

COURT FILE NUMBER 2203 12557

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

PLAINTIFF ROYAL BANK OF CANADA

DEFENDANTS FAISSAL MOUHAMAD PROFESSIONAL CORPORATION, MCIVOR DEVELOPMENTS LTD., 985842 ALBERTA LTD., 52 DENTAL CORPORATION, DELTA DENTAL CORP., 52 WELLNESS CENTRE INC., PARADISE MCIVOR DEVELOPMENTS LTD., MICHAEL DAVE MANAEMENT LTD., FAISSAL MOUHAMAD AND FETOUN AHMAD also known as FETOUN AHMED

DOCUMENT AFFIDAVIT OF VANESSA ALLEN

DATED May 2, 2023

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

Counsel

McMillan LLP
Suite 1700, 421 7th Avenue SW
Calgary, AB T2P 4K9

Telephone: 403-215-2752
Facsimile: 403-531-4720
Email: vanessa.allen@mnp.ca

Attention: Adam Maerov

Receiver and Manager

MNP Ltd.
Suite 1500, 640 5th Avenue SW
Calgary, AB T2P 3G4

Telephone: 403-477-9661
Facsimile: 403-269-8450
Email: vanessa.allen@mnp.ca

Attention: Vanessa Allen

AFFIDAVIT OF VANESSA ALLEN

Sworn on May 2, 2023

I, Vanessa Allen, of the City of Calgary, in the Province of Alberta, Insolvency Practitioner, MAKE OATH AND SAY THAT:

- 1) I am a senior vice-president of MNP Ltd. and a Licensed Insolvency Trustee and have been handling the day-to-day administrative work in relation to the receivership of Faissal Mouhamad Professional Corporation, Delta Dental Corp., 52 Dental Corporation, Michael Dave Management Ltd., 52 Wellness Centre Inc. and 985842 Alberta Ltd. ("985842", collectively the "Companies") 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 billings for the Companies, excluding 985842, covering the period from January 1 to March 31, 2023 (the "Invoices") is attached as Exhibit "A" to this Affidavit. The Receiver's detailed billings for 985842 covering the period from January 1 to March 31, 2023 (the "985842 Invoices") is attached as "Exhibit B" to this Affidavit.
- 3) A summary of the Invoices, which also includes an estimate to complete the administration of the receivership for 52 Wellness, and the 985842 Invoices is attached as "Exhibit C" to this Affidavit.
- 4) The Receiver notes as follows with respect to the Invoices and the 985842 Invoices:
 - a) In relation to fees, the rates and charges applied are the normal rates or below 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 (\$)
Administration	180
Analysts and Consultants	220 - 320
Managers	390 - 490
Partners	570 - 670

- b) The total amount due pursuant to the Invoices and the 985842 Invoices, including an estimate to complete the administration of the receivership for 52 Wellness is \$304,878.98, which can be broken down as professional fees and actual out of pocket disbursements of \$290,360.93 and GST of \$14,518.05.

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

SWORN BEFORE ME at the City of)
Calgary, in the Province of Alberta)
This 2nd day of May 2023)
)
)
)
A Commissioner of Oaths in and for)
The Province of Alberta)



Vanessa Allen

CLAIRE CAMERON
A Commissioner for Oaths
In and for the Province of Alberta
My Commission Expires June 10, 2025

Exhibit A

THIS IS EXHIBIT " A " referred to in the Affidavit of Vanessa Allen
Sworn before me this 2nd day of May A.D. 2023
Cameron
A Commissioner for Oaths
in and for the Province of Alberta

CLAIRE CAMERON
A Commissioner for Oaths
In and for the Province of Alberta
My Commission Expires June 10, 2025

Invoice



Invoice Number : 10808654

Client Number : 0968494

Invoice Date : Feb 27 2023

Invoice Terms : Due Upon Receipt

FMPC
c/o MNP Ltd.
1500, 640 - 5th Avenue SW
Calgary, AB T2P 3G4

For Professional Services Rendered :

For professional fees in the Interim Receivership of Faissal Mouhamad Professional Corporation, 52 Dental Corporation and Delta Dental Corp. for the period of January 1-31. 2023.	92,011.00
Disbursements	1,848.15
Adjustment to previous disbursements	-816.06
Sub Total :	<u>93,043.09</u>
Goods & Services Tax :	<u>4,652.15</u>
Total (CAD) :	<u>97,695.14</u>

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

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

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

FMPC et. al. - in Receivership

Fee Allocation for the period from January 1 to 31, 2023

Company	Fee Allocation	Expense Allocation
Faissal Mouhamad Professional Corporation & Delta Dental Corp.	\$ 32,203.85	\$ 361.23
Michael Dave Professional Corporation	18,402.20	206.42
52 Dental Corporation	23,002.75	258.02
52 Wellness Centre Inc.	18,402.20	206.42
	\$ 92,011.00	\$ 1,032.09

Faisal Mohamed Professional Corporation et. al. - In Receivables

For the period of January 31, 2023

Date	Description	Hours	Rate	Amount	Description
03-Jan-2023	Carla Schreff	0.50		50.00	File administration; estate banking.
05-Jan-2023	Carla Schreff	1.50		150.00	File administration; estate banking.
06-Jan-2023	Carla Schreff	0.60		60.00	File administration; estate banking.
09-Jan-2023	Carla Schreff	1.00		100.00	File administration; estate banking.
10-Jan-2023	Carla Schreff	1.50		150.00	File administration; estate banking.
11-Jan-2023	Carla Schreff	3.50		350.00	File administration; estate banking.
12-Jan-2023	Carla Schreff	1.10		110.00	File administration; estate banking.
13-Jan-2023	Carla Schreff	2.00		200.00	File administration; estate banking.
16-Jan-2023	Carla Schreff	0.90		90.00	File administration; estate banking.
17-Jan-2023	Carla Schreff	1.50		150.00	File administration; estate banking.
18-Jan-2023	Carla Schreff	3.00		300.00	File administration; estate banking.
19-Jan-2023	Carla Schreff	0.70		70.00	File administration; estate banking.
20-Jan-2023	Carla Schreff	3.00		300.00	File administration; estate banking.
23-Jan-2023	Carla Schreff	0.90		90.00	File administration; estate banking.
24-Jan-2023	Carla Schreff	0.10		10.00	File administration; estate banking.
25-Jan-2023	Carla Schreff	2.50		250.00	File administration; estate banking.
26-Jan-2023	Carla Schreff	1.50		150.00	File administration; estate banking.
27-Jan-2023	Carla Schreff	0.90		90.00	File administration; estate banking.
28-Jan-2023	Carla Schreff	1.80		180.00	File administration; estate banking.
31-Jan-2023	Carla Schreff	0.30		30.00	File administration; estate banking.
		30.70	180.00	6,526.00	
03-Jan-2023	Clara Cameron	0.20		36.00	Prepare courier package.
03-Jan-2023	Clara Cameron	0.50		90.00	Prepare bank deposit.
06-Jan-2023	Clara Cameron	0.20		36.00	Prepare courier package.
		0.90	180.00	162.00	
03-Jan-2023	Jacqueline Shelton	2.80		1,092.00	Follow up with incoming funds; submit invoices for payment; arrange for Scotiabank drafts; follow up with Lightning IT re: security footage and incident; print A/R reports.
04-Jan-2023	Jacqueline Shelton	2.20		858.00	Pull and review A/R report; review and approve invoices; follow up re: viewings; respond to creditor inquiries.
05-Jan-2023	Jacqueline Shelton	3.80		1,422.00	Review and approve invoices; follow up re: transition; correspond with Eden Spa re: rent payment and outstanding invoices; memo to file for controlled substances for both locations; respond to patient inquiries.
06-Jan-2023	Jacqueline Shelton	1.70		663.00	Respond to creditor inquiries; review and approve payments; correspond with CWB re: outstanding leases and payout statements.
09-Jan-2023	Jacqueline Shelton	10.00		3,900.00	Respond to emergency call at the 52 Wellness building; site visit to Delta Dental; create spreadsheet template; file administration.
11-Jan-2023	Jacqueline Shelton	3.20		1,218.00	Attend S2 Dental; review and photograph damage.
12-Jan-2023	Jacqueline Shelton	0.70		273.00	Correspond with tenant at the 52 Wellness building re: flooding; correspond with plumber re: same; review report and pictures; review insurance certificate.
17-Jan-2023	Jacqueline Shelton	6.00		2,340.00	Site visit to Delta Dental to address various operational matters.
18-Jan-2023	Jacqueline Shelton	2.50		975.00	Site visit to S2 Dental to address various operational matters.
		32.90	390.00	12,831.00	
05-Jan-2023	Julie Kennedy	0.80		392.00	Review Eden Spa lease agreements and amendments; attend administration.
06-Jan-2023	Julie Kennedy	0.30		137.00	Correspond with P. Saitre re: UDD.
08-Jan-2023	Julie Kennedy	0.60		284.00	Review supplement to the Receiver's third report.
09-Jan-2023	Julie Kennedy	3.00		1,470.00	Follow up re: various matters re: leak at 52 Wellness building; TCW M. Gargulo re: coordinating plumber; TCW Rogers Insurance re: notice of leak and remediation; multiple calls with Alberta Fire & Flood re: remediation requirements; follow up re: various related matters.
10-Jan-2023	Julie Kennedy	2.20		1,078.00	Follow up with property manager re: remediation; TCW D. Lynch re: initiating a claim; submit work authorization to Alberta Fire & Flood; follow up with various parties re: remediation and insurance coverage.
11-Jan-2023	Julie Kennedy	1.50		735.00	Follow up re: flood incident report, insurance, etc.; review information from property manager re: same; email from Intact re: confirm coverage.
12-Jan-2023	Julie Kennedy	0.80		392.00	Correspond with A. Adair re: viewing 52 Wellness; email to MLA office re: access; correspond with property manager re: various.
13-Jan-2023	Julie Kennedy	0.50		117.00	Follow up re: tenant access to the 52 Wellness building.
17-Jan-2023	Julie Kennedy	0.50		255.00	Review list of utilities and suppliers; correspond with A. Silvestri re: property management services.
19-Jan-2023	Julie Kennedy	0.10		43.00	Review correspondence from insurance company re: status of quotes.
20-Jan-2023	Julie Kennedy	1.50		735.00	Review and approve invoices.
23-Jan-2023	Julie Kennedy	1.60		784.00	Correspond with I. Mohamed, A. Young and G. Sidden re: inspection of UDD unit; correspond with K. Stevens re: invoice for product and quantity from Corestream; follow up re: order approval; respond to creditor inquiries; correspond with Intact re: insurance quote.
24-Jan-2023	Julie Kennedy	0.50		215.00	Email from G. Sidden re: site visit; email to I. Mohamed re: same; correspond with various suppliers.
25-Jan-2023	Julie Kennedy	1.50		735.00	Respond to contractor and supplier inquiries; correspond with M. Gargulo re: condition of unit 204; follow up re: insurance payment reconciliation; follow up re: Red Deer property taxes; review invoices; general administration.
26-Jan-2023	Julie Kennedy	0.80		392.00	Review and approve invoices for payment; correspond with contractors re: order and invoices; correspond with Telus re: monitoring services.
27-Jan-2023	Julie Kennedy	1.00		490.00	Review and approve invoices; correspond with S2 Dental re: dosimeter statement; TCW L. Fritsche re: T4s; follow up re: alarm notification.
30-Jan-2023	Julie Kennedy	2.00		980.00	Correspond with K. Stevens re: invoices; review same and approve for payment; respond to supplier inquiries; review creditors' package; follow up re: Red Deer property taxes; follow up re: alarm monitoring; follow up re: outstanding insurance provider invoices.
31-Jan-2023	Julie Kennedy	1.30		637.00	Correspond with K. Stevens re: orders, alarm and T4s; correspond with contractor re: repairs and ordering; correspond with M. Gargulo re: window repair; follow up re: status of Maxill account.
		26.30	490.00	9,947.00	
10-Jan-2023	Lorri Fritsche	1.00		390.00	Upload payroll information for deemed trust audit; telephone call to CRA re: same.
11-Jan-2023	Lorri Fritsche	0.60		234.00	Review correspondence received from CRA re: GST information; follow up with CRA re: outstanding returns for MDML/TCW CRA re: deemed trust audits.
13-Jan-2023	Lorri Fritsche	0.20		78.00	Review books and records re: GST information.
17-Jan-2023	Lorri Fritsche	0.10		39.00	Review correspondence received from RSC re: statement.
18-Jan-2023	Lorri Fritsche	0.40		156.00	Prepare December 2022 bank reconciliations.
19-Jan-2023	Lorri Fritsche	0.60		234.00	Prepare and submit GST returns; prepare December 2022 bank reconciliations.
23-Jan-2023	Lorri Fritsche	0.30		117.00	TCW CRA re: deemed trust audit.
25-Jan-2023	Lorri Fritsche	2.50		975.00	Review books and records for information on GST returns; file pre-receivables GST returns; retrieve invoices from company accounting system; review correspondence received from CRA re: tax returns; prepare December 2022 bank reconciliation.
26-Jan-2023	Lorri Fritsche	0.50		195.00	TCW CRA re: deemed trust audit; review payroll records; follow up re: T4s.
27-Jan-2023	Lorri Fritsche	1.80		612.00	Follow up re: payroll; review correspondence with ADP re: T4s; prepare GST return.
30-Jan-2023	Lorri Fritsche	0.50		195.00	Finalize December 2022 bank reconciliation; review T4s; review correspondence.
		8.30	390.00	3,237.00	
05-Jan-2023	Melissa Burton	0.30		54.00	Prepare courier package.
06-Jan-2023	Melissa Burton	1.00		180.00	Pickup bank draft from Scotiabank and deposit it at BMO.
27-Jan-2023	Melissa Burton	1.00		180.00	Pickup bank draft from Scotiabank and deposit it at BMO.
		2.30	180.00	414.00	
03-Jan-2023	Rick Anderson	0.60		294.00	Review master equipment schedule and inventory history.
24-Jan-2023	Rick Anderson	0.90		162.00	Call with tenant of the 52 Wellness building re: February rent payment.
		1.00	490.00	490.00	
03-Jan-2023	Sarah Forest	0.20		36.00	Estate banking.
18-Jan-2023	Sarah Forest	0.20		36.00	Estate banking.
		0.40	180.00	72.00	
03-Jan-2023	Seamus Boyle	0.30		117.00	Respond to inquiries re: patients credits and ongoing care.
04-Jan-2023	Seamus Boyle	0.40		156.00	Respond to various patient inquiries.
06-Jan-2023	Seamus Boyle	0.40		156.00	Respond to patient inquiries.
11-Jan-2023	Seamus Boyle	0.25		97.50	Respond to patient inquiries.
12-Jan-2023	Seamus Boyle	0.25		97.50	Review update from Instream and respond re: payment changes.
17-Jan-2023	Seamus Boyle	0.25		97.50	Review patient statement of account re: refund of insurance proceeds; request payment re: same.
18-Jan-2023	Seamus Boyle	0.20		78.00	Review patient email; update Ascend.
19-Jan-2023	Seamus Boyle	0.70		273.00	Review Dentrix.
20-Jan-2023	Seamus Boyle	0.20		78.00	Respond to creditor inquiries re: claims process.
25-Jan-2023	Seamus Boyle	2.30		897.00	Dentrix set up; follow up with insurance companies re: A/R; follow up re: mail-outs, result re: R. Walsh WEPP claim; review and amend letters to insurance providers.
26-Jan-2023	Seamus Boyle	3.25		1,267.50	TCW C. McKay re: R. Walsh WEPP claim; respond to patient inquiries; respond to various parties re: A/R collection; review deposit slips and prepare December reconciliation.
27-Jan-2023	Seamus Boyle	2.50		1,131.00	Review correspondence from Alberta Blue Cross; review deposit slips; correspond with patient re: refund inquiry; review A/R letters.
30-Jan-2023	Seamus Boyle	4.50		1,755.00	TCW various insurers re: August - December reconciliation; prepare summary and follow up with various insurers re: same.
31-Jan-2023	Seamus Boyle	3.00		1,170.00	Prepare summary of accounts for various S2 dental insurance providers; correspond with Medicare Blue Cross, Dalmeida, First Canadian Health, Canada Life, Quikcard and GreenShield; prepare reconciliations.
		18.90	390.00	7,371.00	

Fahad Mohamed Professional Corporation et al. - In Receivership
For the period of January 1-31, 2023

Date	Description	Hours	Rate	Amount	Description
01-Jan-2023	Temhope Muraina	1.00		210.00	Update cheque tracker.
04-Jan-2023	Temhope Muraina	2.00		560.00	Update cheque tracker; respond to creditor inquiries.
05-Jan-2023	Temhope Muraina	2.30		644.00	Correspond with the City of Red Deer; update Assand; review invoices; update cheque tracker.
06-Jan-2023	Temhope Muraina	2.80		784.00	Review and approve invoices; respond to creditor inquiries.
09-Jan-2023	Temhope Muraina	1.40		392.00	Attend S2 Dental re: flooding; review invoices.
10-Jan-2023	Temhope Muraina	2.20		616.00	Prepare cheques.
11-Jan-2023	Temhope Muraina	0.80		224.00	Review and approve invoices.
12-Jan-2023	Temhope Muraina	1.50		420.00	Update A/R sub schedule.
12-Jan-2023	Temhope Muraina	1.00		280.00	Update A/R sub schedule.
13-Jan-2023	Temhope Muraina	3.00		840.00	Update A/R sub schedule.
16-Jan-2023	Temhope Muraina	1.00		280.00	Update A/R sub schedule.
17-Jan-2023	Temhope Muraina	6.00		1,680.00	Site visit to Delta Dental to address various operational concerns.
19-Jan-2023	Temhope Muraina	1.50		420.00	Site visit to S2 Dental; respond to creditor inquiries.
25-Jan-2023	Temhope Muraina	2.50		700.00	Respond to contractor inquiries; pull Dentrix reports.
26-Jan-2023	Temhope Muraina	0.80		224.00	Correspond with contractors re: operational issues; follow up re: requested information from Scotiabank.
27-Jan-2023	Temhope Muraina	3.00		840.00	Pre-GST summary; generate T1s and deposit slip; review and update claims tracker.
30-Jan-2023	Temhope Muraina	2.00		560.00	Review pre-Fin GST; follow up re: operational inquiries and patient file requests.
31-Jan-2023	Temhope Muraina	2.00		560.00	Review invoices; respond to patient inquiries; pull T1s; email to Scotiabank re: account balances.
		<u>34.60</u>	<u>280.00</u>	<u>10,464.00</u>	
03-Jan-2023	Vanessa Allen	7.50		4,275.00	Correspond with F. Mohamed re: location of equipment; TCW A. Masroov re: Patterson equipment and various matters re: upcoming Court application; preparation of the Receiver's third report and the Receiver's confidential supplement to the third report; file administration.
04-Jan-2023	Vanessa Allen	2.00		1,120.00	Update Receiver's third report; email to J. Berault re: borrowings; follow up re: rent collections; review and approve invoices for payment.
05-Jan-2023	Vanessa Allen	5.00		2,850.00	TCW P. Saini et. al. re: tenant matters for the S2 Wellness Building; TCW S. Newman et. al. re: transition; various discussions with working group re: same; correspond with V. Khanna re: potential offers; follow up re: payroll and borrowings; review and approve invoices for payment; follow up re: rent collections; correspond with J. Berault re: borrowings; prepare information re: same.
06-Jan-2023	Vanessa Allen	5.00		2,850.00	Correspond with A. Masroov re: various matters re: upcoming Court application; review the location of various pieces of equipment and correspond with contractors re: same; review equipment value and correspond with purchaser re: need for equipment at Delta Dental; TCW M. Mohamed re: upcoming Court application; review legal opinion; correspond with V. Khanna re: potential offers.
07-Jan-2023	Vanessa Allen	1.00		570.00	Prepare and send various emails re: Patterson equipment that is in the Receiver's possession.
08-Jan-2023	Vanessa Allen	4.00		2,280.00	Prepare supplement to the Receiver's third report and schedules.
09-Jan-2023	Vanessa Allen	5.50		3,135.00	TCW A. Masroov et. al. re: Patterson equipment and various matters re: upcoming Court application; prepare and send correspondence to F. Mohamed re: sale of equipment; email to S. Trace re: responding to various inquiries; update supplement to the Receiver's third report; review and approve numerous payments.
10-Jan-2023	Vanessa Allen	5.50		3,135.00	Correspond with S. Newman re: amendment to offer to purchase; correspond with A. Masroov et. al. re: same and numerous matters re: Court application; prepare and send update email to J. Berault et. al.; prepare and send update email to C. Goss et. al.; TCW and email to M. Mohamed re: purchase process; review new offers on S2 Dental and the S2 Wellness building; email to V. Khanna re: asset purchase agreements; review and approve invoices for payment; follow up re: CWB equipment; correspond with F. Mohamed re: asset sales; finalize and update supplement to the third report.
11-Jan-2023	Vanessa Allen	7.50		4,275.00	Prepare for and attend Court application re: approval of various asset sales and distributions; review material re: Patterson application; multiple TCW A. Masroov re: same; follow up with S. Newman et. al. re: amendment to the offer to purchase; review correspondence from F. Mohamed.
12-Jan-2023	Vanessa Allen	1.00		570.00	Follow up re: tour of the S2 Building; follow up re: various matters related to insurance claim; correspond with A. Masroov re: various.
13-Jan-2023	Vanessa Allen	4.50		2,565.00	Various TCW legal counsel re: various matters, including next steps with respect to UDO; review and comment on draft Court Order; review documents re: Claims Process Order; finalize and send various emails to J. Berault et. al. re: updates; respond to contractor inquiries; correspond with working group on offeror's tour of the S2 Wellness Building; review various correspondence and communicate with working group re: flooding and insurance claim.
16-Jan-2023	Vanessa Allen	1.30		711.00	Follow up re: termination of UDO lease; follow up re: property management services for the S2 Wellness Building; review and approve invoices for payment.
17-Jan-2023	Vanessa Allen	2.40		1,308.00	TCW A. Sivasiri re: property management services; update and finalize various spreadsheets re: supplier and employee information related to transition.
18-Jan-2023	Vanessa Allen	1.40		798.00	Prepare email to BIC re: call agenda and proposed timeline for the claims process; review timeline and required documents for the claims process; correspond with M. Gargub re: window repair; correspond with S. Newman et. al. re: transition meetings.
19-Jan-2023	Vanessa Allen	1.70		969.00	Prepare for and attend TCW S. Trace re: claims process and responses to various inquiries; correspond with A. Masroov re: claims process; prepare updated statements of receipts and disbursements; email to J. Berault re: same; begin preparation of claims process documents.
20-Jan-2023	Vanessa Allen	1.80		1,026.00	Prepare and finalize claims process documents; review and authorize payroll; correspond with purchaser re: transition meetings.
23-Jan-2023	Vanessa Allen	5.60		3,306.00	Attend Delta w/ S2 Dental to meet with V. Tran et. al. and contractors re: transition; review premises and various operational issues; follow-up re: check on UDO premises.
24-Jan-2023	Vanessa Allen	0.50		285.00	Follow-up re: attendance of former contractor at the S2 Dental office.
25-Jan-2023	Vanessa Allen	4.00		2,280.00	Review and finalize Court material re: claims process; prepare and review Receiver's fifth report; prepare and file correspondence to insurance companies; correspond with G. Hadji re: former contractor attending premises.
26-Jan-2023	Vanessa Allen	2.50		1,425.00	Revise and finalize claims process documents and Receiver's fifth report and schedules; review Court material.
27-Jan-2023	Vanessa Allen	0.60		342.00	Review and approve payments; prepare and send email re: requested invoices.
28-Jan-2023	Vanessa Allen	0.50		285.00	Correspond with I. Muhammad re: site visit; update Receiver's fourth report and Receiver's third confidential report.
31-Jan-2023	Vanessa Allen	0.60		342.00	Follow up with N. Burton re: waiver of conditions; respond to creditor inquiry re: claims process; follow up re: insurance receipts.
		<u>71.60</u>	<u>570.00</u>	<u>43,812.00</u>	
26-Jan-2023	Victor Kroezer	0.50		285.00	Second partner review of Court reports.
		<u>0.50</u>	<u>570.00</u>	<u>285.00</u>	
TOTAL		<u>216.60</u>		<u>\$ 92,011.00</u>	

Invoice



Invoice Number : 10836437

Client Number : 0968494

Invoice Date : Mar 13 2023

Invoice Terms : Due Upon Receipt

FMPC
c/o MNP Ltd.
1500, 640 - 5th Avenue SW
Calgary, AB T2P 3G4

For Professional Services Rendered :

For professional fees in the Receivership of Faissal Mouhamad Professional Corporation, 52 Dental Corporation, Delta Dental Corp., Michael Dave Professional Corporation and 52 Wellness Centre Inc. for the period of February 1-28, 2023. 76,395.00

Disbursements 390.04

Sub Total :	<u>76,785.04</u>
Goods & Services Tax :	<u>3,839.25</u>
Total (CAD) :	<u>80,624.29</u>

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

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

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

FMPC et. al. - in Receivership
Fee Allocation for the period ended February 28, 2023

Company	Fee Allocation	Expense Allocation
Faissal Mouhamad Professional Corporation &		
Delta Dental Corp.	\$ 26,738.25	\$ 136.51
Michael Dave Professional Corporation	22,918.50	117.01
52 Dental Corporation	7,639.50	39.00
52 Wellness Centre Inc.	19,098.75	97.51
	\$ 76,395.00	\$ 390.04

FMPC et. al. - in Receivership
 For the period from February 1 to 28, 2023

Date	Name	Units	Rate	Amount	Description
01-Feb-2023	Carla Schillreff	0.70		126.00	File administration, estate banking.
02-Feb-2023	Carla Schillreff	1.30		234.00	File administration, estate banking.
03-Feb-2023	Carla Schillreff	1.20		216.00	File administration, estate banking.
06-Feb-2023	Carla Schillreff	1.50		270.00	File administration, estate banking.
07-Feb-2023	Carla Schillreff	2.00		360.00	File administration, estate banking.
08-Feb-2023	Carla Schillreff	0.50		90.00	File administration, estate banking.
09-Feb-2023	Carla Schillreff	1.30		234.00	File administration, estate banking.
10-Feb-2023	Carla Schillreff	2.00		360.00	File administration, estate banking.
13-Feb-2023	Carla Schillreff	1.00		180.00	File administration, estate banking.
14-Feb-2023	Carla Schillreff	2.20		396.00	File administration, estate banking.
15-Feb-2023	Carla Schillreff	6.20		1,116.00	File administration, estate banking.
17-Feb-2023	Carla Schillreff	4.00		720.00	File administration, estate banking.
21-Feb-2023	Carla Schillreff	2.00		360.00	File administration, estate banking.
22-Feb-2023	Carla Schillreff	3.50		630.00	File administration, estate banking.
23-Feb-2023	Carla Schillreff	0.10		18.00	File administration, estate banking.
24-Feb-2023	Carla Schillreff	3.00		540.00	File administration, estate banking.
27-Feb-2023	Carla Schillreff	3.50		630.00	File administration, estate banking.
28-Feb-2023	Carla Schillreff	3.00		540.00	File administration, estate banking.
		39.00	\$ 180.00	7,020.00	
03-Feb-2023	Jillian Anderson	0.70		273.00	Attend Delta Dental location; respond to emails from K. Stevens.
		0.70	\$ 390.00	273.00	
01-Feb-2023	Julie Kennedy	2.20		1,078.00	Review deposits; correspond with K. Stevens re: supplies; correspond with J. Balthazar and Maxill re: ordering; contact Red Deer Alarms re: Telus monitoring line; correspond with G. Sadden and property manager re: access to unit 204; TCW S. Elkadri at 52 Dental re: payment from Greenshield; review same.
06-Feb-2023	Julie Kennedy	3.00		1,470.00	Complete quality review of report; attend TCW purchasers re: closing items; email to Rogers Insurance re: renewal documents for Delta building; review policy for 52 Dental; correspond with Veranova re: lock change; approve orders; approve invoices for payment.
07-Feb-2023	Julie Kennedy	0.40		196.00	Correspond with working group re: lock change; corres with Paladin Security re: over night security.
08-Feb-2023	Julie Kennedy	0.30		147.00	Correspond with Intact re: proceeding with repairs at 52 Dental; correspond with working group re: lock change.
10-Feb-2023	Julie Kennedy	1.00		490.00	Correspond with working group re: various outstanding matters; correspond with HF Engineering re: key release; correspond with K. Stevens re: order approvals.
13-Feb-2023	Julie Kennedy	0.40		196.00	Correspond with K. Stevens re: ordering; review invoices; correspond with tenant re: key release.
14-Feb-2023	Julie Kennedy	1.00		490.00	Correspond with working group and Alberta Fire & Flood re: deductible, work authorization and timing of repairs; address Google email account balance; review quotes re: window repairs; email to Moneris re: holding funds.
15-Feb-2023	Julie Kennedy	0.50		245.00	Correspond with Alberta Fire & Flood re: timeline for repairs.
16-Feb-2023	Julie Kennedy	1.00		490.00	Review and approve invoices.
17-Feb-2023	Julie Kennedy	0.20		98.00	Follow up re: outstanding matters.
21-Feb-2023	Julie Kennedy	0.30		147.00	Review correspondence to tenants, contractors and suppliers.
22-Feb-2023	Julie Kennedy	2.00		980.00	Correspond with K. Stevens re: ordering supplies; correspond with V. Howe re: insurance coverage for the Delta building; correspond with creditors re: claims package; correspond with Moneris re: funds held.
23-Feb-2023	Julie Kennedy	1.50		735.00	Discussion with working group re: status of sales and additional court application; correspond with V. Howe re: insurance coverage and various information request; correspond with T. Kong re: building details; correspond with PVI Fencing re: liability coverage; correspond with K. Stevens re: insurance inquiries; follow up with Moneris re: transactions and fees.
		13.80	\$ 490.00	6,762.00	
01-Feb-2023	Lorry Fritsche	2.00		780.00	Review and update information for pre-GST returns; correspond with working group re: same; email to Enmax re: copies of invoices.
02-Feb-2023	Lorry Fritsche	1.20		468.00	Site visit at 52 dental.
09-Feb-2023	Lorry Fritsche	0.30		117.00	Review BMO account information; TCW BMO re: same.
10-Feb-2023	Lorry Fritsche	1.50		585.00	Email to T. Muraina re: T4s; retrieve and upload copies of T4s to CRA website; telephone calls with CRA re: same; TCW office manager re: T4s.
13-Feb-2023	Lorry Fritsche	0.10		39.00	TCW BMO re: bank account.
14-Feb-2023	Lorry Fritsche	0.10		39.00	Estate banking.
15-Feb-2023	Lorry Fritsche	0.10		39.00	Prepare January 2023 bank reconciliations.
16-Feb-2023	Lorry Fritsche	0.80		312.00	Prepare January 2023 bank reconciliations; email to creditor re: status of file.
17-Feb-2023	Lorry Fritsche	0.40		156.00	File outstanding GST return and close pre-receivership account for FMPC; TCW CRA re: employee deductions.
21-Feb-2023	Lorry Fritsche	0.10		39.00	TCW CRA re: GST/audit.
22-Feb-2023	Lorry Fritsche	0.20		78.00	Prepare January 2023 bank reconciliations.
23-Feb-2023	Lorry Fritsche	1.20		468.00	Review correspondence from CRA re: payroll examination (MDML); telephone call with CRA re: deemed trust audits; prepare summary of payments for 52 Wellness Centre Inc.; correspond with working group re: fraudulent preference review.
27-Feb-2023	Lorry Fritsche	0.20		78.00	Review payroll audit status.
28-Feb-2023	Lorry Fritsche	0.20		78.00	Prepare list of cheques re: GST return.
		8.40	\$ 390.00	3,276.00	
03-Feb-2023	Melissa Burton	1.20		468.00	Attend Scotiabank to pick up draft; estate banking.
17-Feb-2023	Melissa Burton	1.00		390.00	Attend Scotiabank to pick up draft; estate banking.
		2.20	\$ 390.00	858.00	
24-Feb-2023	Rick Anderson	1.50		585.00	Attend 52 Dental; review inventory and inventory medications; take photographs; check on keys for closing.
27-Feb-2023	Rick Anderson	1.00		390.00	Draft key release; meet with A. Ardell re: transition.
		2.50	\$ 390.00	975.00	
01-Feb-2023	Seamus Boyle	2.60		1,014.00	Respond to inquiries from various insurance providers, begin Delta Dental reconciliation.
03-Feb-2023	Seamus Boyle	0.30		117.00	Respond to Canada Life re: outstanding payments.
06-Feb-2023	Seamus Boyle	0.20		78.00	Correspond with R. Walsh re: WEPP; correspondence with Service Canada re: amended WEPP claim.
07-Feb-2023	Seamus Boyle	3.00		1,170.00	Prepare January revenue reconciliation; respond to Sunlife and Canada Life re: same.

08-Feb-2023	Seamus Boyle	0.20	78.00	Respond to Claimsecure re: payment summaries
09-Feb-2023	Seamus Boyle	1.60	624.00	Continue January reconciliation for 52 Dental; respond to various insurance providers re: outstanding balances.
10-Feb-2023	Seamus Boyle	3.00	1,170.00	Prepare January revenue reconciliation; prepare account statements for A/R collections.
13-Feb-2023	Seamus Boyle	2.50	975.00	Prepare ADSC statement of account and respond to Quikcard re: account balance; respond to K. Stevens re: patient refund request; review Sunlife payment schedule and request information re: cashed cheques; prepare various account summaries.
14-Feb-2023	Seamus Boyle	0.40	156.00	Respond to Sunlife and Canada Life regarding insurance payments, respond to creditor inquiry.
15-Feb-2023	Seamus Boyle	1.50	585.00	Review correspondence from Sunlife and Canada life re: A/R collections, draft letter to employees re: unsecured claims following WEPP, review file re: patient refund.
16-Feb-2023	Seamus Boyle	2.20	858.00	Respond to Claimsecure re: online access; continue preparation of account summaries and send collection notices to various insurance providers.
17-Feb-2023	Seamus Boyle	2.50	975.00	Prepare account summaries, follow up re: various A/R collections.
21-Feb-2023	Seamus Boyle	0.80	312.00	Review Canada Life account and respond re: overpayment; review response from Greenshield and respond re: cheques not received.
22-Feb-2023	Seamus Boyle	2.20	858.00	Respond to query from NIHB re: A/R summary; reconcile receipts in Ascend.
23-Feb-2023	Seamus Boyle	2.40	936.00	Continue revenue reconciliations.
27-Feb-2023	Seamus Boyle	0.70	273.00	Compile contact information for 52 Dental; respond to K. Stevens re: patient refund; review aging report.
28-Feb-2023	Seamus Boyle	0.60	234.00	Respond to Claimsecure and Alberta Bluecross re: correspondence re: sale of practice; review payment summaries.
		26.70	\$ 390.00	10,413.00
02-Feb-2023	Temitope Muraina	1.00	280.00	Correspond with working group re: various outstanding requests; coordinate pick-up of bank drafts from Scotiabank; prepare deposit slips.
03-Feb-2023	Temitope Muraina	2.00	560.00	GST and A/R reconciliation.
06-Feb-2023	Temitope Muraina	1.50	420.00	T4 search on ADP; follow up re: bank draft preparation; review claims.
09-Feb-2023	Temitope Muraina	0.50	140.00	Review and approve invoices.
10-Feb-2023	Temitope Muraina	4.00	1,120.00	Site visit to Delta Dental; complete deposit; pull A/R records; correspond with working group re: various.
10-Feb-2023	Temitope Muraina	1.00	280.00	Site visit at 52 Dental; respond to various contractor inquiries.
13-Feb-2023	Temitope Muraina	1.00	280.00	Review A/R listing; correspond with S. Elkadri re: 52 Dental reports.
14-Feb-2023	Temitope Muraina	2.00	560.00	Review and follow up on claims; review A/R correspondence; review Shaw invoices; follow up with contractors re: insurance claims for Delta Dental.
15-Feb-2023	Temitope Muraina	5.50	1,540.00	Key drop off at Eden Spa; site visit to Delta Dental; site visit to 52nd Dental, review and follow up on claims; complete deposit.
17-Feb-2023	Temitope Muraina	0.80	224.00	Correspond with T. Johnston re: preparation of drafts; review and approve invoices for payment.
21-Feb-2023	Temitope Muraina	1.20	336.00	Review correspondence from creditors; review proof of claim form; review WEPP claims.
22-Feb-2023	Temitope Muraina	1.20	336.00	Review proofs of claim and correspondence; correspond with K. Stevens re: various; respond to inquiries re: claims process.
23-Feb-2023	Temitope Muraina	2.00	560.00	Follow up with working group re: various; estate banking; review affidavit.
24-Feb-2023	Temitope Muraina	5.50	1,540.00	Site visit to Delta Dental; complete deposit; review proof of claim; respond to creditor inquiry.
28-Feb-2023	Temitope Muraina	6.50	1,820.00	Respond to creditor inquiries; review proofs of claim; respond to creditor inquiries; review and approve invoices; prepare letter re: mail redirection; review services to be cancelled; preference review.
		35.70	\$ 280.00	9,996.00
05-Feb-2023	Vanessa Allen	1.00	570.00	Correspond with K. Stevens and S. Elkadri re: wire transfer instructions; review payroll submission; prepare spreadsheet re: same.
06-Feb-2023	Vanessa Allen	6.00	3,420.00	TCW S. Newman et. al. re: extension; TCW A. Maerov and N. Barton re: same; review and sign payroll cheques; correspond with K. Stevens and S. Elkadri re: same; revise and finalize Receiver's fifth report and schedules; correspond with working group re: same.
07-Feb-2023	Vanessa Allen	3.50	1,995.00	TCW S. Newman et. al. re: acquisition model; follow up on locks change for the 52 Wellness building; follow up on insurance coverage for the Delta Dental building; review and comment on numerous closing documents and inquiries; correspond with K. Stevens and S. Elkadri re: reports.
08-Feb-2023	Vanessa Allen	2.50	1,425.00	TCW N. Barton and A. Maerov re: various closings and request for additional deposits; correspond with A. Ardell re: closing and deposits; correspond with D. Hutchison et. al. and S. Trace et. al. re: closing delay; correspond with K. Stevens and S. Elkadri re: same.
09-Feb-2023	Vanessa Allen	1.00	570.00	Correspond with J. Paarup re: insurance coverage for the Delta Dental building; email to V. Tran et. al. re: production reports; respond to inquiry re: tenant access for the 52 Wellness building; follow up re: bank drafts; review and approve payments; review and circulate amending agreements.
10-Feb-2023	Vanessa Allen	0.60	342.00	Review and execute amending agreements; follow up on insurance coverage for the Delta Dental building.
13-Feb-2023	Vanessa Allen	2.50	1,425.00	Follow up re: Court application re: claims process; follow up re: receipt of deposits; correspond with A. Maerov re: various; correspond with M. Mohamad re: update.
14-Feb-2023	Vanessa Allen	2.50	1,425.00	Prepare for and attend Court application re: approval of claims process; correspond with working group re: the corresponding creditor mail-out and website posting; correspond with S. Newman on closing; correspond with N. Barton re: insurance claim.
15-Feb-2023	Vanessa Allen	3.50	1,995.00	Review and approve payments; correspond with N. Barton et. al. re: closings; review various creditor listings; correspond with working group re: various mail-outs re: claims process; follow up re: employee claims; email to S. Elkadri and K. Stevens re: claims process; correspond with working group re: preference review.
16-Feb-2023	Vanessa Allen	1.80	1,026.00	Email to F. Mohamad and P. Rattan re: promissory notes; correspond with P. Saini re: same; review and approve payments; file administration; follow up re: insurance for Delta Dental building; follow up re: insurance reconciliation.
20-Feb-2023	Vanessa Allen	4.40	2,508.00	Review and update statements of adjustments; review GLs re: applicable expenses; correspond with N. Barton et. al. re: same and upcoming closings; file administration; review and execute sale documents; review and approve payments.
21-Feb-2023	Vanessa Allen	6.00	3,420.00	Finalize and swear affidavit; TCW S. Newman et. al. re: closing; TCW A. Maerov re: same; correspond with P. Saini re: M. Mohamad litigation; prepare and circulate transition documents for all closings; file administration; email to K. Stevens and S. Elkadri re: transition and required reports; correspond with working group re: same; follow up re: payment of property taxes.
22-Feb-2023	Vanessa Allen	5.00	2,850.00	Update and circulate various correspondence re: transition of 52 Dental; correspond with working group re: insurance receipts; correspond with S. Newman et. al. re: next steps; review and execute closing documents; correspond with N. Barton re: same; emails to S. Trace et. al., D. Bieganeck et. al. and D. Hutchison et. al. re: various closings; correspond with C. Stachniak and M. Parsons re: potential further marketing efforts.
23-Feb-2023	Vanessa Allen	2.80	1,596.00	TCW S. Newman et. al. re: various closings and GST applicability; correspond with legal counsel re: possibility of bifurcating agreements and requirements to do so; review payments; correspond with D. Bieganeck et. al., D. Hutchison et. al. and S. Trace et. al. re: possible bifurcation of agreements.

24-Feb-2023	Vanessa Allen	4.00	2,280.00	Prepare Receiver's sixth report and schedules; finalize various correspondences and follow up re: closing activities for 52 Dental; review and sign cheques; review and amend lease; correspond with N. Barton et. al. and S. Newman et. al. re: lease, closing of the 52 Dental sale and upcoming Court application; review various correspondence between legal counsel for various creditors; correspond with A. Maerov re: same.
25-Feb-2023	Vanessa Allen	3.50	1,995.00	Review and comment on bifurcated asset purchase agreement; prepare Receiver's Sixth Report and schedules; correspond with A. Maerov re: same.
26-Feb-2023	Vanessa Allen	1.50	855.00	Update Receiver's Sixth Report and schedules; TCW A. Maerov and S. Trace re: same.
27-Feb-2023	Vanessa Allen	6.50	3,705.00	Review and comment on bifurcated asset purchase agreements; TCW A. Maerov et. al. re: same; prepare updated letters to suppliers and insurance providers; follow up re: closing matters for 52 Dental; file administration; review payroll reports and prepare final payroll; follow up re: wire transfers; correspond with S. Newman re: payment of trust funds and bifurcated agreements; review and approve invoices for payment; update Receiver's Sixth Report and schedules; email to D. Bieganeck re: Court application.
28-Feb-2023	Vanessa Allen	5.00	2,850.00	TCW A. Maerov and D. Bieganeck re: bifurcation of sale agreements; correspond with S. Newman et. al. re: amendment to bifurcated agreements; update Receiver's Sixth Report and prepare Receiver's Fourth Confidential Reports and schedules; review and circulate draft lease for Delta Dental.
		<u>63.60</u>	<u>\$ 570.00</u>	<u>36,252.00</u>
06-Feb-2023	Victor Kroeger	0.50	285.00	Second partner review of Court report.
27-Feb-2023	Victor Kroeger	0.50	285.00	Second partner review of sixth Court report
		<u>1.00</u>	<u>\$ 570.00</u>	<u>570.00</u>
Total		<u>193.60</u>	<u>\$ 76,395.00</u>	

Invoice



Invoice Number : 10925377

Client Number : 0968494

Invoice Date : Apr 14 2023

Invoice Terms : Due Upon Receipt

FMPC
c/o MNP Ltd.
1500, 640 - 5th Avenue SW
Calgary, AB T2P 3G4

For Professional Services Rendered :

For professional fees in the Receivership of Faissal Mouhamad Professional Corporation, 52 Dental Corporation, Delta Dental Corp., Michael Dave Professional Corporation and 52 Wellness Centre Inc. for the period of March 1-31, 2023.	64,303.50
Disbursements	3,283.94

Sub Total :	<u>67,587.44</u>
Goods & Services Tax :	<u>3,379.37</u>
Total (CAD) :	<u>70,966.81</u>

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

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

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

FMPC et. al. - in Receivership
Fee Allocation for the period ended March 31, 2023

Company	Fee Allocation	Expense Allocation
Faissal Mouhamad Professional Corporation &		
Delta Dental Corp.	\$ 25,721.40	\$ 496.24
Michael Dave Management Ltd.	16,075.88	310.15
52 Dental Corporation	6,430.35	124.06
52 Wellness Centre Inc.	16,075.88	2,353.48
	\$ 64,303.50	\$ 3,283.94

PWC et al. - In Partnership

Period ended: 03/31/2023

Date	Item	Hours	Rate	Amount	Description
01-Mar-2023	Terrance M. Lujan	4.00		1,600.00	Attend Delta Dental, respond to various correspondence, review and prepare inventory control and expense reports.
02-Mar-2023	Terrance M. Lujan	3.00		800.00	Respond to auditor inquiries re: claim process, preference review.
03-Mar-2023	Terrance M. Lujan	2.00		500.00	Review profits of claim and follow up with estimator re: claim process.
05-Mar-2023	Terrance M. Lujan	4.50		1,725.00	Respond to auditor inquiries re: claim process, TOW ADP re: records, preference review.
07-Mar-2023	Terrance M. Lujan	3.00		1,200.00	Review profits of claim and update master correspondence with estimator re: claim process, preference review.
08-Mar-2023	Terrance M. Lujan	2.00		500.00	Attend Delta Dental, complete medication and equipment inventory, correspondence with staff re: operations.
09-Mar-2023	Terrance M. Lujan	2.00		500.00	Review of basic records, respond to auditor inquiry.
13-Mar-2023	Terrance M. Lujan	4.50		1,725.00	Review profits of claim, respond to auditor inquiries, correspondence with staff, provide the latest information, preference review.
14-Mar-2023	Terrance M. Lujan	2.50		700.00	Correspond with estimator re: medical correspondence with estimator re: claim process, review profits of claim.
15-Mar-2023	Terrance M. Lujan	4.00		1,120.00	Respond to auditor and estimator inquiries, review profits of claim, preference review.
16-Mar-2023	Terrance M. Lujan	3.00		800.00	Review profits of claim, TOW D. Caruso, re: Co of Red Deer issues, preference review.
17-Mar-2023	Terrance M. Lujan	2.50		700.00	Review and update profit of claim process, preference review.
20-Mar-2023	Terrance M. Lujan	2.50		700.00	Review and update profit of claim process, correspondence with estimator re: claim process, review claim.
23-Mar-2023	Terrance M. Lujan	2.00		500.00	Respond to auditor inquiries, review profits of claim, preference review.
24-Mar-2023	Terrance M. Lujan	1.50		450.00	Respond to auditor inquiries, update A/R statements, preference review.
27-Mar-2023	Terrance M. Lujan	3.00		1,050.00	Preference review, correspondence with ADP and OAR re: payroll harmonization, update A/R statement for Delta Dental, respond to auditor inquiries.
29-Mar-2023	Terrance M. Lujan	4.50		1,725.00	Respond to auditor inquiries, update A/R statements for Delta Dental, review profits of claim, follow up with working group re: medical.
29-Mar-2023	Terrance M. Lujan	3.00		800.00	Update A/R statement for Delta Dental, review basic records.
30-Mar-2023	Terrance M. Lujan	3.00		800.00	Update A/R statement for Delta Dental.
31-Mar-2023	Terrance M. Lujan	1.00		200.00	Review profits of claim and respond to auditor inquiries re: claim process.
		45.00	283.50	17,450.00	
01-Mar-2023	Vanessa Allen	3.00		1,710.00	Correspond with S. Newman et al re: Court application and executed documents, correspond with N. Barton re: same and details, follow up re: various matters related to the Revco's Bank Agreement, correspond with A. Marlowe re: same, review and complete the application, call J. Egan re: issues re: CO.
02-Mar-2023	Vanessa Allen	2.50		1,425.00	Review correspondence with TOW, TOW G. Salton re: same and working parties, TOW E. Sarno re: same, send follow up email to Sarno, follow up re: various inquiries re: OAR issues, review and approve process for payment to 32 Delta, correspond with Dr. Michael re: issues, make insurance payment for the 32 Wellness Building, update fee affidavit, correspond with working group re: website update.
03-Mar-2023	Vanessa Allen	2.00		1,140.00	Prepare and approve payroll, follow up on various work orders, follow up re: insurance for the Delta Dental building, review and approve.
04-Mar-2023	Vanessa Allen	1.50		710.00	Correspond with N. Barton re: transfer of deposit, follow up re: design, correspond with A. Marlowe re: Court application.
07-Mar-2023	Vanessa Allen	1.00		570.00	TOW M. McManus re: update applications re: 31 duration of agreements.
07-Mar-2023	Vanessa Allen	2.40		1,302.00	Review and approve motions for payment, prepare and execute updated transaction, estimate coverage of various taxes, correspond with S. Newman re: questions and Court application, correspond with A. Marlowe and N. Barton re: design and Court application, review 32 Delta and amendment, correspond with M. Garguilo re: rent arrears, and update master list, Frank et al, J. Regan re: et al, send instructions re: application for approval of 31 duration agreement and contract.
08-Mar-2023	Vanessa Allen	0.80		456.00	Correspond with A. Marlowe and N. Barton re: Court application re: approval of 31 duration agreement and timing of design, correspond with S. Newman et al re: same, follow up re: transfer of Delta Dental practice.
09-Mar-2023	Vanessa Allen	5.00		2,850.00	Correspond with A. Marlowe and N. Barton re: application for approval of 31 duration agreement and design documents, review and approve motions, review and approve payment on closing of various taxes, follow up re: cancellation of mal mentions, send updates to S. Newman et al, J. Regan re: et al, J. Pugh re: et al, J. Pugh re: et al, Court application and design, email to M. McManus re: update, correspond with D. Newman et al re: design, review, revise and execute amendment re: updated 32 Delta, email to N. Barton re: 31 duration agreement.
10-Mar-2023	Vanessa Allen	3.80		2,064.00	Finalize various correspondence re: closing of the Delta Dental, the Delta Building and the 32 Wellness Building, correspond with working group re: closing assets and stop off letters, review and approve a mail to S. Newman et al re: closing related matters, correspond with S. Enabi and A. Stevens re: same, correspond with N. Barton re: closing related matters.
12-Mar-2023	Vanessa Allen	1.00		370.00	Finalize transactions, review 32 Delta.
13-Mar-2023	Vanessa Allen	4.50		2,025.00	Review, update and approve motion documents, sign preparation of interim 32 Delta and fee summaries for all estates, correspond with A. Marlowe re: various, follow up re: various matters re: transaction of Delta Dental and the 32 Wellness Building.
14-Mar-2023	Vanessa Allen	4.00		2,280.00	Preparation of interim 32 Delta and fee summaries for all estates, correspond with A. Marlowe re: interim distributions, prepare and send mail to S. Newman et al, and D. Pugh re: et al re: update, follow up re: various OAR and fee.
15-Mar-2023	Vanessa Allen	2.50		1,410.00	Review website and follow up re: website printing, review correspondence from D. Regan and prepare email response re: same, correspond with A. Marlowe re: various, mail to S. Enabi re: various, prepare and send 32 Wellness Building, follow up re: insurance termination, email to S. Enabi re: design for MDVA and 32 Wellness, correspond with C. Stashak re: correspondence.
16-Mar-2023	Vanessa Allen	2.40		1,302.00	Prepare summary of mail a location, prepare work re: tasks completed in each period, send the correspondence re: proposed interim distributions, email to Sarno re: the service list, email to D. Regan re: requested information, email to ADP and TOW D. Pugh re: interim distributions.
17-Mar-2023	Vanessa Allen	2.80		1,398.00	Prepare website mail to B. Richards and S. Thorne, include re: proposed interim distributions, correspond with A. Marlowe re: same, update and final mail to D. Regan re: et al, include, follow up re: representation of proposed 32 Delta and Delta.
21-Mar-2023	Vanessa Allen	1.00		570.00	Finalize and send email to S. Thorne re: Reviewer's position on final paid into Court, follow up with A. Marlowe re: various outstanding items, correspond with M. Garguilo re: rent receipt, follow up on various correspondence.
22-Mar-2023	Vanessa Allen	0.80		456.00	Follow up on A/R reports, correspond with working group re: website transaction status, follow up re: property insurance related.
24-Mar-2023	Vanessa Allen	1.40		798.00	Follow up re: A/R statements and various insurance inquiries, review and approve payments, follow up on preference review, review and approve payments.
25-Mar-2023	Vanessa Allen	0.30		171.00	Finalize M. McManus re: Final profit of claim.
27-Mar-2023	Vanessa Allen	1.30		710.00	Prepare Reviewer's interim report.
29-Mar-2023	Vanessa Allen	1.60		816.00	Review and Finalize Reviewer's interim report, review and approve motion and follow up re: insurance related.
30-Mar-2023	Vanessa Allen	0.80		456.00	Respond to various auditor inquiries, review correspondence, correspond with R. Parola and S. Enabi re: required reports.
		45.00	279.00	25,134.00	
TOTAL		107.81		\$ 64,584.00	

Exhibit B

THIS IS EXHIBIT "B"
referred to in the Affidavit of
Vanessa Allen
Sworn before me this 2nd
day of May, A.D. 2023
Claire Cameron
A Commissioner for Oaths
in and for the Province of Alberta

CLAIRE CAMERON
A Commissioner for Oaths
In and for the Province of Alberta
My Commission Expires June 10, 2025

Invoice



Invoice Number : 10792355

Client Number : 0974507

Invoice Date : Feb 21 2023

Invoice Terms : Due Upon Receipt

985842 Alberta Ltd
c/o MNP Ltd.
1500, 640 - 5th Avenue SW
Calgary, AB T2P 3G4

For Professional Services Rendered :

For the professional services of the Receivership of 985842 Alberta Ltd. for the period of January 1-31, 2023. 23,760.00

Disbursements 147.34

Sub Total : 23,907.34

Goods & Services Tax : 1,195.37

Total (CAD) : 25,102.71

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

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

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

985842 Alberta Ltd. - In Receivership
 For the period of January 1-31, 2023

Date	Names	Hours	Rate	Amount	Description
05-Jan-2023	Carla Schillreff	.30		54.00	File administration; estate banking.
		.30	180.00	54.00	
15-Jan-2023	Kristin Gray	3.00		1,710.00	Review background information; attend Valley Dental to meet with contractor and structural engineer.
16-Jan-2023	Kristin Gray	.50		285.00	Upload pictures; summarize site visit.
		3.50	570.00	1,995.00	
18-Jan-2023	Lorry Fritsche	.20		78.00	Prepare December 2022 bank reconciliation.
		.20	390.00	78.00	
04-Jan-2023	Julie Kennedy	1.50		735.00	Correspond with Valley Dental re: notice for access.
05-Jan-2023	Julie Kennedy	2.20		1,078.00	Correspond with M. Gargiulo re: coordinating keys and access to Drayton Valley property; corresp with Valley Dental re: access to unit; review lease agreement; correspond with M. Parsons re: access to Valley Dental during business hours.
06-Jan-2023	Julie Kennedy	0.30		147.00	Follow up re: keys for Drayton Valley property; correspon with Valley Dental re: viewing.
12-Jan-2023	Julie Kennedy	1.70		833.00	Correspond with Intact insurance re: status of claim and plumbers' report; correspond with R. Noel re: access to Drayton Valley property; correspond with J. Connors re: building drawings; correspond with CDSPI re: building coverage.
13-Jan-2023	Julie Kennedy	1.40		686.00	Correspond with M. Gargiulo re: site visit to Drayton Valley; correspond with R. Noel re: same; email to Valley Dental re: notice of visit/inspection.
16-Jan-2023	Julie Kennedy	1.00		490.00	Follow up re: various matters re: structural repairs.
17-Jan-2023	Julie Kennedy	0.30		147.00	Correspond with Valley Dental re: site visit; correspond with R. Noel re: plumber.
18-Jan-2023	Julie Kennedy	0.80		392.00	Follow up re: repairs to Valley Dental; correspond with M. Gargiulo re: coordinating access to Valley Dental for repairs; TCW Royl Flush re: confirming appointment; email to Valley Dental re: plumber appointment; review insurance.
19-Jan-2023	Julie Kennedy	0.10		49.00	TCW R. Noel re: site visit.
20-Jan-2023	Julie Kennedy	0.50		245.00	Correspond with R. Whiteman re: coverage for Drayton Valley building; review insurance policy terms and conditions.
23-Jan-2023	Julie Kennedy	0.60		294.00	TCW Royl Flush re: results of plumber visit.
25-Jan-2023	Julie Kennedy	2.50		1,225.00	Review Receiver's fourth report and third confidential report; correspond with plumber re: Drayton Valley.
		12.90	490.00	6,321.00	
04-Jan-2023	Vanessa Allen	.50		285.00	Correspond with M. Parsons and N. Barton re: amendment to offer to purchase.
05-Jan-2023	Vanessa Allen	1.00		570.00	Correspond with H Amery and M. Parsons re: amendment to offer to purchase.
12-Jan-2023	Vanessa Allen	1.00		570.00	Review inspection report; coordinate attendance by structural engineer and contractor at Drayton Valley property; correspond with A. Maerov et. al. re: response to tenant; send update to E. Jovica.
13-Jan-2023	Vanessa Allen	1.50		855.00	Review and comment on correspondence to the tenant's legal counsel; correspond with A. Maerov re: same and review by structural engineer; coordinate site visit with working group; send update emails to E. Jovica and J. Berialt re: same.
15-Jan-2023	Vanessa Allen	1.00		570.00	Correspond with R. Noel, K. Jones and working group re: structural deficiencies on property; email to legal counsel and VMT T. Kong re: same.
16-Jan-2023	Vanessa Allen	3.40		1,938.00	Correspond with A. Maerov et. al. re: structural concerns; correspond with K Jones re: findings; correspond with contractor re: repairs; TCW E. Jovica re: same; prepare and send emails to E. Jovica and J. Berialt re: same; prepare draft disclosure letter.
17-Jan-2023	Vanessa Allen	2.80		1,596.00	Update disclosure letter; update form of unconditional offer re: DV Unit; correspond with A. Maerov et. al. and M. Parsons re: various related matters; follow up re: required repairs; email to E. Jovica re: disposal options.
18-Jan-2023	Vanessa Allen	2.40		1,368.00	Follow up re: required repairs on Drayton Valley property; review and comment on draft APA re: potential credit bid; correspond with E. Jovica re: same; correspond with A. Maerov re: various communications to the tenant; follow up with K. Jones re: safety concerns; follow up re: return of deposit to SAS Builders.
19-Jan-2023	Vanessa Allen	.40		228.00	Correspond P. Saini and R. Noel re: contractor agreement; correspond with M. Parsons re: potential offers.
20-Jan-2023	Vanessa Allen	1.30		741.00	Correspond with E. Jovica re: sale of property; correspond with J. Berialt et. al. re: same; review offer to purchase and correspond with M. Parsons re: same; review changes to contractor agreement; email to R. Noel re: same; follow up re: required repairs on premises.
21-Jan-2023	Vanessa Allen	.50		285.00	Finalize agreement with contractor; follow up with tenant re: repairs.
23-Jan-2023	Vanessa Allen	.40		228.00	Correspond with E. Jovica re: sale of property.
24-Jan-2023	Vanessa Allen	1.50		855.00	Prepare counter-offer on property; correspond with A. Maerov et. al. and M. Parsons re: same.
25-Jan-2023	Vanessa Allen	2.70		1,539.00	Review and execute offer to purchase; correspond with M. Parsons re: same; prepare and revise Receiver's fourth report and third confidential report and schedules.
26-Jan-2023	Vanessa Allen	2.00		1,140.00	Revise and finalize Receiver's fourth report and third confidential report; correspond with D. Bieganek re: service of F. Mouhamad; prepare and send email to P. Kohli re: offer to purchase; correspond with K. Jones re: update; review Court material.
27-Jan-2023	Vanessa Allen	1.40		798.00	Review and comment on application material; follow-up re: deposit.
30-Jan-2023	Vanessa Allen	2.00		1,140.00	Update Receiver's third report and fourth confidential report; correspond with A. Maerov et. al. re: same; correspond with purchaser re: changes to offer to purchase.
01-Feb-2023	Vanessa Allen	1.00		570.00	Correspond with M. Mohamad re: confidential report; review and execute waiver; email to M. Parsons re: various information requests from the purchaser; follow up with R. Noel re: work completed.
		26.80	570.00	15,276.00	
03-Jan-2023	Zelda Montiguue	.20		36.00	Prepare documents to be couriered.
		.20	180.00	36.00	
TOTAL		43.90		\$ 23,760.00	

Invoice



Invoice Number : 10836421

Client Number : 0974507

Invoice Date : Mar 13 2023

Invoice Terms : Due Upon Receipt

985842 Alberta Ltd
c/o MNP Ltd.
1500, 640 - 5th Avenue SW
Calgary, AB T2P 3G4

For Professional Services Rendered :

For the professional services of the Receivership of 985842 Alberta Ltd. for the period of February 1-28, 2023. 15,540.00

Disbursements 267.02

Sub Total : 15,807.02

Goods & Services Tax : 790.35

Total (CAD) : 16,597.37

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

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

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

985842 Alberta Ltd. - in Receivership
For the period from February 1 to 28, 2023

Date	Name	Hours	Rate	Amount	Description
13-Feb-2023	Julie Kennedy	0.60		294.00	Review and comment on supplemental report.
15-Feb-2023	Julie Kennedy	0.50		245.00	Follow up re: property taxes.
22-Feb-2023	Julie Kennedy	0.50		245.00	Correspond with property manager re: lock box and key.
23-Feb-2023	Julie Kennedy	0.20		98.00	Correspond with property manager and purchaser re: lock box and key.
		1.80	\$ 490.00	882.00	
24-Feb-2023	Kiu Lau	0.10		39.00	Reviewed and signed cheques (second signature).
		0.10	\$ 390.00	39.00	
10-Feb-2023	Lorry Fritsche	0.60		234.00	Estate banking; TCW CRA re status of accounts.
13-Feb-2023	Lorry Fritsche	0.30		117.00	Review CRA online balances; TCW CRA re: outstanding GST.
16-Feb-2023	Lorry Fritsche	0.20		78.00	Prepare January 2023 bank reconciliation.
23-Feb-2023	Lorry Fritsche	1.60		624.00	Prepare payment summary.
		2.70	\$ 390.00	1,053.00	
01-Feb-2023	Vanessa Allen	1.00		570.00	Correspond with M. Mohamad re: confidential report; review and execute waiver; email to M. Parsons re: various information requests from the purchaser; follow up with R. Noel re: work completed.
05-Feb-2023	Vanessa Allen	0.50		285.00	Correspond with K. Jones and R. Noel re: scope of review; correspond with M. Mohamad re: issues identified regarding the Drayton Valley property.
07-Feb-2023	Vanessa Allen	1.00		570.00	TCW M. Mohamad re: upcoming Court application; follow up re: structural engineering report.
08-Feb-2023	Vanessa Allen	1.50		855.00	Follow up with K. Jones re: providing structural engineering report to the Court; review structural engineering report; circulate same to H. Amery; review and revise amending agreement.
09-Feb-2023	Vanessa Allen	3.80		2,166.00	Prepare for and attend Court application re: sale approval of the Drayton Valley property; prepare email to E. Jovica re: clarifying various items re: the claims process; review Court material re: Jovica Group application; correspond with A. Maerov et. al. re: same; email to M. Parson re: requested information; TCW H. Amery re: next steps and inspection report.
10-Feb-2023	Vanessa Allen	3.00		1,710.00	Review material re: Court application for the Jovica Group; correspond with A. Maerov re: same; prepare email to S. Trace et. al. re: update; being preparation of the supplement to the receiver's fifth report; email to R. Noel re: same; correspond with D. Mandato re: requested information;
11-Feb-2023	Vanessa Allen	2.00		1,140.00	Review material re: Court application for the Jovica Group; continue preparation of supplement to the receiver's fifth report in response; emails to A. Maerov and S. Trace re: same.
13-Feb-2023	Vanessa Allen	4.00		2,280.00	Follow up re: various closing matters; prepare and finalize Receiver's supplement to the fifth report and schedules.
14-Feb-2023	Vanessa Allen	1.00		570.00	Update SOA; follow up re: various closing matters.
15-Feb-2023	Vanessa Allen	2.50		1,425.00	Review correspondence re: InvestPlus; review closing documents and follow up re: closing.
16-Feb-2023	Vanessa Allen	2.00		1,140.00	Correspond with N. Barton re: closing; review and approve post-closing payments; correspond with working group re: same; review and approve various advertising proofs re: claims process file administration.
28-Feb-2023	Vanessa Allen	1.00		570.00	TCW M. Amery et. al. re: InvestPlus information request; follow up re: same; correspond with H. Amery re: urgent repair.
		23.30	\$ 570.00	13,281.00	
12-Feb-2023	Victor Kroeger	0.50		285.00	Second partner review of supplemental Court report.
		0.50	\$ 570.00	285.00	
Total		28.40		\$ 15,540.00	

Invoice



Invoice Number : 10961755

Client Number : 0974507

Invoice Date : Apr 24 2023

Invoice Terms : Due Upon Receipt

985842 Alberta Ltd
c/o MNP Ltd.
1500, 640 - 5th Avenue SW
Calgary, AB T2P 3G4

For Professional Services Rendered :

For the professional services of the Receivership of 985842 Alberta Ltd. for the period of March 1-31, 2023. 3,231.00

Sub Total :	<hr/>	3,231.00
Goods & Services Tax :	<hr/>	161.55
Total (CAD) :	<hr/>	3,392.55

GST Registration Number : 103697215 RT 0001

Invoices are due and payable upon receipt.

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

Licensed Insolvency Trustees
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

985842 Alberta Ltd. - in Receivership
 For the period from March 1-31, 2023

Date	Name	Hours	Rate	Amount	Description
28-Mar-2023	Carla Schillreff	.10		18.00	File administration; estate banking.
		<u>.10</u>	<u>180.00</u>	<u>18.00</u>	
21-Mar-2023	Lorry Fritsche	.20		78.00	Review correspondence received from CRA re: GST deemed trust; estate banking.
		<u>.20</u>	<u>390.00</u>	<u>78.00</u>	
03-Mar-2023	Vanessa Allen	.60		342.00	Follow up re: termination of insurance policies; review correspondence and follow up on requested information for InvestPlus.
13-Mar-2023	Vanessa Allen	1.50		855.00	Review, request and approve multiple payments; begin preparation of interim SRD; correspond with A. Maerov re: various.
14-Mar-2023	Vanessa Allen	1.00		570.00	Prepare interim SRD; correspond with A. Maerov re: interim distributions; prepare and send email to D. Bieganeck et. al. re: update; follow up re: CRA audit.
16-Mar-2023	Vanessa Allen	.40		228.00	Email to M. Mohamad re: update; correspond with A. Maerov re: review of information from InvestPlus.
24-Mar-2023	Vanessa Allen	1.60		912.00	Review background information re: InvestPlus; TCW P. Saini et. al. re: termination and next steps; prepare email to P. Saini et. al. re: next steps; email to M. Amery re: request for information.
27-Mar-2023	Vanessa Allen	.40		228.00	Follow up re: required information on investment; send structural engineering report to P. Kohli.
		<u>5.50</u>	<u>570.00</u>	<u>3,135.00</u>	
	TOTAL	<u>5.80</u>		<u>\$ 3,231.00</u>	

Exhibit C

THIS IS EXHIBIT "C"
referred to in the Affidavit of
Vanessa Allen
Sworn before me this 2nd
day of May, A.D. 2023
Claire Cameron
A Commissioner for Oaths
in and for the Province of Alberta

CLAIRE CAMERON
A Commissioner for Oaths
In and for the Province of Alberta
My Commission Expires June 10, 2025

In the Matter of the Receivership of
 Faissal Mouhamad Professional Corporation ("FMPC") o/a Delta Dental, Delta Dental Corp. ("Delta Dental"), 52 Dental Corporation, 52 Wellness Centre Inc., Michael Dave Management Ltd. ("MDML") and
 985842 Alberta Ltd. ("985842")

Summary of Professional Fees and Disbursements of the Receiver and Manager

MNP Ltd.

Invoice date	Invoice number	Description	FMPC & Delta Dental	52 Dental Corporation	52 Wellness Centre Inc.	MDML	985842	Subtotal	GST	Total
February 27, 2023	10808654	For the period ended January 31, 2023	\$ 32,565.08	\$ 23,260.77	\$ 18,608.62	\$ 18,608.62	\$ -	\$ 93,043.09	\$ 4,652.15	\$ 97,695.24
February 21, 2023	10792355	for the period ended January 31, 2023	-	-	-	-	23,907.34	23,907.34	1,195.37	25,102.71
March 13, 2023	10836437	For the period ended February 28, 2023	26,874.76	7,678.50	19,196.26	23,035.52	-	76,785.04	3,839.25	80,624.29
March 13, 2023	10836421	For the period ended February 28, 2023	-	-	-	-	15,807.02	15,807.02	790.35	16,597.37
April 14, 2023	10925377	For the period ended March 31, 2023	26,217.64	6,554.41	18,429.36	16,386.03	-	67,587.44	3,379.37	70,966.81
April 24, 2023	10961755	For the period ended March 31, 2023	-	-	-	-	3,231.00	3,231.00	161.55	3,392.55
		Estimate to complete administration	-	-	10,000.00	-	-	10,000.00	500.00	10,500.00
			\$ 85,657.48	\$ 37,493.68	\$ 66,234.24	\$ 58,030.17	\$ 42,945.36	\$ 290,360.93	\$ 14,518.05	\$ 304,878.98