to R. Smith inquiry. Review purchase orders, invoices, approve and deal with payment processing. Respond to vendor inquiries regarding late payments and arrears.. Review and fix payroll processing error.
11-Jun-2020	Brendan Hinton	.70	405.00	283.50	Travel to Sarnia to p/u cash on way home from Windsor. Meet with staff to discuss status and answer questions. Deal with operational/maintenance issue.
14-Jun-2020	Brendan Hinton	.30	405.00	121.50	Count cash in AM. Courier reports to V. Ojo.
16-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Call with bread vendor regarding account and wire. Email with BK HQ re: advertising and royalty fees. Email internally. Communicate with service and maintenance providers re: billing.
17-Jun-2020	Brendan Hinton	.80	405.00	324.00	Deal with banking. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
18-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Review R. Dighe email re: cash discrepancies. Review purchase orders, authorize and deal with payment processing. F/u and vendor calls re: payment reconciliations.
20-Jun-2020	Brendan Hinton	.80	405.00	324.00	Travel time to Wyoming to pick up cash and drop of critical payments.
22-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Deal with flood issue. Calls with management and contractors to organize repair. F/u and address staff issue. Review purchase orders, authorize and deal with payment processing. F/u and vendor calls re: payment reconciliations. Deal with inventory count.
23-Jun-2020	Brendan Hinton	1.50	405.00	607.50	Calls and emails with Gordon Food Service to reconcile account and clear up payment issue. Review each invoice to determine discrepancy. Communicate with vendors. Deal with plumbing issue. Call with store manager. Calls with contractors for equipment repairs.
24-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Deal with plumbing issue. Calls with contractor to f/u on repair and status. Calls with management to obtain details of earlier work. Review purchase orders, invoices, approve and deal with payment processing.
25-Jun-2020	Brendan Hinton	1.80	405.00	729.00	F/u with management re: ongoing plumbing/grease trap issues. Call with contractor to get details of work and organize long term fix. Investigate common issues online. Review purchase orders, invoices, approve and deal with payment processing.
26-Jun-2020	Brendan Hinton	.70	405.00	283.50	Calls with plumbing contractor to deal with sewage issue. Review purchaser orders and deal with vendor payment processing.
29-Jun-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.

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30-Jun-2020	Brendan Hinton	1.20	405.00	486.00	Deal with vendor inquiries and account reconciliations. Deal with payment inquiries. Review multiple purchase orders, invoices and approve requisitions and deal with payment processing.
01-Jul-2020	Brendan Hinton	1.10	405.00	445.50	Travel to and from Sarnia to pick up cash and meet with management. Meet with management to discuss employee termination.
02-Jul-2020	Brendan Hinton	1.50	405.00	607.50	Review all vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates. Calls with management re: employee.
06-Jul-2020	Brendan Hinton	.70	405.00	283.50	Review all vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates. Calls with management re: employee.
07-Jul-2020	Brendan Hinton	1.50	405.00	607.50	Review all vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates. Calls with management re: employee.
08-Jul-2020	Brendan Hinton	1.00	405.00	405.00	Calls and emails with plumber to deal with repair and account. Review all vendor invoices, prepare requisitions and wires for payment. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates. Calls with management re: employee.
09-Jul-2020	Brendan Hinton	2.00	405.00	810.00	Count cash in AM. Review, reconcile and correct multiple payment requisitions. Review vendor invoices and prepare payments. Calls with Cogeco re: Shell internet and phone account transfer. Request cancellation. Deal with all vendor inquiries re: payment and account reconciliations. Deal with banking. Correct banking errors. Prepare wire templates. Calls with management re: employee.
10-Jul-2020	Brendan Hinton	2.00	405.00	810.00	Calls with management to deal with plumbing issue. Review vendor invoices and prepare payments. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking. Travel to and from Sarnia in PM to pick up cash.
11-Jul-2020	Brendan Hinton	.20	405.00	81.00	Count cash and prepare deposit (for OTR, Subway and Burger King)
12-Jul-2020	Brendan Hinton	.50	405.00	202.50	Review vendor invoices and prepare payment requisitions. Review accounts to confirm recent payments to apply as credit against delinquent accounts.
13-Jul-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Review vendor invoices and prepare payments. Deal with vendor inquiries re: payment and account reconciliations.
14-Jul-2020	Brendan Hinton	.90	405.00	364.50	Sort through recent payments and invoices to deal with delinquent payments. Review new invoices, prepare payments and wire templates. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking.
15-Jul-2020	Brendan Hinton	1.10	405.00	445.50	Review vendor invoices and prepare payments. Deal with vendor inquiries re: payment and account reconciliations. Deal with banking.
16-Jul-2020	Brendan Hinton	1.80	405.00	729.00	Deal with broken fryer. Emails with store manager. Communicate with technician. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Travel to and from Sarnia to pick up cash.
17-Jul-2020	Brendan Hinton	.50	405.00	202.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
20-Jul-2020	Brendan Hinton	.70	405.00	283.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
21-Jul-2020	Brendan Hinton	1.60	405.00	648.00	Review and process payroll. Deal with banking. Attend office in AM to count cash. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
22-Jul-2020	Brendan Hinton	1.20	405.00	486.00	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
23-Jul-2020	Brendan Hinton	1.60	405.00	648.00	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Travel to and from Sarnia to p/u cash.
24-Jul-2020	Brendan Hinton	1.20	405.00	486.00	Communicate with store manager to deal with broken equipment and discuss repair with Phoenix. Review purchase orders, prepare payment requisitions and wires. Deal with banking. Respond to vendor inquiries.
27-Jul-2020	Brendan Hinton	2.50	405.00	1,012.50	Communicate with Phoenix Services in AM to deal with equipment repair. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Call with R. Smith re: update on KSV sale approval. Internal planning to deal with ongoing operations. Travel to and from Sarnia to pick up cash. Meet with managers to answer questions.
28-Jul-2020	Brendan Hinton	.30	405.00	121.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
29-Jul-2020	Brendan Hinton	.30	405.00	121.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
30-Jul-2020	Brendan Hinton	1.00	405.00	405.00	Call with Cogeco regarding account. Email BDO to deal with account reconciliation. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
03-Aug-2020	Brendan Hinton	.50	405.00	202.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
04-Aug-2020	Brendan Hinton	2.50	405.00	1,012.50	Travel to and from Sarnia to pick up cash. Meet with managers to answer questions. Communicate with Phoenix Services in AM to deal with equipment repair. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
05-Aug-2020	Brendan Hinton	1.20	405.00	486.00	Deal with Banking. Review invoices, reconcile accounts and process payments. Respond to vendor queries. Deal with closing matters.
06-Aug-2020	Brendan Hinton	1.20	405.00	486.00	Deal with Banking. Review invoices, reconcile accounts and process payments. Respond to vendor queries.
07-Aug-2020	Brendan Hinton	.50	405.00	202.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
11-Aug-2020	Brendan Hinton	2.50	405.00	1,012.50	Travel to and from Sarnia to pick up cash. Meet with managers to answer questions. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
12-Aug-2020	Brendan Hinton	1.50	405.00	607.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.

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13-Aug-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
14-Aug-2020	Brendan Hinton	.50	405.00	202.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
17-Aug-2020	Brendan Hinton	1.50	405.00	607.50	Travel to and from Sarnia to pick up cash. Meet with managers to answer questions. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
18-Aug-2020	Brendan Hinton	2.50	405.00	1,012.50	1/2 travel to and from Sarnia to pick up cash. Meet with managers to answer questions. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking. Deal with closing matters and request for extension.
19-Aug-2020	Brendan Hinton	.70	405.00	283.50	Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.
20-Aug-2020	Brendan Hinton	.60	405.00	243.00	Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.
21-Aug-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking.
24-Aug-2020	Brendan Hinton	1.20	405.00	486.00	Deal with Gordon Food to reconcile account and set up wire payments going forward. Deal with insurance matter and set up monthly billing. Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.
25-Aug-2020	Brendan Hinton	2.20	405.00	891.00	Travel to and from Sarnia to pick up cash. Meet with managers to answer questions. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking and MT overpayment reconciliation. Deal with insurance and set up regular payments.
26-Aug-2020	Brendan Hinton	1.00	405.00	405.00	Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.
27-Aug-2020	Brendan Hinton	.60	405.00	243.00	Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.
28-Aug-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking.
31-Aug-2020	Brendan Hinton	.60	405.00	243.00	Deal with banking and reconciliation work. Review purchaser orders, authorize, prepare requisitions and process payments.
01-Sep-2020	Brendan Hinton	.60	405.00	243.00	Deal with banking.
02-Sep-2020	Brendan Hinton	2.20	405.00	891.00	Travel to and from Sarnia to pick up cash. Meet with managers to answer questions. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
03-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Prepare for closing and address transition issues. Review results and draft summary for HST filing purposes.
08-Sep-2020	Brendan Hinton	2.20	405.00	891.00	Travel to and from Sarnia to pick up cash. Meet with managers to answer questions. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
09-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
10-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Emails with broker in AM to address insurance payments. Communicate with manager and staff re: transition matters. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
11-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking.
14-Sep-2020	Brendan Hinton	2.20	405.00	891.00	Travel to and from Sarnia to pick up cash. Meet with managers to answer questions. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
15-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
16-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
21-Sep-2020	Brendan Hinton	2.20	405.00	891.00	Travel to and from Sarnia to pick up cash. Meet with managers to answer questions. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
22-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
23-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts. Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
24-Sep-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
28-Sep-2020	Brendan Hinton	2.50	405.00	1,012.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
29-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Emails with vendor to reconcile accounts. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
30-Sep-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
01-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.

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02-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
05-Oct-2020	Brendan Hinton	2.50	405.00	1,012.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
06-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
07-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
08-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
09-Oct-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
13-Oct-2020	Brendan Hinton	1.80	405.00	729.00	Travel to and from Wyoming/Sarnia to p/u cash. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database. Communicate with BK Canada to sort out royalty and advertising arrears. Reconcile account and emails with AR department.
14-Oct-2020	Brendan Hinton	1.20	405.00	486.00	Multiple emails with BK Canada to sort out arrears and reconcile account. Begin review of Company HST. Draft email and direction for Y. Vagadia. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
15-Oct-2020	Brendan Hinton	.50	405.00	202.50	Calls and emails with BK Canada to sort out payment issue holding up closing. Calls with manager for update.
16-Oct-2020	Brendan Hinton	1.20	405.00	486.00	Deal with closing matters. Emails with BK Canada to sort out payment issue for September fees. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
19-Oct-2020	Brendan Hinton	2.80	405.00	1,134.00	Deal with vendor reconciliation. Work with GFS to sort out overpayment. Emails with team to address oversight. Deal with banking. Deal with closing items. Emails with BK Canada to sort out payment issue.
20-Oct-2020	Brendan Hinton	1.80	405.00	729.00	Travel to and from Wyoming/Sarnia to p/u cash. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
21-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Continue HST reconciliation in order to complete and file outstanding returns. Deal with banking, authorize purchase orders, process payment and wires.
21-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Communicate with management re: transition and closing arrangements. Deal with banking, authorize purchase orders, process payment and wires.
22-Oct-2020	Brendan Hinton	1.00	405.00	405.00	Communicate with management re: transition and closing arrangements. Deal with banking, authorize purchase orders, process payment and wires.
26-Oct-2020	Brendan Hinton	2.80	405.00	1,134.00	Deal with banking and HST reconciliations. Deal with closing and transition items. Emails with purchaser. Emails with management. Emails with utility providers to cancel services. Emails with management re: Steam Canada and sales.
27-Oct-2020	Brendan Hinton	.60	405.00	243.00	Call with purchase to deal with closing items. Calls with manager to plan transition. F/u and address employee questions.
28-Oct-2020	Brendan Hinton	4.50	405.00	1,822.50	Deal with closing matters. Review files to compile supplier information and begin contacting main suppliers and insurer. Draft closing schedule and multiple emails to management and purchaser. Calls with Moneris. Draft termination letter. Plan final payroll. Calls with bookkeeping re: termination pay. Deal with banking and vendor account reconciliations. Deal with daily banking. Review invoices, authorize, process payment and release wires.
29-Oct-2020	Brendan Hinton	2.00	405.00	810.00	Calls with critical suppliers to sort out final payment arrangements. Reconcile accounts. Address transition items in anticipation of tomorrow's closing. Emails with R. Smith and counsel to address closing items.
30-Oct-2020	Brendan Hinton	3.90	405.00	1,579.50	Deal with transition items in AM. Calls with critical suppliers to reconcile accounts and assist Purchaser with transition. Emails with insurer to cancel coverage. Travel to Sarnia in PM to pick up remaining cash and meet with manager/purchaser. Image computer to retain confidential/sensitive information from hard drive and delete. Gather remaining records. Time inclusive of Travel to and from Sarnia. Deal with banking, review purchase orders, authorize invoices and process payments.
02-Nov-2020	Brendan Hinton	2.60	405.00	1,053.00	Deal with transition items. Draft WEPP package and source information for K. Hoxha to mailout. Communicate with management re: final reporting. Calls with manager. Deal with banking, review purchase orders, authorize invoices and process final payments.
03-Nov-2020	Brendan Hinton	2.50	405.00	1,012.50	Continue HST review in order to prepare returns. Review sales and disbursements and reconcile to calculate HST liability. Calls and emails with store manager to obtain Uber and Skip reports to reconcile discrepancy. Deal with transition items, including banking and processing of final disbursements. Emails with WSIB re: filing requirements.
04-Nov-2020	Brendan Hinton	1.50	405.00	607.50	Continue dealing with transition items. Emails and calls with manager to obtain login credentials and to direct him to courier Moneris machines. Review HST and review Company reports to reconcile sales discrepancy.
05-Nov-2020	Brendan Hinton	2.80	405.00	1,134.00	Continue HST review in order to prepare returns. Review sales and disbursements and reconcile to calculate HST liability. Calls with purchaser to deal with transition items. Emails and texts with management to follow up on information requests. Draft information request and direction for store manager. Review invoices and prepare rent calculation. Emails with KSV and purchaser. Review and execute change of ownership forms for critical suppliers.
06-Nov-2020	Brendan Hinton	1.00	405.00	405.00	F/u with store manager on status of information request. Call to Uber and Skip to change login credentials (unsuccessful).
09-Nov-2020	Brendan Hinton	5.50	405.00	2,227.50	Update and post deposit information to reflect sales detail from Uber and Skip the dishes to reconcile sales and optimize HST ITC's.
10-Nov-2020	Brendan Hinton	1.70	405.00	688.50	Deal with ongoing transitional issues. F/u with purchaser regarding unauthorized transfer of Skip the Dishes and Uber accounts. Draft file memo and email for purchaser. Deal with residual banking, authorize invoices and process payments. Review weekly reports from V. Ojo to analyze sales.
11-Nov-2020	Brendan Hinton	1.50	405.00	607.50	Continue dealing with transition items. Emails and calls with manager to obtain login credentials and to direct him to courier Moneris machines. Review HST and review Company reports to reconcile sales discrepancy.

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12-Nov-2020	Brendan Hinton	1.80	405.00	729.00	Continue dealing with transition items. Emails and calls with manager to obtain login credentials and to direct him to courier Moneris machines. Review HST and review Company reports to reconcile sales discrepancy.
13-Nov-2020	Brendan Hinton	.40	405.00	162.00	Emails with Purchaser re: transition items.
16-Nov-2020	Brendan Hinton	2.10	405.00	850.50	Continue with HST review including analysis of sales and disbursements to prepare returns. Issues accessing Skip the Dishes Uber sales info to post associated expense for commission in Ascend. Emails with purchaser. Draft letter to respond to Burger King Canada response. Consider work around. Deal with residual banking matters.
17-Nov-2020	Brendan Hinton	2.50	405.00	1,012.50	Prepare reconciliation to calculate proportionate share of advertising and royalty fee. Emails with purchaser to deal with Skip and Uber access. Draft extensive email to address purchaser's complaints and refusal to provide access. Emails and discussions with lawyer in AM. Deal with banking, review purchase orders, authorize invoices and process payments. Deal with residual banking, authorize invoices and process payments.
18-Nov-2020	Brendan Hinton	1.50	405.00	607.50	Emails and calls with new owner re: Skip and Uber. Call with manager re: Sicom reports. Continue HST review and reconcile Company reports to reconcile sales discrepancy.
19-Nov-2020	Brendan Hinton	.70	405.00	283.50	Emails with owner re: Skip the Dishes issue. Emails with Skip the Dishes. F/u on management query regarding reference.
23-Nov-2020	Brendan Hinton	1.50	405.00	607.50	Update Ascend with Skip the Dishes and Uber sales information and make adjustments to correct postings. Emails with purchaser for October sales information.
24-Nov-2020	Brendan Hinton	.50	405.00	202.50	Emails with GFS to deal with discrepancy on billing. Perform October banking reconciliation. Draft requisitions for missing disbursements. Deal with residual banking matters and payment processing.
25-Nov-2020	Brendan Hinton	.50	405.00	202.50	Deal with residual banking and adjusting entries.
26-Nov-2020	Brendan Hinton	1.50	405.00	607.50	Continue inputting Skip the Dishes transaction information into Ascend to correct deposits postings.
30-Nov-2020	Brendan Hinton	1.20	405.00	486.00	Deal with residual banking. Continue input of Skip the Dishes transaction information.
01-Dec-2020	Brendan Hinton	2.00	405.00	810.00	Finish input of Skip the Dishes transaction information into Ascend to correct postings. Begin updating Uber Eats information to adjust postings. Deal with Moneris in AM to track down missing machines and address purchaser's disregard of directions.
02-Dec-2020	Brendan Hinton	2.10	405.00	850.50	Input remaining Uber Eats transaction information into Ascend to correct postings.
03-Dec-2020	Brendan Hinton	1.00	405.00	405.00	Emails with purchaser for update on Moneris. Begin preparing HST reports to complete returns.
10-Dec-2020	Brendan Hinton	3.00	405.00	1,215.00	Work to reconcile sales and receipts for HST reporting. Calls and emails with Moneris to sort out POS equipment. Emails with new owners to generate reports and waiting as we access to database relinquished.
		284.30		113,986.50	
10-Feb-2020	Dalton Danis	1.90	130.00	247.00	update/maintain statement of receipts and disbursements
11-Feb-2020	Dalton Danis	.20	130.00	26.00	Cash counting
12-Feb-2020	Dalton Danis	2.75	130.00	357.50	update/maintain statement of receipts and disbursements
13-Feb-2020	Dalton Danis	2.10	130.00	273.00	update/maintain statement of receipts and disbursements
18-Feb-2020	Dalton Danis	.30	130.00	39.00	Cash counting; R&D
19-Feb-2020	Dalton Danis	1.90	130.00	247.00	R&D and cash counting
20-Feb-2020	Dalton Danis	2.20	130.00	286.00	update/maintain statement of receipts and disbursements
24-Feb-2020	Dalton Danis	1.60	130.00	208.00	update/maintain statement of receipts and disbursements
25-Feb-2020	Dalton Danis	.30	130.00	39.00	R&D / Cash counting
26-Feb-2020	Dalton Danis	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
27-Feb-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
02-Mar-2020	Dalton Danis	2.70	130.00	351.00	R&D, cash counting
03-Mar-2020	Dalton Danis	1.00	130.00	130.00	R&D, reconciling A/P
04-Mar-2020	Dalton Danis	3.60	130.00	468.00	R&D, counting cash
05-Mar-2020	Dalton Danis	.25	130.00	32.50	update/maintain statement of receipts and disbursements
11-Mar-2020	Dalton Danis	2.20	130.00	286.00	update/maintain statement of receipts and disbursements
12-Mar-2020	Dalton Danis	.40	130.00	52.00	update/maintain statement of receipts and disbursements
16-Mar-2020	Dalton Danis	2.20	130.00	286.00	R&D, cash counting
17-Mar-2020	Dalton Danis	.30	130.00	39.00	cash counting & R&D
18-Mar-2020	Dalton Danis	2.70	130.00	351.00	update/maintain statement of receipts and disbursements
20-Mar-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
23-Mar-2020	Dalton Danis	2.90	130.00	377.00	update/maintain statement of receipts and disbursements
24-Mar-2020	Dalton Danis	2.20	130.00	286.00	update/maintain statement of receipts and disbursements
25-Mar-2020	Dalton Danis	.75	130.00	97.50	update/maintain statement of receipts and disbursements
26-Mar-2020	Dalton Danis	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
27-Mar-2020	Dalton Danis	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
30-Mar-2020	Dalton Danis	3.50	130.00	455.00	R&D, following up with discrepancies with Philip, finding and fixing errors in reports and updating relevant sheets
31-Mar-2020	Dalton Danis	2.50	130.00	325.00	R&D, fixing discrepancies in R&D sheet for sales
02-Apr-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
03-Apr-2020	Dalton Danis	1.60	130.00	208.00	update/maintain statement of receipts and disbursements
04-Apr-2020	Dalton Danis	.75	130.00	97.50	update/maintain statement of receipts and disbursements
13-Apr-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
14-Apr-2020	Dalton Danis	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
15-Apr-2020	Dalton Danis	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
16-Apr-2020	Dalton Danis	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
17-Apr-2020	Dalton Danis	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
20-Apr-2020	Dalton Danis	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
21-Apr-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
22-Apr-2020	Dalton Danis	1.75	130.00	227.50	update/maintain statement of receipts and disbursements

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23-Apr-2020	Dalton Danis	.20	130.00	26.00	update/maintain statement of receipts and disbursements
24-Apr-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
27-Apr-2020	Dalton Danis	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
28-Apr-2020	Dalton Danis	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
29-Apr-2020	Dalton Danis	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
30-Apr-2020	Dalton Danis	.50	130.00	65.00	update/maintain statement of receipts and disbursements
		<u>69.75</u>		<u>9,067.50</u>	
24-Jul-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	counting cash receipts
04-Aug-2020	Klodiana Sadiku Hoxha	3.50	149.00	521.50	invoices, cheque/wire requests for disbursements
04-Aug-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	counting cash receipts
05-Aug-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	counting cash receipts
06-Aug-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	invoices, cheque/wire requests for disbursements
06-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
12-Aug-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	counting cash receipts
26-Aug-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
03-Sep-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	invoices, cheque/wire requests for disbursements
04-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
09-Sep-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	counting cash receipts
09-Sep-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	invoices, cheque/wire requests for disbursements
17-Sep-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	counting cash receipts
22-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
22-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
24-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
29-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoices, cheque/wire requests for disbursements
30-Sep-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
07-Oct-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	counting cash receipts
15-Oct-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash slips
21-Oct-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting paper slips for received cash
30-Oct-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	contact suppliers to close accounts
02-Nov-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
03-Nov-2020	Klodiana Sadiku Hoxha	3.00	149.00	447.00	WEPP input
06-Nov-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
12-Nov-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	Counting Cash receipts for Sarnia Service Centre
19-Nov-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts
09-Dec-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash receipts, prepared requisitions
		<u>35.50</u>		<u>5,289.50</u>	
11-May-2020	Raj Dighe	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
14-May-2020	Raj Dighe	5.20	130.00	676.00	update/maintain statement of receipts and disbursements
29-May-2020	Raj Dighe	.30	130.00	39.00	update/maintain statement of receipts and disbursements
03-Jun-2020	Raj Dighe	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
04-Jun-2020	Raj Dighe	2.50	130.00	325.00	update/maintain statement of receipts and disbursements
05-Jun-2020	Raj Dighe	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
09-Jun-2020	Raj Dighe	6.00	130.00	780.00	update/maintain statement of receipts and disbursements
17-Jun-2020	Raj Dighe	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
19-Jun-2020	Raj Dighe	4.00	130.00	520.00	update/maintain statement of receipts and disbursements
24-Jun-2020	Raj Dighe	2.50	130.00	325.00	update/maintain statement of receipts and disbursements
26-Jun-2020	Raj Dighe	2.50	130.00	325.00	update/maintain statement of receipts and disbursements
30-Jun-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
09-Jul-2020	Raj Dighe	5.00	130.00	650.00	update/maintain statement of receipts and disbursements
10-Jul-2020	Raj Dighe	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
16-Jul-2020	Raj Dighe	6.00	130.00	780.00	update/maintain statement of receipts and disbursements
23-Jul-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
24-Jul-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
29-Jul-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
30-Jul-2020	Raj Dighe	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
05-Aug-2020	Raj Dighe	5.00	130.00	650.00	R and D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
13-Aug-2020	Raj Dighe	3.00	130.00	390.00	BK R and D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
14-Aug-2020	Raj Dighe	3.00	130.00	390.00	BK R and D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
27-Aug-2020	Raj Dighe	3.00	130.00	390.00	R and D - BK R & D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
		<u>72.00</u>		<u>9,360.00</u>	
02-Dec-2019	Rob Smith	.20	465.00	93.00	call with J. Hodkinson (BK Franchisor) re inclusion of franchise agreements in data room
06-Dec-2019	Rob Smith	.20	465.00	93.00	calculate rent due for October and November (include summary of YTD pre-receivership sales)
09-Dec-2019	Rob Smith	.20	465.00	93.00	finish Oct and Nov rent calculation
10-Dec-2019	Rob Smith	.30	465.00	139.50	call with Burger King re assignment of franchise agreement and inclusion of franchise info in data room

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17-Dec-2019	Rob Smith	.70	465.00	325.50	review summary of sales vs deposits for November, email to S. Haller re possible explanation; call with KSV re Sarnia location, rent, sales process, maintenance, etc.
02-Jan-2020	Rob Smith	.10	465.00	46.50	follow up with J. Hodkinson re franchise agreement summary requested and distribution of teasers to data room
06-Jan-2020	Rob Smith	.50	465.00	232.50	review franchise agreement summary from BK and upload to data room; gather and email sales reports requested by KSV
09-Jan-2020	Rob Smith	.40	465.00	186.00	review daily sales reports, calculate December rent payable to KSV with correction re Oct and Nov HST, email to KSV, instructions for wire
10-Jan-2020	Rob Smith	.30	465.00	139.50	call from J. Hodkinson re repairs necessary on assignment of franchise
10-Jan-2020	Rob Smith	.30	465.00	139.50	investigate discrepancy on Sept YTD income statements with Valerie, calculate required adjustment to rent and email KSV re same
12-Jan-2020	Rob Smith	.10	465.00	46.50	email to BK re split of waste management invoices
15-Jan-2020	Rob Smith	.70	465.00	325.50	respond to K. Otto email re CAM and property tax allocation at Indian Road, email to V. Ojo for info on same, review financial statements re same, emails with KSV re same; review info re CAM and property taxes from Valerie
30-Jan-2020	Rob Smith	.20	465.00	93.00	review bank account and R&D
11-Feb-2020	Rob Smith	.30	465.00	139.50	emails with KSV re extra rent owing on sales over \$1.6 million
14-Feb-2020	Rob Smith	.30	465.00	139.50	calculate January rent payable and email to KSV
18-Feb-2020	Rob Smith	.30	465.00	139.50	emails with BK Franchisor re royalty/advertising payments
24-Feb-2020	Rob Smith	.30	465.00	139.50	calls/emails from JLL re sales process
02-Mar-2020	Rob Smith	.10	465.00	46.50	vmail from Nick @ JLL re Redberry
04-Mar-2020	Rob Smith	1.10	465.00	511.50	gather docs requested by K. Aggarwal, emails to Valerie and M. Dhillon re old f/s; email to J. Hodkinson re new franchise agreement; email external accountant and request 2016 and 2017 NTR statements; review and edits to draft APS, email to purchaser
06-Mar-2020	Rob Smith	.60	465.00	279.00	call with J. Wong re executed lease, follow up email to M. Dhillon re same; email from purchaser, supply requested docs
09-Mar-2020	Rob Smith	.50	465.00	232.50	call with K. Aggarwal re info required, sale, next steps; emails and record search for 2017 statements
10-Mar-2020	Rob Smith	.20	465.00	93.00	email to K. Aggarwal with 2017 statements; email to accountant re K. Aggarwal authorization
11-Mar-2020	Rob Smith	.40	465.00	186.00	review Feb daily sales, calculate and pay Feb rent and reimburse KSV for portion of utility invoices
12-Mar-2020	Rob Smith	1.20	465.00	558.00	respond to K. Aggarwal email re lease and TMI; investigated wire of royalty fees not received by BK Canada; call from Aggarwal re TMI, review FS and email to V. Ojo to request clarification; emails with K. Aggarwal re lease, email to T. Van Klink and KSV re same
13-Mar-2020	Rob Smith	.10	465.00	46.50	email from T. Van Klink re lease, vmail to K. Aggarwal re same
13-Mar-2020	Rob Smith	.60	465.00	279.00	call with K. Aggarwal re lease; call with KSV re option to assign lease, email to T. Van Klink to update
19-Mar-2020	Rob Smith	.50	465.00	232.50	call with purchaser re issues with lease, call to T. Van Klink re same
27-Mar-2020	Rob Smith	.20	465.00	93.00	call from J. Hodkinson re update on sale process
13-Apr-2020	Rob Smith	.30	465.00	139.50	calculate March rent, email to KSV and request wire
16-Apr-2020	Rob Smith	.30	465.00	139.50	email to KSV re their sale and option to amend lease; call with T. Van Klink re lease amendment; email to purchaser re requested amendments
29-Apr-2020	Rob Smith	.40	465.00	186.00	email to BMO re offer withdrawal, instructions to return Aggarwal deposit
30-Apr-2020	Rob Smith	.20	465.00	93.00	call with KSV re sale of Sarnia BK, call/email to Redberry
01-May-2020	Rob Smith	.70	465.00	325.50	call with Nick at JLL re options to sell BK franchise; call with K. Otto at Redberry
07-May-2020	Rob Smith	.10	465.00	46.50	respond to Redberry email
08-May-2020	Rob Smith	.40	465.00	186.00	call with K. Otto (Redberry); call with M. Dhillon; update email to BMO
11-May-2020	Rob Smith	.20	465.00	93.00	call from J. Hodkinson re status of sale
12-May-2020	Rob Smith	.30	465.00	139.50	calculate and pay BK Sarnia rent
13-May-2020	Rob Smith	.20	465.00	93.00	call from J. Hodkinson to discuss Dhillon and sale process
15-May-2020	Rob Smith	.30	465.00	139.50	call/email with S. Mubeen re potential sale of Sarnia BK
20-May-2020	Rob Smith	.40	465.00	186.00	call from BK Canada re Dhillon's; call with prosp purchaser (Dhanao)
21-May-2020	Rob Smith	.40	465.00	186.00	call from BK Canada; call from prosp purchaser; emails with JLL and KSV
22-May-2020	Rob Smith	.30	465.00	139.50	review offers, responding emails re possible conditions, update email to BMO
25-May-2020	Rob Smith	1.20	465.00	558.00	review offer received; call with K2 reps; emails/call with Redberry; emails with KSV re offers; call from JLL; call with KSV; follow up email to Redberry; update call to T. Van Klink;
26-May-2020	Rob Smith	.30	465.00	139.50	call with Redberry
27-May-2020	Rob Smith	.40	465.00	186.00	call with JLL re update on real estate sale; email from Redberry; email from Shahid Mubeen; email to KSV re potential lease amendments
28-May-2020	Rob Smith	.40	465.00	186.00	call with Mubeen re revised offer; call with Redberry re lease amendments
01-Jun-2020	Rob Smith	.50	500.00	250.00	call with Prabhjot re lease amendments; email to Nick at JLL re lease amendments; email to BMO re options for sale of BK Sarnia
05-Jun-2020	Rob Smith	.80	500.00	400.00	call from BK Canada re sale of franchise, call with Prabhjot to update and discuss purchaser; review draft APS and email same to Prabhjot
08-Jun-2020	Rob Smith	.50	500.00	250.00	call from JLL; call from Prabhjot re APS and process, review APS, forward same to T. Van Klink; call from J. Hodkinson
10-Jun-2020	Rob Smith	1.10	500.00	550.00	calculate May rent, email KSV to confirm; call from JLL; email to T. Van Klink re lease, PP allocation; review revised version of APS, send same to purchaser
11-Jun-2020	Rob Smith	.70	500.00	350.00	call from JLL; receive signed APS from purchaser, review and sign same; call with Burger King; email to Redberry
12-Jun-2020	Rob Smith	.10	500.00	50.00	respond to Redberry email
13-Jun-2020	Rob Smith	3.10	500.00	1,550.00	prepare third court report and confidential supplement re approval of Indian Road business, email same to T. Van Klink
22-Jun-2020	Rob Smith	1.10	500.00	550.00	review T. Van Klink edits to third report, execute same and gather appendices; review edits to supplemental report, execute same
23-Jun-2020	Rob Smith	.20	500.00	100.00	call from JLL; call with Tanveer
24-Jun-2020	Rob Smith	.50	500.00	250.00	call with KSV and T. Van Klink re lease assignment
29-Jun-2020	Rob Smith	.50	500.00	250.00	call with Tanveer; email/call with KSV; emails from R. Grewal
30-Jun-2020	Rob Smith	.40	500.00	200.00	call with J. Hodkinson; call with R. Grewal re potential offer
03-Jul-2020	Rob Smith	.20	500.00	100.00	review income statement from T. Pahal, follow up email; follow up email to KSV re lease assignment

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13-Jul-2020	Rob Smith	.50	500.00	250.00	calculate rent, review utility invoices, request wire; call with T. Van Klink re assignment of lease; call with KSV; email to T. Pahal re same
15-Jul-2020	Rob Smith	.20	500.00	100.00	call from JLL re status of KSV real estate sale
20-Jul-2020	Rob Smith	.50	500.00	250.00	email to KSV re lease assignment; call with T. Pahal re update; call from JLL and S. Mubeen
22-Jul-2020	Rob Smith	.40	500.00	200.00	call with T. Van Klink re lease condition; email to T. Pahal re lease condition and waiver; introduction email to Pahal and Mubeen; call with J. Hodkinson
27-Jul-2020	Rob Smith	.40	500.00	200.00	call from J. Hodkinson re lease, call to T. Van Klink re same, messages for T. Pahal and S. Mubeen re same
30-Jul-2020	Rob Smith	.30	500.00	150.00	call with S. Mubeen re consent to lease assignment and lease amendments
10-Aug-2020	Rob Smith	.40	500.00	200.00	calls with J. Hodkinson and T. Pahal re proceeding with sale of Burger King
12-Aug-2020	Rob Smith	.40	500.00	200.00	prepare July rent and utility payment, request wire transfer
13-Aug-2020	Rob Smith	.60	500.00	300.00	changes to court report re update on sale of Indian Road Property, email to T. Van Klink with revised version
17-Aug-2020	Rob Smith	.30	500.00	150.00	calls from J. Hodkinson and T. Pahal re moving forward;
19-Aug-2020	Rob Smith	.30	500.00	150.00	update email to JLL and S. Mubeen re closing of sale, call from Nick at JLL
03-Sep-2020	Rob Smith	.20	500.00	100.00	call from T. Pahal re closing
08-Sep-2020	Rob Smith	.30	500.00	150.00	court re sale approval; follow up call with T. Van Klink
10-Sep-2020	Rob Smith	.40	500.00	200.00	calls with Pahal and BK Canada, update to T. Van Klink re closing, review amendment to APS and sent to Pahal for signing
14-Sep-2020	Rob Smith	.50	500.00	250.00	sign second amendment; call from J. Hodkinson
18-Sep-2020	Rob Smith	.20	500.00	100.00	respond to RBI email re ROFT
25-Sep-2020	Rob Smith	.50	500.00	250.00	emails with BK re Notice and Rep letter, blackline document to remove ROFR references and email to T. Van Klink re same
13-Oct-2020	Rob Smith	.20	500.00	100.00	f/u email to BK re status of franchise agreement; emails from KSV re historic financial results
19-Oct-2020	Rob Smith	.30	500.00	150.00	review consent to assignment doc from BK, send to T. Van Klink for review
20-Oct-2020	Rob Smith	.20	500.00	100.00	complete BK Conditional Consent to Assignment Doc; correspondence with Tanveer to plan and coordinate closing.
26-Oct-2020	Rob Smith	.20	500.00	100.00	call from J. Hodkinson (BK Canada) re closing date
27-Oct-2020	Rob Smith	.30	500.00	150.00	call from T. Pahal re closing
29-Oct-2020	Rob Smith	.60	500.00	300.00	review and sign closing documents; zoom call with T. Van Klink to commission stat Dec
30-Oct-2020	Rob Smith	.50	500.00	250.00	sign revised closing docs; emails and calls with Van Klink and Pahal re inventory count and adjustments, misc. closing issues; sign receiver certificate
		<u>36.10</u>		<u>17,430.50</u>	
02-Dec-2019	Steve Haller	2.75	130.00	357.50	attend location and pickup cash
04-Dec-2019	Steve Haller	.60	130.00	78.00	update/maintain statement of receipts and disbursements
05-Dec-2019	Steve Haller	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
09-Dec-2019	Steve Haller	.80	130.00	104.00	counting cash
11-Dec-2019	Steve Haller	2.60	130.00	338.00	update/maintain statement of receipts and disbursements
12-Dec-2019	Steve Haller	1.30	130.00	169.00	update/maintain statement of receipts and disbursements
13-Dec-2019	Steve Haller	5.40	130.00	702.00	update/maintain statement of receipts and disbursements
16-Dec-2019	Steve Haller	.20	130.00	26.00	Counting cash
17-Dec-2019	Steve Haller	.60	130.00	78.00	update/maintain statement of receipts and disbursements
18-Dec-2019	Steve Haller	1.00	130.00	130.00	update/maintain statement of receipts and disbursements
19-Dec-2019	Steve Haller	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
20-Dec-2019	Steve Haller	1.80	130.00	234.00	update/maintain statement of receipts and disbursements
27-Dec-2019	Steve Haller	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
30-Dec-2019	Steve Haller	3.60	130.00	468.00	update/maintain statement of receipts and disbursements
31-Dec-2019	Steve Haller	3.00	130.00	390.00	update/maintain statement of receipts and disbursements
03-Jan-2020	Steve Haller	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
06-Jan-2020	Steve Haller	1.40	130.00	182.00	R&D, Counting Cash
08-Jan-2020	Steve Haller	1.00	130.00	130.00	R&D, Counting Cash
09-Jan-2020	Steve Haller	1.75	130.00	227.50	update/maintain statement of receipts and disbursements
10-Jan-2020	Steve Haller	2.70	130.00	351.00	Trip to Sarnia, Wyoming and R&D
13-Jan-2020	Steve Haller	1.40	130.00	182.00	update/maintain statement of receipts and disbursements
15-Jan-2020	Steve Haller	2.00	130.00	260.00	update/maintain statement of receipts and disbursements
16-Jan-2020	Steve Haller	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
17-Jan-2020	Steve Haller	2.50	130.00	325.00	Trip to Wyoming and Sarnia, counting cash and R&D
20-Jan-2020	Steve Haller	2.75	130.00	357.50	update/maintain statement of receipts and disbursements
21-Jan-2020	Steve Haller	1.25	130.00	162.50	update/maintain statement of receipts and disbursements
22-Jan-2020	Steve Haller	1.80	130.00	234.00	Counting cash, R&D
23-Jan-2020	Steve Haller	1.60	130.00	208.00	update/maintain statement of receipts and disbursements
24-Jan-2020	Steve Haller	1.20	130.00	156.00	update/maintain statement of receipts and disbursements
27-Jan-2020	Steve Haller	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
29-Jan-2020	Steve Haller	1.50	130.00	195.00	update/maintain statement of receipts and disbursements
30-Jan-2020	Steve Haller	1.30	130.00	169.00	update/maintain statement of receipts and disbursements
31-Jan-2020	Steve Haller	2.40	130.00	312.00	update/maintain statement of receipts and disbursements
03-Feb-2020	Steve Haller	1.90	130.00	247.00	update/maintain statement of receipts and disbursements
04-Feb-2020	Steve Haller	.20	130.00	26.00	Counting cash
05-Feb-2020	Steve Haller	2.70	130.00	351.00	update/maintain statement of receipts and disbursements
07-Feb-2020	Steve Haller	<u>2.00</u>	<u>130.00</u>	<u>260.00</u>	update/maintain statement of receipts and disbursements
		<u>67.00</u>		<u>8,710.00</u>	

On the Run - Walker Road
WIP Report Dec 1, 2019 to November 30, 2020

Date	Description	Units	Rate	Amount	Notes
04-Dec-2019	Tom Ayres	.30	395.00	118.50	t/c Mintz Global Screening re information request on Mahi; complete info form and return same
06-Dec-2019	Tom Ayres	.20	395.00	79.00	t/c Mahi and request sales data for Oct 1-15 for rent calculation purposes; summarize and forward same on to Smith
17-Dec-2019	Tom Ayres	.40	395.00	158.00	t/c Mahi re resignation letter and best approach to deal with; t/c Dani and Mahi to arrange meeting in Wyoming to deal with resignation and staffing matters
18-Dec-2019	Tom Ayres	.70	395.00	276.50	mtg with Dani and Mahi at Wyoming to plan transition of Sarnia BK management training; discuss staffing needs and other operational issues; discuss wage rates for certain employees;
18-Dec-2019	Tom Ayres	1.00	395.00	395.00	attend to pick up cash and deliver to MNP office
18-Dec-2019	Tom Ayres	.80	395.00	316.00	t/c Valerie to advise her of wage rate changes for Dani and John Scott; advise of Mahi resignation and need for additional staff; rent re Sarnia BK and KVS; draft confirming email for wage changes
20-Dec-2019	Tom Ayres	.60	395.00	237.00	t/c Gary (Asst Mgr Sarnia) to discuss his not being promoted to Manager and his resignation; follow up calls with Mahi and Dani re Gary's resignation
24-Dec-2019	Tom Ayres	.30	395.00	118.50	t/c Ware (Can Bread distributor) re payment for outstanding invoices, email; discs with Haller and Hinton re preparing cheque and arranging for courier
27-Dec-2019	Tom Ayres	.30	395.00	118.50	t/c Dani re staffing issues for Sarnia BK; arrange timing for staff meeting for me to attend and speak with staff
30-Dec-2019	Tom Ayres	2.50	395.00	987.50	attend at Sarnia Burger King to pick up cash, hold staff meeting to discuss issues relating to receivership, quell employee concerns, meet with new general manager (Phillip) and Dani; attend MNP offices to deliver cash
31-Dec-2019	Tom Ayres	.70	395.00	276.50	t/c Ware (Can Bread) re outstanding invoices and payment arrangements for next week; t/c Abrams Mechanical and arrange for service to refrigeration unit at BK; email confirming arrangements with Abram and providing copy of court order
06-Jan-2020	Tom Ayres	.50	395.00	197.50	t/c customer re BK gift card issue; 2 t/c's reps from First Data re outstanding charges, deposit held and way to resolve matter, they will forward document to be complete
08-Jan-2020	Tom Ayres	.40	395.00	158.00	t/c Philip re refrigeration issue at location; t/c First Data re deposit release and outstanding charges
10-Jan-2020	Tom Ayres	.80	395.00	316.00	various operational issues related to refrigeration/freezer units, supplier invoices, cash including call with mechanical repair service, etc.
13-Jan-2020	Tom Ayres	2.50	395.00	987.50	attend at location to pick up cash, mtg with Philip re general operational issues including water leaks in wall and above freezer, drop off cash at office, disc operations issues with Haller
16-Jan-2020	Tom Ayres	.40	395.00	158.00	review BK Sarnia sales summary; t/c Haller to discuss follow-up of over/shorts; email Dani re accepting gift cards on POS terminals; email Haller re reimbursement for Philip regarding uniforms purchase
24-Jan-2020	Tom Ayres	.70	395.00	276.50	t/c Philip re garbage issues; several t/c's with Waste Connection Canada to arrange for pickup and re open service; 2 calls with First Data re refund owing to Sarnia Burger King
27-Jan-2020	Tom Ayres	.80	395.00	316.00	t/c Branden re update on Cogeco, Waste Connection and general file issues; review name change document from First Data; t/c Jennifer (First Data) re name change document; draft responding email to First Data requesting refund of deposit
28-Jan-2020	Tom Ayres	.30	395.00	118.50	clear emails; send invoice for router to Alex for payment to Dani; email First Data with banking information to receive deposit refund
29-Jan-2020	Tom Ayres	.90	395.00	355.50	research re Sarnia Business Licence; complete form and have Brendan sign; arrange for payment with Alex; t/c First Data re refund of deposit
30-Jan-2020	Tom Ayres	.30	395.00	118.50	complete First Data bank info change form, arrange for execution by Smith, t/c First Data re termination of account process
31-Jan-2020	Tom Ayres	.10	395.00	39.50	executed bank authorization form to First Data
03-Feb-2020	Tom Ayres	.30	395.00	118.50	complete closure form for First Data and return to Jennifer; t/c Philip to confirm return of First Data equipment
11-Feb-2020	Tom Ayres	.70	395.00	276.50	Feb 11 - t/c Phillip re Skip the Dishes request for information; Feb 12 - t/c Canada Bread collection dept for outstanding invoices post receivership; review list of invoices provided and arrange for payment of appropriate invoices with Ramos; Feb 13 - t/c Can Bread re confirmation of payment
18-Feb-2020	Tom Ayres	<u>.20</u>	<u>395.00</u>	<u>79.00</u>	<u>process outstanding supplier invoices</u>
		16.70		6,596.50	
21-Oct-2020	Yatri Vagadia	<u>1.00</u>	<u>192.00</u>	<u>192.00</u>	<u>GST/HST reconciliation for Sarnia BK</u>
		1.00		192.00	
Total Professional Fees		<u>604.65</u>		<u>173,890.00</u>	

Disbursements

Mileage

02-Dec-2019	Steve Haller	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
06-Dec-2019	Brendan Hinton	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
13-Dec-2019	Brendan Hinton	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
24-Dec-2019	Brendan Hinton	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
03-Jan-2020	Brendan Hinton	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
07-Jan-2020	Brendan Hinton	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
17-Jan-2020	Steve Haller	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
20-Jan-2020	Brendan Hinton	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
27-Jan-2020	Brendan Hinton	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
30-Jan-2020	Brendan Hinton	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
03-Feb-2020	Brendan Hinton	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
07-Feb-2020	Brendan Hinton	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
10-Feb-2020	Brendan Hinton	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
13-Feb-2020	Brendan Hinton	42.90	mileage: cash pick up (Split between Wyoming and Sarnia)

On the Run - Walker Road
 WIP Report Dec 1, 2019 to November 30, 2020

Date	Description	Units	Rate	Amount	Notes
18-Feb-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
21-Feb-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
24-Feb-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
27-Feb-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
02-Mar-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
06-Mar-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
09-Mar-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
12-Mar-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
16-Mar-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
19-Mar-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
23-Mar-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
27-Mar-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
31-Mar-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
03-Apr-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
10-Apr-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
17-Apr-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
23-Apr-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
02-May-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
09-May-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
15-May-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
24-May-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
25-May-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
05-Jun-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
11-Jun-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
20-Jun-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
01-Jul-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
10-Jul-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
16-Jul-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
23-Jul-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
27-Jul-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
04-Aug-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
11-Aug-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
18-Aug-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
25-Aug-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
08-Sep-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
09-Sep-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
14-Sep-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
21-Sep-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
28-Sep-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
05-Oct-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
13-Oct-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
20-Oct-2020	Brendan Hinton			42.90	mileage: cash pick up (Split between Wyoming and Sarnia)
30-Oct-2020	Brendan Hinton			42.90	mileage: cash pick up, closing matters (Split between Wyoming and Sarnia)
Total Disbursements				2,445.30	

Invoice



Invoice Number : 9700943

Client Number : 0786966

Invoice Date : Mar 29 2021

Invoice Terms : Due Upon Receipt

1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc.,
1552838 Ontario Inc., and 2034039 Ontario Inc.
MNP Ltd.
1002-148 Fullarton St
London, ON N6A 5P3

For Professional Services Rendered :

For professional fees rendered in our capacity as Court-Appointed Receiver pursuant to the Operating Agreement between MNP Ltd. (as Court-Appointed Receiver) and 2763451 Ontario Inc. (as Purchaser) of the Burger King Business (as defined in the Purchase Agreement between these parties) from December 3, 2020 to January 31, 2021. 45,457.31

Harmonized Sales Tax : 5,909.45

Total (CAD) : 51,366.76

HST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees
148 FULLARTON STREET, SUITE 1002; LONDON ON; N6A 5P3
P: (519) 681-3328 F: (519) 964-2210 www.MNPDebt.ca

MNP Ltd. Receiver of 2431264 Ontario Inc.
WIP Analysis of time billable to 2763451 Ontario Inc.

Date	Description	Type	Units	Not related to Post August Ops	Amount	Notes
03-Aug-2020	Brendan Hinton	Time	1.50		607.50	Email with Subway HQ re: royalty and advertising. Deal with broken toaster. Email with Counsel. Review repair estimates. Reconcile vendor accounts to respond to queries. Deal with banking matters.
04-Aug-2020	Klodiana Sadiku Hoxha	Time	1.00		110.00	sorting cheque requests, filing, etc
04-Aug-2020	Brendan Hinton	Time	2.80		1,134.00	1/2 travel to and from Wyoming to pick up cash. Deal with closing matters. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email and call with Purchaser to discuss operations. Communicate with managers to provide direction on staffing. Communicate with insurer regarding policy renewal on August 26.
05-Aug-2020	Brendan Hinton	Time	1.50		607.50	Deal with Banking. Review invoices, reconcile accounts and process payments. Respond to vendor queries. Deal with with closing matters.
05-Aug-2020	Klodiana Sadiku Hoxha	Time	1.00		110.00	counting cash receipts,
06-Aug-2020	Klodiana Sadiku Hoxha	Time	1.00		110.00	sorting, filing etc
06-Aug-2020	Brendan Hinton	Time	1.50		607.50	Deal with Banking. Review invoices, reconcile accounts and process payments. Respond to vendor queries. Deal with with closing matters.
06-Aug-2020	Raj Dighe	Time	6.00		744.00	R and D - Prepared fuel purchase disbursements, updated R and D spreadsheet, compared amounts on Valerie's reports to those on Ascend
06-Aug-2020	Klodiana Sadiku Hoxha	Time	1.50		165.00	receipts Disbursements, entering on excel sheets, scanning, copy, etc
07-Aug-2020	Brendan Hinton	Time	.50		202.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
07-Aug-2020	Raj Dighe	Time	6.00		744.00	BK R and D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
07-Aug-2020	Klodiana Sadiku Hoxha	Time	2.00		220.00	invoice disbursements
11-Aug-2020	Brendan Hinton	Time	3.50		1,417.50	1/2 travel to and from Wyoming to pick up cash. Deal with closing matters. Gather and box books and records. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email with Purchaser to discuss operations and closing matters. Communicate with managers to provide direction on staffing. Deal with banking.
11-Aug-2020	Raj Dighe	Time	6.00		744.00	R and D - Prepared fuel purchase disbursements, updated R and D spreadsheet, compared amounts on Valerie's reports to those on Ascend
11-Aug-2020	Klodiana Sadiku Hoxha	Time	1.50		165.00	entered , scanned invoices on excel sheets
12-Aug-2020	Brendan Hinton	Time	3.50		1,417.50	Address closing items and transition matters. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email with Purchaser to discuss operations and transition. Communicate with managers to provide direction on staffing. Deal with banking.
12-Aug-2020	Raj Dighe	Time	6.00		744.00	BK R and D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
12-Aug-2020	Klodiana Sadiku Hoxha	Time	1.00		110.00	counting cash receipts
12-Aug-2020	Klodiana Sadiku Hoxha	Time	2.00		220.00	invoice disbursements
13-Aug-2020	Jim Guo	Time	.20		24.80	London bank rec
13-Aug-2020	Brendan Hinton	Time	2.50		1,012.50	Address closing items and transition matters. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email with Purchaser to discuss operations and transition. Communicate with managers to provide direction on staffing. Deal with banking.
13-Aug-2020	Klodiana Sadiku Hoxha	Time	2.00		220.00	Invoice Disbursements, enter in spreadsheet,
14-Aug-2020	Brendan Hinton	Time	.50		202.50	Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Deal with banking.
17-Aug-2020	Brendan Hinton	Time	4.00		1,620.00	Deal with insurance cancellation. Calls and emails with insurer. 1/2 travel to and from Wyoming to pick up cash. Deal with closing matters. Email with purchaser. Email with counsel. Revise budget to report actual results. Prepare notes and assumptions. Gather books and records. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email with Purchaser to discuss operations and closing matters. Communicate with managers to provide direction on staffing. Deal with banking.
17-Aug-2020	Raj Dighe	Time	3.00		372.00	R and D - Prepared fuel purchase disbursements, updated R and D spreadsheet, compared amounts on Valerie's reports to those on Ascend
17-Aug-2020	Raj Dighe	Time	3.00		372.00	BK R & D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
18-Aug-2020	Rob Smith	Time	.80		440.00	OP sign amended closing docs for Aug 21 close; call with T. Van Klink re requested closing extension
18-Aug-2020	Brendan Hinton	Time	.50		202.50	Deal with banking.

18-Aug-2020	Brendan Hinton	Time	3.50	1,417.50	OP: Deal with closing matters. Calls and emails to purchaser and realtor. 1/2 travel to and from Wyoming to pick up cash. Gather and box books and records. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Communicate with managers to plan operations in light of extension sought. Provide direction on staffing.
18-Aug-2020	Raj Dighe	Time	3.00	372.00	R and D - Prepared fuel purchase disbursements, updated R and D spreadsheet, compared amounts on Valerie's reports to those on Ascend
18-Aug-2020	Raj Dighe	Time	3.00	372.00	BK R & D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
18-Aug-2020	Klodiana Sadiku Hoxha	Time	1.50	165.00	Invoice Disbursements
19-Aug-2020	Brendan Hinton	Time	.60	243.00	Review multiple invoices and remittances. Prepare receipt stubs and requisitions for missing transactions. Reconcile Imperial Tobacco account to process missing requisitions.
19-Aug-2020	Brendan Hinton	Time	2.50	1,012.50	OP: Deal with SIR issue. Reconcile Flying J commercial diesel account. Prepare summary of results and prepare receipts. Reconcile Imperial Tobacco account. Review multiple invoices and remittances. Prepare receipt stubs and requisitions for missing transactions.
19-Aug-2020	Klodiana Sadiku Hoxha	Time	1.00	110.00	Disbursements Invoices
20-Aug-2020	Rob Smith	Time	.20	X 110.00	review of CIBC 2020 statements received from Scarfone Hawkins
20-Aug-2020	Brendan Hinton	Time	3.50	1,417.50	OP: Manage closing matters. Deal with calls from store manager. Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.
21-Aug-2020	Rob Smith	Time	.40	220.00	OP - call with S. Kettle re extension and amendment; f/u email to purchaser counsel re additional deposit; call from B. Sra re additional financial info required; execute amendment
21-Aug-2020	Brendan Hinton	Time	.50	X 202.50	Deal with pre-August banking.
21-Aug-2020	Brendan Hinton	Time	2.50	1,012.50	OP: Deal with closing and planning for extension. Communicate with managers. Begin onboarding process for Subway POS. Calls with supplier. Deal with banking. Calls with insurer to sort our insurance cancellation and payment. Calls with Enbridge to sort out billing.
24-Aug-2020	Rob Smith	Time	.50	275.00	OP - emails with Versa re wire; call from purchaser re accountant authorization for f/s, call with T. Vank Klink and respondign email to purchaser re same; call from B. Sra re financials
24-Aug-2020	Brendan Hinton	Time	.50	202.50	Deal with banking. Deal with Gordon Food to reconcile account and set up wire payments going forward.
24-Aug-2020	Brendan Hinton	Time	4.50	1,822.50	OP: Deal with insurance in the AM. Deal with issue resulting from granting of extension. Contact utility providers to reschedule reads. Deal with calls from management and employees with questions. Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.
24-Aug-2020	Raj Dighe	Time	6.00	744.00	R and D - Prepared fuel purchase disbursements, updated R and D spreadsheet, compared amounts on Valerie's reports to those on Ascend
24-Aug-2020	Travel	Client Dis		29.73	11/08/2020 / Brendan Hinton / Expenses July 24 to July 20, 2020: 1/2 travel to OTR Wyoming to p/u cash
24-Aug-2020	Travel	Client Dis		29.73	27/07/2020 / Brendan Hinton / Expenses July 24 to July 20, 2020: 1/2 travel to OTR Wyoming to p/u cash
24-Aug-2020	Travel	Client Dis		29.73	18/08/2020 / Brendan Hinton / Expenses July 24 to July 20, 2020: 1/2 travel to OTR Wyoming to p/u cash
24-Aug-2020	Travel	Client Dis		29.73	04/08/2020 / Brendan Hinton / Expenses July 24 to July 20, 2020: 1/2 travel to OTR Wyoming to p/u cash
25-Aug-2020	Jessie Hue	Time	.30	X 66.60	Updating website.
25-Aug-2020	Brendan Hinton	Time	.60	X 243.00	Deal with banking and MT overpayment recociliation.
25-Aug-2020	Brendan Hinton	Time	6.50	2,632.50	OP: Travel to and from Wyoming to pick up cash. Deal with closing matters. Compile information to respond to purchaser's information request. Calls in PM with bookkeeping staff to source information to satisfy request. Calls with Sage and Quickbooks to reset credentials. Gather and box books and records. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email with Purchaser to discuss operations and closing matters. Communicate with managers to provide direction on staffing. Deal with insurance and set up regular payments.
26-Aug-2020	Rob Smith	Time	.30	165.00	OP - review drop box of info and draft email to purchaser prepared by B. Hinton, edits to email and send to purchaser
26-Aug-2020	Brendan Hinton	Time	.50	202.50	Banking.
26-Aug-2020	Brendan Hinton	Time	5.50	2,227.50	OP: Compile information and draft email to satisfy purchaser's information request. Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.
26-Aug-2020	Klodiana Sadiku Hoxha	Time	1.00	110.00	counting cash receipts
27-Aug-2020	Brendan Hinton	Time	.50	202.50	Deal with banking.
27-Aug-2020	Brendan Hinton	Time	5.60	2,268.00	OP: Calls in AM to order new toaster. Call to Subway re: Ayden. Calls with managment. Deal with closing matters. Compile information to satisfy purchaser's information request. Scan and redact two years of bank statements to exclude account details and sensitive information. Review invoices, prepare requisitions and process vendor payments. Respond to vendor inquiries to reconcile accounts and invoicing.
27-Aug-2020	Raj Dighe	Time	3.00	372.00	BK R and D - BK R & D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco
28-Aug-2020	Brendan Hinton	Time	1.00	405.00	OP: Review information and bank statement work. Upload to cloud. Email with R. Smith. Deal with issues resulting from granting of extension. Calls with supplier. Deal with banking. Calls with insurer to sort our insurance cancellation and payment. Deal with banking.
28-Aug-2020	Raj Dighe	Time	6.00	744.00	BK R & D - Updated R and D spreadsheet, prepared disbursements for Gordan Food Services and Sysco

31-Aug-2020	Brendan Hinton	Time	3.20		1,296.00	OP: Calls and emails with Parkland to sort out notice deliveries. Calls with site manager to deal with transition items. Deal with banking. Review purchaser orders, authorize, prepare requisitions and process payments. Calls with Burger King vendor to order supplies. Review bookkeeping invoices.
01-Sep-2020	Brendan Hinton	Time	4.40		1,782.00	OP: Deal with operations. Communicate with Subway HQ to sort our POS transition. Review and gather information to complete Adyen application. Calls with toaster vendor. Deal with banking. Review invoices, authorize and prepare payments. Deal with payroll. Calls with site manager to plan closing. Deal with issues resulting from extension.
02-Sep-2020	Brendan Hinton	Time	.60		243.00	Deal with banking.
02-Sep-2020	Brendan Hinton	Time	3.60		1,458.00	OP: Travel to and from Wyoming to pick up cash. Deal with closing matters. Compile information to respond to purchaser's information request. Calls in PM with bookkeeping staff to source information to satisfy request. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Email with Purchaser to discuss operations and closing matters. Communicate with managers to provide direction on staffing. Deal with broken toaster oven,
03-Sep-2020	Brendan Hinton	Time	2.50		1,012.50	OP: Deal with ongoing banking issues and payment processing. Calls with vendors to deal with account reconciliation issues. F/u on toaster. Calls with Subway to transition POS system. Calls with site manager to plan transition. Review results and draft summary for HST filing purposes.
03-Sep-2020	Klodiana Sadiku Hoxha	Time	.50		55.00	wire payments
04-Sep-2020	Brendan Hinton	Time	.60		243.00	OP: Emails and calls with site manager regarding operations. Review payment requisitions and release.
04-Sep-2020	Klodiana Sadiku Hoxha	Time	1.00		110.00	counting cash receipts
04-Sep-2020	Klodiana Sadiku Hoxha	Time	1.50		165.00	Invoice Disbursement
08-Sep-2020	Brendan Hinton	Time	.60		243.00	Deal with banking.
08-Sep-2020	Brendan Hinton	Time	3.60		1,458.00	OP: Deal with operational matters. Travel to and from Wyoming to pick up cash. Deal with closing matters. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
08-Sep-2020	Klodiana Sadiku Hoxha	Time	2.50		275.00	Invoice disbursement
09-Sep-2020	Brendan Hinton	Time	1.50		607.50	Deal with banking. Perform reconciliation excise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
09-Sep-2020	Brendan Hinton	Time	2.50		1,012.50	OP: Communicate with purchaser to plan transition. Calls with management to satisfy information request. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts.
09-Sep-2020	Klodiana Sadiku Hoxha	Time	.50		55.00	Counting cash receipts
10-Sep-2020	Brendan Hinton	Time	1.20	X	486.00	Deal with banking. Perform reconciliation excise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
10-Sep-2020	Brendan Hinton	Time	1.50		607.50	OP: Calls with management re: information request. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts.
10-Sep-2020	Klodiana Sadiku Hoxha	Time	3.00		330.00	invoice disbursement, Wire payments
11-Sep-2020	Brendan Hinton	Time	1.00	X	405.00	Deal with banking. Complete banking reconciliations. Prepare multiple requisitions and receipt stubs to support transactions. Reconcile Flying J consignment fee. Communicate with bookkeeping staff to obtain volume information.
11-Sep-2020	Brendan Hinton	Time	2.50		1,012.50	OP: Deal with Adyen POS transition (re: Subway). Communicate with procurement team and action information requests. Call with insurance broker to sort out payment of arrears. Call and email with purchaser for update on closing.
11-Sep-2020	Klodiana Sadiku Hoxha	Time	1.00		110.00	invoice disbursement
14-Sep-2020	Rob Smith	Time	.30		165.00	call from Subway legal counsel re mechanics for transfer of franchise agreement, email to T. Van Klink re same
14-Sep-2020	Brendan Hinton	Time	1.00		405.00	Deal with current operations banking.
14-Sep-2020	Brendan Hinton	Time	3.60		1,458.00	OP: Deal with operational matters. Emails with bookkeeping to obtain Flying J sales. Review and prepare summary for Flying J. Deal with closing matters. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries. Calls and emails with Subway re: POS transition.
14-Sep-2020	Klodiana Sadiku Hoxha	Time	1.50		165.00	Invoice disbursement
15-Sep-2020	Jessie Hue	Time	.80	X	177.60	Posting various documents to the website, follow up with IT and corrections made to website. Dealing with contact name not appearing on Old Mill, custom header and email link to onther engagement.
15-Sep-2020	Rob Smith	Time	.20		110.00	OP - email to T. Van Klink re likely extension
15-Sep-2020	Brendan Hinton	Time	1.50	X	607.50	Deal with banking. Perform reconciliation excise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
15-Sep-2020	Brendan Hinton	Time	2.50		1,012.50	OP: Calls with management re: information request. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts.
15-Sep-2020	Klodiana Sadiku Hoxha	Time	1.00		110.00	invoice disbursement
16-Sep-2020	Anne Nelligan	Time	1.00		172.00	postings

16-Sep-2020	Brendan Hinton	Time	1.50	X	607.50	Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
16-Sep-2020	Brendan Hinton	Time	2.50		1,012.50	OP: Calls with management re: information request. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts.
16-Sep-2020	Klodiana Sadiku Hoxha	Time	1.00		110.00	invoice disbursement
17-Sep-2020	Brendan Hinton	Time	1.50		607.50	OP: Deal with transition items in response to further extension. Contact utility companies, insurer and vendor/service providers to make arrangements to accommodate extension. Calls and emails with site manager. Communicate with Parkland re: cross lease payment. Calls to deal with Adyen POS system. Deal with banking. Review invoices, prepare requisitions and process payments.
17-Sep-2020	Klodiana Sadiku Hoxha	Time	2.00		220.00	Invoice Disbursement
18-Sep-2020	Klodiana Sadiku Hoxha	Time	1.00		110.00	invoice disbursement, requisition
21-Sep-2020	Brendan Hinton	Time	.60		243.00	Deal with banking.
21-Sep-2020	Brendan Hinton	Time	3.60		1,458.00	OP: Deal with operational matters. Travel to and from Wyoming to pick up cash. Deal with closing matters. Review purchase orders, vendor invoices and account reconciliations. Process payments. Communicate with vendors to answer account inquiries.
21-Sep-2020	Klodiana Sadiku Hoxha	Time	2.00		220.00	invoice disbursement
22-Sep-2020	Brendan Hinton	Time	1.50	X	607.50	Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
22-Sep-2020	Brendan Hinton	Time	2.50		1,012.50	OP: Calls with management re: information request. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts.
22-Sep-2020	Klodiana Sadiku Hoxha	Time	1.00		110.00	Invoice disbursement
22-Sep-2020	Travel	Client Dis			29.73	25/08/2020 / Brendan Hinton / Expenses for August 21 to September 21, 2020: 1/2 travel to OTR Wyoming to pick up cash
22-Sep-2020	Travel	Client Dis			29.73	14/09/2020 / Brendan Hinton / Expenses for August 21 to September 21, 2020: 1/2 travel to OTR Wyoming to pick up cash
22-Sep-2020	Travel	Client Dis			29.73	08/09/2020 / Brendan Hinton / Expenses for August 21 to September 21, 2020: 1/2 travel to OTR Wyoming to pick up cash
22-Sep-2020	Travel	Client Dis			29.73	02/09/2020 / Brendan Hinton / Expenses for August 21 to September 21, 2020: 1/2 travel to OTR Wyoming to pick up cash
22-Sep-2020	Travel	Client Dis			29.73	21/09/2020 / Brendan Hinton / Expenses for August 21 to September 21, 2020: 1/2 travel to OTR Wyoming to pick up cash
23-Sep-2020	Jessie Hue	Time	.50	X	111.00	Update the website.
23-Sep-2020	Rob Smith	Time	.30		165.00	calls/emails with BK and Subway re extension of closing and required franchise assignment docs
23-Sep-2020	Brendan Hinton	Time	1.50	X	607.50	Deal with banking. Perform reconciliation exercise: review bank statements, gather/source missing documentation and prepare requisitions for posting.
23-Sep-2020	Brendan Hinton	Time	2.50		1,012.50	OP: Calls with management re: information request. Review purchase orders, authorize services, approve invoices, process payments and approve wires. Reconcile supplier accounts.
23-Sep-2020	Klodiana Sadiku Hoxha	Time	2.00		220.00	Invoice Disbursement, wire payments, settlements/invoice EFT processing
24-Sep-2020	Brendan Hinton	Time	1.50	X	607.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
24-Sep-2020	Brendan Hinton	Time	2.50		1,012.50	OP: Calls and emails with Subway/Adyen re: POS systems transition. Draft extensive email to discuss appointment and appointment of Receiver and powers. Speak with legal department. Travel to and from UPS to courier reports. Reconcile banking and review cash deposits.
24-Sep-2020	Klodiana Sadiku Hoxha	Time	2.00		220.00	Invoice disbursements, wire payments, etc
25-Sep-2020	Klodiana Sadiku Hoxha	Time	2.00		220.00	invoice disbursement, wire payments
28-Sep-2020	Brendan Hinton	Time	1.00	x	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
28-Sep-2020	Brendan Hinton	Time	2.50		1,012.50	OP: 1/2 travel to and from Wyoming/Sarnia to p/u cash. Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
28-Sep-2020	Klodiana Sadiku Hoxha	Time	3.00		330.00	invoice disbursement
29-Sep-2020	Rob Smith	Time	.30		165.00	OP - update call from J. Hodkinson on BK franchise agreement; update call to T. Van Klink
29-Sep-2020	Brendan Hinton	Time	1.50		607.50	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
29-Sep-2020	Brendan Hinton	Time	2.00	x	810.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
29-Sep-2020	Klodiana Sadiku Hoxha	Time	1.00		110.00	invoice disbursement

30-Sep-2020	Brendan Hinton	Time	1.50		607.50	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
30-Sep-2020	Brendan Hinton	Time	2.00	x	810.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
30-Sep-2020	Klodiana Sadiku Hoxha	Time	1.00		110.00	counting cash receipts
30-Sep-2020	Klodiana Sadiku Hoxha	Time	2.00		220.00	invoice disbursement, wire payments, processing EFT
01-Oct-2020	Brendan Hinton	Time	1.50		607.50	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
01-Oct-2020	Brendan Hinton	Time	2.00	x	810.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
01-Oct-2020	Klodiana Sadiku Hoxha	Time	2.00		220.00	wire payments, invoice disbursements, Processing EFT
02-Oct-2020	Rob Smith	Time	.30		165.00	respond to J. Henderson update requests re sale process
02-Oct-2020	Brendan Hinton	Time	2.00	x	810.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
02-Oct-2020	Brendan Hinton	Time	2.50		1,012.50	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
05-Oct-2020	Rob Smith	Time	.60		330.00	email weekly budget and monthly fuel volume summary to J. Henderson; call with Henderson and email to Feldman and Van Klink re next steps
05-Oct-2020	Brendan Hinton	Time	1.50		607.50	Discussion with R. Smith in AM. Gather sales and volume information for Bank. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
05-Oct-2020	Brendan Hinton	Time	1.80		729.00	OP: Email purchaser for update, 1/2 travel to and from Wyoming/Sarnia to p/u cash. Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
05-Oct-2020	Klodiana Sadiku Hoxha	Time	2.50		275.00	Invoice disbursement, wire payments,
06-Oct-2020	Brendan Hinton	Time	1.60		648.00	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ. Call with realtor. Email purchaser for update,
06-Oct-2020	Brendan Hinton	Time	2.00	x	810.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
06-Oct-2020	Klodiana Sadiku Hoxha	Time	2.50		275.00	Invoice disbursement, wire payments, EFT
07-Oct-2020	Rob Smith	Time	1.00		550.00	OP - prepare for BMO update call, call with BMO and counsel re status of sale and next steps
07-Oct-2020	Brendan Hinton	Time	1.80		729.00	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues.
07-Oct-2020	Brendan Hinton	Time	2.50		1,012.50	Prepare summary of financials results and net HST payable calculations. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database. Conference call with Bank and counsel in PM.
07-Oct-2020	Klodiana Sadiku Hoxha	Time	1.00		110.00	counting cash receipts
07-Oct-2020	Klodiana Sadiku Hoxha	Time	1.50		165.00	invoice disbursement
08-Oct-2020	Brendan Hinton	Time	1.00	x	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
08-Oct-2020	Brendan Hinton	Time	1.50		607.50	OP: Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
08-Oct-2020	Klodiana Sadiku Hoxha	Time	2.50		275.00	Invoice disbursement, wire payments,
09-Oct-2020	Brendan Hinton	Time	.50	x	202.50	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
09-Oct-2020	Brendan Hinton	Time	1.50		607.50	OP: Deal with operational matters. Communicate with Adyen to address down POS system. Draft email to Subway counsel. Revise after R. Smith Review. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Call with realtor.

09-Oct-2020 Klodiana Sadiku Hoxha	Time	1.50		165.00	wire payments, invoice disbursement
13-Oct-2020 Brendan Hinton	Time	1.00	x	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
13-Oct-2020 Brendan Hinton	Time	3.20		1,296.00	OP: Emails with insurer. Complete insurance application and survey. Gather information for application and submit with insurer to bind coverage if deal does not close on the 31st. 1/2 travel to and from Wyoming/Sarnia to p/u cash. Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Emails with Ayden and Subway HQ.
14-Oct-2020 Brendan Hinton	Time	1.00	x	405.00	Begin review of Company HST. Draft email and direction for Y. Vagadia. Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
14-Oct-2020 Brendan Hinton	Time	3.20		1,296.00	OP: Multiple emails with Adyen to sort out POS transition. Email with purchaser seeking update. Calls with manager re: transition. Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments. Communicate with Subway Canada re: Ayden and POS transition issues. Gather and deliver additional information at Purchaser's request.
14-Oct-2020 Klodiana Sadiku Hoxha	Time	2.00		220.00	13-Oct-20 hours since I froze the 13 accidentally. - invoice Disbursement,
14-Oct-2020 Klodiana Sadiku Hoxha	Time	3.00		330.00	Invoice disbursement, Wire payments,
15-Oct-2020 Brendan Hinton	Time	2.50		1,012.50	OP: Calls and emails with purchaser for update on financing. Communicate with Subway management re: equipment order. Calls with vendor to organize delivery. Deal with banking matter. Calls with site manager. Discussions with Y. Vagadia re: HST and Parkland reconciliation.
15-Oct-2020 Klodiana Sadiku Hoxha	Time	1.00		110.00	counting cash slips
15-Oct-2020 Klodiana Sadiku Hoxha	Time	1.50		165.00	Invoice Disbursements, Wire payments,
16-Oct-2020 Brendan Hinton	Time	1.00	x	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
16-Oct-2020 Brendan Hinton	Time	2.20		891.00	OP: Communicate with purchaser re: status of financing. Review information bookkeeper prepared for purchaser. Draft email. Deal with operational matters. Communicate with Adyen to address down POS system. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments.
16-Oct-2020 Klodiana Sadiku Hoxha	Time	1.50		165.00	Invoice Disbursement
19-Oct-2020 Brendan Hinton	Time	1.10	x	445.50	Emails with Y. Vagadia re: HST and direction to generate reports from accounting software. Review initial work and provide comment.
19-Oct-2020 Brendan Hinton	Time	3.00		1,215.00	OP: Emails back and fourth with team to reconcile utility accounts. Review requisitions and invoices. Provide direction to team on how to issue payment. Deal with banking in PM. Review PO's authorize or correct. Deal with payment processing. Authorize PO's release wires.
19-Oct-2020 Klodiana Sadiku Hoxha	Time	2.00		220.00	Invoice disbursement, prepare requisition when they clear the account, etc
19-Oct-2020 Yatri Vagadia	Time	1.50	x	288.00	GST / HST returns details
20-Oct-2020 Rob Smith	Time	.30		165.00	OP - call with Jatinder and Baljinder re upcoming closing, vmail to T. Van Klink re same
20-Oct-2020 Brendan Hinton	Time	1.00	x	405.00	Deal with banking. Continue reconciliation exercise: identify posting and allocation errors, gather missing supporting documents, prepare requisitions, emails with team for direction, process payments and make changes in R&D and Ascend database.
20-Oct-2020 Brendan Hinton	Time	2.90		1,174.50	OP: Emails with insurer. Complete insurance application and survey. 1/2 travel to and from Wyoming/Sarnia to p/u cash. Deal with operational matters. Deal with banking. Review/authorize PO's, review/authorize invoices, process payments.
20-Oct-2020 Klodiana Sadiku Hoxha	Time	3.00		330.00	Invoice Disbursement, Wire payments, prepared requisitions
20-Oct-2020 Travel	Client Dis			32.71	05/10/2020 / Brendan Hinton / Expenses for September 22 to October 20, 2020: 1/2 travel to OTR Wyoming to p/u cash
20-Oct-2020 Travel	Client Dis			32.71	13/10/2020 / Brendan Hinton / Expenses for September 22 to October 20, 2020: 1/2 travel to OTR Wyoming to p/u cash
20-Oct-2020 Travel	Client Dis			32.71	28/09/2020 / Brendan Hinton / Expenses for September 22 to October 20, 2020: 1/2 travel to OTR Wyoming to p/u cash
20-Oct-2020 Travel	Client Dis			32.71	20/10/2020 / Brendan Hinton / Expenses for September 22 to October 20, 2020: 1/2 travel to Wyoming to p/u cash.
21-Oct-2020 Brendan Hinton	Time	1.20	x	486.00	Continue HST reconciliation in order to complete and file outstanding returns.
21-Oct-2020 Brendan Hinton	Time	3.50		1,417.50	OP: Reconcile bank balance for September 1-30 to calculate cash burn. Begin drafting R&D to September 30. Deal with ongoing daily operation issues and management questions and concerns. Emails with Burger King management. Review financials to calculate HST exposure during operating period. Deal with banking, authorize purchase orders, process payment and wires.
21-Oct-2020 Klodiana Sadiku Hoxha	Time	.50		74.50	Counting paper slips for received cash
21-Oct-2020 Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice Disbursement, Prepared Requisition etc

22-Oct-2020 Rob Smith	Time	.20		110.00	OP - review commitment letter, call to B. SRA and email to T. Van Klink re same
22-Oct-2020 Brendan Hinton	Time	3.50		1,417.50	OP: Deal with ongoing daily operation issues and management questions and concerns. Emails with Burger King management. Review financials to calculate HST exposure during operating period. Deal with banking, authorize purchase orders, process payment and wires. Reconcile bank balance for period Oct 1 - 23 to calculate cash burn and draft R&D to October 31 to substantiate terms for cash advances under expected extension scenario.
22-Oct-2020 Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice Disbursements, prepared requisitions,
23-Oct-2020 Brendan Hinton	Time	1.00		405.00	OP: Emails with counsel re: closing items. Deal with banking. Emails with management re: operations.
23-Oct-2020 Klodiana Sadiku Hoxha	Time	1.50		223.50	Invoice Disbursement, prepared requisitions,etc
26-Oct-2020 Brendan Hinton	Time	.40	x	162.00	Emails with Y. Vagadia re: HST and direction to generate reports from accounting software. Review initial work and provide comment.
26-Oct-2020 Brendan Hinton	Time	2.80		1,134.00	OP: Email purchaser for update on financing. Emails with Parkland and Flying J to confirm status of assignment of agreements. Review requisitions and invoices. Provide direction to team on how to issue payment. Begin preparing R&D for period of operations in advance of probable extension request. Deal with banking in PM. Review PO's authorize or correct. Deal with payment processing. Authorize PO's release wires. Emails with BK management.
26-Oct-2020 Klodiana Sadiku Hoxha	Time	3.00		447.00	Invoice disbursement, wire payments, prepared requisitions, etc
27-Oct-2020 Rob Smith	Time	.40		220.00	OP - draft email response to purchaser re additional information request and extension
27-Oct-2020 Brendan Hinton	Time	5.50		2,227.50	OP: Emails and calls with R. Smith. Reconcile account. Adjust GL's and prepare statement of receipts and disbursements to calculate operating losses. Communicate with R. Smith. Review financials for each entity to calculate HST exposure. Draft assumptions and notes to R&D. F/u with notes and email to R. Smith. Deal with banking. Review purchase orders, authorize and process payment. Release wires. Emails with insurer to organize coverage and ensure no lapse in the event an extension is granted.
27-Oct-2020 Klodiana Sadiku Hoxha	Time	1.00		149.00	invoice disbursements,
27-Oct-2020 Yatri Vagadia	Time	.50	x	129.50	Final reviewing the GST amount to send the same to Brendan.
28-Oct-2020 Brendan Hinton	Time	2.50		1,012.50	Calls and emails with management re: extension. Discussions with R. Smith. Review budget again. Deal with daily operations. Deal with daily banking. Review invoices, authorize, process payment and release wires.
28-Oct-2020 Klodiana Sadiku Hoxha	Time	1.00		149.00	Invoice disbursements
29-Oct-2020 Rob Smith	Time	.60		330.00	OP - call with Van Klink and Amandeep; call from Baljinder and Jatinder; begin prep of jan - sept income statement and instruction to Y. Vagadia to complete
29-Oct-2020 Brendan Hinton	Time	1.00		405.00	OP: Deal with operational issues. Calls with managers. Deal with banking, review purchaser orders, authorize invoices and process payments. Email and text with R. Smith re: R&D for purchaser. Deal with software issue at Subway and make inquiries to upgrade POS.
29-Oct-2020 Klodiana Sadiku Hoxha	Time	3.50		521.50	Invoice Disbursements, Phoned, emailed suppliers for Burger King Sarnia that we have sold the business and that our accounts should be closed effective October 30
29-Oct-2020 Yatri Vagadia	Time	.70		181.30	Working with Rob on Wyoming ledger details
30-Oct-2020 Rob Smith	Time	1.00		550.00	OP - calls from Sra; finalize Jan - Sept R&D summaries and email same to Sra
30-Oct-2020 Brendan Hinton	Time	2.20		891.00	OP: Deal with banking, review purchase orders, authorize invoices and process payments. Travel to and from Wyoming in PM to p/u cash. Time inclusive of 1/2 travel to and from Sarnia.
30-Oct-2020 Klodiana Sadiku Hoxha	Time	2.50		372.50	Invoice disbursement, wire payments,
30-Oct-2020 Yatri Vagadia	Time	1.70		440.30	Wyoming ledger bifurcation for preparing income statement
02-Nov-2020 Brendan Hinton	Time	2.30		931.50	OP: Deal with operational matters and contacting suppliers and insurers to extension being granted. banking, review purchase orders, authorize invoices and process payments.
02-Nov-2020 Klodiana Sadiku Hoxha	Time	1.00		149.00	counting cash receipts
02-Nov-2020 Klodiana Sadiku Hoxha	Time	3.00		447.00	Invoice Disbursement, wire payments,
03-Nov-2020 Brendan Hinton	Time	1.50		607.50	Re: Burger King: Continue HST review in order to prepare returns. Review sales and disbursements and reconcile to calculate HST liability.
03-Nov-2020 Brendan Hinton	Time	2.60		1,053.00	OP: Emails with WSIB re: filing requirements. Deal with operational issues. Calls and emails with site manager. Deal with banking, review purchase orders, authorize invoices and process payments. Emails to organize plumber for Subway. Emails with management to update on status of extension. Respond to realtor's information requests. Travel to UPS store in PM to drop off reports for J. Oneil.
03-Nov-2020 Klodiana Sadiku Hoxha	Time	1.00		149.00	Invoice disbursement, preparing requisitions
03-Nov-2020 Yatri Vagadia	Time	.70		181.30	Quotation for snow and ice clearing service at Wyoming gas station
04-Nov-2020 Jessie Hue	Time	.30	x	66.60	Update website.
04-Nov-2020 Rob Smith	Time	.50		275.00	call with purchaser, RBC, purchaser accountant, email requested documents to accountant
04-Nov-2020 Brendan Hinton	Time	2.90		1,174.50	OP: Conference call in AM with purchaser. Deal with purchaser's information request. Travel to and from Wyoming in PM to p/u cash. Time inclusive of 1/2 travel to and from Sarnia. Deal with banking, review purchase orders, authorize invoices and process payments. Emails with Flying J re: consignment fee.
04-Nov-2020 Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice Disbursement
05-Nov-2020 Rob Smith	Time	.20		110.00	call with RBC and Baljinder, emails to same re wires sent re 4th amendment

05-Nov-2020	Brendan Hinton	Time	1.50		607.50	Deal with operational matters. Emails and calls with R. Smith and purchaser re: funds required under extension. Deal with banking, review purchase orders, authorize invoices and process payments.
05-Nov-2020	Klodiana Sadiku Hoxha	Time	2.50		372.50	Invoice disbursement, wire payments
06-Nov-2020	Brendan Hinton	Time	1.50		607.50	Call with site manager. Emails with Subway manager. Deal with plumbing issue. Organize repair. Emails with insurer. Review insurance quote and provide direction to bind coverage.
06-Nov-2020	Klodiana Sadiku Hoxha	Time	1.00		149.00	Counting cash receipts,
10-Nov-2020	Brendan Hinton	Time	2.30		931.50	Calls and emails with Subway management regarding supply order. Deal with banking, review purchase orders, authorize invoices and process payments.
10-Nov-2020	Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice Disbursements
11-Nov-2020	Brendan Hinton	Time	2.90		1,174.50	OP: Conference call in AM with purchaser. Deal with purchaser's information request. Travel to and from Wyoming in PM to p/u cash. Time inclusive of 1/2 travel to and from Sarnia. Deal with banking, review purchase orders, authorize invoices and process payments. Emails with Flying J re: consignment fee.
11-Nov-2020	Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice disbursements,
12-Nov-2020	Brendan Hinton	Time	1.00	x	405.00	Continue with HST review of OTR, Subway and Burger King including analysis of sales and disbursements to prepare returns.
12-Nov-2020	Brendan Hinton	Time	1.50		607.50	OP: Deal with ongoing operational matters. Deal with banking, review purchase orders, authorize invoices and process payments.
12-Nov-2020	Klodiana Sadiku Hoxha	Time	1.00		149.00	Counting cash receipts for Burger King Wyoming
12-Nov-2020	Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice Disbursement
13-Nov-2020	Brendan Hinton	Time	2.50		1,012.50	OP: Reconcile Parkland settlements to sort out discrepancies with sales orders. Calls and emails with site manager. Email with insurer to correct information on insurance survey to update tank specifications and details. Deal with operation matters. Deal with banking, review purchase orders, authorize invoices and process payments.
13-Nov-2020	Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice Disbursement,
16-Nov-2020	Rob Smith	Time	.20		110.00	OP - respond to BMO request for update; email to buyer group requesting status update
16-Nov-2020	Brendan Hinton	Time	2.30		931.50	OP: Deal with banking, review purchase orders, authorize invoices and process payments. Address ongoing operational issues with managers and supervisors. Communicate with critical vendors to reconcile accounts and address payment enquiries. Communicate with insurer. Review and respond to accountants ongoing information requests. Review file and sales reports to draft reponse.
16-Nov-2020	Klodiana Sadiku Hoxha	Time	4.50		670.50	invoice disbursements, wire payments, etc
17-Nov-2020	Brendan Hinton	Time	2.60		1,053.00	OP: Deal with operational matters. Reviw accountant's questions and prepare summary of sales and disbursements for period from external reporting. Note discrepancy with R&D. Bring to R. Smith attention. Call to correct error. Review payroll and process. Deal with banking, review purchase orders, authorize invoices and process payments. Emails and calls with several area contractors to provide snow clearing quotes.
17-Nov-2020	Klodiana Sadiku Hoxha	Time	2.00		298.00	invoice disbursements,
17-Nov-2020	Yatri Vagadia	Time	.20		51.80	On call with SOuth west for quotation of snhow removal
17-Nov-2020	Yatri Vagadia	Time	.80		207.20	Following up with the snow removal services for Sarnia service centre- Wyoming
18-Nov-2020	Brendan Hinton	Time	2.90		1,174.50	OP: Travel to and from Wyoming in PM to p/u cash. Time inclusive of 1/2 travel to and from Sarnia. Deal with banking, review purchase orders, authorize invoices and process payments.
18-Nov-2020	Klodiana Sadiku Hoxha	Time	3.00		447.00	Invoice disbursements, wire payments
19-Nov-2020	Brendan Hinton	Time	1.80		729.00	OP: Communicate with Subway and Adyen to deal with login issue and obtain merchant infor for American Express. Review PO's, authorize payment, review requisitions, approve and process payments. Deal with operational issues.
19-Nov-2020	Klodiana Sadiku Hoxha	Time	3.00		447.00	Invoice Disbursement, preparing requisitions, wire payments, etc
19-Nov-2020	Yatri Vagadia	Time	.60		155.40	Talking with Southwest fence for ice removal at wyoming
20-Nov-2020	Brendan Hinton	Time	2.10		850.50	OP: Calls and emails with Adyen re: adding Amex as authorized payment provider. Deal with operational issue and downed internet. Call with Rogers to sort out issue. Emails and calls with management. Deal with banking, review purchase orders, authorize invoices and process payments. Look at vendor account to reconcile order/payment discrepancy.
20-Nov-2020	Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice Disbursements, preparing requisitons
20-Nov-2020	Yatri Vagadia	Time	.30		77.70	Final quotation of the snow removal and ice melting discussion with Southwest Fence and deck
23-Nov-2020	Brendan Hinton	Time	.60	x	243.00	Emails with insurer regarding business loss claim.
23-Nov-2020	Brendan Hinton	Time	4.00		1,620.00	OP: Communicate with SFJ and Parkland re: transition. Emails with Subway to confirm advertising and royalty fees. Plan and address closing arrangements with purchaser. Draft summary of quotes for snow clearing and email to purchaser. Calls and emails with management to deal with plumbing issue. F/u and organize contract to attend site to inspect. Deal with banking, review purchase orders, authorize invoices and process payments.

24-Nov-2020	Brendan Hinton	Time	5.50	2,227.50	OP: Calls and emails with plumber to deal with hot water issue. Emails with purchaser. Calls and emails with Phoenix to organize maintenance. Email with purchaser. Calls with vendor to sort out billing discrepancy. Perform October banking reconciliation. Draft requisitions for missing disbursements. Reconcile Flying J consignment fee. Deal with banking, review purchase orders, authorize invoices and process payments. Look at vendor account to reconcile order/payment discrepancy. Reconcile BK Wyoming account and draft requisitions. Begin drafting R&D for closing adjustments. Deal with transition and closing items. Deal with payroll and processing.
24-Nov-2020	Klodiana Sadiku Hoxha	Time	3.50	521.50	invoice disbursements, wire payments, etc
24-Nov-2020	Travel	Client Dis		66.27	04/11/2020 / Brendan Hinton / October 21 to Nov 23 Expenses: Travel to Wyoming to p/u cash
24-Nov-2020	Travel	Client Dis		32.71	30/10/2020 / Brendan Hinton / October 21 to Nov 23 Expenses: 1/2 travel to Wyoming to p/u cash
24-Nov-2020	Travel	Client Dis		66.27	18/11/2020 / Brendan Hinton / October 21 to Nov 23 Expenses: Travel to Wyoming to p/u cash
24-Nov-2020	Travel	Client Dis		66.27	11/11/2020 / Brendan Hinton / October 21 to Nov 23 Expenses: Travel to Wyoming to p/u cash
25-Nov-2020	Rob Smith	Time	.30	165.00	OP - call from B. Sra re extension of BK and Subway operating agreement, review APS and operating agreement, emails with T. Van Klink re same
25-Nov-2020	Brendan Hinton	Time	5.50	2,227.50	OP: Deal with transition items in advance of Monday's sale closing. Finalize final R&D for Aug-Nov operations. Reconcile bank accounts to Nov 25. Emails with store managers to organize inventory counts. Calls with utility providers. Time inclusive of 1/2 travel to p/u cash. Deal with banking. Review purchase orders, authorize and process payments. Emails with propose snow plow contractor.
25-Nov-2020	Klodiana Sadiku Hoxha	Time	2.00	298.00	Invoice Disbursements, prepared requisitions,
26-Nov-2020	Brendan Hinton	Time	4.50	1,822.50	OP: Deal with issues resulting from proposed extension. Calls with area snow plows to set service up. Call from plumber. Emails exchange with site managers to update and coordinate around the change. Emails with Imperial to source missing remittance information. Review invoices to reconcile discrepancy. Deal with banking. Review purchase orders, authorize and process payments.
26-Nov-2020	Klodiana Sadiku Hoxha	Time	3.00	447.00	Invoice Disbursements, wire payments,
27-Nov-2020	Brendan Hinton	Time	.80	324.00	OP: Deal with banking. Review purchase orders, authorize and process payments.
27-Nov-2020	Klodiana Sadiku Hoxha	Time	1.50	223.50	Counting cash receipts, preparing requisitions
27-Nov-2020	Klodiana Sadiku Hoxha	Time	4.00	596.00	Invoice disbursements, wire payments, etc
30-Nov-2020	Rob Smith	Time	.30	165.00	OP - call from J. Hodgkinson re status of sale and operating agreement, email to T. Van Klink re same
30-Nov-2020	Brendan Hinton	Time	4.50	1,822.50	OP: Deal with multiple issues resulting from extension. Call various plow operators in AM to secure service in advance of storm. Calls with utility providers to reschedule final reads. Emails with insurer. Calls and emails with site manager to plan transition for December 7. Deal with banking. Review purchase orders, authorize and process payments. Emails with purchaser with update and costing information. Calls and emails with Parkland to reschedule changeover. Emails with vendors to address payment inquiries and account discrepancies.
30-Nov-2020	Klodiana Sadiku Hoxha	Time	2.00	298.00	Invoice disbursement, wire payments
01-Dec-2020	Brendan Hinton	Time	4.80	1,944.00	OP: Deal with water tank issue. Deal with Adyen and POS system issue. Address transition items in preparation for closing. F/u with Subway HQ for update and fee request. Communicate with SFJ. Review V. Ojo reports. Deal with banking. Review purchase orders, authorize and process payments. Begin finalizing baking up to Dec 2 for final cost calculation. Emails with vendors to sort out account discrepancies. Emails with bookkeeper to sort out payroll and processing.
01-Dec-2020	Klodiana Sadiku Hoxha	Time	1.00	149.00	Invoice Disbursements, wire payments
02-Dec-2020	Rob Smith	Time	.20	110.00	email from B. Sra, call with T. Van Klink re closing
02-Dec-2020	Brendan Hinton	Time	4.10	1,660.50	OP: Deal with closing arrangements. Begin preparing final R&D of operating results. Do banking to reconcile accounts to December 2. Prepare requisitions for missing disbursements. Emails with team to post transactions. Calls and emails with site manager. F/u and address staff queries. Discussions to plan transition. Deal with banking. Review purchase orders, authorize and process payments. Communicate with vendors. Emails with plow operator. Call and emails with plumber.
03-Dec-2020	Rob Smith	Time	.30	165.00	review revised operating agreement and respond to T. Van Klink
03-Dec-2020	Brendan Hinton	Time	6.50	2,632.50	OP: Deal with closing arrangements. Finalize operational costs. Review reporting to estimate HST liabilities. Reconcile accounts against GL. Communicate with purchaser. Discussions and planning with staff. Emails with purchaser and answer questions about insurance. Calls from staff. Deal with banking. Review purchase orders, authorize and process payments. Communicate with vendors. Emails with plow operator.
04-Dec-2020	Rob Smith	Time	.60	330.00	review budget for November op costs and email to T. Van Klink re closing; review statement of adjustments
04-Dec-2020	Brendan Hinton	Time	1.00	405.00	OP: Deal with closing and transition plans. Calls with R. Smith. Emails with team. Deal with banking. Review purchase orders, authorize and process payments.
06-Dec-2020	Rob Smith	Time	.20	110.00	calls from Baljinder re inventory count and closing issues
06-Dec-2020	Brendan Hinton	Time	.50	202.50	OP: Calls and texts with managers to re-organize inventory counts.
07-Dec-2020	Rob Smith	Time	1.20	660.00	review and execute closing docs, call with T. Van Klink to swear affidavit and discuss closing; calls with B. Sra, Hinton and T. Van Klink re various closing matters

07-Dec-2020	Brendan Hinton	Time	9.00		3,645.00	OP: Deal with closing matters throughout day. Various emails and calls with teams. Calls and emails with managers and employees. Calls and emails with purchaser. Deal with information requests. Travel to and from site to meet with managers, gather remaining electronic and hard copy records. Walk site to take pictures at time of closing. Calls with managers to plan operations and one day extension. Response to purchaser information requests. Calls with R. Smith. Deal with inventory counts. Time inclusive of 1/2 travel. Deal with banking. Review purchase orders, authorize and process payments. Calls and emails with Parkland and Flying J.
07-Dec-2020	Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice Disbursement, preparing requisitions, Wire Payments
07-Dec-2020	Klodiana Sadiku Hoxha	Time	3.00		447.00	preparing/finding invoices from all vendors/suppliers for Sarnia Service Center, finding contact numbers/emails, account NO, to inform/contact them that we sold the business and to close the accounts
08-Dec-2020	Rob Smith	Time	1.80		990.00	sale closing matters; SFJ assignment agreement; calls with Baljinder; email to Subway; email to BMO re closing; emails with T. Van Klink; execute receiver certificate; call with Burger King
08-Dec-2020	Brendan Hinton	Time	6.50		2,632.50	OP: Deal with closing matters throughout day. Calls and emails with managers and employees. Calls and emails with purchaser. Deal with information requests and compile information to satisfy request. Redo termination letters and transfer/termination of notice to vendors. Discussions with R. Smith to plan restaurant operations. Deal with banking. Review purchase orders, authorize and process payments. Emails with Parkland and Flying J.
08-Dec-2020	Klodiana Sadiku Hoxha	Time	2.00		298.00	updating excel sheet with suppliers/vendors of Sarnia Service Centre, phoned them to inform that we sold the business and to close the accounts
08-Dec-2020	Klodiana Sadiku Hoxha	Time	2.50		372.50	Invoice disbursements, wire payments,
09-Dec-2020	Rob Smith	Time	.20		110.00	email from T. Van Klink
09-Dec-2020	Brendan Hinton	Time	6.50		2,632.50	OP: Deal with transition matters throughout day. Compile information to satisfy Purchaser's latest information request. Calls and emails with concerned managers. Draft notice to vendors, utility and service providers. Calls with bookkeeping staff to discuss cut/off and payroll processing. Discussions with restaurant managers to plan interim operations. Various emails and calls with team. Email with purchaser. Deal with banking. Review purchase orders, authorize and process payments. Emails with disgruntled staff to obtain information about operations for purchaser. Deal with BMO online banking issue.
09-Dec-2020	Klodiana Sadiku Hoxha	Time	1.00		149.00	Counting cash receipts, preparing requisition
09-Dec-2020	Klodiana Sadiku Hoxha	Time	2.00		298.00	prepared requisitions, invoice disbursement, wire payments
10-Dec-2020	Brendan Hinton	Time	1.60		648.00	POP: Deal with transition matters. Deal with payroll questions from bookkeeper for ROE's and T4's. Calls from managers. Emails with former site manager. Deal with banking. Reconcile Abram and Pepsi accounts.
10-Dec-2020	Brendan Hinton	Time	2.80	x	1,134.00	Work on reconciling BK Wyoming sales and receipts for HST reporting. Deal with pre-Aug maintenance and service account reconciliation.
11-Dec-2020	Klodiana Sadiku Hoxha	Time	2.50		372.50	Invoice disbursement, wire payments,
14-Dec-2020	Brendan Hinton	Time	.50		202.50	2763452 Ontario Inc.: Deal with transition items and emails with owner. Calls with former management.
14-Dec-2020	Brendan Hinton	Time	1.50		607.50	Re: Burger King Wyoming: Reconcile company debit and credit receipts to Receiver's sale receipts. Test receipts against supporting documents. Review and correct multiple posting errors. Allocate postings in a worksheet to ensure receipts captured in the correct period. Finalize HST returns and compile materials to support reported values.
14-Dec-2020	Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice Disbursements, wire payments
15-Dec-2020	Brendan Hinton	Time	6.70	x	2,713.50	Finalize BK Wyoming HST returns and compilation of materials in support of reported values. Compile OTR sales reports and input data from external reporting to generate Subway sales reports. Draft various notes and assumptions to support values. Compile information to support monthly HST calculations. Generate comprehensive summaries for future reference/audit. Deal with banking. Approve invoices and process payments. Emails with site manager.
16-Dec-2020	Brendan Hinton	Time	1.50	x	607.50	Continue working on Receiver's HST calculations for OTR, Subway and Burger King.
16-Dec-2020	Brendan Hinton	Time	2.20		891.00	2763452 Ontario Inc.: Travel to and from Wyoming in PM to pick up cash. Discussions with employees. Respond to owner's emails. Time inclusive of travel.
16-Dec-2020	Klodiana Sadiku Hoxha	Time	1.00		149.00	Invoice disbursement, preparing requisitions,
17-Dec-2020	Brendan Hinton	Time	1.50		607.50	2763452 Ontario Inc.: Review Subway and BK sales reports and banking. Direction to K. Hoxha for cash deposit. Amend deposit form. Prepare and finalize weekly R&D.
17-Dec-2020	Brendan Hinton	Time	2.50	x	1,012.50	Draft WEPPA packages for employees. Emails with bookkeeper and ADP to sort out payment issue and ROE/T4 delays. Emails with terminated staff. Deal with banking. Approve invoices, review requisitions and process payment.
17-Dec-2020	Klodiana Sadiku Hoxha	Time	1.00		149.00	invoice disbursement,
17-Dec-2020	Klodiana Sadiku Hoxha	Time	1.00		149.00	counting cash, paper slips
18-Dec-2020	Brendan Hinton	Time	.80	x	324.00	Emails with K. Hoxha to answer WEPP questions. Respond to employee queries. Emails and calls with ADP to deal with T4's and ROE's. Calls with bookkeeper.
18-Dec-2020	Brendan Hinton	Time	1.00		405.00	2763452 Ontario Inc.: Deal with vendor inquiries and account reconciliations. Deal with banking. Review invoices and payment processing. Email with vendor to respond to employee question.
18-Dec-2020	Klodiana Sadiku Hoxha	Time	1.50		223.50	Invoice Disbursement,

18-Dec-2020	Klodiana Sadiku Hoxha	Time	3.00	x	447.00	Entered employee informations on Service Canada Wage Earner Protection Program for each of them, prepared WEPPA Notification Package, and emailed to each employee
21-Dec-2020	Brendan Hinton	Time	2.90	x	1,174.50	Review Company records to ascertain eligibility for CEWS. Generate reports and analyze revenue for OTR and Burger King. Comprehensive instructions to Y. Vagadia to gather program information and prepare calculations to determine viability. Deal with banking. review invoices and process payments. Calls with bookkeeper to deal with ADP. Amendments to HST calculations and reports.
21-Dec-2020	Klodiana Sadiku Hoxha	Time	1.50		223.50	Invoice disbursement, wire payments,
21-Dec-2020	Klodiana Sadiku Hoxha	Time	2.50	x	372.50	Prepared WEPPA notification for Sarnia Service Centre, also updated Service Canada WEPP with employee info, and mailed out to employees
22-Dec-2020	Brendan Hinton	Time	1.00		405.00	2763452 Ontario Inc.: Deal with banking and payment processing in PM. Emails with Subway re: bank account information.
22-Dec-2020	Klodiana Sadiku Hoxha	Time	2.00	x	298.00	Received Proof of claims from Sarnia Service Centre, Burger King, updated WEPP on Service Canada page with employee information, also contacted employees for incomplete Proof of claims
23-Dec-2020	Brendan Hinton	Time	.50		202.50	Deal with banking. Calls and emails with ADP re: employee T4's and ROE's.
23-Dec-2020	Brendan Hinton	Time	3.50		1,417.50	2763452 Ontario Inc.: Deal with banking and payment processing in AM. Travel to and from Wyoming in PM to pick up cash. Discussions with employees. Time inclusive of travel. Emails with Subway re: bank account information.
23-Dec-2020	Klodiana Sadiku Hoxha	Time	2.50		372.50	Invoice disbursements, preparing requisitions
24-Dec-2020	Klodiana Sadiku Hoxha	Time	2.50		372.50	Received outstanding invoices from vendors and I had to confirm if we already processed them, also if we didn't process them I had to process them, prepared requisitions for them.
29-Dec-2020	Rob Smith	Time	.40		220.00	emails with BK Canada re store closure; email to Jatinder re plans to close BK and update on Subway
29-Dec-2020	Brendan Hinton	Time	.50	x	202.50	Deal with HST.
30-Dec-2020	Brendan Hinton	Time	1.00	x	405.00	Review BK Wyoming HST calculations and supporting documentation. Finalize and file HST returns for Oct 2019 to November 2020.
30-Dec-2020	Travel	Client Dis			66.27	16/12/2020 / Brendan Hinton / November 24 to December 22 Expenses: Travel to and from OTR Wyoming to p/u cash.
30-Dec-2020	Travel	Client Dis			66.27	07/12/2020 / Brendan Hinton / November 24 to December 22 Expenses: Travel to and from OTR Wyoming to pick up cash
30-Dec-2020	Travel	Client Dis			66.27	21/12/2020 / Brendan Hinton / November 24 to December 22 Expenses: Travel to and from OTR Wyoming to p/u cash.
30-Dec-2020	Travel	Client Dis			66.27	25/11/2020 / Brendan Hinton / November 24 to December 22 Expenses: Travel to and from OTR Wyoming to p/u cash.
02-Jan-2021	Brendan Hinton	Time	1.20		486.00	2763452 Ontario Inc.: Travel to and from office to drop off and count cash.
04-Jan-2021	Brendan Hinton	Time	1.50	x	607.50	Emails with Glyn re: employee T4's and ROEs. Deal with banking. Approve invoices and payment processing.
04-Jan-2021	Brendan Hinton	Time	2.00		810.00	2763452 Ontario Inc.: Communicate with management and owner in AM re: payroll. Deal with vendor inquiries and transition items. Discussion with employee and draft email to owner. Deal with banking from operating period. Approve invoices and payment processing.
04-Jan-2021	Klodiana Sadiku Hoxha	Time	2.00	x	298.00	Received Proof of claims from BK and Sarnia Service Centre employees, updated Service Canada WEPP with info, also send emails to employees when they send incomplete Proof of claims
04-Jan-2021	Klodiana Sadiku Hoxha	Time	2.50		372.50	Invoice disbursements, wire payments
05-Jan-2021	Brendan Hinton	Time	1.00		405.00	2763452 Ontario Inc.: Communicate with management and owner in AM re: payroll. Deal with vendor inquiries and transition items.
05-Jan-2021	Brendan Hinton	Time	2.50	x	1,012.50	Draft communication to insurers to cancel coverage. Reconcile accounts. Deal with banking and payment processing. Calls and emails with ADP to sort out ROE's and T4s.
05-Jan-2021	Klodiana Sadiku Hoxha	Time	1.00	x	149.00	Received proof of claims from Burger King Sarnia Employees, updated Service Canada WEPP with employee info
05-Jan-2021	Klodiana Sadiku Hoxha	Time	1.00	x	149.00	Received proof of claims from Subway, Sarnia Service Centre employees, updated Service Canada WEPP with Employee info
05-Jan-2021	Klodiana Sadiku Hoxha	Time	2.00		298.00	prepared excel requisitions, invoice disbursements, wire payments
06-Jan-2021	Brendan Hinton	Time	.60		243.00	Work on November banking reconciliation for OTR and Burger King. Prepare missing receipt stubs and disbursement requisitions. Deal with banking. Approve invoices and payment processing.
06-Jan-2021	Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice disbursements, preparing requisitions
06-Jan-2021	Klodiana Sadiku Hoxha	Time	2.00	x	298.00	Received Proof of claims from Burger King Employees and Sarnia Service Centre, update Service Canada WEPP with employees info,
07-Jan-2021	Brendan Hinton	Time	1.00		405.00	OP: Deal with banking and reconciling accounts for operating period Aug 1 to Dec 9, 2020.
07-Jan-2021	Brendan Hinton	Time	1.50		607.50	2763452 Ontario Inc.: Deal with banking for period Dec 9 to Dec 31, 2020. Emails with Adyen and owner re: ongoing PADs. Email with R. Smith. Emails with Burger King and Subway.
07-Jan-2021	Brendan Hinton	Time	1.50		607.50	Work on November banking reconciliation for OTR and Burger King. Prepare missing receipt stubs and disbursement requisitions. Deal with banking. Approve invoices and payment processing.
07-Jan-2021	Klodiana Sadiku Hoxha	Time	1.50		223.50	Counting cash slips for Burger King Wyoming, and Subway and preparing requisition
07-Jan-2021	Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice Disbursements,

08-Jan-2021	Brendan Hinton	Time	.80		324.00	OP: Deal with banking, payment processing and reconciling accounts for operating period Aug 1 to Dec 9, 2020.
08-Jan-2021	Brendan Hinton	Time	.80		324.00	2763452 Ontario Inc.: Deal with banking for period Dec 9 to Dec 31, 2020.
08-Jan-2021	Brendan Hinton	Time	1.00	x	405.00	Call with CRA to plan payroll and HST audit for BK Wyoming. Draft information request and directions for G. Gilmore.
08-Jan-2021	Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice disbursements, preparing requisitions
08-Jan-2021	Klodiana Sadiku Hoxha	Time	2.00	x	298.00	Received Proof of claims from employees Burger King Sarnia, Wyoming , updated info at Service Canada WEPP
11-Jan-2021	Brendan Hinton	Time	1.50		607.50	2763452 Ontario Inc.: Deal with banking for post Dec 9 operating period. Draft preliminary R&D for Dec 9 to Jan 11, 2021. Email to owner in AM.
11-Jan-2021	Brendan Hinton	Time	3.50		1,417.50	OP: Deal with banking from operating period. Reconcile accounts for period. Draft requisitions for missing receipts and disbursements. Begin drafting final R&D for operating period Aug 1 to Dec 9. Use schedules to sort and allocate pre and post Aug disbursements and internal transactions.
12-Jan-2021	Brendan Hinton	Time	2.50		1,012.50	2763452 Ontario Inc.: Deal with banking for post Dec 9 operating period. Edits to draft R&D for Dec 9 to Jan 11, 2021. Finalize values and add notes and assumptions for provisional costs and HST calculation.
12-Jan-2021	Brendan Hinton	Time	3.50		1,417.50	OP: Deal with banking from operating period. Edits to schedules and draft of final R&D for period of Aug 1 to Dec 9. Draft notes and assumptions for provisional costs and HST calculation. Amend schedules allocating pre and post Aug disbursements and internal transactions.
13-Jan-2021	Brendan Hinton	Time	1.00		405.00	OP: Travel to and from office to retrieve Flying J reports to calculate fee. Draft email reponse to Flying J. Call to S. Mangarelli re: Subway advertising and royalty fee.
18-Jan-2021	Brendan Hinton	Time	1.00		405.00	OP: Deal with banking from period of operations. Calls and emails with ADP to deal with payment processing. F/u and address vendor question and account reconciliation.
19-Jan-2021	Brendan Hinton	Time	1.00		405.00	OP: Deal with pre-Dec 9 banking and vendor issues.
20-Jan-2021	Brendan Hinton	Time	1.00		405.00	OP: Deal with banking and tranistion items. Emails with Hydro.
20-Jan-2021	Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice Disbursements,
25-Jan-2021	Brendan Hinton	Time	1.50		607.50	OP: Review BK sales and disbursements and perform HST calculation for Q4 2020. Prepare and file HST return. Review December banking and finalize reconciliation. Prepare note to A. Nelligan to correct postings. Emails with BK Canada.
26-Jan-2021	Brendan Hinton	Time	3.50		1,417.50	OP: Deal with post Aug 9 banking and vendor reconciliations. Deal with CEWS. Conversations with R. Smith. Analyze 2019 and 2020 revenue to assess post Aug-period to prepare cost/benefit for purchaser. Draft email and respond to queries. Emails with BK Canada re: outstanding invoices.
28-Jan-2021	Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice disbursements
29-Jan-2021	Klodiana Sadiku Hoxha	Time	2.00		298.00	Invoice disbursements
31-Jan-2021	Brendan Hinton	Time	10.00		4,050.00	allocation of time spent for banking matters, CEWS investigations, CRA audits, R&D prep, etc
31-Jan-2021	Tax Team				2,500.00	allocation of time to process CEWS application
Total Time					<u>199,795.61</u>	
Not related to post august operations					25,655.30	
Bill to 2763451 Ontario Inc.					174,140.31	
Previous Payments from 2763451						
Oct 31 extension					77,399.00	
November extension					<u>51,284.00</u>	
Balance owing from 2763451					<u>45,457.31</u>	

Invoice



Invoice Number : 10039155

Client Number : 0786966

Invoice Date : Oct 19 2021

Invoice Terms : Due Upon Receipt

1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc.,
1552838 Ontario Inc., and 2034039 Ontario Inc.
MNP Ltd.
1002-148 Fullarton St
London, ON N6A 5P3

For Professional Services Rendered :

Interim invoice for the period December 1, 2020 through June 30, 2021 for professional services rendered in our capacity as court-appointed receiver of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 2034039 Ontario Inc., 1786675 Ontario Limited, 2542372 Ontario Inc., 2660566 Ontario Limited and 2541899 Ontario Limited (summary and detailed WIP reports attached)	241,262.99
Disbursements	2,812.13
Less: Discretionary Discount	-29,075.12
Sub Total :	<hr/> 215,000.00
Harmonized Sales Tax :	<hr/> 27,950.00
Total (CAD) :	<hr/> 242,950.00 <hr/>

HST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees
148 FULLARTON STREET, SUITE 1002; LONDON ON; N6A 5P3
P: (519) 681-3328 F: (519) 964-2210 www.MNPDebt.ca

On the Run - Group of Companies
Summary of WIP December 1, 2020 to June 30, 2021

	General	Wyoming (OTR and Burger King)	Provincial Road (OTR)	Walker Road Ultramar	Sarnia Burger King	Total
MNP Staff						
<i>Partner/Senior Vice-President</i>						
Rob Smith	3,355.00	3,414.00	57.00	2530	57	9,413.00
Melissa Aveiro		1,837.50			945	2,782.50
<i>Vice-President/Senior Manager</i>						
Brendan Hinton	11,542.50	82,101.00	19,978.50	60873	16698	191,193.00
<i>Associate</i>						
Dalton Danis		780.00			481	1,261.00
<i>Administrative</i>						
Anne Nelligan	16,258.10					16,258.10
Klodiana Hoxha		24,063.50		39979	301	64,343.50
Patricia Williams		44.70				44.70
Yatri Vagadia	906.50			518		1,424.50
Less: Billed on invoice 9700943 re time spent post close	-	45,457.31				- 45,457.31
Total professional Fees	32,062.10	66,783.39	20,035.50	103,900.00	18,482.00	241,262.99
Disbursements: Mileage		331.35		2,480.78		2,812.13
	32,062.10	67,114.74	20,035.50	106,380.78	18,482.00	244,075.12
Less: Discretionary Write Down	- 3,819.35	- 7,994.95	- 2,386.70	- 12,672.47	- 2,201.64	- 29,075.12
Net MNP Fees and Disbursements	28,242.75	59,119.79	17,648.80	93,708.31	16,280.36	215,000.00
Payment Allocation		66,180.47	24,709.48	100,769.00	23,341.04	215,000.00
HST		8,603.46	3,212.23	13,099.97	3,034.34	27,950.00
Total		74,783.93	27,921.72	113,868.97	26,375.38	242,950.00

On the Run - General Receivership
WIP Report December 1, 2020 to June 30, 2021

Date	Description	Units	Rate	Amount	Notes
01-Dec-2020	Anne Nelligan	0.5	172.00	86.00	cheques
01-Dec-2020	Anne Nelligan	1.0	172.00	172.00	posting and cheques
02-Dec-2020	Anne Nelligan	1.0	172.00	172.00	posting and cheques
02-Dec-2020	Anne Nelligan	0.5	172.00	86.00	morning postings
04-Dec-2020	Anne Nelligan	0.5	124.00	62.00	postings
04-Dec-2020	Anne Nelligan	1.5	172.00	258.00	banking
08-Dec-2020	Anne Nelligan	1.5	172.00	258.00	chq's and morning postings
09-Dec-2020	Anne Nelligan	1.5	172.00	258.00	banking
10-Dec-2020	Anne Nelligan	1.5	124.00	186.00	banking
10-Dec-2020	Anne Nelligan	1.0	172.00	172.00	postings chq's and morning postings
11-Dec-2020	Anne Nelligan	1.0	172.00	172.00	morning posting chq's and wires
14-Dec-2020	Anne Nelligan	1.3	124.00	161.20	posting and cheques
15-Dec-2020	Anne Nelligan	1.0	172.00	172.00	postings and clean up
16-Dec-2020	Anne Nelligan	0.8	172.00	137.60	posting and cheques
16-Dec-2020	Anne Nelligan	1.0	172.00	172.00	posting and cheques
17-Dec-2020	Anne Nelligan	0.6	172.00	103.20	postings
18-Dec-2020	Anne Nelligan	1.0	172.00	172.00	postings
21-Dec-2020	Anne Nelligan	1.0	172.00	172.00	chq's
21-Dec-2020	Anne Nelligan	2.0	172.00	344.00	banking
22-Dec-2020	Anne Nelligan	1.0	172.00	172.00	posting and cheques
23-Dec-2020	Anne Nelligan	2.0	172.00	344.00	banking, chq's postings
04-Jan-2021	Anne Nelligan	1.5	172.00	258.00	chq's and postings
05-Jan-2021	Anne Nelligan	2.0	172.00	344.00	postings and chq's
06-Jan-2021	Anne Nelligan	0.5	124.00	62.00	postings and chq's
06-Jan-2021	Anne Nelligan	0.4	172.00	68.80	postings
07-Jan-2021	Anne Nelligan	0.5	172.00	86.00	postings and chq's
08-Jan-2021	Anne Nelligan	0.5	172.00	86.00	postings and cheques
08-Jan-2021	Anne Nelligan	2.0	172.00	344.00	banking
11-Jan-2021	Anne Nelligan	1.0	172.00	172.00	postings
11-Jan-2021	Anne Nelligan	0.5	172.00	86.00	postings
12-Jan-2021	Anne Nelligan	0.4	172.00	68.80	posting and fixing deposits
13-Jan-2021	Anne Nelligan	0.3	172.00	51.60	postings
14-Jan-2021	Anne Nelligan	1.0	172.00	172.00	postings and chq's
18-Jan-2021	Anne Nelligan	0.5	172.00	86.00	posting
19-Jan-2021	Anne Nelligan	0.6	172.00	103.20	postings
20-Jan-2021	Anne Nelligan	0.6	172.00	103.20	chq's and posting
20-Jan-2021	Anne Nelligan	0.6	172.00	103.20	postings - debit payment
21-Jan-2021	Anne Nelligan	1.0	172.00	172.00	chq's
22-Jan-2021	Anne Nelligan	1.5	172.00	258.00	banking and chq's
25-Jan-2021	Anne Nelligan	0.4	172.00	68.80	postings
25-Jan-2021	Anne Nelligan	0.5	172.00	86.00	postings
25-Jan-2021	Anne Nelligan	0.5	172.00	86.00	cheque and postings
26-Jan-2021	Anne Nelligan	0.5	172.00	86.00	postings

On the Run - General Receivership
WIP Report December 1, 2020 to June 30, 2021

Date	Description	Units	Rate	Amount	Notes
27-Jan-2021	Anne Nelligan	0.2	172.00	34.40	chq's
28-Jan-2021	Anne Nelligan	0.4	172.00	68.80	chq's and postings
29-Jan-2021	Anne Nelligan	0.4	172.00	68.80	postings and chq's
01-Feb-2021	Anne Nelligan	0.2	172.00	34.40	postings
01-Feb-2021	Anne Nelligan	0.6	172.00	103.20	postings and chq's
02-Feb-2021	Anne Nelligan	0.4	172.00	68.80	postings and question to Brendan
03-Feb-2021	Anne Nelligan	0.3	172.00	51.60	postings and cheque
03-Feb-2021	Anne Nelligan	0.3	172.00	51.60	postings
03-Feb-2021	Anne Nelligan	0.2	172.00	34.40	chq's
04-Feb-2021	Anne Nelligan	1.0	172.00	172.00	postings
05-Feb-2021	Anne Nelligan	0.5	172.00	86.00	postings
08-Feb-2021	Anne Nelligan	0.4	172.00	68.80	chq's and postings
11-Feb-2021	Anne Nelligan	0.2	172.00	34.40	chq's
11-Feb-2021	Anne Nelligan	1.0	172.00	172.00	banking
16-Feb-2021	Anne Nelligan	0.6	172.00	103.20	deposits and postings
18-Feb-2021	Anne Nelligan	0.5	172.00	86.00	posting
18-Feb-2021	Anne Nelligan	1.0	172.00	172.00	chq's
19-Feb-2021	Anne Nelligan	0.5	172.00	86.00	check accounts email to Brendan and chq's
22-Feb-2021	Anne Nelligan	1.0	172.00	172.00	chq's and postings
22-Feb-2021	Anne Nelligan	1.0	172.00	172.00	banking
24-Feb-2021	Anne Nelligan	0.5	172.00	86.00	postings
25-Feb-2021	Anne Nelligan	1.0	172.00	172.00	postings and issues with them
01-Mar-2021	Anne Nelligan	1.0	172.00	172.00	postings and checking Ultramar
02-Mar-2021	Anne Nelligan	0.5	172.00	86.00	postings
02-Mar-2021	Anne Nelligan	0.8	172.00	137.60	postings
03-Mar-2021	Anne Nelligan	0.5	172.00	86.00	postings
04-Mar-2021	Anne Nelligan	0.6	172.00	103.20	chq's and postings
05-Mar-2021	Anne Nelligan	0.5	172.00	86.00	chq's
05-Mar-2021	Anne Nelligan	0.2	172.00	34.40	chq's
08-Mar-2021	Anne Nelligan	0.4	124.00	49.60	posting and cheque
08-Mar-2021	Anne Nelligan	1.0	172.00	172.00	banking
09-Mar-2021	Anne Nelligan	0.6	172.00	103.20	chq's cancelled
09-Mar-2021	Anne Nelligan	1.0	172.00	172.00	calls about stops and email to get them placed
09-Mar-2021	Anne Nelligan	0.6	172.00	103.20	postings
10-Mar-2021	Anne Nelligan	0.7	172.00	120.40	postings and questions
11-Mar-2021	Anne Nelligan	0.5	172.00	86.00	chq's and posting
12-Mar-2021	Anne Nelligan	0.2	172.00	34.40	banking
12-Mar-2021	Anne Nelligan	0.2	172.00	34.40	posting
22-Mar-2021	Anne Nelligan	0.4	172.00	68.80	postings
23-Mar-2021	Anne Nelligan	0.5	124.00	62.00	posting and chq's
24-Mar-2021	Anne Nelligan	0.3	172.00	51.60	postings
24-Mar-2021	Anne Nelligan	1.0	172.00	172.00	banking
25-Mar-2021	Anne Nelligan	0.2	172.00	34.40	Canada clean fuels wire

On the Run - General Receivership
WIP Report December 1, 2020 to June 30, 2021

Date	Description	Units	Rate	Amount	Notes
25-Mar-2021	Anne Nelligan	0.3	172.00	51.60	postings
26-Mar-2021	Anne Nelligan	0.2	172.00	34.40	posting
29-Mar-2021	Anne Nelligan	0.2	172.00	34.40	postings
30-Mar-2021	Anne Nelligan	0.3	172.00	51.60	postings
31-Mar-2021	Anne Nelligan	0.4	172.00	68.80	postings
01-Apr-2021	Anne Nelligan	0.8	172.00	137.60	postings
05-Apr-2021	Anne Nelligan	0.2	172.00	34.40	posting
05-Apr-2021	Anne Nelligan	0.6	172.00	103.20	chq's
06-Apr-2021	Anne Nelligan	0.2	172.00	34.40	cheque
07-Apr-2021	Anne Nelligan	0.2	172.00	34.40	checking account
07-Apr-2021	Anne Nelligan	0.7	172.00	120.40	chq's
08-Apr-2021	Anne Nelligan	0.3	172.00	51.60	chq's
09-Apr-2021	Anne Nelligan	1.5	172.00	258.00	postings and banking
09-Apr-2021	Anne Nelligan	0.3	172.00	51.60	posting
14-Apr-2021	Anne Nelligan	0.3	172.00	51.60	chq's and posting
14-Apr-2021	Anne Nelligan	0.3	172.00	51.60	postings
15-Apr-2021	Anne Nelligan	0.2	172.00	34.40	posting
15-Apr-2021	Anne Nelligan	1.2	172.00	206.40	deposit
15-Apr-2021	Anne Nelligan	0.3	172.00	51.60	chq's
16-Apr-2021	Anne Nelligan	0.9	172.00	154.80	postings
19-Apr-2021	Anne Nelligan	0.3	172.00	51.60	posting and deposit
26-Apr-2021	Anne Nelligan	0.2	172.00	34.40	postings
26-Apr-2021	Anne Nelligan	0.3	172.00	51.60	postings
26-Apr-2021	Anne Nelligan	0.2	172.00	34.40	postings
27-Apr-2021	Anne Nelligan	0.2	172.00	34.40	cheque
28-Apr-2021	Anne Nelligan	0.2	172.00	34.40	chq's
28-Apr-2021	Anne Nelligan	0.3	172.00	51.60	chq's
29-Apr-2021	Anne Nelligan	0.4	172.00	68.80	postings
03-May-2021	Anne Nelligan	1.5	172.00	258.00	banking
03-May-2021	Anne Nelligan	0.6	172.00	103.20	postings and chq's
04-May-2021	Anne Nelligan	0.7	172.00	120.40	postings
04-May-2021	Anne Nelligan	0.4	172.00	68.80	postings
06-May-2021	Anne Nelligan	0.2	172.00	34.40	chq's
06-May-2021	Anne Nelligan	0.2	172.00	34.40	chq's
10-May-2021	Anne Nelligan	0.6	172.00	103.20	postings
12-May-2021	Anne Nelligan	0.5	172.00	86.00	postings
17-May-2021	Anne Nelligan	0.3	172.00	51.60	postings
18-May-2021	Anne Nelligan	0.9	172.00	154.80	chq's and posting
19-May-2021	Anne Nelligan	0.3	172.00	51.60	posting
20-May-2021	Anne Nelligan	1.0	172.00	172.00	banking
20-May-2021	Anne Nelligan	0.2	172.00	34.40	banking
25-May-2021	Anne Nelligan	0.4	172.00	68.80	postings and cheque
26-May-2021	Anne Nelligan	0.3	172.00	51.60	posting and chq's

On the Run - General Receivership
WIP Report December 1, 2020 to June 30, 2021

Date	Description	Units	Rate	Amount	Notes
27-May-2021	Anne Nelligan	0.4	172.00	68.80	posting and chq's
31-May-2021	Anne Nelligan	0.3	172.00	51.60	postings
01-Jun-2021	Anne Nelligan	0.7	179.00	125.30	postings and cheque
02-Jun-2021	Anne Nelligan	0.6	179.00	107.40	postings and chq's
02-Jun-2021	Anne Nelligan	0.3	179.00	53.70	postings Parkland
03-Jun-2021	Anne Nelligan	1.0	179.00	179.00	postings and chq's checking deposit
04-Jun-2021	Anne Nelligan	1.0	179.00	179.00	banking
08-Jun-2021	Anne Nelligan	1.0	179.00	179.00	postings wires and filing clean up
08-Jun-2021	Anne Nelligan	0.3	179.00	53.70	postings
09-Jun-2021	Anne Nelligan	0.3	179.00	53.70	posting
14-Jun-2021	Anne Nelligan	0.4	179.00	71.60	postings
14-Jun-2021	Anne Nelligan	0.3	179.00	53.70	postings
14-Jun-2021	Anne Nelligan	0.3	179.00	53.70	posting
16-Jun-2021	Anne Nelligan	0.2	179.00	35.80	chq's
17-Jun-2021	Anne Nelligan	1.0	179.00	179.00	banking
18-Jun-2021	Anne Nelligan	0.5	179.00	89.50	postings
18-Jun-2021	Anne Nelligan	0.6	179.00	107.40	postings
21-Jun-2021	Anne Nelligan	0.3	179.00	53.70	chq's
23-Jun-2021	Anne Nelligan	0.3	179.00	53.70	chq's
29-Jun-2021	Anne Nelligan	0.4	179.00	71.60	postings and Cheques
30-Jun-2021	Anne Nelligan	0.2	179.00	35.80	chq's
30-Jun-2021	Anne Nelligan	1.0	179.00	179.00	banking
		95.4		16,258.10	
01-Dec-2020	Brendan Hinton	0.6	405.00	243.00	Emails with bookkeeper to organize meeting to gather books, records and equipment.
02-Dec-2020	Brendan Hinton	1.3	405.00	526.50	attend head office in Windsor to pick up books and records from bookkeeper. Meet with bookkeeper.
15-Dec-2020	Brendan Hinton	2.0	405.00	810.00	Review (in detail) intercompany transactions prepared by S. Haller, prepare receipt and disbursement stubs to make 125 estate whole.
16-Dec-2020	Brendan Hinton	0.5	405.00	202.50	Emails with CRA re: Receiver's HST returns.
30-Dec-2020	Brendan Hinton	0.1	405.00	40.50	Review Y. Vagadia memo re: CEWs.
05-Jan-2021	Brendan Hinton	1.0	405.00	405.00	Follow up and deal with admin issues. Draft summary of legal fees. Review estate to reconcile against records. Prepare and process payment for Nov 30 invoice.
13-Jan-2021	Brendan Hinton	0.5	405.00	202.50	Review V. Vagadia work and email to
14-Jan-2021	Brendan Hinton	0.5	405.00	202.50	Email with accounting group re: CEWS.
18-Jan-2021	Brendan Hinton	2.1	405.00	850.50	Review ITA and emails with R. Smith and CEWS team to organize filing. Begin compiling information for Tax team. Emails with OSB re: COA dates.
19-Jan-2021	Brendan Hinton	0.8	405.00	324.00	Continue to compile CEWS documentation for tax group.
21-Jan-2021	Brendan Hinton	1.0	405.00	405.00	Work with bookkeeper to deal with and plan payroll audits and information gathering. Draft extensive email with directions. Calls with CRA.
25-Jan-2021	Brendan Hinton	0.5	405.00	202.50	Review and process professional fees. Prepare multiple requisitions and wire transfers.
26-Jan-2021	Brendan Hinton	1.5	405.00	607.50	Discussions with bookkeeping staff to plan information gathering for CRA audits.
27-Jan-2021	Brendan Hinton	0.5	405.00	202.50	Call with bookkeeping staff to coordinate delivery of books and records for audit.

On the Run - General Receivership
WIP Report December 1, 2020 to June 30, 2021

Date	Description	Units	Rate	Amount	Notes
28-Jan-2021	Brendan Hinton	1.0	405.00	405.00	Calls and emails with CRA insolvency team to deal and plan various audits with 8 separate auditors. Calls with Glyn to address information requests and planning to get documents to CRA.
29-Jan-2021	Brendan Hinton	1.0	405.00	405.00	Communicate with bookkeeper re: audits and flow of information.
01-Feb-2021	Brendan Hinton	0.6	405.00	243.00	Emails with Dhillon re: information needed for property claim (Bitcoin Ledger). Emails with CRA insolvency to address multiple auditors/examiners and problems with process and flow for information request.
19-Feb-2021	Brendan Hinton	1.3	405.00	526.50	Begin drafting Receiver's Fifth Court report.
22-Feb-2021	Brendan Hinton	3.8	405.00	1,539.00	Continue drafting Receiver's Fifth report. Review file and emails to compile information for report. Draft notes.
23-Feb-2021	Brendan Hinton	0.5	405.00	202.50	Amendments to report and email to R. Smith.
16-Mar-2021	Brendan Hinton	0.5	405.00	202.50	Discussion with R. Smith and respond to questions on R&Ds.
23-Mar-2021	Brendan Hinton	0.5	405.00	202.50	Planning strategy to deal with CRA audits. Draft note to deal with hard copy records. Finalize information gathering.
29-Mar-2021	Brendan Hinton	0.5	405.00	202.50	Emails with Sage and bookkeeper to sort out renewal. Email with R. Smith and recommendation.
30-Mar-2021	Brendan Hinton	0.5	405.00	202.50	Email with directors to provide contact information for Sage to facilitate renewal at their discretion.
01-Apr-2021	Brendan Hinton	1.5	405.00	607.50	Extensive emails and calls with Sage to address data retention. Refuse to provide consent. Suggest alternative to take image of data to ensure data is not lost. Emails throughout day with account representative and legal department.
08-Apr-2021	Brendan Hinton	0.5	405.00	202.50	Call with R. Smith re: update from T. Van Klink. Prepare payment for MT.
26-Apr-2021	Brendan Hinton	1.0	405.00	405.00	In office to inventory books and records. Sort and move boxes into storage.
27-Apr-2021	Brendan Hinton	0.2	405.00	81.00	Call with R. Smith in AM for update and to discuss Sage.
04-May-2021	Brendan Hinton	1.5	405.00	607.50	General office correspondence and timesheet entries.
25-May-2021	Brendan Hinton	0.2	405.00	81.00	Deal with books and records.
27-May-2021	Brendan Hinton	0.5	405.00	202.50	Prepare multiple outstanding returns for 1552838 Ontario Inc.
		28.5		11,542.50	
16-Dec-2020	Rob Smith	1.0	550.00	550.00	prepare projected distribution to BMO, call with J. Henderson re Walker
30-Dec-2020	Rob Smith	0.6	550.00	330.00	call with J. Henderson to review proposed distribution and MNP fees
08-Jan-2021	Rob Smith	0.6	550.00	330.00	call with BMO and begin summary of receipts and prof fees
11-Jan-2021	Rob Smith	0.5	550.00	275.00	call with Van Klink re fee estimate, finish distribution/pro fee estimate and email same to BMO
27-Jan-2021	Rob Smith	0.3	550.00	165.00	call and email to BMO re CEWS application
23-Feb-2021	Rob Smith	0.3	550.00	165.00	review and sign bankruptcy consents
04-Mar-2021	Rob Smith	1.5	550.00	825.00	first review of draft 5th court report
11-Mar-2021	Rob Smith	0.5	550.00	275.00	review and comments on draft R&D
29-Mar-2021	Rob Smith	0.3	550.00	165.00	update email to J. Henderson
28-Apr-2021	Rob Smith	0.3	550.00	165.00	calls/email with BLG and Sage re QuickBooks licenses
04-May-2021	Rob Smith	0.2	550.00	110.00	call from BDO re fuel status update and email provider
		6.1		3,355.00	
22-Dec-2020	Yatri Vagadia	2.0	259.00	518.00	research CEWS and receiverships, prepare memo
14-Jan-2021	Yatri Vagadia	1.5	259.00	388.50	prepare Excel sheet re various companies CEWS eligibility
		3.5		906.50	
Total Professional Fees		133.5		32,062.10	

On the Run - Wyoing (SSC and BK)

WIP Report December 1, 2020 to June 30, 2021 - Less time billed to 2763451 for post close operations

Date	Description	Units	Rate	Amount	Notes
01-Dec-2020	Brendan Hinton	4.80	405.00	1,944.00	OP: Deal with water tank issue. Deal with Adyen and POS system issue. Address transition items in preparation for closing. F/u with Subway HQ for update and fee request. Communicate with SFJ. Review V. Ojo reports. Deal with banking. Review purchase orders, authorize and process payments. Begin finalizing banking up tp Dec 2 for final cost calculation. Emails with vendors to sort out account discrepancies. Emails with bookkeeper to sort out payroll and processing.
02-Dec-2020	Brendan Hinton	4.10	405.00	1,660.50	OP: Deal with closing arrangements. Begin preparing final R&D of operating results. Do banking to reconcile accounts to December 2. Prepare requisitions for missing disbursements. Emails with team to post transactions. Calls and emails with site manager. F/u and address staff queries. Discussions to plan transtion. Deal with banking. Review purchase orders, authorize and process payments. Communicate with vendors. Emails with plow operator. Call and emails with plumber.
03-Dec-2020	Brendan Hinton	6.50	405.00	2,632.50	OP: Deal with closing arrangements. Finalize operational costs. Review reporting to estimate HST liabilities. Reconcile accounts against GL. Communicate with purchaser. Discussions and planning with staff. Emails with purchaser and answer questions about insurance. Calls from staff. Deal with banking. Review purchase orders, authorize and process payments. Communicate with vendors. Emails with plow operator.
04-Dec-2020	Brendan Hinton	1.00	405.00	405.00	OP: Deal with closing and transition plans. Calls with R. Smith. Emails with team. Deal with banking. Review purchase orders, authorize and process payments.
06-Dec-2020	Brendan Hinton	.50	405.00	202.50	OP: Calls and texts with managers to re-organize inventory counts.
07-Dec-2020	Brendan Hinton	9.00	405.00	3,645.00	OP: Deal with closing matters throughout day. Various emails and calls with teams. Calls and emails with managers and employees. Calls and emails with purchaser. Deal with information requests. Travel to and from site to meet with managers, gather remaining electronic and hard copy records. Walk site to take pictures at time of closing. Calls with managers to plan operations and one day extension. Response to purchaser information requests. Calls with R. Smith. Deal with inventory counts. Deal with banking. Review purchase orders, authorize and process payments. Calls and emails with Parkland and Flying J.
08-Dec-2020	Brendan Hinton	6.50	405.00	2,632.50	OP: Deal with closing matters throughout day. Calls and emails with managers and employees. Calls and emails with purchaser. Deal with information requests and compile informaton to satisfy request. Redo termination letters and transfer/termination of notice to vendors. Discussions with R. Smith to plan restaurant operations. Deal with banking. Review purchase orders, authorize and process payments. Emails with Parkland and Flying J.
09-Dec-2020	Brendan Hinton	6.50	405.00	2,632.50	OP: Deal with transition matters throughout day. Complie information to satisfy Purchaser's latest information request. Calls and emails with concerned managers. Draft notice to vendors, utility and service providers. Calls with bookkeeping staff to discuss cut/off and payroll processing. Discussions with restaurant managers to plan interim operations. Various emails and calls with team. Email with purchaser. Deal with banking. Review purchase orders, authorize and process payments. Emails with disgruntled staff to obtain information about operations for purchaser. Deal with BMO online banking issue.
10-Dec-2020	Brendan Hinton	2.80	405.00	1,134.00	Work on reconciling BK Wyoming sales and receipts for HST reporting. Deal with pre-Aug maintenance and service account reconciliation.
10-Dec-2020	Brendan Hinton	1.60	405.00	648.00	POP: Deal with transition matters. Deal with payroll questions from bookkeeper for ROE's and T4's. Calls from managers. Emails with former site manager. Deal with banking. Reconcile Abram and Pepsi accounts.
14-Dec-2020	Brendan Hinton	1.50	405.00	607.50	Re: Burger King Wyoming: Reconcile company debit and credit receipts to Receiver's sale receipts. Test receipts against supporting documents. Review and correct multiple posting errors. Allocate postings in a worksheet to ensure receipts captured in the correct period. Finalize HST returns and compile materials to support reported values.
14-Dec-2020	Brendan Hinton	.50	405.00	202.50	2763452 Ontario Inc.: Deal with transition items and emails with owner. Calls with former management.
15-Dec-2020	Brendan Hinton	6.70	405.00	2,713.50	Finalize BK Wyoming HST returns and compilation of materials in support of reported values. Compile OTR sales reports and input data from external reporting to generate Subway sales reports. Draft various notes and assumptions to support values. Compile information to support monthly HST calculations. Generate comprehensive summaries for future reference/audit. Deal with banking. Approve invoices and process payments. Emails with site manager.
16-Dec-2020	Brendan Hinton	2.20	405.00	891.00	2763452 Ontario Inc.: Travel to and from Wyoming in PM to pick up cash. Discussions with employees. Respond to owner's emails. Time inclusive of travel.
16-Dec-2020	Brendan Hinton	1.50	405.00	607.50	Continue working on Receiver's HST calculations for OTR, Subway and Burger King.
17-Dec-2020	Brendan Hinton	1.50	405.00	607.50	2763452 Ontario Inc.: Review Subway and BK sales reports and banking. Direction to K. Hoxha for cash deposit. Amend deposit form. Prepare and finalize weekly R&D.
17-Dec-2020	Brendan Hinton	2.50	405.00	1,012.50	Draft WEPPA packages for employees. Emails with bookkeeper and ADP to sort out payment issue and ROE/T4 delays. Emails with terminated staff. Deal with banking. Approve invoices, review requisitions and process payment.
18-Dec-2020	Brendan Hinton	1.00	405.00	405.00	2763452 Ontario Inc.: Deal with vendor inquiries and account reconciliations. Deal with banking. Review invoices and payment processing. Email with vendor to respond to employee question.

On the Run - Wymoing (SSC and BK)

WIP Report December 1, 2020 to June 30, 2021 - Less time billed to 2763451 for post close operations

Date	Description	Units	Rate	Amount	Notes
18-Dec-2020	Brendan Hinton	.80	405.00	324.00	Emails with K. Hoxha to answer WEPP questions. Respond to employee queries. Emails and calls with ADP to deal with T4's and ROE's. Calls with bookkeeper.
21-Dec-2020	Brendan Hinton	2.90	405.00	1,174.50	Review Company records to ascertain eligibility for CEWS. Generate reports and analyze revenue for OTR and Burger King. Comprehensive instructions to Y. Vagadia to gather program information and prepare calculations to determine viability. Deal with banking. review invoices and process payments. Calls with bookkeeper to deal with ADP. Amendments to HST calculations and reports.
22-Dec-2020	Brendan Hinton	1.00	405.00	405.00	2763452 Ontario Inc.: Deal with banking and payment processing in PM. Emails with Subway re: bank account information.
23-Dec-2020	Brendan Hinton	3.50	405.00	1,417.50	2763452 Ontario Inc.: Deal with banking and payment processing in AM. Travel to and from Wyoming in PM to pick up cash. Discussions with employees. Time inclusive of travel. Emails with Subway re: bank account information.
23-Dec-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking. Calls and emails with ADP re: employee T4's and ROE's.
24-Dec-2020	Brendan Hinton	3.5	405.00	1,417.50	2763452 Ontario Inc.: Calls and emails with BK manager re: payroll. F/u calls and emails with new owner to address his oversight. Count cash. Review receipts and disbursements and draft interim R&D for period of Dec 9 to 24.
28-Dec-2020	Brendan Hinton	1.0	405.00	405.00	2763452 Ontario Inc.: Calls and emails with BK manager re: payroll. Deal with vendor inquiries.
29-Dec-2020	Brendan Hinton	.50	405.00	202.50	Deal with HST.
29-Dec-2020	Brendan Hinton	4.5	405.00	1,822.50	2763452 Ontario Inc.: Calls and emails with BK manager re: payroll. Deal with vendor inquiries. Calls and emails with vendors to organize transition of POS systems and supply. Emails with R. Smith to address planning/transition out of managing receipts and disbursements.
30-Dec-2020	Brendan Hinton	1.00	405.00	405.00	Review BK Wyoming HST calculations and supporting documentation. Finalize and file HST returns for Oct 2019 to November 2020.
30-Dec-2020	Brendan Hinton	5.0	405.00	2,025.00	2763452 Ontario Inc.: Deal with vendor inquiries. Calls and emails with vendors to organize transition of POS systems and supply. Call with BK manager re: payroll and transition and summarize with memo. Planning out transition and organize pick up of POS terminals. Travel to and from premise in PM to retrieve cash and Moneris terminals. Time inclusive of travel.
02-Jan-2021	Brendan Hinton	1.20	405.00	486.00	2763452 Ontario Inc.: Travel to and from office to drop off and count cash.
04-Jan-2021	Brendan Hinton	2.00	405.00	810.00	2763452 Ontario Inc.: Communicate with management and owner in AM re: payroll. Deal with vendor inquiries and transition items. Discussion with employee and draft email to owner. Deal with banking from operating period. Approve invoices and payment processing.
04-Jan-2021	Brendan Hinton	1.50	405.00	607.50	Emails with Glyn re: employee T4's and ROEs. Deal with banking. Approve invoices and payment processing.
05-Jan-2021	Brendan Hinton	1.00	405.00	405.00	2763452 Ontario Inc.: Communicate with management and owner in AM re: payroll. Deal with vendor inquiries and transition items.
05-Jan-2021	Brendan Hinton	2.50	405.00	1,012.50	Draft communication to insurers to cancel coverage. Reconcile accounts. Deal with banking and payment processing. Calls and emails with ADP to sort out ROE's and T4s.
06-Jan-2021	Brendan Hinton	.60	405.00	243.00	Work on November banking reconciliation for OTR and Burger King. Prepare missing receipt stubs and disbursement requisitions. Deal with banking. Approve invoices and payment processing.
07-Jan-2021	Brendan Hinton	1.50	405.00	607.50	2763452 Ontario Inc.: Deal with banking for period Dec 9 to Dec 31, 2020. Emails with Adyen and owner re: ongoing PADs. Email with R. Smith. Emails with Burger King and Subway.
07-Jan-2021	Brendan Hinton	1.50	405.00	607.50	Work on November banking reconciliation for OTR and Burger King. Prepare missing receipt stubs and disbursement requisitions. Deal with banking. Approve invoices and payment processing.
07-Jan-2021	Brendan Hinton	1.00	405.00	405.00	OP: Deal with banking and reconciling accounts for operating period Aug 1 to Dec 9, 2020.
08-Jan-2021	Brendan Hinton	1.00	405.00	405.00	Call with CRA to plan payroll and HST audit for BK Wyoming. Draft information request and directions for G. Gilmore.
08-Jan-2021	Brendan Hinton	.80	405.00	324.00	OP: Deal with banking, payment processing and reconciling accounts for operating period Aug 1 to Dec 9, 2020.
08-Jan-2021	Brendan Hinton	.80	405.00	324.00	2763452 Ontario Inc.: Deal with banking for period Dec 9 to Dec 31, 2020.
11-Jan-2021	Brendan Hinton	3.50	405.00	1,417.50	OP: Deal with banking from operating period. Reconcile accounts for period. Draft requisitions for missing receipts and disbursements. Begin drafting final R&D for operating period Aug 1 to Dec 9. Use schedules to sort and allocate pre and post Aug disbursements and internal transactions.
11-Jan-2021	Brendan Hinton	1.50	405.00	607.50	2763452 Ontario Inc.: Deal with banking for post Dec 9 operating period. Draft preliminary R&D for Dec 9 to Jan 11, 2021. Email to owner in AM.
12-Jan-2021	Brendan Hinton	3.50	405.00	1,417.50	OP: Deal with banking from operating period. Edits to schedules and draft of final R&D for period of Aug 1 to Dec 9. Draft notes and assumptions for provisional costs and HST calculation. Amend schedules allocating pre and post Aug disbursements and internal transactions.
12-Jan-2021	Brendan Hinton	2.50	405.00	1,012.50	2763452 Ontario Inc.: Deal with banking for post Dec 9 operating period. Edits to draft R&D for Dec 9 to Jan 11, 2021. Finalize values and add notes and assumptions for provisional costs and HST calculation.
13-Jan-2021	Brendan Hinton	1.00	405.00	405.00	OP: Travel to and from office to retrieve Flying J reports to calculate fee. Draft email reponse to Flying J. Call to S. Mangarelli re: Subway advertising and royalty fee.

On the Run - Wymoing (SSC and BK)

WIP Report December 1, 2020 to June 30, 2021 - Less time billed to 2763451 for post close operations

Date	Description	Units	Rate	Amount	Notes
13-Jan-2021	Brendan Hinton	1.00	405.00	405.00	Draft email and information request to S. Dhillon re: Bitcoin wallet. Review and finalize HST calculations. Compare to Company records and reconcile discrepancies.
14-Jan-2021	Brendan Hinton	2.50	405.00	1,012.50	Draft email and information request to S. Dhillon re: Bitcoin wallet. Review and finalize HST calculations. Compare to Company records and reconcile discrepancies.
14-Jan-2021	Brendan Hinton	1.20	405.00	486.00	2763452 Ontario Inc.: Deal with banking for post Dec 9 operating period.
15-Jan-2021	Brendan Hinton	2.50	405.00	1,012.50	Reconcile sales for HST filings. Amend calculation schedule to include revised sales figures and cash disbursements.
18-Jan-2021	Brendan Hinton	1.00	405.00	405.00	OP: Deal with banking from period of operations. Calls and emails with ADP to deal with payment processing. F/u and address vendor question and account reconciliation.
19-Jan-2021	Brendan Hinton	1.00	405.00	405.00	OP: Deal with pre-Dec 9 banking and vendor issues.
19-Jan-2021	Brendan Hinton	.60	405.00	243.00	2763452 Ontario Inc.: Deal with banking for post Dec 9 operating period. Email with owner and staff re: safe.
20-Jan-2021	Brendan Hinton	1.00	405.00	405.00	OP: Deal with banking and tranistion items. Emails with Hydro.
21-Jan-2021	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Call with CRA auditors (one for OTR and another for BKW) and planning for audit. Go through steps to register MNP as authorized representative online to obtain access to MyBusiness account. CRA doesn't recognize MNP so call to various agents to sort out issue and strategize with auditor on alternate options.
21-Jan-2021	Brendan Hinton	1.00	405.00	405.00	2763452 Ontario Inc.: Deal with banking for post Dec 9 operating period. Review and reconcile missing FritoLay payments.
22-Jan-2021	Brendan Hinton	3.50	405.00	1,417.50	Call with CRA in AM to organize HST audit and answer questions. Emails with CRA. Finalize receipt and sales reconciliation. Finalize HST calculations and file returns with CRA. Deal with banking.
25-Jan-2021	Brendan Hinton	1.50	405.00	607.50	OP: Review BK sales and disbursements and perform HST calculation for Q4 2020. Prepare and file HST return. Review December banking and finalize reconciliation. Prepare note to A. Nelligan to correct postings. Emails with BK Canada.
26-Jan-2021	Brendan Hinton	3.50	405.00	1,417.50	OP: Deal with post Aug 9 banking and vendor reconciliations. Deal with CEWS. Conversations with R. Smith. Analyze 2019 and 2020 revenue to assess post Aug-period to prepare cost/benefit for purchaser. Draft email and respond to queries. Emails with BK Canada re: outstanding invoices.
26-Jan-2021	Brendan Hinton	.50	405.00	202.50	Calls and emails with CRA auditor (payroll and HST).
27-Jan-2021	Brendan Hinton	1.70	405.00	688.50	OP: Deal with post-Aug banking. Call in AM with purchaser's accountant to explain CEWS and cost/benefit. Emails with tax team to provide direction. Amend schedules. Call with R. Smith to discuss. Email with Flying J.
28-Jan-2021	Brendan Hinton	.70	405.00	283.50	Deal with banking. Review WSIB and prepare comprehensive email to address duplicate account numbers associated with accounts. Prepare schedules.
29-Jan-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and CEWS (OTR and BK).
01-Feb-2021	Brendan Hinton	2.50	405.00	1,012.50	Deal with CEWS for OTR, Subway and Burger King. Information gathering for tax team. Deal with CEWS lodgment issue in PM. Various emails with tax team and CRA insolvency department. Emails with CRA auditors.
01-Feb-2021	Brendan Hinton	.50	405.00	202.50	2763452 Ontario Inc. Deal with post-closing banking.
02-Feb-2021	Brendan Hinton	1.30	405.00	526.50	Calls and emails to address audits for OTR/Subway and BK. Deal with banking. Emails to confirm source of insurance proceeds. Calls with bookkeeper and CRA re:T4's and ROE for BK and Subwy.
03-Feb-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and residual payment processing. Emails with CRA and information gathering for HST and payroll audits.
04-Feb-2021	Brendan Hinton	2.20	405.00	891.00	Review banking and prepare account reconciliation for OTR/Subway and Burger King. Review transactions and source information for missing postings. Prepare requisitions and receipt stubs.
04-Feb-2021	Brendan Hinton	.50	405.00	202.50	2763452 Ontario Inc. Deal with post-closing banking.
05-Feb-2021	Brendan Hinton	.50	405.00	202.50	2763452 Ontario Inc. Deal with post-closing account reconciliations. Call with Bell regarding service.
08-Feb-2021	Brendan Hinton	.30	405.00	121.50	2763452 Ontario Inc. Deal with post-closing banking and account reconciliations.
08-Feb-2021	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Begin compiling information for January HST returns for OTR/Subway and BK.
09-Feb-2021	Brendan Hinton	2.00	405.00	810.00	Review historical information to reconcile August 2019 return in order to analyze and prepare September - October 16 returns as required by CRA.
10-Feb-2021	Brendan Hinton	3.50	405.00	1,417.50	Review August 2019 return and extrapolate information and values to make assumptions to base and prepare September 2019 return. Work through incomplete Company records to piece missing information together. Review and run reports using internal Quickbooks. Prepare extensive file notes and analysis. Prepare return. Calls with CRA re: CEWS. Calls with CRA insolvency department. Calls with CRA re: CEWS. Calls with CRA insolvency department re audits and issues with authorization.
11-Feb-2021	Brendan Hinton	.50	405.00	202.50	Emails with CRA re: audits. Deal with residual banking matters. Deal with ADP.
16-Feb-2021	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Emails with CRA to deal with CEWS and audits. Deal with ADP issue. Gather employee information to be able to respond to query. Reconcile vendor accounts.

On the Run - Wymoing (SSC and BK)

WIP Report December 1, 2020 to June 30, 2021 - Less time billed to 2763451 for post close operations

Date	Description	Units	Rate	Amount	Notes
17-Feb-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and residual payment processing and account reconciliation.
18-Feb-2021	Brendan Hinton	.50	405.00	202.50	Deal with residual banking and account reconciliations.
22-Feb-2021	Brendan Hinton	.70	405.00	283.50	Continue compiling information for audits.
23-Feb-2021	Brendan Hinton	1.00	405.00	405.00	Deal with residual operation, banking and transition matters.
24-Feb-2021	Brendan Hinton	.50	405.00	202.50	Deal with residual operations and banking. Prepare payments for professional fees.
25-Feb-2021	Brendan Hinton	1.30	405.00	526.50	Deal with residual operation matters. Emails with vendors to transfer accounts. Continue compiling information for audits. Prepare payments for professional fees.
01-Mar-2021	Brendan Hinton	.80	405.00	324.00	Deal with residual banking and operation related matters. Emails with employees for T4s.
02-Mar-2021	Brendan Hinton	2.00	405.00	810.00	Continue compiling documentation to respond to CRA examination and audit information requests. Emails with CRA. Upload information through MyBusiness portals.
03-Mar-2021	Brendan Hinton	.40	405.00	162.00	Deal with residual banking. Emails with CRA re: audits and to comply with information request.
04-Mar-2021	Brendan Hinton	1.20	405.00	486.00	Deal with residual banking and operation matters. Review edits to Court report. Calls and emails with ADP to sort out payment for T4s. Calls with bookkeeping staff.
08-Mar-2021	Brendan Hinton	2.50	405.00	1,012.50	Reconcile bank accounts. Emails with A. Nelligan to correct/update posting errors. Begin preparing SRD to Feb 28, 2020.
09-Mar-2021	Brendan Hinton	3.50	405.00	1,417.50	Finalize bank reconciliations. Generate TB, GL and other banking reports to prepare HST calculations for outstanding returns. Correct multiple posting errors. Test values and assumptions for SRD. Draft various reference notes given complicated nature of intercompany transactions. Spend time reconciling Ascend and manually adjusting accounts for SRD. Emails with A. Nelligan to correct/update posting errors.
10-Mar-2021	Brendan Hinton	3.00	405.00	1,215.00	Finalize R&D for operating period of Aug 1 to Dec 9 and Dec 9 to Mar 10. Draft notes. Compare notes. Run GL and TB reports to verify results. Finalize SRD's for R. Smith review. Draft notes and assumptions. Emails and calls to CRA. Calls to WSIP. Emails with bookkeeper.
11-Mar-2021	Brendan Hinton	1.50	405.00	607.50	Continue compiling information in response to CRA information requests for HST and payroll audits for OTR, Subway and Burger King. Arrange to share data using thumb drive. Begin uploading data to drive. Emails with CRA and call with WSIB. Call with R. Smith to discuss R&D and allocation of post August operating receipts.
15-Mar-2021	Brendan Hinton	1.50	405.00	607.50	Continue compiling information in response to CRA information requests for HST and payroll audits for OTR, Subway and Burger King. Use Company accounting software to generate GL's, HST details, summaries and purchase ledgers for multiple years (2017-present). Continue uploading data to drive.
16-Mar-2021	Brendan Hinton	1.50	405.00	607.50	Continue compiling information in response to CRA information requests for HST and payroll audits for OTR, Subway and Burger King. Use Company accounting software to generate GL's, HST details, summaries and purchase ledgers for multiple years (2017-present). Continue uploading data to drive.
18-Mar-2021	Brendan Hinton	1.60	405.00	648.00	Finish compiling and sorting information to action CRA information requests for HST and payroll audits for OTR, Subway and Burger King. Use Company accounting software to generate GL's, HST details, summaries and purchase ledgers for multiple years (2017-present). Continue uploading data to drive.
19-Mar-2021	Brendan Hinton	.30	405.00	121.50	Deal with residual banking and emails with employees.
25-Mar-2021	Brendan Hinton	.30	405.00	121.50	Email with K. Hoxha re: large Hydro credit. F/u with Hydro. Review banking.
29-Mar-2021	Brendan Hinton	2.00	405.00	810.00	Draft extensive memo for CRA to address information request, summarize documents provide and provide recommendation on next steps. Emails with CRA to update on status. Calls with CRA re: audit for post period and information request. Email with T. Ayres and Bell re: BK Bell account.
30-Mar-2021	Brendan Hinton	1.50	405.00	607.50	Finalize memo to CRA. Redo schedules and update with additional information from Sage records. Courier package to CRA.
31-Mar-2021	Brendan Hinton	.60	405.00	243.00	Draft additional information request for bookkeeper to mine additional sales reports once access to system can be restored.
01-Apr-2021	Brendan Hinton	.80	405.00	324.00	Deal with banking and government returns for OTR and BK Wyoming.
05-Apr-2021	Brendan Hinton	.50	405.00	202.50	Deal with residual banking from operations.
06-Apr-2021	Brendan Hinton	1.50	405.00	607.50	F/u with tax team to enquire about TWS and impact on CEWS for OTR and BK Wyoming. Review legislation and begin assessing eligibility for TWS not claimed by tax for period that Receiver was ineligible for CEWS. Emails with CRA re: payroll audits and TWS.
07-Apr-2021	Brendan Hinton	1.20	405.00	486.00	Review additional information request from CRA for OTR and BK Wyoming. Re-examine electronic files and provide comprehensive response to request. Address portions of request and by requesting additional clarity of sought items
08-Apr-2021	Brendan Hinton	2.20	405.00	891.00	Review CRA request to prepare TWS claims for OTR and BK Wyoming. Analyze CEWS and applications and summarize periods to ensure eligibility. Prepare schedule for internal review, complete applications and f/u with CRA with comprehensive response.
13-Apr-2021	Brendan Hinton	.50	405.00	202.50	Call with CRA to discuss TWS and CEWS applications and requirement to file income tax returns for OTR and BK Wyoming. Calls with WSIB re: outstanding remittances. WSIB finally confirmed account numbers and remittance periods. Prepare file note.

On the Run - Wymoing (SSC and BK)

WIP Report December 1, 2020 to June 30, 2021 - Less time billed to 2763451 for post close operations

Date	Description	Units	Rate	Amount	Notes
14-Apr-2021	Brendan Hinton	.60	405.00	243.00	Continue sorting and compiling information for CRA's 2nd and 3rd supplemental request.
15-Apr-2021	Brendan Hinton	3.80	405.00	1,539.00	Prepare banking reconciliation for OTR and BK Wyoming. Address additional information request from CRA for OTR and BK Wyoming. Review ZIP files from bookkeeper and mine reports to satisfy request. Prepare note for CRA on additional materials being provided.
16-Apr-2021	Brendan Hinton	3.00	405.00	1,215.00	Finalize information gathering and response to CRA for inquiry 1, 2 and 3 for both OTR and BK Wyoming. Draft response to extensive questionnaire. Review earnings to calculate WSIB premiums. Prepare remittance forms for OTR and BK Wyoming. Prepare summary. Prepare letter for WSIB.
21-Apr-2021	Brendan Hinton	1.00	405.00	405.00	Calls and emails with CRA re: HST audits and CEWS for both OTR and BK Wyoming.
23-Apr-2021	Brendan Hinton	.60	405.00	243.00	Travel to courier to deliver memory stick with additional information for request.
27-Apr-2021	Brendan Hinton	.80	405.00	324.00	Work on HST returns for OTR and BK Wyoming.
17-May-2021	Brendan Hinton	.80	405.00	324.00	Deal with audit information for post period. Deal with banking.
25-May-2021	Brendan Hinton	.30	405.00	121.50	Emails with CRA regarding status of returns. File multiple dilinquent returns.
26-May-2021	Brendan Hinton	.30	405.00	121.50	Emails with CRA re: CEWS
27-May-2021	Brendan Hinton	1.80	405.00	729.00	Email with CRA answering questions regarding outstanding returns for On the Run and BK Wyoming. Emails with CRA regarding status of returns. Review banking and File multiple last quarter returns for Sarnia Service Center. Prepare banking reconciliation.
16-Jun-2021	Brendan Hinton	.50	420.00	210.00	Emails with CRA regarding Burger King audit.
		<u>202.70</u>		<u>82,101.00</u>	
01-Feb-2021	Dalton Danis	.80	130.00	104.00	draft email to melissa with all cews claims, business nums, and company names
01-Feb-2021	Dalton Danis	6.20	109.03	676.00	prepare cews for wyoming bk and wyoming OTR + subway, draft rc661s, significant time spent entering payroll info from PDFs
		<u>7.00</u>		<u>780.00</u>	
01-Dec-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Invoice Disbursements, wire payments
07-Dec-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice Disbursement, preparing requisitons, Wire Payments
07-Dec-2020	Klodiana Sadiku Hoxha	3.00	149.00	447.00	preparing/finding invoices from all vendors/suppliers for Sarnia Service Center, finding contact numbers/emails, account NO, to advise of business sale
08-Dec-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments,
08-Dec-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	updating excel sheet with suppliers/vendors of Sarnia Service Centre, phoned them to inform that we sold the bussines and to close the accounts
09-Dec-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	prepared requisitions, invoice disbursement, wire payments
09-Dec-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Counting cash receipts, preparing requisition
11-Dec-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursement, wire payments,
14-Dec-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice Disbursements, wire payments
16-Dec-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Invoice disbursement, preparing requisitons,
17-Dec-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	invoice disbursement
17-Dec-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	counting cash, paper slips
18-Dec-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice Disbursement
18-Dec-2020	Klodiana Sadiku Hoxha	3.00	149.00	447.00	Entered employee informations on Service Canada Wage Earner Protection Program for each of them, prepared WEPPA Notification Package, and emailed to each employee
21-Dec-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursement, wire payments
21-Dec-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Prepared WEPPA notification for Sarnia Service Centre, also updated Service Canada WEPP with employee info, mailed to employees
22-Dec-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Received Proof of claims from Sarnia Service Centre,Burger King, updated WEPP on Service Canada page with employee information, contact employees for incompleated Proof of claims
23-Dec-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, preparing requisitions
24-Dec-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Received outstanding invoices from vendors, reconcile accounts to payments made, cheque requests for unpaid accounts
04-Jan-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
04-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Received Proof of claims from Sarnia Service Centre,Burger King, updated WEPP on Service Canada page with employee information, contact employees for incompleated Proof of claims
05-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	prepared excel requisitons, invoice disbursements, wire payments
05-Jan-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Received proof of claims from Burger King Sarnia Employees, updated Service Canada WEPP with employee info

On the Run - Wymoing (SSC and BK)

WIP Report December 1, 2020 to June 30, 2021 - Less time billed to 2763451 for post close operations

Date	Description	Units	Rate	Amount	Notes
05-Jan-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Received proof of claims from Subway, Sarnia Service Centre employees, updated Service Canada WEPP with Employee info
06-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, preparing requisitions
06-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Received Proof of claims from Burger King Employees and Sarnia Service Centre, update Service Canada WEPP with employees info
07-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice Disbursements
07-Jan-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Counting cash slips for Burger King Wyoming, and Subway and preparing requisition
08-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, preparing requisitions
08-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Received Proof of claims from employees Burger King Sarnia, Wyoming, updated info at Service Canada WEPP
13-Jan-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Invoice disbursements
14-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements
15-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursement, preparing requisitions when the amount hits the account, wire payments
18-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	invoice disbursements
18-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Received Proof of claims from Burger King Wyoming and Sarnia employees, updated Service Canada WEPP info
19-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	invoice disbursements
20-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	invoice disbursements
21-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements
22-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	invoice disbursements
22-Jan-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	received Proof of claims from employees, updated Service Canada WEPP with termination pay
25-Jan-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Contacted employees from Sarnia Service Centre (Subway) for incomplete Proof of claims and updated Service Canada WEPP with their termination pay
25-Jan-2021	Klodiana Sadiku Hoxha	3.00	149.00	447.00	Export and save weekly sales information from Uber and Skip the Dishes platform for Burger King Sarnia Store for period Oct 2019 to Nov 2020
26-Jan-2021	Klodiana Sadiku Hoxha	4.00	149.00	596.00	Export and save weekly sales information for the period October 16, 2019 to November 2020 from Uber Eats for Burger King Sarnia store.
27-Jan-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Received Proof of claims from Burger King employees and updated Service Canada WEPP with termination pay info
28-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements
29-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements
02-Feb-2021	Klodiana Sadiku Hoxha	4.00	149.00	596.00	Emails/correspondence from Burger King Sarnia employees with incorrect contact info in company records, updated Service Canada WEPP as necessary
03-Feb-2021	Klodiana Sadiku Hoxha	3.00	149.00	447.00	Received Proof of claims from Burger King Sarnia and Wyoming employees, deal with incomplete claims and update Service Canada as necessary
04-Feb-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Received Proof of claims from Burger King Sarnia and Wyoming employees, deal with incomplete claims and update Service Canada as necessary
08-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Received Proof of claims from Burger King Sarnia employees and updated Service Canada WEPP with their termination pay and info
09-Feb-2021	Klodiana Sadiku Hoxha	3.00	149.00	447.00	Received emails from Burger King Sarnia employees to send them Employee Notification, received Proof of claims update Service Canada with employee termination pay, info etc
10-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Received Proof of claims from Burger King Sarnia employees, updated Service Canada WEPP with their termination pay, info etc, send them email for incorrect/incomplete Proof of claims
11-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Received Proof of claims from Burger King Sarnia, Wymoing employees and updated Service Canada WEPP with their termination pay, info etc, exchanged emails with employees regarding their questions
12-Feb-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Received Proof of claims from Burger King employees, updated Service Canada WEPP with termination pay, info etc, returned email to Burger King employees
16-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	reconcile various supplier invoices to payments, prepared requisitions as necessary
17-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	received Proof of claims from Burger King employees, updated Service Canada WEPP with employee termination pay
18-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Received Proof of claims from Burger King Sarnia, Wyoming employees, updated Service Canada WEPP with termination pay
19-Feb-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	received Proof of claims from Burger King Sarnia, Wyoming employees, updated Service Canada WEPP with their termination pay, etc
23-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Sent T4 slips to Burger King Sarnia employees, confirmed their SIN number, DOB etc.
24-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Received Proof of claims from Burger King Sarnia employees and also send them emails for incomplete Proof of claims, update Service Canada WEPPA
25-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Received Proof of claims from Burger King Sarnia, Wyoming employees, updated Service Canada WEPP

On the Run - Wymoing (SSC and BK)

WIP Report December 1, 2020 to June 30, 2021 - Less time billed to 2763451 for post close operations

Date	Description	Units	Rate	Amount	Notes
01-Mar-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Exchanged emails with Burger King employees regarding their T4 slips, update email addresses as necessary; received Proof of claims and updated Service Canada WEPP
02-Mar-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Received Proof of claims from Burger king Sarnia, Wyoming updated Service Canada WEPP
03-Mar-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Processing some outstanding Coca Cola invoices for Sarnia Service Centre
03-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Received emails from Burger King employees, sending emails to them explaining how to fill their WEPPA at Service Canada, send copies of T4 as requested
04-Mar-2021	Klodiana Sadiku Hoxha	3.00	149.00	447.00	Received emails from Burger King Employees, sending them T4 slips, also confirming their information before sending T4 Slips
05-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	correspondence with BK employees, send T4 slips as requested
08-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Sending T4 slips to Burger King, Subway employees, confirm mailing info
09-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Sending T4 slips to Burger King, Subway employees, confirm mailing info
10-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Replied to employee emails for Burger King Sarnia, Wyoming regarding their T4 slips, confirmed their details in our server.
11-Mar-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Received emails from Burger King employees to send them their T4 slips, verified their details since they changed their mail address and send to them T4.
12-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Send T4 to Burger King Sarnia, Wyoming, Subway employees, first confirmed their details, then email to them
15-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Received emails from Burger King Wyoming, Sarnia, Subway to send them their T4 slips for 2020, confirmed their details/info and the email to them T4 slips
16-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Received emails from Burger King Wyoming, Sarnia employees asking for their T4 slips, confirmed their details and send them t4 slips
17-Mar-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	received emails from Burger King Wyoming, Sarnia, Subway to send them their T4 slips
18-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	sending Burger King Wyoming, Sarnia, Subway employees T4 slips
19-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Exchanging emails with Burger King Sarnia, Wyoming, Subway, verifying their details in our server and send them T4 Slips
22-Mar-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	received Proof of claims from Burger King employees, updated Service Canada WEPPA, emails with employees re T4's
24-Mar-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Received emails from Burger King Sarnia regarding their T4 slips, confirm/update address
25-Mar-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	outstanding invoices/ Credit from Hydro One, contact Hydro one to question credit
25-Mar-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	verify some information from Subway Sarnia employees and send them T4 slips for 2020
26-Mar-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Exchanged email with Burger King Wyoming, Sarnia, Subway regarding their T4 slips, confirm/update address
29-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Received emails from Burger King Sarnia, Wyoming, Subway employees, they asked for their T4 slips for 2020. So first I had to confirm their details/info and then send T4 slips for them.
30-Mar-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	received emails from Burger King, Subway employees asking for their T4 slips since they didn't received them by mail, so I am confrming their details and sending them their T4 slips.
31-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Sending T4 slips, mail out for Burger King Wyoming, Sarnia, Subway employees.
01-Apr-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	sending T4 slips for Burger King Wyoming, Sarnia, Subway employees; confirm address and resend
05-Apr-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	SentT4 slips to Burger King Employees, confirmed their details, etc
15-Apr-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	received emails from Burger King Wyoming employees re T4's, confirm address and resend
26-Apr-2021	Klodiana Sadiku Hoxha	.50	149.00	74.50	Received emails from Burger King Wyoming, Subway employees that they didn't receive their T4 slip, resend
17-May-2021	Klodiana Sadiku Hoxha	.50	149.00	74.50	Received email from Burger King Wyoming employees regarding their T4 slips, confirm address and resend
		<u>161.50</u>		<u>24,063.50</u>	
29-Jan-2021	Melissa Aveiro	1.50	525.00	787.50	review CEWS material and submissions
01-Feb-2021	Melissa Aveiro	<u>2.00</u>	<u>525.00</u>	<u>1,050.00</u>	CRA online issues re CEWS submission
		3.50		1,837.50	
13-Apr-2021	Patricia Williams	.30	149.00	44.70	Preparing and taking to post office registered mail
02-Dec-2020	Rob Smith	.20	550.00	110.00	email from B. Sra, call with T. Van Klink re closing
03-Dec-2020	Rob Smith	.30	550.00	165.00	review revised operating agreement and respond to T. Van Klink
04-Dec-2020	Rob Smith	.60	550.00	330.00	review budget for November op costs and email to T. Van Klink re closing; review statement of adjustments
06-Dec-2020	Rob Smith	.20	550.00	110.00	calls from Baljinder re inventory count and closing issues
07-Dec-2020	Rob Smith	1.20	550.00	660.00	review and execute closing docs, call with T. Van Klink to swear affidavit and discuss closing; calls with B. Sra, Hinton and T. Van Klink re various closing matters

On the Run - Wyoing (SSC and BK)

WIP Report December 1, 2020 to June 30, 2021 - Less time billed to 2763451 for post close operations

Date	Description	Units	Rate	Amount	Notes
08-Dec-2020	Rob Smith	1.80	550.00	990.00	sale closing matters; SFJ assignment agreement; calls with Baljinder; email to Subway; email to BMO re closing; emails with T. Van Klink; execute receiver certificate; call with Burger King
09-Dec-2020	Rob Smith	.20	550.00	110.00	email from T. Van Klink
29-Dec-2020	Rob Smith	.40	550.00	220.00	emails with BK Canada re store closure; email to Jatinder re plans to close BK and update on Subway
15-Mar-2021	Rob Smith	.50	550.00	275.00	review GL and R&D, review calc of amount to be refunded to Jatinder
16-Mar-2021	Rob Smith	.60	550.00	330.00	finalize post Dec 2 time review; finalize R&D for Jatinder settlement and email to Jatinder re same
17-Jun-2021	Rob Smith	.20	570.00	114.00	review and sign bankruptcy consents for OTR and BK
		<u>6.20</u>		<u>3,414.00</u>	
	Gross Professional fees		<u>381.20</u>	<u>112,240.70</u>	
	Less: Billed on invoice 9700943 re time spent post close			<u>- 45,457.31</u>	
	Professional fees to be billed			<u>66,783.39</u>	

Disbursements

25-Nov-2020	Brendan Hinton	66.27	Travel to and from OTR Wyoming to p/u cash.
07-Dec-2020	Brendan Hinton	66.27	Travel to and from OTR Wyoming to pick up cash
16-Dec-2020	Brendan Hinton	66.27	Travel to and from OTR Wyoming to p/u cash.
21-Dec-2020	Brendan Hinton	66.27	Travel to and from OTR Wyoming to p/u cash.
30-Dec-2020	Brendan Hinton	66.27	Travel to Wyoming to p/u cash and debit machines
		<u>331.35</u>	

On the Run - Provincial Road
WIP Report December 1, 2020 to June 30, 2021

Date	Description	Units	Rate	Amount	Notes
16-Dec-2020	Brendan Hinton	1.0	405.00	405.00	Finalize Receiver's HST calculations.
21-Dec-2020	Brendan Hinton	0.7	405.00	283.50	Amendments to HST calculations and reports.
29-Dec-2020	Brendan Hinton	0.5	405.00	202.50	Deal with HST.
30-Dec-2020	Brendan Hinton	2.0	405.00	810.00	File memo re: refunds. Review HST calculations and supporting documentation. Finalize and file HST returns for Oct 2019 to November 2020.
05-Jan-2021	Brendan Hinton	0.5	405.00	202.50	Deal with Bell to sort out billing issue. Review emails from BDO and K. Hoxha. Draft response.
07-Jan-2021	Brendan Hinton	0.2	405.00	81.00	Work on November banking reconciliation.
21-Jan-2021	Brendan Hinton	1.0	405.00	405.00	Call with CRA and planning for audit. Go through steps to register MNP as authorized representative online to obtain access to MyBusiness account. CRA doesn't recognize MNP to various agents to sort out issue and strategize with auditor on alternate options.
25-Jan-2021	Brendan Hinton	0.3	405.00	121.50	Review December banking and finalize reconciliation.
26-Jan-2021	Brendan Hinton	1.0	405.00	405.00	Call and emails with Bell to sort out issue with ongoing billing to BDO.
28-Jan-2021	Brendan Hinton	0.5	405.00	202.50	Review WSIB and prepare comprehensive email to address duplicate account numbers associated with accounts. Prepare schedules.
03-Feb-2021	Brendan Hinton	0.5	405.00	202.50	Emails with CRA and information gathering for HST and payroll audits.
04-Feb-2021	Brendan Hinton	0.2	405.00	81.00	Review banking and prepare account reconciliation
09-Feb-2021	Brendan Hinton	0.5	405.00	202.50	Review internal records in order to prepare HST return for CRA.
17-Feb-2021	Brendan Hinton	0.5	405.00	202.50	Deal with banking and vendor/account reconciliation.
22-Feb-2021	Brendan Hinton	0.5	405.00	202.50	Continue compiling information for audits.
24-Feb-2021	Brendan Hinton	0.5	405.00	202.50	Continue compiling information for audits.
25-Feb-2021	Brendan Hinton	0.7	405.00	283.50	Prepare payments for professional fees. Continue compiling information for audits.
02-Mar-2021	Brendan Hinton	1.3	405.00	526.50	Continue compiling documentation to respond to CRA examination and audit information requests. Emails with CRA. Upload information through MyBusiness portals.
03-Mar-2021	Brendan Hinton	0.3	405.00	121.50	Emails with CRA re: audits and to comply with information request.
08-Mar-2021	Brendan Hinton	1.5	405.00	607.50	Reconcile bank accounts. Emails with A. Nelligan to correct/update posting errors. Begin preparing SRD to Feb 28, 2020.
09-Mar-2021	Brendan Hinton	2.0	405.00	810.00	Finalize bank reconciliations. Generate TB, GL and other banking reports to prepare HST calculations for outstanding returns. Correct multiple posting errors. Test values and assumptions for SRD. Draft various reference notes given complicated nature of intercompany transactions. Spend time reconciling Ascend and manually adjusting accounts for SRD. Emails with A. Nelligan to correct/update posting errors.
10-Mar-2021	Brendan Hinton	1.5	405.00	607.50	Finalize SRD's for R. Smith review. Draft notes and assumptions. Emails and calls to CRA. Calls to WSIP. Emails with bookkeeper.
11-Mar-2021	Brendan Hinton	0.8	405.00	324.00	Continue compiling information in response to CRA information requests for HST and payroll audits. Arrange to share data using thumb drive. Begin uploading data to drive. Email CRA and call with WSIB. Call with R. Smith to discuss R&D.
15-Mar-2021	Brendan Hinton	0.8	405.00	324.00	Continue compiling information in response to CRA information requests for HST and payroll audits. Use Company accounting software to generate GL's, HST details, summaries and purchase ledgers for multiple years (2017-present). Continue uploading data to drive.
16-Mar-2021	Brendan Hinton	0.8	405.00	324.00	Continue compiling information in response to CRA information requests for HST and payroll audits. Use Company accounting software to generate GL's, HST details, summaries and purchase ledgers for multiple years (2017-present). Continue uploading data to drive.
18-Mar-2021	Brendan Hinton	1.0	405.00	405.00	Finish compiling and sorting information to action CRA information requests for HST and payroll audits. Use Company accounting software to generate GL's, HST details, summaries and purchase ledgers for multiple years (2017-present). Continue uploading data to drive.
29-Mar-2021	Brendan Hinton	1.5	405.00	607.50	Draft extensive memo for CRA to address information request, summarize documents provide and provide recommendation on next steps. Emails with CRA to update on status. with CRA re: audit for post period and information request.
30-Mar-2021	Brendan Hinton	1.0	405.00	405.00	Finalize memo to CRA. Redo schedules and update with additional information from Sage records. Travel to and from courier to deliver data package to CRA.
31-Mar-2021	Brendan Hinton	0.3	405.00	121.50	Draft additional information request for bookkeeper to mine additional sales reports once access to system can be restored.
05-Apr-2021	Brendan Hinton	3.0	405.00	1,215.00	Review information from V. Ojo to comply with additional CRA audit request. Begin compiling information and documents for post period HST audit. Copy hard copy records for CRA transmission.
07-Apr-2021	Brendan Hinton	0.6	405.00	243.00	Review additional information request from CRA. Re-examine electronic files and provide comprehensive response to request. Address portions of request and by requesting additional clarity of sought items (where request itself was vague).
14-Apr-2021	Brendan Hinton	0.5	405.00	202.50	Continue compiling information for CRA's 2nd and 3rd supplemental request.
15-Apr-2021	Brendan Hinton	1.0	405.00	405.00	Prepare banking reconciliation. Address additional information request from CRA. Review ZIP files from bookkeeper and mine reports to satisfy request. Prepare note for CRA on additional materials being provided.
16-Apr-2021	Brendan Hinton	1.0	405.00	405.00	Finalize information gathering and response to CRA for inquiry 1, 2 and 3. Draft response to extensive questionnaire.
22-Apr-2021	Brendan Hinton	0.5	405.00	202.50	Work on materials for HST audit.
26-Apr-2021	Brendan Hinton	1.8	405.00	729.00	Continue compiling information for HST audit of post period. Track down supporting information for certain claimed ITCs.
27-Apr-2021	Brendan Hinton	0.5	405.00	202.50	Work on HST return for post period.
05-May-2021	Brendan Hinton	0.5	405.00	202.50	Continue compiling information for post receivership audit request.
06-May-2021	Brendan Hinton	2.5	405.00	1,012.50	Continue compiling sales and ITC information to satisfy CRA post-receivership audit request. Travel to office to sort through files to scan hard copy records.
07-May-2021	Brendan Hinton	1.8	405.00	729.00	Finalize information package for CRA post-receivership period audit and draft correspondence to CRA.

On the Run - Provincial Road
WIP Report December 1, 2020 to June 30, 2021

Date	Description	Units	Rate	Amount	Notes
10-May-2021	Brendan Hinton	1.0	405.00	405.00	Emails and call with CRA re: HST audit. Respond to arbitrary assessment for cited non-compliance. Confirmed CRA failed to receive information provided and made no attempt to contact the Receiver. Refute CRA's position and resend information.
12-May-2021	Brendan Hinton	1.0	405.00	405.00	Prepare audit information second time to CRA due to delivery issue.
14-May-2021	Brendan Hinton	0.5	405.00	202.50	Emails responding to CRA supplemental information request and provide clarification.
17-May-2021	Brendan Hinton	0.6	405.00	243.00	Deal with audit information for post period. Deal with banking.
25-May-2021	Brendan Hinton	2.0	405.00	810.00	Calls with CRA regarding audit. Emails to respond to ITC denial letter. Draft comprehensive response and explanation to address CRA's unjustified position. Emails with Parkland. delinquent returns.
27-May-2021	Brendan Hinton	2.5	405.00	1,012.50	Calls with CRA regarding audit. Emails to respond to ITC denial letter. Draft comprehensive response and explanation to address CRA's unjustified position. Emails with Parkland. delinquent returns. Prepare banking reconciliation.
31-May-2021	Brendan Hinton	0.5	405.00	202.50	Review info from Parkland in response to invoice request for CRA audit questions. Email follow up on outstanding documents.
02-Jun-2021	Brendan Hinton	1.0	420.00	420.00	Review Parkland response re: invoices for disallowed ITC's. Reconcile and prepare response.
04-Jun-2021	Brendan Hinton	1.0	420.00	420.00	Review information from Parkland and prepare response to CRA's notice of disallowance.
10-Jun-2021	Brendan Hinton	1.5	420.00	630.00	Prepare formal objection notice with supporting documents to contest results of CRA audit.
		<u>49.2</u>		<u>19,978.50</u>	
17-Jun-2021	Rob Smith	0.1	570.00	57.00	review and sign bankruptcy consent
Total Professional Fees		<u>49.3</u>		<u>20,035.50</u>	

On the Run - Walker Road
WIP Report December 1, 2020 to June 30, 2021

Date	Description	Units	Rate	Amount	Notes
16-Dec-2020	Brendan Hinton	.50	405.00	202.50	Work to reconcile sales for HST report. Begin drafting extensive file memo re: HST reporting.
17-Dec-2020	Brendan Hinton	3.50	405.00	1,417.50	Reconcile company debit and credit receipts to Receiver's sale receipts. Test receipts against supporting documents. Review and correct multiple posting errors. Allocate postings to ensure receipts captured in the correct period. Finalize HST returns and compile materials to support reported values.
18-Dec-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking. Review invoices and payment processing.
21-Dec-2020	Brendan Hinton	1.00	405.00	405.00	Deal with banking. review invoices and process payments. Amendments to HST calculations and reports.
22-Dec-2020	Brendan Hinton	3.00	405.00	1,215.00	Deal with banking. Review invoices and payment processing. Attend gas station to pick up cash.
29-Dec-2020	Brendan Hinton	.50	405.00	202.50	Deal with HST.
30-Dec-2020	Brendan Hinton	.50	405.00	202.50	Deal with banking and vendor payment processing.
04-Jan-2021	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Approve invoices and payment processing.
05-Jan-2021	Brendan Hinton	1.00	405.00	405.00	Deal with banking and process multiple payments. Calls and emails with Coca Cola to reinstate service. Reconcile vendor accounts.
06-Jan-2021	Brendan Hinton	3.40	405.00	1,377.00	Work on November banking reconciliation. Prepare missing receipt stubs and disbursement requestions. Deal with banking. Approve invoices and payment processing. Attend gas station to pick up cash.
07-Jan-2021	Brendan Hinton	1.00	405.00	405.00	Work on November banking reconciliation. Prepare missing receipt stubs and disbursement requestions. Deal with banking. Approve invoices and payment processing.
08-Jan-2021	Brendan Hinton	1.00	405.00	405.00	Review K. Davis reports to reconcile cash disbursements at store. Deal with banking. Approve invoices and payment processing.
11-Jan-2021	Brendan Hinton	1.00	405.00	405.00	Review K. Davis reports to reconcile cash disbursements at store. Deal with banking. Approve invoices and payment processing.
12-Jan-2021	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Approve invoices and payment processing.
13-Jan-2021	Brendan Hinton	1.50	405.00	607.50	Emails with management and Core Mark to deal with missing order and payables. Deal with banking and payment processing.
14-Jan-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and payment processing.
15-Jan-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking in AM and payment processing.
19-Jan-2021	Brendan Hinton	4.00	405.00	1,620.00	Reconcile sales against Company reports for HST calculation. Finalize calculations and begin preparing returns. Deal with banking and payment processing.
20-Jan-2021	Brendan Hinton	3.50	405.00	1,417.50	Deal with Dart to organize maintenance. Deal with banking and vendor inquiries. Approve invoices and payment processing. Attend gas station to pick up cash.
21-Jan-2021	Brendan Hinton	3.50	405.00	1,417.50	Finalize receipt and sales reconciliation. Finalize HST calculations and file returns with CRA. Amended April return. Draft cover letter.
25-Jan-2021	Brendan Hinton	1.60	405.00	648.00	Deal with banking in AM. Review Imperial tobacco discrepancy and prepare requisitions. Review December banking and finalize reconciliation. Prepare note to A. Nelligan to correct postings.
27-Jan-2021	Brendan Hinton	.70	405.00	283.50	Deal with operations and banking.
28-Jan-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and vendor payment processing.
29-Jan-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and operating issues.
01-Feb-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking. Emails with vendors to sort our account reconciliation discrepancy.
02-Feb-2021	Brendan Hinton	1.00	405.00	405.00	Deal with banking and operation matters. Calls and emails to address audits Review final December reports from K. Davis.
03-Feb-2021	Brendan Hinton	3.00	405.00	1,215.00	Deal with banking. Attend gas station to pick up cash. Emails with CRA and information gathering for HST audit.
04-Feb-2021	Brendan Hinton	1.50	405.00	607.50	Deal with banking and payment processing. Review banking and prepare account reconciliation. Review transactions and source information for missing postings. Prepare requestions for receipt stubs for multiple Parkland settlements. Emails with Parkland for clarity.
08-Feb-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and operations.
09-Feb-2021	Brendan Hinton	.30	405.00	121.50	Deal with banking and payment processing and vendor inquiries.
10-Feb-2021	Brendan Hinton	.60	405.00	243.00	Deal with payment processing and vendor account reconciliations. Calls with CRA recalls with CRA insolvency department re audits and issues with authorization.
11-Feb-2021	Brendan Hinton	.50	405.00	202.50	Deal with operations and banking.
16-Feb-2021	Brendan Hinton	1.00	405.00	405.00	Deal with banking and payment processing. Deal with operational matters.
17-Feb-2021	Brendan Hinton	3.00	405.00	1,215.00	Deal with banking. Attend gas station to pick up cash. Emails with CRA and information gathering for HST audit. Courier shift reports.
18-Feb-2021	Brendan Hinton	.80	405.00	324.00	Deal with banking and vendor account reconciliation. Process payments. Deal with operational matters.
19-Feb-2021	Brendan Hinton	1.00	405.00	405.00	Deal with banking and operational matters.
22-Feb-2021	Brendan Hinton	1.00	405.00	405.00	Deal with operational matters and banking. Continue compiling information for audits.
23-Feb-2021	Brendan Hinton	.70	405.00	283.50	Deal with banking and payment processing.
24-Feb-2021	Brendan Hinton	1.00	405.00	405.00	Deal with operations and banking. Prepare payments for professional fees. Continue compiling information for audits.
25-Feb-2021	Brendan Hinton	1.20	405.00	486.00	Reconcile bank account to deal with payment for fees. Respond to A. Nelligan questions on banking. Continue compiling information for audits. Prepare payments for professional fees.
26-Feb-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and process payments.
01-Mar-2021	Brendan Hinton	3.50	405.00	1,417.50	Work on banking and reconcile issue for A. Nelligan. Review all receipts and disbursements to catch multiple posting errors. Run calculations and confirm account balances. Enter Nelligan. Deal with operations and payment processing.

On the Run - Walker Road
WIP Report December 1, 2020 to June 30, 2021

Date	Description	Units	Rate	Amount	Notes
02-Mar-2021	Brendan Hinton	1.30	405.00	526.50	Continue compiling documentation to respond to CRA examination and audit information requests. Emails with CRA. Upload information through MyBusiness portals. Travel to and from Windsor to p/u cash in AM. Discussion with operator re: update. Travel to office to drop off cash. Travel to UPS to courier reports to bookkeeper. Emails with
03-Mar-2021	Brendan Hinton	3.20	405.00	1,296.00	audits and to comply with information request.
04-Mar-2021	Brendan Hinton	.60	405.00	243.00	Deal with banking and operation matters.
05-Mar-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking, payment processing and operational matters.
08-Mar-2021	Brendan Hinton	1.50	405.00	607.50	Reconcile bank accounts. Emails with A. Nelligan to correct/update posting errors. Begin preparing SRD to Feb 28, 2020. Finalize bank reconciliations. Generate TB, GL and other banking reports to prepare HST calculations for outstanding returns. Correct multiple posting errors. Test values and a for SRD. Draft various reference notes given complicated nature of intercompany transactions. Spend time reconciling Ascend and manually adjusting accounts for SRD. Email
09-Mar-2021	Brendan Hinton	2.50	405.00	1,012.50	Nelligan to correct/update posting errors.
10-Mar-2021	Brendan Hinton	1.50	405.00	607.50	Deal with banking and operation matters. Finalize SRD's for R. Smith review. Draft notes and assumptions. Emails and calls to CRA. Calls to WSIP. Emails with bookkeeper. Deal with banking, payment processing and operational matters. Continue compiling information in response to CRA information requests for HST and payroll audits. Arrange
11-Mar-2021	Brendan Hinton	1.20	405.00	486.00	using thumb drive. Begin uploading data to drive. Emails with CRA and call with WSIB. Call with R. Smith to discuss R&D.
12-Mar-2021	Brendan Hinton	.40	405.00	162.00	Emails to deal with banking and payment processing.
15-Mar-2021	Brendan Hinton	1.20	405.00	486.00	Deal with banking, payment processing and operational matters. Use Company accounting software to generate GL's, HST details, summaries and purchase ledgers for multiple (present). Continue uploading data to drive.
16-Mar-2021	Brendan Hinton	1.20	405.00	486.00	Deal with banking, payment processing and operational matters. Use Company accounting software to generate GL's, HST details, summaries and purchase ledgers for multiple (present). Continue uploading data to drive.
17-Mar-2021	Brendan Hinton	3.20	405.00	1,296.00	Travel to and from Windsor to p/u cash in AM. Discussion with operator re: update. Travel to office to drop off cash. Travel to UPS to courier reports to bookkeeper. Emails with audits and to comply with information request.
18-Mar-2021	Brendan Hinton	1.30	405.00	526.50	Emails with SIR to sort out reporting issue. Deal with banking, payment processing and operational matters. Use Company accounting software to generate GL's, HST details, s and purchase ledgers for multiple years (2017-present). Finish uploading data to drive.
19-Mar-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and operations.
22-Mar-2021	Brendan Hinton	2.00	405.00	810.00	Deal with operational and IT issues with Parkland's POS due to recent changes. Communicate with bookkeepers to understand issue. Draft extensive email to backoffice support. Continue dealing with IT and reporting issues. Draft extensive email to backoffice support. Draft follow up communication with bookkeepers. Reach out to Parkland and email
23-Mar-2021	Brendan Hinton	1.50	405.00	607.50	departments. Deal with ongoing operational issues. Deal with banking and payment processing.
24-Mar-2021	Brendan Hinton	.50	405.00	202.50	Deal with Parkland reporting and operations. Banking and payment processing.
25-Mar-2021	Brendan Hinton	.30	405.00	121.50	Banking and payment processing.
29-Mar-2021	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Draft extensive memo for CRA to address information request, summarize documents provide and provide recommendation on next steps. Emails with CRA on status. Calls with CRA re: audit for post period and information request.
30-Mar-2021	Brendan Hinton	1.50	405.00	607.50	Deal with banking. Finalize memo to CRA. Redo schedules and update with additional information from Sage records. Travel to and from courier to deliver data package to CRA. Parkland reporting issue. Emails with bookkeeper.
31-Mar-2021	Brendan Hinton	3.50	405.00	1,417.50	Travel to and from Windsor to p/u cash in AM. Discussion with operator re: update. Travel to office to drop off cash. Emails with bookkeeper re: Parkland reports. Emails with Email with CRA. Draft additional information request for bookkeeper to mine additional sales reports once access to system can be restored.
01-Apr-2021	Brendan Hinton	1.80	405.00	729.00	Deal with operations. Emails with Parkland re: ongoing report issue. Deal with banking and payment processing. Manage cash.
05-Apr-2021	Brendan Hinton	.60	405.00	243.00	Deal with banking and ongoing operational matters.
06-Apr-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and ongoing operational matters.
07-Apr-2021	Brendan Hinton	.80	405.00	324.00	Deal with banking and operations. Review additional information request from CRA. Re-examine electronic files and provide comprehensive response to request. Address port request and by requesting additional clarity of sought items (where request itself was vague).
08-Apr-2021	Brendan Hinton	.80	405.00	324.00	Deal with banking and operations.
09-Apr-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking.
13-Apr-2021	Brendan Hinton	3.00	405.00	1,215.00	Attend gas station to pick up cash. Deal with banking.
14-Apr-2021	Brendan Hinton	1.00	405.00	405.00	Emails with team re: amended payments for Canada Clean. Deal with other banking and payment processing. Deal with banking. Prepare bank reconciliation. Review Parkland settlements. Prepare receipt and disbursement stubs. Address cash discrepancy. Deal with operational matter banking reconciliation. Address additional information request from CRA. Review ZIP files from bookkeeper and mine reports to satisfy request. Prepare note for CRA on additi materials being provided.
15-Apr-2021	Brendan Hinton	1.80	405.00	729.00	
16-Apr-2021	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Finalize information gathering and response to CRA for inquiry 1, 2 and 3. Draft response to extensive questionnaire.

On the Run - Walker Road
WIP Report December 1, 2020 to June 30, 2021

Date	Description	Units	Rate	Amount	Notes
21-Apr-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and operations.
22-Apr-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and operations.
23-Apr-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and operations.
27-Apr-2021	Brendan Hinton	.80	405.00	324.00	Deal with banking and operations. Work on HST return for post period. Courier reports.
29-Apr-2021	Brendan Hinton	3.00	405.00	1,215.00	Attend gas station to pick up cash. Deal with banking.
30-Apr-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and operations.
03-May-2021	Brendan Hinton	1.50	405.00	607.50	Call with R. Smith re: update. Next step planning. Deal with banking and operations. Portion of time spent reconciling account. Start on interim statement of receipts and disbursements. Reconcile bank account in AM. Correct multiple posting errors. Prepare summary of missing deposits and disbursements. Review fee split and update. Begin draft ISRD. Draft U
04-May-2021	Brendan Hinton	3.30	405.00	1,336.50	note to R. Smith. Deal with operations and payment processing.
05-May-2021	Brendan Hinton	.50	405.00	202.50	Call with R. Smith re: ISRD. Deal with banking.
06-May-2021	Brendan Hinton	.50	405.00	202.50	Review emails from MT regarding ISRD and banking. Deal with operations and banking/payment processing.
07-May-2021	Brendan Hinton	.70	405.00	283.50	Deal with banking/payment processing in AM and operations.F/u with Dart on buildout costs.
10-May-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and payment processing.
11-May-2021	Brendan Hinton	1.00	405.00	405.00	Deal with banking and payment processing. Review weekly sales report from Valerie.
12-May-2021	Brendan Hinton	.70	405.00	283.50	Deal with banking and operations.
13-May-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and payment processing.
14-May-2021	Brendan Hinton	3.10	405.00	1,255.50	Attend gas station to pick up cash. Deal with banking and payment processing.
17-May-2021	Brendan Hinton	1.00	405.00	405.00	Deal with banking. Emails with Parkland re: reporting. Review bookkeeping reports and identify issues. Emails with K. Hoxha re: vendor invoices. Emails with OPP in AM to deal with site CCTV footage request. Calls with management. Deal with banking. Deal with other operation issues. Emails to Parkland to sort out mis
18-May-2021	Brendan Hinton	1.50	405.00	607.50	reporting.
19-May-2021	Brendan Hinton	1.50	405.00	607.50	Review Ultramar settlement reports and bookkeeping reports. Deal with banking, payment processing and general operations.
20-May-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking and operations.
20-May-2021	Brendan Hinton	1.50	405.00	607.50	Deal with supply and vendor issue. Communicate with vendor and draft various demands to thwart collection action. Deal with banking and payment processing.
21-May-2021	Brendan Hinton	.30	405.00	121.50	Deal with banking and payment processing.
25-May-2021	Brendan Hinton	.60	405.00	243.00	Deal with baking, payment processing and operations. Reconcile Parkland credits.
26-May-2021	Brendan Hinton	1.00	405.00	405.00	Deal with baking, payment processing and operations.
27-May-2021	Brendan Hinton	1.00	405.00	405.00	Deal with banking, payment processing and operations. Email with CRA answering questions regarding outstanding returns.
29-May-2021	Brendan Hinton	3.10	405.00	1,255.50	Attend gas station to pick up cash. Deal with banking and payment processing.
31-May-2021	Brendan Hinton	.50	405.00	202.50	Deal with banking, payment processing and vendor account reconciliations.
01-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with operations, banking, payment processing and vendor account reconciliations.
02-Jun-2021	Brendan Hinton	2.50	420.00	1,050.00	Deal with TSSA renewal. Emails with insurer to begin coverage renewal. Deal with operations, banking, payment processing and vendor account reconciliations. Emails with R. equipment values. F/u with appraisers. Search online for values.
03-Jun-2021	Brendan Hinton	.50	420.00	210.00	Emails with appraiser. Deal with operations, banking, payment processing and vendor account reconciliations.
04-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with operations, banking, payment processing and vendor account reconciliations. Travel to and from UPS to courier reports.
07-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with operations, banking, payment processing and vendor account reconciliations.
08-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with operations, banking, payment processing and vendor account reconciliations.
09-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with operations, banking, payment processing and vendor account reconciliations.
10-Jun-2021	Brendan Hinton	2.00	420.00	840.00	Deal with operations, banking, payment processing and vendor account reconciliations. Prepare bank reconciliation. Review Parkland statements and prepare multiple receipt requests for EFT's/PAPs. Revise file memos regarding preparation of HST returns.
11-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with operations, banking, payment processing and vendor account reconciliations.
12-Jun-2021	Brendan Hinton	2.50	420.00	1,050.00	Attend gas station to pick up cash.
14-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with operations, banking, payment processing and vendor account reconciliations.
15-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with operations, banking, payment processing and vendor account reconciliations.
17-Jun-2021	Brendan Hinton	2.00	420.00	840.00	Complete bank reconciliation. Prepare requisitions for missing PAP's and EFTs. Deal with operations, banking, payment processing and vendor account reconciliations.
21-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with operations and banking.
22-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with operations and banking.
23-Jun-2021	Brendan Hinton	2.50	420.00	1,050.00	Attend gas station to pick up cash. Deal with banking and operations.

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Date	Description	Units	Rate	Amount	Notes
24-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with operations and banking.
28-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with banking and payment processing.
29-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with banking and payment processing.
30-Jun-2021	Brendan Hinton	.50	420.00	210.00	Deal with banking and payment processing.
		149.60		60,873.00	
16-Dec-2020	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursement, preparing requisition, wire payments
17-Dec-2020	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Invoice disbursements
18-Dec-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	Invoice Disbursement
21-Dec-2020	Klodiana Sadiku Hoxha	.50	149.00	74.50	Invoice disbursement, wire payments
22-Dec-2020	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements
22-Dec-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Counting cash slips for Ultramar from 03 Dec to 21 Dec, preparing requisition,
23-Dec-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	invoice disbursements, preparing requisitions
24-Dec-2020	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Received outstanding invoices from vendors, investigate/reconcile payments
04-Jan-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice Disbursements, wire payments
05-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Prepared excel requisitions, invoice disbursements, wire payments
06-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	invoice disbursements, preparing requisitions
07-Jan-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	counting cash slips for Ultramar, Walker Road and preparing requisition
07-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice Disbursements, prepared requisitions
12-Jan-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Invoice disbursements, preparing requisitions, wire payment
13-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments
15-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice Disbursements, preparing requisitions, wire payments
19-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments
20-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Counting cash receipts, preparing requisition etc
20-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	invoice disbursements, wire payments
21-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements
25-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, preparing requisitions
27-Jan-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursements, preparing requisitions
28-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments
29-Jan-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments
01-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursements, prepared requisitions
03-Feb-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice Disbursements, wire payments
04-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursement
05-Feb-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice Disbursements, wire payments
05-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Counting cash receipts, preparing requisitions
10-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Preparing requisitions, invoice disbursements, wire payments
11-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice Disbursements
12-Feb-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice Disbursements, wire payments
16-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Processed invoices, prepared requisitions, wire payments
17-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursements,
18-Feb-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Counting cash receipts from Ultramar, walker road, prepared requisition
18-Feb-2021	Klodiana Sadiku Hoxha	3.50	149.00	521.50	Invoice disbursements, wire payments, prepared requisitions
19-Feb-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments,
22-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursements, wire payments
23-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursements, wire payments, prepared requisition
24-Feb-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments
25-Feb-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice Disbursements, wire payments
01-Mar-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
02-Mar-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	invoice disbursements, wire payments

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Date	Description	Units	Rate	Amount	Notes
03-Mar-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice Disbursements, wire payments,
04-Mar-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
05-Mar-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Counting Cash receipts for Ultramar, prepared requisition
05-Mar-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
08-Mar-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments
09-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursements, wire payments
10-Mar-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursments, wire payments, etc
11-Mar-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments
12-Mar-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
15-Mar-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
16-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursements, wire payments
17-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursements, wire payments
18-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursements, wire payments
19-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursments, wire payments, etc
22-Mar-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Prepared requisitons, invoice disbursements, wire payments, and counted Cash receipts.
23-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursements, preparing requisitions
24-Mar-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice disbursements
25-Mar-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments etc
26-Mar-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbrusements, wire payments
29-Mar-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments,
30-Mar-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements,
31-Mar-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
01-Apr-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice Disbursements, wire payments,
05-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
06-Apr-2021	Klodiana Sadiku Hoxha	3.50	149.00	521.50	Invoice Disbursements, wire payments, etc
06-Apr-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Counting cash slips, preparing requisitions
07-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
08-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursement, wire payments
09-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
12-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments,
14-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice Disbursments, wire payments
15-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments,
15-Apr-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Counting cash receipts for Ultramar
16-Apr-2021	Klodiana Sadiku Hoxha	3.00	149.00	447.00	Invoice disbursements, wire payments
19-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments, etc
20-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments, etc
21-Apr-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Invoice Disbursments, wire payments
22-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments,
23-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments, etc
26-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
27-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursement, wire payment
28-Apr-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice Disbursements, Wire payments
29-Apr-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments
30-Apr-2021	Klodiana Sadiku Hoxha	3.00	149.00	447.00	Invoice Disbursements, wire payments, also counted cash receipts, copied them and prepared requisition
03-May-2021	Klodiana Sadiku Hoxha	3.00	149.00	447.00	Invoice Disbursements, wire payments
04-May-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments, etc
05-May-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments
07-May-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments,
10-May-2021	Klodiana Sadiku Hoxha	2.00	149.00	298.00	Invoice disbursements, wire payments

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Date	Description	Units	Rate	Amount	Notes
11-May-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	invoice disbursements, wire payments
12-May-2021	Klodiana Sadiku Hoxha	1.00	149.00	149.00	Invoice disbursements, wire payments
14-May-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
17-May-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments,
18-May-2021	Klodiana Sadiku Hoxha	1.50	149.00	223.50	Counting cash receipts, preparing reuquisitions
18-May-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments, etc
19-May-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, Wire payments
20-May-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice Disbursements, wire payments
25-May-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
26-May-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
28-May-2021	Klodiana Sadiku Hoxha	2.50	149.00	372.50	Invoice disbursements, wire payments
01-Jun-2021	Klodiana Sadiku Hoxha	3.00	155.00	465.00	Invoice disbursements, wire payments, etc
02-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments,
02-Jun-2021	Klodiana Sadiku Hoxha	1.50	155.00	232.50	Counting cash receipts and preparing requisition
03-Jun-2021	Klodiana Sadiku Hoxha	2.00	155.00	310.00	Invoice disbursements, wire payments
04-Jun-2021	Klodiana Sadiku Hoxha	2.00	155.00	310.00	Invoice disbursements, wire payments,
07-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments
08-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments
09-Jun-2021	Klodiana Sadiku Hoxha	2.00	155.00	310.00	Invoice Disbursements, wire payments
10-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments,
11-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments
14-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments,
14-Jun-2021	Klodiana Sadiku Hoxha	1.50	155.00	232.50	Counting cash receipts and preparing requisition
15-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments, etc
16-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments,
17-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments, etc
18-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments,
21-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments
22-Jun-2021	Klodiana Sadiku Hoxha	2.00	155.00	310.00	Invoice disbursements, wire payments,
23-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments,
24-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments,
25-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments
28-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments, etc
29-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice disbursements, wire payments,
30-Jun-2021	Klodiana Sadiku Hoxha	2.50	155.00	387.50	Invoice Disbursements, wire payments
30-Jun-2021	Klodiana Sadiku Hoxha	1.00	155.00	155.00	Counting cash receipts, and preparing requisition
		266.00		39,979.00	
14-Dec-2020	Rob Smith	.20	550.00	110.00	arrange for return of deposit to purchaser and letter re same
22-Dec-2020	Rob Smith	.40	550.00	220.00	reivew affidavit supporting motion to quash appeal
23-Dec-2020	Rob Smith	.20	550.00	110.00	meeting with T. Van Klink to commission affidavit
26-Feb-2021	Rob Smith	.40	550.00	220.00	call with all counsel re next steps for Walker Road mortgage assignment appeal
16-Mar-2021	Rob Smith	.20	550.00	110.00	update call on status of appeal with T. Van Klink
19-Apr-2021	Rob Smith	.50	550.00	275.00	call with P. Mand an d T. Van Klink re next steps with property and recivership, follow up call with T. Van Klink
20-Apr-2021	Rob Smith	.20	550.00	110.00	call from M. Dhillon re status of property
03-May-2021	Rob Smith	.70	550.00	385.00	call with Dickenson Wright, Mand, Van Klink re sale of property; instruction to team re R&D and prof fee split
04-May-2021	Rob Smith	.80	550.00	440.00	calculate MNP fees attributable to Walker post Dec 1, 2020; review draft APS; respond to Pregar email re deemed trust
05-May-2021	Rob Smith	.70	550.00	385.00	review and edits to pre/post July 9 R&D, send same with summary to T. Van Klink
06-May-2021	Rob Smith	.30	550.00	165.00	edits to R&D, emails with T. Van Klink re same

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Date	Description	Units	Rate	Amount	Notes
		4.60		2,530.00	
04-May-2021	Yatri Vagadia	.80	259.00	207.20	Fee split calculation - MNP
04-May-2021	Yatri Vagadia	1.20	259.00	310.80	Fee split calculation - Miller Thomson, preparing excel details for the fees
		2.00		518.00	
Total Professional Fees		<u>422.20</u>		<u>103,900.00</u>	

Disbursements

Mileage

02-Dec-2020	Brendan Hinton	163.12	Mileage: Cash pick up (Walker Road)
22-Dec-2020	Brendan Hinton	163.12	Mileage: Cash pick up (Walker Road)
06-Jan-2021	Brendan Hinton	163.12	Mileage: Cash pick up (Walker Road)
20-Jan-2021	Brendan Hinton	163.12	Mileage: Cash pick up (Walker Road)
03-Feb-2021	Brendan Hinton	163.12	Mileage: Cash pick up (Walker Road)
17-Feb-2021	Brendan Hinton	163.12	Mileage: Cash pick up (Walker Road)
03-Mar-2021	Brendan Hinton	163.12	Mileage: Cash pick up (Walker Road)
17-Mar-2021	Brendan Hinton	163.12	Mileage: Cash pick up (Walker Road)
31-Mar-2021	Brendan Hinton	163.12	Mileage: Cash pick up (Walker Road)
13-Apr-2021	Brendan Hinton	163.12	Mileage: Cash pick up (Walker Road)
29-Apr-2021	Brendan Hinton	163.12	Mileage: Cash pick up (Walker Road)
14-May-2021	Brendan Hinton	163.12	Mileage: Cash pick up (Walker Road)
27-May-2021	Brendan Hinton	163.12	Mileage: Cash pick up (Walker Road)
12-Jun-2021	Brendan Hinton	180.11	Mileage: Cash pick up (Walker Road)
23-Jun-2021	Brendan Hinton	180.11	Mileage: Cash pick up (Walker Road)
		<u>2,480.78</u>	

On the Run - Sarnia Burger King
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Date	Description	Units	Rate	Amount	Notes
14-Dec-2020	Brendan Hinton	2.4	405.00	972.00	Reconcile company debit and credit receipts to Receiver's sale receipts. Test receipts against supporting documents. Review and correct multiple posting errors. Allocate posting worksheet to ensure receipts captured in the correct period. Finalize HST returns and compile materials to support reported values.
15-Dec-2020	Brendan Hinton	1.5	405.00	607.50	Finalize HST returns and compilation of materials in support of reported values.
16-Dec-2020	Brendan Hinton	0.4	405.00	162.00	Finalize Receiver's HST calculations.
21-Dec-2020	Brendan Hinton	1.5	405.00	607.50	Amendments to HST calculations and reports. Review Company records to ascertain eligibility for CEWS. Generate reports and analyze revenue for OTR and Burger King. Comprehensive instructions to Y. Vagadia to gather program information and prepare
23-Dec-2020	Brendan Hinton	0.5	405.00	202.50	Reference letter for John Philip.
29-Dec-2020	Brendan Hinton	0.5	405.00	202.50	Deal with HST.
30-Dec-2020	Brendan Hinton	0.5	405.00	202.50	Review HST calculations and supporting documentation. Finalize and file HST returns for Oct 2019 to November 2020.
07-Jan-2021	Brendan Hinton	0.5	405.00	202.50	Work on November banking reconciliation. Prepare missing receipt stubs and disbursement requestions.
08-Jan-2021	Brendan Hinton	1.0	405.00	405.00	Call with CRA to plan payroll and HST audit. Draft information request and directions for G. Gilmore.
21-Jan-2021	Brendan Hinton	1.0	405.00	405.00	Call with CRA and planning for audit. Go through steps to register MNP as authorized representative online to obtain access to MyBusiness account. CRA doesn't recognize MNP to various agents to sort out issue and strategize with auditor on alternate options.
25-Jan-2021	Brendan Hinton	1.5	405.00	607.50	OP: Review sales and disbursements and perform HST calculation for Q4 2020. Prepare and file HST return. Review December banking and finalize reconciliation. Prepare note to Nelligan to correct postings. Emails with BK Canada.
26-Jan-2021	Brendan Hinton	1.0	405.00	405.00	Calls and emails with CRA auditor. Call with R. Smith re: CEWS and planning.
27-Jan-2021	Brendan Hinton	0.5	405.00	202.50	Emails with tax team re: CEWS.
28-Jan-2021	Brendan Hinton	0.5	405.00	202.50	Review WSIB and prepare comprehensive email to address duplicate account numbers associated with accounts. Prepare schedules.
29-Jan-2021	Brendan Hinton	0.3	405.00	121.50	Deal with CEWS.
01-Feb-2021	Brendan Hinton	1.0	405.00	405.00	Emails with bookkeeping to gather missing payroll information. Deal with CEWS lodgment issue in PM. Various emails with tax team and CRA insolvency department. Emails with auditor.
02-Feb-2021	Brendan Hinton	0.2	405.00	81.00	Calls with bookkeeper and CRA re:T4's and ROEs.
03-Feb-2021	Brendan Hinton	0.5	405.00	202.50	Emails with CRA and information gathering for HST and payroll audits.
04-Feb-2021	Brendan Hinton	0.5	405.00	202.50	Review banking and prepare account reconciliation. Emails with owner re: reference letters. Emails with Glyn re: ADP oversight re: T4's.
10-Feb-2021	Brendan Hinton	0.6	405.00	243.00	Calls with CRA re: CEWS. Calls with CRA insolvency department re audits and issues with authorization.
17-Feb-2021	Brendan Hinton	0.5	405.00	202.50	Deal with banking and vendor/account reconciliation.
22-Feb-2021	Brendan Hinton	0.5	405.00	202.50	Continue compiling information for audits.
25-Feb-2021	Brendan Hinton	0.6	405.00	243.00	Prepare payments for professional fees. Continue compiling information for audits.
01-Mar-2021	Brendan Hinton	0.2	405.00	81.00	Deal with T4 issue.
02-Mar-2021	Brendan Hinton	1.3	405.00	526.50	Continue compiling documentation to respond to CRA examination and audit information requests. Emails with CRA. Upload information through MyBusiness portals.
03-Mar-2021	Brendan Hinton	0.3	405.00	121.50	Emails with CRA re: audits and to comply with information request.
04-Mar-2021	Brendan Hinton	0.5	405.00	202.50	Respond to multiple emails from staff seeking T4s. Call with former manager.
08-Mar-2021	Brendan Hinton	1.5	405.00	607.50	Reconcile bank accounts. Emails with A. Nelligan to correct/update posting errors. Begin preparing SRD to Feb 28, 2020.
09-Mar-2021	Brendan Hinton	2.5	405.00	1,012.50	Finalize bank reconciliations. Generate TB, GL and other banking reports to prepare HST calculations for outstanding returns. Correct multiple posting errors. Test values and assumptions for SRD. Draft various reference notes given complicated nature of intercompany transactions. Spend time reconciling Ascend and manually adjusting accounts for S Emails with A. Nelligan to correct/update posting errors.
10-Mar-2021	Brendan Hinton	1.0	405.00	405.00	Finalize SRD's for R. Smith review. Draft notes and assumptions. Emails and calls to CRA. Calls to WSIP. Emails with bookkeeper.
11-Mar-2021	Brendan Hinton	0.8	405.00	324.00	Continue compiling information in response to CRA information requests for HST and payroll audits. Arrange to share data using thumb drive. Begin uploading data to drive. Email CRA and call with WSIB. Call with R. Smith to discuss R&D.
15-Mar-2021	Brendan Hinton	0.8	405.00	324.00	Continue compiling information in response to CRA information requests for HST and payroll audits. Use Company accounting software to generate GL's, HST details, summaries purchase ledgers for multiple years (2017-present). Continue uploading data to drive.
16-Mar-2021	Brendan Hinton	0.8	405.00	324.00	Continue compiling information in response to CRA information requests for HST and payroll audits. Use Company accounting software to generate GL's, HST details, summaries purchase ledgers for multiple years (2017-present). Continue uploading data to drive.
18-Mar-2021	Brendan Hinton	1.0	405.00	405.00	Finish compiling and sorting information to action CRA information requests for HST and payroll audits. Use Company accounting software to generate GL's, HST details, summaries purchase ledgers for multiple years (2017-present). Continue uploading data to drive.
29-Mar-2021	Brendan Hinton	1.8	405.00	729.00	Draft extensive memo for CRA to address information request, summarize documents provide and provide recommendation on next steps. Emails with CRA to update on status. with CRA re: audit for post period and information request. Emails with former vendor to reconcile account.
30-Mar-2021	Brendan Hinton	1.0	405.00	405.00	Finalize memo to CRA. Redo schedules and update with additional information from Sage records. Travel to and from courier to deliver data package to CRA.
31-Mar-2021	Brendan Hinton	0.3	405.00	121.50	Draft additional information request for bookkeeper to mine additional sales reports once access to system can be restored.
06-Apr-2021	Brendan Hinton	0.8	405.00	324.00	F/u with tax team to enquire about TWS and impact on CEWS. Review legislation and begin assessing eligibility for TWS not claimed by tax for period that Receiver was ineligible CEWS. Emails with CRA re: payroll audits and TWS.

On the Run - Sarnia Burger King
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Date	Description	Units	Rate	Amount	Notes
07-Apr-2021	Brendan Hinton	0.6	405.00	243.00	Review additional information request from CRA. Re-examine electronic files and provide comprehensive response to request. Address portions of request and by requesting additional clarity of sought items (where request itself was vague).
08-Apr-2021	Brendan Hinton	1.2	405.00	486.00	Review CRA request to prepare TWS claims. Analyze CEWS and applications and summarize periods to ensure eligibility. Prepare schedule for internal review, complete applications and f/u with CRA with comprehensive response.
13-Apr-2021	Brendan Hinton	0.5	405.00	202.50	Call with CRA to discuss TWS and CEWS applications and requirement to file income tax returns. Calls with WSIB re: outstanding remittances. WSIB finally confirmed account numbers and remittance periods. Prepare file note.
14-Apr-2021	Brendan Hinton	0.4	405.00	162.00	Continue compiling information for CRA's 2nd and 3rd supplemental request.
15-Apr-2021	Brendan Hinton	1.3	405.00	526.50	Prepare banking reconciliation. Address additional information request from CRA. Review ZIP files from bookkeeper and mine reports to satisfy request. Prepare note for CRA on additional materials being provided.
16-Apr-2021	Brendan Hinton	1.3	405.00	526.50	Finalize information gathering and response to CRA for inquiry 1, 2 and 3. Draft response to extensive questionnaire. Review earnings to calculate WSIB premiums. Prepare remittance forms. Prepare summary. Prepare letter for WSIB.
21-Apr-2021	Brendan Hinton	0.6	405.00	243.00	Calls and emails with CRA re: HST audits and CEWS.
27-Apr-2021	Brendan Hinton	0.5	405.00	202.50	Work on HST return for post period.
11-May-2021	Brendan Hinton	0.3	405.00	121.50	Emails with employee re: T4 and ROEs.
17-May-2021	Brendan Hinton	0.3	405.00	121.50	Deal with audit information for post period. Deal with banking.
26-May-2021	Brendan Hinton	0.2	405.00	81.00	Emails with CRA re: CEWS
27-May-2021	Brendan Hinton	0.6	405.00	243.00	Email with CRA answering questions regarding outstanding returns. Prepare banking reconciliation.
16-Jun-2021	Brendan Hinton	0.3	420.00	126.00	Emails with CRA regarding audit and additional information request.
21-Jun-2021	Brendan Hinton	0.5	420.00	210.00	Emails with former employee. Draft letter of employment for immigration,
		<u>41.2</u>		<u>16,698.00</u>	
29-Jan-2021	Dalton Danis	1.3	130.00	169.00	emails B. Hinton, review payroll spreadsheets re potential CEWS claim
29-Jan-2021	Dalton Danis	0.2	130.00	26.00	Call with Medya to go over CW file for CEWS engagement
01-Feb-2021	Dalton Danis	<u>2.2</u>	<u>130.00</u>	<u>286.00</u>	prepare periods 1-3 for Sarnia BK cews, rc661s drafted, check for business numbers
		3.7		481.00	
16-Dec-2020	Klodiana Sadiku Hoxha	0.5	149.00	74.50	Received Proof of claims for Burger King Sarnia, updated WEPP
17-Dec-2020	Klodiana Sadiku Hoxha	1.0	149.00	149.00	counting cash, paper slips
10-Jun-2021	Klodiana Sadiku Hoxha	0.5	155.00	77.50	Send t4 slips to Burger King Sarnia employees, the one that didn't receive them by mail
		<u>2.0</u>		<u>301.00</u>	
29-Jan-2021	Melissa Aveiro	0.8	525.00	420.00	time spent so far
01-Feb-2021	Melissa Aveiro	<u>1.0</u>	<u>525.00</u>	<u>525.00</u>	review and issues with BN and email to CRA
		1.8		945.00	
17-Jun-2021	Rob Smith	0.1	570.00	57.00	review and sign bankruptcy consent
Total Professional Fees		<u>48.8</u>		<u>18,482.00</u>	

Invoice



Invoice Number : 10039178

Client Number : 0786966

Invoice Date : Oct 19 2021

Invoice Terms : Due Upon Receipt

1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc.,
1552838 Ontario Inc., and 2034039 Ontario Inc.
MNP Ltd.
1002-148 Fullarton St
London, ON N6A 5P3

For Professional Services Rendered :

Interim invoice for the period July 1, 2021 through October 15, 2021 for professional services rendered in our capacity as court-appointed receiver of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 2034039 Ontario Inc., 1786675 Ontario Limited, 2542372 Ontario Inc., 2660566 Ontario Limited and 2541899 Ontario Limited (summary and detailed WIP reports attached).	92,417.10
Disbursements	1,080.66
Less: Discretionary Discount	-13,497.76
Sub Total :	<hr/> 80,000.00
Harmonized Sales Tax :	<hr/> 10,400.00
Total (CAD) :	<hr/> 90,400.00 <hr/>

HST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees
148 FULLARTON STREET, SUITE 1002; LONDON ON; N6A 5P3
P: (519) 681-3328 F: (519) 964-2210 www.MNPDebt.ca

On the Run - Group of Companies
Summary of WIP July 1, 2021 to October 15, 2021

	General	Wyoming (OTR and Burger King)	Provincial Road (OTR)	Walker Road Ultramar	Sarnia Burger King	Total
MNP Staff						
<i>Partner/Senior Vice-President</i>						
Rob Smith	11,172.00	285.00	627.00	1,596.00	57.00	13,737.00
<i>Vice-President/Senior Manager</i>						
Brendan Hinton	588.00	5,628.00	3,276.00	33,894.00	3,234.00	46,620.00
<i>Administrative</i>						
Anne Nelligan	5,710.10					5,710.10
Klodiana Hoxha		116.25		26,078.75	155.00	26,350.00
Total professional Fees	17,470.10	6,029.25	3,903.00	61,568.75	3,446.00	92,417.10
Disbursements: Mileage				1,080.66		1,080.66
	17,470.10	6,029.25	3,903.00	62,649.41	3,446.00	93,497.76
Less: Discretionary Write Down	- 2,522.06	- 870.41	- 563.45	- 9,044.35	- 497.48	- 13,497.76
Net MNP Fees and Disbursements	14,948.04	5,158.84	3,339.55	53,605.06	2,948.52	80,000.00
Payment Allocation		8,895.85	7,076.55	57,342.07	6,685.53	80,000.00
HST		1,156.46	919.95	7,454.47	869.12	10,400.00
Total		10,052.31	7,996.51	64,796.54	7,554.65	90,400.00

On the Run - General Receivership
WIP Report July 1, 2021 to October 15, 2021

Date	Description	Units	Rate	Amount	Notes
12-Jul-2021	Anne Nelligan	1.0	179.00	179.00	postings
14-Jul-2021	Anne Nelligan	0.5	179.00	89.50	chq's and posting
15-Jul-2021	Anne Nelligan	0.6	179.00	107.40	chq's
15-Jul-2021	Anne Nelligan	0.5	179.00	89.50	posting and chq's and emails to Brendan
16-Jul-2021	Anne Nelligan	0.4	179.00	71.60	banking
16-Jul-2021	Anne Nelligan	1.2	179.00	214.80	banking BMO
19-Jul-2021	Anne Nelligan	0.5	179.00	89.50	chq's
19-Jul-2021	Anne Nelligan	0.3	179.00	53.70	postings
20-Jul-2021	Anne Nelligan	0.3	179.00	53.70	chq's
21-Jul-2021	Anne Nelligan	0.2	179.00	35.80	postings
22-Jul-2021	Anne Nelligan	0.2	179.00	35.80	posting and chq's
23-Jul-2021	Anne Nelligan	0.2	179.00	35.80	postings
26-Jul-2021	Anne Nelligan	0.5	179.00	89.50	postings
27-Jul-2021	Anne Nelligan	1.3	179.00	232.70	deposit
28-Jul-2021	Anne Nelligan	0.2	179.00	35.80	postings
28-Jul-2021	Anne Nelligan	0.3	179.00	53.70	postings
29-Jul-2021	Anne Nelligan	0.2	179.00	35.80	chq's
30-Jul-2021	Anne Nelligan	0.3	179.00	53.70	postings
09-Aug-2021	Anne Nelligan	0.6	179.00	107.40	postings
10-Aug-2021	Anne Nelligan	0.5	179.00	89.50	chq's and posting
12-Aug-2021	Anne Nelligan	0.2	179.00	35.80	chq's
13-Aug-2021	Anne Nelligan	2.0	179.00	358.00	review deposits, cash receipt reports to investigate bank statement discrepancy, email to bank re bank error
13-Aug-2021	Anne Nelligan	0.3	179.00	53.70	postings
16-Aug-2021	Anne Nelligan	0.3	179.00	53.70	posting and chq's
17-Aug-2021	Anne Nelligan	0.4	179.00	71.60	postings
18-Aug-2021	Anne Nelligan	0.5	179.00	89.50	postings
19-Aug-2021	Anne Nelligan	0.5	179.00	89.50	posting errors
19-Aug-2021	Anne Nelligan	0.5	179.00	89.50	postings
24-Aug-2021	Anne Nelligan	0.6	179.00	107.40	postings and chq's
25-Aug-2021	Anne Nelligan	0.2	179.00	35.80	postings
26-Aug-2021	Anne Nelligan	1.0	179.00	179.00	banking
30-Aug-2021	Anne Nelligan	0.5	179.00	89.50	postings
31-Aug-2021	Anne Nelligan	0.5	179.00	89.50	postings
02-Sep-2021	Anne Nelligan	0.3	179.00	53.70	postings
03-Sep-2021	Anne Nelligan	1.0	179.00	179.00	banking
07-Sep-2021	Anne Nelligan	0.5	179.00	89.50	postings
08-Sep-2021	Anne Nelligan	0.6	179.00	107.40	postings and chq's
13-Sep-2021	Anne Nelligan	0.5	179.00	89.50	chq's and postings
14-Sep-2021	Anne Nelligan	0.5	179.00	89.50	banking
16-Sep-2021	Anne Nelligan	0.2	179.00	35.80	postings
17-Sep-2021	Anne Nelligan	1.5	179.00	268.50	banking

17-Sep-2021	Anne Nelligan	0.4	179.00	71.60	posting and chq's
20-Sep-2021	Anne Nelligan	0.4	179.00	71.60	postings
21-Sep-2021	Anne Nelligan	0.3	179.00	53.70	postings
21-Sep-2021	Anne Nelligan	0.5	179.00	89.50	chq's and looking for doc's
23-Sep-2021	Anne Nelligan	0.3	179.00	53.70	OSB and chq's
23-Sep-2021	Anne Nelligan	0.2	179.00	35.80	postings
24-Sep-2021	Anne Nelligan	0.5	179.00	89.50	looking for banking and chq's
27-Sep-2021	Anne Nelligan	0.4	179.00	71.60	postings
27-Sep-2021	Anne Nelligan	0.3	179.00	53.70	postings
28-Sep-2021	Anne Nelligan	0.3	179.00	53.70	postings
29-Sep-2021	Anne Nelligan	0.2	179.00	35.80	posting
30-Sep-2021	Anne Nelligan	0.3	179.00	53.70	chq's
30-Sep-2021	Anne Nelligan	0.3	179.00	53.70	chq's
01-Oct-2021	Anne Nelligan	1.0	179.00	179.00	banking
01-Oct-2021	Anne Nelligan	0.6	179.00	107.40	postings chq's and banking
01-Oct-2021	Anne Nelligan	0.3	179.00	53.70	posting's
04-Oct-2021	Anne Nelligan	0.2	179.00	35.80	chq's
04-Oct-2021	Anne Nelligan	0.6	179.00	107.40	monthly postings, chq's and postings
05-Oct-2021	Anne Nelligan	0.6	179.00	107.40	postings and email's to Brendan
05-Oct-2021	Anne Nelligan	0.3	179.00	53.70	postings
07-Oct-2021	Anne Nelligan	0.5	179.00	89.50	postings and cheques
12-Oct-2021	Anne Nelligan	0.5	179.00	89.50	postings
15-Oct-2021	Anne Nelligan	0.5	179.00	89.50	postings and cheques
		<u>31.9</u>		<u>5,710.10</u>	
05-Jul-2021	Brendan Hinton	0.5	420.00	210.00	Review legal invoice and prepare schedule to split fees. Process wire payments.
19-Aug-2021	Brendan Hinton	0.6	420.00	252.00	Review security position.
05-Oct-2021	Brendan Hinton	0.3	420.00	126.00	Review MT fee schedule and update. Forward to R. Smith.
		<u>1.4</u>		<u>588.00</u>	
05-Jul-2021	Rob Smith	0.1	570.00	57.00	update email to BMO
21-Jul-2021	Rob Smith	0.7	570.00	399.00	review draft security position and call with T. Van Klink re same
11-Aug-2021	Rob Smith	0.4	570.00	228.00	call with T. Van Klink re o/s matters (priorities, distribution, Walker, etc.) and plan for discharge
27-Aug-2021	Rob Smith	3.5	570.00	1,995.00	working on 5th court report
01-Sep-2021	Rob Smith	2.5	570.00	1,425.00	working on fifth report
03-Sep-2021	Rob Smith	1.3	570.00	741.00	continue work on fifth court report
08-Sep-2021	Rob Smith	3.8	570.00	2,166.00	working on fifth court report
15-Sep-2021	Rob Smith	0.5	570.00	285.00	work on fifth court report (distribution section)
16-Sep-2021	Rob Smith	1.3	570.00	741.00	work on fifth court report
17-Sep-2021	Rob Smith	2.0	570.00	1,140.00	finish draft of final court report
06-Oct-2021	Rob Smith	3.5	570.00	1,995.00	final updates and review of first draft of court report, send same to T. Van Klink with comments; prepare draft of confidential supplement, email same to T. Van Klink
		<u>19.6</u>		<u>11,172.00</u>	
Total Professional Fees		<u>52.9</u>		<u>17,470.10</u>	

On the Run - Wyoming (SSC and Burger King)
WIP Report July 1, 2021 to October 15, 2021

Date	Description	Units	Rate	Amount	Notes
15-Jul-2021	Brendan Hinton	0.3	420.00	126.00	Bank reconciliation work for OTR and Burger King.
21-Jul-2021	Brendan Hinton	0.5	420.00	210.00	Review WSIB statements for OTR and Burger King to analyze debt.
18-Aug-2021	Brendan Hinton	1.2	420.00	504.00	Review bookkeeping and requisitions to reconcile inconsistency in November 2020 fuel purchases. Emails with Parkland to sort out status of credit. File notes.
19-Aug-2021	Brendan Hinton	0.5	420.00	210.00	Deal with banking and account reconciliations.
24-Aug-2021	Brendan Hinton	3.5	420.00	1,470.00	Prepare ISRD to July 31 for final report. Review and reconcile multiple transaction postings. Prepare HST returns. Review response regarding November settlements. Reconcile accounts to settlement and communicate with Parkland seeking clarity.
25-Aug-2021	Brendan Hinton	1.5	420.00	630.00	Finalize ISRD and prepare/merge into consolidated statement for final report.
02-Sep-2021	Brendan Hinton	2.0	420.00	840.00	Deal with WSIB. Gather historical payroll information in order to complete filings for OTR, Subway and Burger King. Manually prepare WSIB remittance forms in order to file. Draft comprehensive letter to WSIB to address account/arrears. Prepare and mailout returns.
16-Sep-2021	Brendan Hinton	1.6	420.00	672.00	Deal with CEWS for OTR, Subway and BK Wyoming. Emails and calls with CRA. Internal communication on applications.
30-Sep-2021	Brendan Hinton	0.5	420.00	210.00	Review banking for OTR and BK Wyoming. Perform bank reconciliation. Email K. Hoxha to f/u on bank charges.
05-Oct-2021	Brendan Hinton	0.3	420.00	126.00	Review banking and complete September bank reconciliation for OTR and Burger King.
06-Oct-2021	Brendan Hinton	1.5	420.00	630.00	Calculate and prepare HST returns for OTR and BK Wyoming.
		<u>13.4</u>		<u>5,628.00</u>	
03-Aug-2021	Klodiana Sadiku Hoxha	0.5	155.00	77.50	Received Proof of claim from Burger King employee, and updated Service Canada WEPP with his info, email exchange
14-Oct-2021	Klodiana Sadiku Hoxha	0.3	155.00	38.75	call from Burger King Employee to request Employee Notification WEPPA Package and POC questions
		<u>0.8</u>		<u>116.25</u>	
12-Aug-2021	Rob Smith	0.1	570.00	57.00	request website update
16-Sep-2021	Rob Smith	0.4	570.00	228.00	review correspondence summary with Meridian re coffee machine, email to T. Van Klink re same
		<u>0.5</u>		<u>285.00</u>	
Total Professional Fees		<u><u>14.7</u></u>		<u><u>6,029.25</u></u>	

On the Run - Provincial Road
WIP Report July 1, 2021 to October 15, 2021

Date	Description	Units	Rate	Amount	Notes
15-Jul-2021	Brendan Hinton	0.3	420.00	126.00	Bank reconciliation work.
19-Jul-2021	Brendan Hinton	1.0	420.00	420.00	Review email from T. VanKlink re: BMO security. Review all application and subsequent motion materials for evidence of BMO security. Emails with R. Smith.
19-Aug-2021	Brendan Hinton	0.3	420.00	126.00	Deal with banking and account reconciliations.
24-Aug-2021	Brendan Hinton	1.5	420.00	630.00	Prepare ISRD to July 31 for final report. Review and reconcile multiple transaction postings. Prepare HST returns.
25-Aug-2021	Brendan Hinton	0.8	420.00	336.00	Finalize ISRD and prepare/merge into consolidated statement for final report.
02-Sep-2021	Brendan Hinton	1.0	420.00	420.00	Deal with WSIB. Gather historical payroll information in order to complete filings. Manually prepare WSIB remittance forms in order to file. Draft comprehensive letter to WSIB to address account/arrears. Prepare and mailout returns.
29-Sep-2021	Brendan Hinton	1.0	420.00	420.00	Deal with WSIB. Gather historical payroll information in order to complete filings. Manually prepare WSIB remittance forms in order to file. Draft comprehensive letter to WSIB to address account/arrears. Prepare and mailout returns.
30-Sep-2021	Brendan Hinton	0.2	420.00	84.00	Review banking and do bank reconciliation. Email K. Hoxha to f/u on bank charges.
05-Oct-2021	Brendan Hinton	0.2	420.00	84.00	Review banking and complete September bank reconciliation.
06-Oct-2021	Brendan Hinton	1.5	420.00	630.00	Prepare multiple HST returns. Prepare cover letter and attachments to address online lodgement issue. Prepare manual returns.
		<u>7.8</u>		<u>3,276.00</u>	
23-Jul-2021	Rob Smith	1.0	570.00	570.00	review financial info available for chattel and inventory value, email to T. Van Klink to summarize same re security position
12-Aug-2021	Rob Smith	<u>0.1</u>	570.00	<u>57.00</u>	request website update
		<u>1.1</u>		<u>627.00</u>	
Total Professional Fees		<u><u>8.9</u></u>		<u><u>3,903.00</u></u>	

On the Run - Walker Road
WIP Report July 1, 2021 to October 15, 2021

Date	Description	Units	Rate	Amount	Notes
05-Jul-2021	Brendan Hinton	0.5	420.00	210.00	Deal with daily operations, review vendor invoices, review requisitions and process payments.
06-Jul-2021	Brendan Hinton	0.5	420.00	210.00	Deal with daily operations, review vendor invoices, review requisitions and process payments.
07-Jul-2021	Brendan Hinton	0.5	420.00	210.00	Deal with daily operations, review vendor invoices, review requisitions and process payments.
08-Jul-2021	Brendan Hinton	0.5	420.00	210.00	Deal with daily operations and banking.
09-Jul-2021	Brendan Hinton	2.5	420.00	1,050.00	Attend gas station to p/u cash. Deal with operations and banking.
12-Jul-2021	Brendan Hinton	0.5	420.00	210.00	Deal with daily operations, review vendor invoices, review requisitions and process payments.
13-Jul-2021	Brendan Hinton	0.5	420.00	210.00	Deal with daily operations, review vendor invoices, review requisitions and process payments.
14-Jul-2021	Brendan Hinton	2.5	420.00	1,050.00	Review banking for June and Ultramar settlements. Prepare multiple requisitions for missing EFT's and PAP's. Deal with daily operation and banking.
15-Jul-2021	Brendan Hinton	0.8	420.00	336.00	Deal with daily operations and banking. Bank reconciliation work.
19-Jul-2021	Brendan Hinton	0.7	420.00	294.00	Deal with daily operations and banking.
20-Jul-2021	Brendan Hinton	0.5	420.00	210.00	Deal with daily operations and banking. Bank reconciliation work.
21-Jul-2021	Brendan Hinton	0.8	420.00	336.00	Deal with daily operations and banking.
22-Jul-2021	Brendan Hinton	0.5	420.00	210.00	Deal with operations. Review invoices and payment processing. Deal with vendors. Travel to UPS to courier reports.
23-Jul-2021	Brendan Hinton	0.5	420.00	210.00	Deal with daily operations and banking.
23-Jul-2021	Brendan Hinton	2.5	420.00	1,050.00	Attend gas station to p/u cash. Deal with operations and banking.
26-Jul-2021	Brendan Hinton	0.5	420.00	210.00	Deal with daily operations and banking.
27-Jul-2021	Brendan Hinton	0.7	420.00	294.00	Deal with daily operations and banking.
28-Jul-2021	Brendan Hinton	1.5	420.00	630.00	Deal with daily operations and banking. Planning for next week to deal with operations while on vacation. Review insurance renewal and confirm PAP withdrawals.
06-Aug-2021	Brendan Hinton	3.0	420.00	1,260.00	Attend gas station to pick up cash. Deal with banking and operations. Emails with vendors to sort out late payments.
09-Aug-2021	Brendan Hinton	1.5	420.00	630.00	Review multiple vendor invoices. Deal with banking.
10-Aug-2021	Brendan Hinton	0.5	420.00	210.00	Deal with operations, banking and vendors.
11-Aug-2021	Brendan Hinton	0.5	420.00	210.00	Deal with banking, operations and vendors.
12-Aug-2021	Brendan Hinton	0.5	420.00	210.00	Deal with banking, vendors and operations.
13-Aug-2021	Brendan Hinton	0.8	420.00	336.00	Deal with operations and banking. Calls and emails with Canada Clean for billing discrepancy.
16-Aug-2021	Brendan Hinton	0.5	420.00	210.00	Deal with operations and banking.
17-Aug-2021	Brendan Hinton	0.6	420.00	252.00	Deal with operations and banking.
18-Aug-2021	Brendan Hinton	3.5	420.00	1,470.00	Deal with operations and banking. Reconcile accounts and prepare multiple missing requisitions and receipt stubs. Emails with A. Nelligan for direction on corrections. Review insurance and email with insurer after finding discrepancy with named insured details.
19-Aug-2021	Brendan Hinton	1.5	420.00	630.00	Deal with banking. Discussions with A. Nelligan to correct various transactions.
20-Aug-2021	Brendan Hinton	3.0	420.00	1,260.00	Attend gas station. Deal with banking and operations. Emails with vendors to sort out late payments.
23-Aug-2021	Brendan Hinton	2.5	420.00	1,050.00	Deal with operations and banking. Prepare R&D for split period to quantify 2nd mortgagee obligations. Prepare HST returns. Emails with insurer.
24-Aug-2021	Brendan Hinton	0.8	420.00	336.00	Deal with operations and banking. Prepare ISRD to July 31 for final report. Review and reconcile multiple transaction postings.
25-Aug-2021	Brendan Hinton	0.8	420.00	336.00	Deal with operations and banking. Finalize ISRD and prepare/merge into consolidated statement for final report.
26-Aug-2021	Brendan Hinton	1.0	420.00	420.00	Emails with site manager to deal with cash discrepancy and broken air conditioning. Deal with banking and vendors.
27-Aug-2021	Brendan Hinton	0.6	420.00	252.00	Deal with operations and banking. Emails with vendors.

30-Aug-2021	Brendan Hinton	0.5	420.00	210.00	Deal with banking, vendors and operations. Call with site manager.
31-Aug-2021	Brendan Hinton	0.7	420.00	294.00	Deal with banking, vendors and operations. Emails with Core to sort out billing discrepancy. Emails with bookkeeper re: reports.
01-Sep-2021	Brendan Hinton	3.5	420.00	1,470.00	Attend gas station. Deal with operations and banking.
02-Sep-2021	Brendan Hinton	0.5	420.00	210.00	Deal with operations, banking, payment processing and vendor reconciliations.
03-Sep-2021	Brendan Hinton	1.0	420.00	420.00	Deal with banking, payment processing and operations.
07-Sep-2021	Brendan Hinton	2.5	420.00	1,050.00	Archive Parkland reports. Review June sales report from K. Davis. Deal with operations. Prepare requisitions and wires for payments. Reconcile vendor accounts.
08-Sep-2021	Brendan Hinton	1.0	420.00	420.00	Deal with operations and banking.
09-Sep-2021	Brendan Hinton	0.5	420.00	210.00	Deal with banking, payment processing and operations.
10-Sep-2021	Brendan Hinton	0.6	420.00	252.00	Deal with banking, payment processing and operations.
13-Sep-2021	Brendan Hinton	0.7	420.00	294.00	Deal with operations and banking.
14-Sep-2021	Brendan Hinton	0.7	420.00	294.00	Deal with operations and banking.
15-Sep-2021	Brendan Hinton	3.5	420.00	1,470.00	Attend gas station. Deal with operations and banking.
16-Sep-2021	Brendan Hinton	0.5	420.00	210.00	Deal with operations and banking. Organize plumber to attend site.
17-Sep-2021	Brendan Hinton	0.8	420.00	336.00	Deal with operations, banking and deal with Core Mark order issue.
20-Sep-2021	Brendan Hinton	1.0	420.00	420.00	Investigate cash variance based on V. Ojo advice. Emails with management. Deal with operations and vendor payments.
21-Sep-2021	Brendan Hinton	0.5	420.00	210.00	Deal with operations and banking.
22-Sep-2021	Brendan Hinton	0.5	420.00	210.00	Deal with operations and banking.
23-Sep-2021	Brendan Hinton	0.5	420.00	210.00	Deal with operations and banking.
24-Sep-2021	Brendan Hinton	0.8	420.00	336.00	Deal with operations and banking. Travel to and from UPS.
27-Sep-2021	Brendan Hinton	1.0	420.00	420.00	Deal with banking and operations. Emails with bookkeeper and review update June reports. Emails to organize snow removal. Review contract. Review Parkland reports.
28-Sep-2021	Brendan Hinton	0.5	420.00	210.00	Deal with operations and vendor payments.
29-Sep-2021	Brendan Hinton	3.5	420.00	1,470.00	Attend gas station. Deal with operations and banking.
29-Sep-2021	Brendan Hinton	0.5	420.00	210.00	Deal with operations, banking, payment processing and vendor reconciliations.
30-Sep-2021	Brendan Hinton	2.5	420.00	1,050.00	Perform banking reconciliation. Archive Parkland reports. Prepare multiple receipt stubs and payment requests for missing Parkland settlements. Review Parkland reports. Review August banking and draft email to A. Nelligan to reallocate multiple postings. Deal with operations and vendor payments.
05-Oct-2021	Brendan Hinton	2.6	420.00	1,092.00	Start September bank reconciliation. Review Parkland reports and prepare multiple requisitions for missing postings. Correct multiple transaction postings. Emails with A. Nelligan. Archive Parkland reports. Deal with operations and banking.
06-Oct-2021	Brendan Hinton	2.5	420.00	1,050.00	Calculate and prepare HST returns. Uncover cash discrepancy. Run multiple reports and attend office to retrieve deposit slips. Draft emails to third party bookkeeper. Review internal reports. Begin consolidating details of reports prepared by third party. Correct multiple posting errors and emails with A. Nelligan.
07-Oct-2021	Brendan Hinton	3.2	420.00	1,344.00	Reconcile cash discrepancy for HST return. Sort through account posting errors. Finalize calculations and prepare HST returns. Deal with banking and operations.
08-Oct-2021	Brendan Hinton	0.5	420.00	210.00	Deal with banking, payment processing and vendors. Emails with management re: CoreMark.
12-Oct-2021	Brendan Hinton	0.5	420.00	210.00	Deal with operations, vendors, banking and payment processing.
13-Oct-2021	Brendan Hinton	1.5	420.00	630.00	Deal with operations, vendors, banking and payment processing. Review Parkland settlements, archive and prepare multiple receipt stubs and requests for banking.
14-Oct-2021	Brendan Hinton	3.0	420.00	1,260.00	Attend gas station. Deal with operations, vendors, banking and payment processing.
		80.7		33,894.00	
02-Jul-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments
05-Jul-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments

06-Jul-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments
07-Jul-2021	Klodiana Sadiku Hoxha	3.0	155.00	465.00	Invoice Disbursements, wire payments,
09-Jul-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments
12-Jul-2021	Klodiana Sadiku Hoxha	1.0	155.00	155.00	Counting cash receipts, preparing requisition
12-Jul-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice Disbursements, wire payments, etc.
14-Jul-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments, etc.
15-Jul-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice Disbursements, wire payments
16-Jul-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	invoice disbursements, wire payments
19-Jul-2021	Klodiana Sadiku Hoxha	3.5	155.00	542.50	Invoice disbursements, wire payments, also contacted Enbridge Gas for some outstanding invoices from November.
20-Jul-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments,
21-Jul-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments,
26-Jul-2021	Klodiana Sadiku Hoxha	4.0	155.00	620.00	Invoice disbursements, wire payments, counting cash receipts, etc.
27-Jul-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments
28-Jul-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments,
29-Jul-2021	Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire payments,
30-Jul-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments
03-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments
04-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments
05-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments,
06-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments,
09-Aug-2021	Klodiana Sadiku Hoxha	3.0	155.00	465.00	Invoice disbursements, wire payments
10-Aug-2021	Klodiana Sadiku Hoxha	1.0	155.00	155.00	counting cash receipts, preparing requisition
10-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments
11-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments
12-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments,
13-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments,
16-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments
17-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments
18-Aug-2021	Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice Disbursements, wire payments
23-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice Disbursements, wire payments
23-Aug-2021	Klodiana Sadiku Hoxha	1.0	155.00	155.00	Counting cash receipts, preparing requisition
24-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments, etc.
25-Aug-2021	Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire Paymentech
26-Aug-2021	Klodiana Sadiku Hoxha	1.5	155.00	232.50	Invoice disbursements, wire payments,
27-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments
31-Aug-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments,
01-Sep-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments,
02-Sep-2021	Klodiana Sadiku Hoxha	4.0	155.00	620.00	Invoice disbursements, wire payments, Counting cash slips, preparing requisitions
03-Sep-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments,
07-Sep-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire Paymentech
08-Sep-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments, etc.
09-Sep-2021	Klodiana Sadiku Hoxha	2.8	155.00	426.25	Invoice disbursements, wire payment, etc.
10-Sep-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments, preparing requisitions
13-Sep-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments, etc.
14-Sep-2021	Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments
15-Sep-2021	Klodiana Sadiku Hoxha	1.5	155.00	232.50	Invoice disbursements, wire payments, etc.

16-Sep-2021 Klodiana Sadiku Hoxha	3.0	155.00	465.00	Invoice disbursements, wire payments, counting cash receipts preparing requisitions
17-Sep-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	invoice disbursements, wire payments
20-Sep-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire payments,
21-Sep-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire payments, etc.
22-Sep-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire payments
23-Sep-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire payments
24-Sep-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	invoice disbursements, wire payments,
27-Sep-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire payments, etc.
28-Sep-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire payments,
29-Sep-2021 Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments, etc.
30-Sep-2021 Klodiana Sadiku Hoxha	3.0	155.00	465.00	Invoice disbursements, wire payments, counting cash receipts and preparing requisition
01-Oct-2021 Klodiana Sadiku Hoxha	4.0	155.00	620.00	Invoice disbursements, wire payments, calls with various BMO groups to investigate and resolve bank charges
04-Oct-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire payments, etc.
05-Oct-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire payments,
06-Oct-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire payments
07-Oct-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire payments,
08-Oct-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice Disbursements, wire payments,
12-Oct-2021 Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments, etc.
13-Oct-2021 Klodiana Sadiku Hoxha	2.5	155.00	387.50	Invoice disbursements, wire payments,
14-Oct-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire payments, etc.
15-Oct-2021 Klodiana Sadiku Hoxha	3.5	155.00	542.50	Invoice disbursements, wire payments, counting cash receipts, etc.
18-Oct-2021 Klodiana Sadiku Hoxha	2.0	155.00	310.00	Invoice disbursements, wire payments,
	<u>168.3</u>		<u>26,078.75</u>	
02-Jul-2021 Rob Smith	0.1	570.00	57.00	email to Core confirming purchase
05-Jul-2021 Rob Smith	0.4	570.00	228.00	update call with counsel to mortgagee group re next steps
24-Aug-2021 Rob Smith	0.7	570.00	399.00	review changes to draft APS from Dickinson Wright, email to T. Van Klink with comments re same; update fee accrual for Walker Road
31-Aug-2021 Rob Smith	0.3	570.00	171.00	finalize R&D update and email same to T. Van Klink
01-Sep-2021 Rob Smith	0.4	570.00	228.00	finalize R&D with revised MT fee accrual; email to T. Van Klink re R&D, next steps, potential claim against Klaiman
03-Sep-2021 Rob Smith	0.4	570.00	228.00	review T. Van Klink email re APS and R&D, respond to same; call with T. Van Klink to discuss lender split
05-Oct-2021 Rob Smith	0.5	570.00	285.00	review amended APS, email to T. Van Klink re same
	<u>2.8</u>		<u>1,596.00</u>	
Total Professional Fees	<u>251.8</u>		<u>61,568.75</u>	

Disbursements

Mileage

09-Jul-2021 Brendan Hinton	180.11	Mileage: Cash pick up (Walker Road)
23-Jul-2021 Brendan Hinton	180.11	Mileage: Cash pick up (Walker Road)
06-Aug-2021 Brendan Hinton	180.11	Mileage: Cash pick up (Walker Road)
20-Aug-2021 Brendan Hinton	180.11	Mileage: Cash pick up (Walker Road)
15-Sep-2021 Brendan Hinton	180.11	Mileage: Cash pick up (Walker Road)
01-Sep-2021 Brendan Hinton	180.11	Mileage: Cash pick up (Walker Road)
	<u>1,080.66</u>	

On the Run - BK Sarnia
WIP Report July 1, 2021 to October 15, 2021

Date	Description	Units	Rate	Amount	Notes
15-Jul-2021	Brendan Hinton	0.3	420.00	126.00	Bank reconciliation work.
21-Jul-2021	Brendan Hinton	0.5	420.00	210.00	Call with CRA and review Company information to file part-period return.
28-Jul-2021	Brendan Hinton	1.0	420.00	420.00	Review Company records to extract information to prepare part-period return. Prepare manual return and cover letter.
19-Aug-2021	Brendan Hinton	0.3	420.00	126.00	Deal with banking and account reconciliations.
24-Aug-2021	Brendan Hinton	1.5	420.00	630.00	Prepare ISRD to July 31 for final report. Review and reconcile multiple transaction postings. Prepare HST returns.
25-Aug-2021	Brendan Hinton	0.7	420.00	294.00	Finalize ISRD and prepare/merge into consolidated statement for final report.
02-Sep-2021	Brendan Hinton	1.0	420.00	420.00	Deal with WSIB. Gather historical payroll information in order to complete filings. Manually prepare WSIB remittance forms in order to file. Draft comprehensive letter to WSIB to address account/arrears. Prepare and mailout returns.
16-Sep-2021	Brendan Hinton	0.2	420.00	84.00	Deal with CEWs. Emails and calls with CRA. Internal communication on applications.
29-Sep-2021	Brendan Hinton	1.0	420.00	420.00	Deal with WSIB. Gather historical payroll information in order to complete filings. Manually prepare WSIB remittance forms in order to file. Draft comprehensive letter to WSIB to address account/arrears. Prepare and mailout returns.
30-Sep-2021	Brendan Hinton	0.3	420.00	126.00	Review banking and do bank reconciliation. Email K. Hoxha to f/u on bank charges.
05-Oct-2021	Brendan Hinton	0.2	420.00	84.00	Review banking and complete September bank reconciliation.
06-Oct-2021	Brendan Hinton	0.7	420.00	294.00	Calculate and prepare HST returns.
		<u>7.7</u>		<u>3,234.00</u>	
27-Jul-2021	Klodiana Sadiku Hoxha	1.0	155.00	155.00	assistance to former employee regarding his Proof of claim, Service Canada WEPP
12-Aug-2021	Rob Smith	0.1	570.00	57.00	request website update
Total Professional Fees		<u>8.8</u>		<u>3,446.00</u>	

EXHIBIT “W”

Court File No. CV-19-00629058-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

1254044 ONTARIO LIMITED, 2431264 ONTARIO INC., 2189788 ONTARIO INC., 1552838 ONTARIO INC., 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC., 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED and 2542372 ONTARIO INC.

Respondents

APPLICATION UNDER Section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3,
and Section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43.

AFFIDAVIT OF SHERRY A. KETTLE

I, Sherry A. Kettle, of the City of London, in the County of Middlesex, the Province of Ontario, AFFIRM AND SAY:

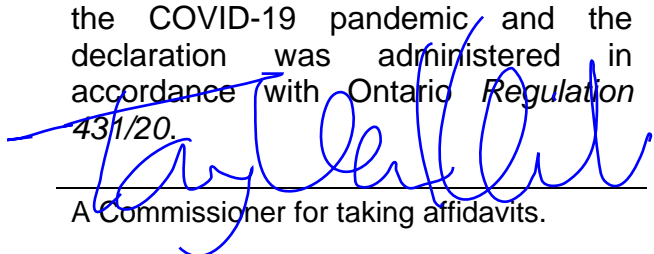
1. I am partner with the law firm of Miller Thomson LLP (“**MT**”), lawyers for MNP Ltd., the Court-appointed Receiver (the “**Receiver**”) of the assets, undertakings and properties of 1254044 Ontario Limited, 2431264 Ontario Inc., 2189788 Ontario Inc., 1552838 Ontario Inc., 1786675 Ontario Limited, 2034039 Ontario Inc., 2660556 Ontario Limited, 2541899 Ontario Limited and 2542372 Ontario Inc. and, as such, have knowledge of the matters to which I hereinafter depose.
2. I make this Affidavit in support of the Receiver’s motion for, among other things, having the fees and disbursements of MT, as legal counsel to the Receiver, approved.
3. Attached hereto to this my Affidavit and marked as **Exhibit “A”** are copies of the invoices rendered by MT (the “**MT Invoices**”) to the Receiver for fees and disbursements of MT for the period from December 20, 2019 to October 20, 2021 (the “**Period**”). The MT Invoices

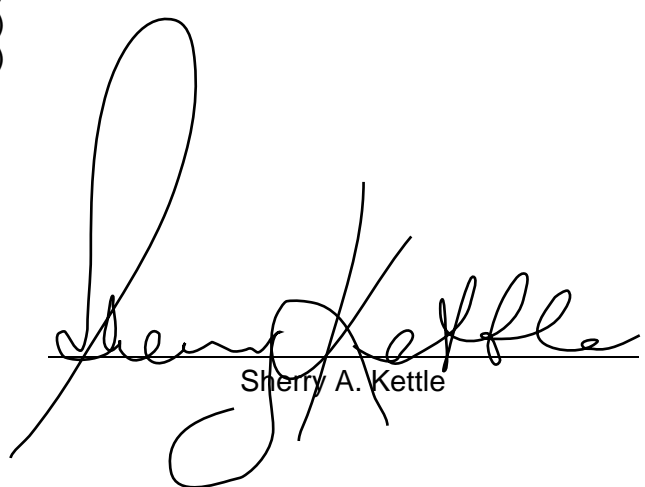
accurately reflect the services provided by MT during the Period and the fees and disbursements claimed by it for those services. During the Period, the fees billed are \$302,339, the disbursements billed are \$5,606.14 and the H.S.T. billed is \$39,712.34 for a total of \$347,657.48.

4. Attached hereto to this my Affidavit and marked as **Exhibit "B"** is a statement summarizing the MT Invoices. Lawyers and staff at MT have collectively expended a total of 547.3 billable hours in connection with this matter during the Period as outlined in the summary of fees attached as Exhibit "B".

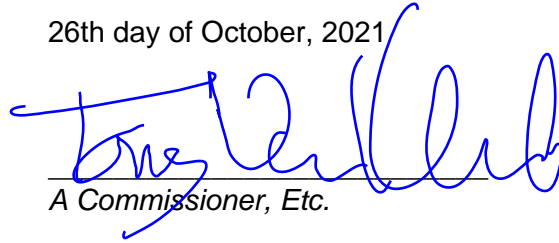
5. To the best of my knowledge, the rates charged by MT throughout these proceedings are comparable to the rates charged by other firms in the Southwestern Ontario market for the provision of similar services. No premiums have been charged.

AFFIRMED BEFORE ME via video-)
conference this 26th day of)
October, 2021. The affiant was)
located in the City of London,)
Province of Ontario and the)
Commissioner was located in the)
Municipality of Thames Centre,)
Province of Ontario. This affidavit was)
commissioned remotely as a result of)
the COVID-19 pandemic and the)
declaration was administered in)
accordance with Ontario Regulation)
431/20.


A Commissioner for taking affidavits.


Sherry A. Kettle

Attached are Exhibits "A" and "B" to the
Affidavit of Sherry A. Kettle affirmed the
26th day of October, 2021

A handwritten signature in blue ink, appearing to read "Tony Kettle", written over a horizontal line.

A Commissioner, Etc.

EXHIBIT “A”



MILLER THOMSON LLP
 ONE LONDON PLACE
 255 QUEENS AVENUE, SUITE 2010
 LONDON, ON N6A 5R8
 CANADA

T 519.931.3500
F 519.858.8511

 MILLERTHOMSON.COM

Account Summary and Remittance Form

December 31, 2019

Invoice Number 3423743

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$7,417.50
Disbursements:	\$662.00
Ontario HST 13% (R119440766)	\$964.28
Total Amount Due	<u><u>\$9,043.78</u></u>



MILLER THOMSON LLP
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CANADA

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MILLERTHOMSON.COM

December 31, 2019

Invoice Number 3423743

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
12/20/2019	AVK	Working on template agreements	2.00
12/23/2019	SK	Review and swear fee affidavit;	0.30
12/23/2019	AVK	Working on template agreements and court materials for approval of sale process	5.30
12/24/2019	AVK	Working on materials for sale approval motion	3.00
12/30/2019	AVK	Working on motion materials, correspondence to service list; e-mail to debtors' counsel regarding Subway and Pizza Depot locations; e-mail to Parkland and Burger king regarding motion and rights of first refusal	2.20
		Total Hours	12.80

Our Fee: 7,417.50

Non-Taxable Disbursements

Original Motion / Application	320.00
Filing Fee	342.00



Total Non-Taxable Disbursements	<u>662.00</u>	\$662.00
Total Fees and Disbursements		\$8,079.50
Ontario HST 13% (R119440766) On Fees		\$964.28
Total Amount Due		<u><u>\$9,043.78</u></u>
E.&O.E.		



MILLER THOMSON LLP
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 LONDON, ON N6A 5R8
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 MILLERTHOMSON.COM

Account Summary and Remittance Form

March 17, 2020

Invoice Number 3459681

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$16,920.00
Disbursements:	\$763.54
Ontario HST 13% (R119440766)	\$2,298.86
Total Amount Due	\$19,982.40



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 F 519.858.8511

MILLERTHOMSON.COM

March 17, 2020

Invoice Number 3459681

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
01/02/2020	AVK	Preparing draft order; reviewing BG Fuels proposed changes to NDA and drafting alternative indemnity language; e-mails with Mr. Smith and Mr. Epstein; e-mails with counsel for BDO; working on template Agreements of Purchase and Sale	4.50
01/03/2020	AVK	Updating Service List; telephone call with Mr. Smith regarding template agreements of purchase and sale	0.30
01/06/2020	AVK	E-mails with counsel for BDO	0.10
01/07/2020	AVK	Working on factum for sale approval motion	4.20
01/08/2020	AVK	Working on factum and brief of authorities for sale approval motion; reviewing motion record of BDO to amend receivership order to include release language and e-mails thereon	4.80
01/09/2020	AVK	Telephone call with Mr. Feldman	0.30
01/10/2020	AVK	Reviewing draft amending order and providing comments thereon; telephone call with Mr. Feldman	0.60
01/12/2020	AVK	Reviewing materials for sale approval motion; e-mails with Mr. Benchetrit	0.30
01/13/2020	AVK	Attending on sale approval motion; attending to entry	8.50



Date	Initials	Description	Hours
		of order at court office; travel to and from	
01/14/2020	AVK	Letter to service list	0.10
01/15/2020	AVK	Reviewing Cope Construction draft statement of claim and e-mails with counsel thereon	0.20
01/29/2020	AVK	E-mails with Mr. Burr regarding Pilot consignment payment	0.10
02/12/2020	AVK	Reviewing report on results of sales process; e-mail to Mr. Smith	0.30
02/13/2020	AVK	Telephone call with Mr. Smith regarding sales process results; reviewing offers and e-mails with Mr. Smith thereon	0.60
02/18/2020	AVK	Telephone call with Mr. Smith; conference call with Mr. Smith and BMO regarding results of sale process	1.60
02/20/2020	AVK	Telephone call with lawyers for CIBC	0.10
02/21/2020	AVK	Reviewing summary of second round of offers; e-mails with Mr. Smith	0.20
02/24/2020	AVK	Conference call with Receiver and BMO regarding results of sale process;	1.00
02/25/2020	AVK	Telephone call and e-mails with Mr. Smith	0.20
02/28/2020	AVK	Telephone call with Mr. Smith	0.20
Total Hours			28.20

Our Fee: **16,920.00**

Taxable Disbursements

Delivery	581.77	
Mileage/Parking Expenses	111.77	
Court Messenger	70.00	
Total Taxable Disbursements	763.54	\$763.54



Total Fees and Disbursements **\$17,683.54**

Ontario HST 13% (R119440766)

On Fees \$2,199.60

On Disbursements \$99.26

Total Amount Due **\$19,982.40**

E.&O.E.



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MILLERTHOMSON.COM

Account Summary and Remittance Form

March 31, 2020

Invoice Number 3471462

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$7,330.50
Ontario HST 13% (R119440766)	\$952.97
Total Amount Due	<u>\$8,283.47</u>



MILLER THOMSON
AVOCATS | LAWYERS

MILLER THOMSON LLP
ONE LONDON PLACE
255 QUEENS AVENUE, SUITE 2010
LONDON, ON N6A 5R8
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T 519.931.3500
F 519.858.8511

MILLERTHOMSON.COM

March 31, 2020

Invoice Number 3471462

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
03/04/2020	AVK	E-mails regarding employee WEPP issues	0.20
03/05/2020	AVK	Considering issues relating to WEPP obligations and provide advice thereon	1.00
03/10/2020	AVK	E-mails with Mr. Smith	0.10
03/13/2020	AVK	Telephone call and e-mails with Mr. Feldman; e-mail to counsel for CIBC	0.70
03/16/2020	AVK	E-mails with Mr. Hinton	0.20
03/20/2020	AVK	Email from Mr. Smith	0.10
03/26/2020	AVK	E-mails from Mr. Smith and Mr. Feldman	0.10
03/27/2020	AVK	Working on materials for sale approval motion	3.80
03/30/2020	AVK	Working on materials for motion for court approval	1.00
03/31/2020	RA	Completing title searches, including abutting land searches, and reviewing same for Planning Act concerns; obtaining copies of registrations on title to lands and reporting to T. Van Klink	2.30
03/31/2020	AVK	Reviewing title searches and instruments to be deleted from title from 5906 Oil Heritage Road, 5470 Walker Road and 1527 and 1537 Provincial Road; reviewing and amending schedules of instruments to be deleted	4.50



Invoice 3471462

Date	Initials	Description	Hours
		and permitted encumbrances on approval and vesting orders; instructing clerk regarding various searches; email to Mr. Smith regarding R Plan registered against 1527 and 1537 Provincial Road on March 17, 2020; e-mails with lawyer for construction lien claimants on 5906 Oil Heritage Road	
		Total Hours	14.00
		Our Fee:	7,330.50
		Ontario HST 13% (R119440766) On Fees	\$952.97
		Total Amount Due	\$8,283.47
		E.&O.E.	



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Account Summary and Remittance Form

May 31, 2020

Invoice Number 3486311

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$32,928.00
Disbursements:	\$1,636.25
Ontario HST 13% (R119440766)	\$4,445.25
Total Amount Due	<u>\$39,009.50</u>



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May 31, 2020

Invoice Number 3486311

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
04/06/2020	TC	Conducting PPSA search against 2189788 Ontario Inc.;	0.10
04/06/2020	AVK	Telephone call with Mr. Smith	0.20
04/06/2020	AVK	Reviewing searches; working on security opinion; emails to Mr. Feldman, Mr. MacDonald and Mr. Smith	3.30
04/07/2020	AVK	Working on security opinion, reviewing documents	3.00
04/08/2020	AVK	Reviewing Parkland Industries/BMO Priority Agreements and considering issues raised by same; e-mails to Parkland and Mr. Smith	1.70
04/09/2020	AVK	Reviewing construction liens against 5906 Oil Heritage Road; e-mails with lawyers for lien claimants; reviewing statements of claim; considering priority issues; working on construction lien priority section of opinion	3.20
04/13/2020	AVK	Working on security opinion	1.00
04/24/2020	AVK	Working on Report for sale approval motion	4.20
04/28/2020	AVK	Working on court report for sale approval motion	6.60
04/29/2020	AVK	Working on Receiver's report	2.00



Invoice 3486311

Date	Initials	Description	Hours
05/01/2020	AVK	Working on revisions to confidential supplement	2.00
05/04/2020	AVK	Working on confidential supplement	0.20
05/05/2020	AVK	E-mails with Commercial Court office; working on sale approval motion materials	2.30
05/06/2020	AVK	Finalizing motion record and correspondence to service list; preparing request form and e-mails with court office regarding scheduling	0.50
05/07/2020	AVK	Telephone call with Mr. Feldman and Mr. Staples regarding Meridien account	0.40
05/07/2020	AVK	Finalizing motion materials, dealing with scheduling	0.60
05/08/2020	AVK	Working on draft orders, affidavits of service and communicating with Service List regarding motion	0.30
05/14/2020	AVK	Working on factum for sale approval motion	2.50
05/15/2020	AVK	Working on factum for sale approval motion	1.60
05/20/2020	AVK	Reviewing materials in BDO receivership; conference call with Mr. Smith and Mr. Feldman regarding CIBC position on sale approval motion	2.00
05/21/2020	AVK	Research regarding sale proceeds/distribution issue; e-mails with Mr. Feldman	1.50
05/21/2020	AVK	Working on factum for sale approval motion	1.50
05/21/2020	AVK	Telephone call with lawyer for CIBC (Brian Kolenda) regarding sale approval motion; telephone call with Mr. Smith regarding CIBC concerns;	1.40
05/22/2020	TC	Obtain corporate profiles for 2254762 Ontario Ltd. and 1531327 Ontario Ltd.;	0.10
05/22/2020	AVK	Finalizing factum and brief of authorities for sale approval motion; correspondence to service list and Justice Hainey; email to Mr. Smith and lawyers for BMO regarding CIBC concerns; conference call with Mr. Smith and lawyers for BMO; reviewing corporate profiles; e-mails with Mr. Gosal regarding CIBC concern; preparing draft correspondence to Mr. Kolenda	5.00

Please return the Account Summary and Remittance Form with your payment.

Terms: Accounts due when rendered. Interest at the rate of 12.0% per annum will be charged on accounts overdue 30 days or more. Any disbursements not posted to your account on the date of this account will be billed later.



Invoice 3486311

Date	Initials	Description	Hours
05/25/2020	AVK	Revising and finalizing letter to lawyer for CIBC; e-mails with Mr. Smith	0.20
05/25/2020	AVK	Email from lawyer for lien claimants	0.10
05/27/2020	AVK	Finalizing draft orders; emails to Service List and commercial court office; reviewing materials and preparing for motion; e-mails with lawyer for CIBC regarding assignment of agreement and information provided by purchasers	2.80
05/28/2020	AVK	Telephone call with Mr. Kolenda; conference call with Mr. Smith and BMO counsel; emails with Service List; attend on motion before Justice Hainey and adjournment of same; reviewing information provided by Mr. Kolenda; reviewing various documents and consideration of matter; telephone call with Ms. Esaw; emails and telephone calls with Mr. Smith;	4.60
05/29/2020	AVK	Email to lawyer for CIBC	0.10
Total Hours			55.00

Our Fee: 32,928.00

Taxable Disbursements

Delivery	590.25	
PPSA Registration	23.00	
Online Searches - Teranet	653.00	
Total Taxable Disbursements	1,266.25	\$1,266.25

Non-Taxable Disbursements

Other Non-Taxable Charges	20.00	
Issue Notice of Motion	320.00	
Filing Fee	30.00	
Total Non-Taxable Disbursements	370.00	\$370.00

Total Fees and Disbursements \$34,564.25



Ontario HST 13% (R119440766)

On Fees

\$4,280.64

On Disbursements

\$164.61

Total Amount Due

\$39,009.50

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Account Summary and Remittance Form

June 30, 2020

Invoice Number 3504160

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$4,020.00
Ontario HST 13% (R119440766)	\$522.60
Total Amount Due	<u>\$4,542.60</u>



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June 30, 2020

Invoice Number 3504160

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
06/01/2020	AVK	Emails with Mr. Hinton re books and records	0.10
06/03/2020	AVK	Emails with Mr. Feldman	0.20
06/04/2020	AVK	Telephone call with lawyers for CIBC (Kolenda and Porter); email to Mr. Smith	1.00
06/10/2020	AVK	Reviewing materials and preparing for motion	1.20
06/11/2020	AVK	Attend on sale approval motion via ZOOM; emails regarding orders; letter to Service List	1.00
06/17/2020	AVK	Reviewing BMO account statements for companies subject to MNP and BDO receiverships; reviewing materials with respect to Meridien account; conference call with Mr. Feldman, Mr. Staples and Mr. Smith; drafting letter to counsel for CIBC regarding accounts	3.00
06/18/2020	AVK	Revising correspondence to counsel for CIBC	0.10
06/24/2020	AVK	Reviewing loan account statements	0.10
Total Hours			6.70



Our Fee: **4,020.00**

Ontario HST 13% (R119440766)
On Fees **\$522.60**

Total Amount Due **\$4,542.60**

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Account Summary and Remittance Form

August 31, 2020

Invoice Number 3522003

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$420.00
Disbursements:	\$243.15
Ontario HST 13% (R119440766)	\$86.21
Total Amount Due	\$749.36



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August 31, 2020

Invoice Number 3522003

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
07/07/2020	AVK	Email to counsel for CIBC regarding account information	0.10
08/06/2020	AVK	Email to counsel for CIBC	0.10
08/07/2020	AVK	Email from CIBC's counsel	0.10
08/12/2020	AVK	Email to lawyers for CIBC regarding account information	0.10
08/14/2020	AVK	Reviewing CIBC account statements, emails thereon	0.20
08/24/2020	AVK	Emails with Meridian regarding sale approval motion	0.10
		Total Hours	0.70

Our Fee: 420.00

Taxable Disbursements

Delivery	243.15	
Total Taxable Disbursements	<u>243.15</u>	\$243.15



Total Fees and Disbursements	\$663.15
Ontario HST 13% (R119440766)	
On Fees	\$54.60
On Disbursements	\$31.61
Total Amount Due	<u><u>\$749.36</u></u>

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Account Summary and Remittance Form

October 21, 2020

Invoice Number 3538074

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$11,160.00
Disbursements:	\$856.75
Ontario HST 13% (R119440766)	\$1,478.98
Total Amount Due	\$13,495.73



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October 21, 2020

Invoice Number 3538074

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
09/16/2020	AVK	Email to court office	0.10
09/18/2020	AVK	Emails to Mr. Smith	0.10
09/21/2020	AVK	Emails with other counsel	0.20
09/29/2020	AVK	Attend on case conference for CIBC settlement motion; reviewing confidentiality undertaking; emails with Mr. Smith	0.80
09/30/2020	AVK	Email to lawyer for CIBC	0.10
10/05/2020	AVK	Telephone call with Mr. Feldman	0.30
10/05/2020	AVK	Reviewing revised confidentiality undertaking, executing and emailing same to lawyer for CIBC	0.10
10/05/2020	AVK	Reviewing email from Pattison regarding billboard rental; email to Mr. Hinton	0.20
10/07/2020	AVK	Reviewing materials and account statements (inter-company transfers) and consideration of issues relating to Meridian account funds; email to Receiver and counsel for BMO	1.50
10/08/2020	AVK	Emails with counsel for CIBC	0.10
10/08/2020	AVK	Reviewing and considering CIBC motion for approval of settlement; email to Mr. Smith; telephone call with	6.20



Invoice 3538074

Date	Initials	Description	Hours
		Mr. Feldman; email to counsel for CIBC and the Dhillons	
10/09/2020	AVK	Working on draft affidavit for settlement approval motion	4.50
10/10/2020	AVK	Working on affidavit for settlement approval motion	1.20
10/13/2020	AVK	Working on affidavit for settlement motion; emails to Mr. Smith; emails wth counsel for CIBC	1.20
10/13/2020	AVK	Emails with counsel for CIBC	0.10
10/13/2020	AVK	Telephone call with Mr. Feldman	0.20
10/14/2020	AVK	Swearing affidavit of Mr. Smith	0.10
10/15/2020	AVK	Telephone call with CIBC counsel; considering issues and email to counsel for CIBC	1.20
10/15/2020	AVK	Attend case conference for Dhillon settlement approval motion	0.40
Total Hours			18.60
Our Fee:			11,160.00
Taxable Disbursements			
		Delivery	216.75
		Total Taxable Disbursements	216.75
Non-Taxable Disbursements			
		Issue Notice of Motion	640.00
		Total Non-Taxable Disbursements	640.00
Total Fees and Disbursements			\$12,016.75
Ontario HST 13% (R119440766)			
		On Fees	\$1,450.80
		On Disbursements	\$28.18



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Invoice 3538074

Total Amount Due

\$13,495.73

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Account Summary and Remittance Form

November 30, 2020

Invoice Number 3558318

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$3,000.00
Disbursements:	\$42.43
Ontario HST 13% (R119440766)	\$395.52
Total Amount Due	<u>\$3,437.95</u>



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November 30, 2020

Invoice Number 3558318

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
10/20/2020	AVK	Conference call with counsel for CIBC	0.50
11/02/2020	AVK	Telephone call with Mr. Feldman regarding proposed settlement with CIBC	0.30
11/06/2020	AVK	Considering issues related to CIBC settlement approval motion; emails with Receiver and BMO counsel thereon; review side agreement terms and revisions to same; email to CIBC's counsel	2.50
11/09/2020	AVK	Reviewing factum for settlement approval motion; reviewing draft letter agreement; emails with Mr. Smith and counsel for CIBC; reviewing supplementary motion record and draft orders; attend on hearing of motion to approve settlement	1.50
11/09/2020	AVK	Reviewing draft order for CIBC settlement approval motion, email to Mr. Smith	0.10
11/13/2020	AVK	Emails with Mr. Smith and Mr. Feldman regarding funds in BMO accounts	0.10
Total Hours			5.00



Our Fee: **3,000.00**

Taxable Disbursements

Delivery	42.43	
Total Taxable Disbursements	<u>42.43</u>	\$42.43

Total Fees and Disbursements **\$3,042.43**

Ontario HST 13% (R119440766)

On Fees \$390.00

On Disbursements \$5.52

Total Amount Due **\$3,437.95**

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Account Summary and Remittance Form

December 31, 2020

Invoice Number 3574059

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$3,120.00
Ontario HST 13% (R119440766)	\$405.60
Total Amount Due	<u>\$3,525.60</u>



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December 31, 2020

Invoice Number 3574059

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
12/22/2020	AVK	Working on materials to quash appeal	5.20
		Total Hours	5.20

Our Fee: **3,120.00**

Ontario HST 13% (R119440766)
On Fees **\$405.60**

Total Amount Due **\$3,525.60**

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Account Summary and Remittance Form

March 31, 2021

Invoice Number 3610749

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$1,358.50
Disbursements:	\$(320.00)
Ontario HST 13% (R119440766)	\$176.61
Total Amount Due	<u>\$1,215.11</u>



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March 31, 2021

Invoice Number 3610749

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
03/25/2021	AVK	Working on security opinion	2.00
03/30/2021	SK	Review draft motion materials;	0.30
		Total Hours	2.30

Our Fee: **1,358.50**

Non-Taxable Disbursements

Issue Notice of Motion (320.00)

Total Non-Taxable Disbursements (320.00) \$(320.00)

Total Fees and Disbursements **\$1,038.50**

Ontario HST 13% (R119440766)

On Fees \$176.61

Total Amount Due **\$1,215.11**



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Page 2

Invoice 3610749

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Account Summary and Remittance Form

July 31, 2021

Invoice Number 3652231

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$12,414.00
Disbursements:	\$816.35
Ontario HST 13% (R119440766)	\$1,619.21
Total Amount Due	\$14,849.56



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July 31, 2021

Invoice Number 3652231

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
04/05/2021	SK	Commission affidavit; Review and sign letter and counsel slip;	0.20
04/28/2021	AVK	Telephone call with Mr. Smith	0.20
07/14/2021	AVK	Reviewing Parkland security documents and agreements; working on security opinion	4.00
07/15/2021	HC	Obtain Ontario Verbal PPSA Certificates and Ontario Certificates of Status against 1254044 Ontario Limited, 1552838 Ontario Inc., 1786675 Ontario Ltd., 2034039 Ontario Inc., 2189788 Ontario Inc., 2431264 Ontario Inc., 2541899 Ontario Limited, 2542372 Ontario Inc. and 2660556 Ontario Inc.; Obtain Ontario Bank Act Search Reports against 1254044 Ontario Limited, 1552838 Ontario Inc., 1786675 Ontario Ltd., 2034039 Ontario Inc., 2189788 Ontario Inc., 2431264 Ontario Inc., 2541899 Ontario Limited, 2542372 Ontario Inc. and 2660556 Ontario Inc.;	2.80
07/15/2021	RA	Obtaining parcel register	0.10
07/15/2021	AVK	Working on security opinion, email to Mr. Feldman	7.80
07/15/2021	AVK	Telephone call with Mr. Feldman	0.30
07/16/2021	AVK	Telephone call with Mr. Feldman	0.30



Invoice 3652231

Date	Initials	Description	Hours
07/16/2021	AVK	Working on security opinion	2.00
07/19/2021	AVK	Working on security opinion	4.00
07/21/2021	AVK	Telephone call with Mr. Smith	0.30
Total Hours			22.00

Our Fee: **12,414.00**

Taxable Disbursements

Online Searches - Teranet	41.45	
Total Taxable Disbursements	41.45	\$41.45

Non-Taxable Disbursements

Filing Fee	774.90	
Total Non-Taxable Disbursements	774.90	\$774.90

Total Fees and Disbursements **\$13,230.35**

Ontario HST 13% (R119440766)

On Fees		\$1,613.82
On Disbursements		\$5.39

Total Amount Due **\$14,849.56**

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Account Summary and Remittance Form

August 31, 2021

Invoice Number 3660866

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$1,860.00
Ontario HST 13% (R119440766)	\$241.80
Total Amount Due	<u>\$2,101.80</u>



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August 31, 2021

Invoice Number 3660866

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
08/11/2021	AVK	Reviewing Parkland documents; email to Parkland regarding additional information required; telephone call with Mr. Smith; emails with Mr. Feldman	1.20
08/19/2021	AVK	Working on security opinion and finalizing same	1.80
		Total Hours	3.00

Our Fee: **1,860.00**

Ontario HST 13% (R119440766)
On Fees **\$241.80**

Total Amount Due **\$2,101.80**

E.&O.E.



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Account Summary and Remittance Form

September 30, 2021

Invoice Number 3675576

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$310.00
Ontario HST 13% (R119440766)	\$40.30
Total Amount Due	<u>\$350.30</u>



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September 30, 2021

Invoice Number 3675576

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
09/16/2021	AVK	Considering Meridian lease issue and emails with Mr. Smith thereon	0.50

Total Hours	0.50
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Our Fee:	310.00
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Ontario HST 13% (R119440766) On Fees	\$40.30
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Total Amount Due	\$350.30
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Account Summary and Remittance Form

October 20, 2021

Invoice Number 3676587

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

Re: General
Our File No. 0223176.0007

Fees:	\$17,050.00
Disbursements:	\$15.60
Ontario HST 13% (R119440766)	\$2,217.49
Total Amount Due	\$19,283.09



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October 20, 2021

Invoice Number 3676587

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, SENIOR VICE-PRESIDENT

To Professional Services Rendered in connection with the following matter(s) including:

Re: General
Our File No. 0223176.0007

Date	Initials	Description	Hours
10/07/2021	AVK	Working on Fifth Court Report	1.50
10/14/2021	AVK	Working on Fifth Court Report	2.50
10/15/2021	AVK	Working on Fifth Court Report, emails with Commercial Court office and Mr. Smith	5.50
10/16/2021	AVK	Working on Fifth Court Report	8.00
10/17/2021	AVK	Working on Fifth Court Report	2.50
10/18/2021	AVK	Emails with Mr. Smith and counsel for BMO regarding BMO loan balances; emails regarding hearing date and preparing motion date request form	0.50
10/18/2021	AVK	Working on motion materials and draft orders	5.50
10/19/2021	AVK	Working on motion materials; emails with Mr. Mand and Mr. Smith	1.50
Total Hours			27.50

Our Fee: 17,050.00



Taxable Disbursements

Corporate or Securities file Searches 7.60

Total Taxable Disbursements 7.60 \$7.60

Non-Taxable Disbursements

Other Non Taxable Charges 8.00

Total Non-Taxable Disbursements 8.00 \$8.00

Total Fees and Disbursements **\$17,065.60**

Ontario HST 13% (R119440766)

On Fees \$2,216.50

On Disbursements \$0.99

Total Amount Due **\$19,283.09**

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Account Summary and Remittance Form

March 17, 2020

Invoice Number 3459680

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5906 Oil Heritage Road
Our File No. 0223176.0008

Fees:	\$1,740.00
Ontario HST 13% (R119440766)	\$226.20
Total Amount Due	<u>\$1,966.20</u>



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March 17, 2020

Invoice Number 3459680

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5906 Oil Heritage Road
Our File No. 0223176.0008

Date	Initials	Description	Hours
01/03/2020	AVK	E-mails with lawyer for Cope Construction regarding sale process and lien claim; telephone call with Mr. Mingarelli regarding sale process	0.60
01/14/2020	AVK	Reviewing e-mails regarding consignment fee; e-mail to Mr. Burr	0.20
01/16/2020	AVK	Reviewing revised statement of claim for Cope Construction construction lien claim, execute Consent, e-mails with lawyer for Cope Construction	0.40
01/20/2020	AVK	Telephone call with Ms. Esaw regarding Cope Construction lien claim	0.10
02/28/2020	AVK	Working on APS	1.60
Total Hours			2.90

Our Fee: 1,740.00

Ontario HST 13% (R119440766)
On Fees **\$226.20**



Total Amount Due

\$1,966.20

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Account Summary and Remittance Form

March 31, 2020

Invoice Number 3471464

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

**Re: 5906 Oil Heritage Road
 Our File No. 0223176.0008**

Fees:	\$5,580.00
Ontario HST 13% (R119440766)	\$725.40
Total Amount Due	<u>\$6,305.40</u>



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March 31, 2020

Invoice Number 3471464

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

**Re: 5906 Oil Heritage Road
Our File No. 0223176.0008**

Date	Initials	Description	Hours
03/02/2020	AVK	Working on APS	0.50
03/03/2020	AVK	Conference call with Receiver and Subway; finalizing draft APS; e-mails with Mr. Smith	1.00
03/04/2020	AVK	E-mails with Mr. Smith regarding draft APS	0.20
03/09/2020	AVK	Reviewing and considering e-mail from Mr. Sra; telephone call with Mr. Smith	0.50
03/09/2020	AVK	E-mail from Mr. Smith	0.10
03/10/2020	AVK	Telephone call with Mr. Sra	0.20
03/10/2020	AVK	Telephone call with Mr. Smith and Mr. Hinton	0.20
03/10/2020	AVK	E-mail from Mr. Sra	0.10
03/11/2020	AVK	Working on revisions to APS	2.50
03/12/2020	AVK	Working on revisions to APS; e-mails to purchaser's agent	1.00
03/12/2020	AVK	Telephone call with purchaser's agent	0.10
03/16/2020	AVK	E-mails with lawyer for Cope Construction regarding deadline for service of lien action claim	0.10
03/16/2020	AVK	Telephone call with lawyer for purchaser; e-mails with	0.40



Invoice 3471464

Date	Initials	Description	Hours
		Mr. Smith	
03/17/2020	AVK	Working on revisions to APS; e-mail to lawyer for purchaser	0.50
03/19/2020	AVK	Telephone call with Mr. Smith regarding status of APS; e-mail to lawyer for purchaser	0.20
03/24/2020	AVK	E-mails with Mr. Smith and purchaser on status of APS	0.10
03/25/2020	AVK	E-mails with Mr. Smith regarding status of APS; e-mail to purchaser's lawyer regarding deadline for execution of agreement and forfeiture of deposit	0.40
03/26/2020	AVK	E-mails with Mr. Smith	0.10
03/26/2020	AVK	E-mail to real estate agent regarding signing of APS, revising APS, reviewing signed APS; e-mails with Mr. Smith and Mr. Sra	0.80
03/26/2020	AVK	Telephone call with Mr. Smith	0.20
03/27/2020	AVK	E-mails with Mr. Feldman regarding Cope Construction lien action	0.10

Total Hours **9.30**

Our Fee: **5,580.00**

Ontario HST 13% (R119440766)
On Fees \$725.40

Total Amount Due **\$6,305.40**

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Account Summary and Remittance Form

May 31, 2020

Invoice Number 3486313

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

**Re: 5906 Oil Heritage Road
 Our File No. 0223176.0008**

Fees:	\$1,620.00
Ontario HST 13% (R119440766)	\$210.60
Total Amount Due	<u>\$1,830.60</u>



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May 31, 2020

Invoice Number 3486313

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5906 Oil Heritage Road
Our File No. 0223176.0008

Date	Initials	Description	Hours
04/01/2020	AVK	Email to lawyer for purchaser regarding AVO and permitted encumbrances	0.20
04/13/2020	AVK	E-mails with Mr. Hinton regarding construction lien claims	0.10
04/13/2020	AVK	Considering issues relating to Parkland Fuels and supply of equipment	1.00
05/08/2020	AVK	E-mail to lawyer for purchaser regarding AVO	0.10
05/21/2020	AVK	Email to lawyer for purchaser regarding evidence of ability to satisfy purchase price	0.10
05/27/2020	AVK	Working on purchaser statutory declaration; email to lawyer for purchaser; email from Subway; e-mails with Ms. Armstrong (lawyer for lien claimant)	1.00
05/28/2020	AVK	Email with lawyer for purchaser regarding evidence of funds to complete transaction	0.20
Total Hours			2.70

Our Fee: 1,620.00



Ontario HST 13% (R119440766)
On Fees

\$210.60

Total Amount Due

\$1,830.60

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Account Summary and Remittance Form

June 30, 2020

Invoice Number 3504161

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5906 Oil Heritage Road
Our File No. 0223176.0008

Fees:	\$174.00
Disbursements:	\$73.97
Ontario HST 13% (R119440766)	\$32.24
Total Amount Due	\$280.21



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June 30, 2020

Invoice Number 3504161

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5906 Oil Heritage Road
Our File No. 0223176.0008

Date	Initials	Description	Hours
06/08/2020	AVK	Email to clerk regarding property tax information	0.10
06/08/2020	RA	Drafting request for Tax Certificate	0.30
06/11/2020	RA	Receipting Tax Certificate and providing same to T. Van Klink	0.10
06/11/2020	AVK	Email to lawyer for purchaser	0.10
Total Hours			0.60

Our Fee: 174.00

Taxable Disbursements

Delivery	13.97	
Tax Certificate	60.00	
Total Taxable Disbursements	<u>73.97</u>	\$73.97

Total Fees and Disbursements \$247.97



Ontario HST 13% (R119440766)

On Fees

\$22.62

On Disbursements

\$9.62

Total Amount Due

\$280.21

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Account Summary and Remittance Form

July 31, 2020

Invoice Number 3514003

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5906 Oil Heritage Road
Our File No. 0223176.0008

Fees:	\$12,066.50
Ontario HST 13% (R119440766)	\$1,568.65
Total Amount Due	<u><u>\$13,635.15</u></u>



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July 31, 2020

Invoice Number 3514003

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5906 Oil Heritage Road
Our File No. 0223176.0008

Date	Initials	Description	Hours
07/07/2020	AVK	Email to lawyer for purchaser	0.10
07/09/2020	AVK	Telephone call with Mr. Smith	0.20
07/15/2020	AVK	E-mails to lawyer for purchaser regarding assignment of agreements	0.30
07/16/2020	CK	Video teleconference with Mr. Van Klink regarding the closing agenda; Begin draft of closing agenda;	0.90
07/16/2020	AVK	Conference with student (C Kim) regarding preparation of closing agenda and closing documents	0.30
07/17/2020	CK	Complete draft of closing agenda;	2.90
07/17/2020	AVK	Telephone call with lawyer for purchaser; reviewing Flying J fuel supply agreement and considering assignment issue; email to Mr. Smith	1.00
07/20/2020	CK	Update closing agenda; prepare and amend certificate re appeals and purchasers bring down certificate for Mr. Van Klink;	1.10
07/20/2020	AVK	Telephone call with lawyer for purchaser; email to lawyer for Flying J; email to lawyer for purchaser; reviewing and revising draft closing agenda and draft	1.20



Invoice 3514003

Date	Initials	Description	Hours
		closing documents; reviewing Subway transfer agreement	
07/21/2020	CK	Draft various closing documents;	3.40
07/21/2020	AVK	Telephone call with lawyer for Flying J; email to Mr. Smith	0.50
07/22/2020	CK	Continue to draft closing documents; send email correspondence to the purchaser's counsel for information;	6.40
07/22/2020	AVK	Emails with lawyer for purchaser regarding Flying J issue and closing arrangements; emails with receiver and Parkland regarding closing arrangements	1.00
07/22/2020	AVK	Telephone call with Mr. Smith	0.10
07/23/2020	CK	Continue to draft closing documents; send email correspondence to the purchaser's counsel for information; consult with Ms. Armstrong regarding taxes for closing documents; Telephone correspondence with town of Plympton-Wyoming to ascertain current property taxes; draft operating agreement;	8.80
07/24/2020	CK	Review closing documents; further draft operating agreement;	2.30
07/24/2020	RA	Reviewing emails and drafting Application for Vesting Order	0.70
07/24/2020	AVK	Telephone call with lawyer for purchaser; emails with Receiver and lawyer for purchaser regarding extension of closing date and terms of same	0.70
07/27/2020	CK	Update closing documents; review changes to the operating agreement; add assumed contracts in Schedule A of assignment and assumption of contracts; send correspondence to MNP asking for information to finalize the closing docs;	2.60
07/27/2020	AVK	Working on closing documents	2.40
07/28/2020	CK	Update and review closing documents to account for inventory and HST numbers; send email correspondence to purchaser's counsel to follow up on previous request for information;	2.40

Please return the Account Summary and Remittance Form with your payment.

Terms: Accounts due when rendered. Interest at the rate of 12.0% per annum will be charged on accounts overdue 30 days or more. Any disbursements not posted to your account on the date of this account will be billed later.



Invoice 3514003

Date	Initials	Description	Hours
07/28/2020	AVK	Emails with Receiver and Ms. Kim regarding closing documents	0.20
07/29/2020	CK	Finalize closing documents; send closing documents to purchaser's counsel;	1.90
07/29/2020	AVK	Emails with Mr. Smith regarding operating agreement; revising operating agreement; working on closing documents; emails with Ms. Kim; email to lawyer for purchaser regarding closing date	1.30
07/30/2020	CK	Prepare and send closing documents to be executed to MNP; send amended assignment and assumption of contracts to purchaser's counsel;	1.90
07/30/2020	AVK	Telephone call and emails with lawyer for purchaser; reviewing Flying J amendment agreements; emails with Receiver; working on closing documents and revisions to same, reviewing operating budget, email to lawyer for purchaser regarding extension of closing date; swearing statutory declaration	1.70
07/31/2020	CK	Reformat Operating Agreement and send to receiver in preparation of closing;	0.60
07/31/2020	AVK	Working on closing documents; emails with lawyer for purchaser regarding extension of closing date; preparing amendment agreement; emails regarding amendment agreement	2.50
Total Hours			49.40
Our Fee:			12,066.50
Ontario HST 13% (R119440766) On Fees			\$1,568.65
Total Amount Due			\$13,635.15



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Account Summary and Remittance Form

August 31, 2020

Invoice Number 3522005

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5906 Oil Heritage Road
Our File No. 0223176.0008

Fees:	\$3,450.00
Ontario HST 13% (R119440766)	\$448.50
Total Amount Due	<u>\$3,898.50</u>



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August 31, 2020

Invoice Number 3522005

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5906 Oil Heritage Road
Our File No. 0223176.0008

Date	Initials	Description	Hours
08/04/2020	AVK	Emails with Mr. Hinton	0.10
08/04/2020	AVK	Reviewing Subway email	0.10
08/13/2020	AVK	Emails with Parkland Fuel	0.10
08/14/2020	AVK	Emails with lawyer for purchaser; working on closing documents and revisions to same	1.30
08/17/2020	AVK	Emails with lawyer for purchaser; emails with MNP; working on closing documents and closing related issues; reviewing operating loss estimate, emails to Mr. Hinton and Mr Singh regarding same; email to Mr. Smith	1.80
08/18/2020	AVK	Emails with Mr. Smith; reviewing signed closing documents; reviewing revised statement of adjustments; telephone calls and emails with lawyer for purchaser and Mr. Smith regarding extension of closing and terms of same; preparing amendment agreement	1.40
08/21/2020	SK	E-mail correspondence with Mr. Singh; Telephone conference with Mr. Singh; Telephone conference with Mr. Smith; E-mail correspondence with Mr. Smith;	0.40
08/24/2020	AVK	Telephone call with Mr. Smith	0.10



Invoice 3522005

Date	Initials	Description	Hours
08/25/2020	AVK	Telephone call with lawyer for purchaser; emails with lawyer for purchaser and MNP	0.40
08/26/2020	AVK	Email from Mr. Smith	0.10
08/31/2020	AVK	Email to lawyer for purchaser	0.10
Total Hours			5.90

Our Fee: **3,450.00**

Ontario HST 13% (R119440766)
On Fees \$448.50

Total Amount Due **\$3,898.50**

E.&O.E.



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Account Summary and Remittance Form

October 21, 2020

Invoice Number 3538075

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

**Re: 5906 Oil Heritage Road
 Our File No. 0223176.0008**

Fees:	\$1,740.00
Ontario HST 13% (R119440766)	\$226.20
Total Amount Due	<u>\$1,966.20</u>



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October 21, 2020

Invoice Number 3538075

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5906 Oil Heritage Road
Our File No. 0223176.0008

Date	Initials	Description	Hours
09/02/2020	AVK	Telephone call with Mr. Feldman	0.10
09/14/2020	AVK	Email to lawyer for purchaser	0.10
09/14/2020	AVK	Emails with Mr. Smith regarding Subway franchise agreement	0.10
09/15/2020	AVK	Emails with Mr. Smith and purchaser's counsel	0.30
09/16/2020	AVK	Email to lawyer for purchaser	0.10
09/18/2020	AVK	Telephone call with purchaser's lawyer	0.10
09/18/2020	AVK	Email to Mr. Smith	0.10
09/18/2020	AVK	Review discussion paper; email to lawyer for borrower regarding extension of closing date	0.20
09/18/2020	AVK	Telephone call with purchaser's lawyer regarding extension of closing; preparing Third Amending Agreement; email to Mr. Smith	0.40
09/21/2020	AVK	Receive signed Third Amendment Agreement; emails and telephone call with purchaser's counsel and Mr. Smith regarding payment of additional \$250,000 deposit	0.20
09/29/2020	AVK	Telephone call with Mr. Smith	0.20



Invoice 3538075

Date	Initials	Description	Hours
10/07/2020	AVK	Conference call with Receiver and BMO regarding status of transaction; reviewing law regarding forfeiture of deposit	1.00

Total Hours	2.90
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Our Fee:	1,740.00
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Ontario HST 13% (R119440766) On Fees	\$226.20
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Total Amount Due	\$1,966.20
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Account Summary and Remittance Form

November 30, 2020

Invoice Number 3558321

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

**Re: 5906 Oil Heritage Road
 Our File No. 0223176.0008**

Fees:	\$3,496.50
Ontario HST 13% (R119440766)	\$454.55
Total Amount Due	<u>\$3,951.05</u>



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November 30, 2020

Invoice Number 3558321

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5906 Oil Heritage Road
Our File No. 0223176.0008

Date	Initials	Description	Hours
10/19/2020	AVK	Email to lawyer for purchaser	0.10
10/21/2020	AVK	Telephone call with lawyer for purchaser; emails with Mr. Smith	0.30
10/22/2020	AVK	Reviewing RBC commitment letter; emails with lawyer for purchaser and Mr. Smith	0.20
10/27/2020	AVK	Emails with Mr. Smith and lawyer for purchaser	0.30
10/29/2020	AVK	Telephone calls with lawyer for purchase and Mr. Smith regarding status of transaction and extension of closing	0.20
10/29/2020	AVK	Working on Fourth Amendment Agreement	0.80
10/30/2020	AVK	Email to lawyer for purchaser regarding fourth amending agreement; telephone call with lawyer for purchaser; attending to execution of fourth extension agreement and emails with Receiver and lawyer for purchaser thereon	0.60
11/02/2020	AVK	Telephone call with Mr. Feldman	0.10
11/05/2020	AVK	Telephone call with Mr. Smith regarding extension terms	0.10
11/23/2020	AVK	Telephone calls with lawyer for purchaser; email to	0.50



Invoice 3558321

Date	Initials	Description	Hours
		clerk regarding application to register AVO; emails with Mr. Smith	
11/24/2020	RA	Corresponding with A. Roth re Redirecting title and reviewing responding emails	0.30
11/24/2020	ASR	Attend to request regarding direction of title to alternate buyer;	0.20
11/24/2020	AVK	Dealing with issues related to title direction and AVO, including all communications with lawyer for purchaser and internal communications with Mr. Roth; revising Receiver's Certificate	1.00
11/25/2020	AVK	Emails with Receiver regarding extension of operating agreement	0.10
11/26/2020	AVK	Emails with lawyer for purchaser and Receiver regarding extension of closing	0.20
11/26/2020	AVK	Preparing statutory declaration and fifth amending agreement	0.70
11/30/2020	AVK	Receive signed statutory declaration and amending agreement and arrange for execution of same by MNP; emails with MNP re BK operating arrangements post closing	0.30
11/30/2020	AVK	Email to lawyer for purchaser	0.10
		Total Hours	6.10

Our Fee: **3,496.50**

Ontario HST 13% (R119440766)

On Fees

\$454.55

Total Amount Due

\$3,951.05

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Account Summary and Remittance Form

December 31, 2020

Invoice Number 3574061

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

**Re: 5906 Oil Heritage Road
 Our File No. 0223176.0008**

Fees:	\$8,043.00
Disbursements:	\$26.81
Ontario HST 13% (R119440766)	\$1,047.65
Total Amount Due	<u><u>\$9,117.46</u></u>



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December 31, 2020

Invoice Number 3574061

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

**Re: 5906 Oil Heritage Road
Our File No. 0223176.0008**

Date	Initials	Description	Hours
12/02/2020	AVK	Telephone call with Mr. Smith regarding closing	0.30
12/02/2020	AVK	Telephone call with lawyer for purchaser	0.10
12/02/2020	AVK	Working on closing documents and preparing for closing, emails with Mr., Smith and purchaser's lawyer	2.80
12/03/2020	AVK	Email to lawyer for purchaser	0.10
12/04/2020	AVK	Telephone calls and emails with lawyer for purchaser regarding closing; emails and telephone calls with Mr. Smith; considering adjustments issue; working on closing documents	3.00
12/07/2020	RA	Revising Application for Vesting Order and reviewing and responding to emails	0.40
12/07/2020	AVK	Attend with Mr. Smith to swear statutory declaration; all telephone and email communications with lawyer for purchaser regarding closing of transaction; emails with Receiver regarding closing, dealing with books and records and extension of closing date	2.20
12/08/2020	AVK	Closing sale and all attendances and communications in relation to same	3.20
12/08/2020	RA	Drafting letter to Municipality enclosing tax payment; inserting Receiver's Certificate into registration;	1.20



Invoice 3574061

Date	Initials	Description	Hours
		corresponding with T. Van Klink, Purchaser's Counsel and client in connection to closing matters	
12/09/2020	AVK	Communicating with purchaser's lawyer and Receiver regarding operation of Burger King restaurant	0.30
12/10/2020	AVK	Telephone call with lawyer for purchaser and Mr. Smith regarding BK restaurant operations	0.40
12/10/2020	RA	Discussion with Municipality re tax payment and corresponding with T. Van Klink	0.20
12/11/2020	AVK	Email to lawyer for purchaser regarding operation of Burger King	0.10
12/17/2020	AVK	Emails with lawyer for purchaser regarding Flyin J agreement and BK restaurant	0.20
12/21/2020	AVK	Emails with real estate agent and Mr. Smith	0.10
12/23/2020	AVK	Email to lawyer for construction lien claimant	0.10
12/28/2020	AVK	Emails with Mr. Smith regarding closure on Burger King	0.10
		Total Hours	14.80
Our Fee:			8,043.00
Taxable Disbursements			
		Delivery	15.81
		Total Taxable Disbursements	15.81
Non-Taxable Disbursements			
		Bank Charges	11.00
		Total Non-Taxable Disbursements	11.00
Total Fees and Disbursements			\$8,069.81
Ontario HST 13% (R119440766)			
		On Fees	\$1,045.59



On Disbursements

\$2.06

Total Amount Due

\$9,117.46

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Account Summary and Remittance Form

August 31, 2021

Invoice Number 3660869

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

**Re: 5906 Oil Heritage Road
 Our File No. 0223176.0008**

Fees:	\$124.00
Ontario HST 13% (R119440766)	\$16.12
Total Amount Due	<u>\$140.12</u>



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August 31, 2021

Invoice Number 3660869

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5906 Oil Heritage Road
Our File No. 0223176.0008

Date	Initials	Description	Hours
08/18/2021	AVK	Telephone calls with Ms. Crilly (Parkland) and Mr. Smith	0.20
Total Hours			0.20

Our Fee: **124.00**

Ontario HST 13% (R119440766)
On Fees **\$16.12**

Total Amount Due **\$140.12**

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Account Summary and Remittance Form

March 17, 2020

Invoice Number 3459670

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 1527 & 1537 Provincial Road
Our File No. 0223176.0009

Fees:	\$720.00
Ontario HST 13% (R119440766)	\$93.60
Total Amount Due	<u>\$813.60</u>



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March 17, 2020

Invoice Number 3459670

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 1527 &1537 Provincial Road
Our File No. 0223176.0009

Date	Initials	Description	Hours
01/17/2020	AVK	Emails and telephone call with Mr. Smith regarding Pizza Depot franchise	0.30
01/20/2020	AVK	Various e-mails regarding Pizza Depot franchise	0.80
01/29/2020	AVK	E-mail to lawyer for Pizza Depot	0.10
Total Hours			1.20

Our Fee: 720.00

Ontario HST 13% (R119440766)
On Fees \$93.60

Total Amount Due \$813.60

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Account Summary and Remittance Form

March 31, 2020

Invoice Number 3471465

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

**Re: 1527 & 1537 Provincial Road
 Our File No. 0223176.0009**

Fees:	\$1,740.00
Ontario HST 13% (R119440766)	\$226.20
Total Amount Due	<u>\$1,966.20</u>



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March 31, 2020

Invoice Number 3471465

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

**Re: 1527 & 1537 Provincial Road
Our File No. 0223176.0009**

Date	Initials	Description	Hours
03/03/2020	AVK	Working on draft APS	1.00
03/04/2020	AVK	Working on draft APS, e-mail to Mr. Smith	0.60
03/19/2020	AVK	Telephone call with Mr. Smith regarding status of APS	0.10
03/20/2020	AVK	Telephone call with and e-mail to lawyer for purchaser (John Ohler); e-mails with Mr. Smith	0.50
03/24/2020	AVK	E-mail to Mr. Ohler regarding finalizing APS	0.10
03/25/2020	AVK	E-mails with Mr. Smith regarding status of APS	0.10
03/28/2020	AVK	Emails with lawyer for purchaser regarding allocation of purchase price and signing of APS	0.20
03/30/2020	AVK	Revising draft APS; e-mail to Mr. Ohler	0.30
Total Hours			2.90

Our Fee: 1,740.00

Ontario HST 13% (R119440766)



On Fees

\$226.20

Total Amount Due

\$1,966.20

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Account Summary and Remittance Form

May 31, 2020

Invoice Number 3486315

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 1527 & 1537 Provincial Road
Our File No. 0223176.0009

Fees:	\$2,940.00
Ontario HST 13% (R119440766)	\$382.20
Total Amount Due	<u>\$3,322.20</u>



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May 31, 2020

Invoice Number 3486315

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 1527 & 1537 Provincial Road
Our File No. 0223176.0009

Date	Initials	Description	Hours
04/01/2020	AVK	Revising permitted encumbrances schedule to APS; e-mail to Mr. Ohler	0.20
04/03/2020	AVK	Telephone call with and e-mail to lawyer for purchaser	0.30
04/13/2020	AVK	E-mail to Mr. Ohler	0.10
04/13/2020	AVK	Considering issues relating to Parkland Fuels and supply of equipment	1.00
04/14/2020	AVK	E-mails with lawyer for purchaser	0.20
04/16/2020	AVK	Telephone call with Mr. Smith; e-mail to Mr. Ohler regarding execution of APS	0.40
04/16/2020	AVK	Reviewing and revising APS and forward execution version to Mr. Ohler	0.30
04/17/2020	AVK	E-mails with Mr. Ohler regarding APS	0.30
04/17/2020	AVK	Receive signed APS and forward same to Mr. Smith for signing	0.10
04/28/2020	AVK	E-mails with Mr. Ohler	0.10
05/01/2020	AVK	Email to Mr. Ohler regarding assignment of APS	0.10
05/08/2020	AVK	E-mail to lawyer for purchaser regarding AVO	0.10



Invoice 3486315

Date	Initials	Description	Hours
05/21/2020	AVK	Email to lawyer for purchaser regarding evidence of ability to satisfy purchase price	0.10
05/22/2020	AVK	Email from Mr. Ohler	0.10
05/27/2020	AVK	Working on purchaser statutory declaration to address CIBC concern; emails with Mr. Ohler	1.00
05/28/2020	AVK	Emails with Mr. Ohler; revising draft statutory declaration	0.20
05/29/2020	AVK	Revising statutory declaration; emails with Mr. Ohler and Mr. Smith	0.30
		Total Hours	4.90

Our Fee: **2,940.00**

Ontario HST 13% (R119440766)
On Fees **\$382.20**

Total Amount Due **\$3,322.20**

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Account Summary and Remittance Form

June 30, 2020

Invoice Number 3504162

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 1527 & 1537 Provincial Road
Our File No. 0223176.0009

Fees:	\$7,911.00
Disbursements:	\$213.68
Ontario HST 13% (R119440766)	\$1,056.21
Total Amount Due	\$9,180.89



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June 30, 2020

Invoice Number 3504162

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 1527 & 1537 Provincial Road
Our File No. 0223176.0009

Date	Initials	Description	Hours
06/02/2020	AVK	Reviewing expropriation notice; reviewing R Plan; e-mails with Mr. Hinton and lawyer for purchaser	0.50
06/08/2020	AVK	Telephone call with lawyer for purchaser; emails with Mr. Smith; reviewing expropriation notice and title documents; email to lawyer for City of Windsor	1.00
06/08/2020	AVK	Email to clerk regarding property tax information	0.10
06/08/2020	AVK	Emails with Mr. Ohler regarding closing date	0.10
06/08/2020	RA	Drafting Request for Tax Certificates	0.50
06/08/2020	AVK	Emails with Mr. Ohler and Mr. Kolenda regarding statutory declaration from purchaser	0.20
06/09/2020	AVK	Telephone calls and emails with Mr. Ohler and lawyer for the City of Windsor (Patrick Brode) regarding expropriation of parts 8, 9 and 10	0.40
06/11/2020	AVK	Email to lawyer for purchaser	0.10
06/12/2020	AVK	Reviewing message from lawyer for purchaser and responding to same	0.10
06/12/2020	AVK	Email to Mr. Ohler regarding assignment of contracts	0.20
06/15/2020	AVK	Emails with lawyer for purchaser regarding financial information, approval and vesting order and closing	0.40



Invoice 3504162

Date	Initials	Description	Hours
		arrangments	
06/18/2020	AVK	Reviewing expropriation notice; email to lawyer for purchaser	0.30
06/19/2020	AVK	Emails with lawyer for purchaser; emails with Mr. Smith	0.20
06/19/2020	AVK	Working on closing documents; emails with clerk regarding closing arrangements	3.20
06/22/2020	AVK	Emails with Mr. Smith and Mr. Ohler regarding closing arrangements	0.10
06/22/2020	AVK	Emails with clerk regarding closing documents; reviewing draft documents; emails with lawyer for purchaser	1.00
06/22/2020	RA	Drafting Statement of Adjustments; DRA; Application for Vesting Order and Acknowledgment and Direction; corresponding with T. Van Klink and J. Ohler to provide draft documentation	2.10
06/23/2020	RA	Corresponding with J. Ohler to provide notarial copies of the Approval and Vesting and Receivership Order	0.20
06/23/2020	AVK	Emails with lawyer for purchaser and Mr. Smith	0.20
06/24/2020	AVK	Email to Mr. Ohler regarding billboard on vacant parcel	0.10
06/24/2020	RA	Reviewing emails	0.10
06/24/2020	AVK	Emails with clerk and Mr. Smith regarding inventory and closing arrangements	0.20
06/25/2020	AVK	Emails with purchaser's counsel and receiver regarding inventory values; reviewing closing documents; emails with Mr. Ohler and clerk regarding closing requirements; telephone call with Mr. Smith; reviewing Parkland assignment documents and email to Parkland thereon	1.50
06/25/2020	RA	Completing Statement of Adjustments and balance of sale documents; discussion and corresponding Enwin Utilities concerning Utility Certificates; corresponding with Ohler Law to obtain missing Purchaser information; revising Application for Vesting Order; corresponding with client to provide documentation for execution;	1.70

Please return the Account Summary and Remittance Form with your payment.

Terms: Accounts due when rendered. Interest at the rate of 12.0% per annum will be charged on accounts overdue 30 days or more. Any disbursements not posted to your account on the date of this account will be billed later.



Invoice 3504162

Date	Initials	Description	Hours
06/26/2020	RA	Reviewing closing documents; corresponding with client and J. Ohler in connection to closing matters	1.20
06/26/2020	AVK	Reviewing purchaser's deliverables, swearing Receiver's statutory declaration, emails with Receiver and purchaser's counsel regarding closing matters, and all other attendance throughout the day to close transaction	1.60
06/29/2020	RA	Preparing payment to City of Windsor and Client and drafting correspondence;	0.40
06/29/2020	AVK	Attending to post-closing matters	0.20
06/30/2020	RA	Corresponding with client concerning deposit of proceeds; corresponding with J. Ohler to provide confirmation of property tax payout	0.40

Total Hours **18.30**

Our Fee: **7,911.00**

Taxable Disbursements

Delivery	22.68
Municipal Searches	30.00
Tax Certificate	150.00
Bank Services Charge	11.00

Total Taxable Disbursements	213.68	\$213.68
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Total Fees and Disbursements **\$8,124.68**

Ontario HST 13% (R119440766)

On Fees **\$1,028.43**

On Disbursements **\$27.78**

Total Amount Due **\$9,180.89**



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525

Page 4

Invoice 3504162

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Account Summary and Remittance Form

July 31, 2020

Invoice Number 3514002

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 1527 & 1537 Provincial Road
Our File No. 0223176.0009

Fees:	\$553.50
Disbursements:	\$19.34
Ontario HST 13% (R119440766)	\$74.47
Total Amount Due	\$647.31



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July 31, 2020

Invoice Number 3514002

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

**Re: 1527 & 1537 Provincial Road
Our File No. 0223176.0009**

Date	Initials	Description	Hours
07/03/2020	AVK	Emails with Mr. Smith and lawyer for purchaser regarding readjustment for fuel	0.10
07/03/2020	AVK	Telephone call with lawyer for purchaser	0.10
07/07/2020	RA	Revising Statement of Adjustments to correct municipal address and corresponding with R. Smith to provide same	0.10
07/07/2020	AVK	Emails with Receiver and lawyer for purchaser	0.20
07/20/2020	AVK	Emails with John Ohler and receiver regarding Parkland invoice and taxes readjustment	0.20
07/24/2020	AVK	Telephone call with lawyer for purchaser regarding fuel tax payment and sign rental	0.20
07/28/2020	AVK	Letter to MNP re fuel taxes payable by purchaser	0.10
Total Hours			1.00
Our Fee:			553.50



Taxable Disbursements

Delivery	19.34	
Total Taxable Disbursements	<hr/> 19.34	\$19.34

Total Fees and Disbursements **\$572.84**

Ontario HST 13% (R119440766)

On Fees		\$71.96
On Disbursements		\$2.51

Total Amount Due **\$647.31**

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Account Summary and Remittance Form

August 31, 2020

Invoice Number 3522006

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 1527 & 1537 Provincial Road
Our File No. 0223176.0009

Fees:	\$300.00
Ontario HST 13% (R119440766)	\$39.00
Total Amount Due	<u>\$339.00</u>



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August 31, 2020

Invoice Number 3522006

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 1527 & 1537 Provincial Road
Our File No. 0223176.0009

Date	Initials	Description	Hours
08/06/2020	AVK	Reviewing billboard lease and emails from Mr. Ohler; email to Pattison Signs regarding unpaid rental	0.40
08/10/2020	AVK	Emails with Mr. Curtis of Pattison Signs	0.10
Total Hours			0.50

Our Fee: 300.00

Ontario HST 13% (R119440766)
On Fees \$39.00

Total Amount Due \$339.00

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Account Summary and Remittance Form

June 30, 2021

Invoice Number 3636176

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 1527 & 1537 Provincial Road
Our File No. 0223176.0009

Fees:	\$186.00
Ontario HST 13% (R119440766)	\$24.18
Total Amount Due	<u>\$210.18</u>



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June 30, 2021

Invoice Number 3636176

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 1527 &1537 Provincial Road
Our File No. 0223176.0009

Date	Initials	Description	Hours
04/28/2021	AVK	Email from John Ohler regarding water arrears added to tax roll; email to Mr. Ohler	0.30
		Total Hours	0.30
Our Fee:			186.00
Ontario HST 13% (R119440766)			
On Fees			\$24.18
Total Amount Due			\$210.18

E.&O.E.



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Account Summary and Remittance Form

March 17, 2020

Invoice Number 3459659

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 203 Indian Road
Our File No. 0223176.0012

Fees:	\$300.00
Ontario HST 13% (R119440766)	\$39.00
Total Amount Due	\$339.00



MILLER THOMSON
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March 17, 2020

Invoice Number 3459659

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 203 Indian Road
Our File No. 0223176.0012

Date	Initials	Description	Hours
02/12/2020	AVK	Reviewing Laurentian Bank motion record for approval of sales process; e-mail to Mr. Smith	0.50

Total Hours	0.50
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Our Fee:	300.00
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Ontario HST 13% (R119440766) On Fees	\$39.00
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Total Amount Due	\$339.00
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Account Summary and Remittance Form

March 31, 2020

Invoice Number 3471466

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 203 Indian Road
Our File No. 0223176.0012

Fees:	\$2,580.00
Ontario HST 13% (R119440766)	\$335.40
Total Amount Due	<u>\$2,915.40</u>



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March 31, 2020

Invoice Number 3471466

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 203 Indian Road
Our File No. 0223176.0012

Date	Initials	Description	Hours
03/04/2020	AVK	Working on draft APS; e-mails with Mr. Smith	1.20
03/10/2020	AVK	Telephone call with Mr. Smith	0.10
03/12/2020	AVK	Telephone call with Mr. Smith; reviewing lease; considering lease assignment issue; e-mail to Mr. Smith	0.80
03/13/2020	AVK	E-mail from purchaser's lawyer	0.10
03/16/2020	AVK	E-mails with Mr. Smith	0.20
03/16/2020	AVK	Working on revisions to draft APS	0.50
03/17/2020	AVK	Working on revisions to draft Agreement; e-mail to lawyer for purchaser; e-mails with Mr. Smith	0.80
03/19/2020	AVK	Telephone calls with Mr. Smith regarding APS and lease issue; e-mails with lawyer for purchaser	0.60
		Total Hours	4.30
		Our Fee:	2,580.00



Ontario HST 13% (R119440766)
On Fees

\$335.40

Total Amount Due

\$2,915.40

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Account Summary and Remittance Form

May 31, 2020

Invoice Number 3486316

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 203 Indian Road
Our File No. 0223176.0012

Fees:	\$1,200.00
Ontario HST 13% (R119440766)	\$156.00
Total Amount Due	<u>\$1,356.00</u>



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May 31, 2020

Invoice Number 3486316

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 203 Indian Road
Our File No. 0223176.0012

Date	Initials	Description	Hours
04/16/2020	AVK	Telephone call with Mr. Smith	0.10
04/23/2020	AVK	E-mails from lawyer for purchaser and Mr. Smith	0.10
04/24/2020	AVK	Telephone call with Mr. Smith; e-mails with Mr. Smith	0.30
04/24/2020	AVK	Email from Mr. Smith	0.10
04/28/2020	AVK	E-mails from purchaser regarding return of deposit	0.10
04/28/2020	AVK	E-mails with Mr. Smith regarding return of deposit	0.10
04/29/2020	AVK	Emails with Mr. Smith and Mr. Feldman regarding re-marketing of restaurant	0.20
05/08/2020	AVK	E-mails regarding next steps in sale process	0.20
05/15/2020	AVK	E-mails with Mr. Feldman	0.20
05/22/2020	AVK	Email from Mr. Smith regarding fresh offers	0.10
05/25/2020	AVK	Telephone call with Mr. Smith regarding new offers	0.20
05/25/2020	AVK	Reviewing offer and e-mail to Mr. Smith thereon	0.10
05/25/2020	AVK	Emails with Mr. Feldman regarding possible redemption of BMO debt	0.10
05/26/2020	AVK	Telephone call with Mr. Feldman	0.10



Total Hours **2.00**

Our Fee: **1,200.00**

Ontario HST 13% (R119440766)
On Fees **\$156.00**

Total Amount Due **\$1,356.00**

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Account Summary and Remittance Form

June 30, 2020

Invoice Number 3504164

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 203 Indian Road
Our File No. 0223176.0012

Fees:	\$5,040.00
Ontario HST 13% (R119440766)	\$655.20
Total Amount Due	<u>\$5,695.20</u>



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June 30, 2020

Invoice Number 3504164

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 203 Indian Road
Our File No. 0223176.0012

Date	Initials	Description	Hours
06/01/2020	AVK	Email from Mr. Smith regarding offers	0.10
06/04/2020	AVK	Emails with Mr. Smith re prospective sale to purchaser of gas station property	0.10
06/05/2020	AVK	Working on Pahal APS; emails with Mr. Smith	2.50
06/08/2020	AVK	Emails with Mr. Smith regarding APS	0.10
06/08/2020	AVK	Emails with Mr. Smith regarding purchase price allocation	0.10
06/10/2020	AVK	Emails with Mr. Smith regarding APS; revising APS	0.30
06/11/2020	AVK	Reviewing executed APS	0.10
06/19/2020	AVK	Working on Third Report to Court and Confidential Supplement; working on motion materials	4.00
06/22/2020	AVK	Working on confidential supplement; emails with Mr. Smith	0.20
06/23/2020	AVK	Letter to KSV re consent to assignment of lease	0.30
06/24/2020	AVK	Conference call with Mr. Smith and KSV; telephone call with Mr. Smith	0.50
06/29/2020	AVK	Emails with Mr. Smith	0.10



Total Hours **8.40**

Our Fee: **5,040.00**

Ontario HST 13% (R119440766)
On Fees **\$655.20**

Total Amount Due **\$5,695.20**

E.&O.E.



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Account Summary and Remittance Form

July 31, 2020

Invoice Number 3514001

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 203 Indian Road
Our File No. 0223176.0012

Fees:	\$780.00
Ontario HST 13% (R119440766)	\$101.40
Total Amount Due	<u>\$881.40</u>



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July 31, 2020

Invoice Number 3514001

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

**Re: 203 Indian Road
 Our File No. 0223176.0012**

Date	Initials	Description	Hours
07/13/2020	AVK	Telephone call with Mr. Smith	0.10
07/20/2020	AVK	Emails regarding assignment of lease; reviewing KSV motion record for sale approval of the real estate	0.60
07/22/2020	AVK	Telephone call with Mr. Smith regarding purchaser's conditons	0.10
07/27/2020	AVK	Telephone call with Mr. Smith regarding assignment of lease	0.10
07/30/2020	AVK	Reviewing lease and considering effect of termination clause; telephone call with Mr. Smith	0.40
Total Hours			1.30
Our Fee:			780.00
Ontario HST 13% (R119440766)			
On Fees			\$101.40



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Invoice 3514001

Total Amount Due

\$881.40

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Account Summary and Remittance Form

August 31, 2020

Invoice Number 3522007

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 203 Indian Road
Our File No. 0223176.0012

Fees:	\$2,520.00
Ontario HST 13% (R119440766)	\$327.60
Total Amount Due	<u><u>\$2,847.60</u></u>



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August 31, 2020

Invoice Number 3522007

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 203 Indian Road
Our File No. 0223176.0012

Date	Initials	Description	Hours
08/04/2020	AVK	Emails with Mr. Smith regarding assignment of lease	0.10
08/06/2020	AVK	Emails with Mr. Smith regarding lease assignment condition	0.10
08/11/2020	AVK	Telephone call with Mr. Smith; preparing Amendment Agreement; email to purchaser	0.60
08/12/2020	AVK	Receiving executed amending agreement	0.10
08/13/2020	AVK	Working on Third Report and motion materials; email to court office	1.80
08/14/2020	AVK	Working on motion materials	0.50
08/14/2020	AVK	Emails regarding scheduling; preparing continuing matter form	0.10
08/17/2020	AVK	Finalizing materials for sale approval motion; correspondence to service list	0.80
08/18/2020	AVK	Telephone call with Mr. Smith; swearing affidavit of service	0.10
Total Hours			4.20



Our Fee: **2,520.00**

Ontario HST 13% (R119440766)
On Fees **\$327.60**

Total Amount Due **\$2,847.60**

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Account Summary and Remittance Form

October 21, 2020

Invoice Number 3538076

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 203 Indian Road
Our File No. 0223176.0012

Fees:	\$1,500.00
Ontario HST 13% (R119440766)	\$195.00
Total Amount Due	<u>\$1,695.00</u>



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October 21, 2020

Invoice Number 3538076

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 203 Indian Road
Our File No. 0223176.0012

Date	Initials	Description	Hours
09/08/2020	AVK	Reviewing materials for Burger King sale approval motion; attend on sale approval motion; emails regarding draft order; receive signed order and endorsement; letter to service list	1.00
09/10/2020	AVK	Emails with Mr. Smith regarding extension of closing; preparing amendment agreement	0.80
09/17/2020	AVK	Reviewing BK agreement for sale of restaurant and email to Mr. Smith thereon	0.30
09/25/2020	AVK	Reviewing BK transfer agreement; emails with Mr. Smith	0.20
10/15/2020	AVK	Review AVO; emails with Mr. Smith regarding completion of transaction	0.20

Total Hours **2.50**

Our Fee: **1,500.00**

Ontario HST 13% (R119440766)



On Fees

\$195.00

Total Amount Due

\$1,695.00

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Account Summary and Remittance Form

November 30, 2020

Invoice Number 3558323

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 203 Indian Road
Our File No. 0223176.0012

Fees:	\$4,980.00
Disbursements:	\$11.00
Ontario HST 13% (R119440766)	\$648.83
Total Amount Due	\$5,639.83



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November 30, 2020

Invoice Number 3558323

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 203 Indian Road
Our File No. 0223176.0012

Date	Initials	Description	Hours
10/19/2020	AVK	Reviewing Burger King Assignment Agreement; email to Mr. Smith	0.20
10/19/2020	AVK	Working on draft closing documents	1.00
10/20/2020	AVK	Emails with lawyer for purchaser	0.20
10/22/2020	AVK	Working on closing documents; emails to lawyer for purchaser and Receiver	3.00
10/23/2020	AVK	Emails with Mr. Hinton regarding closing adjustments; revising statement of adjustments and vendor's undertaking; email to lawyer for purchaser	0.40
10/27/2020	AVK	Emails with lawyer for purchaser	0.10
10/29/2020	AVK	Emails with lawyer for purchaser and Receiver regarding closing of transactions; reviewing purchaser's documents; revising and finalizing Receiver's documents; attend with Mr. Smith to swear statutory declaration	2.40
10/30/2020	AVK	Closing sale transaction	1.00
Total Hours			8.30



Our Fee: **4,980.00**

Taxable Disbursements

Bank Services Charge	11.00	
Total Taxable Disbursements	<u>11.00</u>	\$11.00

Total Fees and Disbursements **\$4,991.00**

Ontario HST 13% (R119440766)

On Fees \$647.40

On Disbursements \$1.43

Total Amount Due **\$5,639.83**

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Account Summary and Remittance Form

March 17, 2020

Invoice Number 3459658

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Jerry Henechowicz, Senior Vice President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$5,340.00
Ontario HST 13% (R119440766)	\$694.20
Total Amount Due	<u>\$6,034.20</u>



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March 17, 2020

Invoice Number 3459658

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Jerry Henechowicz, Senior Vice President

To Professional Services Rendered in connection with the following matter(s) including:

**Re: 5470 Walker Road
 Our File No. 0223176.0013**

Date	Initials	Description	Hours
01/02/2020	AVK	E-mail from Mr. MacDonald	0.10
01/17/2020	AVK	Considering issues relating to Parkland lease; telephone call with Mr. Smith; e-mail to Mr. Smith	0.50
01/21/2020	AVK	E-mails with ms. MacDonald	0.10
01/22/2020	AVK	E-mails with Mr. MacDonald and Mr. Smith	0.20
02/18/2020	AVK	E-mails with Mr. Smith	0.20
02/24/2020	AVK	Reviewing parcel register; telephone call and e-mails with Mr. Feldman regarding BMO debt; e-mails with Receiver and Mr. Feldman; e-mail to Mr. MacDonald	1.50
02/25/2020	AVK	E-mails with Mr. MacDonald; telephone call with Mr. Smith	0.70
02/26/2020	AVK	Telephone call with Mr. Feldman	0.30
02/26/2020	AVK	Telephone call with Mr. Smith	0.10
02/26/2020	AVK	E-mails with Mr. MacDonald	0.20
02/26/2020	AVK	E-mails with Mr. Smith and Mr. Feldman	0.20
02/26/2020	AVK	Telephone call with Mr. MacDonald; e-mail to Mr. MacDonald	0.50



Date	Initials	Description	Hours
02/27/2020	AVK	Telephone call with Mr. Feldman; e-mails from Mr. Feldman; conference call with Mr. Feldman and BMO, email to Mr. Smith	2.00
02/28/2020	AVK	Reviewing appraisal; consideration of matter; telephone call with Mr. Smith; e-mail to Mr. MacDonald	2.30
Total Hours			8.90

Our Fee: **5,340.00**

Ontario HST 13% (R119440766)
On Fees **\$694.20**

Total Amount Due **\$6,034.20**

E.&O.E.



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Account Summary and Remittance Form

March 31, 2020

Invoice Number 3471467

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Jerry Henechowicz, Senior Vice President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$5,280.00
Ontario HST 13% (R119440766)	\$686.40
Total Amount Due	<u>\$5,966.40</u>



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March 31, 2020

Invoice Number 3471467

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Jerry Henechowicz, Senior Vice President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5470 Walker Road
Our File No. 0223176.0013

Date	Initials	Description	Hours
03/02/2020	AVK	E-mail from Mr. MacDonald	0.10
03/03/2020	AVK	Considering issues, e-mails with Mr. Smith and Mr. Feldman; conference call with Mr. Feldman and Mr. Smith	1.70
03/04/2020	AVK	Working on draft APS	1.30
03/04/2020	AVK	E-mails with Mr. Smith	0.20
03/06/2020	AVK	E-mails with receiver and Mr. MacDonald	0.50
03/10/2020	AVK	Telephone call with Mr. Smith and Mr. Hinton	0.30
03/10/2020	AVK	E-mail from lawyer for purchaser; working on revisions to APS	1.20
03/11/2020	AVK	Working on revisions to APS; e-mails with lawyer for purchaser	1.00
03/11/2020	AVK	E-mails with Mr. Feldman	0.10
03/12/2020	AVK	Finalizing APS; e-mails with purchaser's lawyer and Mr. Feldman; telephone call with Mr. Smith	1.00
03/13/2020	AVK	E-mails with Mr. Feldman	0.20
03/15/2020	AVK	E-mails with Mr. Feldman and Mr. MacDonald	0.30



Invoice 3471467

Date	Initials	Description	Hours
03/16/2020	AVK	Telephone call with Mr. Feldman	0.40
03/17/2020	AVK	E-mails with Mr. MacDonald and Mr. Feldman	0.30
03/20/2020	AVK	E-mail from Mr. Feldman	0.10
03/31/2020	AVK	E-mails with lawyer for purchaser	0.10
Total Hours			8.80

Our Fee: **5,280.00**

Ontario HST 13% (R119440766)
On Fees \$686.40

Total Amount Due **\$5,966.40**

E.&O.E.



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Account Summary and Remittance Form

May 31, 2020

Invoice Number 3486314

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Jerry Henechowicz, Senior Vice President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$7,200.00
Ontario HST 13% (R119440766)	\$936.00
Total Amount Due	<u>\$8,136.00</u>



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May 31, 2020

Invoice Number 3486314

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Jerry Henechowicz, Senior Vice President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5470 Walker Road
Our File No. 0223176.0013

Date	Initials	Description	Hours
04/01/2020	AVK	E-mail to lawyer for purchaser regarding AVO and permitted encumbrances	0.20
04/02/2020	AVK	E-mails with lawyer for purchaser; preparing Amending Agreement	0.50
04/03/2020	AVK	Revising Amendment Agreeemnt; e-mail to lawyer for purchaser	0.30
04/06/2020	AVK	Receive executed amendment agreement; e-mail to Mr. Smith	0.10
04/07/2020	AVK	E-mails with lawyer for purchaser and Mr. Smith	0.20
04/13/2020	AVK	E-mails with Mr. Smith and lawyer for purchaser; receive signed Amendment Agreement and forward same to lawyer for purchaser	0.30
04/28/2020	AVK	E-mails with Mr. Feldman	0.10
05/08/2020	AVK	E-mail to lawyer for purchaser regarding AVO	0.10
05/08/2020	AVK	Emails with Mr. Smith and purchaser regarding closing date	0.20
05/15/2020	AVK	Considering issues relating to completion of APS in the event of assignment of BMO charge to second mortgagee; e-mails with Mr. Feldman	0.60



Invoice 3486314

Date	Initials	Description	Hours
05/15/2020	AVK	E-mails with Mr. MacDonald	0.10
05/21/2020	AVK	Email to lawyer for purchaser regarding evidence of ability to satisfy purchase price	0.10
05/22/2020	AVK	Emails with Mr. Feldman regarding assignment of Walker Road charge	0.10
05/25/2020	AVK	Conference call with Mr. Feldman, Mr. Smith and lawyers for second mortgagee	0.80
05/26/2020	AVK	Reviewing and considering issues relating to second mortgage taking assignment of BMO mortgage; emails with Mr. Smith and Mr. Feldman	2.00
05/27/2020	AVK	Conference call with Mr. Smith and Mr. Feldman regarding second mortgagee; emails with Mr. Smith, Mr. Feldman and lawyers for second mortgagee; working on purchaser statutory declarations to address CIBC concerns; e-mails with lawyer for purchaser	5.00
05/28/2020	AVK	Emails with lawyer for purchaser	0.30
05/29/2020	AVK	Preparing for and attending on conference call with Mr. Gosal, Mr. Sukhwinder, Mr. Mann, Mr. Dhillon and Mr. Smith regarding closing funds and relationship with Dhillons	1.00
Total Hours			12.00
Our Fee:			7,200.00
Ontario HST 13% (R119440766)			
On Fees			\$936.00
Total Amount Due			\$8,136.00

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Account Summary and Remittance Form

June 30, 2020

Invoice Number 3504617

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$36,057.00
Disbursements:	\$98.34
Ontario HST 13% (R119440766)	\$4,700.19
Total Amount Due	<u>\$40,855.53</u>



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June 30, 2020

Invoice Number 3504617

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5470 Walker Road
Our File No. 0223176.0013

Date	Initials	Description	Hours
06/05/2020	AVK	Email from Mr. Feldman regarding status of assignment to second mortgagee	0.10
06/08/2020	AVK	Emails with lawyer for CIBC and purchaser; reviewing additional account information regarding source of funds and emails with lawyer for purchaser thereon	1.00
06/08/2020	AVK	Email to clerk regarding property tax information	0.10
06/08/2020	RA	Drafting request for Tax Certificate	0.20
06/08/2020	AVK	Reviewing requisition letter	0.10
06/09/2020	AVK	Email from Mr. MacDonald	0.10
06/09/2020	RA	Facilitating delivery of Tax Certificate	0.10
06/09/2020	AVK	Working on statutory declarations; emails with Mr. Gosal; e-mails with Mr. Feldman	1.50
06/10/2020	AVK	Reviewing additional information provided by Sat and Mandeep regarding purchase funds; working on revisions to statutory declarations; emails with lawyer for purchaser and lawyer for CIBC	0.70
06/10/2020	AVK	Emails with Mr. Feldman	0.10
06/10/2020	AVK	Emails with Mr. Besant and Mr. Feldman regarding position of second mortgagee; reviewing caselaw and	3.00



Invoice 3504617

Date	Initials	Description	Hours
		preparing response to position of second mortgagee for sale approval motion	
06/10/2020	AVK	Email from Mr. Mand with new offer; email to Receiver and BMO counsel	0.10
06/11/2020	AVK	Emails and telephone calls with other counsel and Mr. Mand (lawyer for new prospective purchaser) with respect to sale approval motion; email to Justice Hainey regarding new offer	1.50
06/11/2020	AVK	Email to lawyer for purchaser	0.10
06/11/2020	AVK	Telephone call with lawyer for purchaser	0.10
06/11/2020	AVK	Preparing Closing Agenda, working on closing documents	3.20
06/12/2020	AVK	Working on closing documents; email to Mr. Smith regarding closing arrangements	1.50
06/12/2020	AVK	Emails with Mr. Smith regarding inventory count and sign removal	0.10
06/15/2020	AVK	Reviewing correspondence from Mr. Kolenda, emails with Mr. Smith and counsel for BMO thereon; e-mail to Mr. Besant; emails with Mr. Hinton and lawyer for purchaser regarding closing arrangements; email to clerk regarding completion of transaction; working on closing documents; working on letter to Parkland regarding disclaimer of contracts; telephone calls with Mr. Milkovic and Mr. Dhaliwal; reviewing additional information provided by Mr. Dhaliwal; emails with Mr. Smith and BMO counsel; preparing draft response to CIBC's counsel	6.20
06/15/2020	AVK	Emails with clerk regarding completion of sale	0.20
06/15/2020	RA	Receiving Tax Certificate and providing same to T. Van Klink	0.10
06/15/2020	SC	Review email from J. Cook; email correspondence with A. Atcheson, R. Armstrong and T. Van Klink; review vesting order.	0.40
06/16/2020	AVK	Revising and finalizing correspondence to lawyer for CIBC; revising and finalizing Parkland disclaimer letter	0.30
06/16/2020	AVK	Telephone call with Marc-Elie Scott from Parkland	0.10

Please return the Account Summary and Remittance Form with your payment.

Terms: Accounts due when rendered. Interest at the rate of 12.0% per annum will be charged on accounts overdue 30 days or more. Any disbursements not posted to your account on the date of this account will be billed later.



Invoice 3504617

Date	Initials	Description	Hours
		regarding loaned equipment	
06/16/2020	AVK	Email from Mr. Milkovic	0.10
06/17/2020	RA	Reviewing documentation and file; drafting Application Vesting Order, Acknowledgment and Direction and Statement of Adjustments	1.50
06/17/2020	AVK	Email from Mr. Besant and responding to same	0.30
06/17/2020	RA	Revising Application for Vesting Order	0.30
06/17/2020	SC	Review draft application for Vesting Order and provide comments to R. Armstrong.	0.40
06/18/2020	AVK	Emails with lawyer for purchaser regarding closing arrangements; emails with Mr. Besant; reviewing APS and considering issue relating to potential assignment of BMO charge; conference call with Mr. Smith, Mr. Feldman and Mr. Staples; revising response to requisitions; reviewing and revising documents; emails with clerk; telephone call with Mr. Feldman	3.30
06/18/2020	RA	Revising Application for Vesting Order and Statement of Adjustments; drafting letter responding to requisitions and corresponding with opposing counsel to provide closing documents; corresponding with R. Smith to provide Statement of Adjustments;	2.00
06/18/2020	AVK	Email to Parkland	0.10
06/19/2020	RA	Reviewing and responding to emails; providing further closing documentation to Vendor's Lawyer	1.00
06/19/2020	AVK	Emails with lawyer for purchaser, Mr. Smith, Mr. Hinton and Parkland regarding closing matters	0.60
06/19/2020	AVK	Emails with clerk regarding closing documents and closing requirements; revising documents	0.60
06/21/2020	AVK	Reviewing emails from Mr. Besant and Mr. Feldman regarding assignment of BMO mortgage and draft statutory declaration; reviewing email regarding prospective lender to second mortgagees and file documents, emails to Mr. Feldman	0.60
06/22/2020	RA	Revising forms to finalize payout amounts and HST numbers; corresponding with opposing counsel to provide final set of closing documentation; discussion	1.00

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Invoice 3504617

Date	Initials	Description	Hours
		and correspondence with Essex Power concerning utility certificates; reviewing executed purchaser documents;	
06/22/2020	AVK	Emails with clerk, lawyer for purchaser and Mr. Smith regarding closing arrangements; reviewing documents and emails with clerk thereon	0.90
06/22/2020	AVK	Telephone call and emails with Mr. Feldman regarding assignment of BMO charge; emails with Mr. Smith and Mr. Besant regarding assignment issue	2.70
06/22/2020	AVK	Emails with Parkland regarding removal of Parkland owned assets	0.20
06/22/2020	AVK	Receive and review Notice of Appeal; telephone calls with Mr. Feldman and Mr. Gosal; research, reviewing caselaw; and considering issues; emails with counsel for BMO and Mr Smith	4.00
06/23/2020	AVK	Emails with lawyer for purchaser; conference call with Mr. Smith and counsel for BMO; considering issues relating to motion to terminate appeal; preparing amending agreement to extend sunset date; emails with Mr. Besant	2.10
06/23/2020	AVK	Emails with Parkland regarding Parkland owned equipment	0.20
06/23/2020	AVK	Working on motion materials	5.50
06/23/2020	AVK	Continued working on motion materials	0.50
06/24/2020	AVK	Emails and telephone call with Mr. Feldman and Mr. Smith	2.30
06/24/2020	AVK	Working on motion materials	2.00
06/25/2020	AVK	Emails and telephone call with Mr. Feldman; telephone call with Mr. Smith	1.00
06/25/2020	AVK	Working on affidavit for appeal motion	0.30
06/26/2020	AVK	Emails with Mr. Feldman	0.10
06/29/2020	AVK	Emails with Mr. Feldman, Mr. Besant and commercial court office; telephone calls with Court of Appeal office; working on motion materials; swearing affidavit for Mr. Smith; letter to service list; telephone call with	3.60

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Invoice 3504617

Date	Initials	Description	Hours
		Mr. Besant;; email to Mr. Gosal	
06/29/2020	AVK	Letter to Registrar of Court of Appeal	0.20
06/30/2020	AVK	Finalizing motion materials and correspondence, swearing affidavit of service	0.30
06/30/2020	AVK	Research; working on factum	6.50
		Total Hours	65.10

Our Fee: **36,057.00**

Taxable Disbursements

Delivery	11.34
Municipal Searches	15.00
Tax Certificate	72.00

Total Taxable Disbursements	98.34	\$98.34
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Total Fees and Disbursements **\$36,155.34**

Ontario HST 13% (R119440766)

On Fees	\$4,687.41
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On Disbursements	\$12.78
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Total Amount Due **\$40,855.53**

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Account Summary and Remittance Form

July 31, 2020

Invoice Number 3514000

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$14,880.00
Disbursements:	\$320.00
Ontario HST 13% (R119440766)	\$1,934.40
Total Amount Due	\$17,134.40



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July 31, 2020

Invoice Number 3514000

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5470 Walker Road
Our File No. 0223176.0013

Date	Initials	Description	Hours
07/01/2020	AVK	Working on factum	4.00
07/02/2020	AVK	Emails with Mr. Feldman and Mr. Besant; emails with Court of Appeal and commercial court office; telephone call with lawyer for purchaser	1.60
07/02/2020	AVK	Working on factum	0.70
07/03/2020	AVK	Finalizing and serving factum; swear affidavit of service	0.30
07/06/2020	AVK	Telephone call with Court of Appeal office	0.10
07/06/2020	AVK	Emails with Mr. Feldman	0.10
07/07/2020	AVK	Emails with Mr. Besant; telephone call with Mr. Feldman; telephone call with Mr. Smith	0.50
07/08/2020	AVK	Emails with Mr. Feldman and Mr. Smith	0.30
07/09/2020	AVK	Emails with court of appeal office, other counsel and receiver; receive notice of abandonment of appeal	0.60
07/09/2020	AVK	Telephone call with Mr. Gosal	0.10
07/10/2020	AVK	Reviewing Assignment Agreement and statutory declarations, considering additional information required; email to Mr. Besant	0.60



Invoice 3514000

Date	Initials	Description	Hours
07/13/2020	AVK	Telephone call with Mr. Smith; emails with Mr. Besant	0.30
07/15/2020	AVK	Reviewing and considering agreement between second mortgage group and 207 Ontario; email to Mr. Smith and BMO counsel	0.50
07/16/2020	AVK	Emails and conference call with Receiver and BMO counsel; conference call with purchaser's counsel; reviewing and considering additional information provided by Mr. Besant; email to Mr. Mand	1.80
07/20/2020	AVK	Emails with lawyer for purchaser regarding extension of sunset date; prepare amending agreement to extend sunset date	0.30
07/22/2020	AVK	Telephone call with Mr. Klaiman	0.10
07/23/2020	AVK	Working on draft Report for directions motion	8.00
07/24/2020	AVK	Working on receiver's report; emails to counsel	3.00
07/27/2020	AVK	Working on report for directions motion	0.80
07/28/2020	AVK	Working on Report for directions motion	0.50
07/29/2020	AVK	Emails with lawyer for purchaser; working on report for directions motion; email to other counsel	0.60
		Total Hours	24.80
Our Fee:			14,880.00
Non-Taxable Disbursements			
		Issue Notice of Motion	320.00
		Total Non-Taxable Disbursements	<u>320.00</u> \$320.00
Total Fees and Disbursements			\$15,200.00
Ontario HST 13% (R119440766)			
		On Fees	\$1,934.40



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Invoice 3514000

Total Amount Due

\$17,134.40

E.&O.E.



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Account Summary and Remittance Form

August 31, 2020

Invoice Number 3522008

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$840.00
Ontario HST 13% (R119440766)	\$109.20
Total Amount Due	<u>\$949.20</u>



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August 31, 2020

Invoice Number 3522008

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5470 Walker Road
Our File No. 0223176.0013

Date	Initials	Description	Hours
08/05/2020	AVK	Email to other counsel	0.10
08/12/2020	AVK	Email to Mr. Besant	0.10
08/17/2020	AVK	Reviewing email from Mr. Besant and considering issues raised therein; email to Mr. Besant; telephone calls with Mr. Besant	0.80
08/18/2020	AVK	Telephone call with Mr. Smith	0.10
08/24/2020	AVK	Emails to Mr. Besant and Mr. Feldman	0.30
		Total Hours	1.40

Our Fee: 840.00

Ontario HST 13% (R119440766)
On Fees \$109.20

Total Amount Due \$949.20

E.&O.E.



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Account Summary and Remittance Form

October 21, 2020

Invoice Number 3538077

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$4,980.00
Ontario HST 13% (R119440766)	\$647.40
Total Amount Due	<u>\$5,627.40</u>



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October 21, 2020

Invoice Number 3538077

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5470 Walker Road
Our File No. 0223176.0013

Date	Initials	Description	Hours
09/01/2020	AVK	Reviewing email from Mr. Besant and initial consideration of same; emails with Mr. Smith	0.40
09/02/2020	AVK	Telephone call with Mr. Feldman	0.20
09/14/2020	AVK	Reviewing and considering materials provided by Mr. Besant and other documents relating to assignment of BMO mortgage; emails with Mr. Smith and other counsel	2.00
09/15/2020	AVK	Email to other counsel	0.10
09/21/2020	AVK	Email to other counsel	0.10
09/22/2020	AVK	Email to court office; prepare continuing matter form; emails with other counsel regarding scheduling; working on motion materials	3.30
09/24/2020	AVK	Working on motion materials	0.20
09/24/2020	AVK	Working on motion materials; reviewing responding motion record of 234 Ontario	0.60
09/25/2020	AVK	Working on motion materials, correspondence to service list	1.00
09/30/2020	AVK	Swearing affidavit	0.10



Date	Initials	Description	Hours
09/30/2020	AVK	Email to other counsel regarding directions motion	0.10
10/05/2020	AVK	Email to Mr. Besant	0.10
10/14/2020	AVK	Email to Mr. Besant	0.10
Total Hours			8.30

Our Fee: **4,980.00**

Ontario HST 13% (R119440766)
On Fees **\$647.40**

Total Amount Due **\$5,627.40**

E.&O.E.



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Account Summary and Remittance Form

November 30, 2020

Invoice Number 3558324

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$14,400.00
Ontario HST 13% (R119440766)	\$1,872.00
Total Amount Due	<u>\$16,272.00</u>



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November 30, 2020

Invoice Number 3558324

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5470 Walker Road
Our File No. 0223176.0013

Date	Initials	Description	Hours
10/21/2020	AVK	Working on factum for directions motion	4.50
10/22/2020	AVK	Working on factum for sale approval motion	2.00
10/23/2020	AVK	Working on factum for directions motion; letter and email to service list	1.50
10/26/2020	AVK	Reviewing responding motion record; email to Mr. Smith	0.40
10/30/2020	AVK	Reviewing purchaser's factum for directions motion	0.20
11/02/2020	AVK	Telephone call with Mr. Feldman; emails with other counsel	0.30
11/02/2020	AVK	Reviewing all materials and factums for directions motion; preparing for motion	2.70
11/03/2020	AVK	Attend on motion for directions, including final preparation for hearing; receive and review endorsement of Justice Hainey; letter to service list	1.80
11/04/2020	AVK	Telephone call with Mr. Calina	0.10
11/04/2020	AVK	Prepare draft order	0.20
11/05/2020	AVK	Email from Mr. Klaiman regarding appeal of Directions order; considering issues relating to same; emails to Mr. Smith and counsel for BMO and second	2.20



Date	Initials	Description	Hours
		mortgagees; telephone calls with Mr. Smith; telephone call with counsel for BMO; email to counsel for second mortgagees and assignee of BMO mortgage	
11/06/2020	AVK	Telephone call with Mr. Besant; reviewing law and considering issues relating to intended appeal and stay of same; emails with Mr. Besant and Mr. Smith; email to Mr. Klaiman	2.50
11/10/2020	AVK	Email to Mr. Klaiman	0.10
11/12/2020	AVK	Receive and review notice of appeal; considering options and issues to deal with leave issue; email to Mr. Smith with recommendation on how to proceed; emails to other counsel;	0.80
11/12/2020	AVK	Research	2.00
11/13/2020	AVK	Emails with Ms. Edmonds regarding draft order; emails with Mr. Besant	0.10
11/16/2020	AVK	Receive correspondence from Ms. Edmonds; emails with Ms. Edmonds regarding proposed appeal	0.30
11/17/2020	AVK	Reviewing motion record for extension of time to file notice of appeal; brief review of law; emails with Receiver and other counsel	0.80
11/17/2020	AVK	Email to Ms. Edmonds and Mr. Klaiman regarding sunset date in sale agreement	0.10
11/18/2020	AVK	Email to lawyer for purchaser	0.10
11/20/2020	AVK	Considering email from Ms. Edmonds and responding to same	0.20
11/20/2020	AVK	Emails with Ms. Edmonds regarding consent to late filing of appeal	0.20
11/23/2020	AVK	Emails with Ms. Edmonds regarding status of appeal	0.20
11/25/2020	AVK	Email to lawyer for purchaser	0.10
11/29/2020	AVK	Email from Mr. Gosal and email to Mr. Smith regarding sunset date in agreement	0.20
11/30/2020	AVK	Email to Mr. Gosal re terms for extension of sunset date; email to Mr. Smith	0.40



Total Hours **24.00**

Our Fee: **14,400.00**

Ontario HST 13% (R119440766)
On Fees **\$1,872.00**

Total Amount Due **\$16,272.00**

E.&O.E.



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Account Summary and Remittance Form

December 31, 2020

Invoice Number 3574060

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$2,760.00
Ontario HST 13% (R119440766)	\$358.80
Total Amount Due	<u>\$3,118.80</u>



MILLER THOMSON
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December 31, 2020

Invoice Number 3574060

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5470 Walker Road
Our File No. 0223176.0013

Date	Initials	Description	Hours
12/01/2020	AVK	Email to lawyer for purchaser	0.10
12/02/2020	AVK	Telephone call with Mr. Smith regarding status of appeal and sunset date	0.20
12/03/2020	AVK	Email to Mr. Gosal	0.10
12/04/2020	AVK	Receive and consider correspondence from lawyer for purchaser; email to Mr. Smith; email to Mr. Klaiman	0.70
12/08/2020	AVK	Emails with Mr. Besant	0.10
12/16/2020	AVK	Emails with Mr. Feldman	0.20
12/16/2020	AVK	Emails with Mr. Smith	0.20
12/21/2020	AVK	Working on affidavit for motion to quash appeal	1.20
12/23/2020	AVK	Working on materials for motion to quash appeal; email to appellant's counsel	1.00
12/29/2020	AVK	Emails to Court of Appeal and other counsel	0.30
12/30/2020	AVK	Working on motion record	0.50
Total Hours			4.60



Our Fee: **2,760.00**

Ontario HST 13% (R119440766)
On Fees **\$358.80**

Total Amount Due **\$3,118.80**

E.&O.E.



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Account Summary and Remittance Form

February 28, 2021

Invoice Number 3596453

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$2,852.00
Ontario HST 13% (R119440766)	\$370.76
Total Amount Due	<u>\$3,222.76</u>



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February 28, 2021

Invoice Number 3596453

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5470 Walker Road
Our File No. 0223176.0013

Date	Initials	Description	Hours
01/05/2021	AVK	Emails with Court of Appeal office regarding status of appeal	0.20
01/07/2021	AVK	Emails with Court of Appeal office regarding status of appeal	0.10
01/08/2021	AVK	Emails with Court of Appeal office and Mr. Klaiman	0.20
01/11/2021	AVK	Email to Mr. Klaiman	0.10
01/19/2021	AVK	Emails with Mr. Smith and Commercial Court office regarding status of appeal	0.20
01/21/2021	AVK	Emails with Commercial court office and Mr. Besant	0.20
01/28/2021	AVK	Emails to Commercial Court office and Mr. Klaiman	0.20
01/29/2021	AVK	Telephone call with Mr. Feldman	0.10
02/01/2021	AVK	Emails to commercial court office and Mr. Klaiman	0.10
02/12/2021	AVK	Emails to Commercial Court office and Mr. Klaiman	0.30
02/22/2021	AVK	Email to Mr. Mand; email to commercial court office; emails with other counsel; reviewing materials, considering issues, email to other counsel without outline for discussion purposes	1.80
02/24/2021	AVK	Emails with Commercial Court office	0.10



Date	Initials	Description	Hours
02/24/2021	AVK	Email to Mr. Klaiman	0.10
02/25/2021	AVK	Emails with other counsel	0.30
02/26/2021	AVK	Telephone call with other counsel regarding appeal and steps to be taken in relation thereto; email to Mr. Klaiman	0.60
Total Hours			4.60

Our Fee: **2,852.00**

Ontario HST 13% (R119440766)
On Fees **\$370.76**

Total Amount Due **\$3,222.76**

E.&O.E.



MILLER THOMSON LLP
 ONE LONDON PLACE
 255 QUEENS AVENUE, SUITE 2010
 LONDON, ON N6A 5R8
 CANADA

T 519.931.3500
F 519.858.8511

MILLERTHOMSON.COM

Account Summary and Remittance Form

March 31, 2021

Invoice Number 3610750

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$7,006.00
Ontario HST 13% (R119440766)	\$910.78
Total Amount Due	<u>\$7,916.78</u>



MILLER THOMSON
AVOCATS | LAWYERS

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F 519.858.8511

MILLERTHOMSON.COM

March 31, 2021

Invoice Number 3610750

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5470 Walker Road
Our File No. 0223176.0013

Date	Initials	Description	Hours
03/02/2021	AVK	Email to commercial court office regarding notice of appeal	0.10
03/03/2021	AVK	Emails with Commercial Court office	0.10
03/03/2021	AVK	Emails with lawyer for CIBC regarding discharge of Mareva order from title; reviewing draft order and consent and signing same	0.20
03/24/2021	AVK	Emails with Mr. Mand and Court of Appeal	0.30
03/25/2021	AVK	Emails with Court of Appeal and Commercial Court, reviewing Rules and considering next steps; email to other counsel	0.80
03/25/2021	AVK	Working on materials for motion to be brought before court of appeal for directions	4.00
03/26/2021	AVK	Working on motion materials	5.80
		Total Hours	11.30
		Our Fee:	7,006.00



Ontario HST 13% (R119440766)
On Fees

\$910.78

Total Amount Due

\$7,916.78

E.&O.E.



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MILLERTHOMSON.COM

Account Summary and Remittance Form

June 30, 2021

Invoice Number 3636177

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$8,229.00
Disbursements:	\$85.48
Ontario HST 13% (R119440766)	\$1,080.88
Total Amount Due	\$9,395.36



MILLER THOMSON
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MILLERTHOMSON.COM

June 30, 2021

Invoice Number 3636177

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5470 Walker Road
Our File No. 0223176.0013

Date	Initials	Description	Hours
04/01/2021	AVK	Working on motion materials	0.40
04/05/2021	AVK	Working on affidavit for motion to dismiss appeal; swear affidavit, finalize notice of motion, prepare counsel slip/information form and correspondence to court of appeal	1.30
04/05/2021	AVK	Email to other counsel	0.20
04/05/2021	AVK	Email to other counsel	0.10
04/06/2021	AVK	Finalize motion record, swear AOS, complete on line filing with Court of Appeal	1.00
04/07/2021	AVK	Emails and telephone call with Court of Appeal	0.30
04/07/2021	AVK	Email to Mr. Klaiman and Ms. Edmonds	0.30
04/08/2021	AVK	Email to Mr. Klaiman	0.30
04/19/2021	AVK	Emails with Mr. Smith and Mr. Feldman	0.10
04/19/2021	AVK	Telephone calls with Mr. Mand and Mr. Smith	0.30
04/28/2021	AVK	Email to Mr. Mand	0.10
05/03/2021	AVK	Video call with Mr. Preger, Mr. Mand, Mr. Seifer and Mr. Smith	0.50



Invoice 3636177

Date	Initials	Description	Hours
05/03/2021	AVK	Telephone call and emails with Mr. Smith	0.20
05/03/2021	AVK	Working on draft APS	3.50
05/04/2021	AVK	Working on draft APS; emails with Mr. Smith; email to purchaser's counsel	1.50
05/04/2021	AVK	Emails with Mr. Preger	0.10
05/05/2021	AVK	Email to lawyer for first mortgagee	0.10
05/05/2021	AVK	Reviewing draft R+D for pre and post July 9 period, email to Mr. Smith thereon; reviewing Parkland Lease and chattels issue, email to Mr. Smith thereon	1.20
05/06/2021	AVK	Reviewing updated accounting, emails with Mr. Smith, Mr. Preger and Mr. Feldman	1.20
05/06/2021	RA	Drafting request for Tax Certificate	0.30
05/06/2021	AVK	Telephone call with Mr, Feldman	0.20
05/20/2021	AVK	Email to Mr. Preger	0.10
06/22/2021	AVK	Email to Mr. Preger	0.10
06/30/2021	AVK	Emails with counsel for first mortgagee	0.10

Total Hours **13.50**

Our Fee: **8,229.00**

Taxable Disbursements

Delivery	13.48
Tax Certificate	72.00

Total Taxable Disbursements	85.48	\$85.48
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Total Fees and Disbursements **\$8,314.48**

Ontario HST 13% (R119440766)

On Fees	\$1,069.77
---------	------------

On Disbursements

\$11.11

Total Amount Due

\$9,395.36

E.&O.E.



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MILLERTHOMSON.COM

Account Summary and Remittance Form

July 31, 2021

Invoice Number 3652232

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$248.00
Ontario HST 13% (R119440766)	\$32.24
Total Amount Due	<u>\$280.24</u>



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July 31, 2021

Invoice Number 3652232

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5470 Walker Road
Our File No. 0223176.0013

Date	Initials	Description	Hours
07/05/2021	AVK	Video conference with counsel for first mortgagee	0.30
07/29/2021	AVK	Email to other counsel regarding status of intended credit bid	0.10
Total Hours			0.40

Our Fee: 248.00

Ontario HST 13% (R119440766)
On Fees \$32.24

Total Amount Due \$280.24

E.&O.E.



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MILLERTHOMSON.COM

Account Summary and Remittance Form

September 30, 2021

Invoice Number 3675577

MNP Ltd.
 1002-148 Fullarton Street
 London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

Re: 5470 Walker Road
Our File No. 0223176.0013

Fees:	\$1,674.00
Disbursements:	\$41.45
Ontario HST 13% (R119440766)	\$223.01
Total Amount Due	\$1,938.46



MILLER THOMSON
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MILLERTHOMSON.COM

September 30, 2021

Invoice Number 3675577

MNP Ltd.
1002-148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith, Senior Vice-President

To Professional Services Rendered in connection with the following matter(s) including:

Re: 5470 Walker Road
Our File No. 0223176.0013

Date	Initials	Description	Hours
08/09/2021	AVK	Email to Messrs. Preger and Mand regarding status of offer and next steps	0.10
09/01/2021	AVK	Reviewing revised APS; emails with Mr. Smith	0.30
09/01/2021	AVK	Reviewing updated parcel register	0.10
09/02/2021	AVK	Emails with Mr. Seifer and Mr. Feldman	0.40
09/02/2021	AVK	Reviewing updated R+D; considering amendments to APS; working on revised APS; email to Mr. Smith	0.70
09/03/2021	AVK	Telephone call with Mr. Smith; reviewing revised R+D and operating shortfall; revising draft APS; email to purchaser's counsel	1.00
09/20/2021	AVK	Email to lawyer for mortgagee	0.10
Total Hours			2.70

Our Fee: 1,674.00

Taxable Disbursements



Online Searches - Teranet	41.45	
Total Taxable Disbursements	<u>41.45</u>	\$41.45
Total Fees and Disbursements		\$1,715.45
Ontario HST 13% (R119440766)		
On Fees		\$217.62
On Disbursements		\$5.39
Total Amount Due		<u><u>\$1,938.46</u></u>
E.&O.E.		

EXHIBIT “B”

EXHIBIT "B"
Miller Thomson's Fees

Hours	Year of Call	Year	Rate	General	Oil Heritage Road	Provincial Road	Burger King – Sarnia	Walker Road	Total
T. Van Klink - Partner	1988	2019	\$585.00	12.5					12.5
T. Van Klink - Partner	1988	2020	\$600.00	130.9	55.6	22.1	31.5	150.9	391
T. Van Klink - Partner	1988	2021	\$620.00	51.9	0.2	0.3		32.2	84.6
S. Kettle - Partner	2007	2019	\$350.00	0.3					0.3
S. Kettle - Partner	2007	2020	\$375.00		0.4				0.4
S. Kettle - Partner	2007	2021	\$395.00	0.5					0.5
C.Kim - Articling Student	N/A	2020	\$110.00		35.2				35.2
A. Roth - Partner	N/A	2020	\$480.00		0.2				0.2
T. Clare - Paraprofessional	N/A	2020	\$240.00	0.2					0.2
S. Crisp - Paraprofessional	N/A	2021	\$450.00					0.8	0.8
R. Armstrong - Paraprofessional	N/A	2020	\$135.00	2.3	3.2	6.7		6.2	18.4
R. Armstrong - Paraprofessional	N/A	2021	\$150.00	0.1				0.3	0.4
H. Coulter - Paraprofessional	N/A	2021	\$215.00	2.8					2.8
Fees									
T. Van Klink - Partner	1988	2019	\$585.00	\$7,312.50					\$7,312.50
T. Van Klink - Partner	1988	2020	\$600.00	\$78,540.00	\$33,360.00	\$13,260.00	\$18,900.00	\$90,540.00	\$234,600.00
T. Van Klink - Partner	1988	2021	\$620.00	\$32,178.00	\$124.00	\$186.00		\$19,964.00	\$52,452.00
S. Kettle - Partner	2007	2019	\$350.00	\$105.00					\$105.00
S. Kettle - Partner	2007	2020	\$375.00		\$150.00				\$150.00
S. Kettle - Partner	2007	2021	\$395.00	\$197.50					\$197.50
C.Kim - Articling Student	N/A	2020	\$110.00		\$3,872.00				\$3,872.00
A. Roth - Partner	N/A	2021	\$480.00		\$96.00				\$96.00
T. Clare - Paraprofessional	N/A	2020	\$240.00	\$48.00					\$48.00
S. Crisp - Paraprofessional	N/A	2021	\$450.00					\$360.00	\$360.00
R. Armstrong - Paraprofessional	N/A	2020	\$135.00	\$310.50	\$432.00	\$904.50		\$837.00	\$2,484.00
R. Armstrong - Paraprofessional	N/A	2021	\$150.00	\$15.00				\$45.00	\$60.00
H. Coulter - Paraprofessional	N/A	2021	\$215.00	\$602.00					\$602.00
Summary									
Fees				\$119,308.50	\$38,034.00	\$14,350.50	\$18,900.00	\$111,746.00	\$302,339.00
Disbursements				\$4,716.07	\$100.78	\$233.02	\$11.00	\$545.27	\$5,606.14
H.S.T.				\$15,845.68	\$4,956.11	\$1,895.86	\$2,458.43	\$14,556.26	\$39,712.34
Total				\$139,870.25	\$43,090.89	\$16,479.38	\$21,369.43	\$126,847.53	\$347,657.48

BANK OF MONTREAL and 1254044 ONTARIO LIMITED, 2431264 ONTARIO INC.,
 2189788 ONTARIO INC., 1552838 ONTARIO INC.,
 1786675 ONTARIO LIMITED, 2034039 ONTARIO INC.,
 2660556 ONTARIO LIMITED, 2541899 ONTARIO LIMITED
 and 2542372 ONTARIO INC.

Court File No. CV-19-00629058-00CL

Applicant

Respondents

**ONTARIO
 SUPERIOR COURT OF JUSTICE
 COMMERCIAL LIST**

Proceeding commenced at TORONTO

AFFIDAVIT OF SHERRY KETTLE

MILLER THOMSON LLP

One London Place
 255 Queens Avenue, Suite 2010
 London, ON Canada N6A 5R8

Tony Van Klink LSO#: 29008M
 tvanklink@millerthomson.com
 Tel: 519.931.3509
 Fax: 519.858.8511

Lawyers for MNP Ltd., the Court-appointed
 Receiver of the assets, undertakings and
 properties of 1254044 Ontario Limited, 2431264
 Ontario Inc., 2189788 Ontario Inc., 1552838
 Ontario Inc., 1786675 Ontario Limited, 2034039
 Ontario Inc., 2660556 Ontario Limited, 2541899
 Ontario Limited, 2542372 Ontario Inc.

EXHIBIT “X”

ONTARIO PPSA SEARCH SUMMARY
Personal Property Security Act (Ontario)

607

Search services provided by



REQUESTOR	MNP LTD.
BUSINESS DEBTOR	1254044 ONTARIO LIMITED
TRANSACTION ID	1929220
NUMBER OF LIEN(S)	6
DATE SEARCHED	19OCT2021
FILE CURRENCY	18OCT2021

DISCLAIMER

PPSA CANADA's Easy To Read Search Summary ("**PPSA Canada's EasyView**") has been produced based on the search criteria you specified using data provided in the PPSA Electronic Response retrieved from the database maintained by the Province of Ontario Ministry of Government Services Personal Property Security Registration System. PPSA CANADA cannot be held responsible for the accuracy, reliability, or currency of the information provided by the Province of Ontario Ministry of Government Services Personal Property Security Registration System. You agree with consideration at the time of purchasing PPSA Canada's EasyView to assume all liability and you further indemnify PPSA Canada for any and all damages and costs resulting from any matter related to the content of PPSA Canada's EasyView. Users wishing to rely upon this information should consult directly with an Enquiry Response Certificate as there may be registrations that were made subsequent to the currency date of the search, but prior to the date the search was conducted. Please also note that the order in which the registrations are listed, and their dates of registration, are not necessarily indicative of the order of priority. No liability is undertaken by PPSA CANADA regarding the completeness, correctness, or the interpretation or use which may be made of PPSA Canada's EasyView.

1.	File #	692134776	Debtors		Secured Parties		Collateral Classifications
	Type	PPSA-9 yrs	1254044 ONTARIO LIMITED		PIONEER ENERGY LP		Inventory 608
	Date Filed	2013-11-26	Corp # 001254044				Equipment
	Expiry Date	2022-11-26					Accounts
	Registration #	20131126 1200 1862 9812					Other

Type	Assignment	Reference Debtors		Secured Parties	
Date Filed	2015-07-02	1254044 ONTARIO LIMITED		ASSIGNOR: PIONEER ENERGY LP	
Registration #	20150702 1400 1862 2248			PARKLAND INDUSTRIES LTD.	

2.	File #	711681759	Debtors		Secured Parties		Collateral Classifications
	Type	PPSA-6 yrs	1254044 ONTARIO LIMITED		BANK OF MONTREAL		Inventory
	Date Filed	2015-11-12	Corp # 1254044				Equipment
	Expiry Date	2021-11-12	1254044 ONTARIO LIMITED				Accounts
	Registration #	20151112 0849 6083 7430	Corp # 1254044				Other
							Motor Vehicle

3.	File #	734288661	Debtors		Secured Parties		Collateral Classifications
	Type	PPSA-6 yrs	2189788 ONTARIO INC.		BANK OF MONTRTEAL		Accounts
	Date Filed	2017-11-23	Corp # 2189788				Other
	Expiry Date	2023-11-23	1254044 ONTARIO LIMITED				
	Registration #	20171123 1352 1590 7048	Corp # 1254044				

GURMAIL K DHILLON
MANDHIR S DHILLON
24FEB1961
KULDEEP K DHILLON
01APR1959
SARBJIT S DHILLON
30MAY1948

General Collateral

GUARANTEE SECURING THE OBLIGATIONS OF 1786675 ONTARIO LIMITED RELATING TO THE CREDIT FACILITIES PURSUANT TO A COMMITMENT LETTER DATED AUGUST 1, 2017.

4.	File #	756456921	Debtors		Secured Parties		Collateral Classifications
	Type	PPSA-03 yrs	2469244 ONTARIO LIMITED		CANADIAN IMPERIAL BANK OF COMMERCE		Other
	Date Filed	2019-10-11	1393382 ONTARIO LIMITED				
	Expiry Date	2022-10-11	2364507 ONTARIO LIMITED				
	Registration #	20191011 1423 1295 9833	1254044 ONTARIO LIMITED				
			2612550 ONTARIO LIMITED				
			908593 ONTARIO LIMITED				

General Collateral

NOTICE OF MAREVA ORDER COURT ORDER OF ONTARIO SUPERIOR COURT OF JUSTICE, COURT FILE NO. CV-19-00628293-00CL, DATED SEPTEMBER 30, 2019, AS AMENDED BY COURT ORDER DATED OCTOBER 7, 2019, RESTRAINING THE NAMED DEBTORS FROM SELLING, REMOVING, DISSIPATING, ALIENATING, TRANSFERRING, ASSIGNING, ENCUMBERING, OR SIMILARLY DEALING WITH ANY ASSETS, WHEREVER SITUATE.

5.	File #	Debtors	Secured Parties	Collateral Classifications
	767959992	1107943 ONTARIO INC.	CANADIAN IMPERIAL BANK OF COMMERCE	Inventory
	PPSA-03 yrs	1552838 ONTARIO INC.		Equipment
	2020-11-24	1797598 ONTARIO LIMITED		Accounts
	2023-11-24	2034039 ONTARIO INC.		Other
	20201124 1037 1295 0229	2123618 ONTARIO LIMITED		Motor Vehicle
		2145744 ONTARIO LIMITED		
		2145754 ONTARIO LIMITED		
		2189788 ONTARIO INC.		
		2364507 ONTARIO LIMITED		
		2431264 ONTARIO INC.		
		2469244 ONTARIO LIMITED		
		2541899 ONTARIO LIMITED		
		2541900 ONTARIO LIMITED		
		2542372 ONTARIO INC.		
		2561534 ONTARIO LIMITED		
		2571279 ONTARIO INC.		
		2587984 ONTARIO INC.		
		2612550 ONTARIO LIMITED		
		2660556 ONTARIO LIMITED		
		2665448 ONTARIO LIMITED		
		5009770 ONTARIO LIMITED		
		5009771 ONTARIO LIMITED		
		1254044 ONTARIO LIMITED		
		1786675 ONTARIO LIMITED		
		1849722 ONTARIO LTD.		

6.	File #	Debtors	Secured Parties	Collateral Classifications
	898089093	1254044 ONTARIO LIMITED	HARGETT ENTERPRISES, INC.	Equipment
	PPSA-21 yrs			Accounts
	2003-09-10			Other
	2024-09-10			
	20030910 1453 1862 5119			

List of Secured Parties

611

Reg. Date	File Number	Reg. Number	Business Name
2013-11-26	692134776	20131126 1200 1862 9812	PIONEER ENERGY LP
2015-11-12	711681759	20151112 0849 6083 7430	BANK OF MONTREAL
2017-11-23	734288661	20171123 1352 1590 7048	BANK OF MONTRTEAL
2019-10-11	756456921	20191011 1423 1295 9833	CANADIAN IMPERIAL BANK OF COMMERCE
2020-11-24	767959992	20201124 1037 1295 0229	CANADIAN IMPERIAL BANK OF COMMERCE
2003-09-10	898089093	20030910 1453 1862 5119	HARGETT ENTERPRISES, INC.

***** END OF EASYVIEW REPORT *****

ONTARIO PPSA SEARCH SUMMARY
Personal Property Security Act (Ontario)

612

Search services provided by



REQUESTOR	MNP LTD.
BUSINESS DEBTOR	2189788 ONTARIO INC
TRANSACTION ID	1929224
NUMBER OF LIEN(S)	5
DATE SEARCHED	19OCT2021
FILE CURRENCY	18OCT2021

DISCLAIMER

PPSA CANADA's Easy To Read Search Summary ("**PPSA Canada's EasyView**") has been produced based on the search criteria you specified using data provided in the PPSA Electronic Response retrieved from the database maintained by the Province of Ontario Ministry of Government Services Personal Property Security Registration System. PPSA CANADA cannot be held responsible for the accuracy, reliability, or currency of the information provided by the Province of Ontario Ministry of Government Services Personal Property Security Registration System. You agree with consideration at the time of purchasing PPSA Canada's EasyView to assume all liability and you further indemnify PPSA Canada for any and all damages and costs resulting from any matter related to the content of PPSA Canada's EasyView. Users wishing to rely upon this information should consult directly with an Enquiry Response Certificate as there may be registrations that were made subsequent to the currency date of the search, but prior to the date the search was conducted. Please also note that the order in which the registrations are listed, and their dates of registration, are not necessarily indicative of the order of priority. No liability is undertaken by PPSA CANADA regarding the completeness, correctness, or the interpretation or use which may be made of PPSA Canada's EasyView.

1.	File # 692133885 Type PPSA-9 yrs Date Filed 2013-11-26 Expiry Date 2022-11-26 Registration # 20131126 1113 1862 9807	Debtors 2189788 ONTARIO INC. Corp # 002189788	Secured Parties PIONEER ENERGY LP	Collateral Classifications Inventory 613 Equipment Accounts Other
----	---	--	---	--

Type Assignment Date Filed 2015-07-02 Registration # 20150702 1403 1862 2250	Reference Debtors 2189788 ONTARIO INC.	Secured Parties ASSIGNOR: PIONEER ENERGY LP PARKLAND INDUSTRIES LTD.
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2.	File # 734288661 Type PPSA-6 yrs Date Filed 2017-11-23 Expiry Date 2023-11-23 Registration # 20171123 1352 1590 7048	Debtors 2189788 ONTARIO INC. Corp # 2189788 1254044 ONTARIO LIMITED Corp # 1254044 GURMAIL K DHILLON MANDHIR S DHILLON 24FEB1961 KULDEEP K DHILLON 01APR1959 SARBJIT S DHILLON 30MAY1948	Secured Parties BANK OF MONTRTEAL	Collateral Classifications Accounts Other
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General Collateral
 GUARANTEE SECURING THE OBLIGATIONS OF 1786675 ONTARIO LIMITED RELATING TO THE CREDIT FACILITIES PURSUANT TO A COMMITMENT LETTER DATED AUGUST 1, 2017.

3.	File # 735422787 Type PPSA-5 yrs Date Filed 2018-01-04 Expiry Date 2023-01-04 Registration # 20180104 1312 1532 5147	Debtors 2189788 ONTARIO INC.	Secured Parties BANK OF MONTREAL/BANQUE DE MONTREAL	Collateral Classifications Inventory Equipment Accounts Other Motor Vehicle
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General Collateral
 LF130 ONTARIO PERSONAL PROPERTY SECURITY ACT SECURITY AGREEMENT

4.	File # 756450351 Type PPSA-03 yrs Date Filed 2019-10-11 Expiry Date 2022-10-11 Registration # 20191011 1204 1295 9830	Debtors 2189788 ONTARIO INC.	Secured Parties CANADIAN IMPERIAL BANK OF COMMERCE	Collateral Classifications Other
----	--	--	--	--

General Collateral

5.	File # Type Date Filed Expiry Date Registration #	767959992 PPSA-03 yrs 2020-11-24 2023-11-24 20201124 1037 1295 0229	Debtors 1107943 ONTARIO INC. 1552838 ONTARIO INC. 1797598 ONTARIO LIMITED 2034039 ONTARIO INC. 2123618 ONTARIO LIMITED 2145744 ONTARIO LIMITED 2145754 ONTARIO LIMITED 2189788 ONTARIO INC. 2364507 ONTARIO LIMITED 2431264 ONTARIO INC. 2469244 ONTARIO LIMITED 2541899 ONTARIO LIMITED 2541900 ONTARIO LIMITED 2542372 ONTARIO INC. 2561534 ONTARIO LIMITED 2571279 ONTARIO INC. 2587984 ONTARIO INC. 2612550 ONTARIO LIMITED 2660556 ONTARIO LIMITED 2665448 ONTARIO LIMITED 5009770 ONTARIO LIMITED 5009771 ONTARIO LIMITED 1254044 ONTARIO LIMITED 1786675 ONTARIO LIMITED 1849722 ONTARIO LTD.	Secured Parties CANADIAN IMPERIAL BANK OF COMMERCE	Collateral Classifications Inventory Equipment Accounts Other Motor Vehicle

List of Secured Parties

615

Reg. Date	File Number	Reg. Number	Business Name
2013-11-26	692133885	20131126 1113 1862 9807	PIONEER ENERGY LP
2017-11-23	734288661	20171123 1352 1590 7048	BANK OF MONTRTEAL
2018-01-04	735422787	20180104 1312 1532 5147	BANK OF MONTREAL/BANQUE DE MONTREAL
2019-10-11	756450351	20191011 1204 1295 9830	CANADIAN IMPERIAL BANK OF COMMERCE
2020-11-24	767959992	20201124 1037 1295 0229	CANADIAN IMPERIAL BANK OF COMMERCE

***** END OF EASYVIEW REPORT *****

ONTARIO PPSA SEARCH SUMMARY
Personal Property Security Act (Ontario)

616

Search services provided by



REQUESTOR	MNP LTD.
BUSINESS DEBTOR	2431264 ONTARIO INC
TRANSACTION ID	1929223
NUMBER OF LIEN(S)	2
DATE SEARCHED	19OCT2021
FILE CURRENCY	18OCT2021

DISCLAIMER

PPSA CANADA's Easy To Read Search Summary ("**PPSA Canada's EasyView**") has been produced based on the search criteria you specified using data provided in the PPSA Electronic Response retrieved from the database maintained by the Province of Ontario Ministry of Government Services Personal Property Security Registration System. PPSA CANADA cannot be held responsible for the accuracy, reliability, or currency of the information provided by the Province of Ontario Ministry of Government Services Personal Property Security Registration System. You agree with consideration at the time of purchasing PPSA Canada's EasyView to assume all liability and you further indemnify PPSA Canada for any and all damages and costs resulting from any matter related to the content of PPSA Canada's EasyView. Users wishing to rely upon this information should consult directly with an Enquiry Response Certificate as there may be registrations that were made subsequent to the currency date of the search, but prior to the date the search was conducted. Please also note that the order in which the registrations are listed, and their dates of registration, are not necessarily indicative of the order of priority. No liability is undertaken by PPSA CANADA regarding the completeness, correctness, or the interpretation or use which may be made of PPSA Canada's EasyView.

1.	File #	726201036	Debtors	Secured Parties	Collateral Classifications
	Type	PPSA-8 yrs	2431264 ONTARIO INC.	BANK OF MONTREAL	Inventory 617
	Date Filed	2017-04-03	Corp # 2431264		Equipment
	Expiry Date	2025-04-03			Accounts
	Registration #	20170403 1547 1590 0925			Other
					Motor Vehicle

2.	File #	767959992	Debtors	Secured Parties	Collateral Classifications
	Type	PPSA-03 yrs	1107943 ONTARIO INC.	CANADIAN IMPERIAL BANK OF COMMERCE	Inventory
	Date Filed	2020-11-24	1552838 ONTARIO INC.		Equipment
	Expiry Date	2023-11-24	1797598 ONTARIO LIMITED		Accounts
	Registration #	20201124 1037 1295 0229	2034039 ONTARIO INC.		Other
			2123618 ONTARIO LIMITED		Motor Vehicle
			2145744 ONTARIO LIMITED		
			2145754 ONTARIO LIMITED		
			2189788 ONTARIO INC.		
			2364507 ONTARIO LIMITED		
			2431264 ONTARIO INC.		
			2469244 ONTARIO LIMITED		
			2541899 ONTARIO LIMITED		
			2541900 ONTARIO LIMITED		
			2542372 ONTARIO INC.		
			2561534 ONTARIO LIMITED		
			2571279 ONTARIO INC.		
			2587984 ONTARIO INC.		
			2612550 ONTARIO LIMITED		
			2660556 ONTARIO LIMITED		
			2665448 ONTARIO LIMITED		
			5009770 ONTARIO LIMITED		
			5009771 ONTARIO LIMITED		
			1254044 ONTARIO LIMITED		
			1786675 ONTARIO LIMITED		
			1849722 ONTARIO LTD.		

List of Secured Parties

618

Reg. Date	File Number	Reg. Number	Business Name
2017-04-03	726201036	20170403 1547 1590 0925	BANK OF MONTREAL
2020-11-24	767959992	20201124 1037 1295 0229	CANADIAN IMPERIAL BANK OF COMMERCE

***** END OF EASYVIEW REPORT *****

ONTARIO PPSA SEARCH SUMMARY
Personal Property Security Act (Ontario)

619

Search services provided by



REQUESTOR	MNP LTD.
BUSINESS DEBTOR	2542372 ONTARIO INC
TRANSACTION ID	1929225
NUMBER OF LIEN(S)	2
DATE SEARCHED	19OCT2021
FILE CURRENCY	18OCT2021

DISCLAIMER

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1.	File #	726201081	Debtors	Secured Parties	Collateral Classifications
	Type	PPSA-8 yrs	2542372 ONTARIO INC.	BANK OF MONTREAL	Inventory 620
	Date Filed	2017-04-03	Corp # 2542372		Equipment
	Expiry Date	2025-04-03			Accounts
	Registration #	20170403 1547 1590 0926			Other
					Motor Vehicle

2.	File #	767959992	Debtors	Secured Parties	Collateral Classifications
	Type	PPSA-03 yrs	1107943 ONTARIO INC.	CANADIAN IMPERIAL BANK OF COMMERCE	Inventory
	Date Filed	2020-11-24	1552838 ONTARIO INC.		Equipment
	Expiry Date	2023-11-24	1797598 ONTARIO LIMITED		Accounts
	Registration #	20201124 1037 1295 0229	2034039 ONTARIO INC.		Other
			2123618 ONTARIO LIMITED		Motor Vehicle
			2145744 ONTARIO LIMITED		
			2145754 ONTARIO LIMITED		
			2189788 ONTARIO INC.		
			2364507 ONTARIO LIMITED		
			2431264 ONTARIO INC.		
			2469244 ONTARIO LIMITED		
			2541899 ONTARIO LIMITED		
			2541900 ONTARIO LIMITED		
			2542372 ONTARIO INC.		
			2561534 ONTARIO LIMITED		
			2571279 ONTARIO INC.		
			2587984 ONTARIO INC.		
			2612550 ONTARIO LIMITED		
			2660556 ONTARIO LIMITED		
			2665448 ONTARIO LIMITED		
			5009770 ONTARIO LIMITED		
			5009771 ONTARIO LIMITED		
			1254044 ONTARIO LIMITED		
			1786675 ONTARIO LIMITED		
			1849722 ONTARIO LTD.		

List of Secured Parties

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Reg. Date	File Number	Reg. Number	Business Name
2017-04-03	726201081	20170403 1547 1590 0926	BANK OF MONTREAL
2020-11-24	767959992	20201124 1037 1295 0229	CANADIAN IMPERIAL BANK OF COMMERCE

***** END OF EASYVIEW REPORT *****

ONTARIO PPSA SEARCH SUMMARY
Personal Property Security Act (Ontario)

622

Search services provided by



REQUESTOR	MNP LTD.
BUSINESS DEBTOR	2660556 ONTARIO INC
TRANSACTION ID	1929226
NUMBER OF LIEN(S)	3
DATE SEARCHED	19OCT2021
FILE CURRENCY	18OCT2021

DISCLAIMER

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1.	File #	746220132	Debtors	Secured Parties	Collateral Classifications
	Type	PPSA-5 yrs	2660556 ONTARIO LIMITED	BANK OF MONTREAL	Inventory 623
	Date Filed	2018-11-27	Corp # 2660556		Equipment
	Expiry Date	2023-11-27	2541899 ONTARIO LIMITED		Accounts
	Registration #	20181127 0947 1590 4033	Corp # 2541899		Other
					Motor Vehicle

Type	Assignment	Reference Debtors	Secured Parties
Date Filed	2020-09-10	2541899 ONTARIO LIMITED	ASSIGNOR: BANK OF MONTREAL
Registration #	20200910 1526 1590 1351		2323583 ONTARIO INC

Type	Assignment	Reference Debtors	Secured Parties
Date Filed	2021-06-10	2541899 ONTARIO LIMITED	ASSIGNOR: 2323583 ONTARIO INC.
Registration #	20210610 1332 1590 4477		2071342 ONTARIO INC.

2.	File #	753404769	Debtors	Secured Parties	Collateral Classifications
	Type	PPSA-5 yrs	2660556 ONTARIO LIMITED	QUEENWEST LEASING INC.	Inventory
	Date Filed	2019-07-16		1616292 ONTARIO LIMITED	Equipment
	Expiry Date	2024-07-16		CHADDHA, RAKESH	Accounts
	Registration #	20190716 1440 1862 3720		CHADDHA, SAVITA	Other
				2323583 ONTARIO INC.	Motor Vehicle
				KHANNA, NITI	No Fixed Date
				2131774 ONTARIO INC.	
				MALIC, MIRJANA	
				KHANNA, DEEPAK	

3.	File #	767959992	Debtors	Secured Parties	Collateral Classifications
	Type	PPSA-03 yrs	1107943 ONTARIO INC.	CANADIAN IMPERIAL BANK OF COMMERCE	Inventory
	Date Filed	2020-11-24	1552838 ONTARIO INC.		Equipment
	Expiry Date	2023-11-24	1797598 ONTARIO LIMITED		Accounts
	Registration #	20201124 1037 1295 0229	2034039 ONTARIO INC.		Other
			2123618 ONTARIO LIMITED		Motor Vehicle
			2145744 ONTARIO LIMITED		
			2145754 ONTARIO LIMITED		
			2189788 ONTARIO INC.		
			2364507 ONTARIO LIMITED		
			2431264 ONTARIO INC.		
			2469244 ONTARIO LIMITED		
			2541899 ONTARIO LIMITED		
			2541900 ONTARIO LIMITED		
			2542372 ONTARIO INC.		

2561534 ONTARIO LIMITED
2571279 ONTARIO INC.
2587984 ONTARIO INC.
2612550 ONTARIO LIMITED
2660556 ONTARIO LIMITED
2665448 ONTARIO LIMITED
5009770 ONTARIO LIMITED
5009771 ONTARIO LIMITED
1254044 ONTARIO LIMITED
1786675 ONTARIO LIMITED
1849722 ONTARIO LTD.

List of Secured Parties

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Reg. Date	File Number	Reg. Number	Business Name
2018-11-27	746220132	20181127 0947 1590 4033	BANK OF MONTREAL
2019-07-16	753404769	20190716 1440 1862 3720	QUEENWEST LEASING INC.
2020-11-24	767959992	20201124 1037 1295 0229	CANADIAN IMPERIAL BANK OF COMMERCE

***** END OF EASYVIEW REPORT *****

EXHIBIT “Y”

LAND
REGISTRY
OFFICE #12

70622-0310 (LT)

PREPARED FOR Rebecca01
ON 2021/07/15 AT 13:57:37

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: PART LOT 303 CON NTR SANDWICH EAST DESIGNATED AS PARTS 21 & 30 PL 12R13656; S/T R1377520; TOWN OF TECUMSEH

PROPERTY REMARKS:

ESTATE/QUALIFIER:

FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:

DIVISION FROM 70622-0010

PIN CREATION DATE:

2011/11/01

OWNERS' NAMES

2541899 ONTARIO LIMITED

CAPACITY SHARE

ROWN

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 2011/11/01 **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 2001/09/26 **						
12R13656	1994/12/22	PLAN REFERENCE				C
R1300094	1995/02/09	AGREEMENT			THE TOWNSHIP OF SANDWICH SOUTH	C
R1377520	1997/03/10	TRANSFER EASEMENT	\$2	1088135 ONTARIO LIMITED	TOWNSHIP OF SANDWICH SOUTH	C
REMARKS: PTS 27 & 30 ON 12R-13656						
R1412413	1998/01/14	AGREEMENT		THE CORPORATION OF THE TOWNSHIP OF SANDWICH SOUTH	1088135 ONTARIO LIMITED	C
LT340769	2002/03/19	CHARGE		*** DELETED AGAINST THIS PROPERTY *** 1088135 ONTARIO LIMITED	PARKS, JON MARWOOD PARKS, KATHLEEN ANN	
CE361165	2008/12/23	APL VESTING ORDER		*** DELETED AGAINST THIS PROPERTY *** ONTARIO SUPERIOR COURT OF JUSTICE	PARKS, JON MARWOOD PARKS, KATHLEEN ANN	
12R23996	2009/06/18	PLAN REFERENCE				C

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.

NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

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REGISTRY
OFFICE #12

70622-0310 (LT)

PREPARED FOR Rebecca01
ON 2021/07/15 AT 13:57:37

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
CE742171	2016/10/28	TRANSFER	\$679,000	PARKS, JON MARWOOD PARKS, KATHLEEN ANN	2541899 ONTARIO LIMITED	C
		REMARKS: PLANNING ACT STATEMENTS.				
CE742172	2016/10/28	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	QUEENWEST LEASING INC. 2131774 ONTARIO INC.	
CE742173	2016/10/28	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	QUEENWEST LEASING INC. 2131774 ONTARIO INC.	
		REMARKS: CE742172.				
CE754494	2017/01/16	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	2131774 ONTARIO INC.	
CE754503	2017/01/16	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	2131774 ONTARIO INC.	
		REMARKS: CE754494.				
CE776890	2017/06/19	NOTICE	\$1	2541899 ONTARIO LIMITED	THE CORPORATION OF THE TOWN OF TECUMSEH	C
		REMARKS: SITE PLAN CONTROL AGREEMENT				
CE787172	2017/08/16	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	QUEENWEST LEASING INC. 2131774 ONTARIO INC. MAHESH INDER SINGH DENTISTRY PROFESSIONAL CORPORATION CHADDHA, RAKESH CHADDHA, SAVITA CHENDRAH, VIJAYANTEE MARYA, CHANDER BHATIA, MAHAVIR SINGH	
CE787173	2017/08/16	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	QUEENWEST LEASING INC. 2131774 ONTARIO INC. MAHESH INDER SINGH DENTISTRY PROFESSIONAL CORPORATION CHADDHA, RAKESH CHADDHA, SAVITA CHENDRAH, VIJAYANTEE MARYA, CHANDER BHATIA, MAHAVIR SINGH	
		REMARKS: CE787172.				

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OFFICE #12

70622-0310 (LT)

PREPARED FOR Rebecca01
ON 2021/07/15 AT 13:57:37

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
CE787185	2017/08/16	DISCH OF CHARGE		*** COMPLETELY DELETED *** QUEENWEST LEASING INC. 2131774 ONTARIO INC.		
		REMARKS: CE742172.				
CE787186	2017/08/16	DISCH OF CHARGE		*** COMPLETELY DELETED *** 2131774 ONTARIO INC.		
		REMARKS: CE754494.				
CE800606	2017/10/27	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	2460993 ONTARIO INC. 1616292 ONTARIO LIMITED 1742240 ONTARIO INC. 2323583 ONTARIO INC. MALIC, MIRJANA	
CE800607	2017/10/27	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	2460993 ONTARIO INC. 1616292 ONTARIO LIMITED 1742240 ONTARIO INC. 2323583 ONTARIO INC. MALIC, MIRJANA	
		REMARKS: CE800606				
CE844904	2018/08/22	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	CLAYBAR CONTRACTING INC.	
CE853251	2018/10/09	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	BAJWA, GURCHARAN	
CE853252	2018/10/09	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	BAJWA, GURCHARAN	
		REMARKS: CE853251.				
CE859181	2018/11/13	NOTICE OF LEASE		PARKLAND FUEL CORPORATION		C
CE863792	2018/12/07	CHARGE	\$7,250,000	2541899 ONTARIO LIMITED	BANK OF MONTREAL	C
CE863793	2018/12/07	NO ASSGN RENT GEN		2541899 ONTARIO LIMITED	BANK OF MONTREAL	C
		REMARKS: CE863792.				
CE863800	2018/12/07	POSTPONEMENT		PARKLAND FUEL CORPORATION	BANK OF MONTREAL	C

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.

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REGISTRY
OFFICE #12

70622-0310 (LT)

PREPARED FOR Rebecca01
ON 2021/07/15 AT 13:57:37

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD	
		<i>REMARKS: CE859181 TO CE863792.</i>					
CE863894	2018/12/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** QUEENWEST LEASING INC. 2131774 ONTARIO INC. MAHESH INDER SINGH DENTISTRY PROFESSIONAL CORPORATION CHADDHA, RAKESH CHADDHA, SAVITA CHENDRAH, VIJAYANTEE MARYA, CHANDER BHATIA, MAHAVIR SINGH			
		<i>REMARKS: CE787172.</i>					
CE863895	2018/12/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** 2460993 ONTARIO INC. 1616292 ONTARIO LIMITED 1742240 ONTARIO INC. 2323583 ONTARIO INC. MALIC, MIRJANA			
		<i>REMARKS: CE800606.</i>					
CE864034	2018/12/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** CLAYBAR CONTRACTING INC.			
		<i>REMARKS: CE844904.</i>					
CE864121	2018/12/11	DISCH OF CHARGE		*** COMPLETELY DELETED *** BAJWA, GURCHARAN			
		<i>REMARKS: CE853251.</i>					
CE873368	2019/02/14	CHARGE		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	FAST CAPITAL INC. WALIA MART INC. BALBIR BHARWALIA		
CE873369	2019/02/14	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2541899 ONTARIO LIMITED	FAST CAPITAL INC. WALIA MART INC. BHARWALIA, BALBIR		
		<i>REMARKS: CE873368.</i>					
CE896668	2019/07/16	CHARGE	\$2,500,000	2541899 ONTARIO LIMITED	QUEENWEST LEASING INC. 1616292 ONTARIO LIMITED CHADDHA, RAKESH	C	

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

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REGISTRY
OFFICE #12

70622-0310 (LT)

PREPARED FOR Rebecca01
ON 2021/07/15 AT 13:57:37

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
CE896669	2019/07/16	NO ASSGN RENT GEN		2541899 ONTARIO LIMITED	CHADDHA, SAVITA 2323583 ONTARIO INC. KHANNA, NITI 2131774 ONTARIO INC. MALIC, MIRJANA KHANNA, DEEPAK QUEENWEST LEASING INC. 1616292 ONTARIO LIMITED CHADDHA, RAKESH CHADDHA, SAVITA 2323583 ONTARIO INC. KHANNA, NITI 2131774 ONTARIO INC. MALIC, MIRJANA KHANNA, DEEPAK	C
		REMARKS: CE896668.				
CE896836	2019/07/17	DISCH OF CHARGE		*** COMPLETELY DELETED *** FAST CAPITAL INC. WALIA MART INC. BALBIR BHARWALIA		
		REMARKS: CE873368.				
CE916522	2019/11/04	RESTRICTIONS ORDER		*** COMPLETELY DELETED *** ONTARIO SUPERIOR COURT OF JUSTICE	CANADIAN IMPERIAL BANK OF COMMERCE	
CE917785	2019/11/12	APL COURT ORDER		ONTARIO SUPERIOR COURT OF JUSTICE	MNP LTD.	C
		REMARKS: APPOINTING RECEIVER MNP LTD.				
CE998388	2021/03/25	APL AMEND ORDER		*** COMPLETELY DELETED *** ONTARIO SUPERIOR COURT OF JUSTICE	CANADIAN IMPERIAL BANK OF COMMERCE	
		REMARKS: CE916522				
CE1011358	2021/05/31	TRANSFER OF CHARGE		BANK OF MONTREAL	2323583 ONTARIO INC.	C
		REMARKS: CE863792.				
CE1011580	2021/06/01	TRANSFER OF CHARGE		2323583 ONTARIO INC.	2071342 ONTARIO INC.	C
		REMARKS: CE863792. CE1011358				
CE1013352	2021/06/10	APL OF SURV-CHRG		KHANNA, NITI	KHANNA, DEEPAK	C
		REMARKS: CE896668.				

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

LAND
REGISTRY
OFFICE #12

70622-0310 (LT)

PREPARED FOR Rebecca01
ON 2021/07/15 AT 13:57:37

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
CE1013499	2021/06/10	TRANSFER OF CHARGE		QUEENWEST LEASING INC. CHADDHA, RAKESH CHADDHA, SAVITA 2323583 ONTARIO INC. 2131774 ONTARIO INC. MALIC, MIRJANA KHANNA, DEEPAK	2071342 ONTARIO INC.	
REMARKS: CE896668.						

LAND
REGISTRY
OFFICE #12

01560-2703 (LT)

PREPARED FOR Rebecca01
ON 2020/03/31 AT 12:52:53

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: PT LT 15 CON 6 DESIGNATED AS PARTS 1, 2, 3 ON PLAN 12R25960; WINDSOR

PROPERTY REMARKS:

ESTATE/QUALIFIER:
FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:
DIVISION FROM 01560-2036

PIN CREATION DATE:
2014/11/19

OWNERS' NAMES
2034039 ONTARIO INC.

CAPACITY SHARE
BENO

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 2014/11/19 **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 2000/10/30 **						
NOTE: THE NO DEALINGS INDICATOR IS IN EFFECT ON THIS PROPERTY						
R459284	1970/01/07	NOTICE		SEE DOCUMENT	DEPARTMENT OF TRANSPORT	C
REMARKS: WINDSOR AIRPORT ZONING REGULATIONS D.N.A P.I.N 01337-0434 DELETED NOV 15/07						
CORRECTIONS: 'PARTY: DEPARTMENT OF TRANSPORT' ADDED ON 1997/03/25 BY REGISTRAR 23. 'PARTY: SEE DOCUMENT' ADDED ON 1997/04/08 BY REGISTRAR 23.						
R844423	1981/10/27	NOTICE		SEE DOCUMENT	DEPARTMENT OF TRANSPORT	C
REMARKS: AMENDS 137437 & 459284 WINDSOR AIRPORT ZONING REGULATIONS						
CORRECTIONS: 'PARTY' CHANGED FROM 'DEPARTMENT OF TRANSPORT' TO 'DEPARTMENT OF TRANSPORT' ON 1996/11/14 BY LAND REGISTRAR #3. 'PARTY' CHANGED FROM 'DEPARTMENT OF TRANSPORT' TO 'SEE DOCUMENT' ON 1997/04/01 BY LAND REGISTRAR#19. 'PARTY: DEPARTMENT OF TRANSPORT' ADDED ON 1997/04/08 BY REGISTRAR 23.						
R844424	1981/10/27	NOTICE		SEE DOCUMENT	DEPARTMENT OF TRANSPORT	C
CORRECTIONS: 'PARTY' CHANGED FROM 'DEPARTMENT OF TRANSPORT' TO 'SEE DOCUMENT' ON 1997/04/01 BY LAND REGISTRAR#19. 'PARTY: DEPARTMENT OF TRANSPORT' ADDED ON 1997/04/08 BY REGISTRAR 23.						
CE40253	2003/10/29	TRANSFER	\$375,000	J & B AUTO WRECKERS (ESSEX) LIMITED	2034039 ONTARIO INC.	C
CE65534	2004/03/22	CHARGE		*** DELETED AGAINST THIS PROPERTY ***	2034039 ONTARIO INC.	
					WINDSOR FAMILY CREDIT UNION LIMITED	

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01560-2703 (LT)

PREPARED FOR Rebecca01
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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
CE387152	2009/07/30	CHARGE		*** DELETED AGAINST THIS PROPERTY *** 1552838 ONTARIO INC. 2034039 ONTARIO INC.	BRADSHAW FUELS LTD.	
CE387161	2009/07/30	NO ASSGN RENT GEN		*** DELETED AGAINST THIS PROPERTY *** 1552838 ONTARIO INC. 2034039 ONTARIO INC.	BRADSHAW FUELS LTD.	
		REMARKS: CE387152				
CE487048	2011/09/14	TRANSFER OF CHARGE		*** DELETED AGAINST THIS PROPERTY *** BRADSHAW FUELS LTD.	PIONEER ENERGY MANAGEMENT INC.	
		REMARKS: CE387152.				
CE487049	2011/09/14	NOTICE		*** DELETED AGAINST THIS PROPERTY *** BRADSHAW FUELS LTD.	PIONEER ENERGY MANAGEMENT INC.	
CE601100	2014/02/21	CHARGE		*** DELETED AGAINST THIS PROPERTY *** 2034039 ONTARIO INC.	PIONEER ENERGY MANAGEMENT INC.	
12R25960	2014/10/08	PLAN REFERENCE				C
CE638431	2014/11/28	DISCH OF CHARGE		*** COMPLETELY DELETED *** WINDSOR FAMILY CREDIT UNION LIMITED		
		REMARKS: CE65534.				
CE638469	2014/11/28	DISCH OF CHARGE		*** COMPLETELY DELETED *** PIONEER ENERGY MANAGEMENT INC.		
		REMARKS: CE387152.				
CE638470	2014/11/28	DISCH OF CHARGE		*** COMPLETELY DELETED *** PIONEER ENERGY MANAGEMENT INC.		
		REMARKS: CE601100.				
CE652849	2015/04/01	CHARGE		*** COMPLETELY DELETED *** 2034039 ONTARIO INC.	RATHCLIFFE HOLDINGS LIMITED	
CE652851	2015/04/01	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2034039 ONTARIO INC.	RATHCLIFFE HOLDINGS LIMITED	
		REMARKS: CE652849.				
CE713898	2016/05/20	CHARGE		*** COMPLETELY DELETED *** 2034039 ONTARIO INC.	VANROBOYS ENTERPRISES LTD.	

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CE713907	2016/05/20	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2034039 ONTARIO INC.	VANROBOYS ENTERPRISES LTD.	
	<i>REMARKS: CE713898</i>					
CE765536	2017/04/05	CHARGE		*** COMPLETELY DELETED *** 1552838 ONTARIO INC. 2034039 ONTARIO INC.	1742240 ONTARIO INC. QUEENWEST LEASING INC. 2131774 ONTARIO INC. 2323583 ONTARIO INC. MALIC, MIRJANA	
CE765537	2017/04/05	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1552838 ONTARIO INC. 2034039 ONTARIO INC.	1742240 ONTARIO INC. QUEENWEST LEASING INC. 2131774 ONTARIO INC. 2323583 ONTARIO INC. MALIC, MIRJANA	
	<i>REMARKS: CE765536</i>					
CE765835	2017/04/07	DISCH OF CHARGE		*** COMPLETELY DELETED *** VANROBOYS ENTERPRISES LTD.		
	<i>REMARKS: CE713898.</i>					
CE767027	2017/04/19	CHARGE		*** COMPLETELY DELETED *** 2034039 ONTARIO INC. 1552838 ONTARIO INC.	VANROBOYS ENTERPRISES LTD.	
CE767057	2017/04/19	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2034039 ONTARIO INC. 1552838 ONTARIO INC.	VANROBOYS ENTERPRISES LTD.	
	<i>REMARKS: CE767027.</i>					
CE795254	2017/09/29	DISCH OF CHARGE		*** COMPLETELY DELETED *** VANROBOYS ENTERPRISES LTD.		
	<i>REMARKS: CE767027.</i>					
CE805631	2017/11/27	CHARGE	\$5,377,500	1552838 ONTARIO INC. 2034039 ONTARIO INC.	BANK OF MONTREAL	C
CE805632	2017/11/27	NO ASSGN RENT GEN		2034039 ONTARIO INC. 1552838 ONTARIO INC.	BANK OF MONTREAL	C
	<i>REMARKS: CE805631.</i>					

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
CE805678	2017/11/28	DISCH OF CHARGE		*** COMPLETELY DELETED *** 1742240 ONTARIO INC. QUEENWEST LEASING INC. 2131774 ONTARIO INC. 2323583 ONTARIO INC. MALIC, MIRJANA		
		<i>REMARKS: CE765536.</i>				
CE805835	2017/11/29	APL CH NAME INST		*** COMPLETELY DELETED *** RATHCLIFFE HOLDINGS LIMITED	RATHCLIFFE PROPERTIES LIMITED	
		<i>REMARKS: CE652849, CE652851</i>				
CE805904	2017/11/29	DISCH OF CHARGE		*** COMPLETELY DELETED *** RATHCLIFFE PROPERTIES LIMITED		
		<i>REMARKS: CE652849.</i>				
CE916522	2019/11/04	RESTRICTIONS ORDER		ONTARIO SUPERIOR COURT OF JUSTICE	CANADIAN IMPERIAL BANK OF COMMERCE	C
CE917785	2019/11/12	APL COURT ORDER		ONTARIO SUPERIOR COURT OF JUSTICE	MNP LTD.	C
		<i>REMARKS: APPOINTING RECEIVER MNP LTD.</i>				
12R28167	2020/03/17	PLAN REFERENCE				C

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: PT LT 15 CON 6, DESIGNATED AS PTS 1 & 6 ON PL 12R20541; WINDSOR

PROPERTY REMARKS:

ESTATE/QUALIFIER:
FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:
CONSOLIDATION FROM 01560-2042, 01560-2044

PIN CREATION DATE:
2009/03/10

OWNERS' NAMES
1552838 ONTARIO INC.

CAPACITY SHARE

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 2009/03/10 **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 2000/10/30 **						
NOTE: THE NO DEALINGS INDICATOR IS IN EFFECT ON THIS PROPERTY						
R459284	1970/01/07	NOTICE		SEE DOCUMENT	DEPARTMENT OF TRANSPORT	C
REMARKS: WINDSOR AIRPORT ZONING REGULATIONS D.N.A P.I.N 01337-0434 DELETED NOV 15/07						
CORRECTIONS: 'PARTY: DEPARTMENT OF TRANSPORT' ADDED ON 1997/03/25 BY REGISTRAR 23. 'PARTY: SEE DOCUMENT' ADDED ON 1997/04/08 BY REGISTRAR 23.						
R844423	1981/10/27	NOTICE		SEE DOCUMENT	DEPARTMENT OF TRANSPORT	C
REMARKS: AMENDS 137437 & 459284 WINDSOR AIRPORT ZONING REGULATIONS						
CORRECTIONS: 'PARTY' CHANGED FROM 'DEPARTMENT OF TRANSPORT' TO 'DEPARTMENT OF TRANSPORT' ON 1996/11/14 BY LAND REGISTRAR #3. 'PARTY' CHANGED FROM 'DEPARTMENT OF TRANSPORT' TO 'SEE DOCUMENT' ON 1997/04/01 BY LAND REGISTRAR#19. 'PARTY: DEPARTMENT OF TRANSPORT' ADDED ON 1997/04/08 BY REGISTRAR 23.						
R844424	1981/10/27	NOTICE		SEE DOCUMENT	DEPARTMENT OF TRANSPORT	C
CORRECTIONS: 'PARTY' CHANGED FROM 'DEPARTMENT OF TRANSPORT' TO 'SEE DOCUMENT' ON 1997/04/01 BY LAND REGISTRAR#19. 'PARTY: DEPARTMENT OF TRANSPORT' ADDED ON 1997/04/08 BY REGISTRAR 23.						
LT389024	2003/01/13	TRANSFER	\$350,000	MUZZATTI, JOHN CATTAI, SERGE THIBERT, TOM	1552838 ONTARIO INC.	C

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
LT395679	2003/02/24	APL (GENERAL)		1552838 ONTARIO INC.	THE CORPORATION OF THE CITY OF WINDSOR	C
LT395680	2003/02/24	APL (GENERAL)		1552838 ONTARIO INC.	THE CORPORATION OF THE CITY OF WINDSOR	C
12R20415	2003/04/25	PLAN REFERENCE				C
CE3971	2003/05/01	TRANSFER	\$175,000	J & B AUTO WRECKERS (ESSEX) LIMITED	1552838 ONTARIO INC.	C
CE3972	2003/05/01	CHARGE		*** DELETED AGAINST THIS PROPERTY *** 1552838 ONTARIO INC.	WINDSOR FAMILY CREDIT UNION LIMITED	
12R20541	2003/06/11	PLAN REFERENCE				C
CE15954	2003/07/03	NOTICE		1552838 ONTARIO INC.	THE CORPORATION OF THE CITY OF WINDSOR	C
		REMARKS: LT395679				
CE17944	2003/07/14	CHARGE		*** DELETED AGAINST THIS PROPERTY *** 1552838 ONTARIO INC.	WINDSOR FAMILY CREDIT UNION LIMITED	
CE17945	2003/07/14	CHARGE		*** DELETED AGAINST THIS PROPERTY *** 1552838 ONTARIO INC.	WINDSOR FAMILY CREDIT UNION LIMITED	
CE38631	2003/10/20	NOTICE OF LEASE		*** DELETED AGAINST THIS PROPERTY *** 1552838 ONTARIO INC.	SHELL CANADA PRODUCTS LIMITED	
CE41995	2003/11/05	DISCH OF CHARGE		*** DELETED AGAINST THIS PROPERTY *** WINDSOR FAMILY CREDIT UNION LIMITED		
		REMARKS: RE: CE17944				
CE41996	2003/11/05	DISCH OF CHARGE		*** DELETED AGAINST THIS PROPERTY *** WINDSOR FAMILY CREDIT UNION LIMITED		
		REMARKS: RE: CE3972				
CE249416	2006/11/30	CHARGE		*** DELETED AGAINST THIS PROPERTY *** 1552838 ONTARIO INC.	WINDSOR FAMILY CREDIT UNION LIMITED	
CE249417	2006/11/30	NO ASSGN RENT SPEC		*** DELETED AGAINST THIS PROPERTY *** 1552838 ONTARIO INC.	WINDSOR FAMILY CREDIT UNION LIMITED	
		REMARKS: CE249416-RENTS				
CE249722	2006/12/01	POSTPONEMENT		*** DELETED AGAINST THIS PROPERTY *** WINDSOR FAMILY CREDIT UNION LIMITED	WINDSOR FAMILY CREDIT UNION LIMITED	
		REMARKS: CE17945 TO CE249416				

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01560-2611 (LT)

PREPARED FOR Rebecca01
ON 2020/03/31 AT 12:53:53

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
CE249723	2006/12/01	POSTPONEMENT		*** DELETED AGAINST THIS PROPERTY *** SHELL CANADA PRODUCTS LIMITED	WINDSOR FAMILY CREDIT UNION LIMITED	
	<i>REMARKS: CE38631 TO CE249416</i>					
CE329536	2008/05/28	APL CH NAME INST		*** COMPLETELY DELETED *** SHELL CANADA PRODUCTS LIMITED	SHELL CANADA LIMITED	
	<i>REMARKS: CE41999</i>					
CE330124	2008/05/30	CHARGE		*** DELETED AGAINST THIS PROPERTY *** 1552838 ONTARIO INC.	WINDSOR FAMILY CREDIT UNION LIMITED	
CE330125	2008/05/30	NO ASSGN RENT GEN		*** DELETED AGAINST THIS PROPERTY *** 1552838 ONTARIO INC.	WINDSOR FAMILY CREDIT UNION LIMITED	
	<i>REMARKS: CE330124</i>					
CE368620	2009/03/09	APL CONSOLIDATE		1552838 ONTARIO INC.		C
CE384170	2009/07/09	NO DET/SURR LEASE		*** COMPLETELY DELETED ***	SHELL CANADA LIMITED	
	<i>REMARKS: RE: CE38631</i>					
CE387152	2009/07/30	CHARGE		*** DELETED AGAINST THIS PROPERTY *** 1552838 ONTARIO INC. 2034039 ONTARIO INC.	BRADSHAW FUELS LTD.	
CE387161	2009/07/30	NO ASSGN RENT GEN		*** DELETED AGAINST THIS PROPERTY *** 1552838 ONTARIO INC. 2034039 ONTARIO INC.	BRADSHAW FUELS LTD.	
	<i>REMARKS: CE387152</i>					
CE451105	2010/11/30	NO SEC INTEREST		*** COMPLETELY DELETED *** ROYNAT LEASE FINANCE		
CE487048	2011/09/14	TRANSFER OF CHARGE		*** DELETED AGAINST THIS PROPERTY *** BRADSHAW FUELS LTD.	PIONEER ENERGY MANAGEMENT INC.	
	<i>REMARKS: CE387152.</i>					
CE487049	2011/09/14	NOTICE		*** DELETED AGAINST THIS PROPERTY *** BRADSHAW FUELS LTD.	PIONEER ENERGY MANAGEMENT INC.	
CE495753	2011/11/16	CHARGE		*** COMPLETELY DELETED *** 1552838 ONTARIO INC.	ROYAL BANK OF CANADA	

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
CE531342	2012/08/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYAL BANK OF CANADA		
	<i>REMARKS: CE495753.</i>					
CE550926	2013/01/09	DISCH OF CHARGE		*** COMPLETELY DELETED *** PIONEER ENERGY MANAGEMENT INC.		
	<i>REMARKS: CE387152.</i>					
CE552292	2013/01/22	CHARGE		*** COMPLETELY DELETED *** 1552838 ONTARIO INC.	2145754 ONTARIO LIMITED	
CE590169	2013/11/13	CHARGE		*** COMPLETELY DELETED *** 1552838 ONTARIO INC.	CLAYBAR MANAGEMENT INC. CLAYBAR CONTRACTING INC. CERRUTI, LOU	
CE590170	2013/11/13	POSTPONEMENT		*** COMPLETELY DELETED *** 2145754 ONTARIO LIMITED	CLAYBAR MANAGEMENT INC. CLAYBAR CONTRACTING INC. CERRUTI, LOU	
	<i>REMARKS: CE552292 TO CE590169</i>					
CE651557	2015/03/23	DISCH OF CHARGE		*** COMPLETELY DELETED *** 2145754 ONTARIO LIMITED		
	<i>REMARKS: CE552292.</i>					
CE652457	2015/03/31	DISCHARGE INTEREST		*** COMPLETELY DELETED *** ROYNAT LEASE FINANCE		
	<i>REMARKS: CE451105.</i>					
CE652848	2015/04/01	CHARGE		*** COMPLETELY DELETED *** 1552838 ONTARIO INC.	RATHCLIFFE HOLDINGS LIMITED	
CE652850	2015/04/01	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1552838 ONTARIO INC.	RATHCLIFFE HOLDINGS LIMITED	
	<i>REMARKS: CE652848.</i>					
CE652852	2015/04/01	POSTPONEMENT		*** COMPLETELY DELETED *** CLAYBAR MANAGEMENT INC. CLAYBAR CONTRACTING INC. CERRUTI, LOU	RATHCLIFFE HOLDINGS LIMITED	
	<i>REMARKS: CE590169 TO CE652848</i>					

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
CE657955	2015/05/14	DISCH OF CHARGE		*** COMPLETELY DELETED *** WINDSOR FAMILY CREDIT UNION LIMITED		
	<i>REMARKS: CE249416.</i>					
CE657956	2015/05/14	DISCH OF CHARGE		*** COMPLETELY DELETED *** WINDSOR FAMILY CREDIT UNION LIMITED		
	<i>REMARKS: CE17945.</i>					
CE657957	2015/05/14	DISCH OF CHARGE		*** COMPLETELY DELETED *** WINDSOR FAMILY CREDIT UNION LIMITED		
	<i>REMARKS: CE330124.</i>					
CE713900	2016/05/20	CHARGE		*** COMPLETELY DELETED *** 1552838 ONTARIO INC.	VANROBOYS ENTERPRISES LTD.	
CE713912	2016/05/20	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1552838 ONTARIO INC.	VANROBOYS ENTERPRISES LTD.	
	<i>REMARKS: CE713900</i>					
CE765536	2017/04/05	CHARGE		*** COMPLETELY DELETED *** 1552838 ONTARIO INC. 2034039 ONTARIO INC.	1742240 ONTARIO INC. QUEENWEST LEASING INC. 2131774 ONTARIO INC. 2323583 ONTARIO INC. MALIC, MIRJANA	
CE765537	2017/04/05	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1552838 ONTARIO INC. 2034039 ONTARIO INC.	1742240 ONTARIO INC. QUEENWEST LEASING INC. 2131774 ONTARIO INC. 2323583 ONTARIO INC. MALIC, MIRJANA	
	<i>REMARKS: CE765536</i>					
CE765833	2017/04/07	DISCH OF CHARGE		*** COMPLETELY DELETED *** VANROBOYS ENTERPRISES LTD.		
	<i>REMARKS: CE713900.</i>					
CE765857	2017/04/07	DISCH OF CHARGE		*** COMPLETELY DELETED *** CLAYBAR MANAGEMENT INC. CLAYBAR CONTRACTING INC. CERRUTI, LOU		

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
		<i>REMARKS: CE590169.</i>				
CE767027	2017/04/19	CHARGE		*** COMPLETELY DELETED *** 2034039 ONTARIO INC. 1552838 ONTARIO INC.	VANROBOYS ENTERPRISES LTD.	
CE767057	2017/04/19	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 2034039 ONTARIO INC. 1552838 ONTARIO INC.	VANROBOYS ENTERPRISES LTD.	
		<i>REMARKS: CE767027.</i>				
CE795254	2017/09/29	DISCH OF CHARGE		*** COMPLETELY DELETED *** VANROBOYS ENTERPRISES LTD.		
		<i>REMARKS: CE767027.</i>				
CE805631	2017/11/27	CHARGE	\$5,377,500	1552838 ONTARIO INC. 2034039 ONTARIO INC.	BANK OF MONTREAL	C
CE805632	2017/11/27	NO ASSGN RENT GEN		2034039 ONTARIO INC. 1552838 ONTARIO INC.	BANK OF MONTREAL	C
		<i>REMARKS: CE805631.</i>				
CE805678	2017/11/28	DISCH OF CHARGE		*** COMPLETELY DELETED *** 1742240 ONTARIO INC. QUEENWEST LEASING INC. 2131774 ONTARIO INC. 2323583 ONTARIO INC. MALIC, MIRJANA		
		<i>REMARKS: CE765536.</i>				
CE805834	2017/11/29	APL CH NAME INST		*** COMPLETELY DELETED *** RATHCLIFFE HOLDINGS LIMITED	RATHCLIFFE PROPERTIES LIMITED	
		<i>REMARKS: CE652848, CE652850</i>				
CE805905	2017/11/29	DISCH OF CHARGE		*** COMPLETELY DELETED *** RATHCLIFFE PROPERTIES LIMITED		
		<i>REMARKS: CE652848.</i>				
CE844905	2018/08/22	CHARGE		*** COMPLETELY DELETED *** 1552838 ONTARIO INC.	CLAYBAR CONTRACTING INC.	
CE864035	2018/12/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** CLAYBAR CONTRACTING INC.		

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
		<i>REMARKS: CE844905.</i>				
CE910531	2019/10/01	APL COURT ORDER		ONTARIO SUPERIOR COURT OF JUSTICE	BDO CANADA LIMITED	C
CE916522	2019/11/04	RESTRICTIONS ORDER		ONTARIO SUPERIOR COURT OF JUSTICE	CANADIAN IMPERIAL BANK OF COMMERCE	C
CE917785	2019/11/12	APL COURT ORDER		ONTARIO SUPERIOR COURT OF JUSTICE	MNP LTD.	C
		<i>REMARKS: APPOINTING RECEIVER MNP LTD.</i>				
12R28167	2020/03/17	PLAN REFERENCE				C

LAND
REGISTRY
OFFICE #25

43104-0011 (LT)

PREPARED FOR Rebecca01
ON 2020/03/31 AT 12:50:02

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: PT LT 16 CON 5 PLYMPTON PT 1, 25R7472 & PT 1, 25R5839 EXCEPT PT 1, 25R7478; PLYMPTON-WYOMING

PROPERTY REMARKS: PLANNING ACT CONSENT AS IN L839737. PLANNING ACT CONSENT AS IN L807618. PLANNING ACT CONSENT AS IN L688948.

ESTATE/QUALIFIER:
FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:
FIRST CONVERSION FROM BOOK

PIN CREATION DATE:
2006/02/20

OWNERS' NAMES
1254044 ONTARIO LIMITED

CAPACITY SHARE
BENO

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 2006/02/17 **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 2006/02/20 **						
NOTE: THE NO DEALINGS INDICATOR IS IN EFFECT ON THIS PROPERTY						
L678011	1990/07/04	AGREEMENT				C
25R5839	1991/01/22	PLAN REFERENCE				C
25R7472	1997/08/25	PLAN REFERENCE				C
L804791	1997/10/14	AGREEMENT			TOWNSHIP OF PLYMPTON	C
L807523	1997/12/08	AGREEMENT			TOWNSHIP OF PLYMPTON	C
REMARKS: SITE PLAN						
L807618	1997/12/10	TRANSFER	\$147,000		1254044 ONTARIO LIMITED	C
L815796	1998/06/23	DEBENTURE		*** COMPLETELY DELETED ***	ROYNAT INC.	
L815797	1998/06/23	ASSIGNMENT GENERAL		*** COMPLETELY DELETED ***		

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L822662	1998/11/02	AGREEMENT			TOWNSHIP OF PLYMPTON	C
L824788	1998/12/16	CHARGE		*** COMPLETELY DELETED ***	SHELL CANADA PRODUCTS LIMITED	
L839737	1999/11/09	TRANSFER	\$169,000		1254044 ONTARIO LIMITED	C
L839738	1999/11/09	CHARGE		*** COMPLETELY DELETED ***	REID, GERALD RAY REID, MAGGIE MARIE	
L839739	1999/11/09	AGREEMENT			TOWNSHIP OF PLYMPTON	C
L888751	2002/10/25	DEBENTURE		*** COMPLETELY DELETED ***	ROYNAT INC.	
L921847	2004/08/05	DEBENTURE		*** COMPLETELY DELETED ***	ROYNAT INC.	
L921850	2004/08/05	DEBENTURE		*** COMPLETELY DELETED ***	ROYNAT INC.	
L930424	2005/01/11	ASSIGNMENT LEASE		*** COMPLETELY DELETED ***	ROYNAT INC.	
		REMARKS: AND RENTS, L921847				
L930425	2005/01/11	ASSIGNMENT LEASE		*** COMPLETELY DELETED ***	ROYNAT INC.	
		REMARKS: AND RENTS, L921850				
L931880	2005/02/11	NOTICE OF LEASE		*** COMPLETELY DELETED ***	ULTRAMAR LTD.	
		REMARKS: L807618, L839737				
L948798	2005/12/15	DEBENTURE		*** COMPLETELY DELETED ***	ROYNAT INC.	
LA6702	2007/01/12	DISCH OF CHARGE		*** COMPLETELY DELETED *** SHELL CANADA PRODUCTS LIMITED		
		REMARKS: RE: L824788				

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
LA7494	2007/02/07	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
LA7500	2007/02/07	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
LA7546	2007/02/08	DISCH OF CHARGE		*** COMPLETELY DELETED *** REID, GERALD RAY REID, MAGGIE MARIE		
		REMARKS: RE: L839738				
LA7547	2007/02/08	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
		REMARKS: LA7494				
LA7548	2007/02/08	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
		REMARKS: LA7500				
LA7800	2007/02/19	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
		REMARKS: L948798				
LA21850	2007/11/02	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
LA21853	2007/11/02	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
		REMARKS: LA21850				
LA21873	2007/11/02	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
LA21876	2007/11/02	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
		REMARKS: LA21873				
LA44441	2008/11/21	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
LA44496	2008/11/24	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
		REMARKS: LA44441				

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
LA48291	2009/02/06	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
LA48299	2009/02/06	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
		<i>REMARKS: LA48291</i>				
LA53863	2009/06/08	APL (GENERAL)		*** COMPLETELY DELETED *** ULTRAMAR LTD.		
		<i>REMARKS: RE:L931880</i>				
LA56781	2009/07/30	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED 1393382 ONTARIO LIMITED	BRADSHAW FUELS LTD.	
LA56787	2009/07/30	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED 1393382 ONTARIO LIMITED	BRADSHAW FUELS LTD.	
		<i>REMARKS: LA56781</i>				
LA65075	2009/12/24	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
LA65083	2009/12/24	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
		<i>REMARKS: RE:LA65075</i>				
LA65811	2010/01/13	NOTICE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED ROYNAT INC.		
		<i>REMARKS: LA7494</i>				
LA66306	2010/01/25	POSTPONEMENT		*** COMPLETELY DELETED *** BRADSHAW FUELS LTD.	ROYNAT INC.	
		<i>REMARKS: LA56781 TO LA65075</i>				
LA66308	2010/01/25	POSTPONEMENT		*** COMPLETELY DELETED *** BRADSHAW FUELS LTD.	ROYNAT INC.	
		<i>REMARKS: LA56787 TO LA65083</i>				
LA94877	2011/09/14	TRANSFER OF CHARGE		*** COMPLETELY DELETED *** BRADSHAW FUELS LTD.	PIONEER ENERGY MANAGEMENT INC.	

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<i>REMARKS: LA56781.</i>						
LA94878	2011/09/14	NOTICE		*** DELETED AGAINST THIS PROPERTY *** BRADSHAW FUELS LTD.	PIONEER ENERGY MANAGEMENT INC.	
LA97846	2011/11/16	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYAL BANK OF CANADA	
LA108678	2012/07/17	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYNAT INC.		
<i>REMARKS: L815796.</i>						
LA108679	2012/07/17	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYNAT INC.		
<i>REMARKS: L888751.</i>						
LA108680	2012/07/17	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYNAT INC.		
<i>REMARKS: L948798.</i>						
LA108681	2012/07/17	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYNAT INC.		
<i>REMARKS: LA7500.</i>						
LA108682	2012/07/17	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYNAT INC.		
<i>REMARKS: LA21873.</i>						
LA108692	2012/07/17	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYNAT INC.		
<i>REMARKS: L921847.</i>						
LA108693	2012/07/17	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYNAT INC.		
<i>REMARKS: L921850.</i>						
LA108794	2012/07/19	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
LA109379	2012/07/31	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	ROYNAT INC.	
<i>REMARKS: RE: LA108794</i>						

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LA109380	2012/07/31	POSTPONEMENT		*** COMPLETELY DELETED *** PIONEER ENERGY MANAGEMENT INC.	ROYNAT INC.	
		<i>REMARKS: LA56781 AND LA94877 POST TO LA108794</i>				
LA109381	2012/07/31	POSTPONEMENT		*** COMPLETELY DELETED *** PIONEER ENERGY MANAGEMENT INC.	ROYNAT INC.	
		<i>REMARKS: LA56787(LA56787) POST TO LA109379</i>				
LA109838	2012/08/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYAL BANK OF CANADA		
		<i>REMARKS: LA97846.</i>				
LA109999	2012/08/15	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYNAT INC.		
		<i>REMARKS: LA44441.</i>				
LA110000	2012/08/15	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYNAT INC.		
		<i>REMARKS: LA48291.</i>				
LA118802	2013/03/20	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	DHILLON, MANDHIR SINGH DHILLON, SARBJIT SINGH	
LA133147	2014/02/21	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	PIONEER ENERGY MANAGEMENT INC.	
LA143141	2014/10/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYNAT INC.		
		<i>REMARKS: LA21850.</i>				
LA143142	2014/10/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYNAT INC.		
		<i>REMARKS: LA108794.</i>				
LA143154	2014/10/10	DISCH OF CHARGE		*** COMPLETELY DELETED *** DHILLON, MANDHIR SINGH DHILLON, SARBJIT SINGH		
		<i>REMARKS: LA118802.</i>				
LA143155	2014/10/10	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	HETTINGA GREEN ENERGY GP INC.	

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LA143156	2014/10/10	POSTPONEMENT		*** COMPLETELY DELETED *** PIONEER ENERGY MANAGEMENT INC.	HETTINGA GREEN ENERGY GP INC.	
		<i>REMARKS: LA133147 POST TO LA143155</i>				
LA143157	2014/10/10	POSTPONEMENT		*** COMPLETELY DELETED *** PIONEER ENERGY MANAGEMENT INC.	HETTINGA GREEN ENERGY GP INC.	
		<i>REMARKS: LA56781, LA94877 POST TO LA143155</i>				
LA146555	2014/12/22	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED 1849722 ONTARIO LTD.	1742240 ONTARIO INC. 909413 ONTARIO LTD. 2131774 ONTARIO INC.	
LA146556	2014/12/22	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMTED 1849722 ONTARIO LTD.	1742240 ONTARIO INC. 909413 ONTARIO LTD. 2131774 ONTARI INC.	
		<i>REMARKS: LA146555</i>				
LA146557	2014/12/22	POSTPONEMENT		*** COMPLETELY DELETED *** PIONEER ENERGY MANAGEMENT INC.	1742240 ONTARIO INC. 909413 ONTARIO LTD. 2131774 ONTARIO INC.	
		<i>REMARKS: LA133147 TO LA146555</i>				
LA146558	2014/12/22	POSTPONEMENT		*** COMPLETELY DELETED *** PIONEER ENERGY MANAGEMENT INC.	1742240 ONTARIO INC. 909413 ONTARIO LTD. 2131774 ONTARIO INC.	
		<i>REMARKS: LA56781 TO LA146555</i>				
LA147049	2015/01/09	DISCH OF CHARGE		*** COMPLETELY DELETED *** HETTINGA GREEN ENERGY GP INC.		
		<i>REMARKS: LA143155.</i>				
LA149187	2015/03/13	DISCH OF CHARGE		*** COMPLETELY DELETED *** PIONEER ENERGY MANAGEMENT INC.		
		<i>REMARKS: LA56781.</i>				
LA149188	2015/03/13	DISCH OF CHARGE		*** COMPLETELY DELETED *** PIONEER ENERGY MANAGEMENT INC.		
		<i>REMARKS: LA133147.</i>				

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LA152800	2015/06/05	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	TPINE LEASING CAPITAL CORPORATION	
LA161664	2015/12/03	CHARGE		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	BANK OF MONTREAL	
LA161665	2015/12/03	NO ASSGN RENT GEN		*** COMPLETELY DELETED *** 1254044 ONTARIO LIMITED	BANK OF MONTREAL	
		REMARKS: LA161664				
LA161691	2015/12/04	DISCH OF CHARGE		*** COMPLETELY DELETED *** 1742240 ONTARIO INC. 909413 ONTARIO LTD. 2131774 ONTARIO INC.		
		REMARKS: LA146555.				
LA161855	2015/12/08	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYNAT INC.		
		REMARKS: LA65075.				
LA161856	2015/12/08	DISCH OF CHARGE		*** COMPLETELY DELETED *** ROYNAT INC.		
		REMARKS: LA7494.				
LA161934	2015/12/09	DISCH OF CHARGE		*** COMPLETELY DELETED *** TPINE LEASING CAPITAL CORPORATION		
		REMARKS: LA152800.				
LA184441	2017/04/28	CHARGE	\$2,050,000	1254044 ONTARIO LIMITED	BANK OF MONTREAL	C
LA184442	2017/04/28	NO ASSGN RENT GEN		1254044 ONTARIO LIMITED	BANK OF MONTREAL	C
		REMARKS: LA184441.				
LA191195	2017/09/01	NOTICE	\$2	1254044 ONTARIO LIMITED	THE CORPORATION OF THE TOWN OF PLYMPTON-WYOMING	C
LA222108	2019/06/28	CHARGE	\$15,010,000	1254044 ONTARIO LIMITED	BANK OF MONTREAL	C
LA222109	2019/06/28	NO ASSGN RENT GEN		1254044 ONTARIO LIMITED	BANK OF MONTREAL	C
		REMARKS: LA222108				
LA222295	2019/07/04	DISCH OF CHARGE		*** COMPLETELY DELETED *** BANK OF MONTREAL		
		REMARKS: LA161664.				

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LA222296	2019/07/04	POSTPONEMENT <i>REMARKS: LA184441 TO LA222108</i>		BANK OF MONTREAL	BANK OF MONTREAL	C
LA228176	2019/10/24	CONSTRUCTION LIEN	\$1	OGILVIE ELECTRIC INC.		C
LA228229	2019/10/25	CONSTRUCTION LIEN	\$343,968	COPE CONSTRUCTION & CONTRACTING INC.		C
LA228832	2019/11/04	RESTRICTIONS ORDER		ONTARIO SUPERIOR COURT OF JUSTICE	CANADIAN IMPERIAL BANK OF COMMERCE	C
LA229069	2019/11/08	APL COURT ORDER <i>REMARKS: BANKRUPTCY AND INSOLVENCY ORDER</i>		ONTARIO SUPERIOR COURT OF JUSTICE	BDO CANADA LIMITED	C
LA229179	2019/11/12	APL COURT ORDER		ONTARIO SUPERIOR COURT OF JUSTICE	MNP LTD.	C
LA229578	2019/11/20	CONSTRUCTION LIEN	\$76,967	PEPER, WALTER		C
LA230214	2019/11/29	CONSTRUCTION LIEN	\$15,401	OGILVIE ELECTRIC INC.		C
LA232024	2020/01/07	CERTIFICATE <i>REMARKS: LA229578 - CERTIFICATE OF ACTION</i>		WALTER PEPER C.O.B. AS PEPER MINT CONSTRUCTION		C
LA232180	2020/01/10	CERTIFICATE <i>REMARKS: LA230214 AND LA228176 - CERTIFICATE OF ACTION</i>		OGILVIE ELECTRIC INC.		C
LA233124	2020/01/29	CERTIFICATE <i>REMARKS: LA228229</i>		COPE CONSTRUCTION & CONTRACTING INC.		C

EXHIBIT “Z”



MILLER THOMSON
AVOCATS | LAWYERS

MILLER THOMSON LLP
ONE LONDON PLACE
255 QUEENS AVENUE, SUITE 2010
LONDON, ON N6A 5R8
CANADA

T 519.931.3500
F 519.858.8511

MILLERTHOMSON.COM

August 19, 2021

E-mail (rob.smith@mdp.ca)

MNP Ltd.
1002 - 148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith

Tony Van Klink
Direct Line: 519.931.3509
tvanklink@millerthomson.com

File: 0223176.0007

Dear Rob:

Re: 1254044 Ontario Limited (“125 Ontario”), 1552838 Ontario Inc. (“155 Ontario”), 1786675 Ontario Ltd. (“178 Ontario”), 2034039 Ontario Inc. (“203 Ontario”), 2189788 Ontario Inc. (“218 Ontario”), 2431264 Ontario Inc. (“243 Ontario”), 2541899 Ontario Limited (“254 Ontario”), 2542372 Ontario Inc. (“2372 Ontario”) and 2660556 Ontario Inc. (“266 Ontario”), each a “Debtor” and collectively, the “Debtors”

By Order of the Honourable Mr. Justice Hainey dated October 16, 2019, as amended, MNP Ltd. (the “**Receiver**”) was appointed as the receiver of the assets, undertakings and properties of the Debtors.

The assets, undertakings and properties of the Debtors included the following:

1. the real property located at 5906 Oil Heritage Road, Wyoming (the “**Wyoming Real Property**”);
2. the equipment, chattels and inventory used in the Esso/Flying J fueling station, convenience store and Subway restaurant operated by 125 Ontario from the Wyoming Real Property (the “**Wyoming Personal Property**”);
3. the Burger King restaurant operated by 243 Ontario from the Wyoming Real Property (the “**Wyoming Burger King Assets**”);
4. the Burger King restaurant operated by 2372 Ontario from the leased premises located at 203 Indian Road, Sarnia (the “**Sarnia Burger King Assets**”);
5. the real property located at 1527 Provincial Road, Windsor (“**1527 Provincial Road**”);
6. the real property located at 1537 Provincial Road, Windsor (“**1537 Provincial Road**” and together with 1527 Provincial Road, the “**Provincial Road Real Properties**”);

7. the equipment, chattels and inventory used in the Esso fueling station, convenience store and Pizza Depot restaurant operated by 218 Ontario from 1527 Provincial Road (the “**Provincial Road Personal Property**”);
8. the real property located at 5470 Walker Road, Windsor (the “**Walker Road Real Property**”); and
9. the equipment, chattels and inventory used in the diesel fueling station (operated by 266 Ontario) and retail fueling station and convenience store (operated by Parkland Fuel Corporation under a lease with 254 Ontario) from the Walker Road Real Property (the “**Walker Road Personal Property**”).

To date, the Receiver has realized upon the Wyoming Real Property, the Wyoming Personal Property, the Wyoming Burger King Assets, the Sarnia Burger King Assets, the Provincial Road Real Properties and the Provincial Road Personal Property (the “**Realized Assets**”). The approval and vesting orders issued by the Court in connection with the sale by the Receiver of the Realized Assets provide that for the purpose of determining the nature and priority of claims against the sale proceeds from the Realized Assets, the sale proceeds stand in the place and stead of the Realized Assets, and that from and after the delivery of the Receiver’s Certificate all claims and encumbrances shall attach to the net proceeds from the sale of the Realized Assets with the same priority as they had with respect to the Realized Assets immediately prior to the sale.

The following is our report to you and our opinion on the following:

1. The validity and enforceability of the security held by Bank of Montreal (“**BMO**”) against the assets, undertakings and properties of the Debtors;
2. The validity and enforceability of the security held by Parkland Fuel Corporation (“**Parkland**”) against the assets, undertakings and properties of 125 Ontario and 218 Ontario comprising the Wyoming Personal Property and the Provincial Road Personal Property, respectively;
3. The relative priority of the BMO security and the Parkland security; and
4. The relative priority of the BMO security and the construction liens registered against title to Wyoming Real Property.

ASSUMPTIONS AND QUALIFICATIONS

The opinions expressed in this letter are subject to the qualifications and assumptions set forth on Schedule “A” to this letter.

SEARCHES

We have conducted the following searches concerning the Debtors:

1. Corporation Profile Reports – we obtained a corporation profile report with respect to each of the Debtors on December 24, 2019 which confirmed that each of the



Debtors were incorporated under the laws of the Province of Ontario under their present names on the following dates:

<u>Debtor</u>	<u>Incorporation Date</u>
125 Ontario	September 5, 1997
155 Ontario	December 20, 2002
178 Ontario	February 24, 2009
203 Ontario	October 10, 2003
218 Ontario	November 7, 2008
243 Ontario	August 22, 2014
254 Ontario	October 18, 2016
2372 Ontario	October 21, 2016
266 Ontario	October 17, 2018

2. Certificates of Status – we obtained a certificate of status with respect to each Debtor which confirmed that each of the Debtors had not been dissolved as of July 15, 2021;
3. *Personal Property Security Act* (Ontario) (“**PPSA**”) – we obtained a search of registrations against each Debtor under the *PPSA* with a file currency of July 14, 2021. The registrations disclosed by those searches are summarized on Schedule “B” to this letter;
4. *Bank Act* (Canada) – we obtained a search of registrations against each Debtor under the *Bank Act* in the Province of Ontario as of July 15, 2021, which searches did not disclose any outstanding registrations against the Debtors as of that date.
5. *Land Titles* – we performed sub searches of the title to the Wyoming Real Property, 1527 Provincial Road and 1537 Provincial Road in connection with the transactions completed by the Receiver for those properties. We also completed a sub search of the title to the Walker Road Real Property as of July 15, 2021. The results of the sub searches are summarized on Schedule “C”:
6. *Planning Act* – we completed abutting lands searches for the Wyoming Real Property, 1527 Provincial Road, 1537 Provincial Road and the Walker Road Real Property (collectively, the “**Real Properties**”) as of the date of the granting of the BMO Charges (as defined below) against the Real Properties to ensure compliance of the BMO Charges with section 50 of the *Planning Act*. Those searches confirmed that at the date of the registration of each of the BMO Charges, the registered owner of each of the Real Properties was not the registered owner of any abutting lands.



SECURITY REVIEWED

A. BMO Security

Real Property Security

We have reviewed copies of the following charges (the “**BMO Charges**”) granted by the Debtors to BMO:

1. Charge/Mortgage in the principal sum of \$2,050,000 registered against title to the Wyoming Real Property on April 28, 2017 as instrument LA184441 (the “**BMO Wyoming Real Property Mortgage No. 1**”);
2. Charge/Mortgage in the principal sum of \$15,010,000 registered against title to the Wyoming Real Property on June 28, 2019 as instrument LA222108 together with an Acknowledgment and Direction dated May 20, 2019, executed by Gurmail Kaur Dhillon, as president, and Kuldip Kaur Dhillon, as secretary, on behalf of 125 Ontario authorizing the registration of the Charge/Mortgage (the “**BMO Wyoming Real Property Mortgage No. 2**”).
3. Charge/Mortgage in the principal sum of \$7,250,000 registered against title to the Walker Road Real Property on December 7, 2018 as instrument CE863792 together with an Acknowledgment and Direction dated November 29, 2018, executed by Mandeep Singh Dhillon, as president, and Simranjit Singh Dhillon, as secretary, on behalf of 254 Ontario authorizing the registration of the Charge/Mortgage (the “**BMO Walker Road Real Property Mortgage**”); and
4. Charge/Mortgage in the principal sum of \$5,377,500 registered against title to the Provincial Road Real Properties on November 27, 2017 as instrument CE805631 together with an Acknowledgment and Direction dated September 26, 2017, executed by Sarbjit Singh Dhillon, as president, and Mandhir Singh Dhillon, as secretary/treasurer, on behalf of 155 Ontario and 203 Ontario authorizing the registration of the Charge/Mortgage (the “**BMO Provincial Road Real Property Mortgage**”).

We were not provided with a copy of the Acknowledgment and Direction signed by 125 Ontario with respect to the BMO Wyoming Real Property Mortgage No. 1. The registered BMO Wyoming Real Property Mortgage No. 1 indicates on its face that the registration was authorized by Gurmail Kaur Dhillon, as president. We assume that to be the case. We also note, in any event, that the Wyoming Real Property was sold by the Receiver for an amount less than the amount secured under the BMO Wyoming Real Property Mortgage No. 2 for which an Acknowledgment and Direction was provided.

By an Assignment Agreement made as of July 2, 2020, the BMO Walker Road Real Property Mortgage, together with the sum of \$5,050,000 secured thereunder, was assigned by BMO to 2323583 Ontario Inc.. A Transfer of Charge to record the assignment on title to the Walker Road Real Property was registered on May 31, 2021 as instrument CE1011358. The BMO Walker Road Real Property Mortgage was thereafter further assigned by 2323583 Ontario Inc. to 2071342 Ontario Inc. pursuant to a Transfer of Charge registered on June 1, 2021 as instrument CE1011580.



Personal Property Security

We have reviewed copies of security agreements granted by each of the Debtors to BMO in respect of their personal property as follows (the “**BMO GSA’s**”):

1. General Security Agreement dated May 20, 2019 executed by 125 Ontario;
2. General Security Agreement dated September 26, 2017 executed by 155 Ontario;
3. General Security Agreement dated September 26, 2017 executed by 178 Ontario;
4. General Security Agreement dated September 26, 2017 executed by 203 Ontario;
5. General Security Agreement dated April 17, 2017 executed by 243 Ontario;
6. General Security Agreement dated November 29, 2018 executed by 254 Ontario;
7. General Security Agreement dated April 12, 2017 executed by 2372 Ontario;
8. General Security Agreement dated November 29, 2018 executed by 266 Ontario;
and
9. General Security Agreement, undated, executed by 218 Ontario.¹

B. Parkland Personal Property Security

We have reviewed copies of the following security agreements granted to Pioneer Energy LP in respect of the Debtors’ personal property (the “**Parkland GSA’s**”):

1. General Security Agreement dated September 1, 2013 executed by 125 Ontario; and
2. General Security Agreement dated September 1, 2013 executed by 218 Ontario.

As set out in the recitals to the Priorities Agreements made between BMO and Parkland (discussed below), effective June 25, 2015, substantially all of the assets of Pioneer Energy LP (“**Pioneer**”) were acquired by Parkland Industries Ltd. (“**Parkland Industries**”). Thereafter, effective January 1, 2017, Parkland Industries amalgamated with its parent corporation, Parkland Fuel Corporation, with the amalgamated entity continuing under the name Parkland Fuel Corporation.

REVIEW OF SECURITY

The BMO Charges

The BMO Charges were registered electronically against title to the Real Properties on the dates and under the instrument numbers set forth on Schedule “C”. For each of the BMO Charges, other than the BMO Wyoming Real Property Mortgage No. 1, an Acknowledgment

¹ The lawyer that obtained the General Security Agreement from 218 Ontario on behalf of BMO has confirmed that the General Security Agreement was signed in April 2018.



and Direction was signed by one or more officers and/or directors of the applicable Debtor to authorize the electronic registration of same. As noted above, although we have not reviewed an Acknowledgment and Direction signed by an officer of 125 Ontario with respect to BMO Wyoming Real Property Mortgage No. 1, based on the contents of the registered BMO Wyoming Real Property Mortgage No. 1, the registration of that mortgage was authorized by Gurmail Kaur Dhillon, the president of 125 Ontario.

Each of the BMO Charges is a collateral charge securing all present and future indebtedness of the chargor to BMO up to the principal amount of the charge, plus interest thereon and costs.

As summarized on Schedule "C", there are no charges registered prior in time to the BMO Charges against the Real Properties.

The BMO GSA's

Each of the BMO GSA's has been executed by one or more officers and/or directors of the Debtor granting the GSA. Each of the BMO GSA's grant to BMO a security interest in the applicable Debtor's present and after-acquired personal and real property as security for its present and future indebtedness and liabilities to BMO.

The Parkland GSA's

Each of the Parkland GSAs has been executed by two officers of 125 Ontario/218 Ontario, as applicable. Under the terms of the Parkland GSA's, 125 Ontario and 218 Ontario, respectively, granted to Pioneer (now Parkland) a purchase money security interest in all goods and inventory, including motor fuel, supplied by Pioneer and a general and continuing security interest in all other personal property to secure the liabilities of 125 Ontario and 218 Ontario under Motor Fuel Supply Agreements and all other agreements made between them and Pioneer.

PPSA Registrations

The *PPSA* registrations outstanding against the Debtors as of July 14, 2021 are summarized on Schedule "B".

The registrations in favour of BMO are in proper form and perfect the security interests created by the BMO GSA's.

BMO has the first in time registration against each of the Debtors save and except 125 Ontario and 218 Ontario. Parkland Industries and Hargett Enterprises Inc. hold prior registrations against 125 Ontario. Parkland Industries also holds a prior registration against 218 Ontario.

As set out in the Receiver's Second Report to the Court dated May 1, 2020, Hargett Enterprises Inc. no longer appears to have any interest in the assets of 125 Ontario.

Under the *PPSA* there is no mandatory requirement to update the registrations to record a change in the name of the secured creditor. As such, the registrations in favour of Parkland Industries may be relied upon by Parkland to perfect the security interests created under the



Parkland GSA's. Those registrations are in proper form and perfect the security interests granted by 125 Ontario and 218 Ontario to Pioneer (now Parkland).

BMO/Parkland Priorities Agreements

BMO and Parkland are parties to two Priorities Agreements (the "**Priorities Agreements**") as follows:

1. Priorities Agreement dated May 4, 2018 among BMO, Parkland and 218 Ontario; and
2. Priorities Agreement dated May, 2019 among BMO, Parkland and 125 Ontario.

The Priorities Agreements provide as follows:

1. the Parkland security is to have priority over the BMO security over all goods or equipment owned by, supplied by or financed by Parkland and that are held by 125 Ontario/218 Ontario for sale or lease or otherwise used by 125 Ontario/218 Ontario or that have been leased or that are to be furnished under a contract for service, or that are raw materials, work in progress or materials used or consumed, including all motor fuel and related petroleum products, certain convenience store items, parts, accessories, substitutions, and replacements, and the proceeds thereof (the "**Parkland Priority Collateral**"); and
2. the BMO security is to have priority over the Parkland security over all personal property of 125 Ontario/218 Ontario other than the Parkland Priority Collateral.

Parkland has confirmed to us that 125 Ontario and 218 Ontario, among others, are jointly and severally indebted to Parkland in the amount of \$47,165.03 pursuant to a forgivable loan advanced under a motor fuel supply agreement. Parkland has not confirmed the existence of any Parkland Priority Collateral and we understand that the Receiver is unaware of any Parkland Priority Collateral having been realized upon in the receivership.

The Construction Liens

At the date of the sale by the Receiver of the Wyoming Real Property, four construction liens (the "**Construction Liens**") were registered against title to the Wyoming Real Property as follows:

1. lien in the amount of \$1 registered by Ogilvie Electric Inc. ("**Ogilvie Electric**") on October 24, 2019 as instrument LA228176 for services or materials supplied in the period May 1 to October 17, 2019;
2. lien in the amount of \$343,968 registered by Cope Construction & Contracting Inc. ("**Cope Construction**") on October 25, 2019 as instrument LA228229 for services or materials supplied in the period September 3 to September 20, 2019;
3. lien in the amount of \$76,967 registered by Walter Peper cob as Peper Mint Construction ("**Peper Mint Construction**") on November 20, 2019 as instrument



LA229578 for services or materials supplied in the period August 6 to October 15, 2019; and

4. lien in the amount of \$15,401 registered by Ogilvie Electric on November 29, 2019 as instrument LA230214 for services or materials supplied in the period July 1 to October 17, 2019.

The Ogilvie Electric and Peper Mint Construction liens are both in respect of services or materials supplied for construction and renovation work to the Subway restaurant located on the Wyoming Real Property (the “**Subway Improvement**”).

The Cope Construction lien is in respect of services or materials supplied by Cope Construction for the reconstruction of a commercial parking lot on the Wyoming Real Property (the “**Parking Lot Improvement**”).

The following statements of claim have been issued out of the Ontario Superior Court of Justice at Sarnia with respect to the Construction Liens:

1. statement of claim issued on December 23, 2019 under court file number CV-19-00000184-0000 in which Peper Mint Construction is the plaintiff;
2. statement of claim issued on January 10, 2020 under court file number CV-20-0000006-0000 in which Ogilvie Electric is the plaintiff; and
3. statement of claim issued on January 29, 2020 under court file number CV-200000016-0000 in which Cope Construction is the plaintiff.

Certificates of action were registered on title to the Wyoming Real Property with respect to the above actions as follows:

1. certificate of action registered by Peper Mint Construction on January 7, 2020 as instrument LA232024;
2. certificate of action registered by Ogilvie Electric on January 10, 2020 as instrument LA232180; and
3. certificate of action registered by Cope Construction on January 29, 2020 as instrument LA233124.

The claims for lien and certificates of action were vacated from title to the Wyoming Real Property by the approval and vesting order dated June 11, 2020 made in connection with the sale of the Wyoming Real Property by the Receiver.

On their face, the Construction Liens were preserved² and perfected³ on a timely basis in accordance with the provisions of the *Construction Act*, R.S.O. 1990, c. C.30 (the “**Act**”).

² Pursuant to s. 34 of the *Construction Act*, a lien which attaches to the premises is preserved by the registration of a claim for lien against title to the premises before it expires. A lien expires 60 days following completion or abandonment of the contract where there is no certification or declaration of substantial performance.



The BMO Wyoming Real Property Mortgage No. 1 and the BMO Wyoming Real Property Mortgage No. 2 (together the “**BMO Wyoming Real Property Mortgages**”) are collateral mortgages securing all indebtedness and liabilities of 125 Ontario to BMO. The BMO Wyoming Real Property Mortgages were registered on April 28, 2017 and June 28, 2019, respectively, and, as such, are prior mortgages⁴ to each of the Construction Liens, save and except the Ogilvie Electric lien in the amount of \$1.

The Cope Construction statement of claim includes a claim for priority over the BMO Wyoming Real Property Mortgages (i) to the extent of any deficiency in the holdback required to be retained by 125 Ontario, (ii) to the extent that the amount advanced under the BMO Wyoming Real Property Mortgages exceeded the value of the lands at the time when the first lien arose, and (iii) to the extent of any advances made under the BMO Wyoming Real Property Mortgages after BMO had notice of a lien or at a time there was a lien registered on title to the Wyoming Real Property.

BMO is not named as a defendant in the actions commenced by Ogilvie Electric and Peper Mint Construction and no claim for priority over the BMO Wyoming Real Property Mortgages has been made in those actions.

Priorities between construction lien claims and a prior mortgage

S. 78 of the *Act* provides as follows with respect to the priorities between construction liens and a prior mortgage:

1. if the prior mortgage financed the construction of the improvement to which the liens relate, the liens have priority over the prior mortgage to the extent of any deficiency in the holdback required to be maintained by the owner (s. 78(2));
2. the prior mortgage has priority over the liens to the lesser of (i) the actual value of the premises at the time when the first lien arose, and (ii) the amounts advanced under the mortgage at the time the first lien arose (s. 78(3)); and
3. the prior mortgage has priority over the liens for any advances made subsequent to the first lien arising except for advances made when there was a registered lien or advances made when the mortgagee had received written notice of a lien (s. 78(4)).

We have reviewed correspondence dated February 10, 2020 from the lawyers for Cope Construction to the lawyers for BMO requesting pursuant to s. 39(2) of the *Act* (the “**Information Request**”) (i) information to allow Cope Construction to determine whether the BMO Wyoming Real Property Mortgages were taken for the purpose of financing the construction of the Parking Lot Improvement, and (ii) a statement of account, including dates of advances made under the BMO Wyoming Real Property Mortgages. We have also reviewed correspondence dated February 27, 2020 from the lawyers for BMO responding to the Information Request (the “**Response**”). The Response confirms (i) the BMO Wyoming

³ Pursuant to s. 36 of the Construction Act, a lien is perfected by registering a certificate of action on title to the premises within the 90 day period following the last day on which the lien could have been preserved.

⁴ A “prior mortgage” under the *Construction Act* R.S.O. 1990, c. C. 30 is a mortgage registered prior to the time when the first lien arose in respect of an improvement.



Real Property Mortgage No. 2 was taken in connection with the refinancing of credit facilities extended by BMO to 125 Ontario, (ii) the increased funding advanced by BMO as part of the refinancing was related to investment activities involving companies related to 125 Ontario and was not for the purpose of financing the construction of the Parking Lot Improvement, (iii) the last advance under the fixed rate term loan extended by BMO to 125 Ontario pursuant to the refinancing was made on June 28, 2019, and (iv) the BMO Wyoming Collateral Mortgage No. 1 was unrelated to the Parking Lot Improvement.

We have also reviewed an appraisal dated March 14, 2019 prepared by Ridley & Associates Appraisal Services Limited with respect to the Wyoming Real Property with an effective date of December 3, 2018 (the "**Ridley Appraisal**"). The Ridley Appraisal valued the Wyoming Real Property as of the effective date at \$19,970,000.

s. 78(2) of the Act

The priority given under s. 78(2) of the *Act* to liens over prior mortgages to the extent of any deficiency in the holdback required to be maintained by the owner applies only if the prior mortgage was taken to finance the construction of the improvement to which the liens relate. Based on the information in the Response, and assuming the accuracy of that information, the BMO Wyoming Real Property Mortgages were not taken to finance the construction of the improvements to which the Construction Liens relate. As such, no priority is given to the Construction Liens under s. 78(2) of the *Act*.

s. 78(3) of the Act

The Wyoming Real Property, Wyoming Personal Property and the Wyoming Burger King Assets were sold by the Receiver on December 7, 2020 for a total sale price of \$12,600,000, before adjustments, pursuant to an agreement of purchase and sale dated March 26, 2020. From the sale price, \$11,450,000 was allocated to the Wyoming Real Property.

S. 78(3) of the *Act* gives a prior mortgage priority over lien claims for the lesser of (i) the actual value of the premises, and (ii) the amount advanced under the mortgage, in each case as of the date that the first lien arose. As such, the extent of BMO's priority over the Construction Liens to the sale proceeds depends upon the value of the Wyoming Real Property and the amount advanced by BMO under its mortgages as of the date the first lien arose in respect of the Subway Improvement and the Parking Lot Improvement. If the lesser of the value of the Wyoming Real Property and the amount advanced under the mortgages exceeds \$11,450,000 (the sale price for the Wyoming Real Property) as of the dates the first liens arose, the mortgages will have priority over the Construction Liens to the full amount of the sale proceeds.

Based on the claims for lien, the first lien arose with respect to the Parking Lot Improvement on September 3, 2019⁵ and the first lien arose with respect to the Subway Improvement on July 1, 2019.⁶

⁵ This is the date on which Cope Construction commenced supplying services or materials as set out in its claim for lien.



As set out in the Response, the loan made by BMO to 125 Ontario was fully advanced by late June 2019, the last advance having been made on June 28, 2019. On October 4, 2019 BMO demanded payment of its loan from 125 Ontario, then totalling \$13,190,838. The amount advanced under the BMO Wyoming Real Property Mortgages as of the dates the first liens arose was at least \$13,190,838, an amount greater than the sale proceeds.

The Ridley Appraisal valued the Wyoming Real Property at \$19,970,000 as of December 3, 2018. The Wyoming Real Property was sold by the Receiver for \$11,450,000 pursuant to an agreement entered into by the Receiver on March 26, 2019, at the onset of the Covid-19 pandemic. For the Construction Liens to have any priority over the BMO Wyoming Real Property Mortgages under s. 78(3) of the *Act*, the actual value of the Wyoming Real Property would need to have been less than \$11,450,000 as of the date the first liens arose (July 1, 2019 and September 1, 2019, respectively) and thereafter increased in value to \$11,450,000 when sold by the Receiver. In our view, that is highly improbable in that (i) the Ridley Appraisal valued the Wyoming Real Property at \$19,979,00 seven and nine months, respectively, prior to the first liens arising, (ii) the Construction Liens arose prior to the Covid-19 pandemic and the receivership, and (iii) the Wyoming Real Property was sold in a receivership at the onset of the Covid-19 pandemic.

s. 78(4) of the Act

S. 78(4) of the *Act* addresses the priority of advances made under a prior mortgage after the first lien in respect of an improvement arises. Unless the lien was registered on title to the premises or written notice of the lien was provided, the advance is given priority over the liens.

As set out in the Response, the last advance was made by BMO to 125 Ontario on June 28, 2019, which was prior to the date the first lien arose in respect of both the Subway Improvement and the Parking Lot Improvement. As such, s. 78(4) of the *Act* does not apply.

OPINIONS

Subject to the qualifications and assumptions set forth on Schedule “A” to this letter, we are of the opinion that:

1. the BMO Wyoming Real Property Mortgages were valid and enforceable charges against the Wyoming Real Property at the date of the sale of the Wyoming Real Property by the Receiver;
2. the BMO Provincial Road Real Property Mortgage was a valid and enforceable charge against 1527 Provincial Road at the date of the sale of 1527 Provincial Road by the Receiver;

⁶ This is the date on which Ogilvie Electric commenced supplying services or materials as set out in its claim for lien registered on November 29, 2019. Ogilvie Electric registered a previous claim for lien on October 24, 2019 in the amount of \$1 which indicates that it began supplying services or materials on May 1, 2019. That claim for lien appears to have been a placeholder lien only. In its statement of claim, Ogilvie Electric claims a lien in the amount of \$15,400.70, being the amount of the claim for lien registered on November 29, 2019.



3. the BMO Provincial Road Real Property Mortgage was a valid and enforceable charge against 1537 Provincial Road at the date of the sale of 1537 Provincial Road by the Receiver;
4. the BMO Walker Road Real Property Mortgage is a valid and enforceable charge against the Walker Road Property;
5. BMO had a valid and perfected security interest in the Wyoming Personal Property, the Provincial Road Personal Property, the Wyoming Burger King Assets and the Sarnia Burger King Assets at the date of the sale of those assets by the Receiver. BMO also has a perfected security interest in the Walker Road Personal Property which has not yet been realized upon in the receivership.
6. Parkland had a valid and perfected security interest in the Wyoming Personal Property and the Provincial Road Personal Property at the date of the sale of those assets by the Receiver;
7. BMO's security interest has priority over Parkland's security interest in the Wyoming Personal Property and the Provincial Road Personal Property save and except with respect to the Parkland Priority Collateral⁷; and
8. It is improbable that the Construction Liens have any priority over the BMO Wyoming Real Property Mortgages.

Yours truly,



Tony Van Klink
TVK/jf

c. Rob Smith

⁷ However, as no Parkland Priority Collateral has been identified or appears to have been realized upon by the Receiver, there are no funds to be distributed to Parkland despite its priority.



SCHEDULE "A"

Genuineness and Authenticity

We assume the genuineness of all signatures and the authenticity of all documents or copies thereof.

Equity and other Statutory Limitations

The opinions herein expressed are subject to any equities between the parties of which we have no notice or knowledge.

Proper Corporate Authorization

We assume that the security documents described in the attached letter have been executed by proper signing officers of the Debtor duly authorized.

Accuracy of PPSA/RSLA Register and Public Records

We have assumed the accuracy of all public records, indexes and filing systems which we have searched or have caused inquiries to be made. We also assume that the registrations disclosed by the *PPSA*, *RSLA* and *Bank Act* searches which we have conducted accurately reflect the contents of and all registrations affecting the Debtor made by all secured parties and lien claimants.

Laws of Ontario

The opinions expressed herein, insofar as same relate to personal property, are limited to personal property located in the Province of Ontario. The opinions expressed herein are, as well, limited to the laws of the Province of Ontario and all federal laws applicable therein.

Attachment

We assume that the Debtors either owned or had rights akin to ownership in respect of their personal property to permit the security interests created in the security documents/lease agreements to attach within the meaning of the *PPSA*.

Consideration and Outstanding Indebtedness

We assume that consideration was given by BMO and PFC to support the granting of the security documents.



SCHEDULE "B"**ONTARIO PERSONAL PROPERTY SECURITY ACT SEARCH
IN THE NAME OF 1254044 ONTARIO LIMITED****FILE CURRENCY: JULY 14, 2021**

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20030910 1453 1862 5119	PPSA	Hargett Enterprises, Inc.	Equipment, accounts, other
20131126 1200 1862 9812	PPSA	Pioneer Energy LP	Inventory, equipment, accounts, other
ASSIGNMENT 20150702 1400 1862 2248			Assigned to Parkland industries Ltd.
20151112 0849 6083 7430	PPSA	Bank of Montreal	Inventory, equipment, accounts, other, motor vehicle included
20171123 1352 1590 7048	PPSA	Bank of Montreal	Accounts, other
20180105 1033 4085 8190	PPSA	Toyota Credit Canada Inc.	Consumer goods, equipment, other, motor vehicle included
20191011 1423 1295 9833	PPSA	Canadian Imperial Bank of Commerce	Other
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, equipment, accounts, other, motor vehicle included



**ONTARIO PERSONAL PROPERTY SECURITY ACT SEARCH
IN THE NAME OF 1552838 ONTARIO INC.**

FILE CURRENCY: JULY 14, 2021

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20171123 1352 1590 7046	PPSA	Bank of Montreal	Inventory, equipment, accounts, other, motor vehicle included
AMENDMENT 20171201 0938 1590 7684			Add to the collateral description
20191011 1201 1295 9829	PPSA	Canadian Imperial Bank of commerce	Other
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, equipment, accounts, other, motor vehicle included

**ONTARIO PERSONAL PROPERTY SECURITY ACT SEARCH
IN THE NAME OF 1786675 ONTARIO LTD.**

FILE CURRENCY: July 14, 2021

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20171123 1352 1590 7047	PPSA	Bank of Montreal	Inventory, equipment, accounts, other, motor vehicle included
AMENDMENT 20171201 0937 1590 7683			Add to the collateral description
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, equipment, accounts, other, motor vehicle included



**ONTARIO PERSONAL PROPERTY SECURITY ACT SEARCH
IN THE NAME OF 2034039 ONTARIO INC.**

FILE CURRENCY: JULY 14, 2021

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20171123 1352 1590 7046	PPSA	Bank of Montreal	Inventory, equipment, accounts, other, motor vehicle included
AMENDMENT 20171201 0938 1590 7684			Add to the collateral description
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, equipment, accounts, other, motor vehicle included

**ONTARIO PERSONAL PROPERTY SECURITY ACT SEARCH
IN THE NAME OF 2431264 ONTARIO INC.**

FILE CURRENCY: JULY 14, 2021

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20170403 1547 1590 0925	PPSA	Bank of Montreal	Inventory, equipment, accounts, other, motor vehicle included
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, equipment, accounts, other, motor vehicle included



**ONTARIO PERSONAL PROPERTY SECURITY ACT SEARCH
IN THE NAME OF 2541899 ONTARIO LIMITED**

FILE CURRENCY: JULY 14, 2021

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20181127 0947 1590 4033	PPSA	Bank of Montreal	Inventory, equipment, accounts, other, motor vehicle included
20190716 1438 1862 3718	PPSA	Queenwest Leasing Inc., 1616292 Ontario Limited, Rakesh Chaddha, Savita Chaddha, 2323583 Ontario Inc., Niti Khanna, 2131774 Ontario Inc., Mirjana Malic, Deepak Khanna	Inventory, equipment, accounts, other, motor vehicle included
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, equipment, accounts, other, motor vehicle included

**ONTARIO PERSONAL PROPERTY SECURITY ACT SEARCH
IN THE NAME OF 2542372 ONTARIO INC.**

FILE CURRENCY: JULY 14, 2021

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20170403 1547 1590 0926	PPSA	Bank of Montreal	Inventory, equipment, accounts, other, motor vehicle included
20191009 1536 2502 0190	PPSA	Williams Food Equipment Company 1988 Limited	Equipment
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, equipment, accounts, other, motor vehicle included



**ONTARIO PERSONAL PROPERTY SECURITY ACT SEARCH
IN THE NAME OF 2660556 ONTARIO INC.**

FILE CURRENCY: JULY 14, 2021

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20181127 0947 1590 4033	PPSA	Bank of Montreal	Inventory, equipment, accounts, other, motor vehicle included
20190716 1440 18162 3720	PPSA	Queenwest Leasing Inc., 1616292 Ontario Limited, Rakesh Chaddha, Savita Chaddha, 2323583 Ontario Inc., Niti Khanna, 2131774 Ontario Inc., Mirjana Malic, Deepak Khanna	Inventory, equipment, accounts, other, motor vehicle included
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, equipment, accounts, other, motor vehicle included

**ONTARIO PERSONAL PROPERTY SECURITY ACT SEARCH
IN THE NAME OF 2189788 ONTARIO INC.**

FILE CURRENCY: JULY 14, 2021

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20131126 1113 1862 9807	PPSA	Pioneer Energy LP	Inventory, equipment, accounts, other
ASSIGNMENT 20150702 1403 1862 2250			Assigned to Parkland Industries Ltd.
20171123 1352 1590 7048	PPSA	Bank of Montreal	Accounts, other
20180104 1312 1532 5147	PPSA	Bank of Montreal/Banque de Montreal	Inventor, equipment, accounts, other, motor vehicle included
20191011 1204 1295 9830	PPSA	Canadian Imperial Bank of Commerce	Other
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, equipment, accounts, other, motor vehicle included



SCHEDULE "C"

(Real Properties Sub Searches)

5906 Oil Heritage Road, Wyoming (PIN 43104-0011)

REGISTRATION NO.	DATE	PARTY FROM	PARTY TO	INSTRUMENT TYPE
LA184441	2017/04/28	125 Ontario	BMO	Charge
LA184442	2017/04/28	125 Ontario	BMO	Notice of Assignment of Rents
LA222108	2019/06/28	125 Ontario	BMO	Charge
LA222109	2019/06/28	125 Ontario	BMO	Notice of Assignment of Rents
LA222296	2019/07/04	BMO	BMO	Postponement
LA228176	2019/10/24	Ogilvie Electric		Construction Lien
LA228229	2019/10/25	Cope Construction		Construction Lien
LA228832	2019/11/04	Ontario Superior Court of Justice	CIBC	Restrictions Order
LA229069	2019/11/08	Ontario Superior Court of Justice	BDO Canada Limited	Court Order
LA229179	2019/11/12	Ontario Superior Court of Justice	MNP Ltd	Court Order
LA229578	2019/11/20	Walter Peper		Construction Lien
LA230214	2019/11/29	Ogilvie Electric		Construction Lien
LA232024	2020/01/07	Walter Peper		Certificate of Action
LA232180	2020/01/10	Ogilvie Electric		Certificate of Action
LA233124	2020/01/29	Cope Construction		Certificate of Action



1527 Provincial Road (PIN 01560-2611)

REGISTRATION NO.	DATE	PARTY FROM	PARTY TO	INSTRUMENT TYPE
CE805631	2017/11/27	155 Ontario 203 Ontario	BMO	Charge
CE805632	2017/11/27	155 Ontario 203 Ontario	BMO	Assignment of Rents
CE910531	2019/10/01	Ontario Superior Court of Justice	BDO Canada Limited	Court Order
CE916522	2019/11/04	Ontario Superior Court of Justice	CIBC	Restrictions Order
CE917785	2019/11/12	Ontario Superior Court of Justice	MNP Ltd.	Court Order

1537 Provincial Road, Windsor (PIN 01560-2703)

REGISTRATION NO.	DATE	PARTY FROM	PARTY TO	INSTRUMENT TYPE
CE805631	2017/11/27	155 Ontario 203 Ontario	BMO	Charge
CE805632	2017/11/27	155 Ontario 203 Ontario	BMO	Assignment of Rents
CE916522	2019/11/04	Ontario Superior Court of Justice	CIBC	Restrictions Order
CE917785	2019/11/12	Ontario Superior Court of Justice	MNP Ltd.	Court Order



5470 Walker Road (PIN 70620-0310)

REGISTRATION NO.	DATE	PARTY FROM	PARTY TO	INSTRUMENT TYPE
CE859181	2018/11/13	Parkland		Notice of Lease
CE863792	2018/12/07	254 Ontario	BMO	Charge
CE863793	2018/12/07	254 Ontario	BMO	Assignment of Rents
CE863800	2018/12/07	Parkland	BMO	Postponement
CE896668	2019/07/16	254 Ontario	Queenwest Leasing Inc. et al	Charge
CE896669	2019/07/16	254 Ontario Inc.	Queenwest Leasing Inc. et al	Assignment of Rents
CE917785	2019/11/12	Ontario Superior Court of Justice	MNP Ltd.	Court Order
CE10111358	2021/06/01	BMO	2323583 Ontario Inc.	Transfer of Charge
CE1011580	2021/06/01	2323583 Ontario Inc.	2071342 Ontario Inc.	Transfer of Charge
CE1013352	2021/06/10	Niti Khanna	Deepak Khanna	Apl of Sur-Chrg
CE1013499	2021/06/10	Queenwest Leasing Inc. et al	2071342 Ontario Inc.	Transfer of Charge



EXHIBIT “AA”



MILLER THOMSON
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October 22, 2021

E-mail (rob.smith@mdp.ca)

MNP Ltd.
1002 - 148 Fullarton Street
London, ON N6A 5P3

Attention: Rob Smith

Dear Rob:

Re: 2542372 Ontario Inc. ("254 Ontario")

Tony Van Klink
Direct Line: 519.931.3509
tvanklink@millerthomson.com

File: 0223176.0007

By Order of the Honourable Mr. Justice Hainey dated October 16, 2019, as amended, MNP Ltd. (the "**Receiver**") was appointed as the receiver of the assets, undertakings and properties of 254 Ontario, and other companies.

The assets, undertakings and properties of 254 Ontario included the Burger King restaurant operated by 254 Ontario from the leased premises located at 203 Indian Road, Sarnia (the "**Assets**").

The Receiver has realized upon the Assets. The approval and vesting order issued by the Court in connection with the sale by the Receiver of the Assets provides that for the purpose of determining the nature and priority of claims against the sale proceeds from the Assets, the sale proceeds stand in the place and stead of the Assets, and that from and after the delivery of the Receiver's Certificate all claims and encumbrances shall attach to the net proceeds from the sale of the Assets with the same priority as they had with respect to the Assets immediately prior to the sale.

The following is our report to you and our opinion on the validity and enforceability of the security granted to Canadian Imperial Bank of Commerce ("**CIBC**") by 254 Ontario.

ASSUMPTIONS AND QUALIFICATIONS

The opinions expressed in this letter are subject to the qualifications and assumptions set forth on Schedule "A" to this letter.

SEARCHES

We have conducted the following searches concerning 254 Ontario:

1. Corporation Profile Report – we obtained a corporation profile report on December 24, 2019 which confirmed that 254 Ontario was incorporated under the laws of the Province of Ontario under its present name on October 21, 2016.

2. Certificates of Status – we obtained a certificate of status which confirmed that 254 Ontario had not been dissolved as of July 15, 2021.
3. *Personal Property Security Act* (Ontario) (“**PPSA**”) – we obtained a search of registrations under the *PPSA* with a file currency of July 14, 2021. The registrations disclosed by that search are summarized on Schedule “B” to this letter.
4. *Bank Act* (Canada) – we obtained a search of registrations under the *Bank Act* in the Province of Ontario as of July 15, 2021, which search did not disclose any outstanding registrations against 254 Ontario as of that date.

REVIEW OF SECURITY

We have reviewed a Security Agreement dated November 10, 2020 (the “**Security Agreement**”) granted by 254 Ontario to CIBC. The Security Agreement was granted to CIBC pursuant to the terms of a Settlement Agreement dated September 7, 2020 made between CIBC and 254 Ontario, and others, as approved by the Court by Order dated November 9, 2020 (the “**Order**”) in court file number CV-19-00628293-00CL. Pursuant to paragraph 22 of the Order, CIBC is to be recognized as a creditor of 254 Ontario in the receivership of 254 Ontario for the Settlement Amount, to the extent that the Settlement Amount remains unsatisfied.

The Security Agreement has been executed by Sarbjit Singh Dhillon, as president on behalf of 254 Ontario. The Security Agreement grants to CIBC a security interest in all of 254 Ontario’s present and after-acquired undertaking and personal property as security for its present and future indebtedness and liabilities to CIBC.

The Assets were sold by the Receiver on October 30, 2020. The Security Agreement is dated November 20, 2020; however, the Security Agreement was executed and delivered to give effect to the terms of a Settlement Agreement dated September 7, 2020. The Approval and Vesting Order pursuant to which the sale of the Assets was completed by the Receiver provides that the proceeds from the Assets shall stand in the place and stead of the Assets. Accordingly, the security interest created in the Security Agreement attaches to the proceeds from the Assets.

PPSA REGISTRATIONS

The *PPSA* registrations outstanding against 254 Ontario as of July 14, 2021 are summarized on Schedule “B”.

The registration in favour of CIBC is in proper form and perfects the security interest created by the Security Agreement. The registration is subsequent in time to registrations in favour of Bank of Montreal and Williams Food Equipment Company 1988 Limited.



OPINION

Subject to the qualifications and assumptions set forth on Schedule "A" to this letter, we are of the opinion that CIBC has a valid and perfected security interest in the proceeds of the Assets held by the Receiver.

Yours truly,



Tony Van Klink
TVK/jf



SCHEDULE "A"

Genuineness and Authenticity

We assume the genuineness of all signatures and the authenticity of all documents or copies thereof.

Equity and other Statutory Limitations

The opinions herein expressed are subject to any equities between the parties of which we have no notice or knowledge.

Proper Corporate Authorization

We assume that the security documents described in the attached letter have been executed by proper signing officers of 254 Ontario duly authorized.

Accuracy of PPSA/RSLA Register and Public Records

We have assumed the accuracy of all public records, indexes and filing systems which we have searched or have caused inquiries to be made. We also assume that the registrations disclosed by the *PPSA*, *RSLA* and *Bank Act* searches which we have conducted accurately reflect the contents of and all registrations affecting the Debtor made by all secured parties and lien claimants.

Laws of Ontario

The opinions expressed herein, insofar as same relate to personal property, are limited to personal property located in the Province of Ontario. The opinions expressed herein are, as well, limited to the laws of the Province of Ontario and all federal laws applicable therein.

Attachment

We assume that the Debtors either owned or had rights akin to ownership in respect of their personal property to permit the security interests created in the security documents/lease agreements to attach within the meaning of the *PPSA*.

Consideration and Outstanding Indebtedness

We assume that consideration was given by CIBC to support the granting of the Security Agreement.



SCHEDULE "B"**ONTARIO PERSONAL PROPERTY SECURITY ACT SEARCH
IN THE NAME OF 2542372 ONTARIO INC.****FILE CURRENCY: JULY 14, 2021**

REGISTRATION NO.	PPSA/ RSLA	SECURED PARTY	COLLATERAL CLASSIFICATION
20170403 1547 1590 0926	PPSA	Bank of Montreal	Inventory, equipment, accounts, other, motor vehicle included
20191009 1536 2502 0190	PPSA	Williams Food Equipment Company 1988 Limited	Equipment
20201124 1037 1295 0229	PPSA	Canadian Imperial Bank of Commerce	Inventory, equipment, accounts, other, motor vehicle included

