

<b>COURT FILE NO.</b>	<b>2203-12557</b>	<b>Clerk's Stamp</b>
<b>COURT</b>	<b>COURT OF KING'S BENCH OF ALBERTA</b>	
<b>JUDICIAL CENTRE</b>	<b>EDMONTON</b>	
<b>PLAINTIFF</b>	<b>ROYAL BANK OF CANADA</b>	
<b>DEFENDENTS</b>	<b>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 MANAGEMENT LTD., FAISSAL MOUHAMAD AND FETOUN AHMAD also known as FETOUN AHMED</b>	
<b>DOCUMENT</b>	<b>FIRST REPORT OF THE INTERIM RECEIVER OF FAISSAL MOUHAMAD PROFESSIONAL CORPORATION, DELTA DENTAL CORP. AND 52 DENTAL CORPORATION</b>	
<b>FILED</b>	<b>September 9, 2022</b>	
<b>ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT</b>	<b>Counsel</b> <b>McMillan LLP</b> <b>Suite 1700, 421 7th Avenue SW</b> <b>Calgary, AB T2P 4K9</b>  <b>Telephone: 403-215-2752/ 403-355-3326</b> <b>Facsimile: 403-531-4720</b> <b>Email: <a href="mailto:adam.maerov@mcmillan.ca">adam.maerov@mcmillan.ca</a>;</b> <b><a href="mailto:kourtney.rylands@mcmillan.ca">kourtney.rylands@mcmillan.ca</a></b>  <b>Attention: Adam Maerov and Kourtney Rylands</b>  <b>Interim Receiver</b> <b>MNP Ltd.</b> <b>Suite 1500, 640 5th Avenue SW</b> <b>Calgary, AB T2P 3G4</b>  <b>Telephone: 403-477-9661</b> <b>Facsimile: 403-269-8450</b> <b>Email: <a href="mailto:vanessa.allen@mnpc.ca">vanessa.allen@mnpc.ca</a></b>  <b>Attention: Vanessa Allen</b>	

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## INTRODUCTION

1. On August 23, 2022 (the “Filing Date”), the Court of King’s Bench of Alberta granted an Interim Receivership Order (the “Order”) appointing MNP Ltd. as Interim Receiver (the “Interim Receiver”) over all of the current and future assets, undertakings and property (the “Property”) of Faissal Mouhamad Professional Corporation (“FMPC”), Delta Dental Corp. (“DDC”) and 52 Dental Corporation (“52 Dental”, collectively the “Companies”).
2. Pursuant to paragraph 4(a) of the Order (“Paragraph 4(a)”), the Interim Receiver was to receive and collect all moneys and amounts now or hereafter owing to the Companies but was to only take possession of the remaining Property upon the Interim Receiver serving and filing with the Court a certificate (the “Certificate”) confirming that a Custodian had been appointed that was acceptable to the Interim Receiver and the Ministry of Health and that there was adequate insurance coverage in place in respect of the business of the Companies. The Interim Receiver notes as follows with respect to Paragraph 4(a):
  - 2.1. Since the Filing Date, the Interim Receiver has had ongoing communication with the Alberta Dental Association and College (the “College”). The College has advised that it is neither the role of the Ministry of Health nor the College to approve custodians and that the term “Custodian” refers to health information and not to drugs, medications, and other controlled substances (as contemplated in the Order), although, Under the *Government Organization Act* and *Controlled Drugs and Substances Act*, only practitioners (including dentists) are able to possess, prescribe, and administer prescription drugs and controlled substances; and
  - 2.2. The College has confirmed that all licensed dentists obtain medical malpractice insurance in conjunction with their license and that the dentists practicing at the Delta Office and the 52 Office (as subsequently defined) are licensed with the College. Although dentists can carry additional coverage, this is not a requirement of the College.
3. As at the date of this report, the Interim Receiver has not filed the Certificate and notes as follows with respect to the requirements of the Certificate:
  - 3.1. While the Interim Receiver understands that the term Custodian, as referenced by the College, does not relate to the Controlled Substances, the Interim Receiver has noted various concerns related to the handling and storage of Controlled Substances at the Delta Office, defined below and has referred these concerns to the College;
  - 3.2. Based on its discussions with the College, the Interim Receiver is satisfied that all practicing dentists carry a base level of medical malpractice insurance. In addition, the Receiver has confirmed that property insurance is in place for both the Delta and the 52 Offices (as

subsequently defined). Accordingly, the Interim Receiver is satisfied that there is adequate insurance coverage in place in respect of the business of the Companies.

4. Copies of the relevant documents relating to these proceedings are available on the Interim Receiver's website at <https://mnpdebt.ca/en/corporate/corporate-engagements/fmpc>.
5. The Companies can be summarized as follows:
  - 5.1. FMPC was incorporated in Alberta as a dental professional corporation on November 3, 1999 and has registered trade names of Associates Dental, Delta Dental and Simona Dental. FMPC operates a dental clinic located at 7151 50th Avenue in Red Deer, Alberta (the "Delta Building") under the name "Delta Dental" (the "Delta Office"). Dr. Faissal Mouhamad ("F. Mouhamad") is listed as the sole director and shareholder of FMPC. For clarity, the Delta Office's practice was previously managed by FMPC and is now being managed by DDC. FMPC does not have independent operations other than the management of the Delta Office.
  - 5.2. DDC was incorporated in Alberta on August 28, 2017. DDC was previously struck for failing to file its annual returns but was subsequently revived on May 18, 2021. On December 14, 2021, a change of director/ shareholder was registered following which Fetoun Ahmad ("F. Ahmad") is now listed as the sole director and shareholder of DDC. The Interim Receiver has been advised that DDC manages the Delta Office on behalf of FMPC; however, there is no agreement in place between FMPC and DDC and, as further described below, FMPC appears to lack practice management support.
  - 5.3. 52 Dental was incorporated in Alberta on December 6, 2021. 52 Dental operates a dental clinic located at 100, 3505 52nd Street SE, Calgary, Alberta under the name "52 Dental" (the "52 Office"). F. Ahmad is listed as the sole director and shareholder of 52 Dental.
6. The Order was granted pursuant to an application by Royal Bank of Canada ("RBC") which, at the Filing Date, was owed approximately \$632,600 by FMPC pursuant to various credit facilities (the "RBC Loans"). The RBC Loans are secured by a general security agreement against the Property (the "FMPC Security").
7. RBC also advanced approximately \$2.5 million to Mclvor Developments Ltd. ("Mclvor"). Mclvor is a related company, which also lists F. Mouhamad as its sole director and shareholder. Mclvor is the registered owner of an approximately 80-acre parcel of land in Dewinton, Alberta (the "Mclvor Lands"). Mclvor has also guaranteed the RBC Loans. The Interim Receiver understands that Mclvor has a binding agreement to sell the Mclvor Lands and that the anticipated proceeds of sale would likely be sufficient to pay the RBC Loans and Mclvor's indebtedness to RBC in full. The Interim Receiver further understands that the sale of the Mclvor Lands is conditional on Mclvor being able to discharge two registrations, which appear to relate to an outstanding litigation between Mahmoud Mohammad and F. Mouhamad, Michael Dave Management Ltd., FMPC and 985842 Alberta Ltd.

## **NOTICE TO READER**

8. In preparing this report and making comments herein, the Interim Receiver has relied upon, certain unaudited, draft or internal financial information, including the Companies' books and records, and information from other third-party sources (collectively, the "Information"). The Interim Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with generally accepted assurance standards or other standards established by the Chartered Professional Accountants of Canada (the "Standards"). Additionally, none of the Interim Receiver's procedures were intended to disclose defalcations or other irregularities. If the Interim Receiver were to perform additional procedures or to undertake an audit examination of the Information in accordance with the Standards, additional matters may have come to the Interim Receiver's attention. Accordingly, the Interim Receiver does not express an opinion, nor does it provide any other form of assurance on the financial or other information presented herein. The Interim Receiver may refine or alter its observations as further information is obtained or brought to its attention after the date of this report.
9. All amounts included herein are in Canadian dollars unless otherwise stated.

## **PURPOSE OF THE REPORT**

10. This report constitutes the First Report of the Interim Receiver (the "First Report"). The First Report is being filed to provide the Court with additional information related to the Interim Receiver's activities and an application by RBC returnable on September 14, 2022 requesting the appointment of a Receiver with all of the standard powers provided to a Receiver in the Alberta Template Receivership Order, as amended.

## **ACTIVITIES OF THE INTERIM RECEIVER**

11. The Interim Receiver's activities since the Filing Date are summarized below. Since the Filing Date, the Interim Receiver has:
  - 11.1. Obtained access to and completed back-ups of the electronic records, as available, related to the Delta Office and the 52 Office;
  - 11.2. Contacted the Companies' banking institutions and requested that the Companies accounts (the "Accounts") be set to deposit only and that funds received into the Accounts be remitted to the Interim Receiver;
  - 11.3. Attended the Delta Office and the 52 Office and completed inventories of the assets located in those offices on August 24, 2022;
  - 11.4. Worked with Sheena Price ("S. Price"), who is the administrative lead for the Delta Office, and F. Mouhamad to assist in the preparation of cash flow forecasts (the "Forecast(s)") for each

entity. The Interim Receiver was previously provided with a Forecast for the Delta Office (including DDC and FMPC), however, F. Ahmad subsequently advised the Interim Receiver that this Forecast should not be relied upon. To date, the Interim Receiver had not been provided with a further Forecast for the Delta Office or a Forecast for 52 Dental.

- 11.5. Had numerous in person/ telephone meetings with F. Mouhamad, S. Price and various other staff members from the Delta Office and the 52 Office and had ongoing correspondence with these parties regarding various information requests related to the ongoing operations of FMPC, DDC and 52 Dental;
- 11.6. Reviewed and sought clarification on various information provided by the Companies;
- 11.7. Contacted insurance providers to confirm their current deposit instructions and notify them of the new bank accounts established by the Interim Receiver, which efforts are ongoing;
- 11.8. Had ongoing communication with the College regarding the Interim Receivership proceedings, the role of a Custodian under the *Alberta Health Information Act* and the handling of Controlled Substances.
- 11.9. Established and maintained the Interim Receiver's website for the proceedings;
- 11.10. Reviewed disbursements submitted by the Companies and issued cheques related to same, as appropriate; and
- 11.11. Provided various information and updates to RBC regarding the Interim Receiver's activities, as described above.

#### **BOOKKEEPING/ ACCOUNTING SUPPORT**

12. The Interim Receiver was advised as follows with respect to the practice management of DDC and 52 Dental:
  - 12.1. As previously noted, S. Price is the administrative lead for the Delta Office and is training a team member to be the administrative lead for the 52 Office. The Interim Receiver was advised that both F. Mouhamad and Dr. Ghalib Hadi ("G. Hadi") provide practice management by virtue of being the lead dentists for the Delta Office and the 52 Office, however, almost all inquiries were referred to S. Price.
  - 12.2. The Interim Receiver was originally advised that F. Ahmad's role involved picking up selected supplies for both the Delta Office and the 52 Office. The Interim Receiver was subsequently advised that F. Ahmad has a broader role in managing both the Delta Office and the 52 Office. The affidavit of F. Ahmad, sworn on September 8, 2022 references this role as including providing dental supplies, maintenance, lab fees, upkeep, office supplies and janitorial services. The Interim Receiver was advised that F. Ahmad was in Turkey on the Filing Date

returning on or around September 6, 2022. The Interim Receiver attempted to arrange a call with F. Ahmad on several occasions both before and after F. Ahmad's return from Turkey. To date, F. Ahmad has not made herself available for such a call.

- 12.3. Following the Filing Date, the Interim Receiver worked with S. Price and F. Mouhamad to prepare Forecasts for the Delta Office and the 52 Office. S. Price provided the Interim Receiver with a draft Forecast for the Delta Office on August 30, 2022. On September 2, 2022, the Receiver was advised that F. Ahmad was not in agreement with the Forecast provided nor a Forecast that S. Price was in the process of preparing for the 52 Office and, as such, they should not be relied upon. The Interim Receiver subsequently reached out to F. Ahmad to communicate the importance of the Forecasts and arrange a call to advance the Forecasts. As noted above, F. Ahmad did not make herself available nor did she provide any alternate versions of the Forecasts.
  - 12.4. The Interim Receiver has been advised by F. Mouhamad that no bookkeeping or accounting services are being provided to or by DDC or 52 Dental for the Delta Office or the 52 Office. The Interim Receiver has also been advised by F. Mouhamad and S. Price that S. Price leads the processing of payroll, accounts receivable and accounts payable on behalf of the Delta Office (specific concerns related to accounts receivable and payable are noted below). As such, DDC does not appear to be providing any services to the Delta Office, outside of having established a new banking relationship with Scotiabank. In addition, there is no agreement in place between DDC and FMPC.
13. The following summarizes some of the specific concerns noted by the Interim Receiver related to bookkeeping/ accounting:
    - 13.1. S. Price advised the Interim Receiver that correspondence for DDC and 52 Dental was being received and sent to Baccari Professional Corporation, the outside accountant for FMPC ("Baccari") for further handling. S. Price has advised that, once correspondence was sent to Baccari, it was shredded and was not saved electronically. Baccari has indicated that they ignore information provided to them that is not relevant for the services they are providing, which are for FMPC only. As such, it appears that at least selected correspondence for DDC and 52 Dental is not being addressed or maintained in the books and records of DDC and 52 Dental.
    - 13.2. The Delta Office was initially unable to provide an accounts receivable listing. Such a listing was provided on August 25, 2022 and reflected outstanding accounts receivable of approximately \$813,300 of which approximately \$723,300 were aged over 90 days. Based on further discussions with S. Price and F. Mouhamad, the Interim Receiver understands that there are likely accounts receivable of approximately \$90,000 (being the net reported accounts receivable aged under 90 days). The Interim Receiver was advised that the Dentrix system



(used to track revenue) reflects a significant number of accounts that are not due to DDC but relate to another service provider with whom DDC is no longer affiliated and that bad debts are not being recorded.

- 13.3. Both the Delta Office and the 52 Office use software known as Waves to process payments. The Interim Receiver was initially advised that no accounts payable listings could be provided for either the Delta Office or the 52 Office as Waves was not up to date. On September 1, 2022, S. Price provided the Interim Receiver with accounts payable listings prepared in Excel for DDC and 52 Dental reflecting respective outstanding accounts payable of approximately \$63,400 and approximately \$64,300. On September 4, 2022, the Interim Receiver was advised by F. Ahmad that the accounts payable listings, as provided, were not comprehensive. To date, no up to date accounts payable listings have been provided.
- 13.4. F. Mouhamad previously asked the Interim Receiver to provide copies of cancelled cheques for the accounts held by DDC and 52 Dental at Scotiabank (the "Cancelled Cheques"). The Interim Receiver has requested but has not yet received the Cancelled Cheques. Both F. Mouhamad and F. Ahmad have advised the Interim Receiver that they cannot determine the expenses paid by DDC or 52 Dental without obtaining the Cancelled Cheques, which suggests that the information reflected in Waves is incomplete and that no cheque register was being maintained.
- 13.5. The Delta Office has six dentists (including F. Mouhamad and G. Hadi), one hygienist who is listed as a contractor and thirteen employees (2 of which are hygienists). The 52 Office has two dentists (F. Mouhamad and G. Hadi), two hygienists who are listed as contractors and thirteen employees (1 of which is a hygienist). Of the thirteen employees referenced for each office, two are shared between the Delta Office and the 52 Office. The Companies do not have any formal agreements with employees or contractors, including dentists and hygienists, such that the Interim Receiver cannot confirm the terms under which contractors have been retained and any required Canada Revenue Agency remittances that may be required.

#### **HANDLING OF CONTROLLED SUBSTANCES**

14. As set out in paragraph 4(a) of the Order, the Interim Receiver did not to take possession of any drugs, medications or other controlled substances (collectively, the "Controlled Substances"). The Interim Receiver did, however, obtain/ observe an inventory of the Controlled Substances, in the presence of a dentist, at each of the Delta Office and the 52 Office on August 24, 2022. Based on the inventory of Controlled Substances that was completed at the Delta Office and comments made by a staff member during the inventory, the Interim Receiver noted the following concerns (the "CS Concerns"):

- 14.1. When the inventory of Controlled Substances was completed, two discrepancies were noted from what was recorded on the Delta Office's inventory listing;
  - 14.2. A staff member indicated that all dentists and back-office employees have access to all Controlled Substances; and
  - 14.3. A staff member indicated that she was in possession of and used F. Mouhamad's stamp to sign out controlled substances suggesting that F. Mouhamad does not control this process.
15. The Interim Receiver asked F. Mouhamad to respond specifically to the CS Concerns, to provide the specific procedures in place for Controlled Substances at the Delta Office and to reference how these procedures were tied to the relevant professional standards/ rules . As of the date of this report, F. Mouhamad has not provided a substantive response to these inquiries. An email chain reflecting the communication between the Interim Receiver and F. Mouhamad related to the Controlled Substances is attached hereto as "Schedule 1".
  16. Following further discussions with the College, the Interim Receiver has referred its concerns regarding the handling and storage of the Controlled Substances to the College for further investigation in accordance with the Alberta Dental Association and College Bylaws. The Interim Receiver notes that F. Mouhamad was sanctioned by the College in 2018 for unprofessional conduct. A copy of the hearing decision, which cites various concern related to F. Mouhamad's handling of Controlled Substances, is publicly available on the College's website and is attached hereto as "Schedule 2".

## **PREPARATION OF CASH FLOW FORECAST**

17. Paragraph 4(h) of the Order empowered and authorized the Interim Receiver to work with the Companies to prepare a thirteen-week cash flow forecast (defined above as the "Forecast(s) and to make disbursements based on such Forecast, as approved by the Companies, acting reasonably and consistent with the ordinary course operation of the business of the Companies. The Interim Receiver was advised that the Companies had not historically prepared any Forecasts. As noted above, following various meetings with F. Mouhamad and S. Price, the Interim Receiver was provided with a draft cash flow forecast for the Delta Office on August 30, 2022 and was advised by S. Price that a draft cash flow forecast would be provided for the 52 Office by the close of business on September 2, 2022. On September 2, 2022, the Interim Receiver was advised that F. Ahmad had reviewed the Forecasts and determined that they should not be relied upon. The Interim Receiver reached out to F. Ahmad to offer to have a further meeting with her to update the Forecasts such that the Interim Receiver could include this information in the First Report. To date, F. Ahmad has not made herself available for a call with the Interim Receiver and no further Forecasts have been provided. The Interim Receiver notes that, as DDC manages the Delta Office on behalf of FMPC, the Forecasts for these two entities were being prepared on a consolidated basis.

18. Attached as “Schedule 3 is a Monitoring Memo prepared by the Interim Receiver setting out the procedures to be followed regarding the go-forward monitoring of cash flow and the payment of disbursements. The Interim Receiver has been working with S. Price and F. Mouhamad to facilitate ongoing operations, however, this has been complicated by the fact that they (together with F. Ahmad, “Management”) have been unable or unwilling to advance the preparation of a cash flow forecast or provide information that they are willing to attest is reliable as to the total accounts payable or the required timing of the corresponding payments. The Interim Receiver is attempting to work with Management to attempt to confirm the outstanding information and develop a better process whereby urgent payment requests can be addressed.

## **ASSETS AND LIABILITIES**

### **The Delta Office**

19. The Delta Office operates out of a building that is owned by Michael Dave Management Ltd. (“MDML”), a related company that lists F. Mouhamad is the sole director and shareholder. The assets that were held in connection with the operations of the Delta Office on the Filing Date, included the following:
- 19.1. A bank account in the name of FMPC with RBC, which had a balance of approximately \$1,500;
  - 19.2. A bank account in the name of DDC with Scotiabank, which had a balance of approximately \$50,400;
  - 19.3. As noted above, on August 25, 2022, the Delta Office listed accounts receivable that are anticipated to have a net book value of approximately \$90,000;
  - 19.4. Equipment in use at the Delta Office, an inventory of which is attached hereto as “Schedule 4”. F. Mouhamad has advised that the Delta Equipment can be broken down into the following two groups:
    - 19.4.1. Equipment, which was purchased by F. Mouhamad personally through Carestream or is leased through CWB; and
    - 19.4.2. Equipment, which is owned by MDML and is leased by FMPC (the “MDML Equipment”). The Interim Receiver understands that there is no agreement in place between MDML and FMPC related to the use of the MDML Equipment.
  - 19.5. The Interim Receiver previously requested proof of ownership for the Delta Equipment. In connection with this request, F. Mouhamad and S. Price provided the Interim Receiver with the following:
    - 19.5.1. Four invoices from Sinclair Dental with a total value of approximately \$321,800 (the “Sinclair Invoices”). The Sinclair Invoices related to the period between July 2017 and

March 2018 and are all in the name of Associates Dental Centre Inc. F. Mouhamad did not provide the Interim Receiver with information about Associates; however, the Interim Receiver notes that Associates Dental Center is a registered trade name of FMPC. Some of the equipment on the Sinclair Invoices appears to be in use at the Delta Office.

19.5.2. Two invoices from Carestream Dental with a total value of approximately \$100,900, one in the name of Delta Dental/ F. Mouhamad and one in the name of Associates Dental/ F. Mouhamad (the "Carestream Invoices"). The Carestream Invoice were issued in December 2017.

19.5.3. The Interim Receiver understands that selected equipment owned by F. Mouhamad financed through CWB is in use in the Delta Office. The Interim Receiver has been provided with two lease agreements with CWB, one with FMPC and one with F. Mouhamad.

20. F. Mouhamad indicated to the Interim Receiver that the financial statements for FMPC prepared as at December 31, 2021 reflect the operations of the Delta Office only (the "Delta Financials"). The Interim Receiver notes as follows with respect to the assets reflected on the Delta Financials:

20.1. The Delta Financials reflect property, plant and equipment with a net book value of approximately \$460,800. F. Mouhamad indicated that FMPC had not owned any equipment since 2017/ 2018 but indicated that the sale of the equipment was not reflected on FMPC's financial statements. Baccari indicated that they were not aware of the FMPC Equipment having been sold. The Interim Receiver has not been provided with any clear written evidence that FMPC does not own the Delta Equipment.

20.2. The Delta Financials reflect approximately \$4.7 million as being due from related parties. The Interim Receiver requested a breakdown of this amount from both F. Mouhamad and Baccari. To date no details have been provided.

### **Sale of the Delta Office**

21. The Interim Receiver has been provided with an Asset Purchase Agreement for the sale of the Delta Office between F. Mouhamad, FMPC and MDML as the seller and Ghalib Hadi Professional Corporation as the purchaser, which was executed on August 10, 2022 (the "Delta Agreement"). The Interim Receiver notes as follows with respect to the Delta Agreement:

21.1. The Delta Agreement contemplates the sale of technical and professional goodwill, leasehold improvements and fixed assets. It excludes, among other assets, cash and accounts receivables;

21.2. The transaction contemplated in the Delta Agreement is set to close on December 21, 2022;

- 21.3. The Delta Agreement indicates that the only assets being included in the sale that are owned by F. Mouhamad and FMPC are the professional and technical goodwill of the business, with the leasehold improvements and fixed assets (including some or all of the Delta Equipment), being reflected in the Delta Agreement as owned by MDML. As noted herein, there is uncertainty surrounding the ownership of the Delta Equipment;
- 21.4. A deposit of \$100,000 (the "Initial Deposit") was to be paid prior to the signing of the Delta Agreement. G. Hadi has advised the Interim Receiver that the Initial Deposit was paid by way of a certified cheque issued to Warren Sinclair LLP and has confirmed that this cheque was non-refundable and fully releasable to the Seller, upon receipt. A second deposit is due on or before September 30, 2022, which will also be non-refundable and fully releasable to the Seller; and
- 21.5. It is a condition precedent of the sale that 100% control and ownership of DDC be assigned and transferred by F. Ahmad to G. Hadi.
22. G. Hadi has advised the Interim Receiver that he continues to be willing and able to proceed with the transaction contemplated in the Delta Agreement.

#### **The 52 Office**

23. The 52 Office operates out of a building that is owned by 52 Wellness Centre Inc. ("52 Wellness"), a related company that lists F. Mouhamad as the sole director and shareholder. The assets that were owned in connection with the operations of the 52 Office on the Filing Date, included the following:
- 23.1. A bank account in the name of 52 Dental with Scotiabank, which had a balance of approximately \$53,300;
- 23.2. Accounts receivable with a book value of approximately \$224,900 as at August 25, 2022 all of which is aged less than 90 days; and
- 23.3. Equipment in use at the 52 Office (the "52 Equipment"), an inventory of which is attached hereto as "Schedule 5". F. Mouhamad has advised that the 52 Equipment was purchased/leased by 52 Dental directly. The Interim Receiver notes that lease no. 5105804 was registered by CWB in May 2022 (the "52 CWB Lease") in the Alberta Personal Property Registry against both 52 Dental Corporation and F. Mouhamad. The Interim Receiver has requested but has not yet received confirmation as to whether the 52 CWB Lease was finalized. In addition, there is a further registration by Patterson Dental Canada, Inc. (the "Patterson Equipment") in May 2022 in the Alberta Personal Property against F. Mouhamad related to various equipment in use in the 52 Office. Attached as "Exhibit I" to the Fetoun Affidavit is a Master Lease Agreement No. 0405202252Dental between 52 Dental and F. Mouhammad that appears to relate to some or all of the Patterson Equipment.

24. Attached as “Exhibit D” to the Mouhamad Affidavit is a copy of a lease between 52 Wellness and 52 Dental Corporation dated September 1, 2022 (the “52 Lease”). The 52 Lease is for a ten-year term and includes monthly rent of approximately \$14,500 for the period from September 1 to August 31, 2027 and monthly rent of approximately \$15,900 for the period from September 1, 2027 to August 31, 2032. The 52 Lease also include the payment of operating costs of approximately \$5,700 per month. The Interim Receiver had not seen the 52 Lease prior to reviewing the Mouhamad Affidavit and notes that paragraph 15(c) of the Interim Receivership Order specifically prohibits FMPC and F. Mouhamad from entering into any contract, amendment to contract or other agreement that involves an expenditure of greater than \$25,000 without 24-hour written notice to the Interim Receiver (“Paragraph 15(c”).

#### **RELATED PARTY TRANSACTIONS IDENTIFIED IN THE BERIAULT AFFIDAVIT**

25. The Interim Receiver requested that F. Mouhamad provide additional information regarding various related party transactions identified in the Affidavit of Jocelyn Beriault sworn on August 19, 2022 (the “Beriault Affidavit”). The Interim Receiver received limited responses to its inquiries, which response are summarized below:
- 25.1. Paragraph 71(a) of the Beriault Affidavit references payments totaling approximately \$830,000 from FMPC to DDC. The Interim Receiver has been advised that these payments relate to the transfer to DDC of receipts collected by FMPC for the Delta Office. As detailed above and in the Affidavit of F. Mouhamad sworn on August 23, 2022 (the “Mouhamad Affidavit”), DDC is intended to be managing the Delta Office’s business operations, including collecting accounts receivable and paying expenses for the Delta Office. As noted above, however, there is no management agreement in place between FMPC and DDC and DDC does not appear to be providing practice management services outside of establishing bank accounts at Scotiabank.
- 25.2. Paragraph 71(b) of the Beriault Affidavit references payments totaling approximately \$270,500 (the “P71 Payments”), which were paid from FMPC to 52 Dental Corporation during 2022. In its initial discussions with F. Mouhamad, the Interim Receiver understood that these funds had been gifted to F. Ahmad to open the 52 Office. The Interim Receiver was subsequently advised that P71 Payments represented dividends paid by FMPC to F. Mouhamad, which F. Mouhamad then loaned to 52 Dental. In the Interim Receiver’s view, in a bankruptcy proceeding, the P71 Payments could represent reviewable transactions and may be voidable or recoverable by virtue of being a dividend or a fraudulent conveyance if the P71 Payments were provided with no corresponding benefit to FMPC.
26. Paragraph 80 of the Beriault Affidavit references payments totaling \$63,200 made by FMPC to Jovica Property Management Ltd. (“JPML”). F. Mouhamad has indicated that this represents rent payable

by FMPC to MDML related to the Delta Office. JPML holds the mortgage on the Delta Building. The Interim Receiver was previously advised that there is no formal lease agreement in place between FMPC and MDML and that lease payment have varied over time with the current payments being based on the monthly mortgage payment due from MDML to JPML. Attached as “Exhibit C” to the Affidavit of F. Mouhamad sworn on September 8, 2022 (the “Mouhamad Affidavit”) is a copy of a lease between MDML and FMPC and F. Mouhamad dated September 1, 2022 (the “Delta Lease”). The Delta Lease is for a ten-year term and includes monthly rent of approximately \$19,500 for the period from September 1 to August 31, 2027 and monthly rent of approximately \$19,900 for the period from September 1, 2027 to August 31, 2032. The Delta Lease also include the payment of operating costs of approximately \$2,200 per month. The Interim Receiver had not seen the Delta Lease prior to reviewing the Mouhamad Affidavit. As referenced for the 52 Lease above, DDC was specifically precluded from entering into the Delta Lease without prior notice to the Interim Receiver pursuant to Paragraph 15(c) of the Order.

## **INTERIM STATEMENTS OF RECEIPTS AND DISBURSEMENTS**

27. Attached hereto as “Schedule 6” are Interim Statements of Receipts and Disbursements for the period ended September 8, 2022 (the “Interim R&Ds”). As reflected in the Interim R&D, as at September 8, 2020, the Interim Receiver was holding approximately \$50,100 for DDC, approximately \$89,800 for 52 Dental and approximately \$1,300 for FMPC. In addition, approximately \$13,700 was being held for DDC and approximately \$21,900 was being held for 52 Dental in their respective accounts at Scotiabank. Receipts for each of the Companies, include daily deposits from the Delta Office and the 52 Office as well as amounts swept from the RBC Account and the Scotiabank Account, which includes receipts from the Companies various insurance providers. The Interim R&Ds also reflect payment of approved operating expenses for each of the Companies. As noted above, the Interim Receiver is continuing to work with the Companies to determine their go-forward cash flow forecast and finalize a system for processing payment requests.

## **ADDITIONAL CONCERNS**

### **Payments to Faissal Mouhamad**

28. The Interim Receiver notes that, on August 22, 2022, immediately preceding the Order being granted, the following payments from the accounts held with Scotiabank totaling approximately \$106,400 were made to F. Mouhamad:

28.1. 52 Dental – August 22, 2022 - Cheque 000170 - \$38,194.79 (the “FM 52 Payment”);

28.2. DDC– August 22, 2022 – Cheque 000540 - \$58,185.62 (the “FM DDC Payment”); and

28.3. DDC – August 18, 2022 – Cheque 000535 - \$10,000 (the “FM DDC 2 Payment”, collectively the “FM Payments”).

29. On August 31, 2022, the Interim Receiver demanded the return of the FM Payments on the basis that they appeared to have been made out of the ordinary course of business at the expense of 52 Dental and DDC and their respective creditors.
30. The Interim Receiver has been provided with the following information related to the FM Payments:
  - 30.1. In support of the FM 52 Payment, 52 Dental provided a production and collection summary for the two-month period from June 11 to August 22, 2022 indicating that total receipts associated with dental services performed by F. Mouhamad were approximately \$169,600. Based on this summary, S. Price indicated that F. Mouhamad was to receive 45% commission on this amount, which would result in a total of approximately \$76,300 being payable. S. Price indicated that the FM 52 Payment represented a partial payment of the amount due with \$38,100 continuing to be outstanding.
  - 30.2. In support of the FM Delta Payment, DDC provided two production and collection summaries for the period from July 21 to August 21, 2022 reflecting respective receipts of approximately \$127,100 and \$2,200 for a total of approximately \$129,300. The FM Delta Payment represents 45% of that amount.
  - 30.3. No support has been provided with respect to the FM DDC 2 Payment.
  - 30.4. The Interim Receiver has requested additional information with respect to the DDC FM Payment and the 52 FM Payment in order to verify those amounts. In particular, the DDC FM Payment for the one-month period from July 21 to August 21, 2022 is higher than the monthly payments reflected for all providers in the Forecast that was previously provided. The Interim Receiver is seeking to obtain clarity on the monthly amounts payable to dentists and other service providers, including F. Mouhamad.
  - 30.5. While the Interim Receiver recognizes that F. Mouhamad may be entitled to be paid in the ordinary course for the dental services he provides, the Interim Receiver notes that the payment to F. Mouhamad were made immediately preceding the Filing Date. In addition, the FM DDC Payment and the FM DDC 2 Payment resulted in the DDC's line of credit with Scotiabank being fully drawn at the Filing Date (as there was insufficient cash in the account). As such, in the Interim Receiver's view, the FM Payments cannot be considered as having been issued in the ordinary course.



### **Potential Property in Drayton Valley**

31. The information requested by the Interim Receiver included proof of insurance coverage for both the Delta Office and the 52 Office. On August 31, 2022, F. Mouhamad advised the Interim Receiver that he did not believe that property insurance was in place for the 52 Office. On September 1, 2022, the Interim Receiver issued correspondence to FMPC's legal counsel outlining a number of concerns, including the lack of insurance coverage for the 52 Office. The Interim Receiver was subsequently provided with proof of insurance for the 52 Office (the "52 Insurance"). Together with the 52 Insurance, the Interim Receiver was also provided with an insurance policy for a dental practice located at 108, 5205 Power Center Boulevard (the "DV Building") in Drayton Valley, Alberta (the "DV Insurance"). A copy of the DV Insurance is attached hereto as "Schedule 7".
32. The Receiver had been advised that FMPC had previously owned equipment that was in use in Drayton Valley but that that equipment had been sold in 2017/2018. Following being provided with the DV Insurance, the Interim Receiver made further inquiries as to whether F. Mouhamad or any related entities had an interest in a dental office or equipment located in the DV Building (the "DV Office"). Legal counsel for FMPC subsequently provided an asset purchase agreement dated July 27, 2018 between F. Mouhamad and Puneet Kohli Professional Dental Corporation, which appears to relate to the DV Office and advised that the DV Office operates from a building owned by 985842 Alberta Ltd., a related company for which F. Mouhamad is the sole director and shareholder. The Interim Receiver notes, however, that the DV Insurance includes coverage for office contents and practice interruption, which suggest it applies to a business and not a building. The DV Insurance was renewed on January 1, 2022. The Interim Receiver reached out to the DV Office to inquire as to their relationship with FMPC but, to date, has not received a response.

### **Outstanding Information Requests**

33. The Interim Receiver notes that it continues to have numerous outstanding information requests. Since September 4, 2022, neither F. Mouhamad nor F. Ahmad have made themselves available to respond to these inquiries. The Interim Receiver continues to communicate with S. Price regarding various payment requests.


### **CONCLUSION**

34. The Interim Receiver has prepared this report to provide the Court with information as to its activities since the Filing Date and its findings to date on the Companies' business and financial condition.

All of which is respectfully submitted this 9<sup>th</sup> day of September 2022.

**MNP Ltd.**, in its capacity as Receiver and Manager of Faissal Mouhamad Professional Corporation, Delta Dental Corporation and 52 Dental Corporation and not in its personal or corporate capacity

Per: \_\_\_\_\_

  
Vanessa Allen, B. Comm, CIRP, LIT  
Senior Vice President

# SCHEDULES

# SCHEDULE 1

**From:** Vanessa Allen

**Sent:** August 26, 2022 10:12 AM

**To:** faissal mouhamad <[drmouhamad@hotmail.com](mailto:drmouhamad@hotmail.com)>

**Cc:** Jacqueline Shellon <[Jacqueline.Shellon@mnp.ca](mailto:Jacqueline.Shellon@mnp.ca)>

**Subject:** RE: FMPC et. al. - Interim Receivership/ Controlled substances - Immediate response required

Hi Faissal,

We are going to need some more information on this.

Can you please refer us to the requirements to the ADAC and comment on how your procedures meet those requirements? Is access restricted for those dentists who only provide sedation? Who are the dentists who provide sedation services?

Thanks very much,

Vanessa

**Vanessa Allen, CIRP, LIT**

SENIOR VICE PRESIDENT

CELL 403.477.9661

FAX 403.537.8437

1500, 640 - 5th Avenue SW

Calgary, AB

T2P 3G4

[vanessa.allen@mnp.ca](mailto:vanessa.allen@mnp.ca)

[mnpdebt.ca](http://mnpdebt.ca)



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Global Alliance of Independent Firms

**From:** faissal mouhamad <[drmouhamad@hotmail.com](mailto:drmouhamad@hotmail.com)>

**Sent:** August 26, 2022 8:18 AM

**To:** Vanessa Allen <[Vanessa.Allen@mnp.ca](mailto:Vanessa.Allen@mnp.ca)>

**Subject:** Re: FMPC et. al. - Interim Receivership/ Controlled substances - Immediate response required

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Hi Vanessa;

Any medication is dispensed only by the request of the provider dentist; only dentist have sedation permits can use sedation medication , in our office we have three detists carry permits to provide sedation for the patients, Kyla maintain inventory of the medication.

Best Regards

Faissal

**From:** Vanessa Allen <[Vanessa.Allen@mnp.ca](mailto:Vanessa.Allen@mnp.ca)>

**Sent:** August 26, 2022 10:42 AM

**To:** faissal mouhamad <[drmouhamad@hotmail.com](mailto:drmouhamad@hotmail.com)>

**Cc:** Jacqueline Shellon <[Jacqueline.Shellon@mnp.ca](mailto:Jacqueline.Shellon@mnp.ca)>

**Subject:** FMPC et. al. - Interim Receivership/ Controlled substances - Immediate response required

Hi Faissal,

When my team attended the premises in Red Deer, they noted the following concerns with respect to the controlled substances:

1. When the inventory of controlled substances was completed, two discrepancies were noted.
2. Kyla indicated that everyone working at the clinic (dentists and non dentists alike) have access to all controlled substances; and
3. Kyla indicated that she is in possession of and uses your stamp to sign out controlled substances such that they are not in your control as the custodian of these substances.

Can you please respond to the specific concerns noted above and provide further information as to the procedures in place for controlled substances at the Red Deer clinic as compared to the requirements of the Alberta Dental Association and College. Can you also please comment as to whether all dentists are licensed to use all medication that are held at the Red Deer clinic, in particular fentanyl.

If you can please respond as soon as possible, we would be very appreciative.

Thanks very much,

Vanessa

**Vanessa Allen, CIRP, LIT**

SENIOR VICE PRESIDENT

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Member of Praxity, AISBL

Global Alliance of Independent Firms

**From:** faissal mouhamad <[drmouhamad@hotmail.com](mailto:drmouhamad@hotmail.com)>

**Sent:** August 25, 2022 8:56 AM

**To:** Vanessa Allen <[Vanessa.Allen@mdp.ca](mailto:Vanessa.Allen@mdp.ca)>

**Subject:** Re: FMPC inrterm receivership

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Hi Vaness ;

Sheena is working on this as we speak and will provide as soon as she get it

All medication is looked is metal cabinet and Kyla is keeping track of the meds.

Best regards

Faissal



**From:** Vanessa Allen <[Vanessa.Allen@mnp.ca](mailto:Vanessa.Allen@mnp.ca)>  
**Sent:** August 25, 2022 11:52 AM  
**To:** faissal mouhamad <[drmouhamad@hotmail.com](mailto:drmouhamad@hotmail.com)>  
**Subject:** RE: FMPC inrterm receivership

Hi Faissal,

I can make myself available for a call at your suggested time but I would like to be very clear that the requests for information that we have provided are urgent and are a requirement of the Interim Receivership Order, as is the development of a cash flow forecast. If you have another party you would like to have assist in providing this information, please advise noting that Sheena has already indicated that she does not have the required information.

Can you also please confirm the processes that are in place around the controlled substances held at the Red Deer office?

Thanks very much,

Vanessa

**Vanessa Allen, CIRP, LIT**  
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[mnpdebt.ca](http://mnpdebt.ca)



# SCHEDULE 2

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# *Notice to* **DENTISTS**

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In Accordance with  
Alberta Dental  
Association And  
College Bylaw 20(7)

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## **BRIEF SUMMARY OF FACTS**

A complaint was received by the Alberta Dental Association and College (“ADA&C”) from a patient, alleging that Dr. Faissal Mouhamad made mistakes in the course of providing the patient with treatment including dentures, dental implants and implant-supported dentures.

Dr. Mouhamad confirmed that, against his consistent recommendations that the patient save his natural teeth, the patient had decided to have his remaining teeth removed and replaced with complete upper and lower dentures. Dr. Mouhamad extracted the patient’s remaining 17 teeth on February 28, 2014. The patient was fitted with immediate upper and lower complete dentures but he experienced significant pain when wearing his dentures and had difficulties adapting. Dr. Mouhamad provided the patient with analgesic prescriptions to alleviate pain from his treatment and immediate dentures amounting to over 265 tablets of Tylenol #3 from February 28 to May 12, 2014.

Due to the patient’s difficulties adapting, on June 13, 2014, Dr. Mouhamad inserted six dental implants and performed a sinus lift graft. The patient’s denturist was then able to replace the denture with implant-supported dentures after healing. Dr. Mouhamad prescribed analgesic medication for the patient for the initial healing period totalling over 120 tablets of Tylenol #3 between June 10 and 16, 2014, but not thereafter. At no point between February and June 2014 did Dr. Mouhamad make any consultations or referrals for the management and treatment of the patient’s chronic pain.

## **ADMISSIONS OF UNPROFESSIONAL CONDUCT BY DR. MOUHAMAD**

On August 28, 2018, a Hearing Tribunal of the Alberta Dental Association and College found Dr. Mouhamad guilty of unprofessional conduct and he was sanctioned. A Hearing Tribunal are the decision makers at a hearing and are comprised of a member of the public appointed by the Government of Alberta and three dentists registered in Alberta.

Dr. Mouhamad admitted he was guilty of unprofessional conduct because he:

1. Prescribed an inappropriate quantity or duration of opioid medication to the patient;
2. Failed to create or maintain appropriate prescription records, or Triplicate Prescription Program Pads, or both for the patient, contrary to the ADA&C's *Standard of Practice: Patient Records*, the ADA&C's *Guide for Patient Records*, or both;
3. Failed to create or maintain an appropriate accounting of Triplicate Prescription Program Pads, all narcotics, controlled drugs, benzodiazepines and targeted substances kept onsite, contrary to the ADA&C's *Guide for Patient Records* or the ADA&C's *Guide for Management/Opioids*, or either of them; and
4. Failed to consult with, or refer the patient to another dentist, dental specialist or other appropriate care provider, for the management and treatment of the patient's chronic pain, contrary to the ADA&C's *Code of Ethics* Articles A1 or A4, or both.

The Hearing Tribunal emphasized that the quantity and duration over which Dr. Mouhamad prescribed opioid medication to the patient was inappropriate and fell below the standards of practice required of a dentist. Adding to these concerns was a question about Dr. Mouhamad's professional judgment in terms of going ahead with the treatment given the patient's previous history of using painkillers and being

uncooperative, irritable, impatient, and verbally abusive to staff at the dental office. Further, there were issues with the inadequacy of Dr. Mouhamad's documentation and some prescriptions for the patient which did not contain the minimum requirements set out in Article 5 of the ADA&C's *Standard of Practice: Patient Records* or the best practices set out in the ADA&C's *Guide for Patient Records*, specifically section N. Drug Records.

Dr. Mouhamad's record keeping of drug usage was found to be incomplete and inadequate. Specifically, his Controlled Substances Log was inaccurate and incomplete with respect to the names and quantities of the drugs present and did not include the identity of the patients to whom drugs were dispensed, contrary to the ADA&C's *Guide for Pain Management/Opioids*. The Log was also missing records for certain periods. Instead of retaining the Practitioner Copy of the Triplicate Prescription Program pad on the pad itself, Dr. Mouhamad's practice was to remove the Practitioner Copy and staple it to the patient's chart, making it more difficult to confirm the patients who had received these prescriptions and evaluate what necessitated the use of this class of drug. The Hearing Tribunal agreed Dr. Mouhamad failed to create or maintain an appropriate accounting of Triplicate Prescription Program Pads, all narcotics, controlled drugs, benzodiazepines and targeted substances kept onsite from January 29, 2014 to November 13, 2015 and from February 10, 2016 to June 6, 2016, contrary to the ADA&C's *Guide for Patient Records* and the *Guide for Pain Management/Opioids*.

Dr. Mouhamad also failed to fulfil his responsibilities to his patient, as required under the *Code of Ethics* at Articles A1: Service and A4: Competence, Consultation and Referral as he continued to prescribe opioid medication to the patient over an extended period for chronic pain without successfully addressing the underlying cause of the chronic pain.

It was noted at the time of the hearing that Dr. Mouhamad was an experienced dentist with no prior findings of unprofessional conduct, however he had been previously cautioned back in November 2001 regarding the importance of keeping track of his patients' prescriptions. Dr. Mouhamad acknowledged that his conduct was unprofessional and confirmed he had made changes to his record keeping to prevent similar issues in the future.

The Hearing Tribunal accepted the Joint Submission on Penalty and issued the following orders against Dr. Mouhamad:

1. A suspension of four consecutive weeks;
2. Completion of a course on pain management and opioid medication use, at Dr. Mouhamad's expense, and which shall not count towards his continuing education credits;
3. Dr. Mouhamad will submit to a two year monitoring period with respect to his prescribing practices.
4. He will pay \$36,327 for the costs of the investigation and hearing.

# **SCHEDULE 3**

# Memo

**To:** Faissal Mouhamad & Fetoun Ahmed

**From:** Vanessa Allen

**cc:** Jacqueline Shellon

**Date:** August 31, 2022

**Re:** Faissal Mouhamad Professional Corporation, 52 Dental Corporation and Delta Dental Corp. (the “Companies”) – Interim Receivership/ Monitoring of operations and cash flow

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The purpose of this memo is to outline the procedures whereby MNP Ltd. (the “Interim Receiver”), will monitor the Companies’ business and financial affairs during the Interim Receivership proceedings.

## **Weekly update call**

A conference call will be scheduled for Wednesday of each week (the “Wednesday Call”) to discuss the following:

1. The patient counts during the prior week and the anticipated patient counts for the upcoming week;
2. Any anticipated go-forward variances in the Companies’ projected cash flow(s);
3. The prior week’s Variance Analysis (as defined below);
4. An update on the Companies’ operations and a discussion of any corresponding management concerns;
5. An update on any outstanding inquiries; and
6. Any other business.

## **Collection of Receipts and Disbursements**

The Interim Receiver will be provided with the following daily for each of the Companies:

1. The Chrono Report, which will be provided to the Receiver via email each morning;
2. The cash receipts for the prior day (receipts for Saturday and Sunday will be provided on the following Monday). For 52 Dental Corporation, the cash receipts will be picked up by way of a daily courier. For Delta Dental Corp., the cash receipts will be dropped off on a daily basis at MNP’s office located at 400, 4311 54th Avenue Red Deer - Attention: Jillian Anderson.

On Tuesday of each week, the Interim Receiver will be provided with a list of approved disbursements for which the Companies are requesting payment. Please note that these payment requests should include the following:

1. Any contract between the Companies and the payee;
2. Identification of any requested payments to related parties;
3. Invoices and other supporting documentation;
4. Any third-party reporting (including ADP);
5. A description of the services provided;
6. A copy of the email to/ from the Interim Receiver pre-approving the services provided where such services are in excess of \$2,500; and
7. The nature of the employment/ contract relationship with any providers, if not previously provided.

### **Cash Flow Reporting**

The Company is currently preparing a Statement of Projected Cash Flow for the Thirteen Week Period from August 23, 2022 to November 15, 2022 (the "Forecast Period"). Further cash flow forecasts must be prepared prior to the expiry of the Forecast Period or as otherwise required, as determined in consultation with the Interim Receiver. The weeks reported run from Saturday to Friday.

A representation letter, substantially in the form attached must be provided on a bi-weekly basis.

The Interim Receiver will work with the Companies to prepare a variance analysis (the "Variance Analysis"), which does the following:

1. Reports any variances during the prior week;
2. Identifies whether the variances are permanent or timing related;
3. Describes the reason for each variance; and
4. Provides cumulative variances over the Forecast period.

### **Material adverse change**

The Interim Receiver has a duty to report to the Court and the creditors any material adverse change, which would include any change that in the Interim Receiver's opinion:

1. Has a significant adverse effect on the projected cash-flow (for example, a significant drop in patient volumes);
2. Significantly impairs or is reasonably expected to significantly impair the Companies' financial situation or the ability of the Companies to carry on operations;
3. Significantly prejudices the rights or interests of one or more creditor(s).

**Additional Duties of and Restrictions on the Debtors, Faissal Mouhamad and Fetoun Ahmed**

The Interim Receiver notes the following additional duties, which are further set out in paragraph 15 of the Interim Receivership Order:

The Debtors, Faissal Mouhamad and Fetoun Ahmed shall:

1. Not make any copies of reproductions of any patient records of the Debtors;
2. Not sell, transfer, gift, convey or otherwise dispose of any property, other than in the ordinary course of business, without the prior written consent of the Interim Receiver;
3. Not make or enter into any contract, amendment to contract or other agreement that involves, an expenditure greater than \$25,000 without prior 24 hour written notice to the Interim Receiver; and
4. Provide to the Interim Receiver, upon the request of and on or before the deadline reasonably required by the Interim Receiver, such reporting as may be required by the Interim Receiver in its sole discretion, including, without limitation, Records, financial condition, daily, weekly, monthly receipts and disbursements, inventory counts or lists, sales reports, accounts payable and receivable, profit and loss statements and locations and listing of assets.



# SCHEDULE 4

**Faissal Mouhamad Professional Corporation, 52 Dental Corporation and Delta Dental Corp. - Interim Receivership**  
**Red Deer Location Listing - August 24, 2022**

Location	Description	Quantity	Serial Number
Recall/Upstairs Area 1 - TS	Brother Printer MFC-L3750CDW	1	U65179H79H7N554850
Recall/Upstairs Area 1 - TS	Epson Scanner ES400 II	1	XPZ048633
Recall/Upstairs Area 1 - TS	LG Monitor 24MP400	1	109NTZNH0837
Recall/Upstairs Area 1 - TS	Logi Keyboard	1	2135S402YZMB
Recall/Upstairs Area 1 - TS	Logi Mouse	1	2132LZM6XVV8
Recall/Upstairs Area 1 - TS	Dell Tower	1	JSBDOM2
Recall/Upstairs Area 1 - TS	Cisco Phone	1	FCH2328DEBJ
Recall/Upstairs Area 1 - TS	Fabrique Chair	1	E48244
Recall/Upstairs Area 2 - KB	Brother Printer MFC-L3750CDW	1	U65180F0N973417
Recall/Upstairs Area 2 - KB	Epson Scanner ES400 II	1	X8PZ060959
Recall/Upstairs Area 2 - KB	Asus Monitor 11X238	1	F1MRS017507
Recall/Upstairs Area 2 - KB	Dell Keyboard	1	CN-ON6R8G-PRC00-78M-0263-A02
Recall/Upstairs Area 2 - KB	Souris Mouse G5LBK	1	2046A39751
Recall/Upstairs Area 2 - KB	Dell Tower Optiples 3050	1	JSBCJL2
Recall/Upstairs Area 2 - KB	Cisco Phone CP8845	1	FCH2327FASL
Recall/Upstairs Area 2 - KB	Fabrique Chair	1	E48244
Recall/Upstairs Area 3 - AY	Neat Scanner ND1000	1	CNLF13B931PH
Recall/Upstairs Area 3 - AY	Acer Monitor	1	MMTKVAA00205301F243W01
Recall/Upstairs Area 3 - AY	Lenova Keyboard SD50L80031	1	9493886685
Recall/Upstairs Area 3 - AY	Dell Mouse MS116T	1	CN-ODV0RH-L0300-1MML
Recall/Upstairs Area 3 - AY	Lenova Tower 002CUS	1	MJ09LZ0S
Recall/Upstairs Area 3 - AY	Cisco Phone CP8845	1	FCH2328DECB
Recall/Upstairs Area 3 - AY	Fabrique Chair	1	E48244
Recall/Upstairs Area 3 - AY	Seville Fan Classic Tower	1	10119P
Sterilization	Sharps Bin Covidien Lot:17268	1	Ref: 85161H
Sterilization	Lubrina HIM-1	1	FC5009
Sterilization	Hydrim 1 , G4, C61W-D01	1	340117J00009
Sterilization	Hydrim 2 G4 C61W-D01	1	3401788A00076
Sterilization	Midmark Sterilizer 1 M11	1	V1864509
Sterilization	Midmark Sterilizer 2 M11	1	V1882189
Sterilization	Lexa Sterilizer MN-111	1	140385
Sterilization	Sterilog 1082 Steri Tablet 6-05763-27072-AA0	1	BOBFAAF1-7664-4FFF-AF87-F018DACCA061
Sterilization	Sterilog Program Steri Log 82, 215-300031032	1	n/a
Sterilization	Micro Etcher	1	n/a
Sterilization	Lenova Computer Monitor A16270QP1	1	1S61AFGAR1USV303W8W7
Sterilization	Dell Mouse MS111P	1	DPPDCN0X9W32745844704
Sterilization	Lenova Black Tower P330	1	8SSS50T33197F7WH985009E
Sterilization	Advantech Grey Tower S4SCS014A01	1	TBN519339
Sterilization	Panoramic Carestream CS9600	1	A519CQE35445000273
Administration Area 1 - CF	Epson Scanner ES400 II	1	XPZ073112
Administration Area 1 - CF	Samsung Monitor S27F350FHN	1	ZZN8H4ZJ901174M
Administration Area 1 - CF	Dell Keyboard	1	CN-ODV0RH-L60300-780004LP
Administration Area 1 - CF	Lenova Tower 002CUS	1	MJ09LZ1F
Administration Area 1 - CF	Cisco Phone CP8845	1	FCH2327BSQ
Administration Area 1 - CF	Brother Printer MFC-L2710DW	1	U64969D7N899625
Administration Area 2 - SP	Insignia TV	1	n/a
Operator 4	Xray Unit Belmont Phot-XIIS AR-55WKCT08	1	EX17G0573
Operator 4	Covidien Sharps Bin Lot 17200	2	Ref: 85161H
Operator 4	Fiber Power Rear Delivery System	1	C614875
Operator 4	Forest Dental Chair FDC39H	1	B140297
Operator 4	Dental Light	1	n/a
Operator 4	Whitening Light	1	n/a
Operator 4	Acer Computer Monitor G236HL	1	MMLVNAA0057130102A2482
Operator 4	Logitech Keyboard K235	1	n/a
Operator 4	Souris Sans Fil Mouse G5L-BK	1	2046A41802
Operator 4	OptiPlex 3050 Dell Tower	1	FC4V0M2
Operator 4	Denmat Flashlite CR1050	1	1803100053
Operator 4	Ivoclar Vivodent Triturator Silimat S6	1	101965
Operator 4	Seville Fan Classic Tower	1	n/a
Operator 4	Insignia TV	1	LZFH7YA022534
Operator 4	Intra Oral Light	1	HALU0148

**Faissal Mouhamad Professional Corporation, 52 Dental Corporation and Delta Dental Corp. - Interim Receivership**  
**Red Deer Location Listing - August 24, 2022**

Location	Description	Quantity	Serial Number
Operator 5	Belmont Phot-XIIS Xray Unit AR-55WKCT08	1	EX17F0081
Operator 5	Covidien Sharps Bin Lot 17268	1	Ref: 85161H
Operator 5	Fiber Power Rear Delivery System	1	A52776
Operator 5	Forest Dental Chair FDC39H	1	B140295
Operator 5	Dental Chair	1	n/a
Operator 5	Dental Light	1	n/a
Operator 5	Whitening Light	2	n/a
Operator 5	Cavitron 81861	1	n/a
Operator 5			
Operator 5	Logitech Keyboard K235	1	n/a
Operator 5	Logitech Mouse M170	1	1717L20NGW68
Operator 5	Acer Computer Monitor G236HL	1	MMLVNAA00571002E482482
Operator 5	Logitech Keyboard K235	1	1717L020CF1B8
Operator 5	Dell Tower Optiplex 3050	1	JSBF0M2
Operator 5	Steri Log Scanner X-1901C	1	19011912007
Operator 5	Denmat Flashlight Curing Light CR1050	1	12-2350021508
Operator 5	Denstply Remfert Triturator 2770001000	1	A1375601
Operator 5	Seville Fan Classic Tower	1	n/a
Operator 5	Sony Radio ICF-C1	1	1359330
Operator 5	Insignia TV	1	LZFH4YA024229
Operator 5	Harloff IV Cart	1	97838
Operator 5	Edan ECG Monitro M50	1	333037-M11901800002
Operator 3	Belmont Phot-XIIS Xray Unit AR-55WKCT08	1	EH22A0242
Operator 3	Covidien Sharps Bin Lot:17289	2	Ref: 85161H
Operator 3	Fiber Power Rear Delivery System	1	A52772
Operator 3	Forest Dental Chair FDC39H	1	B140262
Operator 3	Dental Light	1	n/a
Operator 3	Cavitron Dentsply Plus 81857	1	G13634195
Operator 3	Whitening Light	1	n/a
Operator 3	Acer Computer Monitor G236HL	1	MMLVNAA00571002E482482
Operator 3	Logitech Keyboard K235	1	n/a
Operator 3	Logitech Mouse M170	1	1717LZ0LF158
Operator 3	Steri Log Scanner X-1901C	1	19011912006
Operator 3	Denmat Flashlight Curing Light CR1050	1	2004400020
Operator 3	Seville Fan Classic Tower 10119P	1	n/a
Operator 3	Dell Tower Optiplex 3050	1	FC5P0M2
Operator 3	Sterilog Scanner X-1901C	1	1934321090090
Operator 3	Seville Classic Tower Fan	1	n/a
Operator 3	Insignia TV	1	n/a
Operator 6	Belmont Phot-XIIS Xray Unit AR-55WKCT08	1	EX17D0139
Operator 6	Covidien Sharps Bin Lot:17268	2	Ref: 85161H
Operator 6	Fiber Power Rear Delivery System	1	A52774
Operator 6	Forest Dental Chair FDC39H	1	B140253
Operator 6	Dental Light	1	n/a
Operator 6	Cavitron 81861	1	n/a
Operator 6	Whitening Light	1	n/a
Operator 6	Acer Computer Monitor G236HL	1	MMLVNAA05713010C62482
Operator 6	Logitech Keyboard K235	1	n/a
Operator 6	Logitech Mouse M170	1	1717LZ0NGNJ8
Operator 6	Steri Log Scanner X-1901C	1	19011912012
Operator 6	Seville Fan Classic Tower 10119P	1	n/a
Operator 6	Insignia TV	1	NS-39DR510CA17
Operator 7	Belmont Phot-XIIS Xray Unit AR-55WKCT08	1	EX1710049
Operator 7	Sharps Bin Covidien Lot:17200	1	Ref: 85161H
Operator 7	Fiber Power Rear Delivery System	1	C614892
Operator 7	Forest Dental Chair FDC39H	1	B140254
Operator 7	Dental Light	1	n/a
Operator 7	Whitening Light	1	n/a
Operator 7	Cavitron 81861	1	n/a
Operator 7	Acer Computer Monitor G236HL	1	MMLVNAA00571300FC42482
Operator 7	Paper Towel Dispenser	1	D17D28-093BA0

**Faissal Mouhamad Professional Corporation, 52 Dental Corporation and Delta Dental Corp. - Interim Receivership**  
**Red Deer Location Listing - August 24, 2022**

Location	Description	Quantity	Serial Number
Operator 7	Logitech Keyboard K235	1	n/a
Operator 7	ONN Mouse 0NA19H0001C	1	n/a
Operator 7	Dell Optiplex 3050 Tower	1	FC5S0M2
Operator 7	Steri Log Scanner X-1901C	1	19011912017
Operator 7	Seville Classic Tower Fan	1	n/a
Operator 7	Insignia TV	1	LZFH8YA038261
Operator 8	Belmont Phot-XIIS Xray Unit AR-55WKCT08	1	EX1710047
Operator 8	Covidien Sharps Bin Lot: 17268	2	Ref: 85161H
Operator 8	Fiber Power Rear Delivery System	1	AS2775
Operator 8	Forest Dental Chair FDC39H	1	n/a
Operator 8	Dental light	1	n/a
Operator 8	Whitening Light	1	n/a
Operator 8	Cavitron 81861	1	n/a
Operator 8	Acer Computer Monitor G236HL	1	MMLVNAA005713010CD2482
Operator 8	Dell Keyboard	1	CN-ORKRON-L0200-78N-OGON-A03
Operator 8	Lenova Mouse M01U))	1	8SSM50L24505AVLC97416T6
Operator 8	Dell Optiplex 3050 Tower	1	FC5R0MA
Operator 8	Sterilog Scanner X-1901C	1	19011912016
Operator 8	Seville Classic Tower Fan 10119P	1	n/a
Operator 8	Insignia TV	1	n/a
Doctor's Office Area 1 - FM	Samsung Monitor	1	ZZN8H4ZJ900689A
Doctor's Office Area 1 - FM	Acer Keyboard	1	DICUSCIB05834100A4AK800
Doctor's Office Area 1 - FM	Dell Mouse MS116T	1	CN0DV0RH-L0300-78L-1FOT
Doctor's Office Area 1 - FM	Lenova Tower 002CUS	1	MJOBHC9D
Doctor's Office Area 1 - FM	Cisco Phone CP8845	1	FHC2328
Doctor's Office Area 1 - FM	Brother Printer	1	MFC-L3770CDN
Doctor's Office Area 1 - FM	Brother Printer	1	MFC-L3770CDWDEK7
Doctor's Office Area 2 - ZP	Dell Tower OptiPlex 3050	1	MSIP-RMM-E2K-D18M003
Doctor's Office Area 2 - ZP	Acer Keyboard	1	CN-ORKRON-L0300-78N-097H-A03
Doctor's Office Area 2 - ZP	Dell Mouse MS116T	1	CN-ODVCRH-L0300-79E-09GQ
Doctor's Office Area 2 - ZP	Samsung Monitor	1	N/A
Doctor's Office Area 3 - KP	Samsung Monitor S27F350FHN	1	22N8H4ZJA009411
Doctor's Office Area 3 - KP	HP Keyboard KB57211	1	672647-003 724720-001
Doctor's Office Area 3 - KP	Souris Sans Fil Mouse G5L-BK	1	1920A25068
Doctor's Office Area 3 - KP	Dell Tower OptiPlex 3050	1	JSBCOM2
Doctor's Office Area 3 - KP	Cisco Phone CP8845	1	FCH2327FAWF
Doctor's Office Area 4 - AB	Samsung Monitor	1	527F350FH
Doctor's Office Area 4 - AB	HP Keyboard 59550-CA	1	2996019
Doctor's Office Area 4 - AB	Dell Mouse MS116T	1	CN-ODV0RH-L0300-79E-0973
Doctor's Office Area 4 - AB	Lenova Tower 002CUS	1	MJ09L21B
Other	Sensor #1 Carestream RVG200	3	HJJA0210, FIJA0040, HGJA0314, FJA0020
Other	Sensor #2 Carestream RVG200	4	HJJB0341, FHHB0202, JAJB0119, FJJBO207
Other	Intra Oral Camera Carestream CS1500	4	160889976559819
Other	Endo Cart Global	1	n/a
Other	Ortho Cart Global	1	n/a
Other	Phillips AED M3857A	1	n/a
Other	Bluebell Medical Surgical Cart	1	n/a
Other	Brother Printer MFC-9130CW	1	U63479G8J955747
Other	N20 Machine Motrx MDM	1	28700
Other	HP Pavilion Monitor	1	3CM413ON3C
Other	Epson Scanner ES400 II	1	X8P2058421
Other	Dell Keyboard	1	CN-ON6R8G-PRC00-78M00ERA02
Other	Dell Mouse MS116T	1	CN-ODV0RH-L0300-79E09HN
Other	Dell Tower Optiplex 3050	1	JSB9JL2 MSIP-RMM-E2K-D18M003
Other	Cisco Phone CP8845	1	FCH2327ETTI
Other	Chair 2020030582	1	n/a
Area 3 - RP	Epson Scanner ES400 II	1	X8PZ072313
Area 3 - RP	Samsung Monitor LS27F350F9NXZA	1	22N8H4Z1902704M
Area 3 - RP	Dell Keyboard	1	CN-ON6R8G-PRC00-78K06GQ-A02
Area 3 - RP	Logitech Mouse M170	1	1717LZ0NGW88
Area 3 - RP	Dell Optiplex 3050 Tower	1	MSIP-RMM-E2K-D18MOO3

**Faissal Mouhamad Professional Corporation, 52 Dental Corporation and Delta Dental Corp. - Interim Receivership**  
**Red Deer Location Listing - August 24, 2022**

Location	Description	Quantity	Serial Number
Area 3 - RP	Cisco Phone CP8845	1	FCH2326DNYK
Area 3 - RP	Fabrique Chair	1	E48244
Area 3 - RP	Brother Printer MFC-L2710DW	1	U64969D1N899619
Area 4 - MA	Epson Scanner ES400 II	1	X8PZ058438
Area 4 - MA	Samsung Monitor S27F350FHN	1	22N8H4ZJA013578
Area 4 - MA	Dell Keyboard	1	CN-ON6R8G-PRC00
Area 4 - MA	Logitech Mouse M170	1	2017LZX6VFQ8
Area 4 - MA	Dell Tower Optiplex 3050	1	JSBBJL2
Area 4 - MA	Cisco Phone CP8845	1	FCH2327ETT3
Area 4 - MA	Fabrique Chair	1	e48244
Waiting Area	Chairs	2	n/a
Waiting Area	Samsung TV 1 West	1	D6C13CY902240K
Waiting Area	Samsung TV 2 West	1	06C33C2S8005852
Waiting Area	Fridge	1	Item 101
Waiting Area	Water Cooler	1	8LIECH-SC-SSS-5L-W-09
Waiting Area	Black Sofa Chairs	7	
Waiting Area	Black Sofa Chairs with buttons	5	
Operator 1	Belmont Phot-XIIS Xray Unit AR-55WKCT08	1	EX17I0048
Operator 1	Covidien Sharps Bin Lot:17085	1	Ref: 8516H
Operator 1	Fiber Power Rear Delivery System	1	A52770
Operator 1	Forest Dental Chair FDC39H	1	B140256
Operator 1	Dental Light	1	n/a
Operator 1	Whitening Light	1	n/a
Operator 1	Acer Computer Monitor G236HL	1	MMLVNAA00571002FAA2482
Operator 1	Logitech Keyboard K235	1	n/a
Operator 1	Logitech Mouse M170	1	1717LZO635A8
Operator 1	Dell Tower Optiplex 3050	1	JSBBOM2
Operator 1	Sterilog Scanner X-1901C	1	19011912013
Operator 1	Denmat Flashlite 9163201	1	2004400020
Operator 1	Ivoclar Vivodent Triturator Silimat S6	1	100992
Operator 1	Seville Classic Tower Fan 10119P	1	n/a
Operator 1	Sony Radio ICF-C1	1	2610573
Operator 1	Insignia TV	1	n/a
Operator 1	Intra Oral Camera	1	10CV0171
Operator 2	Belmont Phot-XIIS Xray Unit AR-55WKCT08	1	EX17F0086
Operator 2	Covidien Sharps Bin Lot: 17268	1	Ref: 8516H
Operator 2	Fiber Power Rear Delivery System	1	A52769
Operator 2	Forest Dental Chair FDC39H	1	B140252
Operator 2	Dental Light	1	n/a
Operator 2	Welch Allyn O2 Machine	1	n/a
Operator 2	Dell Medit Tower	1	23SG3Y2
Operator 2	APC Medit Back UP	1	n/a
Operator 2	Dell Medit Keyboard	1	CN-ON6R8GPRC0078J04CYA02
Operator 2	Logitech Medit Mouse M170	1	1717LZ0K34D8
Operator 2	Dell Medit Monitor	1	CN-0488CGWS200982300LA11
Operator 2	Intra Oral Medit Scanner I500	1	ANZ101100068
Operator 2	Core Implant Cart	1	n/a
Operator 2	Straumann Implant Motor U1095749000	1	100780
Addendum - Other Items			
	Box of toothpaste 70-2010-S6SG-4	19	
	Crest toothpaste 4-05-13-10	24	
	General Electric Fridge	1	GDE21DSKFKSST11315407
	Panasonic Microwave	1	EB039751140417706110365
	Primo	1	1708020531
	Office Table	1	
	Office Chairs	7	
	Lockers (4x4), (2x2)	4	
	Samsung TV	1	
	Landrover Discovery	1	SALRG2RV5K2412525
	All syringes		

Faissal Mouhamad Professional Corporation, 52 Dental Corporation and Delta Dental Corp. - Interim Receivership  
Red Deer Location Listing - August 24, 2022

Location	Description	Quantity	Serial Number
	All medical instruments		
	All gloves		
	All PPE		

# SCHEDULE 5



**Faissal Mouhamad Professional Corporation, 52 Dental Corporation and Delta Dental Corp. - Interim Receivership**  
**Calgary Location Listing - August 24, 2022**

Location	Description	Quantity	Serial Number
Front waiting area	Black chairs	18	
Front waiting area	flatscreen tv	1	Unknown
Reception area	Steno chairs	4	
Reception area	Dell Monitor keyboard & mouse	1	CN-07PTNN
Reception area	Epson Printer/scanner	1	X7Y9061642
Reception area	Dell Monitor keyboard & mouse	1	CN-07PTNN
Reception area	Dell Monitor keyboard & mouse	1	CN-07PTNN
Reception area	Dell modems	1	20835264027
Reception area	Epson Scanner	1	X8PZ072912
Reception area	Epson Scanner	1	X8PZ072910
Reception area	Dell Monitor keyboard & mouse	1	CN-07PTNN
Staff room	tables	2	
Staff room	chairs, misc	5	
Staff room	microwave	1	
Staff room	keurig	1	
Storage Room	epson printers (not in use)	2	
Server room	BENQ monitor	1	unknown
Server room	UNV Network video recorder	1	210235XDPJ3223000002
Server room	Dell Power Edge T440	1	3T0FWM3
Server room	APC	1	3S2142X40856
Server room	Router	2	3AS2455G0011C/unknown
Electrical room	Acer desktop computer, not in use	1	
Controlled Substances Onsite	Xylocaine	8	20 ml each
Controlled Substances Onsite	Flumazenil	4	5 mg each
Controlled Substances Onsite	Epinephrine	10	1 ml each
Controlled Substances Onsite	Phenylephrin Hydrochloride	15	10 mg
Controlled Substances Onsite	Clyndomyasin	43	2 ml each
Controlled Substances Onsite	Triazolam	1	pill form
Controlled Substances Onsite	Fentanyl	28	2 ml each
Controlled Substances Onsite	Dexamethasone Omega	14	5 ml each
Controlled Substances Onsite	Ketoralac	29	30 mg each
Controlled Substances Onsite	Metoclopramide	29	10 mg each
Controlled Substances Onsite	Midazolam	9.5	10 ml each
Controlled Substances Onsite	Naloxone Case	3	.4 mg
Controlled Substances Onsite	Dental Emergency Kit: Mylan Nitro Spray	1	
Controlled Substances Onsite	Dental Emergency Kit:Xylocaine	2	20 mg
Controlled Substances Onsite	Dental Emergency Kit: Flumazenil	6	5 mg
Controlled Substances Onsite	Dental Emergency Kit: Epinephrine	10	1 ml each
Controlled Substances Onsite	Dental Emergency Kit: Diphenhydramine	10	1 ml each
Controlled Substances Onsite	Dental Emergency Kit: Bottle of Aspirin	1	
Controlled Substances Onsite	Dental Emergency Kit: Atrophine	10	1 ml each
Controlled Substances Onsite	Dental Emergency Kit: Naloxone	6	.4 mg each
Controlled Substances Onsite	Dental Emergency Kit: Phenylephrine	11	1 ml each
Controlled Substances Onsite	Dental Emergency Kit: Allerject	1	.3 mg
Controlled Substances Onsite	Dental Emergency Kitd: Epinephrine inject	1	
Controlled Substances Onsite	Dental Emergency Kit: Aposalbutamol (inhaler)	1	100 mcg
Xray Room	Dell Modem	1	JCZ50M3
Xray Room	Dell Monitor	1	CN-07PTNN
Xray Room	Dell Keyboard	1	JK-8500EU-2101
Xray Room	Dell Mouse	1	not available
Xray Room	Axeos Xray Machine	1	10812
Xray Room	DentSply Sirona Computer, Model 6543131	1	51245
Xray Room	Strawmann Surgical Magic Pro with CAFL	1	not available
Xray Room	Duo Pen	1	not available
Xray Room	Dentply	1	not available
Xray Room	Office chair	1	not available
Xray Room	Desk	1	not available
Xray Room	Dell Modem	1	not available
Sterilization Room	Midwest Automate	1	7245
Sterilization Room	Isonic	1	1017 0122085
Sterilization Room	Lexa 1 W&H Sterlizing machine	1	162302
Sterilization Room	Lexa 2 W&H Sterilizing Machine	1	162320
Sterilization Room	Hydrim #1 L110w by Scican	1	400122D00008
Sterilization Room	Hydrim #2 - Scican L110w by Scican	1	400122D00004
Sterilization Room	3m Attest	1	508851
Sterilization Room	Sterilog Mach1 label machine	1	not available
Sterilization Room	IPAD for Sterilog machine	1	SCS2096
Patient Room #1	Small chair - Takara Belmont	1	063892
Patient Room #1	Renfert Promix	1	A1375252
Patient Room #1	Lite Magnet	1	not available
Patient Room #1	Cavitron Plus Gen 136	1	G136-105613
Patient Room #1	Cavitron Tap on Foot Pedal	1	PIN81861
Patient Room #1	Dell Monitor	1	CN-07PTNN
Patient Room #1	Dell Keyboard IEC 60950-1	1	not available
Patient Room #1	Dell Mouse	1	CN 065K5F-L0300-162-OC9V
Patient Room #1	Dell Modem	1	DPIN G8TFXA00
Patient Room #1	Sterilog Model X-1901C	1	1934321090046
Patient Room #1	Belmont Xray Controller Model AR-55-WKCT01	1	EX21L0582
Patient Room #1	Belmont Xray Head Model #505-H	1	EH21L0582
Patient Room #1	Takara Company - Belmont Dental Chair Model QSW-C	1	89581
Patient Room #1	Belmont Dental Delivery Unit (suction/water etc.)	1	VW21E0235
Patient Room #1	Belmont Clesta LED Dental Light	1	AV21K0328
Patient Room #1	Side Chair - Takara brand - Model #99	1	63888
Patient Room #1	Pediatric dental apparatice - no information on machine	1	not available
Patient Room #1	Monitor in ceiling	1	not available
Patient Room #1	Samsung TV	1	09P03CPRB01437V
Patient Room #2	Cavitron Plus and Sterilog Model X-1901C	1	1934321 090060



**Faissal Mouhamad Professional Corporation, 52 Dental Corporation and Delta Dental Corp. - Interim Receivership**  
**Calgary Location Listing - August 24, 2022**

Location	Description	Quantity	Serial Number
Patient Room #2	Cavitron Plus Foot Pedal	1	PIN81861
Patient Room #2	Dell Monitor	1	CN 07PTNN
Patient Room #2	Dell Keyboard	1	not available
Patient Room #2	Dell Mouse	1	not available
Patient Room #2	Belmont Delivery Unit (suction/water etc).	1	VW#21E0238
Patient Room #2	Belmont Phot X IS Xray Controller	1	EX21L0575
Patient Room #2	Belmont Xray Head Model #505-H	1	EH21L0575
Patient Room #2	Takara Brand Chair	1	063893
Patient Room #2	Belmont Patient Chair	1	89581
Patient Room #2	Belmont Clesta LED Dental Light	1	AV21K0335
Patient Room #2	Side Chair - Takara brand - Model #99	1	063884
Patient Room #2	Samsung TV	1	09P03CVRC01531E
Patient Room #2	Renfert Promix	1	A1375268
Patient Room #2	Monitor in ceiling	1	not available
Patient Room #2	Dell Modem	1	Tag: 4JK30M3
Patient Room #2	Lite Magnet	1	2200700013
Patient Room #3	Belmont Chair - Takara brand	1	063886
Patient Room #3	Samsung TV	1	09P03CPRB01440E
Patient Room #3	Small chair - Takara Belmont	1	063895
Patient Room #3	Dell Monitor	1	CN07PTNN
Patient Room #3	Dell keyboard	1	not available
Patient Room #3	Dell mouse	1	not available
Patient Room #3	Dell Modem	1	Tag: 7KK30M3
Patient Room #3	Sterilog X1901C	1	1934321090050
Patient Room #3	Belmont Dental Delivery Unit (suction/water etc.) with foot pedal	1	VW21C0185
Patient Room #3	Belmont Patient Chair QSW-C	1	Ref: 89581
Patient Room #3	Clesta LED Light Model AL-302C-NA-PN	1	AV21K0339
Patient Room #3	Renfert Promix	1	A1376918
Patient Room #3	Lite Magnet	1	not available
Patient Room #3	Belmont X-Ray Head Model 505-H	1	EH21K0126
Patient Room #3	Belmont X-Ray Controller	1	EX21K1026
Patient Room #3	Monitor in ceiling	1	not available
Patient Room #6	Small chair - Takara Belmont	1	not available
Patient Room #6	Cavitron Plus IC4681B-DPD	1	81842
Patient Room #6	Dell Monitor	1	CN-07PTNN
Patient Room #6	Dell Keyboard	1	not available
Patient Room #6	Dell Mouse	1	not available
Patient Room #6	Belmont Phot XIS Xray Controller	1	EX21L0581
Patient Room #6	Sterilog Model X-1901C	1	190122010088
Patient Room #6	Dell Modem	1	not available
Patient Room #6	Belmont Xray Head Model #505-H	1	EH21L0581
Patient Room #6	Belmont Dental Delivery Unit (suction/water etc.)	1	VW21E0245
Patient Room #6	Belmont Patient Chair UL3602	1	89581
Patient Room #6	Clesta LED Light Model AL-302C-NA-PN	1	AV21K0345
Patient Room #6	Pediatric dental apparatus - no information on machine	1	not working
Patient Room #6	Small chair - Takara Belmont	1	063887
Patient Room #6	Small leather footstool	1	not available
Patient Room #6	Samsung TV	1	09P03GT100760M
Patient Room #6	Monitor in ceiling	1	not available
Patient Room #5	Cavitron Plus	1	136-104558
Patient Room #5	Sterilog X-1901C	1	1934231090047
Patient Room #5	Dell Monitor	1	CN-07PTNN
Patient Room #5	Dell Keyboard	1	167-OE5-A04
Patient Room #5	Dell Mouse	1	not available
Patient Room #5	Dell Modem	1	G8TFXA00T502
Patient Room #5	Monitor in ceiling	1	not available
Patient Room #5	Belmont Xray Controller Model AR-55-WKCT01	1	EX21L0574
Patient Room #5	Belmont Xray Head Model #505-H	1	EH21L0574
Patient Room #5	Belmont Dental Delivery Unit (suction, water etc.)	1	VW21E0234
Patient Room #5	Belmont Patient Chair	1	not available
Patient Room #5	Clesta LED Light Model AL-302C-NA-PN	1	AV21K0332
Patient Room #5	Samsung TV	1	09P03CVRC01532V
Patient Room #4	Cavitron Plus D00379063-11	1	72021091
Patient Room #4	Belmont Xray Controller Model AR-55-WKCT01	1	EX21K0129
Patient Room #4	Belmont Xray Head Model #505-H	1	EH21K0129
Patient Room #4	Dell Monitor	1	CN-07PTNN
Patient Room #4	Dell Keyboard IEC 60950-1	1	167-0BRS-A04
Patient Room #4	Chair QSW-C	1	Ref: 89581
Patient Room #4	Clesta LED Light Model AL-302C-NA-PN	1	AV21K0330
Patient Room #4	Primscan Cart	1	not available
Patient Room #4	Belmont Dental Delivery Unit (water,suction etc.)	1	VW21E0242
Patient Room #4	Samsung TV	1	09P03CGT100767V
Patient Room #4	Monitor in ceiling	1	not available
Patient Room #7	Empty		
Dentist Office	Office chairs	2	not available
Dentist Office	Epson Printer Workforce Pro	1	X7Y9061565
Dentist Office	Side Chair - Takara brand - Model #99	1	not available
Dentist Office	Dell Monitor	1	CN-07PTNN
Dentist Office	Dell Keyboard	1	not available
Dentist Office	Dell Mouse	1	not available
Dentist Office	Neodent Easy Guide	3	not available
Dentist Office	Renfert Promix	3	A1375366, A1377021, A1375259
Dentist Office	Dentsply Sirona	1	662053
Dentist Office	Cisco Phone	1	FCH25213MNH
Dentist Office	Bovie High Temperature Cautery Kit	1	not available
Dentist Office	Dell Modem	1	GSTFXADDJ502
Dentist Office	Samsung TV	1	09P03CGT100753A

Faissal Mouhamad Professional Corporation, 52 Dental Corporation and Delta Dental Corp. - Interim Receivership  
Calgary Location Listing - August 24, 2022

Location	Description	Quantity	Serial Number
Dentist Office	Foot control pad	1	021Y1025
Dentist Office	Strawmann Surgical Magic Pro	1	01Z 02473
Dentist Office	Implanter Dental Implant Unit	1	P2110675L
Dentist Office	Foot pedal	1	211MF4

# SCHEDULE 6

**Delta Dental Corp. ("DDC")**  
**Interim Statement of Receipts and Disbursements**  
**For the Period Ended September 8, 2022**

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		<b>Notes</b>
<b>Receipts:</b>		
Cash held in financial institutions	\$ 88,896	1
Accounts receivable	4,047	2
<b>Total receipts:</b>	<u>92,943</u>	
<b>Disbursements:</b>		
Contractor fees	32,064	3
Payroll	8,047	4
Operating expenses	2,640	
GST Paid	47	
<b>Total disbursements:</b>	<u>42,797</u>	
<b>Net available cash:</b>	<u><u>\$ 50,146</u></u>	

**Notes - general:**

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1. On August 23, 2022 (the "Filing Date"), the Court of King's Bench of Alberta granted an Interim Receivership Order appointing MNP Ltd. as Interim Receiver over all of the current and future assets, undertakings and property of DDC.

**Notes - specific:**

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1. Represent amounts collected from DDC's account with Scotiabank (the "DDC Account") since the date of interim receivership. As at September 8, 2022 there was \$13,687.85 in the DDC Account, which was set to deposit only.

2. Represents amounts collected from patients and their insurance providers.

3. Represents payments to dentists and hygienists who are retained on a contract basis.

4. Represents payroll, including the required Canada Revenue Agency payroll source deduction remittances as well as eligible overtime incentives.

**52 Dental Corporation ("52 Dental")**  
**Interim Statement of Receipts and Disbursements**  
**For the Period Ended September 8, 2022**

		<u>Notes</u>
<b>Receipts:</b>		
Cash held in financial institutions	\$ 91,944	1
Accounts receivable	25,117	2
<b>Total receipts:</b>	<u>117,061</u>	
<b>Disbursements:</b>		
Contractor fees	16,183	3
Payroll	9,741	4
Operating expenses	1,333	
<b>Total disbursements:</b>	<u>27,257</u>	
<b>Net available cash:</b>	<u><u>\$ 89,804</u></u>	

**Notes - general:**

1. On August 23, 2022 (the "Filing Date"), the Court of King's Bench of Alberta granted an Interim Receivership Order appointing MNP Ltd. as Interim Receiver over all of the current and future assets, undertakings and property of 52 Dental.

**Notes - specific:**

1. Represent amounts collected from Delta's account with Scotiabank (the "Delta Account") since the date of interim receivership. As at September 8, 2022 there was \$21,930.43 in the DDC Account, which has been set to deposit only.
2. Represents amounts collected from patients and their insurance providers.
3. Represents payments to dentists and hygienists who are retained on a contract basis.
4. Represents payroll, including the required Canada Revenue Agency payroll source deduction remittances as well as eligible overtime incentives.

**Faissal Mouhamad Professional Corporation ("FMPC")**  
**Interim Statement of Receipts and Disbursements**  
**For the Period Ended September 8, 2022**

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		<u>Notes</u>
<b>Receipts:</b>		
Cash held in financial institutions	\$ 1,281	1
<b>Total receipts:</b>	<u>1,281</u>	
<b>Disbursements:</b>		
<b>Total disbursements:</b>	<u>-</u>	
<b>Excess of receipts over disbursements:</b>	1,281	
<b>Net available cash:</b>	<u><u>\$ 1,281</u></u>	

**Notes - general:**

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1. On August 23, 2022 (the "Filing Date"), the Court of King's Bench of Alberta granted an Interim Receivership Order appointing MNP Ltd. as Interim Receiver over all of the current and future assets, undertakings and property of FMPC.

**Notes - specific:**

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1. Represent amounts collected from FMPC's account with RBC since the Filing Date.

# SCHEDULE 7

FAISSAL MOUHAMAD PROF CORP  
7151 50 AVE  
RED DEER, AB T4N 4E4

DATE : 10 Aug 2022

ACCOUNT NUMBER: 56838

AS REQUESTED, WE ARE PLEASED TO CONFIRM THE FOLLOWING COVERAGE IN FORCE ON THE ABOVE ACCOUNT.

PLAN #	COVERAGE IN FORCE
28A TRIPLEGUARD™	
<b>INSURER:</b> ZURICH INSURANCE COMPANY LTD	
<b>POLICY NUMBER:</b> 8619962	
<b>EFFECTIVE DATE:</b> January 1, 2022 at 00:01 EST	
<b>POLICY EXPIRY:</b> January 1, 2023 at 00:01 EST	
<b>LOCATION(S) INSURED:</b> 108-5205 POWER CENTRE BLVD DRAYTON VALLEY, AB T7A 0A5	
EARTHQUAKE DEDUCTIBLE: 5 % of insurance coverage amount subject to a minimum deductible of \$ 50,000 per occurrence	
<b>BUILDING CODE :</b> MASONRY	
<b>INSURED:</b> MOUHAMAD, FAISSAL FAISSAL MOUHAMAD PROF CORP 985842 ALBERTA LTD	
<b>OFFICE CONTENTS (BROAD FORM) :</b>	1,100,000
DEDUCTIBLE: \$ 1,000 APPLICABLE TO OFFICE CONTENTS, PRACTICE INTERRUPTION AND COMMERCIAL GENERAL LIABILITY	
ANNUAL AGGREGATE LIMIT FOR FLOOD:	1,100,000
ANNUAL AGGREGATE LIMIT FOR EARTHQUAKE:	1,100,000
VALUABLE PAPERS:	50,000
ACCOUNTS RECEIVABLE:	50,000
MONEY & SECURITIES:	15,000
EMPLOYEE DISHONESTY:	25,000
CONDOMINIUM UNIT OWNERS - CONTINGENT COVERAGE:	100,000
<b>PRACTICE INTERRUPTION: ACTUAL LOSS SUSTAINED</b>	
<b>COMMERCIAL GENERAL LIABILITY:</b>	
- EACH OCCURRENCE	5,000,000
- PERSONAL INJURY	5,000,000
- MEDICAL PAYMENTS (ANY ONE PERSON)	25,000
- GENERAL AGGREGATE	10,000,000
- AGGREGATE PRODUCTS - COMPLETED OPERATIONS	10,000,000
- TENANT'S LEGAL LIABILITY	5,000,000
<b>EQUIPMENT BREAKDOWN:</b> NO	
<b>LOSS PAYABLE:</b> THE TORONTO-DOMINION BANK 4902 GAETZ AVE RED DEER AB T4N4A8	

In the event of a discrepancy between this confirmation document and your insurance policy, the terms of your insurance policy shall prevail.  
All limits of insurance premiums and other amounts are expressed in Canadian Currency.



FAISSAL MOUHAMAD PROF CORP

DATE : 10 Aug 2022

CONTINUATION OF COVERAGE

ACCOUNT NUMBER: 56838

AS REQUESTED, WE ARE PLEASED TO CONFIRM THE FOLLOWING COVERAGE IN FORCE ON THE ABOVE ACCOUNT.

PLAN #	COVERAGE IN FORCE
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**BILLING FREQUENCY:** MONTHLY

PKC

08/10/2022

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