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| COURT FILE NUMBER   | 1803 - 05959   |
| COURT   | COURT OF QUEEN'S BENCH OF ALBERTA  |
| JUDICIAL CENTRE   | EDMONTON   |
| PLAINTIFF   | THE TORONTO DOMINION BANK  |
| DEFENDANTS  | 1287839 ALBERTA LTD., PRICOPE MATWYCHUK HOLDINGS LTD., FEHR QUALITY CONTRACTING INC., AND 101279740 SASKATCHEWAN LTD.  |
| DOCUMENT  | <b>THIRD REPORT OF THE RECEIVER, MNP LTD., DATED August 20, 2018</b>   |
| ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT | Ogilvie LLP<br>Attn: Kent Rowan<br>Suite 1400, 10303 Jasper Ave<br>Edmonton, AB T5J 3N6<br>Phone (780) 429 6236<br>Fax (780) 429 4453<br>Solicitors for the Receiver, MNP Ltd. |



**Introduction and Purpose of the Report**

1. MNP Ltd. was appointed Receiver of 1287839 Alberta Ltd. ("Kopala"), Pricope Matwychuk Holdings Ltd. ("PM Holdings"), Fehr Quality Contracting Inc. ("Fehr") and 101279740 Saskatchewan Ltd. ("101") (collectively referred to herein as the "Company") pursuant to an March 29, 2018 Court of Queen's Bench of Alberta (the "Court") Order (the "Receivership Order").
2. The Company operated an oilfield services company with locations in Bonnyville, Alberta and Conklin, Alberta. The Company provided water/waste management services primarily to the oil and gas industry.
3. The principal Shareholders and Directors of the Company are Alex Pricope and Christina Matwychuk (the "Directors").
4. This is the Receiver's Third Report to Court (the "Third Report") and it should be read in conjunction with the Receiver's First Report to Court (the "First Report") dated April 13, 2018 and the Receiver's Second Report to Court dated May 4, 2018 (the "Second Report"). Capitalized terms not defined in the Third Report are as defined in the First Report and the Second Report. All references to currency are in Canadian dollars unless otherwise stated.
5. The purpose of the Third Report is to advise the Court with respect to the following matters:
  - Activities of the Receiver Since the Second Report;
  - Realization of Assets;
  - Priority Creditors and Secured Creditors;

- Interim Statement of Receipts and Disbursements;
- Professional Fees; and,
- Proposed Interim Distribution of Funds.

### **Activities of Receiver Since the Second Report**

6. Subsequent to the Second Report, the Receiver has:
- a. Continued to collect the outstanding Accounts Receivables ("A/R");
  - b. Maintained security protocols over the Real Property and Equipment;
  - c. Paid mechanic's liens where it was determined to be valid, enforceable and economical and retrieved equipment for sale;
  - d. Provided the employees of Kopala and Fehr with T4's for the 2018 taxation year;
  - e. Entered into listing agreements with various realtors for the three (3) parcels of real property; and,
  - f. Facilitated the Trust Examination with CRA with respect to the GST and Source Deduction accounts of Kopala and Fehr.

### **Realization of Assets**

#### *Real Property*

7. As stated in the Second Report, the Receiver issued a Request for Listing Proposals (the "Listing RFP") to commercial realtors in relation to the Bonnyville Property in both the local Bonnyville market and larger surrounding centres (e.g. Edmonton). The Listing RFP process expired on May 11, 2018.
8. As a result of the Listing RFP process, the Receiver received five (5) listing proposals from various realtors to list the Bonnyville Property for sale. Based on the proposals received, the Receiver elected to engage Cushman Wakefield Edmonton Commercial Real Estate ("Cushman") in a nine (9) month listing contract, such contract which was executed on June 7, 2018. Cushman presented the most robust marketing plan of the five (5) proposals received and appeared to have the resources and outreach available to canvass a wide segregation of the market. The first position secured creditor of the Bonnyville Property advised the Receiver that it supported the listing agreement with Cushman.
9. To date, one offer to purchase has been put forward on the Bonnyville Property, however, the offer to purchase was significantly below the listing price and was rejected by the Receiver.
10. The Receiver also solicited proposals to list the Residential Property for sale. Three (3) local realtors submitted listing proposals and the Receiver elected to engage Marci Smith of Century 21 Poirier Real Estate. The property remains listed for sale at this time and no formal offers have been received.
11. The Receiver entered in to a listing agreement in relation to the Conklin Premises with the pre-receivership existing realtor, Century 21 Lakeland Real Estate. As discussed in the Second Report, the Receiver engaged in discussions with the second position mortgage holder on the Conklin Premises when determining the listing price for the Conklin Premises. The property is being marketed by the realtor and currently remains listed for sale and no offers to purchase have been put forward to date.

12. Given the time of the year, each of the realtors have advised the Receiver that it is not uncommon for there to be reduced activity from interested buyers. The realtors are of the opinion that sales activity should likely increase after the summer season.

*Equipment and Chattels*

13. Equipment and chattels are comprised primarily of rolling stock (truck and trailer units), pick up trucks, tanks, shop supplies and other miscellaneous equipment.
14. The court approved the Receiver's recommendation for a net-minimum guarantee backed auction to be completed by Century Services Corp. ("Century") by way of a Court Order dated May 14, 2018.
15. Century completed the on-site auction at the Bonnyville Property on or around June 14, 2018 (the "Century Auction"). Based on the results of the auction, Century paid a sum of \$4,102,947 to the Receiver under its net minimum guarantee proposal (after slight adjustments for asset discrepancies at the time of sale). Details on the auction proceeds are as follows:
- Total Gross Auction Proceeds - \$3,688,697.03
  - Net Minimum Guarantee - \$4,189,500 (after slight adjustments due to asset discrepancies);
  - Auction Costs (repairs, maintenance, etc.) - \$86,552.85
  - Net Proceeds paid to MNP - \$4,102,947

*Accounts Receivable ("A/R")*

16. Based on Kopala's books and records, the total outstanding A/R at the date of receivership was \$1,654,321 which was comprised of \$1,563,428 in relation to 128 and \$90,893 in relation to Fehr.
17. In relation to Fehr:
- \$43,674 of the outstanding A/R has been collected by the Receiver;
  - \$44,367 of the outstanding receivables had been collected prior to the Receivership;
  - There is a balance of \$2,850 remaining to be collected.
18. In relation to 128:
- \$1,080,411 of the outstanding receivables have been collected;
  - \$185,000 of the outstanding receivables is held in the Receiver's counsel's trust account pending a resolution of the claim of a garnishee creditor to the funds;
  - Approximately \$4,000 of the outstanding receivables is disputed by the customer(s);
  - \$298,017 remains uncollected; and,
  - Of the uncollected amounts (larger accounts):
    - o One outstanding A/R totaling \$42,102 is due from a company currently in receivership proceedings and therefore likely isn't collectible;
    - o Approximately \$100,153 is owing from a customer whose counsel has recently been corresponding with the Receiver to reconcile the outstanding payments which should result in a some (or all) of the accounts being collected, pending the results of the reconciliation; and,

- The Receiver continues to investigate the collectability of the remaining AR.
19. As mentioned above, a portion of the collected A/R is being claimed under trust provisions from a garnishee creditor. Ken Chaluk Contracting Corp. ("Ken Chaluk") had issued a garnishee summons to certain of 128's customers prior to the Receivership Order taking effect. The garnishee summons was for a total of \$283,849.86.
  20. One of the customers that Ken Chaluk issued the garnishee summons to was Canadian Natural Resources Limited ("CNRL"). Upon collection letters for the outstanding AR being issued to CNRL by the Receiver, CNRL advised that it would require confirmation from Ken Chaluk that the garnishee summons was withdrawn as well as a written consent between the parties as to the release the funds to the Receivership Estate.
  21. As ultimately agreed to between CNRL, the Receiver and Ken Chaluk, the Receiver's counsel is currently holding \$185,045.73 in its trust account which represents the balance of the monies owing to 128 by CNRL in which Ken Chaluk is asserting a trust interest upon. As the original garnishee summons was for a total of \$283,849.86 as mentioned above, the Receiver has inquired of CNRL as to the discrepancy.
  22. The Receiver proposes to holdback the total sum of \$283,849.96 from the A/R realizations until such time that the priority to the funds has been determined.

#### **Priority Creditors and Secured Creditors**

23. Canada Revenue Agency ("CRA") performed an audit of the GST and Payroll Source Deduction accounts of 128 and Fehr in the Receiver's office on May 30, 2018.
24. As a result of the audit, CRA assessed a sum of \$124,413.82 owing in relation to unremitted GST. CRA has not filed a claim to the Receivership proceedings as of the date of this report.
25. The payroll audit by CRA resulted in no monies owing for source deduction remittances.
26. Service Canada has a priority claim under Section 81.4 of the *Bankruptcy and Insolvency Act* to the current assets of Kopala and Fehr for distributions to the employees through the Wage Earner Protection Program. Based on a Statement of Account received from Service Canada dated July 27, 2018 the total priority amount payable to Service Canada is \$38,543.20. This amount has been paid to Service Canada from the proceeds available within the Receivership estate.
27. By way of a letter dated August 13, 2018, WCB is maintaining a priority claim to the assets of 128 in the sum of \$87,360.52. WCB has not filed a secured registration in accordance with the *Personal Property Securities Act*.
28. As previously detailed in the Second Report, TD Bank holds various security agreements, including a General Security Agreement ("GSA") over each of 128, Fehr, PM Holdings and 101 and mortgage security in relation to the Conklin Premises and Bonnyville Premises.
29. Business Development Bank of Canada ("BDC") holds security by way of specific serial numbered registrations and a GSA over each of 128, Fehr, PM Holdings and 101.
30. BDC refinanced the Company's equipment in 2016 and a subordination of security interest in relation to the equipment, in favour of BDC, was entered into by TD Bank and BDC. The Receiver's counsel has reviewed the various loan agreements and confirmed the validity, enforceability and priority status of the lenders' agreements.



31. As noted in the Second Report, Paccar Financial Ltd. ("Paccar") has security registrations over five (5) of Kopala's trucks, however, documentation submitted to the Receiver by Paccar has confirmed that there are balances owing in relation to only two (2) of the pieces of equipment (the "Paccar Equipment"). The Receiver's counsel has reviewed the two (2) security agreements and determined that the security is valid and enforceable.
32. The two Paccar units were liquidated in the Century Auction.
33. DTF has security over one (1) 2015 Freightliner financed through Kopala (the "DTF Vehicle"). DTF seized the vehicle immediately upon the Receiver's appointment. A method of sale for the DTF vehicle has not yet been decided but it is the Receiver's recommendation that the vehicle will be sold through public auction in the near future.
34. First Truck Centre Lloydminster ("First Truck") registered a Garage Keepers' Lien against a 2012 Western Star and a 2007 Freightliner financed through Kopala. The Receiver's counsel reviewed the Garage Keepers' lien and found it to be valid and enforceable. The lien has been paid, the asset released and sold and the lien discharged.

#### **Interim Statement of Receipts and Disbursements**

35. Attached as **Schedule A** is the Receiver's Interim Statement of Receipts and Disbursements for the period ending August 9, 2018 (the "August 9 Interim SRD").
36. Attached as **Schedule B** is the Receiver's Proposed Allocation of Costs ("Receiver's Allocation").
37. The receipts recorded in the August 9 Interim SRD and Receiver's Allocation have been divided up by asset category including Current Assets and Equipment.
38. The disbursements in the Receiver's Allocation have been divided up by category including General, Equipment (BDC), Equipment (Paccar) and Real Property and Accounts Receivable.
39. The Receiver tracked its fees from the outset of the engagement under three sub-categories, namely, general, equipment and chattels, and real property and accounts receivable.
40. The Receiver's general fees and disbursements were pro rated amongst the various disbursement categories based on the gross realization of the assets (including the gross projected realization of the real property and receivables). Attached as **Schedule C** is a copy of the pro-rated general cost summary.
41. The direct disbursements related to each asset category (e.g. appraisal fees, utilities, maintenance and auction disbursements) have been allocated as against each asset class to which it corresponds.
42. Certain of the disbursements (e.g. insurance, indirect auction costs, storage and security) have been allocated against the various asset categories on a pro-rated basis based on gross asset realizations.
43. Attached as **Schedule D** is the Receiver's Auction analysis which outlines the various allocations of costs.

### Professional Fees

44. Attached as **Schedule E** is a summary of the Receiver's Fees and Disbursements as at August 9, 2018.
45. Attached as **Schedule F** is a summary of the legal fees and disbursements of the Receiver's counsel to date. The Receiver has reviewed the detailed billing of its counsel and is of the opinion that the fees and disbursements are fair and reasonable.

### Proposed Distribution

46. Attached as **Schedule G** is the Receiver's Proposed Distribution.
47. Based on the net realizations from the equipment, the Receiver is proposing a final distribution to Paccar of \$130,452.23 which is comprised of the total balance outstanding for the two (2) Paccar trucks of \$128,736.43 as of May 31, 2018 plus \$1,715.80 representing accrued per diem interest to August 31, 2018.
48. Based on the net realizations from the Paccar Equipment, there is equity available for distribution to BDC (registered in second position) in the sum of \$373,756.61 after costs.
49. Based on the net realizations from the equipment secured to BDC, the Receiver is proposing a distribution to BDC of \$3,801,306.62 which represents the net realizations from the Century Auction (less costs) plus the equity in the Paccar Equipment.
50. After distribution of the monies to BDC and Paccar, a balance of \$1,020,397.17 available in the Receiver's trust account which is comprised of the A/R collections and other current assets (e.g. cash and refunds, etc.) which TD Bank has a first position security interest in. The Receiver is recommending an interim distribution to TD Bank of \$620,000 which will leave a balance of approximately \$400,000 available within the Receivership estate to cover ongoing administrative costs and professional fees. Part of the holdback represents the difference between the monies received from CNRL and the monies claimed as trust funds by Ken Chaluk of approximately \$100,000.
51. In the event that TD Bank is found to have priority to the Ken Chaluk proceeds discussed in paragraph 50, the Receiver is seeking an order to increase the distribution to TD Bank to \$720,000.
52. The foregoing distributions assume that an Assignment in Bankruptcy of 128 will have been filed before the above noted distributions take place.

### Conclusion

53. The Receiver respectfully submits this Third Report in support of an application for the following:
  - Approval of the Receiver's Activities to date as outlined in the Third Report;
  - Assessment of the Receiver's Fees and Disbursements and the fees and disbursements of the Receiver's counsel;
  - Authorizing the allocation of costs in accordance with the Receiver's Allocation; and,

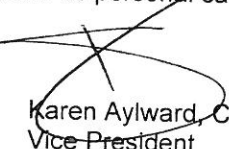
- Authorizing the proposed final and Interim distributions to the secured lenders as detailed in paragraphs 47 through 51

**MNP Ltd.**

In its capacity as Receiver of

**1287839 Alberta Ltd., Pricope Matwychuk Holdings Ltd., Fehr Quality Contracting Inc. and  
101279740 Saskatchewan Ltd.**

And not in its personal capacity

  
Per: Karen Aylward, CIRP, Licensed Insolvency Trustee  
Vice President

Kopala et al  
Interim Statement of Receipts and Disbursements  
For the Period of March 29, 2018 to August 9, 2018

|  | Mar 29/18 to May<br>4/18    | Variance During<br>Period     | Mar 29/18 to Aug<br>9/18      |
|--|-----------------------------|-------------------------------|-------------------------------|
| <b>RECEIPTS:</b>                             |                             |                               |                               |
| Accounts Receivable                          | 166,978.40                  | 957,107.18                    | 1,124,085.58                  |
| Interest Allocation                          | 2.32                        | -                             | 2.32                          |
| Settlement Funds                             | -                           | 50,000.00                     | 50,000.00                     |
| Sale of Assets En Bloc                       | -                           | 4,189,500.00                  | 4,189,500.00                  |
| GST Refund                                   | 8,869.15                    | -                             | 8,869.15                      |
| <b>TOTAL RECEIPTS:</b>                       | <u>175,849.87</u>           | <u>5,196,607.18</u>           | <u>5,372,457.05</u>           |
| <b>DISBURSEMENTS:</b>                        |                             |                               |                               |
| Appraisal Fees                               | 15,430.00                   | -                             | 15,430.00                     |
| Auction Costs                                | -                           | 86,552.85                     | 86,552.85                     |
| Bank Fees                                    | -                           | 90.00                         | 90.00                         |
| Filing Fees                                  | 70.00                       | -                             | 70.00                         |
| GST on Receiver's Fees                       | -                           | 4,835.00                      | 4,835.00                      |
| GST Paid on Disbursements                    | 1,474.13                    | 2,956.10                      | 4,430.23                      |
| Employee Record Expense                      | -                           | 419.11                        | 419.11                        |
| Insurance                                    | -                           | 46,201.00                     | 46,201.00                     |
| Locksmith                                    | 1,705.50                    | -                             | 1,705.50                      |
| Maintenance                                  | 6,000.00                    | 5,495.00                      | 11,495.00                     |
| Mechanic's Liens                             | -                           | 23,147.64                     | 23,147.64                     |
| Receiver's Fees                              | -                           | 96,700.00                     | 96,700.00                     |
| Receiver's Legal Fees                        | -                           | 24,410.20                     | 24,410.20                     |
| Security/Monitoring/Transport                | 7,024.17                    | 12,232.50                     | 19,256.67                     |
| Storage                                      | -                           | 15,700.00                     | 15,700.00                     |
| Subcontractors                               | 397.50                      | 10,000.00                     | 10,397.50                     |
| Utilities                                    | 1,428.52                    | 11,578.61                     | 13,007.13                     |
| <b>TOTAL DISBURSEMENTS:</b>                  | <u>33,529.82</u>            | <u>340,318.01</u>             | <u>373,847.83</u>             |
| <b>Excess of Receipts over Disbursements</b> | <u><b>\$ 142,320.05</b></u> | <u><b>\$ 4,856,289.17</b></u> | <u><b>\$ 4,998,609.22</b></u> |

**Kopala et al**  
**Receiver's Allocation of Costs**  
**For the Period March 29, 2018 to August 9, 2018**

|  | <b>Mar 29/18 to Aug<br/>9/18</b> | <b>Subtotals</b>    |
|--|----------------------------------|---------------------|
| <b>RECEIPTS:</b>   |                                  |                     |
| <b>Current Assets</b>                                      |                                  |                     |
| Accounts Receivable  | 1,124,085.58                     |                     |
| Interest Allocation  | 2.32                             |                     |
| Settlement Funds   | 50,000.00                        |                     |
| GST Refund   | 8,869.15                         |                     |
| <b>Subtotal</b>  | <b>1,182,957.05</b>              | <b>1,182,957.05</b> |
| <b>Equipment</b>   |                                  |                     |
| Sale of Assets En Bloc                                     | 4,189,500.00                     |                     |
| <b>Subtotal</b>  | <b>4,189,500.00</b>              | <b>4,189,500.00</b> |
| <b>TOTAL RECEIPTS:</b>                                     | <b>5,372,457.05</b>              | <b>5,372,457.05</b> |
| <b>DISBURSEMENTS:</b>                                      |                                  |                     |
| <b>General</b>   |                                  |                     |
| Bank Fees  | 90.00                            |                     |
| Filing Fees  | 70.00                            |                     |
| GST on Receiver's Fees                                     | 3,170.00                         |                     |
| GST Paid on Disbursements                                  | 4,285.22                         |                     |
| Receiver's Disbursements (courier, travel, printing, etc.) | 2,205.00                         |                     |
| Employee Record Expense                                    | 347.48                           |                     |
| Receiver's Fees  | 63,400.00                        |                     |
| Receiver's Legal Fees                                      | 19,047.23                        |                     |
| Subcontractors   | 10,000.00                        |                     |
| <b>Subtotal</b>  | <b>102,614.93</b>                | <b>102,614.93</b>   |
| <b>Equipment (BDC)</b>                                     |                                  |                     |
| Storage and Land Rental                                    | 19,700.00                        |                     |
| Mechanic's Liens   | 23,147.64                        |                     |
| Receiver's Fees  | 13,024.00                        |                     |
| GST on Receiver's Fees                                     | 651.20                           |                     |
| Appraisal Fees   | 12,223.00                        |                     |
| Auction Costs  | 70,591.30                        |                     |
| Security/Monitoring/Transport                              | 9,221.67                         |                     |
| Maintenance  | 4,720.00                         |                     |
| Receiver's Legal Fees                                      | 2,500.00                         |                     |
| Bankruptcy Fees (including GST)                            | 2,848.55                         |                     |
| Insurance  | 26,680.52                        |                     |
| <b>Subtotal</b>  | <b>185,307.88</b>                | <b>185,307.88</b>   |
| <b>Equipment (Paccar)</b>                                  |                                  |                     |
| Insurance  | 4,965.48                         |                     |
| Appraisal Fees   | 1,807.00                         |                     |
| Auction Costs (direct)                                     | 14,364.69                        |                     |
| Auction Costs (indirect)                                   | 1,596.86                         |                     |

|   |                        |                        |
|---|------------------------|------------------------|
| Receiver's Fees                                 | 1,776.00               |                        |
| Receiver's Legal Fees                           | 500.00                 |                        |
| Bankruptcy Fees (including GST)                 | 421.03                 |                        |
| Security, Transport and Storage                 | 4,275.00               |                        |
| GST on Receiver's Fees                          | 88.80                  |                        |
| <b>Subtotal</b>                                 |                        | <b>29,794.86</b>       |
| <b>Real Property and Accounts Receivable</b>    |                        |                        |
| Service Canada (Wage Earner Protection Program) | 38,543.20              |                        |
| Locksmith                                       | 1,705.50               |                        |
| Utilities                                       | 13,086.74              |                        |
| Subcontractor (Accounts Receivable Generation)  | 397.50                 |                        |
| Appraisal Fees                                  | 1,400.00               |                        |
| Winterizing Costs                               | 1,500.00               |                        |
| Security/Monitoring/Transport                   | 5,760.00               |                        |
| Maintenance                                     | 1,275.00               |                        |
| Insurance                                       | 14,555.00              |                        |
| Receiver's Legal Fees                           | 2,500.00               |                        |
| Receiver's Fees                                 | 16,400.00              |                        |
| Bankruptcy Fees (including GST)                 | 4,605.42               |                        |
| GST on Receiver's Fees                          | 820.00                 |                        |
| Subtotal  |                        | <b>102,548.36</b>      |
| <b>TOTAL DISBURSEMENTS:</b>                     | <b>420,266.03</b>      | <b>420,266.03</b>      |
| <br>  |                        |                        |
| <b>Excess of Receipts over Disbursements</b>    | <b>\$ 4,952,191.02</b> | <b>\$ 4,952,191.02</b> |

Notes:

1. Settlement funds represent a settlement of a pre-receivership lawsuit against a third party.
2. Receiver's Fees and Disbursements and Legal Fees allocated as amongst asset classes.
3. Cost to administer Bankruptcy of 128 allocated as against asset classes.
4. Insurance costs allocated against asset categories based on premiums for each.
5. Security, storage and maintenance costs, etc. allocated to specific assets in which costs relate.
6. Service Canada priority claim as against accounts receivable (attaches solely to current assets).



Schedule of Pro-Rated General Fees and Disbursements Based on Realization Values

| Asset Description               | Lender | Estimated Gross Realization | Percentage of Total | Allocation of General Fees | Allocation of General Disbursements | Allocation of Bankruptcy Fees |
|---------------------------------|--------|-----------------------------|---------------------|----------------------------|-------------------------------------|-------------------------------|
| Accounts Receivable             | TD     | 1,350,000.00                | 13%                 | 8,482.07                   | 5,246.43                            | 1,053.57                      |
| BDC Equipment <sup>(1)</sup>    | BDC    | 3,650,011.00                | 36%                 | 22,933.07                  | 14,184.84                           | 2,848.55                      |
| Real Property <sup>(2)</sup>    |        |                             |                     |                            |                                     |                               |
| Conklin                         | TD     | 480,000.00                  | 5%                  | 3,015.85                   | 1,865.40                            | 374.60                        |
| Bonnyville Commercial           | TD     | 3,920,000.00                | 39%                 | 24,629.41                  | 15,234.08                           | 3,059.25                      |
| Bonnyville Residential          | TD     | 151,200.00                  | 1%                  | 949.99                     | 587.60                              | 118.00                        |
| Paccar Equipment <sup>(1)</sup> | Paccar | 539,489.00                  | 5%                  | 3,389.62                   | 2,096.59                            | 421.03                        |
| Total                           |        | <b>10,090,700.00</b>        | <b>100%</b>         | <b>63,400.00</b>           | <b>39,214.93</b>                    | <b>7,875.00</b>               |

Notes

1. Realization amounts are based on actual adjusted auction results.
2. The gross realization of the real property has been estimated at 80% of current list price for the three parcels.

KOPALA ET AL - EQUIPMENT AUCTION ANALYSIS (Century Services)

| Creditor | Equipment Gross Auction Value (First Position Security) | % of Total | Adjustment to Net Minimum Guarantee (i)(2) | Gross Adjusted Equipment Auction Proceeds | Direct and Indirect Auction Costs/Disbursements |        | Total Mechanical Liens | Insurance Premiums (i) | Maintenance | Security, Transport and Storage (i) | Appraisal (i) | Professional Fees (General and Bankruptcy) | Professional Fees - Equipment | General Disbursements | Total Allocated Costs and Disbursements | Net Proceeds | Estimated Balance Owed | Surplus/Deficit (First Position Security) |
|----------|---|------------|--|---|---|--------|------------------------|------------------------|-------------|-------------------------------------|---------------|--|-------------------------------|-----------------------|---|--------------|------------------------|---|
|          |   |            |  |   |   |        |                        |                        |             |                                     |               |  |                               |                       |   |              |                        |   |
| BDC      | 3,213,697   | 87%        | 436,314                                    | 3,650,011                                 | 70,591  | 23,148 | 26,681                 | 4,720                  | 28,921      | 12,223                              | 25,782        | 16,175                                     | 14,185                        | 22,425.73             | 3,427,585                               | 5,300,808    | 1,873,223              |   |
| Paccar   | 475,000   | 13%        | 64,489                                     | 539,489                                   | 15,962  | 4,965  | 31,646                 | 4,720                  | 4,275       | 1,807                               | 3,811         | 2,365                                      | 2,097                         | 35,280.45             | 504,209                                 | 130,452      | 373,757                |   |
| TOTAL    | 3,688,697   | 100%       | 500,803                                    | 4,189,500                                 | 86,553  | 23,148 | 31,646                 | 4,720                  | 33,196      | 14,030                              | 29,592        | 18,540                                     | 16,281                        | 257,706               | 3,931,794                               | 5,431,260    | 1,499,466              |   |

Notes

- (1) Century Services Net Minimum Guarantee of \$4,189,500 on Equipment.
- (2) Allocation of adjustment calculated as pro-rata share of gross auction value.
- (3) Insurance premium pro-rated based on insured value and monthly premium amount.
- (4) Security, Transport and Storage and Insurance costs have been pro-rated based on percentage of total realizations.

KOPALA ET AL - PROJECTED REALIZATION ANALYSIS

| Creditor | TD Bank | Estimated Realization - Real Property and Receivables (First Position Security) | Insurance Premiums | Maintenance, Wintering and Utilities | Security, Transport and Storage | Professional Fees - AR and Real Property | Service Canada Priority Claim | Total Allocated Costs and Disbursements | Net Proceeds | Estimated Balance Owed | Surplus/Deficit (First Position Security) |
|----------|---------|---|--------------------|--------------------------------------|---------------------------------|--|-------------------------------|---|--------------|------------------------|---|
|          |         |   |                    |                                      |                                 |  |                               |   |              |                        |   |
|          |         | 5,901,200   | 14,555             | 15,862                               | 5,760                           | 19,720.00                                | 38,543                        | 162,559                                 | 5,738,641    | 4,829,030              | 909,611                                   |
|          |         |   |                    |                                      |                                 |  |                               |   |              |                        |   |

1. Realizations are projected at this time simply for analysis purposes for allocation of various current costs. Amounts will vary upon actual realization values becoming known and additional and ongoing costs being accounted for.

COURT FILE NUMBER 1803 - 05959

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

PLAINTIFF THE TORONTO DOMINION BANK

DEFENDANTS 1287839 ALBERTA LTD., PRICOPE MATWYCHUK HOLDINGS LTD., FEHR QUALITY CONTRACTING INC., AND 101279740 SASKATCHEWAN LTD.

DOCUMENT **AFFIDAVIT OF KAREN AYLWARD DATED August 20, 2018**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT  
 Ogilvie LLP  
 Attn: Kent Rowan  
 Suite 1400, 10303 Jasper Ave  
 Edmonton, AB T5J 3N6  
 Phone (780) 429 6236  
 Fax (780) 429 4453  
 Solicitors for the Receiver, MNP Ltd.

**AFFIDAVIT OF KAREN AYLWARD  
 Sworn August 20, 2018**

I, Karen Aylward, of the City of Edmonton, in the Province of Alberta, Insolvency Practitioner, MAKE OATH AND SAY THAT:

- 1) I am a vice-president of MNP Ltd. and a Licensed Insolvency Trustee and have been handling the day-to-day administrative work in relation to this engagement and as such, have personal knowledge of the matters herein deposed to except where stated to be based on information and belief in which case I do verily believe same to be true.
- 2) The Receiver's detailed billing covering the period March 27, 2018 to August 8, 2018 is attached as Exhibit "A" to this Affidavit. With regards to the detailed billing:
  - a) In relation to fees, the rates and charges applied are the normal rates and charges of personnel employed by MNP Ltd. The rates and ranges for the period of engagement are as follows:

i)

| CLASSIFICATION           | HOURLY RATE (\$) |
|--------------------------|------------------|
| Administrative Staff     | 75 - 188         |
| Analysts and Consultants | 188 - 309        |
| Managers                 | 333 - 475        |
| Partners                 | 495 - 575        |

- b) Actual out-of-pocket disbursements referred to in Schedule "A" to this Affidavit total \$296.98 and represent disbursements paid to third parties.
- c) Actual out of pocket disbursements does not include amounts paid by the Receiver for travel and

photocopying which totals \$1,924.63.

3) I make this Affidavit in support of the Receiver's application for approval of its fees.

SWORN BEFORE ME at the City of )  
Edmonton, in the Province of Alberta, )  
This 20<sup>th</sup> day of August, 2018 )

\_\_\_\_\_)  
A Commissioner of Oaths in and for )  
The Province of Alberta )

**ERIC A. SIRRS**  
COMMISSIONER OF OATHS  
MY COMMISSION EXPIRES NOVEMBER 24, 2019

\_\_\_\_\_)  
Karen Aylward )

THIS IS EXHIBIT "A" referred to in the Affidavit of

KAREN AYLWARD

Sworn before me this 20th day of August A.D., 2018

*[Signature]*  
A Commissioner for Oaths in and for the Province of Alberta

Kopala at al (General)

**FEE SUMMARY**

Carolina Bautista  
 Eric Sirrs  
 Joanna Papierska-Zielinska  
 Karen Aylward  
 Rebecca Namiiro  
 Shelly Gamma  
 Kirsten Green  
 Paul Kolomijchuk  
 Maha Shah  
 Laiza Santos  
 Lorry Fritsche  
 Reina Ainsworth

|               |                  |
|---------------|------------------|
| 4.50          | 1,314.60         |
| 46.00         | 23,505.00        |
| 1.40          | 240.00           |
| 66.80         | 28,520.50        |
| 0.80          | 131.30           |
| 1.00          | 192.00           |
| 0.10          | 17.00            |
| 12.75         | 1,746.75         |
| 3.50          | 672.00           |
| 0.50          | 78.40            |
| 1.00          | 315.00           |
| 39.30         | 6,693.80         |
| <b>177.65</b> | <b>63,426.35</b> |

Total Hours

177.65

**TOTAL FEES**

63,426.35

**DISBURSEMENT SUMMARY**

Search Fee  
 Photocopying  
 Courier & Postage  
 Keys  
 Travel

|                 |
|-----------------|
| 30.00           |
| 91.00           |
| 254.98          |
| 12.00           |
| <u>1,833.63</u> |
| 2,221.61        |

**TOTAL DISBURSEMENTS**

2,221.61

**TOTAL FEES AND DISBURSEMENTS**

65,647.96

| Date        | Description      | Units | Amount   | Notes   |
|-------------|------------------|-------|----------|---|
| 27-Mar-2018 | Eric Sirrs       | 0.40  | 204.00   | Meeting with staff re preparing for possession. Call with Ritchie Bros re appraisal/auction. Call with Oglivie re garnishee summons on CNRL account.  |
| 27-Mar-2018 | Karen Aylward    | 0.50  | 212.50   | planning meeting  |
| 27-Mar-2018 | Reina Ainsworth  | 0.80  | 136.00   | Scan documents, courier to Kent at Ogilvie.   |
| 27-Mar-2018 | Reina Ainsworth  | 0.10  | 17.00    | Sign notifying appointment.   |
| 27-Mar-2018 | Reina Ainsworth  | 0.20  | 34.00    | Call two different locksmiths in Bonnyville.  |
| 27-Mar-2018 | Reina Ainsworth  | 0.20  | 34.00    | Call security company for quote, follow up with an email.   |
| 27-Mar-2018 | Reina Ainsworth  | 0.20  | 34.00    | Printing off documents- prep for Receivership in Bonnyville.  |
| 27-Mar-2018 | Reina Ainsworth  | 1.00  | 170.00   | Pull corp search, PPR and draft new client engagement for 1287839 Alberta Ltd.Kopala Environmental, Pricope Matwychuk Holdings Ltd., Ferh Quality Contracting Inc. and 101279740 Saskatchewan Ltd.  |
| 27-Mar-2018 | Reina Ainsworth  | 0.20  | 34.00    | Land title searches on the three properties.  |
| 28-Mar-2018 | Eric Sirrs       | 0.40  | 204.00   | Emails and call with counsel for TD and Receiver counsel. Call with management.   |
| 28-Mar-2018 | Reina Ainsworth  | 0.10  | 17.00    | Phonecall and follow up email with RF Protection.   |
| 29-Mar-2018 | Eric Sirrs       | 10.00 | 5,100.00 | Travel Edmonton to Bonnyville. Attend premises, meet with staff and management. Initiate securing assets, inventory and financial information. Contact with customers of Kopala re ongoing projects.  |
| 29-Mar-2018 | Karen Aylward    | 10.00 | 4,250.00 | prep for file, travel to bonnyville, meet with shareholders and staff, take possession, deal with security and logistics, organizing matters on Conklin site  |
| 29-Mar-2018 | Reina Ainsworth  | 10.00 | 1,700.00 | Pack up, drive to Bonnyville and start inventory count.   |
| 29-Mar-2018 | Paul Kolomijchuk | 11.00 | 1,507.00 | Travel to and inventory count in Bonnyville.  |
| 30-Mar-2018 | Eric Sirrs       | 9.50  | 4,845.00 | Attend premises. Securing assets, coordinating removal of assets from client sites. Contact with clients re ongoing operations. Securing financial documents. Inventory of assets.  |
| 30-Mar-2018 | Karen Aylward    | 10.00 | 4,250.00 | deal with staffing issues and calls/ meetings on next steps with staff/ organizing equipment delivery and meeting with conklin agent/other logistics/issues on site./start collection of books and records and review of accounting data  |
| 31-Mar-2018 | Eric Sirrs       | 5.00  | 2,550.00 | Attend premises. Review and secure documents. Complete securing of assets to yard. Travel Bonnyville to Edmonton.   |
| 31-Mar-2018 | Karen Aylward    | 6.00  | 2,550.00 | attend site, complete collection of books and records and remaining inventory items for equipment delivered/ drive bak to Edmonton  |
| 02-Apr-2018 | Reina Ainsworth  | 0.10  | 17.00    | Employee calling regarding the WEPP program.  |
| 02-Apr-2018 | Reina Ainsworth  | 0.10  | 17.00    | Return call to Service Canada.  |
| 02-Apr-2018 | Reina Ainsworth  | 0.10  | 17.00    | Return call to Ken who has a court judgement against company.   |
| 02-Apr-2018 | Reina Ainsworth  | 0.20  | 34.00    | Go through, import pictures for assets.   |
| 03-Apr-2018 | Eric Sirrs       | 2.80  | 1,428.00 | Review of financial information, status update for lenders, call with counsel, call with employee. Meet with KA re payroll data. Emails to Century, Ritchie Bros and Maynards.  |
| 03-Apr-2018 | Karen Aylward    | 2.00  | 850.00   | return call to employee re acces to vehicle/respond to notice from security guard re: site attendance./ccomplete and send request for insurance quote to AON and provide relevant info/call with and email to former employee/email to former employee with detail for final payroll run/various emails to existing insurer/call with Alex re: next payroll run, RoE's, etc. /various calls with employees/ |
| 03-Apr-2018 | Reina Ainsworth  | 0.10  | 17.00    | Call with Darren Kurbis on retrieving his truck from the lot.   |
| 03-Apr-2018 | Reina Ainsworth  | 0.50  | 85.00    | Set up file in Ascend.  |
| 03-Apr-2018 | Reina Ainsworth  | 0.10  | 17.00    | Call with follow up email on security extension.  |
| 04-Apr-2018 | Eric Sirrs       | 1.10  | 561.00   | Call with Maynards Auction. Review email from counsel with correspondence to Duncan Craig, CNRL and other creditor. Emails to auction companies re assets not on site. Call with employee re WEPPA and post rec cheques. Email from and to employee. Email to BDC re amounts outstanding. Call with co-op gas account.  |



| Date        | Description                | Units | Amount   | Notes   |
|-------------|----------------------------|-------|----------|---|
| 04-Apr-2018 | Karen Aylward              | 4.00  | 1,700.00 | compile various sources of information and generate reports for account back up for each company, draft Notice and Statement of Receiver/Call with Alex re: payroll/Directions to Reina re: wepp spreadsheet and creditor listings/calls with and emails to existing insurer re: treat to cancel/email to counsel/compile and prepare schedule of post-receivership payroll data/Call with K Rowan/call with Alex re: finalized payroll and ceridian correspondence |
| 04-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Pull PPR for Fehr Quality Contracting Inc.  |
| 04-Apr-2018 | Reina Ainsworth            | 0.50  | 85.00    | Complete TD application to open account.  |
| 04-Apr-2018 | Reina Ainsworth            | 1.00  | 170.00   | Working on importing creditor listing for Notice & Statement.   |
| 05-Apr-2018 | Carolina Bautista          | 0.40  | 126.00   | write cheques (payroll)   |
| 05-Apr-2018 | Eric Sirrs                 | 1.50  | 765.00   | Email from and to auction company and management. Call with Pitbull Energy re interest in assets. Call with 2 employees re wages. Meet with employee re cheques for post receivership activities. Call with counsel re insurance and Conklin property. Email from counsel for defendant in litigation proceedings.  |
| 05-Apr-2018 | Karen Aylward              | 2.90  | 1,232.50 | call with and email to R Victor/Call to and discussion with Atlas appraisals/ various emails with Alex Pricope/Emails to insurer/Email and all with K Rowan re: insurance issue/request employee cheques for post receivership work/finish draft of Notice and Statement/meeting with RA re: additional creditors for notice, transfer estate and make corrections/ return call to ceridian   |
| 05-Apr-2018 | Reina Ainsworth            | 1.00  | 170.00   | Finishing entering creditors, print labels, affidavit of mailing.   |
| 05-Apr-2018 | Reina Ainsworth            | 0.50  | 85.00    | Cover letters, envelopes for cheques for all paid employees.  |
| 05-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Return call to employee looking for WEPP information.   |
| 05-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Return call to creditor who has judgement looking for payment.  |
| 05-Apr-2018 | Reina Ainsworth            | 0.20  | 34.00    | Fax cover and fax over Notice & Statement to OSB.   |
| 05-Apr-2018 | Reina Ainsworth            | 1.00  | 170.00   | Print off Notice & Statement, envelope and mail out (91 total).   |
| 05-Apr-2018 | Reina Ainsworth            | 0.50  | 85.00    | Set up initial website, upload four files for estate.   |
| 06-Apr-2018 | Eric Sirrs                 | 0.40  | 204.00   | Call with Ken Kalynchuk trucking re judgement. Emails from and to Ritchie Bros re access to site. Email to Century Services.  |
| 06-Apr-2018 | Karen Aylward              | 1.20  | 510.00   | preparing info for WEPP claims/Call with Ceridian/review and place insurance policy with new insurance agent/email to MHK   |
| 06-Apr-2018 | Joanna Papierska-Zielinska | 0.10  | 17.00    | Entered disbursements   |
| 06-Apr-2018 | Reina Ainsworth            | 0.20  | 34.00    | Contact Plamondon Co-op to lock down gas account via phone. Send follow up email to confirm statements sent over and account locked.  |
| 06-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Creditor calling about a claims process.  |
| 06-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Phonecall from Jeff Chachula asking about WEPPA.  |
| 09-Apr-2018 | Eric Sirrs                 | 0.50  | 255.00   | Call with counsel re settlement agreement on litigation. Email from Ritchie Bros re attending premises. Call from employee re WEPPA.  |
| 09-Apr-2018 | Karen Aylward              | 0.70  | 297.50   | set up ceridian access and extrapolate data for employee wepp claims/Email to Alex Pricope for additional information.  |
| 09-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Return call to Vicki Lamaige regarding WEPP program.  |
| 09-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Open an account with VersaBank.   |
| 09-Apr-2018 | Reina Ainsworth            | 0.50  | 85.00    | Locate SIN's and enter in to WEPP database.   |
| 10-Apr-2018 | Eric Sirrs                 | 0.30  | 153.00   | Call with creditor re process. Call with Co-op fuel supplier re tank on site.   |
| 10-Apr-2018 | Karen Aylward              | 0.50  | 212.50   | respond to ceridian re: detail required for ROE's /Call with Alex Pricope re: ROE's, employee reports, mail, utilities and vendor issues  |
| 11-Apr-2018 | Karen Aylward              | 1.10  | 467.50   | call with and email to utility provider./Calls from employees re: status of wepp/update spreadsheet with termination availability/meeting with paul re: calculating average pay and finalizing wepp calc/Email to Alex re: site addresses   |
| 11-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call from Brian Buglar regarding WEPP package mailed out.   |
| 11-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Return call to Guy from Credit Bureau to give Receivership Date.  |
| 11-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Returned call to Kevin at Lac Labich Transport about Kopala renting land and need items disposed off this land.   |
| 11-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Return call to employee Ken Chaplin regarding T4.   |

| Date        | Description       | Units | Amount | Notes   |
|-------------|-------------------|-------|--------|---|
| 11-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Email Notice & Statement to Rick Pye at Canada Legal.   |
| 11-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Correspondence with Air Liquide to have equipment retrieved.  |
| 11-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Call from individual about when auction will take place.  |
| 11-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Return call to Joseph Denis Houde about WEPP program.   |
| 11-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Correspondence with Zeehan Hasan from Lac La Biche County as claim amount is incorrect.                                       |
| 11-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Call from individual owed money from Kopala.  |
| 11-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Phonecall and follow up email with Daniel Demelo on purchasing items.   |
| 11-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Phonecall from Daniel Demelo where he can find out website with Kopala information.   |
| 11-Apr-2018 | Paul Kolomijchuk  | 1.75  | 239.75 | ROE and Termination pay analysis.   |
| 12-Apr-2018 | Eric Sirrs        | 0.30  | 153.00 | Emails from and RA re insurance policy and AR.  |
| 12-Apr-2018 | Karen Aylward     | 0.20  | 85.00  | calls/meetings re: completion of WEPP docs/review cover letter and provide RA with direction.                                 |
| 12-Apr-2018 | Shelly Gamma      | 1.00  | 192.00 | Input WEPP details for Edmonton file;   |
| 12-Apr-2018 | Lorry Fritsche    | 1.00  | 315.00 | Enter WEPP claims; t/c w/R. Ainsworth and K. Aylward re: WEPP.  |
| 12-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Call to confirm security with Abe Al-Asee.  |
| 12-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Coordinating with Air Liquide to pick up tanks with Alex.   |
| 12-Apr-2018 | Reina Ainsworth   | 0.50  | 85.00  | Set up mailing forwarding for all four companies.   |
| 12-Apr-2018 | Reina Ainsworth   | 0.20  | 34.00  | Set up initial file for WEPP on 1287839 Alberta Ltd. and Fehr Quality Contracting Inc.  |
| 12-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Email to former employee Ken Douglas over ROE.  |
| 12-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Phone call with email follow up with Relay Distribution on not receiving payment.   |
| 12-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Post Certificate for Fehr Quality Contracting on the website.   |
| 12-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Post Certificate for 1287839 Alberta Ltd on the website.  |
| 12-Apr-2018 | Reina Ainsworth   | 0.50  | 85.00  | Cover letter for both Fehr Quality and 1297835 Alberta Ltd for WEPP. And POC for each to put in package.                      |
| 12-Apr-2018 | Reina Ainsworth   | 0.50  | 85.00  | Put together and send out three Fehr Contracting WEPP packages. Scan, save and send out.                                      |
| 13-Apr-2018 | Eric Sirrs        | 1.50  | 765.00 | Email from and to counsel re unearned insurance premium. Drafting of report to court.   |
| 13-Apr-2018 | Karen Aylward     | 0.20  | 85.00  | review and request cheque for receivable prep   |
| 16-Apr-2018 | Eric Sirrs        | 0.20  | 102.00 | Email from and to employee re WEPPA. Email from and to Alex re ongoing matters on site.                                       |
| 16-Apr-2018 | Karen Aylward     | 0.40  | 170.00 | call with former employee re: wepp application/follow up on status of utility accounts/call from and email to former employee |
| 16-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | POC question on the POC for Kenneth Douglas.  |
| 16-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | POC question on the POC for Darren Kirbis.  |
| 16-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Enter claim for Dana Coffey.  |
| 16-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Constantin Hurjui came in to office and I helped him complete the POC.  |
| 16-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Email Melvin Ledrew WEPP package.   |
| 16-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Rsend WEPP package to Will (Achim) Wackerhagen.   |
| 16-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Enter claim for Constantin Hurjui.  |
| 16-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Send Notice and Statement to Bev at Collections.  |
| 16-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Phonecall from employee on completing the POC.  |
| 16-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Email WEPP package to Joselyn Short.  |
| 16-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Enter claim for Jeff Chachula.  |
| 16-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Enter claim for Darin Kuerbis.  |
| 17-Apr-2018 | Carolina Bautista | 0.20  | 63.00  | deposit   |
| 17-Apr-2018 | Eric Sirrs        | 0.20  | 102.00 | Call with employee re WEPPA. Email to TD and BDC.   |
| 17-Apr-2018 | Karen Aylward     | 0.20  | 85.00  | email exchange with Ceridian  |
| 17-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Phonecall and email to collections group rfranche@unikcm.com.   |
| 17-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Correspondence with Stephane Becotte of Urlacher Construction over discrepancy on Notice and Statement.                       |
| 17-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Send out Notice and Statement to Camex again.   |
| 17-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Email WEPP package to Alred Gamache.  |
| 17-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Submit POC to Service Canada for Joscelyn Short.  |
| 17-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Submit POC to Service Canada for Vicki Saulnier LeMaigre.   |
| 17-Apr-2018 | Reina Ainsworth   | 0.10  | 17.00  | Submit POC to Service Canada for Joscelyn Short.  |

| Date        | Description                | Units | Amount | Notes   |
|-------------|----------------------------|-------|--------|---|
| 17-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Submit POC to Service Canada for Achim Wackerhagen.   |
| 18-Apr-2018 | Karen Aylward              | 0.90  | 382.50 | call with Alex re: numerous sundry items/review email from appraiser/complete employee ROE's /call with Paladin Security/respond to Ogilvie/meeting with RA re: internet accounts   |
| 18-Apr-2018 | Joanna Papierska-Zielinska | 0.20  | 34.00  | Bank deposit entry  |
| 18-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Call with employee who will come in for help on POC.  |
| 18-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Joseph Houde came in for help on his POC.   |
| 18-Apr-2018 | Reina Ainsworth            | 0.50  | 85.00  | Complete RC59 for 101279740 Sask Ltd, Fehr Quality and 1287839 Ab Ltd and send to CRA.  |
| 18-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Employee Gary Gordon asking for payment.  |
| 18-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Discussion with Erin Brown from Xplornet to discontinue services.   |
| 18-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Phone call from Brian Buglar.   |
| 18-Apr-2018 | Laiza Santos               | 0.10  | 17.00  | Verified the deposits   |
| 19-Apr-2018 | Karen Aylward              | 1.30  | 552.50 | Call with Chirstina re: several admin items./Email copy of N&S/finalize and send ROE's to Alex and Christina./Email to TD re: funds transfer./Email to Alex and authorize purging of tanks/ provide instructions re: o/sinvoices and processing pmts./review and approve invoices |
| 19-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Disgruntled customer that went to ask questions at Kopola, approached/accused of theft by woman on property. Was going to go to the police as he felt threatened.   |
| 19-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Correspondence with xplornet to discontinue services.   |
| 19-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Call from Jeremy Thomas on WEPP package.  |
| 19-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Enter POC to Service Canada for Brian Buglar.   |
| 19-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Cut cheque for RF Protection.   |
| 19-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Set up binder.  |
| 20-Apr-2018 | Karen Aylward              | 0.20  | 85.00  | review settlement offer on SOC/Email to K Rowan   |
| 20-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Employee Christopher Collins call regarding WEPP.   |
| 20-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Submit POC to Service Canada from Melvin Ledrew.  |
| 20-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Resend Christopher Collins WEPP package.  |
| 23-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Help employee Gerard Leonard complete WEPP POC.   |
| 23-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Enter POC to Service Canada for Chrisopther Collins.  |
| 23-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Enter POC to Service Canada for Gary Gorenjuk.  |
| 23-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Enter POC to Service Canada for Gerard Leonard.   |
| 23-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Email WEPP package to Ion Ciucanu.  |
| 23-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Phonecall with Daniel Kinniburgh regarding emailing WEPP package, emailed again.  |
| 23-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Phonecall with Daniel Kinniburgh regarding how to complete POC. Again.  |
| 23-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Enter POC to Service Canada for Stephen Barkhouse.  |
| 24-Apr-2018 | Eric Sirrs                 | 0.30  | 153.00 | Meet with KA re status of administration. Call with former employee.  |
| 24-Apr-2018 | Karen Aylward              | 0.50  | 212.50 | review form of order and respond to counsel/call with former employee re: wepp /follow up with Ceridian   |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Correspondence with Ion Ciucanu on WEPP package.  |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | POC to send to Service Canada for Daniel Kinniburgh.  |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Email WEPP package to Ion Ciucanu.  |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Correspondence with ENMAX on outstanding balance post receivership.   |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Enter to POC to Service Canada for Alfred Gamache.  |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Enter to POC to Service Canada for Trenton Kuzek.   |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Issue cheque.   |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Issue cheque.   |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Issue cheque.   |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Issue cheque.   |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Issue cheque.   |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Issue cheque.   |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Issue cheque.   |
| 24-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00  | Phoncall from Francis Stevenson on WEPP application.  |
| 25-Apr-2018 | Carolina Bautista          | 0.10  | 31.50  | print cheque  |

| Date        | Description                | Units | Amount   | Notes  |
|-------------|----------------------------|-------|----------|--|
| 25-Apr-2018 | Eric Sirrs                 | 0.20  | 102.00   | Review and auth payments   |
| 25-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Employee Francis Stevenson called to confirm POC received.   |
| 25-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Phonecall to discuss Trust Exam with Grayson.  |
| 25-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Submit POC to Service Canada for Francis Stevenson.  |
| 25-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Submit POC to Service Canada for Jeremy Thomas.  |
| 25-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Phonecall from Complyworks on where to send Kapala invoice.  |
| 25-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call from Heather Lemiux on a en bloc purchase of septic tanks before going to auction.  |
| 26-Apr-2018 | Karen Aylward              | 0.30  | 127.50   | return call to former employee re: wepp/follow up on utility issue   |
| 26-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Enter POC for Kystal Croft to Service Canada.  |
| 26-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Sent Receivership order to Telus.  |
| 27-Apr-2018 | Eric Sirrs                 | 0.60  | 306.00   | Meet with RA re banking issue. Email to TD. Review WCB claim and email to counsel. call with counsel.  |
| 27-Apr-2018 | Joanna Papierska-Zielinska | 0.10  | 17.00    | Bank deposit entry   |
| 27-Apr-2018 | Laiza Santos               | 0.10  | 10.00    | Verified the deposit   |
| 30-Apr-2018 | Eric Sirrs                 | 0.30  | 153.00   | Review correspondence related to ongoing litigation. Email to AP re settlement agreement proposed. Phone call with shareholder re litigation and settlement agreement. |
| 30-Apr-2018 | Karen Aylward              | 0.30  | 127.50   | call with K Rowan re: various issues./meeting with RA re: t4's   |
| 30-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Phonecall from Ion Ciucanu.  |
| 30-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Phonecall to Ceridian for T4's.  |
| 30-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Submit POC to Service Canada for Ion Ciucanu   |
| 30-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Question regarding when the auction will take place.   |
| 30-Apr-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call from Plamondin Co-op calling over cheque amount/  |
| 01-May-2018 | Eric Sirrs                 | 5.00  | 2,550.00 | Travel to and from Bonnyville. Meet with shareholder/directors. review financial information and auction proposals. View premises. Discussion re securing assets.      |
| 01-May-2018 | Karen Aylward              | 0.20  | 85.00    | call with Krystal croft re: amendment required to WEPP/provide instructions re: same   |
| 01-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Renter Krystal Croft information to her maiden name Krystal Dawe.  |
| 01-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call from creditor that was not listed on the Statement of Affairs.  |
| 01-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Add to Ascend- creditor Xceed Machine Works.   |
| 02-May-2018 | Eric Sirrs                 | 0.30  | 153.00   | Review CRA documents and utilities, provide direction to RA.   |
| 02-May-2018 | Joanna Papierska-Zielinska | 0.20  | 34.00    | Bank deposit entry   |
| 02-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call BELL, send email to request cancellation on account.  |
| 02-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call Municipality of Wood Buffalo, send email to request cancellation on account.  |
| 02-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call Direct Energy (Conklin Property), send email to request new mailing address.  |
| 02-May-2018 | Laiza Santos               | 0.10  | 17.00    | Verified the deposit   |
| 03-May-2018 | Eric Sirrs                 | 0.30  | 153.00   | Review and auth payments. Email from and to landlord re land rental.   |
| 03-May-2018 | Karen Aylward              | 3.20  | 1,360.00 | Drafting receiver's report to court/email to K Rowan/Request additional searches   |
| 03-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Phonecall to Calnash to notify of Receivership, update Ascend.   |
| 03-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Issue cheque.  |
| 03-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Issue cheque.  |
| 03-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Issue cheque.  |
| 03-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Issue cheque.  |
| 03-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call SHAW again to notify of Receivership.   |
| 04-May-2018 | Karen Aylward              | 6.00  | 2,550.00 | draft receiver's second report and confidential addendum and forward to counsel for review/emails and calls with counsel re: various items.                            |
| 04-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call Cole Morgan regarding claim process.  |
| 04-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call to WCB regarding outstanding balance (for Karen).   |
| 04-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Contact Paladin to extend security contract.   |
| 04-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Phonecall from Bonnyville East End Service about NFS cheque (TD error).  |
| 04-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Email to Cole Morgan on when he will receive T4 and ROE.   |
| 07-May-2018 | Eric Sirrs                 | 0.40  | 204.00   | Review draft confidential addendum and provide edits/comments.   |

| Date        | Description                | Units | Amount   | Notes   |
|-------------|----------------------------|-------|----------|---|
| 07-May-2018 | Karen Aylward              | 3.00  | 1,275.00 | Draft interim SRD/Draft interim billing/lengthy call with Christina Matwychuk/Make edids to report and addendum and compile relevant schedules, |
| 07-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call Ceridian to confirm what year T4's will be sent out.   |
| 07-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call KressLaw regarding Receivershi order.  |
| 07-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call from Municipality of Bonnyville that needs to be added as a creditor.  |
| 07-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Coverletter for Ogilvie.  |
| 07-May-2018 | Reina Ainsworth            | 0.20  | 34.00    | Walk over Second Report to Ogilvie.   |
| 07-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Send Notice and Statement over to Municipal District and add as a Creditor.   |
| 08-May-2018 | Joanna Papierska-Zielinska | 0.10  | 17.00    | Bank deposit entry  |
| 08-May-2018 | Rebecca Namiiro            | 0.10  | 17.00    | Verified deposit.   |
| 08-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Change amount, correspondence with Trish from Gallup Agitator System.   |
| 08-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Follow up with Vanessa from WCB on new statement balance.   |
| 09-May-2018 | Eric Sirrs                 | 0.30  | 153.00   | Call with book keeper re statutory filings. Meet with KA re report to court.  |
| 09-May-2018 | Karen Aylward              | 0.20  | 85.00    | email exchange with Alex  |
| 09-May-2018 | Karen Aylward              | 0.20  | 85.00    | return call to colliers   |
| 09-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call Krystal Croft about NSF cheque and TD error.   |
| 09-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Send over Notice and Statement to Xerox.  |
| 09-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Add BCL Endeavours Inc. to creditor listing.  |
| 09-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Cover letter to Ogilvie for the First Report to Court.  |
| 10-May-2018 | Carolina Bautista          | 0.10  | 31.50    | print cheque  |
| 10-May-2018 | Karen Aylward              | 0.20  | 85.00    | review and approve invoice  |
| 10-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Email notification of Receivership to Arktik Daylighting.   |
| 10-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Email notification of Receivership to ISN,  |
| 11-May-2018 | Eric Sirrs                 | 0.20  | 102.00   | Email from and to shareholder.  |
| 11-May-2018 | Karen Aylward              | 0.20  | 85.00    | call to Laurie Fehr   |
| 11-May-2018 | Joanna Papierska-Zielinska | 0.10  | 17.00    | Bank deposit entry  |
| 11-May-2018 | Kirsten Green              | 0.10  | 17.00    | Verified deposit  |
| 11-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Correspondence with Ken Douglas over incorrect WEPP POC.  |
| 11-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Update Service Canada with WEPP POC.  |
| 11-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Udate and add new creditor for Arktik.  |
| 14-May-2018 | Karen Aylward              | 0.20  | 85.00    | call with K Rowan   |
| 14-May-2018 | Joanna Papierska-Zielinska | 0.10  | 17.00    | Bank deposit entry  |
| 14-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call with debt collectors over outstanding Waste Management bill.   |
| 14-May-2018 | Laiza Santos               | 0.10  | 17.00    | Verified the deposit  |
| 16-May-2018 | Carolina Bautista          | 0.30  | 94.50    | print cheques   |
| 16-May-2018 | Eric Sirrs                 | 0.20  | 102.00   | Review and auth payments.   |
| 16-May-2018 | Karen Aylward              | 0.20  | 85.00    | request pmt for A Pricope/review emails from C Matwychuk/email to A Popburan re: DTF  |
| 16-May-2018 | Rebecca Namiiro            | 0.10  | 17.00    | Deposit entry.  |
| 18-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call from DLM Oilfield regarding auction process.   |
| 23-May-2018 | Carolina Bautista          | 0.10  | 31.50    | print cheque  |
| 24-May-2018 | Eric Sirrs                 | 0.40  | 204.00   | Review and sign settlement agreement and release with regards to Buchinski litigation. Email to shareholder for review and signature.           |
| 28-May-2018 | Carolina Bautista          | 0.10  | 31.50    | bank rec  |
| 28-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call Ceridian, still have not received copies of 2018 T4's that were requested.   |
| 29-May-2018 | Carolina Bautista          | 0.30  | 94.50    | print cheques   |
| 29-May-2018 | Eric Sirrs                 | 0.20  | 102.00   | Review and auth pmts.   |
| 29-May-2018 | Karen Aylward              | 0.20  | 85.00    | review and approve legal invoices   |
| 29-May-2018 | Reina Ainsworth            | 0.10  | 17.00    | Call about outstanding invoice.   |
| 29-May-2018 | Reina Ainsworth            | 0.50  | 85.00    | Prep for Trust Exam.  |
| 30-May-2018 | Carolina Bautista          | 0.50  | 157.50   | bank rec  |
| 30-May-2018 | Eric Sirrs                 | 0.20  | 102.00   | Review email form KA. Email to TD.  |
| 30-May-2018 | Karen Aylward              | 0.50  | 212.50   | email re: o/s GST returns and water account/Call with Alex Pricope/email to Ogilvie   |
| 30-May-2018 | Reina Ainsworth            | 0.50  | 85.00    | Trust Exam- Michael. Printing off, conversations around necessary documents for Trust Exam.   |



| Date        | Description                | Units | Amount | Notes   |
|-------------|----------------------------|-------|--------|---|
| 31-May-2018 | Karen Aylward              | 0.40  | 170.00 | respond to email re: annual return./correspondence with T Michetti/Email to R Victor  |
| 01-Jun-2018 | Carolina Bautista          | 0.20  | 64.60  | print cheques   |
| 01-Jun-2018 | Karen Aylward              | 0.50  | 220.00 | review agreement re: sale of assets/email suggested changes to purchaser.   |
| 01-Jun-2018 | Reina Ainsworth            | 0.10  | 17.40  | Return call to Pitney Bowes.  |
| 04-Jun-2018 | Karen Aylward              | 0.30  | 132.00 | Call with A Poburan/call re: asset purchase   |
| 05-Jun-2018 | Reina Ainsworth            | 0.10  | 17.40  | Phonecall and email Notice & Statement to Priority Credit.  |
| 05-Jun-2018 | Reina Ainsworth            | 0.10  | 17.40  | Martin Grund, Safety Officer asking when Kopala will start operating.   |
| 06-Jun-2018 | Carolina Bautista          | 0.20  | 42.40  | print cheque/deposit  |
| 06-Jun-2018 | Eric Sirrs                 | 0.20  | 105.00 | Review and auth pmts.   |
| 06-Jun-2018 | Karen Aylward              | 0.40  | 176.00 | correspondence with employee re: WEPP/call with counsel to review o/s receivership matters  |
| 06-Jun-2018 | Rebecca Namiiro            | 0.10  | 17.40  | Verified deposit.   |
| 06-Jun-2018 | Reina Ainsworth            | 0.10  | 17.40  | Call from potential purchaser on where assets are located.  |
| 07-Jun-2018 | Karen Aylward              | 0.20  | 88.00  | email exchange with A Pricope   |
| 07-Jun-2018 | Reina Ainsworth            | 0.10  | 17.40  | Coverletter for Bonnyville Dodge.   |
| 08-Jun-2018 | Eric Sirrs                 | 0.20  | 105.00 | Meet with MS re compiling information for GST return.   |
| 08-Jun-2018 | Maha Shah                  | 3.50  | 672.00 | Looked through files for Fehr and Kopala bank statements, Visa statements and deposit slips for March 2018. Scanned and uploaded to kdrive. |
| 11-Jun-2018 | Reina Ainsworth            | 0.10  | 17.40  | Extend security on Conklin property with Paladin.   |
| 13-Jun-2018 | Eric Sirrs                 | 0.20  | 105.00 | Auth payments.  |
| 13-Jun-2018 | Reina Ainsworth            | 0.10  | 17.40  | Send Notice & Statement to Rakesh at DA Group Collections.  |
| 14-Jun-2018 | Joanna Papierska-Zielinska | 0.10  | 17.40  | Bank deposit entry  |
| 14-Jun-2018 | Rebecca Namiiro            | 0.10  | 17.40  | Verified deposit.   |
| 19-Jun-2018 | Karen Aylward              | 0.20  | 88.00  | finalize and issue BOS  |
| 19-Jun-2018 | Reina Ainsworth            | 0.10  | 17.40  | Submit POC to Service Canada for David Loscombe.  |
| 20-Jun-2018 | Eric Sirrs                 | 0.30  | 157.50 | Meet with employee re WEPPA claim, assist in completing.  |
| 20-Jun-2018 | Joanna Papierska-Zielinska | 0.10  | 17.40  | Bank deposit entry  |
| 20-Jun-2018 | Rebecca Namiiro            | 0.10  | 17.40  | Verified deposit.   |
| 20-Jun-2018 | Reina Ainsworth            | 0.10  | 17.40  | Enter POC to Service Canada for Ricardo Licea Gonzalez.   |
| 21-Jun-2018 | Karen Aylward              | 0.30  | 132.00 | 2 calls with M Spnecer/Call from Sherlock Septic  |
| 21-Jun-2018 | Reina Ainsworth            | 0.10  | 17.40  | Phonecall from WCB Collections Sask, sent over Notice and Statement.  |
| 22-Jun-2018 | Karen Aylward              | 0.30  | 132.00 | email exchange with corporate counsel re: registered office and annual filings/send notice of rec to creditor                               |
| 22-Jun-2018 | Joanna Papierska-Zielinska | 0.10  | 17.40  | Bank deposit entry  |
| 22-Jun-2018 | Rebecca Namiiro            | 0.10  | 10.30  | Verified deposit.   |
| 22-Jun-2018 | Reina Ainsworth            | 0.10  | 17.40  | Emailed and mailed a copy of the Court Order and Notice and Statemernt to Manulife.   |
| 25-Jun-2018 | Carolina Bautista          | 0.20  | 64.60  | print cheques   |
| 25-Jun-2018 | Eric Sirrs                 | 0.30  | 157.50 | Review and auth bank rec. Review and auth pmts.   |
| 25-Jun-2018 | Karen Aylward              | 0.20  | 88.00  | meeting re: ROEs/T4's   |
| 25-Jun-2018 | Reina Ainsworth            | 0.10  | 17.40  | Follow up on T4 and ROE's with Ceridian.  |
| 25-Jun-2018 | Reina Ainsworth            | 0.50  | 87.00  | Copy/cut prep to send out T4's and ROE's.   |
| 26-Jun-2018 | Eric Sirrs                 | 0.40  | 210.00 | Review financial information and correspondence from CRA re GST. Email to management re GST notional assessment.                            |
| 26-Jun-2018 | Reina Ainsworth            | 0.50  | 87.00  | On call with Michael Smith from CRA to work on outstanding issues in regards to the Notice of Assesment on RT account.                      |
| 27-Jun-2018 | Carolina Bautista          | 0.60  | 127.20 | bank rec  |
| 27-Jun-2018 | Karen Aylward              | 0.50  | 220.00 | email exchange with A Pricope/Email to RA re: instructions for ROE's/return call to TD insurance  |
| 27-Jun-2018 | Joanna Papierska-Zielinska | 0.10  | 17.40  | Bank deposit entry  |
| 27-Jun-2018 | Rebecca Namiiro            | 0.10  | 17.40  | Verified deposit.   |
| 27-Jun-2018 | Reina Ainsworth            | 0.20  | 34.80  | Find payroll information for Fehr on Ceridian, fax over to Michael Smith at CRA.  |
| 03-Jul-2018 | Karen Aylward              | 0.20  | 88.00  | review and approve legal fees   |
| 04-Jul-2018 | Carolina Bautista          | 0.20  | 64.60  | print cheques   |
| 04-Jul-2018 | Eric Sirrs                 | 0.20  | 105.00 | Review and auth payments. Review and auth bank rec.   |
| 04-Jul-2018 | Karen Aylward              | 0.60  | 264.00 | email exchange with MHK/review and approve invoice for pmt/Call with Christina Matwychuk  |



| Date        | Description                | Units  | Amount    | Notes  |
|-------------|----------------------------|--------|-----------|--|
| 09-Jul-2018 | Reina Ainsworth            | 0.10   | 17.40     | Call from purchaser at auction looking for records on trucks.  |
| 13-Jul-2018 | Carolina Bautista          | 0.20   | 42.40     | print cheques  |
| 13-Jul-2018 | Carolina Bautista          | 0.10   | 32.30     | bank rec   |
| 17-Jul-2018 | Carolina Bautista          | 0.30   | 96.90     | print cheques  |
| 17-Jul-2018 | Reina Ainsworth            | 0.10   | 17.40     | Return call to Xerox over outstanding balance.   |
| 18-Jul-2018 | Eric Sirrs                 | 0.20   | 105.00    | Review and auth payments.  |
| 18-Jul-2018 | Joanna Papierska-Zielinska | 0.10   | 17.40     | Bank deposit entry   |
| 18-Jul-2018 | Laiza Santos               | 0.10   | 17.40     | Verified the deposit   |
| 20-Jul-2018 | Reina Ainsworth            | 0.10   | 17.40     | Call from RD Plumbing asking for monies owing.   |
| 23-Jul-2018 | Reina Ainsworth            | 0.10   | 17.40     | Correspondence with RD Plumbing over claim.  |
| 24-Jul-2018 | Karen Aylward              | 0.20   | 88.00     | meeting re: next steps on file   |
| 24-Jul-2018 | Reina Ainsworth            | 0.10   | 17.40     | Send Notice and Statement to Brenda at RD Plumbing.  |
| 25-Jul-2018 | Karen Aylward              | 0.40   | 176.00    | review various orders and email to counsel with questions on next steps/email to A Pricope and C Matwychuk re: site maintenance issues |
| 25-Jul-2018 | Rebecca Namiro             | 0.10   | 17.40     | Bank Rec.  |
| 26-Jul-2018 | Carolina Bautista          | 0.10   | 32.30     | bank rec   |
| 26-Jul-2018 | Karen Aylward              | 0.60   | 264.00    | numerous calls and email to Aecom re: o/s receivables/Call to CRA  |
| 30-Jul-2018 | Carolina Bautista          | 0.10   | 21.20     | print cheque   |
| 31-Jul-2018 | Eric Sirrs                 | 0.20   | 105.00    | Review and auth bank rec.  |
| 01-Aug-2018 | Eric Sirrs                 | 0.40   | 210.00    | Review status update and provide comments. Call with TD/   |
| 01-Aug-2018 | Karen Aylward              | 2.30   | 1,012.00  | draft interim SRD/dafft update on various activities, assets and status of estate for TD and BDC                                       |
| 03-Aug-2018 | Reina Ainsworth            | 0.10   | 17.40     | Issue cheque.  |
| 04-May-2018 | Reina Ainsworth            | 0.10   | 17.00     | Call from Alan at Patrick's Water Hauling regarding outstanding invoices.  |
| 07-Aug-2018 | Karen Aylward              | 0.30   | 132.00    | review and approve legal invoice/call re: utility accounts and request set up  |
| 08-Aug-2018 | Carolina Bautista          | 0.20   | 64.60     | print cheques  |
| 08-Aug-2018 | Eric Sirrs                 | 0.40   | 210.00    | Review and auth payments. Meeting with KA re report to court. Email to counsel for BDC re GST liability.                               |
| 08-Aug-2018 | Karen Aylward              | 1.20   | 528.00    | start draft of Receiver's third report/review GST issue and provide summary/Email to and call with Amber Poburan                       |
| 08-Aug-2018 | Reina Ainsworth            | 0.10   | 17.40     | Issue cheque.  |
| 08-Aug-2018 | Reina Ainsworth            | 0.10   | 17.40     | Issue cheque.  |
|             |                            | 177.65 | 63,426.35 |  |

**Kopala et al - Equipment**

**FEE SUMMARY**

|                  |              |                  |
|------------------|--------------|------------------|
| Eric Sirrs       | 9.50         | 4,908.00         |
| Karen Aylward    | 9.40         | 4,043.00         |
| Paul Kolomijchuk | 14.25        | 1,952.25         |
| Reina Ainsworth  | 10.60        | 1,803.20         |
| Maha Shah        | 10.50        | 2,016.00         |
|                  | <u>54.25</u> | <u>14,722.45</u> |

Total Hours

54.25

TOTAL FEES

14,722.45

TOTAL DISBURSEMENTS

-

TOTAL FEES AND DISBURSEMENTS

14,722.45

NET FEES AND DISBURSEMENTS

14,722.45

| Date        | Description      | Units | Amount   | Notes   |
|-------------|------------------|-------|----------|---|
| 30-Mar-2018 | Reina Ainsworth  | 10.00 | 1,700.00 | Finishe inventory count, calculate totals, locate security and locksmiths and drive home.   |
| 30-Mar-2018 | Paul Kolomijchuk | 9.75  | 1,335.75 | Finishing inventory count and travel back to Edmonton.  |
| 02-Apr-2018 | Reina Ainsworth  | 0.10  | 17.00    | Potential purchaser looking to buy equipment.   |
| 03-Apr-2018 | Paul Kolomijchuk | 4.50  | 616.50   | Composition of equipment listing in excel from inventory count. Sent to Eric and Karyn for review.  |
| 10-Apr-2018 | Eric Sirrs       | 0.50  | 255.00   | Emails to 3 auction companies re deadline to submit proposals. Meeting with KA re Mercedes financed unit and request from counsel re application. Email to and from counsel re DTF financing and application re seized unit. Email from counsel re PACAAR units. Call with Century Services re reconciling equipment for auction proposals. |
| 10-Apr-2018 | Karen Aylward    | 0.60  | 255.00   | Call with K Rowan/Email to Ritchie Brothers/Email to Ogilvie./Call with and email to Bonnyville Dodge   |
| 11-Apr-2018 | Karen Aylward    | 0.70  | 297.50   | email exchange with BDC re: auction proposals./email exchanges with Hilco/review email re: storage tanks/email to R Vic   |
| 11-Apr-2018 | Reina Ainsworth  | 0.10  | 17.00    | Phonecall from Daniel Sherlock Septic on purchasing   |
| 12-Apr-2018 | Karen Aylward    | 0.20  | 85.00    | email to R Vic re: tanks in Conklin/Follow up with Bonnyville Dodge   |
| 12-Apr-2018 | Reina Ainsworth  | 0.10  | 17.00    | Phonecall and follow up email over outstanding invoice for Bonnyville East Towing.  |
| 16-Apr-2018 | Eric Sirrs       | 0.40  | 204.00   | Review auction proposal (Century Services). Email from Ritchie Bros re questions on equipment for auction proposal. Review Maynards proposal.   |
| 18-Apr-2018 | Eric Sirrs       | 0.30  | 153.00   | Call with Ritchie Bros re proposal. Email from and to third party claiming ownership in tank. Call with counsel.  |
| 18-Apr-2018 | Karen Aylward    | 0.20  | 85.00    | email to R Vic re: purging tanks.   |
| 20-Apr-2018 | Karen Aylward    | 0.80  | 340.00   | compile list of assets on customer sites draft and send email to Alex and Christina /email exchange with R Vic/Call with M Spencer/email to Hilco/call from John Sharpe   |
| 23-Apr-2018 | Karen Aylward    | 0.30  | 127.50   | review and approve invoice for tank cleaning/email to R Victor re: conklin tanks  |
| 24-Apr-2018 | Eric Sirrs       | 0.20  | 102.00   | Review email from Ritchie Bros. Email from and to Maynards.   |
| 24-Apr-2018 | Karen Aylward    | 0.50  | 212.50   | call from Devin at Ritchie Brothers/email to Hardeep Singh/review email and detail on jobsite assets/email to A Pricope/  |
| 25-Apr-2018 | Karen Aylward    | 1.80  | 765.00   | review and prepare analysis on auction proposals/Email and call to Devin Norris/Email to Hilco  |
| 26-Apr-2018 | Eric Sirrs       | 0.50  | 255.00   | Review legal opinion on PACCAR Financial. Meeting with KA re auction proposal analysis.   |
| 26-Apr-2018 | Karen Aylward    | 0.70  | 297.50   | update job site asset list and send for review by potential purchaser/follow up email to Hilco.revisions to auction proposal analysis   |
| 27-Apr-2018 | Eric Sirrs       | 1.10  | 561.00   | Review and update analysis by KA re equipment auction proposals. Email to BDC and TD.   |
| 30-Apr-2018 | Eric Sirrs       | 0.20  | 102.00   | Email from and to BDC re auction proposals. Email to shareholders re auction proposals. Email to counsel.   |
| 13-Jun-2018 | Reina Ainsworth  | 0.10  | 17.40    | Contact TD to get wire transfer details for purchase from Sherlock Septic.  |
| 02-May-2018 | Eric Sirrs       | 0.50  | 255.00   | Email to auction companies re decision on proposals. Calls with auction companies.  |
| 07-May-2018 | Eric Sirrs       | 0.30  | 153.00   | Email from and to Sherlock Septic re purchase of tanks/bags. Email to Alex and Christina re value of tanks/bags.  |
| 08-May-2018 | Eric Sirrs       | 0.20  | 102.00   | Emails from and to Century Servicers.   |
| 10-May-2018 | Eric Sirrs       | 0.30  | 153.00   | Sign and return Century auction proposal, email to and form Century.  |
| 18-May-2018 | Karen Aylward    | 0.20  | 85.00    | email to R Vic re: appraisal of truck   |
| 22-May-2018 | Eric Sirrs       | 0.30  | 153.00   | Call with Century Service re auction set up and repair costs.   |
| 22-May-2018 | Karen Aylward    | 0.20  | 85.00    | email to R Victor re: garage liens and valuation on vehicles.   |
| 23-May-2018 | Eric Sirrs       | 0.30  | 153.00   | Email from and to Lac La Biche transport re disclaim rental yard and equipment.   |
| 30-May-2018 | Eric Sirrs       | 0.20  | 102.00   | Email to and from purchaser for small offsite items.  |
| 04-Jun-2018 | Eric Sirrs       | 0.20  | 105.00   | Meet with KA re inquiry on private sale.  |

| Date        | Description     | Units | Amount    | Notes   |
|-------------|-----------------|-------|-----------|---|
| 05-Jun-2018 | Karen Aylward   | 0.20  | 88.00     | Call to and request pmt for Bonnyville Dodge re: liens  |
| 05-Jun-2018 | Karen Aylward   | 0.30  | 132.00    | email exchange with Century/email to C Matwychuk  |
| 11-Jun-2018 | Karen Aylward   | 0.20  | 88.00     | review email from Bonnyville Dodge/Email to Century/email to directors  |
| 12-Jun-2018 | Eric Sirrs      | 0.20  | 105.00    | Email from and to Century authorizes repairs to unit.   |
| 12-Jun-2018 | Karen Aylward   | 0.40  | 176.00    | email exchange with Century re liens and additional equipment   |
| 18-Jun-2018 | Karen Aylward   | 0.20  | 88.00     | email exhcange with Amber Poburan   |
| 21-Jun-2018 | Eric Sirrs      | 0.20  | 105.00    | Emails to BDC re lien discharges.   |
| 22-Jun-2018 | Eric Sirrs      | 0.30  | 157.50    | Emails from and to Century re auction, emails from and to BDC re lien discharges.   |
| 25-Jun-2018 | Eric Sirrs      | 0.20  | 105.00    | Email to and from BDC. Email to Century Services. VM from counsel re propane tanks.   |
| 25-Jun-2018 | Karen Aylward   | 0.20  | 88.00     | email to A Poburan re: DTF issue  |
| 26-Jun-2018 | Eric Sirrs      | 0.70  | 367.50    | Emails to and from BDC. Meet with MS re reconcilaion of sold equipment and PPR. Phone calls with counsel re lien registrations. Review reconciliation and email to counsel re Paccar registrations. |
| 26-Jun-2018 | Maha Shah       | 3.00  | 576.00    | Reconciliation of PPR with sold equipment list  |
| 29-Jun-2018 | Eric Sirrs      | 0.30  | 157.50    | Call with Century Services re auction and unsold items.   |
| 03-Jul-2018 | Eric Sirrs      | 0.20  | 105.00    | Email from and to Century Services re items outstanding from auction.   |
| 04-Jul-2018 | Karen Aylward   | 0.20  | 88.00     | email to Alex and Chirstina re: sundry items  |
| 05-Jul-2018 | Eric Sirrs      | 0.30  | 157.50    | Review documents from First Truck re Mechanic Lien, email to counsel for review.  |
| 05-Jul-2018 | Karen Aylward   | 0.20  | 88.00     | correspondence with century re: site clean up, insurance, etc.  |
| 09-Jul-2018 | Karen Aylward   | 0.20  | 88.00     | Email from purhcaser/email to C Matwychuk   |
| 12-Jul-2018 | Karen Aylward   | 0.20  | 88.00     | review and provide instructions on insurance coverage   |
| 13-Jul-2018 | Eric Sirrs      | 0.70  | 367.50    | Review emails from Century Services re mech liens registered, review PPR, request search, review invoices, request cheques, draft cover letters.  |
| 17-Jul-2018 | Eric Sirrs      | 0.20  | 105.00    | Email to and from Century re discharge of mechanics liens.  |
| 18-Jul-2018 | Maha Shah       | 2.00  | 384.00    | Auction proceed reconcillation  |
| 18-Jul-2018 | Reina Ainsworth | 0.10  | 17.40     | VIN search.   |
| 19-Jul-2018 | Maha Shah       | 0.50  | 96.00     | Data entry for vehicle listing  |
| 23-Jul-2018 | Eric Sirrs      | 0.30  | 157.50    | Meet with MS re reconciliation of equipment and auction values.   |
| 23-Jul-2018 | Maha Shah       | 5.00  | 960.00    | Data entry from PPR to Asset tracker for registration and reconciliation of auction proceeds  |
| 24-Jul-2018 | Eric Sirrs      | 0.20  | 105.00    | Email from Century re discharge of lien. Email to BDC and counsel.  |
| 25-Jul-2018 | Reina Ainsworth | 0.10  | 17.40     | Produce invoice.  |
| 26-Jul-2018 | Karen Aylward   | 0.50  | 220.00    | call with and email to BDC re security registrations and discahrges/draft and send letter to MPI  |
| 27-Jul-2018 | Karen Aylward   | 0.20  | 88.00     | email from BDC/email to century   |
| 30-Jul-2018 | Eric Sirrs      | 0.20  | 105.00    | Email from and to creditor re mechanics lien.   |
| 07-Aug-2018 | Karen Aylward   | 0.20  | 88.00     | vmail from land owner and email to Century Services.  |
|             |                 | 54.25 | 14,722.45 |   |

**Kopala et al - Real Property**

**FEE SUMMARY**

|                 |              |                  |
|-----------------|--------------|------------------|
| Eric Sirrs      | 2.80         | 1,450.50         |
| Karen Aylward   | 26.20        | 11,258.00        |
| Reina Ainsworth | 6.80         | 1,161.20         |
| Maha Shah       | 13.00        | 2,496.00         |
|                 | <b>48.80</b> | <b>16,365.70</b> |

Total Hours

**48.80**

**TOTAL FEES**

**16,365.70**

**TOTAL DISBURSEMENTS**

-

**TOTAL FEES AND DISBURSEMENTS**

**16,365.70**

| Date        | Description     | Units | Amount | Notes   |
|-------------|-----------------|-------|--------|---|
| 03-Apr-2018 | Karen Aylward   | 0.50  | 212.50 | calls and messages with Tom re: next steps for securiing conklin property, site visits, etc. /Meeting with RA re: setting up utility accounts.  |
| 03-Apr-2018 | Reina Ainsworth | 0.50  | 85.00  | Calling utilities to change over billing.   |
| 04-Apr-2018 | Karen Aylward   | 0.50  | 212.50 | call with and email to existing realtor for Conklin location. /scan and send receivable support to Krystal for billing  |
| 04-Apr-2018 | Reina Ainsworth | 0.10  | 17.00  | Phonecall with Town of Bonnyville to discuss invoices going forward.  |
| 04-Apr-2018 | Reina Ainsworth | 0.10  | 17.00  | Phonecall with Darlene from Affinity wanting Receivership Order.  |
| 05-Apr-2018 | Karen Aylward   | 0.50  | 212.50 | Call with Atlas Appraisal re: updated appraisal. /Call with realtor for conklin property to discuss next steps./email exchange with D Quinn   |
| 05-Apr-2018 | Reina Ainsworth | 0.10  | 17.00  | Phonecall with Paul Penny over retrievng leased equipment to Kopala.  |
| 06-Apr-2018 | Karen Aylward   | 0.20  | 85.00  | Call with Atlas Appraisals  |
| 09-Apr-2018 | Eric Sirrs      | 0.30  | 153.00 | Call with counsel. Email to TD and BDC.   |
| 09-Apr-2018 | Karen Aylward   | 0.50  | 212.50 | meeting with ES re: Conklin property.email to RA re: security company quotes/correspondence with Tom re: attendance at Conklin property /Call with Tom Michetti/Email to directors re: status of security at Bonnyville premises. |
| 10-Apr-2018 | Karen Aylward   | 0.50  | 212.50 | email to appraiser to confirm engagment and outline scope. /review email re: security/Email to Tom Michetti/  |
| 11-Apr-2018 | Reina Ainsworth | 0.20  | 34.00  | Phonecall and follow up email on why Enmax has not set up a new account.  |
| 12-Apr-2018 | Karen Aylward   | 0.20  | 85.00  | review and execute agreement for security services.   |
| 13-Apr-2018 | Karen Aylward   | 0.20  | 85.00  | call with appraiser   |
| 16-Apr-2018 | Karen Aylward   | 0.20  | 85.00  | email with Ogilvie re: payment of AR  |
| 17-Apr-2018 | Karen Aylward   | 0.70  | 297.50 | receive and review additional invoicing for AR, update records, email re: Bank balanace and collections to date/sort through incoming payments, update ar schedule and provide instructions for deposit                           |
| 18-Apr-2018 | Karen Aylward   | 0.60  | 255.00 | email exchange with Husky Energy/review and reconcile td statemnet with AR tracker  |
| 23-Apr-2018 | Karen Aylward   | 0.60  | 255.00 | review and edit AR letter/generate reured financial data from accounting back up/Call from D Fehr re: Conklin Property  |
| 23-Apr-2018 | Reina Ainsworth | 0.20  | 34.00  | Draft AR letters for Fehr Quality and 1287839 Alberta Ltd.  |
| 23-Apr-2018 | Reina Ainsworth | 2.00  | 340.00 | Draft AR letters for 1287839 AB Ltd (33 total), attache with order and mail out.  |
| 24-Apr-2018 | Eric Sirrs      | 0.30  | 153.00 | Call with TD and email details re AR and Real Property.   |
| 24-Apr-2018 | Karen Aylward   | 0.20  | 85.00  | email exchange with Christina re: cleaning property and touring realtors  |
| 24-Apr-2018 | Reina Ainsworth | 0.10  | 17.00  | Correspondence with Paladin to notify them of the retrieval of fuel tanks in Conklin.   |
| 26-Apr-2018 | Eric Sirrs      | 0.20  | 102.00 | Review and auth pmts for utilities.   |
| 26-Apr-2018 | Karen Aylward   | 0.20  | 85.00  | email exchange re: listing residential property   |
| 30-Apr-2018 | Eric Sirrs      | 0.30  | 153.00 | Meeting with KA re RFP for commercial realtors and dealings with Conklin property. Email form and to counsel re Conklin property.   |
| 30-Apr-2018 | Karen Aylward   | 1.30  | 552.50 | draft RFP for listing bonnyville property/compile lisitng of reators for circulation/email to D Quinn/Call with Laurie Fehr/Email to K Rowan/Review email from BDC  |
| 01-May-2018 | Karen Aylward   | 1.00  | 425.00 | email exchange with D Gahn/email to Ogilvie re: security opinion/email to T Michetti re: site access/review and respond to email re: conoco phillips AR/call with E Sirrs re: books and records for trust exam                    |
| 01-May-2018 | Reina Ainsworth | 0.30  | 51.00  | Pull three land titles for Karen A.   |
| 02-May-2018 | Karen Aylward   | 1.80  | 765.00 | contact numerous real estate brokerages/email request for listing proposals/take numerous calls from realtors/ email to Alex and Christina re: site access/forwarc contact info for walk through                                  |
| 03-May-2018 | Karen Aylward   | 0.40  | 170.00 | call to realtor re: residential property/email to realtor re: conklin prperty/email to T Michetti re: walk through/email to Christina re: RFP   |



| Date        | Description     | Units | Amount | Notes  |
|-------------|-----------------|-------|--------|--|
| 03-May-2018 | Reina Ainsworth | 0.10  | 17.00  | Canadian Natural Resources, calling regarding outstanding amount and garnishee.  |
| 10-May-2018 | Eric Sirrs      | 0.20  | 102.00 | Review cheque and update AR tracker.   |
| 10-May-2018 | Karen Aylward   | 1.00  | 425.00 | review listing proposals for residential property/call to C Matwychuk/call with CNRL/Email to directors/Email to counsel re: release of funds from garnishee summons   |
| 10-May-2018 | Reina Ainsworth | 0.10  | 17.00  | Correspondence with Kathy Ruhe from Cenovus on detailed invoice amounts.   |
| 11-May-2018 | Karen Aylward   | 1.60  | 680.00 | email exchange with Devin Baker/Call with Marci Smith/Returned call to Cushman/conference call with ritchee bros/receive and deposit cheque from CNRL  |
| 14-May-2018 | Karen Aylward   | 0.20  | 85.00  | call with Laurie Fehr  |
| 15-May-2018 | Reina Ainsworth | 1.00  | 170.00 | Update AR from CNRL.   |
| 16-May-2018 | Karen Aylward   | 0.40  | 170.00 | email excchange with Cushman Wakefield/call to Century 21  |
| 18-May-2018 | Karen Aylward   | 0.40  | 170.00 | send lisiting to Ogilvie for review/email to C. Matwychuk/email to Century 21/email to Iris Sherger  |
| 18-May-2018 | Reina Ainsworth | 0.10  | 17.00  | Email to extend security on Conklin property with Paladin.   |
| 22-May-2018 | Karen Aylward   | 0.80  | 340.00 | call to Robert Richard/call with and email to Laurie Fehr/Call with K Rowan  |
| 23-May-2018 | Karen Aylward   | 1.50  | 637.50 | review emial from counsel, amend, execute and return listing agreement for residential property/2 calls with Glenn and Laurie Fehr/email to Ogilvie/review all commercial lising proposals/emails to realtors for additional info/email to TD Bank/Email exchange with Ogilvie |
| 24-May-2018 | Reina Ainsworth | 0.10  | 17.00  | Call from First Truck Leasing on claim amount.   |
| 29-May-2018 | Karen Aylward   | 0.20  | 85.00  | email to Robert Richard/Email to K Rowan   |
| 30-May-2018 | Karen Aylward   | 1.00  | 425.00 | review responses from realtors on listing proposals/call to CW./provide updated to TD/meeting re AR collections  |
| 31-May-2018 | Karen Aylward   | 0.80  | 340.00 | Call with Kurt Paull/update info on listings/Email to R Richard/Email to TD Bank/email to D Baker  |
| 01-Jun-2018 | Karen Aylward   | 0.20  | 88.00  | email exchange with Marci Smith  |
| 04-Jun-2018 | Karen Aylward   | 0.20  | 88.00  | receive and record AR payment  |
| 05-Jun-2018 | Karen Aylward   | 0.80  | 352.00 | review and return amended listing agreement for Conklin property/meeting with MS re: follow up on receivables  |
| 05-Jun-2018 | Maha Shah       | 3.00  | 576.00 | Reconciliation of AR. AR Letters printed for clients   |
| 06-Jun-2018 | Eric Sirrs      | 0.20  | 105.00 | Email to and from TD re commercial realtors.   |
| 06-Jun-2018 | Karen Aylward   | 0.20  | 88.00  | review second round AR letters/Email to K Rowan re: cenovus  |
| 06-Jun-2018 | Reina Ainsworth | 0.20  | 34.80  | Set up mailmerge for second notification on AR payment.  |
| 06-Jun-2018 | Maha Shah       | 2.00  | 384.00 | Completed AR Letters for Kopala and Fehr.  |
| 07-Jun-2018 | Karen Aylward   | 1.00  | 440.00 | review and respond to listing agreement for Bonnyville Property/email to realtors/email exchange with Marci Smith/ execute and return listing agreement/draft CL and send keys to Century 21   |
| 11-Jun-2018 | Karen Aylward   | 0.80  | 352.00 | vmail exchange with Cushman/email to Marci Smith/email re: security for conklin propey and email to Century 21/meeting with Cushman & Wakefield/email to directors re: site visit. /review and respond to Cushman re: marketing material/                                      |
| 12-Jun-2018 | Karen Aylward   | 0.40  | 176.00 | review and provide comments on form of OTP/email to counsel  |
| 13-Jun-2018 | Eric Sirrs      | 0.20  | 105.00 | Review email from counsel for lien creditor re AR outstanding.   |
| 13-Jun-2018 | Karen Aylward   | 0.50  | 220.00 | email and vmail exchange with counsel re: amendments to draft OTP/call with counsel re same/email to Cushman re: walk through/email to Marci Smith re: duplex listing  |
| 13-Jun-2018 | Maha Shah       | 1.00  | 192.00 | AR outstanding   |
| 14-Jun-2018 | Eric Sirrs      | 0.30  | 157.50 | Meet with MS re review of outstanding AR.  |
| 14-Jun-2018 | Maha Shah       | 2.50  | 480.00 | Looked for Fehr AR invoices (AOC)  |
| 15-Jun-2018 | Maha Shah       | 2.00  | 384.00 | Contacted municipality of bonnyville and wood buffalo for property tax balances.   |
| 18-Jun-2018 | Karen Aylward   | 0.30  | 132.00 | 2x email exchange with Christina Matwychuk/review and approve invoice/Email to Christina re: cleaning premises prior to auction  |
| 19-Jun-2018 | Karen Aylward   | 0.20  | 88.00  | email exchange with TD Bank  |
| 19-Jun-2018 | Reina Ainsworth | 0.10  | 17.40  | Update cheques from Husky Energy to AR tracker.  |
| 20-Jun-2018 | Reina Ainsworth | 0.10  | 17.40  | Call from Clint VanOust on auction details.  |
| 21-Jun-2018 | Karen Aylward   | 0.20  | 88.00  | receive and record AR pmt/email to Cushman   |

| Date        | Description     | Units | Amount    | Notes   |
|-------------|-----------------|-------|-----------|---|
| 22-Jun-2018 | Karen Aylward   | 0.30  | 132.00    | review and respond to email from Cushman/execute authorization letter/email exchange with Marci Smith   |
| 25-Jun-2018 | Eric Sirrs      | 0.20  | 105.00    | Call with counsel re garnishee summons and correspondence from counsel to creditor on CNRL AR.  |
| 27-Jun-2018 | Reina Ainsworth | 0.20  | 34.80     | Pull two PPR searches for Century.  |
| 27-Jun-2018 | Reina Ainsworth | 0.10  | 17.40     | Katelyn from MPI Oilfield calling about AR letter.  |
| 27-Jun-2018 | Reina Ainsworth | 0.10  | 17.40     | Correspondence with Brad Charlebois from Black Diamond Group.   |
| 28-Jun-2018 | Karen Aylward   | 0.40  | 176.00    | follow up re: conklin property/email from Cushman/Email to directors  |
| 28-Jun-2018 | Reina Ainsworth | 0.10  | 17.40     | Correspondence with Max Mechanical on AR letter.  |
| 28-Jun-2018 | Maha Shah       | 1.00  | 192.00    | Updated AR tracker  |
| 28-Jun-2018 | Maha Shah       | 0.50  | 96.00     | updated AR tracker  |
| 05-Jul-2018 | Eric Sirrs      | 0.20  | 105.00    | Meet with KA re offer on Bonnyville property.   |
| 05-Jul-2018 | Karen Aylward   | 0.50  | 220.00    | email from Cushman/Email to D Quinn/call with Kurt Paul/Email to A Pricope  |
| 06-Jul-2018 | Karen Aylward   | 0.50  | 220.00    | review correspondence and update tracker re: Seven Lakes AR/call to hydrovac company/email to Alex and Christina re: clean up of site and other sundry items. |
| 09-Jul-2018 | Karen Aylward   | 0.30  | 132.00    | call with counsel re: CNRL issue/ Call from T Michetti  |
| 09-Jul-2018 | Maha Shah       | 0.50  | 96.00     | Reconciliation of GL and AR tracker   |
| 11-Jul-2018 | Maha Shah       | 0.50  | 96.00     | Searched for invoices and updated AR tracker  |
| 12-Jul-2018 | Karen Aylward   | 0.30  | 132.00    | review and approve invoice for pmt/review updated brochure and respond to email from CW   |
| 12-Jul-2018 | Reina Ainsworth | 0.10  | 17.40     | Called ;and left message to retain more information on construction limiting security access.   |
| 16-Jul-2018 | Reina Ainsworth | 0.10  | 17.40     | Interim Invoice.  |
| 19-Jul-2018 | Karen Aylward   | 0.30  | 132.00    | call frm Ogilvie re; CNRL balance/review correspondence from counsel/vmail exchange with K Fehr   |
| 20-Jul-2018 | Karen Aylward   | 0.20  | 88.00     | call with Laurie Fehr   |
| 03-May-2018 | Reina Ainsworth | 0.10  | 17.00     | Email correspondence with Jelena at CNRL detailing outstanding invoices.  |
| 20-Apr-2018 | Reina Ainsworth | 0.10  | 17.00     | Return call to Yelena at Canada Natural over outstanding balance.   |
| 11-Apr-2018 | Reina Ainsworth | 0.10  | 17.00     | Call from individual looking to purchase land.  |
| 24-Jul-2018 | Eric Sirrs      | 0.20  | 105.00    | Meet with staff to review status of AR.   |
| 24-Jul-2018 | Reina Ainsworth | 0.10  | 17.40     | Phone call from Gineal Furigay on where to send the cheque.   |
| 04-Jul-2018 | Karen Aylward   | 0.20  | 88.00     | review and respond to email re: security/email to Carla Landry for update   |
| 04-Jul-2018 | Reina Ainsworth | 0.10  | 17.40     | Correspondence with Paladin to extend security.   |
| 09-Apr-2018 | Reina Ainsworth | 0.20  | 34.00     | Call for quotes on security for Conklin property. Call and follow up email for quote.   |
| 25-Jul-2018 | Karen Aylward   | 0.20  | 88.00     | email to realtors for update on listing activity  |
| 30-Jul-2018 | Eric Sirrs      | 0.20  | 105.00    | Review banking transactions.  |
| 30-Jul-2018 | Karen Aylward   | 0.20  | 88.00     | email exchange with Aecom   |
|             |                 | 48.80 | 16,365.70 |   |

## SUMMARY OF RECEIVER'S COUNSEL'S INVOICES TO DATE – OGILVIE LLP

| Invoice Number | Invoice Date   | Fees        | Disbursements | GST      | Total              |
|----------------|----------------|-------------|---------------|----------|--------------------|
| 393137         | April 25, 2018 | \$11,032.50 | \$497.50      | \$570.01 | \$12,100.01        |
| 393924         | May 17, 2018   | \$7,277.50  | \$427.32      | \$379.40 | \$8,084.22         |
| 395215         | June 25, 2018  | \$2,335.00  | \$89.88       | \$121.24 | \$2,546.12         |
| 396262         | July 2, 2018   | \$2,697.50  | \$53.00       | \$137.03 | \$2,887.53         |
| <b>TOTAL</b>   |                |             |               |          | <b>\$25,617.88</b> |

KOPALA ET AL  
 SUMMARY OF PROPOSED DISTRIBUTIONS BY SECURED LENDER

|                                       | \$           | \$                  |
|---------------------------------------|--------------|---------------------|
| <b>Paccar</b>                         |              |                     |
| Total Realizations                    | 539,489.28   |                     |
| Total Allocated Costs                 | (35,280.45)  |                     |
| Total Payout Owing                    | (130,452.23) |                     |
| Total Estimated Distribution (Paccar) |              | <b>130,487.23</b>   |
| Balance Available                     | <hr/>        | 373,756.61          |
| <b>BDC</b>                            |              |                     |
| Total Realizations                    | 3,650,010.75 |                     |
| Total Allocated Costs                 | (222,425.73) |                     |
| Equity from Sale of Paccar Units      | 373,721.61   |                     |
| Total Estimated Distribution          | <hr/>        | <b>3,801,306.62</b> |
| <b>TD Bank</b>                        |              |                     |
| Total Realizations                    | 1,182,957.05 |                     |
| Total Allocated Costs                 | (162,558.99) |                     |
| Holdback for Administrative Costs     | (300,000.00) |                     |
| Holdback for Ken Chaluk Claim         | (100,000.00) |                     |
| Total Estimated Distributions         | <hr/>        | <b>620,398.06</b>   |