

Clerk's stamp:

COURT FILE NUMBER

2203 09349

COURT

COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE

EDMONTON

PLAINTIFF

BANK OF MONTREAL

DEFENDANTS

GILL'S VACUUM SERVICE LTD., ONE
EARTH ENVIRONMENTAL SOLUTIONS
INC., 2012613 ALBERTA LTD. AND NEIL
GILLARD



DOCUMENT

FEE AFFIDAVIT

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

Receiver:
MNP Ltd.
Suite 1300, MNP Tower
10235 – 101 Street NW
Edmonton, AB, Canada T5J 3G1
Attention: Kristin Gray
Phone: 780.705.0073 Fax: 780.409.5415
kristin.gray@mnp.ca

Counsel:
DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 – 103rd Ave NW
Edmonton, AB, Canada T5J 0K4
Attention: Jerritt R. Pawlyk / Kevin Hoy
Phone: 780.429.6835 Fax: 780.670.4329
jerritt.pawlyk@dlapiper.com
kevin.hoy@dlapiper.com

**AFFIDAVIT OF KRISTIN GRAY
SWORN ON JANUARY 13, 2025**

I, Kristin Gray, CPA, CA, CIRP, LIT of Edmonton, Alberta, SWEAR AND SAY THAT:

1. I am a Senior Vice-President with MNP Ltd., successor to The Bowra Group Inc., Receiver of Gill's Vacuum Service Ltd., One Earth Environmental Solutions Inc. and 2012613 Alberta Ltd. (the "Receiver") and as such I have personal knowledge of the facts and matters herein deposed to except where stated to be based upon information and belief, and where so stated I verily believe the same to be true.
2. MNP Ltd. was appointed Receiver of Gill's Vacuum Service Ltd., One Earth Environmental Solutions Inc. and 2012613 Alberta Ltd. pursuant to the Order of the Honourable Justice Fagnan of the Alberta Court of King's Bench dated November 18, 2022 (the "Receivership").

3. I am a Chartered Professional Accountant and Licensed Insolvency Trustee with over 10 years of experience in the area of Insolvency and Restructuring and have been handling the day-to-day administrative work in relation to the Receivership.

4. With respect to the Receiver's accounts covering fees and disbursements incurred by the Receiver for the period May 1, 2023 to November 30, 2024, which accounts are contained herein as **Exhibit "A"** (the "**Accounts**"):

- (a) The Accounts specifically outline the date of the work completed, the description of the work completed, the length of time taken to complete the work, and the name of the individual who completed the work;
- (b) The hourly rate for each and every individual employee of the Receiver who completed work in regard to the Receivership (the "**Hourly Rates**"), including Non-Professional staff is as follows:

The MNP Ltd. team:

- (i) Kristin Gray, Senior Vice-President and Licensed Insolvency Trustee - \$685;
 - (ii) Steven Barlott, Manager - \$415;
 - (iii) Sofie Parker, Senior Analyst - \$306;
 - (iv) Isobel Smith, Administration (Non-Professional) - \$256;
 - (v) Julia Noort, Administration (Non-Professional) - \$256;
 - (vi) Megan Schafer, Administration (Non-Professional) - \$256;
 - (vii) Shannon Massa, Administration (Non-Professional) - \$256;
 - (viii) Levi Howard, Administration (Non-Professional) - \$225; and,
 - (ix) Aoife Sugrue, Administration (Non-Professional) - \$225
- (c) I submit that the Hourly Rates are reasonable and comparable to the hourly rates of other accountant firms within the city of Edmonton of equivalent competence and expertise in the insolvency area.

5. With respect to the Receiver's independent legal counsel, DLA Piper (Canada) LLP ("**DLA Piper**"), accounts covering fees and disbursements incurred by counsel for the period May 1, 2024, to November 30, 2024, which accounts are contained herein as **Exhibit "B"** (the "**DLA Piper Accounts**"):

- (a) The DLA Piper Accounts specifically outline the date of the work completed, the description of the work completed, the length of time taken to complete the work, and the name of the individual who completed the work;
- (b) The hourly rate for each and every individual employee of the Receiver's independent legal counsel who completed work in regard to the Receivership (the "**DLA Piper Hourly Rates**"), including Non-Professional staff is as follows:

The DLA Piper team:

- (i) Jerritt R. Pawlyk, Partner - \$750;

EXHIBIT A

Copies of the Receiver's Invoices

This is Exhibit " A " referred to
in the Affidavit of

Kristin Gray

Sworn before me this 13 day

of January, 2025

Isobel Smith

A Commissioner for Oaths in and for Alberta

ISOBEL NICOLE SMITH

A Commissioner for Oaths
in and for Alberta

My Commission expires August 31, 2027
Appointee No. 0764665

**In the Matter of the Receivership of Gill's Vacuum Services Ltd., One Earth
Environmental Solutions Inc., and 2012613 Alberta Ltd.**

Summary of Receiver's Fees

For the period of May 1, 2023, to November 30, 2024

| Period | Invoice | Fees | Disbursements | GST | Total |
|----------------------------------|----------------|------------------|----------------------|-----------------|------------------|
| May 1, 2023 to November 30, 2024 | 12060017 | 24,733.40 | - | 1,236.67 | 25,970.07 |
| | | 24,733.40 | - | 1,236.67 | 25,970.07 |



December 19, 2024

BMO Financial Group
20th Floor, 10175 101 Street
Edmonton, AB T5J 0H3

Attention: John Herman

**Re: In the Matter of the Receivership of Gill's Vacuum Service Ltd., One Earth
Environmental Solutions Inc., and 2012613 Alberta Ltd. (the "Companies")
Client Number: 982443**

Please find enclosed our Invoice No. 12060017 for professional services rendered for the period of May 1, 2023, to November 30, 2024, which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours very truly,

**MNP Ltd.
Receiver of Gill's Vacuum Service Ltd.,
One Earth Environmental Solutions Inc., and 2012613 Alberta Ltd.**

Per:

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



INSOLVENCY & RESTRUCTURING PROFESSIONALS
SUITE 1300, MNP TOWER, 10235 - 101 STREET NW, EDMONTON AB, T5J 3G1
1.866.465.1155 T: 780.455.1155 F: 780.409.5415 MNPdebt.ca

December 19, 2024

Invoice No: 12060017
GST No: 10369 7215

BMO Financial Group
20th Floor, 10175 101 Street
Edmonton, AB T5J 0H3

Attention: John Herman

**Re: In the Matter of the Receivership of Gill's Vacuum Service Ltd., One Earth
Environmental Solutions Inc., and 2012613 Alberta Ltd. (the "Companies")
Client Number: 982443**

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period May 1, 2023, to November 30, 2024, including inter alia the following:

| DATE | STAFF | DESCRIPTION | TIME | FEE |
|-------------|--------------|---|-------------|------------|
| 02-May-2023 | IS | Post disbursement to Ascend. Send the same to Vancouver for processing; | .30 | 76.80 |
| 02-May-2023 | SP | Review and edit disbursements and banking reports; | .20 | 61.20 |
| 02-May-2023 | AS | Prepare cheques and disbursement vouchers; Organize mailing/courier. | .30 | 67.50 |
| 09-May-2023 | IS | Post disbursement to Ascend. Send the same to Vancouver for processing; | .20 | 51.20 |
| 09-May-2023 | KG | Receive various correspondence from the realtor on interest to date; Email correspondence to John Hermann of the Bank of Montreal ("BMO") regarding the same; Provide counteroffer instructions to the realtor; | .50 | 342.50 |
| 09-May-2023 | AS | Prepare cheques and disbursement vouchers; Organize mailing/courier; | .30 | 67.50 |
| 10-May-2023 | SP | Review and edit disbursements and banking reports; | .20 | 61.20 |
| 15-May-2023 | IS | Prepare and edit miscellaneous correspondence; | 1.00 | 256.00 |
| 17-May-2023 | IS | Finalize miscellaneous correspondence; | .30 | 76.80 |

| | | | | |
|-------------|----|--|-----|--------|
| 24-May-2023 | KG | Correspondence regarding insurance renewal for 6 months; | .10 | 68.50 |
| 25-May-2023 | IS | Post disbursement to Ascend. Send the same to Vancouver for processing; | .20 | 51.20 |
| 25-May-2023 | AS | Prepare cheques and disbursement vouchers; Organize mailing/courier; | .30 | 67.50 |
| 26-May-2023 | KG | Review and approve invoices for payment; | .10 | 68.50 |
| 29-May-2023 | SB | Correspondence with Isobel Smith regarding website update; Correspondence with Darin Baxandall of Re/Max Elite ("Re/Max") regarding listings and closing of vacant lot; | .30 | 124.50 |
| 29-May-2023 | KG | Correspondence from Darin Baxandall of Re/Max regarding price reduction recommendations; Review listings. Correspondence with Steven Barlott regarding the same; Correspondence to Sandra Zesko of the Companies regarding properties for sale and legal descriptions; | .40 | 274.00 |
| 29-May-2023 | SP | Prepare the 2023 Annual Banking Report ("ABR") | .20 | 61.20 |
| 30-May-2023 | IS | Post disbursement to Ascend. Send the same to Vancouver for processing; Update a link on the website; | .40 | 102.40 |
| 30-May-2023 | AS | Prepare cheques and disbursement vouchers; Organize mailing/courier; | .30 | 67.50 |
| 31-May-2023 | SB | Prepare and send an update email to John Hermann of BMO, call regarding same; | .50 | 207.50 |
| 31-May-2023 | IS | Various correspondence with the CRA regarding account maintenance; | .50 | 128.00 |
| 31-May-2023 | KG | Review marketing update to BMO; Email correspondence with the Company regarding corporate tax returns; | .20 | 137.00 |
| 31-May-2023 | SP | Review and edit disbursements and banking reports; | .10 | 30.60 |
| 07-Jun-2023 | IS | Review correspondence received from the CRA; Resend the T2 Waiver to the CRA; | .40 | 102.40 |
| 08-Jun-2023 | SB | Correspondence with Darin Baxandall of Re/Max regarding relisting the Properties; | .30 | 124.50 |

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|-------------|----|---|-----|--------|
| 14-Jun-2023 | SB | Review new listing agreements for 124 Main Street and 321 Main Street; | .50 | 207.50 |
| 16-Jun-2023 | SB | Finalize and send the relisting agreements for 124 Main Street and 321 Mainstreet to Darin Baxandall of Re/Max; | .30 | 124.50 |
| 11-Jul-2023 | SB | Draft email to John Herman of BMO regarding an offer received on 124 Main Street and proposed counteroffer; | .50 | 207.50 |
| 12-Jul-2023 | KG | Review an offer received for 124 Main Street. Edit correspondence to John Hermann of BMO regarding the same; Correspondence to Steven Barlott regarding the recommended counteroffer and deposit; | .30 | 205.50 |
| 17-Jul-2023 | SB | Correspondence with Darin Baxandall of Re/Max regarding counteroffer; | .30 | 124.50 |
| 19-Jul-2023 | IS | File quarterly GST return with the CRA; | .30 | 76.80 |
| 19-Jul-2023 | SP | Estate administration related to banking matters.; | .20 | 61.20 |
| 25-Jul-2023 | IS | Post disbursement to Ascend. Send the same to Vancouver for processing; | .20 | 51.20 |
| 09-Aug-2023 | SB | Correspondence with Sandra Zesko of the Companies regarding GST and dissolution of the Companies; | .10 | 41.50 |
| 14-Aug-2023 | JN | Estate administration related to general ledger ("GL") reconciliation; | .20 | 51.20 |
| 11-Sep-2023 | IS | Review 2024 GST filing information received. Update GST Log for the same; | .30 | 76.80 |
| 12-Sep-2023 | JN | Estate Administration related to GL reconciliation; | .20 | 51.20 |
| 18-Oct-2023 | SB | Prepare the 6-month interim statement of receipts and disbursements ("R&D") as at September 30, 2023, for submission to the Office of the Superintendent of Bankruptcy ("OSB"); | .50 | 207.50 |
| 19-Oct-2023 | KG | Review, edit, and sign 6-month R&D to the OSB; | .20 | 137.00 |
| 24-Oct-2023 | IS | Prepare quarterly GST filing return. Provide to Kristin Gray for review and approval; | .20 | 51.20 |
| 25-Oct-2023 | SP | Review and edit bank reconciliation; | .20 | 61.20 |
| 26-Oct-2023 | IS | File quarterly GST with the CRA. Update the GST filing log with the same; | .10 | 25.60 |

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|-------------|----|---|-----|--------|
| 30-Oct-2023 | SP | Estate administration related to banking matters; | .20 | 61.20 |
| 31-Oct-2023 | SB | Update call with John Hermann of BMO; | .30 | 124.50 |
| 17-Nov-2023 | IS | Fax T2 waivers to the CRA; | .30 | 76.80 |
| 28-Nov-2023 | KG | Review insurance renewal documents and give instructions regarding the same; | .20 | 137.00 |
| 29-Nov-2023 | IS | Various estate banking tasks; | .20 | 51.20 |
| 01-Dec-2023 | SP | Review and edit bank reconciliation; | .20 | 61.20 |
| 04-Dec-2023 | AS | Prepare bank reconciliation; | .20 | 45.00 |
| 05-Dec-2023 | IS | Post disbursement to Ascend. Send the same to Vancouver for processing; | .20 | 51.20 |
| 05-Dec-2023 | AS | Process cheques and compile supporting documentation for obtaining signatures; Organize cheque distribution by courier or mail; | .30 | 67.50 |
| 06-Dec-2023 | KG | Review and approve invoices for payment; Review insurance policy; Review funds held in trust with DLA Piper LLP ("DLA"); | .20 | 137.00 |
| 08-Dec-2023 | KG | Review and approve invoices for payment; | .10 | 68.50 |
| 12-Dec-2023 | IS | Post disbursement to Ascend. Send the same to Vancouver for processing; | .20 | 51.20 |
| 12-Dec-2023 | AS | Process cheques and compile supporting documentation for obtaining signatures; Organize cheque distribution by courier or mail; | .30 | 67.50 |
| 03-Jan-2024 | IS | Prepare and file quarterly GST with the CRA; | .20 | 51.20 |
| 09-Jan-2024 | MS | Various estate banking tasks; | .60 | 153.60 |
| 09-Jan-2024 | IS | Post funds received to Ascend. Arrange deposit of the same; | .30 | 76.80 |
| 18-Jan-2024 | SB | Correspondence with Darin Baxandall of Re/Max regarding listings and interest; | .30 | 124.50 |
| 24-Jan-2024 | SB | Correspondence with Darin Baxandall of Re/Max regarding the properties; Update to BMO regarding property listings and interest; | .70 | 290.50 |
| 24-Jan-2024 | KG | Review R&D and email update to BMO; | .10 | 68.50 |
| 25-Jan-2024 | SB | Provide approval for price reduction to Darin Baxandall of Re/Max, prepare amendments for Kristin Gray to sign; | .40 | 166.00 |

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|-------------|----|---|------|----------|
| 29-Jan-2024 | SB | Correspondence with management regarding the Receivership; | .10 | 41.50 |
| 30-Jan-2024 | SP | Estate administration related to banking matters; | .10 | 30.60 |
| 31-Jan-2024 | IS | Website update; | .50 | 128.00 |
| 31-Jan-2024 | KG | Finalize and execute new listing agreements and prices; Website review and update; | .10 | 68.50 |
| 04-Mar-2024 | SB | Various correspondence; | .10 | 41.50 |
| 12-Mar-2024 | SB | Call with the CRA regarding an update on their claim; | .10 | 41.50 |
| 15-Mar-2024 | SB | Correspondence with Tanya Clynes regarding file status as it relates to Neil Gillard filing for personal bankruptcy; | .20 | 83.00 |
| 27-Mar-2024 | SP | Prepare bank reconciliation; | .20 | 61.20 |
| 05-Apr-2024 | KG | Correspondence regarding the next steps and selling the properties by auction; Correspondence with Jerritt Pawlyk of DLA regarding the timing of Court approval; Discuss auctioneers with Steven Barlott; | .20 | 137.00 |
| 08-Apr-2024 | IS | Prepare and file quarterly GST return; | .20 | 51.20 |
| 10-Apr-2024 | SB | Draft request for proposal email to auction companies; Calls with potential auction companies; | 1.00 | 415.00 |
| 11-Apr-2024 | SB | Zoom call with FRE Commercial Auctions ("FRE") regarding their auction proposal; | .30 | 124.50 |
| 29-Apr-2024 | IS | Various correspondence with Steven Barlott; | .10 | 25.60 |
| 30-Apr-2024 | SB | Correspondence with Kurt Milch of FRE regarding auction appraisal; | .20 | 83.00 |
| 01-May-2024 | KG | Review auction proposals and discussions with Steven Barlott regarding commission amounts; | .20 | 137.00 |
| 02-May-2024 | SB | Call with Kurt Milch of FRE regarding the auction proposal; Draft email to Jerritt Pawlyk of DLA requesting comment on auction agreement; Various correspondence; | .80 | 332.00 |
| 06-May-2024 | KG | Review proposed changes to the FRE listing agreement. Give instructions to Steven Barlott; | .20 | 137.00 |
| 07-May-2024 | SB | Correspondence with the Companies; Correspondence and calls with FRE | 4.00 | 1,660.00 |

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|-------------|----|---|------|----------|
| | | regarding auctions agreement; Draft the Receiver's First Report to Court ("First Report"); | | |
| 07-May-2024 | KG | Correspondence with Kevin Hoy of DLA regarding a Sale and Vesting Order ("SAVO") strategy in respect of the land auction; | .20 | 137.00 |
| 08-May-2024 | SB | Edits to the First Report; | 4.00 | 1,660.00 |
| 09-May-2024 | SB | Edits to First Report; Discussion with Kristin Gray regarding the auction and related fees; | 2.00 | 830.00 |
| 09-May-2024 | IS | Edits to Fee Affidavit. Various correspondence with Kristin Gray regarding the same; | 1.50 | 384.00 |
| 09-May-2024 | KG | Edits and changes to the First Report and Fee Affidavit; Detailed review of FRE auction agreement; Correspondence with Steven Barlott regarding the same. Edits and changes to the R&D as at May 7, 2024; Call with CRA to confirm property claims; Discuss the inclusion of appraisals with Kevin Hoy of DLA; | 3.00 | 2,055.00 |
| 10-May-2024 | SB | Edits to the First Report as proposed by DLA; | 1.00 | 415.00 |
| 10-May-2024 | SP | Prepare bank reconciliation; | .20 | 61.20 |
| 13-May-2024 | SB | Correspondence with Kevin Hoy of DLA regarding the Notice to Media; Finalize the First Report, and prepare appendices regarding the same; | 1.30 | 539.50 |
| 13-May-2024 | IS | Review, edit, and finalize the First Report. Send the same to DLA; Fax First Report to the CRA; | 2.50 | 640.00 |
| 13-May-2024 | KG | Review the final version of the First Report; Various correspondence with DLA regarding the same; Review application materials and draft Orders; Website update; | 1.00 | 685.00 |
| 14-May-2024 | SB | Correspondence with Darin Baxandall of Re/Max and Kurt Milch of FRE regarding upcoming application and related auction; | .30 | 124.50 |
| 15-May-2024 | IS | Post website update; | .50 | 128.00 |

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|-------------|----|---|------|--------|
| 16-May-2024 | SB | Correspondence with the Companies regarding Court materials; Call with Darin Baxandall of Re/Max regarding auctions and marketing of the Properties; | .30 | 124.50 |
| 16-May-2024 | IS | Website update; | .30 | 76.80 |
| 21-May-2024 | SB | Call and correspondence with Darin Baxandall of Re/Max and Kurt Milch of FRE regarding granting of SAVO and commencement of preparation for auction; | .80 | 332.00 |
| 21-May-2024 | KG | Prepare for and attend the SAVO application; | .50 | 342.50 |
| 22-May-2024 | SB | Correspondence with FRE regarding the auction, correspondence with Darin Baxandall of Re/Max regarding the same; Correspondence to unsuccessful auction companies; | .40 | 166.00 |
| 23-May-2024 | SB | Call and correspondence with Re/Max and FRE regarding auction; Correspondence with Tanya Clynes regarding Seashell Investments Inc. and 2012613 AB Ltd. and the personal bankruptcy filing of the debtors; | 1.00 | 415.00 |
| 24-May-2024 | SB | Review Re/Max listing agreements and make changes per previous agreements, prepare for Kristin Gray to sign; Prepare FRE agreement for Kirstin Gray to sign; Correspondence with Darin Baxandall of Re/Max regarding the auction and listing of Properties; | 1.00 | 415.00 |
| 24-May-2024 | KG | Review and sign the auction and listing agreements; | .20 | 137.00 |
| 28-May-2024 | JN | Various banking matters relating to etransfer requests and discussion with Steven Barlott regarding same; Process cheques and compile supporting documentation for obtaining signatures; | .50 | 128.00 |
| 28-May-2024 | SB | Correspondence regarding timing and information for auction; Correspondence regarding payment of marketing fee invoice; Correspondence with HUB International Insurance ("HUB") regarding insurance renewal; | .60 | 249.00 |

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|-------------|----|--|-----|--------|
| 28-May-2024 | IS | Post disbursements to Ascend. Send the same to Vancouver for processing; Various correspondence regarding the same; | .40 | 102.40 |
| 28-May-2024 | KG | Correspondence regarding insurance renewal; Correspondence regarding the auction timeline; Review filed Orders; Website update; | .20 | 137.00 |
| 28-May-2024 | SP | Estate administration related to processing Interac e-transfers and banking reports; | .25 | 76.50 |
| 29-May-2024 | JN | Organize cheque distribution by mail; | .20 | 51.20 |
| 29-May-2024 | SB | Review fully executed listing agreements and marketing details; | .30 | 124.50 |
| 29-May-2024 | IS | Post disbursement to Ascend. Various estate banking tasks; Website update; | .50 | 128.00 |
| 03-Jun-2024 | SB | Correspondence with Kurt Milch of FRE regarding the upcoming auction and related signed listing agreements; | .50 | 207.50 |
| 04-Jun-2024 | SB | Correspondence with HUB regarding insurance renewal, discussion with Kristin Gray regarding the same; | .30 | 124.50 |
| 04-Jun-2024 | KG | Review and approve insurance renewal; | .10 | 68.50 |
| 10-Jun-2024 | KG | Review and approve invoices for payment; | .10 | 68.50 |
| 11-Jun-2024 | JN | Process cheques and compile supporting documentation for obtaining signatures; Organize cheque distribution by mail; | .30 | 76.80 |
| 11-Jun-2024 | IS | Post disbursements to Ascend. Send to Vancouver for processing; | .30 | 76.80 |
| 17-Jun-2024 | SB | Correspondence with FRE regarding auction; | .30 | 124.50 |
| 19-Jun-2024 | SB | Provide website update to Isobel Smith for posting; Correspondence with insurance contractor; | .40 | 166.00 |
| 19-Jun-2024 | IS | Post website update; | .50 | 128.00 |
| 20-Jun-2024 | SB | Various correspondence regarding the auction; | .30 | 124.50 |
| 20-Jun-2024 | SP | Estate administration related to various banking matters; | .25 | 76.50 |

| | | | | |
|-------------|----|---|-----|--------|
| 21-Jun-2024 | SB | Review weekly update report from FRE Auctions; | .30 | 124.50 |
| 08-Jul-2024 | SB | Review update from FRE; | .20 | 83.00 |
| 10-Jul-2024 | SB | Correspondence to Karin Vassberg of MaxWell Devonshire Realty regarding the auction of the properties; | .20 | 83.00 |
| 10-Jul-2024 | IS | Prepare quarterly GST return. Provide to Kristin Gray for review and approval; | .10 | 25.60 |
| 10-Jul-2024 | KG | Review and approve GST. Review prior period notice of assessment; | .10 | 68.50 |
| 12-Jul-2024 | IS | File quarterly GST with the CRA; | .20 | 51.20 |
| 16-Jul-2024 | KG | Update from real estate auctioneer; Give instructions regarding the auction strategy and options; | .30 | 205.50 |
| 19-Jul-2024 | SB | Call with Kurt Milch of FRE regarding the Properties and buyer inquiries; | .40 | 166.00 |
| 22-Jul-2024 | KG | Update on real property auction to John Hermann of BMO; Review auction interest update from the auctioneer. | .30 | 205.50 |
| 31-Jul-2024 | SM | Various estate banking tasks; | .50 | 128.00 |
| 31-Jul-2024 | IS | Post funds received to Ascend. Various estate banking tasks related to the same; | .20 | 51.20 |
| 01-Aug-2024 | SB | Review sales agreement and provide comments regarding required changes; | .50 | 207.50 |
| 02-Aug-2024 | JN | Prepare bank reconciliation; | .10 | 25.60 |
| 02-Aug-2024 | SB | Correspondence with auctioneer and realtor regarding closing; | .50 | 207.50 |
| 02-Aug-2024 | KG | Review final auction results and correspondence regarding purchase agreements; | .10 | 68.50 |
| 06-Aug-2024 | SB | Correspondence with the auction company regarding the closing of sales; Review purchase agreement amendments and changes from Darin Baxandall of Re/Max; Correspondence to DLA regarding closing of properties; | .50 | 207.50 |
| 06-Aug-2024 | KG | Various correspondence to confirm purchase details and closing timeline; | .20 | 137.00 |
| 13-Aug-2024 | SB | Calls and correspondence with FRE and Re/Max regarding the closing of properties; | .50 | 207.50 |

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|-------------|----|--|-----|--------|
| 14-Aug-2024 | KG | Review auction results and closing instructions for 124 Main Street. Discuss 321 Main Street closing issues with Kurt Milch of FRE; Review the SAVO and FRE Auction Agreement; Email correspondence to Jerritt Pawlyk of DLA regarding reducing the minimum bids and/or pursuing a conventional offer with the broker; | .50 | 342.50 |
| 28-Aug-2024 | SB | Various calls and correspondence regarding the second auction; Update email to DLA; | .20 | 83.00 |
| 28-Aug-2024 | KG | Update on the second auction recommendations. Give instructions; | .20 | 137.00 |
| 29-Aug-2024 | KG | Correspondence regarding auction dates and details; Correspondence to confirm insurance renewal; | .10 | 68.50 |
| 05-Sep-2024 | IS | Post disbursement to Ascend. Send the same to Vancouver for processing; | .20 | 51.20 |
| 09-Sep-2024 | IS | Review 2025 RT0002 filing information. Update the GST filing log for the same; | .20 | 51.20 |
| 13-Sep-2024 | SB | Call with Kurt Milch of FRE regarding the auction; | .10 | 41.50 |
| 25-Sep-2024 | JN | Correspondence to BMO regarding online banking; | .20 | 51.20 |
| 27-Sep-2024 | JN | Prepare bank reconciliation; | .10 | 25.60 |
| 02-Oct-2024 | IS | Prepare and file quarterly GST; | .20 | 51.20 |
| 08-Oct-2024 | KG | Update call with BMO. Email the auctioneer for an update on the results and recommendations; | .10 | 68.50 |
| 09-Oct-2024 | KG | Various correspondence to BMO and the auctioneer to confirm acceptance of the offers; Discuss offers with Kevin Hoy of DLA; Review closing documentation; Prepare R&D as at October 10, 2024, for BMO's consideration in the context of offers; | .50 | 342.50 |
| 15-Oct-2024 | KG | Call with Kurt Milch of FRE regarding closing and fee addendums; Follow up with DLA on the closing timeline and the purchase agreement; | .20 | 137.00 |

| | | | | |
|--------------|----|---|--------------|------------------|
| 18-Oct-2024 | KG | Review purchase and sale agreements; Correspondence to Kevin Hoy of DLA regarding payment of property taxes; | .10 | 68.50 |
| 23-Oct-2024 | KG | Review and approve bank reconciliations; | .10 | 68.50 |
| 25-Oct-2024 | JN | Prepare bank reconciliation; | .10 | 25.60 |
| 28-Oct-2024 | KG | Update to John Herman of BMO; Sign Asset Purchase Agreement ("APA") for 124 Main Street; | .10 | 68.50 |
| 04-Nov-2024 | KG | Review and execute amended real estate purchase agreements; | .20 | 137.00 |
| 05-Nov-2024 | IS | Various estate administrative tasks; | .10 | 25.60 |
| 14-Nov-2024 | SB | Correspondence with DLA and Darin Baxandall of Re/Max regarding the closing of properties; | .10 | 41.50 |
| 14-Nov-2024 | IS | Post disbursements to Ascend. Send the same to Vancouver for processing; Various estate administrative tasks; | .40 | 102.40 |
| 14-Nov-2024 | LH | Process cheques and compile supporting documentation for obtaining signatures; | .20 | 45.00 |
| 18-Nov-2024 | KG | Various correspondence regarding the closings; Review closing documents and statement of adjustments; Sign Receiver's Certificates; Discuss key transfer, utilities, and insurance with Steven Barlott; | .50 | 342.50 |
| 19-Nov-2024 | SP | Estate administration related to the review and editing of disbursements, journal entries, and banking reports. | .20 | 61.20 |
| 20-Nov-2024 | IS | Various estate administrative tasks; | .10 | 25.60 |
| 21-Nov-2024 | IS | Post disbursement to Ascend. Send the same to Vancouver for processing; | .20 | 51.20 |
| 26-Nov-2024 | IS | Various estate administrative tasks; | .20 | 51.20 |
| 29-Nov-2024 | SB | Correspondence with HUB regarding cancellation of insurance policy; | .10 | 41.50 |
| TOTAL | | | 65.30 | 26,733.40 |

INVOICE SUMMARY

| | | |
|---------------------------|-----------------|---------------------------|
| PROFESSIONAL FEES | | \$26,733.40 |
| Less: Courtesy Discount | | (\$2,000.00) |
| GST on Professional Fees | <u>1,236.67</u> | 1,236.67 |
| TOTAL THIS INVOICE | | <u>\$25,970.07</u> |

The time incurred by members of the staff of MNP Ltd. on this assignment regarding the Companies for the period May 1, 2023, to November 30, 2024, was as follows:

FEE SUMMARY

| Staff | Position | Hours | Hourly Rate \$ | Total \$ |
|--------------------|-----------------------|---------------------|------------------------|-------------------------|
| Kristin Gray | Senior Vice President | 12.00 | 685.00 | 8,220.00 |
| Steven Barlott | Manager | 30.20 | 415.00 | 12,533.00 |
| Sofie Parker | Senior Analyst | 2.70 | 306.00 | 826.20 |
| Isobel Smith | Senior Administration | 15.20 | 256.00 | 3,891.20 |
| Julia Noort | Senior Administration | 1.90 | 256.00 | 486.40 |
| Megan Schafer | Senior Administration | 0.60 | 256.00 | 153.60 |
| Shannon Massa | Senior Administration | 0.50 | 256.00 | 128.00 |
| Levi Howard | Administration | 0.20 | 225.00 | 45.00 |
| Aoife Sugrue | Administration | 2.00 | 225.00 | 450.00 |
| Time Billed | | <u>65.30</u> | <u>409.39 *</u> | <u>26,733.40</u> |

(*Average)

EXHIBIT B

Copy of the Receiver's Legal Counsel Invoices

This is Exhibit " B " referred to
in the Affidavit of

..... Kristin Gray

Sworn before me this 13 day

of January, 2005

..... Isobel Smith

A Commissioner for Oaths in and for Alberta

ISOBEL NICOLE SMITH

A Commissioner for Oaths
in and for Alberta

My Commission expires August 31, 2027
Appointee No. 0764665

**In the Matter of the Receivership of Gill's Vacuum Services Ltd., One Earth
Environmental Solutions Inc., and 2012613 Alberta Ltd.**

Summary of Receiver's Legal Counsel Fees

For the period of May 1, 2024, to November 30, 2024

| Firm | Date | Invoice | Fees | Discount | Disbursements | GST | Total |
|------------------------|-------------------|----------------|------------------|-----------------|----------------------|---------------|------------------|
| DLA Piper (Canada) LLP | June 6, 2024 | 2289824 | 8,500.00 | (1,275.00) | 80.00 | 361.25 | 7,666.25 * |
| DLA Piper (Canada) LLP | November 12, 2024 | 2329292 | 5,792.50 | - | 82.00 | 290.23 | 6,164.73 |
| DLA Piper (Canada) LLP | December 3, 2024 | 2335963 | 3,790.00 | - | 10.00 | 189.50 | 3,989.50 * |
| | | | 18,082.50 | | 172.00 | 840.98 | 17,820.48 |

* denotes invoices paid by funds held in trust with DLA Piper (Canada) LLP



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F +1 780.670.4329

June 6, 2024

FILE NUMBER: 063227-00025

DELIVERED BY EMAIL

MNP Ltd.
1300, 10235 101 Street NW
Edmonton, AB T5J 3G1

Attention: Kristin Gray

Dear Madam:

**Re: Gill's Vacuum Services Ltd.
Statement of Account - Invoice No. 2289824**

Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including May 31, 2024, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP
Per:

A handwritten signature in black ink, appearing to read 'JRP', with a horizontal line underneath.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.428.5330
 F 780.428.1066

The Bowra Group (o/a MNP Ltd.)
 10235 101st NW
 Edmonton, AB T5J 3G1 Canada
 Attention: Kristin Gray, CPA, CA, CIRP, LIT

Our File No: 063227-00025

The Bowra Group
 Re: Gill's Vacuum Service Ltd.

Date: June 05, 2024
 Invoice Number: 2289824

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through May 31, 2024.

| <u>Date</u> | <u>Professional</u> | <u>Description</u> | <u>Rate</u> | <u>Hours</u> | <u>Amount</u> |
|-------------|---------------------|---|-------------|--------------|---------------|
| 05/06/24 | JUP | Emails from and to Receiver/ receipt and brief review of auction proposals | 750.00 | 0.30 | 225.00 |
| 05/06/24 | KNH | Review file; review and revise Addendum to Property Listing Agreement; Interoffice communication with Jerritt Pawlyk | 550.00 | 2.30 | 1,265.00 |
| 05/07/24 | JUP | Emails from and to Receiver | 750.00 | 0.20 | 150.00 |
| 05/07/24 | KNH | Telephone attendance on Kristin Gray; review issues, re: auction approval; interoffice communication with Jerritt Pawlyk; revise auction agreement | 550.00 | 0.90 | 495.00 |
| 05/08/24 | KNH | Interoffice communication, re: drafting Application | 550.00 | 0.40 | 220.00 |
| 05/09/24 | KNH | Email exchange with Kristin Gray; interoffice communication with Jerritt Pawlyk | 550.00 | 0.30 | 165.00 |
| 05/10/24 | KNH | Review and revise draft First Report of the Receiver; draft Application materials | 550.00 | 1.90 | 1,045.00 |
| 05/13/24 | JUP | Review revise and finalize application material/ service letters | 750.00 | 0.80 | 600.00 |
| 05/13/24 | KNH | Review file, re: Report, Affidavit of John Herman; draft Application, Order, re: Sale Approval and Vesting; Order, re: Restricted Court Access; Interoffice | 550.00 | 4.70 | 2,585.00 |



Matter: 063227-00025
 Invoice: 2289824
 Page : 2

| <u>Date</u> | <u>Professional</u> | <u>Description</u> | <u>Rate</u> | <u>Hours</u> | <u>Amount</u> |
|------------------------------|---------------------|--|-------------|--------------|-------------------|
| | | communication with Jerritt Pawlyk; instructions, re: service and filing | | | |
| 05/14/24 | KNH | Review issue, re: filing rejection | 550.00 | 0.10 | 55.00 |
| 05/21/24 | JUP | Meeting re application | 750.00 | 0.30 | 225.00 |
| 05/21/24 | KNH | Preparation for and attendance at May 21, 2024, Chambers; Interoffice instructions, re: orders | 550.00 | 2.00 | 1,100.00 |
| 05/22/24 | JUP | Emails re order | 750.00 | 0.20 | 150.00 |
| 05/28/24 | KNH | Email exchange with Kristln Gray; Interoffice instructions, re: service and filing | 550.00 | 0.40 | 220.00 |
| Total Hours and Fees: | | | | 14.80 | \$8,500.00 |

PROFESSIONAL SERVICES SUMMARY

| <u>Professional</u> | <u>Rate</u> | <u>Hours</u> | <u>Amount</u> |
|---------------------|-------------|--------------|-------------------|
| Jerritt R. Pawlyk | 750.00 | 1.80 | 1,350.00 |
| Kevin Hoy | 550.00 | 13.00 | 7,150.00 |
| Total Fees: | | | \$8,500.00 |

DISBURSEMENT SUMMARY

Disbursements

Non-Taxable Disbursements

| <u>Description</u> | <u>Amount</u> |
|-----------------------------------|----------------|
| Filing Fees - Non Taxable | \$80.00 |
| Non-Taxable Disbursements: | \$80.00 |

BILL SUMMARY

| | | |
|----------------------|----|-----------------|
| Our Fees: | \$ | 8,500.00 |
| Courtesy Discount: | \$ | (1,275.00) |
| Total Fees: | \$ | 7,225.00 |
| Total Disbursements: | \$ | 80.00 |
| REG # 110 152 824 | \$ | 361.25 |
| Total GST: | \$ | |



Matter: 063227-00025
Invoice: 2289824
Page: 3

Total Current Invoice Due: CAD \$ 7,666.25

This is our account.

DLA Piper (Canada) LLP

US 2,199.85 fee

Per:

\$5,466.42

DocuSigned by:

Jerritt R. Pawlyk

Gills (Rec)
Legal Fee

-K

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F +1 780.670.4329

November 13, 2024

FILE NUMBER: 063227-00025

DELIVERED BY EMAIL

MNP Ltd.
1300, 10235 101 Street NW
Edmonton, AB T5J 3G1

Attention: Kristin Gray

Dear Madam:

**Re: Gill's Vacuum Services Ltd.
Statement of Account - Invoice No. 2329292**

Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including October 31, 2024, which we trust you will find satisfactory. Please remit payment of same at your earliest convenience.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP
Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk', written over a horizontal line.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group (o/a MNP Ltd.)
 10235 101st NW
 Edmonton, AB T5J 3G1 Canada
 Attention: Kristin Gray, CPA, CA, CIRP, LIT

Our File No: 063227-00025

The Bowra Group
 Re: Gill's Vacuum Service Ltd.

Date: November 12, 2024
 Invoice Number: 2329292

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through October 31, 2024.

| <u>Date</u> | <u>Professional</u> | <u>Description</u> | <u>Rate</u> | <u>Hours</u> | <u>Amount</u> |
|-------------|---------------------|---|-------------|--------------|---------------|
| 06/03/24 | KNH | Communication from ABKB clerk, re: sealed materials; interoffice communication, re: confidential appendices and sealing | 550.00 | 0.30 | 165.00 |
| 06/03/24 | KNH | Communication with KB clerk, re: confidential appendices | 550.00 | 0.20 | 110.00 |
| 07/10/24 | JUP | Email from realtor/ email to client | 750.00 | 0.20 | 150.00 |
| 07/16/24 | JUP | Emails from and to purchaser's counsel/instructions re preparation of order re discharge of caveat | 750.00 | 0.30 | 225.00 |
| 08/07/24 | JUP | Emails from and to client | 750.00 | 0.20 | 150.00 |
| 08/08/24 | JUP | Emails from and to auction house | 750.00 | 0.20 | 150.00 |
| 08/14/24 | JUP | Emails from and to client | 750.00 | 0.20 | 150.00 |
| 08/14/24 | KNH | Review issues, re: auction agreement termination; email exchange with Kristin Gray | 550.00 | 0.50 | 275.00 |
| 08/28/24 | KNH | Email exchange with Steven Barlott | 550.00 | 0.20 | 110.00 |
| 08/28/24 | JUP | Emails from and to client | 750.00 | 0.10 | 75.00 |
| 10/08/24 | JUP | Emails from and to client re auction results | 750.00 | 0.20 | 150.00 |
| 10/09/24 | JUP | Emails re auction process | 750.00 | 0.20 | 150.00 |



Matter: 063227-00025
 Invoice: 2329292
 Page : 2

| <u>Date</u> | <u>Professional</u> | <u>Description</u> | <u>Rate</u> | <u>Hours</u> | <u>Amount</u> |
|------------------------------|---------------------|---|-------------|--------------|-------------------|
| 10/09/24 | JUP | Emails from Receiver | 750.00 | 0.20 | 150.00 |
| 10/09/24 | KNH | Email exchange with Kristin Gray; email exchange with Jerritt Pawlyk; telephone attendance on Kristin Gray | 550.00 | 0.40 | 220.00 |
| 10/10/24 | JUP | Emails from and to Receiver | 750.00 | 0.20 | 150.00 |
| 10/10/24 | KNH | Email exchanges with Kristin Gray; interoffice communication with Jerritt Pawlyk | 550.00 | 0.40 | 220.00 |
| 10/15/24 | JUP | Emails from and to client | 750.00 | 0.20 | 150.00 |
| 10/15/24 | KNH | Email exchange with Louise Riives; email to Danielle Rowand; email exchange with Kristin Gray; instructions, re; agreement | 550.00 | 0.60 | 330.00 |
| 10/15/24 | SPF | Correspondence with K. Hoy re: property purchase agreements; Drafting form of purchase agreement for sale of properties; | 425.00 | 0.90 | 382.50 |
| 10/16/24 | KNH | Email exchange with Steven Bartlott and Kristin Gray; email to Mike Broth | 550.00 | 0.30 | 165.00 |
| 10/18/24 | KNH | Draft and revise purchase and sale agreements; email exchanges with Kristin Gray; email to Danielle Rowand; email to Mike Borth; email exchange with Louise Riives | 550.00 | 1.80 | 990.00 |
| 10/18/24 | SPF | Continued drafting purchase agreement; Call with K. Hoy re: comments on same; Revising purchase agreement delivering same to K. Hoy; Further correspondence with K. Hoy re: purchase agreement. | 425.00 | 1.40 | 595.00 |
| 10/21/24 | KNH | Telephone attendance on Herb Procknow | 550.00 | 0.10 | 55.00 |
| 10/22/24 | KNH | Email exchange with Kristin Gray | 550.00 | 0.10 | 55.00 |
| 10/24/24 | KNH | Email exchange with Mike Borth; email to Kristin Gray | 550.00 | 0.30 | 165.00 |
| 10/28/24 | KNH | Email exchanges with Kristin Gray | 550.00 | 0.20 | 110.00 |
| 10/28/24 | SPF | Drafting purchaser GST certificate and delivering to K. Hoy per request; | 425.00 | 0.20 | 85.00 |
| 10/31/24 | KNH | Email exchange with Danielle Rowand | 550.00 | 0.20 | 110.00 |
| Total Hours and Fees: | | | | 10.30 | \$5,792.50 |



Matter: 063227-00025
 Invoice: 2329292
 Page : 3

PROFESSIONAL SERVICES SUMMARY

| <u>Professional</u> | <u>Rate</u> | <u>Hours</u> | <u>Amount</u> |
|---------------------|-------------|--------------|-------------------|
| Jerritt R. Pawlyk | 750.00 | 2.20 | 1,650.00 |
| Kevin Hoy | 550.00 | 5.60 | 3,080.00 |
| Sean Frederick | 425.00 | 2.50 | 1,062.50 |
| Total Fees: | | | \$5,792.50 |

DISBURSEMENT SUMMARY

Disbursements

Non-Taxable Disbursements

| <u>Description</u> | <u>Amount</u> |
|---|----------------|
| Land Title Office Charges - Non Taxable | \$60.00 |
| Land Title Registration Fee - Non Taxable | \$10.00 |
| Non-Taxable Disbursements: | \$70.00 |

Taxable Disbursements

| <u>Description</u> | <u>Amount</u> |
|-------------------------------|----------------|
| Courier | \$12.00 |
| Taxable Disbursements: | \$12.00 |

BILL SUMMARY

| | | | |
|-------------------|-----------------------------------|---------------|-----------------|
| | Total Fees: | \$ | 5,792.50 |
| | Total Disbursements: | \$ | 82.00 |
| REG # 110 152 824 | Total GST: | \$ | 290.23 |
| | Total Current Invoice Due: | CAD \$ | 6,164.73 |

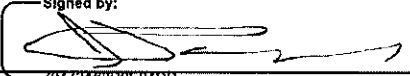


Matter: 063227-00025
Invoice: 2329292
Page : 4

This is our account.

DLA Piper (Canada) LLP

Per:

Signed by:

Jerri R. Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.



Client Bill Payment Options

Please reference invoice number(s), matter number and/or lawyer name on all payments.

Mail cheque payments to: DLA Piper Canada LLP
Suite 2800 Park Place
666 Burrard Street
Vancouver, BC V6C 2Z7

Interac e-Transfer payments to: dlapiperpayments.canada@dlapiper.com

Credit Card online payments: <https://payments.dlapiper.ca>

Credit Card by phone: 604.643.2955
416.365.3418
1.833.299.9022 (toll free)

Credit Card by email: creditdept.canada@dlapiper.com

Payment by Wire/EFT: email remittance advice to transfers.canada@dlapiper.com

| CANADIAN \$ | |
|---------------------|--|
| Bank Name: | CIBC |
| Bank Address: | 400 Burrard Street Vancouver, BC V6C 3A6 Canada |
| Account Name: | DLA Piper (Canada) LLP |
| Account Number: | 2901315 |
| Transit Number: | 00010 |
| Institution Number: | 010 |
| SWIFT Number: | CIBCCATT |
| ABA Number: | 026009593 |

| US \$ | |
|--------------------------|--|
| Bank Name: | CIBC |
| Bank Address: | 400 Burrard Street Vancouver, BC V6C 3A6 Canada |
| Account Name: | DLA Piper (Canada) LLP |
| Account Number: | 0368016 |
| Transit Number: | 00010 |
| Institution Number: | 010 |
| SWIFT Number: | CIBCCATT |
| Intermediary Bank: | Wells Fargo Bank, N.A., New York |
| Intermediary Bank Swift: | PNBPUS3NNYC |
| ABA Number: | 026005092 |

* Please prepay all service charges so the amount received by DLA Piper (Canada) LLP is correct.
CAN: 40572413.1



DLA Piper (Canada) LLP
Suite 2700, Stantec Tower
10220 - 103rd Ave NW
Edmonton AB T5J 0K4
www.dlapiper.com

Jerritt R. Pawlyk
jerritt.pawlyk@dlapiper.com
T +1 780.429.6835
F +1 780.670.4329

December 4, 2024

FILE NUMBER: 063227-00025

DELIVERED BY EMAIL

MNP Ltd.
1300, 10235 101 Street NW
Edmonton, AB T5J 3G1

Attention: Kristin Gray

Dear Madam:

**Re: Gill's Vacuum Services Ltd.
Statement of Account - Invoice No. 2335963**

Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including November 30, 2024, which we trust you will find satisfactory. Please note that trust funds have been applied to this account and as such, no further amount is owing.

Should you have any questions or concerns, please do not hesitate to contact me.

Sincerely,
DLA Piper (Canada) LLP
Per:

A handwritten signature in black ink, appearing to read 'J. Pawlyk', with a horizontal line extending to the right.

Jerritt R. Pawlyk
Partner

JUP/cpa
Encl.



DLA Piper (Canada) LLP
 Suite 2700 Stantec Tower
 10220 103 Ave NW
 Edmonton, AB T5J 0K4
 www.dlapiper.com
 T 780.426.5330
 F 780.428.1066

The Bowra Group (o/a MNP Ltd.)
 10235 101st NW
 Edmonton, AB T5J 3G1 Canada
 Attention: Kristin Gray, CPA, CA, CIRP, LIT

Our File No: 063227-00025

The Bowra Group
 Re: Gill's Vacuum Service Ltd.

Date: December 03, 2024
 Invoice Number: 2335963

PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through November 30, 2024.

| <u>Date</u> | <u>Professional</u> | <u>Description</u> | <u>Rate</u> | <u>Hours</u> | <u>Amount</u> |
|-------------|---------------------|---|-------------|--------------|---------------|
| 05/09/24 | JK7759 | Meeting with K. Hoy, getting caught up with the file; drafting sealing order for first report of receiver. | 300.00 | 1.40 | 420.00 |
| 05/10/24 | JK7759 | Preparing a sealing order and bench brief for sealing order for K. Hoy. | 300.00 | 2.90 | 870.00 |
| 11/05/24 | KNH | Email exchanges with Danielle Rowand and Karen Branter; review issues, re: conveyancing | 550.00 | 0.50 | 275.00 |
| 11/06/24 | KNH | Email exchange with Mike Borth | 550.00 | 0.20 | 110.00 |
| 11/12/24 | JUP | Emails from and to Receiver | 750.00 | 0.20 | 150.00 |
| 11/13/24 | KNH | Revise real estate closing documents; interoffice email exchanges | 550.00 | 0.80 | 440.00 |
| 11/14/24 | KNH | Email exchanges with Mike Borth and Danielle Rowand; telephone attendance on Steven Barlott; interoffice instructions | 550.00 | 0.60 | 330.00 |
| 11/15/24 | KNH | Email exchange with Danielle Rowand; email to Kristin Gray | 550.00 | 0.30 | 165.00 |
| 11/20/24 | JUP | Emails re municipal tax issue | 750.00 | 0.30 | 225.00 |
| 11/20/24 | KNH | Correspondence from Mike Borth; telephone attendance on Mike Borth; email exchange with Jerritt Pawlyk; email to Kristin Gray | 550.00 | 0.70 | 385.00 |



Matter: 063227-00025
 Invoice: 2335963
 Page : 2

| <u>Date</u> | <u>Professional</u> | <u>Description</u> | <u>Rate</u> | <u>Hours</u> | <u>Amount</u> |
|------------------------------|---------------------|---|-------------|--------------|-------------------|
| 11/21/24 | KNH | Telephone attendance on Kristin Gray | 550.00 | 0.20 | 110.00 |
| 11/22/24 | JUP | Emails re further closings and commission | 750.00 | 0.30 | 225.00 |
| 11/26/24 | SPF | Attending to property sale closing matters with K. Hoy; | 425.00 | 0.20 | 85.00 |
| Total Hours and Fees: | | | | 8.60 | \$3,790.00 |

PROFESSIONAL SERVICES SUMMARY

| <u>Professional</u> | <u>Rate</u> | <u>Hours</u> | <u>Amount</u> |
|---------------------|-------------|--------------|-------------------|
| Jerritt R. Pawlyk | 750.00 | 0.80 | 600.00 |
| Kevin Hoy | 550.00 | 3.30 | 1,815.00 |
| Sean Frederick | 425.00 | 0.20 | 85.00 |
| Jonathan Kraft | 300.00 | 4.30 | 1,290.00 |
| Total Fees: | | | \$3,790.00 |

DISBURSEMENT SUMMARY

Disbursements

Non-Taxable Disbursements

| <u>Description</u> | <u>Amount</u> |
|-----------------------------------|----------------|
| Wiring Charges | \$10.00 |
| Non-Taxable Disbursements: | \$10.00 |

BILL SUMMARY

| | | | |
|-------------------|-----------------------------------|---------------|-------------|
| REG # 110 152 824 | Total Fees: | \$ | 3,790.00 |
| | Total Disbursements: | \$ | 10.00 |
| | Total GST: | \$ | 189.50 |
| | Trust Retainer to be Applied: | \$ | (3,989.50) |
| | Total Current Invoice Due: | CAD \$ | 0.00 |




Matter: 063227-00025
Invoice: 2335963
Page : 3

This is our account.

DLA Piper (Canada) LLP

Per:

Signed by:


Jennifer Pawlyk

Please note that this account is payable on receipt. If not paid within 30 days from the invoice date, interest at the rate of prime plus 2% per annum will be charged from the invoice date.