

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 – 103<sup>rd</sup> 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

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**AFFIDAVIT OF KRISTIN GRAY  
SWORN ON MAY 13, 2024**

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 October 1, 2022, to April 30, 2023, 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 - \$500/550;
    - (ii) Steven Barlott, Senior Consultant / Manager - \$285/320;
    - (iii) Kevin Byrne, Senior Analyst - \$285;
    - (iv) Sofie Parker, Senior Analyst - \$277;
    - (v) Isobel Smith, Administration (Non-Professional) - \$135/205;
    - (vi) Laiza Santos, Administration (Non-Professional) - \$205
    - (vii) Aoife Sugrue, Administration (Non-Professional) - \$205; and
  - (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.
  - (d) The disbursements contained in the Accounts total \$1,594.63 are comprised of:
    - (i) Postage and stationary fees of \$449.12;
    - (ii) Licensing and search fees of \$433.80;
    - (iii) Travel costs of \$155.47;
    - (iv) Change of locks costs of \$40.24; and,
    - (v) Office costs for photocopying, long distance telephone, faxes and other costs of \$516.00 (the "**Office Costs**").
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 November 1, 2022, to April 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 - \$700/750;
  - (ii) Kevin Hoy, Associate - \$525;
  - (iii) Jennifer Inkster, Paralegal - \$275;
  - (iv) Karen Branter, Paralegal - \$275;
- (c) I submit that the DLA Piper Hourly Rates are reasonable and comparable to the hourly rates of other law firms within the city of Edmonton of equivalent competence and expertise in the insolvency area; and
  - (d) The disbursements contained within the DLA Piper Accounts totaling \$324.29, are comprised of:
    - (i) Courier and Postage costs of \$172.64;
    - (ii) Search Fees (Dye & Durham) of \$22.65;
    - (iii) Tax Information Fees of \$80.00;
    - (iv) Corporate charges and Wiring Fees of \$29.00; and,
    - (v) Land Title Office Charges of \$20.

6. I make this Affidavit in support of the application to approve the fees, disbursements, and GST of \$41,802.95 which have been rendered by MNP Ltd. as Receiver, and to approve the fees, disbursements, and GST of \$18,376.67 which have been rendered by DLA Piper, counsel to the Receiver, within this Action.

SWORN before me at the City of  
Edmonton, in the Province of Alberta, this  
13 day of May 2024.



A Commissioner for Oaths in and for the  
Province of Alberta

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Kristin Gray, CPA, CA, CIRP, LIT  
Senior Vice-President

**ISOBEL NICOLE SMITH**  
A Commissioner for Oaths  
in and for Alberta  
My Commission expires August 31, 2024  
Appointee No. 0764665

**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 May, 2024

Isobel Nicole 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, 2024  
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 October 1, 2022, to April 30, 2023**

<b>Period</b>	<b>Invoice</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>Total</b>
October 1, 2022 to November 30, 2022	9586	12,653.75	1,398.92	688.08	14,740.75
December 1, 2022 to March 31, 2023	10976406	24,307.70	195.71	1,225.18	25,728.59
April 1, 2023 to April 30, 2023	11038367	1,270.10	-	63.51	1,333.61
		<b>38,231.55</b>	<b>1,594.63</b>	<b>1,976.77</b>	<b>41,802.95</b>



**The Bowra Group Inc.**  
1411 TD Tower  
10088 - 102 Avenue  
Edmonton, AB Canada  
T5J 2Z1  
Tel: 780.809.1124  
Fax: 780.705.1946  
bowragroup.com

December 22, 2022

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

Attention: John Hermann

**Re: In the Matter of the Receivership of Gill's Vacuum Service Ltd., One Earth Environmental Solutions Inc., and 2012613 Alberta Ltd. (the "Companies")  
Account Number: 22-KPG-118-02-E**

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Please find enclosed our Invoice No. 9586 for professional services rendered for the period October 1, 2022 to November 30, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

**THE BOWRA GROUP INC.**

In its capacity as Receiver of Gill's Vacuum Service Ltd., One Earth Environmental Solutions Inc., and 2012613 Alberta Ltd.

Per:

Kristin Gray  
/encl.

December 22, 2022

Invoice No: 9586  
 GST No: 85167 7146

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

Attention: John Hermann

**Re: In the Matter of the Receivership of Gill's Vacuum Service Ltd., One Earth Environmental Solutions Inc., and 2012613 Alberta Ltd. (the "Companies")**  
**Account Number: 22-KPG-118-02-E**

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**PROFESSIONAL SERVICES RENDERED** by members of The Bowra Group Inc. for the period October 1, 2022 to November 30, 2022 as Receiver of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
11/10/2022	KG	Call with Dean Hitesman of Dentons Canada LLP ("Dentons") and John Hermann of the Bank of Montreal ("BMO") regarding the financial situation, background, and process for a possible bankruptcy;	550.00	0.15	82.50
12/10/2022	IS	Pull corporate and Personal Property Registry ("PPR") searches on the Companies;	135.00	0.50	67.50
12/10/2022	KG	Review PPR and corporate search; Review financial information provided by BMO; Correspondence with Dean Hitesman of Dentons regarding a voluntary assignment into bankruptcy and the levy payable. Call with Doug Nishimura of Field Law LLP ("Field Law") regarding the same; Call with Lyle Stewart of Stewart Belland & Associates ("Stewart Belland")	550.00	0.50	275.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		regarding the PPR registrations and status of the real property;			
13/10/2022	KG	Call with John Hermann of BMO regarding the related Companies and the various PPR registrations; Email correspondence with Doug Nishimura of Field Law regarding an assignment into bankruptcy;	550.00	0.25	137.50
17/10/2022	KG	Various correspondence to Dean Hitesman of Dentons and Doug Nishimura of Field Law regarding the timeline for bankrupting Gill's Vacuum Service Ltd. ("Gill's");	550.00	0.30	165.00
24/10/2022	KG	Follow up on status of documents;	550.00	0.10	55.00
07/11/2022	IS	Review information submitted by the Companies' counsel; Post all information into Initial Interview in Ascend; Update creditor list for proper formatting;	135.00	1.50	202.50
07/11/2022	SB	Review miscellaneous correspondence; Discussions with Kristin Gray and Isobel Smith regarding file setup;	285.00	1.00	285.00
07/11/2022	KG	Receive bankruptcy documents from Field Law. Update BMO and Dentons; Review AP listing; Email correspondence to the Companies regarding outstanding information; Review Land titles; Give instructions regarding assets for the Statement of Affairs ("SOA"); Review caveats provided by the Companies; Review 2020 financial Statements to identify additional assets;	550.00	0.75	412.50
08/11/2022	KG	Call with Sandra Zesko of the Companies regarding the information required for bankruptcy. Follow up email outlining items still outstanding in order	550.00	1.00	550.00



<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		of priority; Call with Dean Hitesman of Dentons and John Hermann of BMO to discuss the bankruptcy, challenges getting the books and records and options moving forward;			
09/11/2022	KG	Execute Consent to Act; Call from Sandra Zesko of the Companies regarding reimbursement for pre-filing costs and other concerns;	550.00	0.10	55.00
14/11/2022	KG	Review application materials; Review draft Order; Email correspondence with Nick Williams of Dentons regarding changes to the Receivership Order for the Receiver's charge, borrowing charge and sale approval amounts; Receive correspondence from Sandra Zesko of the Companies regarding the investments in Petro Canada and Suncor listed on the prior year financial statements; Legal conflict checks; Coordinate website posting;	550.00	1.50	825.00
15/11/2022	KG	Review property tax notices. Correspondence with John Hermann of BMO regarding payment by the Receiver;	550.00	0.25	137.50
16/11/2022	KG	Email correspondence to Sandra Zesko of the Companies regarding the Receivership application and arranging pick up of the books and records and deposit cheques;	550.00	0.25	137.50
17/11/2022	SB	Review Receivership application, including Affidavit of John Hermann; Prepare a summary of the Properties;	285.00	1.00	285.00
17/11/2022	KG	Various correspondence regarding pick up of books and records and deposit cheques from the debtor in BC; Clear conflicts with Jerritt Pawlyk of DLA	550.00	0.25	137.50

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Piper (Canada) LLP ("DLA"). Provide preliminary comments;			
18/11/2022	SB	Prepare and send a Request for Information; Draft bank letter to ATB Financial ("ATB"); Various correspondence with Kristin Gray regarding the pick up of books and records;	285.00	2.00	570.00
18/11/2022	KG	Prepare for and attend the Receivership application; Edits and changes to the Request for Information; Email correspondence to John Hermann of BMO and Nick Williams of Dentons regarding the Properties, appraisal and related Companies; Email correspondence to Lyle Stewart of Stewart Belland regarding the Properties in Kineslla; Various correspondence with Steven Barlott regarding pickup of payroll records and banking information from the debtor; Email correspondence to Sandra Zesko of the Companies regarding BMO's position on the reimbursements of pre-filing expenses; Review outstanding property tax information;	550.00	2.50	1,375.00
21/11/2022	KG	Review website update; Call with Lyle Stewart of Stewart Belland regarding the Properties in Kineslla and pick up of keys; Call with Tony Thomson of HUB International Insurance ("HUB") regarding insurance requirements; Various correspondence to John Hermann of BMO regarding the Property appraisals; Review and edits to the Notice and Statement of the Receiver Manager ("Form 87s");	550.00	2.00	1,100.00

DATE	STAFF	DESCRIPTION	RATE	TIME	FEE
		Various correspondence to Doug Nishimura of Field Law regarding the request for information sent to his clients; Various correspondence to M.I.T. Appraisals Ltd. ("MIT") and HarrisonBowker Valuation Group ("HarrisonBowker") regarding the prior appraisals;			
21/11/2022	SB	Prepare details for website, send to Isobel Smith for posting; Prepare Form 87 for the Companies; Various correspondence with Kristin Gray regarding a Property appraisal and pick up of books and records;	285.00	2.00	570.00
22/11/2022	IS	Website update;	135.00	0.25	33.75
22/11/2022	KG	Various correspondence with Sandra Zesko of the Companies by text message to coordinate pick up of books and records. Correspondence with Kevin Byrne regarding the same; Finalize the Form 87s;	550.00	0.75	412.50
22/11/2022	SB	Review creditor mailing list and send edits to Isobel Smith; Submit Form 87 for each of the Companies to the Office of the Superintendent of Bankruptcy ("OSB"); Review various correspondence;	285.00	4.00	1,140.00
23/11/2022	KB	Travel to Abbotsford, BC, to collect books and records from Sandra Zesko of the Companies;	285.00	4.00	1,140.00
23/11/2022	IS	Request a bank account be open for the estate;	135.00	0.10	13.50
23/11/2022	KG	Edit and finalize letter to ATB to freeze accounts; Email correspondence to MIT regarding an updated appraisal and approval for release of prior appraisal; Email correspondence to Pat Woodlock of HarrisonBowker regarding an updated	550.00	1.00	550.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		appraisal and approval for release of prior appraisal; Review Certificates issued by the OSB; Give instructions to open a bank account; Update Jerritt Pawlyk of DLA on efforts to obtain books and records and contact the principals;			
23/11/2022	SB	Prepare Form 87 mailout to all creditors; Prepare proof of mailing Affidavit; Hand deliver letter to ATB regarding bank accounts; Review appraisal of 321 Main Street, Kinsella;	285.00	2.00	570.00
24/11/2022	KG	Correspondence with Pat Woodlock of HarrisonBowker regarding the appraisal. Review quote; Review MIT appraisal for Lot B, Plan 654NY; Review MIT quote;	550.00	0.50	275.00
25/11/2022	IS	Post funds received to Ascend. Deposit the same at the bank;	135.00	0.50	67.50
25/11/2022	SB	Prepare and send request for information to Avison Viveiros Chartered Professional Accountants;	285.00	0.50	142.50
28/11/2022	IS	Draft AUT01 form for the CRA. Fax the package to the CRA;	135.00	0.50	67.50
28/11/2022	KG	Review of 2015 Property appraisal for 124 Main Street. Correspondence with Steven Barlott regarding the same;	550.00	0.25	137.50
28/11/2022	SB	Email correspondence to MIT regarding 2015 appraisal for 124 Main Street, Kinsella. Review the same; Correspondence with Lyle Stewart and Jamie of Stewart Belland regarding obtaining keys to Kinsella Properties;	285.00	0.75	213.75

Gill's Vacuum Service Ltd., One Earth Environmental Solutions Inc., and 2012613 Alberta Ltd. - Receivership  
 Invoice 9586

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<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
29/11/2022	KG	Review bank statements received from ATB; Correspondence with Sandra Zesko of the Companies regarding missing Company information;	550.00	0.25	137.50
29/11/2022	SB	Pick up keys for Kinsella Properties from Stewart Belland; Discussion with Jamie of Stewart Belland regarding Kinsella Properties;	285.00	1.00	285.00
30/11/2022	SB	Send Request for Information to Sandra Zesko of the Companies; Call with May Kala from Epcor regarding utility accounts;	285.00	0.15	42.75
<b>TOTAL</b>				<b>34.40</b>	<b>\$12,653.75</b>

PROFESSIONAL FEES		\$12,653.75
DISBURSEMENTS		
Ascend License Fee	275.00	
Corporate Searches	158.80	
Office Costs	516.00	
Postage for Form 87 Mail out	93.12	
Stationary for Form 87 Mail out	<u>356.00</u>	
		1,398.92
GST on Professional Fees	632.69	
GST on Taxable Disbursements	<u>55.39</u>	
		688.08
<b>TOTAL THIS INVOICE</b>		<u><b>\$14,740.75</b></u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period October 1, 2022 to November 30, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	12.65	550.00	6,957.50
Steven Barlott	Senior Associate	14.40	285.00	4,104.00
Kevin Byrne	Senior Associate	4.00	285.00	1,140.00
Administration	Administrative	3.35	135.00	452.25
<b>Time Billed</b>		<u><b>34.40</b></u>	<u><b>367.84 *</b></u>	<u><b>12,653.75</b></u>

(\*Average)



April 26, 2023

BMO Financial Group  
20<sup>th</sup> 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**

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Please find enclosed our Invoice No. 10976406 for professional services rendered for the period of December 1, 2022, to March 31, 2023, 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



April 26, 2023

Invoice No: 10976406  
GST No: 10369 7215

BMO Financial Group  
20<sup>th</sup> 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 December 1, 2022, to March 31, 2023, including inter alia the following:

<b>DATE</b>	<b>STAFF</b>	<b>DESCRIPTION</b>	<b>TIME</b>	<b>FEE</b>
01-Dec-2022	SB	Call with Deb Tams from CRA regarding the location of books and records;	.10	32.00
01-Dec-2022	SP	Phone conversation and email correspondence with the Bank of Montreal ("BMO") regarding opening a new Receivership bank account and adding to the online platform. Prepare required documentation and forms;	1.00	277.00
02-Dec-2022	KG	Correspondence with a creditor regarding the Notices and Statements of the Receiver Manager ("Form 87s"); Receive correspondence from Sofie Parker regarding various deposit cheques; Correspondence with HarrisonBowker Valuation Group ("HarrisonBowker") regarding attendance at the properties in Kinsella;	.25	137.50
05-Dec-2022	SB	Email correspondence with Artie Kos of Kos Corporation regarding the Company's assets;	.10	32.00
05-Dec-2022	SP	Phone conversation and email correspondence with HSBC regarding two returned cheques. Process journal entries to reflect the returned amounts;	.50	138.50



06-Dec-2022	KG	Review LTS Infrastructure Services Ltd. invoices provided by the Company; Email correspondence to LTS Infrastructure Services Ltd. regarding the returned cheques; Confirm attendance in Kinsella with HarrisonBowker;	.50	275.00
07-Dec-2022	SB	Attendance in Kinsella; Meet with Jacob Slabbert of HarrisonBowker for property valuations requested by BMO; Contact ATCO Gas regarding accounts and gas smell at 321 Main Street, Kinsella;	5.00	1,600.00
07-Dec-2022	KG	Attendance in Kinsella; Correspondence with Jacob Slabbert of HarrisonBowker regarding the appraisals; Give instructions to Steven Barlott regarding utilities and insurance; Correspondence with Atco regarding the gas lines; Correspondence to Dean Hitesman of Dentons LLP ("Dentons") and Mathan Kumar of BMO regarding the cash flow and Receiver's borrowings;	2.50	1,375.00
08-Dec-2022	SB	Prepare an email regarding insurance for the Kinsella Properties; Correspondence with Tony Thompson of HUB International Insurance ("HUB") regarding property insurance. Provide additional details and complete forms requested for same; Prepare cash flow statement for the request of Receiver's borrowings;	2.00	640.00
08-Dec-2022	KG	Various correspondence with Tony Thomson of HUB regarding insurance coverage; Review insurance quote. Bind coverage; Review the insurance invoice and give instructions to Steven Barlott regarding payment; Receive correspondence from LTS Infrastructure Services Ltd. regarding the stale dated cheques; Correspondence with Steven Barlott regarding realtor proposals. Correspondence with Vince Caputo of NAI Commercial ("NAI") regarding the Kinsella Properties;	1.00	550.00

09-Dec-2022	SB	Finalize cash flow; Prepare correspondence to BMO for approval of cashflow and interest details for Receiver's Borrowings; Correspondence with Brenda Simons of Environmental 360 Solutions Ltd. Regarding outstanding amounts owing;	1.50	480.00
09-Dec-2022	KG	Review 6 month projected cash flow; Review Receiver's certificate; Edit correspondence to BMO regarding Receiver's borrowings;	.50	275.00
12-Dec-2022	SB	Follow up on information request from Avison Viveiros Chartered Professional Accountants ("Avison Viveiros CPA"); Prepare Receiver Certificate for Receiver's borrowings; Locate details of the potential third Property and pull corresponding titles, discussion with Kristin Gray regarding the same; Arrange for Property insurance checks with Harvey Ross;	2.00	640.00
12-Dec-2022	KG	Review property maps and land titles in respect of a third property. Email correspondence to Dean Hitesman of Dentons regarding the same;	.25	137.50
13-Dec-2022	SB	Send follow up correspondence highlighting the requirement of cooperation from Avison Viveiros CPA;	.20	64.00
13-Dec-2022	IS	Post funds received to Ascend;	.25	51.25
13-Dec-2022	SP	Estate administration related to banking matters;	.50	138.00
14-Dec-2022	KG	Various correspondence regarding obtaining records from the prior accountant;	.10	55.00
14-Dec-2022	AS	Prepare cheques and disbursement vouchers; Arrange mailing/courier;	.50	102.50
15-Dec-2022	IS	Prepare and edit miscellaneous correspondence; Post disbursements to Ascend. Send the same to Vancouver for processing;	1.00	205.00
15-Dec-2022	KG	Correspondence with Dean Hitesman of Dentons regarding the third property; Email correspondence to HarrisonBowker to include the third property in the appraisal; Email correspondence to HUB to include	.75	412.50

		third property in the insurance policy; Review endorsement;		
16-Dec-2022	SP	Review and edit disbursements; Other various banking tasks;	.50	138.50
19-Dec-2022	SB	Prepare an email for a request for proposals for the Kinsella Properties; Various correspondence;	.50	160.00
19-Dec-2022	KG	Review HarrisonBowker Property appraisals; Email correspondence to Jerritt Pawlyk of DLA Piper LLP ("DLA") regarding obtaining the property tax certificates from Beaver County;	.40	220.00
20-Dec-2022	KG	Call with Michael Smith of CRA regarding the trust audit for the Companies; CRA account maintenance; Update tax summaries; Give instructions to Steven Barlott to file NIL GST returns;	.50	275.00
20-Dec-2022	SP	Various banking matters;	.25	69.25
21-Dec-2022	SB	Review outstanding property tax certificates and prepare cheque request for payment; Review HarrisonBowker appraisal invoices and remit payment; Miscellaneous correspondence; Call with Darin Baxandall of Re/Max Elite ("Re/Max") regarding the listing proposal for Kinsella Properties; Correspondence to Re/Max and NAI regarding the request for listing proposals;	1.50	480.00
21-Dec-2022	KG	Review email to real estate brokers regarding submitting listing proposals; Review and approve property tax certificates for payment. Correspondences to BMO regarding the same;	.40	220.00
22-Dec-2022	IS	Finalize miscellaneous correspondence; Draft cover letter for the property tax disbursement cheques; Post disbursements to Ascend. Send the same to Vancouver for processing;	1.00	205.00
22-Dec-2022	AS	Prepare cheques and disbursement vouchers; Arrange mailing/courier;	1.00	205.00
03-Jan-2023	SB	Call CRA for GST access codes;	.50	160.00
03-Jan-2023	IS	Post disbursement to Ascend;	.10	20.50

03-Jan-2023	KG	Review and approve invoices for payment; Email correspondence to Jacob Slabbert of HarrisonBowker regarding the timing of the third appraisal; Correspondence to Sandra Zesko of the Companies to make arrangements for pickup of outstanding books and records; Review insurance endorsement;	.30	165.00
04-Jan-2023	SP	Review disbursements; Review and edit bank reconciliation;	.25	69.25
05-Jan-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	1.00	205.00
05-Jan-2023	KG	Review appraisal for third Property; Give instructions to Steven Barlott to prepare a memo to BMO regarding the appraisals and broker recommendation; Review and approve legal invoices for payment;	.25	137.50
05-Jan-2023	AS	Preparing cheques and disbursement vouchers; Arrange mailing/courier;	.20	41.00
06-Jan-2023	SB	Draft Memo to BMO; Follow up with Avison Viveiros CPA on information request;	3.00	960.00
09-Jan-2023	SB	Review documents provided by Sandra Zesko of the Companies, send follow-up request for missing items; Call CRA to obtain GST access code;	1.50	480.00
09-Jan-2023	KG	Call with Michael Smith of CRA to schedule the trust audit; Review payroll records; Receive correspondence from the Company with additional books and records;	.20	110.00
10-Jan-2023	SB	Follow up with Lucy Avison of Avison Viveiros CPA regarding the books and records request;	.10	32.00
10-Jan-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.25	51.25
10-Jan-2023	AS	Prepare cheques and disbursement vouchers; Arrange mailing/courier;	.20	41.00
11-Jan-2023	SB	Correspondence and discussion with Darin Baxandall of Re/Max regarding the Kinsella Property proposal; Call to CRA regarding the GST access code, prepare and send a letter to CRA	3.00	1,360.00

		regarding the same; Draft memo to BMO;		
11-Jan-2023	KG	Correspondence to Lucy Avison of Avison Viveiros CPA regarding providing various payroll and financial records to the Receiver;	.25	137.50
12-Jan-2023	SB	Draft update memo to BMO; Correspondence with Sandra Zesko of the Companies regarding potential outstanding invoices and prepare listing of same;	3.00	960.00
12-Jan-2023	KG	Various correspondence with Sandra Zesko of the Companies regarding outstanding invoices; Correspondence to Lucy Avison of Avison Viveiros CPA regarding the Substitution Order and providing payroll records;	.25	137.50
13-Jan-2023	KG	Review and edit the BMO memo; Review the listing proposal from Darin Baxandall of Re/Max;	1.00	550.00
16-Jan-2023	SB	Prepare Statement of Receipts and Disbursements ("R&D") as at January 16, 2023; Finalize memo to BMO;	3.75	1,200.00
16-Jan-2023	KG	Review CRA claim for GST and Corporate Income tax; Correspondence with Steven Barlott regarding the outstanding GST returns and access codes; Schedule CRA trust audit; Review and edit the R&D as at January 16, 2022; Final edits to the memo to BMO; Call with John Herman of BMO regarding insurance, listing prices, and the engagement of Re/Max as a listing broker;	.75	412.50
17-Jan-2023	IS	Print and save bank statements for the Companies from 2021 and 2022;	.50	102.50
18-Jan-2023	SB	Have Property keys cut for the realtor; Review listing agreements from Re/Max regarding the three Kinsella Properties; Correspondence with Darin Baxandall of Re/Max Elite regarding the listings and Receivership processes; Various correspondence;	2.75	880.00

18-Jan-2023	KG	Review AREA commercial listings; Email correspondence to Jerritt Pawlyk of DLA regarding the form of Asset and Purchase Agreements ("APA") and commercial listing agreements;	.25	137.50
19-Jan-2023	SB	Correspondence with Darin Baxandall of Re/Max regarding listings; Submit RT0001 GST from April 1 to November 18, 2022, for the Companies;	1.25	400.00
19-Jan-2023	KG	Email the Alberta Recognition Order to the prior accountant and advise of the CRA trust examination date;	.10	55.00
20-Jan-2023	SB	Discussion with Kristin Gray regarding the Property listings; Review listings and provide edits to Darin Baxandall of Re/Max;	1.50	480.00
20-Jan-2023	KG	Review and edit APA. Email correspondence to Steve Barlott regarding the same;	.20	110.00
23-Jan-2023	SB	Prepare website update and send to Isobel Smith for posting; Correspondence with Darin Baxandall of Re/Max regarding listings;	.75	240.00
23-Jan-2023	IS	Website update;	.30	61.50
24-Jan-2023	LS	Prepare and file various documents with the Court;	.20	41.00
24-Jan-2023	KG	Website update instructions; Review final listings;	.20	110.00
25-Jan-2023	SB	Review APA prepared by DLA. Send the same to Darin Baxandall of Re/Max;	.50	160.00
27-Jan-2023	SB	Follow up with Lucy Avison of Avison Viveiros CPA;	.10	32.00
27-Jan-2023	KG	Follow-up emails to Lucy Avison of Avison Viveiros CPA regarding providing the Companies books and records;	.10	55.00
30-Jan-2023	IS	Prepare various documents for the payroll trust audit;	.50	102.50
30-Jan-2023	KG	Meet with trust auditor; Follow-up call regarding the balance on the account and GST returns;	.30	165.00

06-Feb-2023	KG	Review RP0001 statement of account and 2022 T4; Review outstanding corporate income tax returns. Give instructions to Isobel Smith regarding the preparation of the T2 waivers; Correspondence to Lucy Avison of Avison Viveiros CPA regarding the production of records;	.30	165.00
09-Feb-2023	SB	Pick up the Companies books and records from Avison Viveiros CPA;	1.00	320.00
09-Feb-2023	IS	Draft T2 waivers and T2 short forms for outstanding returns for the Companies;	1.00	205.00
09-Feb-2023	KG	Correspondence regarding pick up of books and records from Avison Viveiros CPA; Review and approve invoices for payment; Correspondence with Isobel Smith regarding the RT0002 accounts. Review and approve all T2 short forms and T2 waivers;	.30	165.00
10-Feb-2023	IS	Review the drafted T2 short forms and T2 waivers with Kristin Gray. Makes edits to the same; Draft cover letter to the CRA; Fax cover letter, T2 Short Forms and Waivers to the CRA;	1.00	205.00
13-Feb-2023	SP	Prepare December banking reports;	.10	27.70
14-Feb-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.40	82.00
14-Feb-2023	AS	Process cheques and disbursement vouchers; Organize courier/mailing;	.40	82.00
15-Feb-2023	SP	Estate administration related to banking matters;	.25	69.25
16-Feb-2023	SB	Call WCB regarding refund owing and update address;	.30	96.00
21-Feb-2023	SP	Correspondence and phone call with a BMO representative regarding a certified cheque debited from an incorrect account. Process inter-account transfer to fix the error;	.25	69.25
23-Feb-2023	KG	Update to John Hermann of BMO regarding the CRA claim;	.10	55.00
24-Feb-2023	IS	Send wire instructions to Dean Hitesman of Dentons and Lyle Stewart of Stewart Belland & Associates;	.20	41.00

24-Feb-2023	KG	Correspondence from Dean Hitesman of Dentons regarding asset sale proceeds. Give instructions to Isobel Smith; Save RCAP documents;	.10	55.00
27-Feb-2023	SP	Prepare January banking reports;	.10	27.70
28-Feb-2023	SB	Prepare and file quarterly GST returns for the Companies;	.50	160.00
02-Mar-2023	IS	Various discussions with Steven Barlott regarding disbursement posting;	.20	41.00
06-Mar-2023	IS	Follow up with Lyle Stewart of Stewart Belland & Associates regarding the outstanding wire transfer. Various correspondence regarding the same;	.50	102.50
06-Mar-2023	KG	Review and approve invoices for payment; Give instructions to follow up on the funds from Stewart Belland & Associates;	.20	110.00
07-Mar-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing; Various correspondence with Erika Real of Stewart Belland & Associates regarding sending of funds; Review funds received. Arrange deposit of the same;	.60	123.00
07-Mar-2023	SP	Review and edit disbursements;	.20	55.40
07-Mar-2023	AS	Process cheques and disbursement vouchers; Organize mailing/courier;	.30	61.50
08-Mar-2023	KG	Various correspondence with the Companies regarding the equipment auction. Forward to BMO;	.10	55.00
09-Mar-2023	SB	Follow up with CRA regarding RP0001 claim;	.50	160.00
09-Mar-2023	KG	Correspondence to Sandra Zesko of the Companies regarding the Calgary and Kinsella BMO auction results; Review Kinsella auction results; Give instructions regarding the deposit of funds; Follow up on CRA claim; Review RCAP documentation and forward the same to Jerritt Pawlyk of DLA;	.40	220.00
10-Mar-2023	SB	Draft update email to BMO regarding the property listings and interest to date;	1.20	384.00



10-Mar-2023	KG	Prepare a journal entry for auction proceeds; Correspondence with Stewart Belland regarding GST. Email correspondence to Dean Hitesman of Dentons regarding the same; Call with Jerritt Pawlyk of DLA regarding the RCAP security; Provide a marketing and sales update to John Hermann of BMO;	.60	330.00
13-Mar-2023	IS	Pull out GST on various contractor invoices from Stewart Belland. Update Ascend allocation for the same;	.20	41.00
13-Mar-2023	KG	Prepare a journal entry for the Calgary auction proceeds. Correspondence with John Hermann of BMO regarding the payment of auction GST from proceeds; Prepare R&D as at March 13, 2023;	.40	220.00
14-Mar-2023	SB	Telephone call with Deb Tams regarding the CRA claims;	.20	64.00
14-Mar-2023	SP	Review and edit receipts and disbursements; Process journal entries;	.20	55.40
21-Mar-2023	IS	Review and save updated Proof of Claims from the CRA. Send the same to Kristin Gray;	.40	82.00
21-Mar-2023	KG	Review and approve CRA property claims for payroll and GST. Email correspondence to John Hermann of BMO regarding the same;	.30	165.00
24-Mar-2023	KG	Review correspondence to Dentons drafted by DLA regarding RCAP; Email Jerritt Pawlyk of DLA regarding the CRA property claim;	.20	110.00
28-Mar-2023	KG	Correspondence with the realtor and BMO regarding the acceptance of the offer for the vacant lot;	.20	110.00
29-Mar-2023	KG	Various correspondence with the realtor and Jerritt Pawlyk of DLA Piper regarding the form of offer to use for the vacant lot sale and title in the pre-amalgamation name;	.30	165.00
30-Mar-2023	KG	Review changes to offer as drafted by DLA. Send the offer to the realtor to be presented;	.20	110.00

31-Mar-2023	KG	Accept the offer on the vacant land. Correspondence to the broker regarding the same; Call with BMO transportation unit regarding correspondence from Ritchie Bros. Auctioneers;	.30	165.00
	<b>TOTAL</b>		<b>69.90</b>	<b>24,307.70</b>

**INVOICE SUMMARY**

PROFESSIONAL FEES		\$24,307.70
DISBURSEMENTS		
Travel	155.47	
Change of locks	<u>40.24</u>	195.71
GST on Professional Fees	1,215.39	
GST on Taxable Disbursements	<u>9.79</u>	1,225.18
<b>TOTAL THIS INVOICE</b>		<b><u>\$25,728.59</u></b>

The time incurred by members of the staff of MNP Ltd. on this assignment regarding the Companies for the period December 1, 2022, to March 31, 2023, was as follows:

**FEE SUMMARY**

<b>Staff</b>	<b>Position</b>	<b>Hours</b>	<b>Hourly Rate \$</b>	<b>Total \$</b>
Kristin Gray	Senior Vice President	15.30	550.00	8,415.00
Steven Barlott	Senior Consultant	38.30	320.00	12,256.00
Sofie Parker	Insolvency Administrator	4.10	277.00	1,135.70
Isobel Smith	Administration	9.40	205.00	1,927.00
Laiza Santos	Administration	0.20	205.00	41.00
Aoife Sugrue	Administration	2.60	205.00	533.00
<b>Time Billed</b>		<b><u>69.90</u></b>	<b><u>347.75 *</u></b>	<b><u>24,307.70</u></b>

(\*Average)



May 17, 2023

BMO Financial Group  
20<sup>th</sup> 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. 11038367 for professional services rendered for the period of April 1, 2023, to April 30, 2023, 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



May 17, 2023

Invoice No: 11038367  
GST No: 10369 7215

BMO Financial Group  
20<sup>th</sup> 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 April 1, 2023, to April 30, 2023, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
05-Apr-2023	KG	Correspondence regarding the closing date and receipt of the deposit; Email correspondence from Kevin Hoy of DLA Piper LLP ("DLA") regarding the RCAP priority;	.10	55.00
06-Apr-2023	SB	Prepare and file January 1 to March 31, 2023, quarterly GST return;	.30	96.00
11-Apr-2023	IS	Various discussions with Sofie Parker regarding the GST remittance;	.50	102.50
11-Apr-2023	KG	Review and approve GST return; Receive email from Dean Hitesman of Dentons LLP ("Dentons") regarding the RCAP security; Email correspondence from Sandra Zesko of the Companies regarding a creditor listing; Correspondence to the realtor to confirm the deposit; Review and approve invoices for payment;	.40	220.00
11-Apr-2023	AS	Prepare cheques and disbursement vouchers; Organize mailing/courier;	.40	82.00
12-Apr-2023	SP	Various estate banking matters;	.20	55.40
13-Apr-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	41.00
13-Apr-2023	IS	Prepare and edit miscellaneous correspondence;	1.50	307.50

13-Apr-2023	AS	Prepare cheques and disbursement vouchers; Organize mailing/courier;	.30	61.50
24-Apr-2023	SB	Review and edit various correspondence;	.20	64.00
24-Apr-2023	SP	Bank reconciliation;	.10	27.70
26-Apr-2023	IS	Edit and finalize miscellaneous correspondence;	.50	102.50
26-Apr-2023	KG	Meet with Jerritt Pawlyk of DLA to sign land transfer documents;	.10	55.00
<b>TOTAL</b>			<b>4.80</b>	<b>1,270.10</b>

**INVOICE SUMMARY**

PROFESSIONAL FEES		\$1,270.10
GST on Professional Fees	<u>63.51</u>	63.51
<b>TOTAL THIS INVOICE</b>		<u><b>\$1,333.61</b></u>

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

**FEE SUMMARY**

<b>Staff</b>	<b>Position</b>	<b>Hours</b>	<b>Hourly Rate \$</b>	<b>Total \$</b>
Kristin Gray	Senior Vice President	0.60	550.00	330.00
Steven Barlott	Senior Consultant	0.50	320.00	160.00
Sofie Parker	Insolvency Administrator	0.30	277.00	83.10
Isobel Smith	Administration	2.70	205.00	553.50
Aoife Sugrue	Administration	0.70	205.00	143.50
<b>Time Billed</b>		<u><b>4.80</b></u>	<u><b>264.60 *</b></u>	<u><b>1,270.10</b></u>

(\*Average)

**EXHIBIT B**

Copies of the Receiver's Legal Counsel Invoice

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

Kristin Gray

Sworn before me this 13 day

of May, 2024

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, 2024  
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 November 1, 2022, to April 30, 2024**

<b>Firm</b>	<b>Date</b>	<b>Invoice</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>Total</b>
DLA Piper (Canada) LLP	December 7, 2022	2158283	3,577.50	-	178.88	3,756.38
DLA Piper (Canada) LLP	January 4, 2023	2165015	932.50	61.84	49.73	1,044.07
DLA Piper (Canada) LLP	February 6, 2023	2171859	770.00	1.84	38.60	810.44
DLA Piper (Canada) LLP	March 2, 2023	2178310	420.00	-	21.00	441.00
DLA Piper (Canada) LLP	April 5, 2023	2185708	6,230.00	-	311.50	6,541.50
DLA Piper (Canada) LLP	May 3, 2023	2193019	2,205.00	27.92	111.30	2,344.22
DLA Piper (Canada) LLP	July 17, 2023	2209100	820.00	76.44	43.82	940.26
DLA Piper (Canada) LLP	December 8, 2023	2244850	950.00	-	47.50	997.50 *
DLA Piper (Canada) LLP	May 2, 2024	2281642	1,275.00	156.25	70.05	1,501.30 *
			<b>17,180.00</b>	<b>324.29</b>	<b>872.38</b>	<b>18,376.67</b>

*\* 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

December 7, 2022

FILE NUMBER: 063227-00025

**DELIVERED BY EMAIL**

The Bowra Group Inc.  
1411 TD Tower, 10088 - 102 Ave  
Edmonton, AB T5J 2Z1 Canada

**Attention: Kristin Gray**

Dear Madam:

**Re: Gill's Vacuum Services Ltd.  
Statement of Account - Invoice No. 2158283**

---

Further to the above matter, please find enclosed our account for professional services rendered up to and including November 30, 2022, 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

December 06, 2022

Dear Client,

Effective immediately, please update DLA Piper (Canada) LLP's bank account information for all electronic bill payments to the following:

**Canadian Dollar Wire Payments To:**

DLA Piper (Canada) LLP  
Beneficiary Acc#: 000102901315  
Bank: CIBC - CANADIAN IMPERIAL  
BANK OF COMMERCE  
Swift Code: CIBCCATT  
Bank Address: 400 Burrard Street  
Vancouver, BC V6C 3A6  
  
Transit: 00010  
Institution: 010

**US Dollar Wire Payments To:**

DLA Piper (Canada) LLP  
Beneficiary Acc#: 000100368016  
Bank: CIBC - CANADIAN IMPERIAL BANK  
OF COMMERCE  
Swift Code: CIBCCATT  
Bank Address: 400 Burrard Street  
Vancouver, BC V6C 3A6  
  
Intermediary Bank: Wells Fargo Bank, N.A.  
New York, NY, US  
  
Swift Code: PNBPU3NYYC  
ABA#: 026005092

For any questions related to the above, please contact our credit department by email ([creditdept.canada@dlapiper.com](mailto:creditdept.canada@dlapiper.com)) or by telephone at 604-643-2955 or toll free at 1-833-299-9022.

Regards,  
DLA Piper (Canada) LLP

Finance Department



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 Inc.  
 TD Tower  
 Suite 1411 - 10088 102 Avenue  
 Edmonton, AB T5J 2Z1 Canada  
 Attention: Kristin Gray, CPA, CA, CIRP, LIT

Our File No: 063227-00025

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

Date: December 06, 2022  
 Invoice Number: 2158283

### PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through November 30, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
11/17/22	JUP	Emails from and to Ms. Gray/ call to Ms. Gray/ email to Mr. Williams	675.00	0.40	270.00
11/18/22	JUP	Emails from and to client/ emails from and to Mr. Williams/ receipt and review of application, affidavit, draft Receivership Order and Brief of Law/ preparation for court/ attendance in court re Receivership Order	675.00	2.80	1,890.00
11/18/22	JUP	Emails from and to Mr. Nishimura	675.00	0.20	135.00
11/21/22	JUP	Email from Mr. Williams/ receipt and review of filed Receivership Order/ email re updated service list/ emails from and to client/ email to Land Titles/ draft and revise name search request/letter to Land Titles/ call from Land Titles/ email to client	675.00	0.90	607.50
11/22/22	JUP	Emails from and to client and Mr. Nishimura/ call from Land Titles/ email to client	675.00	0.50	337.50
11/23/22	JUP	Email to Mr. Nishimura/ emails from and to client	675.00	0.30	202.50
11/24/22	JUP	Emails from and to Mr. Nishimura	675.00	0.20	135.00
<b>Total Hours and Fees:</b>				<b>5.30</b>	<b>\$3,577.50</b>



Matter: 063227-00025  
Invoice: 2158283  
Page : 2

**PROFESSIONAL SERVICES SUMMARY**

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	675.00	5.30	3,577.50
<b>Total Fees:</b>			<b>\$3,577.50</b>

**BILL SUMMARY**

REG # 110 152 824	Total Fees:	\$	3,577.50
	Total GST:	\$	178.88
	<b>Total Current Invoice Due:</b>	<b>CAD \$</b>	<b>3,756.38</b>

This is our account.

**DLA Piper (Canada) LLP**

DocuSigned by:  
  
 Per: \_\_\_\_\_  
 Jerritt 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.*



**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

January 5, 2023

FILE NUMBER: 063227-00025

**DELIVERED BY EMAIL**

The Bowra Group Inc.  
c/o 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. 2165015**

---

Further to the above matter, please find enclosed our account for professional services rendered up to and including December 31, 2022, 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', 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 780.426.5330  
F 780.428.1066

January 04, 2023

Dear Client,

Effective immediately, please update DLA Piper (Canada) LLP's bank account information for all electronic bill payments to the following:

**Canadian Dollar Wire Payments To:**

DLA Piper (Canada) LLP  
Beneficiary Acc#: 000102901315  
Bank: CIBC - CANADIAN IMPERIAL  
BANK OF COMMERCE  
Swift Code: CIBCCATT  
Bank Address: 400 Burrard Street  
Vancouver, BC V6C 3A6  
  
Transit: 00010  
Institution: 010

**US Dollar Wire Payments To:**

DLA Piper (Canada) LLP  
Beneficiary Acc#: 000100368016  
Bank: CIBC - CANADIAN IMPERIAL BANK  
OF COMMERCE  
Swift Code: CIBCCATT  
Bank Address: 400 Burrard Street  
Vancouver, BC V6C 3A6  
  
Intermediary Bank: Wells Fargo Bank, N.A.  
New York, NY, US  
  
Swift Code: PNBPUS3NNYC  
ABA#: 026005092

For any questions related to the above, please contact our credit department by email ([creditdept.canada@dlapiper.com](mailto:creditdept.canada@dlapiper.com)) or by telephone at 604-643-2955 or toll free at 1-833-299-9022.

Regards,  
DLA Piper (Canada) LLP

Finance Department



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: January 04, 2023  
 Invoice Number: 2165015

### PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through December 31, 2022.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
12/12/22	JUP	Email from client/ review title/ review corporate search	675.00	0.30	202.50
12/14/22	JUP	Email from Mr. Hitesman	675.00	0.10	67.50
12/15/22	JUP	Email from client/ email from Mr. Hitesman. email from client/ emails from and to client re amalgamated corporation and further property	675.00	0.40	270.00
12/20/22	JUP	Emails from and to client/ instructions re tax searches	675.00	0.30	202.50
12/20/22	KB7551	Order tax certificates for Kinsella properties	275.00	0.20	55.00
12/21/22	JUP	Receipt and review of tax certificate/ email to client	675.00	0.20	135.00
<b>Total Hours and Fees:</b>				<b>1.50</b>	<b>\$932.50</b>

### PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	675.00	1.30	877.50
Karen Branter	275.00	0.20	55.00
<b>Total Fees:</b>			<b>\$932.50</b>





Matter: 063227-00025  
Invoice: 2165015  
Page : 2

**DISBURSEMENT SUMMARY**

Disbursements

Taxable Disbursements

Description

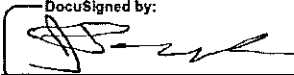
Tax Information Fee	\$60.00
Postage	\$1.84
<b>Taxable Disbursements:</b>	<b>\$61.84</b>

**BILL SUMMARY**

	Total Fees:	\$	932.50
	Total Disbursements:	\$	61.84
REG # 110 152 824	Total GST:	\$	49.73
	<b>Total Current Invoice Due:</b>	<b>CAD \$</b>	<b>1,044.07</b>

This is our account.

**DLA Piper (Canada) LLP**

DocuSigned by:  
Per:   
Jerritt 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.*



**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

February 8, 2023

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. 2171859**

---

Further to the above matter, please find enclosed our account for professional services rendered up to and including January 31, 2023, 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

February 06, 2023

Dear Client,

Effective immediately, please update DLA Piper (Canada) LLP's bank account information for all electronic bill payments to the following:

**Canadian Dollar EFT Payments To:**

DLA Piper (Canada) LLP  
Bank: 010  
Transit: 00010  
Account Number: 2901315

**Canadian Dollar Wire Payments To:**

DLA Piper (Canada) LLP  
Beneficiary Acc#: 000102901315  
Bank: CIBC - CANADIAN IMPERIAL  
BANK OF COMMERCE  
Canadian clearing code: //CC001000010  
Swift Code: CIBCCATT or CIBCCATTXXX  
Bank Address: 400 Burrard Street  
Vancouver, BC V6C 3A6

**US Dollar Wire Payments To:**

DLA Piper (Canada) LLP  
Beneficiary Acc#: 000100368016  
Bank: CIBC - CANADIAN IMPERIAL BANK  
OF COMMERCE  
CIBCCATT  
Bank Address: 400 Burrard Street  
Vancouver, BC V6C 3A6  
Intermediary Bank: Wells Fargo Bank, N.A.  
New York, NY, US  
Swift Code: PNBUS3NNYC  
ABA#: 026005092

For any questions related to the above, please contact our credit department by email ([creditdept.canada@dlapiper.com](mailto:creditdept.canada@dlapiper.com)) or by telephone at 604-643-2955 or toll free at 1-833-299-9022.

Regards,  
DLA Piper (Canada) LLP

Finance Department



**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: February 06, 2023  
 Invoice Number: 2171859

### PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through January 31, 2023.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
01/20/23	JUP	Review and revise Offer form/ further amendments to offer form	700.00	0.80	560.00
01/27/23	JUP	Email from client	700.00	0.10	70.00
01/30/23	JUP	Email from client/ email from Debtor	700.00	0.20	140.00
<b>Total Hours and Fees:</b>				<b>1.10</b>	<b>\$770.00</b>

### PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	700.00	1.10	770.00
<b>Total Fees:</b>			<b>\$770.00</b>

### DISBURSEMENT SUMMARY

#### Disbursements

#### Taxable Disbursements

<u>Description</u>	
Postage	\$1.84
<b>Taxable Disbursements:</b>	<b>\$1.84</b>



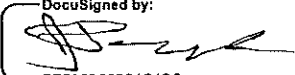
Matter: 063227-00025  
Invoice: 2171859  
Page : 2

**BILL SUMMARY**

	Total Fees:	\$	770.00
	Total Disbursements:	\$	1.84
REG # 110 152 824	Total GST:	\$	38.60
	<b>Total Current Invoice Due:</b>	<b>CAD \$</b>	<b>810.44</b>

This is our account.

**DLA Piper (Canada) LLP**

DocuSigned by:  
  
Per: \_\_\_\_\_  
Jerritt 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.*



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

March 3, 2023

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. 2178310**

---

Further to the above matter, please find enclosed our account for professional services rendered up to and including February 28, 2023, 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

March 02, 2023

Dear Client,

Effective immediately, please update DLA Piper (Canada) LLP's bank account information for all electronic bill payments to the following:

**Canadian Dollar EFT Payments To:**

DLA Piper (Canada) LLP  
Bank: 010  
Transit: 00010  
Account Number: 2901315

**Canadian Dollar Wire Payments To:**

DLA Piper (Canada) LLP  
Beneficiary Acc#: 000102901315  
Bank: CIBC - CANADIAN IMPERIAL  
BANK OF COMMERCE  
Canadian clearing code: //CC001000010  
Swift Code: CIBCCATT or CIBCCATTXXX  
Bank Address: 400 Burrard Street  
Vancouver, BC V6C 3A6

**US Dollar Wire Payments To:**

DLA Piper (Canada) LLP  
Beneficiary Acc#: 000100368016  
Bank: CIBC - CANADIAN IMPERIAL BANK  
OF COMMERCE  
Swift Code: CIBCCATT  
Bank Address: 400 Burrard Street  
Vancouver, BC V6C 3A6  
Intermediary Bank: Wells Fargo Bank, N.A.  
New York, NY, US  
Swift Code: PNBPU33NNYC  
ABA#: 026005092

For any questions related to the above, please contact our credit department by email ([creditdept.canada@dlapiper.com](mailto:creditdept.canada@dlapiper.com)) or by telephone at 604-643-2955 or toll free at 1-833-299-9022.

Regards,  
DLA Piper (Canada) LLP

Finance Department



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: March 02, 2023  
 Invoice Number: 2178310

### PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through February 28, 2023.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
02/10/23	JUP	Email to client/call from client/ email from client	700.00	0.20	140.00
02/24/23	JUP	Email from Mr Hitesman/ review correspondence re seizure proceeds and PMSI claim/ emails from client/ consider priority issue	700.00	0.40	280.00
<b>Total Hours and Fees:</b>				<b>0.60</b>	<b>\$420.00</b>

### PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	700.00	0.60	420.00
<b>Total Fees:</b>			<b>\$420.00</b>

### BILL SUMMARY

	Total Fees:	\$	420.00
REG # 110 152 824	Total GST:	\$	21.00
	<b>Total Current Invoice Due:</b>	<b>CAD \$</b>	<b>441.00</b>





Matter: 063227-00025  
Invoice: 2178310  
Page : 2

This is our account.

**DLA Piper (Canada) LLP**

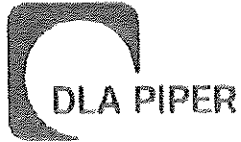
Per:

DocuSigned by:

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

Jerritt R. Pawlyk, ACC.

*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

April 11, 2023

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. 2185708**

---

Further to the above matter, please find enclosed our account for professional services rendered up to and including March 31, 2023, 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

April 05, 2023

Dear Client,

Effective immediately, please update DLA Piper (Canada) LLP's bank account information for all electronic bill payments to the following:

**Canadian Dollar EFT Payments To:**

DLA Piper (Canada) LLP

Bank: 010  
Transit: 00010  
Account Number: 2901315

**Canadian Dollar Wire Payments To:**

DLA Piper (Canada) LLP

Beneficiary Acc#: 000102901315  
Bank: CIBC - CANADIAN IMPERIAL  
BANK OF COMMERCE  
Canadian clearing code: //CC001000010  
Swift Code: CIBCCATT or CIBCCATTXXX  
Bank Address: 400 Burrard Street  
Vancouver, BC V6C 3A6

**US Dollar Wire Payments To:**

DLA Piper (Canada) LLP

Beneficiary Acc#: 000100368016  
Bank: CIBC - CANADIAN IMPERIAL BANK  
OF COMMERCE  
CIBCCATT  
Swift Code: CIBCCATT  
Bank Address: 400 Burrard Street  
Vancouver, BC V6C 3A6  
Intermediary Bank: Wells Fargo Bank, N.A.  
New York, NY, US  
Swift Code: PNBPU33NNYC  
ABA#: 026005092

For any questions related to the above, please contact our credit department by email ([creditdept.canada@dlapiper.com](mailto:creditdept.canada@dlapiper.com)) or by telephone at 604-643-2955 or toll free at 1-833-299-9022.

Regards,  
DLA Piper (Canada) LLP

Finance Department



**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: April 05, 2023  
 Invoice Number: 2185708

### PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through March 31, 2023.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
03/06/23	JUP	Email from client	700.00	0.10	70.00
03/10/23	JUP	Email from client/ review security and claim re serial numbered goods/ call to client/ instruction re letter/	700.00	0.50	350.00
03/14/23	KNH	Review file; review issues, re: PPSA priority	525.00	0.50	262.50
03/15/23	JUP	Review serial numbered goods provisions	700.00	0.40	280.00
03/22/23	KNH	Review file; Review issues, re: serial number registration and PMSI priority; email to Jerritt Pawlyk	525.00	1.60	840.00
03/23/23	JUP	Review research re PMSI and serial numbered goods/ review memo/ instructions re correspondence to client	700.00	0.80	560.00
03/23/23	KNH	Review issues, re: security priority; Draft correspondence to Dean Hitesman	525.00	1.60	840.00
03/24/23	JUP	Review and revise opinion letter/ email to client/ email from client/ finalize letter/ instruction re letter/ receipt and review of CRA claims	700.00	0.80	560.00
03/29/23	JUP	Emails from and to client and receiver re sale of vacant lot/ email from Mr. Hitesman/email to Mr. Hitesman/emails from Realtor/ emails from and to client/	700.00	1.20	840.00



Matter: 063227-00025  
 Invoice: 2185708  
 Page : 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
		emails re amalgamated seller corp/ review amalgamation certificate/ email from realtor/ review agreement/ instructions re modifications and schedule.			
03/29/23	KNH	Review issues, re: sale agreement and transfer of title; email exchange with Kristin Gray; review issues, re: CRA priority	525.00	1.00	525.00
03/30/23	JUP	Email from Realtor/ review of schedule/ email from Realtor/ review signed offer.	700.00	0.40	280.00
03/30/23	KNH	Review issues, re: real estate agreement; revise real estate agreement and as-is, where-is schedule	525.00	1.30	682.50
03/30/23	JUP	Instructions re transfer docs.	700.00	0.20	140.00
<b>Total Hours and Fees:</b>				<b>10.40</b>	<b>\$6,230.00</b>

#### PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	700.00	4.40	3,080.00
Kevin Hoy	525.00	6.00	3,150.00
<b>Total Fees:</b>			<b>\$6,230.00</b>

#### BILL SUMMARY

	Total Fees:	\$	6,230.00
REG # 110 152 824	Total GST:	\$	311.50
	<b>Total Current Invoice Due:</b>	<b>CAD \$</b>	<b>6,541.50</b>

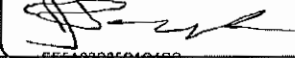


Matter: 063227-00025  
Invoice: 2185708  
Page : 3

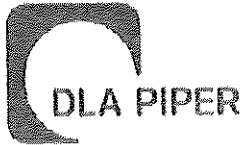
This is our account.

**DLA Piper (Canada) LLP**

Per:

DocuSigned by:  
  
-----  
Jerritt 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.*



**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

May 5, 2023

FILE NUMBER: 063227-00025

**DELIVERED BY EMAIL**

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

**Attention: Kristin Gray**

Dear Madam:

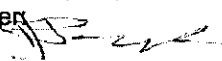
**Re: Gill's Vacuum Services Ltd.  
Statement of Account - Invoice No. 2193019**

---

Further to the above matter, please find enclosed our account for professional services rendered up to and including April 30, 2023, 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 

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: May 03, 2023  
 Invoice Number: 2193019

### PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through April 30, 2023.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
04/03/23	JUP	Emails re transfer/ review title	700.00	0.20	140.00
04/03/23	KB7551	Review email; Obtain and forward title search to J. Pawlyk	300.00	0.10	30.00
04/05/23	JUP	Review and revise response re Ditch Witch	700.00	0.30	210.00
04/05/23	KNH	Email exchange with Dean Hitesman	525.00	0.20	105.00
04/11/23	JUP	Email from client	700.00	0.10	70.00
04/11/23	JUP	Email from Mr. Hitesman	700.00	0.10	70.00
04/12/23	JUP	Email from client/ receipt and review of finalized offer/ instructions re closing	700.00	0.40	280.00
04/19/23	JUP	Emails from and to realtor	700.00	0.20	140.00
04/20/23	JUP	Emails from and to purchaser's counsel	700.00	0.30	210.00
04/24/23	KB7551	Email to Beaver County tax office; Receipt and review of tax certificates	300.00	0.20	60.00
04/25/23	JUP	Review revise and finalize transfer package	700.00	0.60	420.00
04/25/23	KB7551	Finalize Statement of Adjustments; Amend Transfer; Email to J. Pawlyk	300.00	0.50	150.00
04/26/23	JUP	Emails from and to client	700.00	0.20	140.00
04/26/23	KB7551	Prepare draft trust letter; Finalize and email same to Kenyon Law Office	300.00	0.40	120.00





Matter: 063227-00025  
 Invoice: 2193019  
 Page : 2

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
04/26/23	KB7551	Conference with J. Pawlyk re execution of documents	300.00	0.10	30.00
04/27/23	KB7551	Email from Jane and Kenyon Law	300.00	0.10	30.00
<b>Total Hours and Fees:</b>				<b>4.00</b>	<b>\$2,205.00</b>

#### PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	700.00	2.40	1,680.00
Kevin Hoy	525.00	0.20	105.00
Karen Branter	300.00	1.40	420.00
<b>Total Fees:</b>			<b>\$2,205.00</b>

#### DISBURSEMENT SUMMARY

##### Disbursements

##### Non-Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Corporate Charges - Non Taxable	\$7.00
<b>Non-Taxable Disbursements:</b>	<b>\$7.00</b>

##### Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Tax Information Fee	\$20.00
Postage	\$0.92
<b>Taxable Disbursements:</b>	<b>\$20.92</b>

#### BILL SUMMARY

Total Fees:	\$	2,205.00
Total Disbursements:	\$	27.92
REG # 110 152 824	\$	111.30
<b>Total Current Invoice Due:</b>	<b>CAD \$</b>	<b>2,344.22</b>

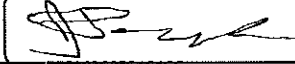


Matter: 063227-00025  
Invoice: 2193019  
Page : 3

This is our account.

**DLA Piper (Canada) LLP**

Per:

DocuSigned by:  
  
Jerritt 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.*



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

July 18, 2023

FILE NUMBER: 063227-00025

**DELIVERED BY EMAIL**

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

**Attention: Kristin Gray**

Dear Madam:

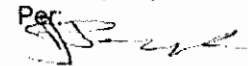
**Re: Gill's Vacuum Services Ltd.  
Statement of Account - Invoice No. 2209100**

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Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including June 30, 2023, 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: 

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: July 17, 2023  
 Invoice Number: 2209100

### PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through June 30, 2023.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
05/01/23	KB7551	Exchange emails with Purchaser's solicitor; Conference with Finance re incoming wire	300.00	0.20	60.00
05/02/23	KB7551	Email from Finance; Conference with J Pawlyk and email to Purchasers solicitor	300.00	0.20	60.00
05/08/23	JUP	Email from realtor/ instructions re commission/ email from client/email from Realtor/email from client	700.00	0.30	210.00
05/09/23	JUP	Emails from and to client	700.00	0.30	210.00
06/15/23	JUP	Email from Realtor/ email re Land titles rejection/ instructions re revise DRR	700.00	0.30	210.00
06/16/23	JUP	Email from client	700.00	0.10	70.00
<b>Total Hours and Fees:</b>				<b>1.40</b>	<b>\$820.00</b>

### PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	700.00	1.00	700.00
Karen Branter	300.00	0.40	120.00
<b>Total Fees:</b>			<b>\$820.00</b>



Matter: 063227-00025  
Invoice: 2209100  
Page : 2

**DISBURSEMENT SUMMARY**

Disbursements

Non-Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Wiring Charges	\$10.00
Land Title Office Charges - Non Taxable	\$10.00
<b>Non-Taxable Disbursements:</b>	<b>\$20.00</b>

Taxable Disbursements

<u>Description</u>	<u>Amount</u>
Courier	\$56.44
<b>Taxable Disbursements:</b>	<b>\$56.44</b>

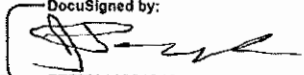
**BILL SUMMARY**

	Total Fees:	\$	820.00
	Total Disbursements:	\$	76.44
	Total GST:	\$	43.82
REG # 110 152 824	<b>Total Current Invoice Due:</b>	<b>CAD \$</b>	<b>940.26</b>

This is our account.

**DLA Piper (Canada) LLP**

Per:

DocuSigned by:  
  
 Jerritt 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

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**Interac e-Transfer payments to:** [dlapiperpayments.canada@dlapiper.com](mailto:dlapiperpayments.canada@dlapiper.com)

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**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](mailto:creditdept.canada@dlapiper.com)

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**Payment by Wire/EFT:** email remittance advice to [transfers.canada@dlapiper.com](mailto: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  
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T +1 780.429.6835  
F +1 780.670.4329

December 8, 2023

FILE NUMBER: 063227-00025

**DELIVERED BY EMAIL**

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

Attention: Kristin Gray

Dear Madam:

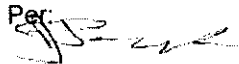
Re: **Gill's Vacuum Services Ltd.**  
**Statement of Account - Invoice No. 2244850**

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Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including November 30, 2023, which we trust you will find satisfactory. Please note that trust funds have been applied to this invoice 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: 

Jerritt R. Pawlyk  
Partner

JUP/cpa  
Encl.



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 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 06, 2023  
 Invoice Number: 2244850

### PROFESSIONAL SERVICES

For Professional Services rendered and/or disbursements advanced through November 30, 2023.

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
11/20/23	JUP	Emails from and to purchaser's counsel/ review Order	700.00	0.20	140.00
11/21/23	JAI	Discussions with Mr. Pawlyk; Prepare Order discharging Caveat	275.00	0.40	110.00
11/22/23	JUP	Preparation for and attendance in court re discharge of caveat	700.00	1.00	700.00

<b>Total Hours and Fees:</b>	<b>1.60</b>	<b>\$950.00</b>
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### PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	700.00	1.20	840.00
Jennifer Inkster	275.00	0.40	110.00

<b>Total Fees:</b>	<b>\$950.00</b>
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### BILL SUMMARY

REG # 110 152 824	Total Fees:	\$	950.00
	Total GST:	\$	47.50
	Trust Retainer to be Applied:	\$	(997.50)
	<b>Total Current Invoice Due:</b>	<b>CAD \$</b>	<b>0.00</b>



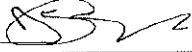


Matter: 063227-00025  
Invoice: 2244850  
Page : 2

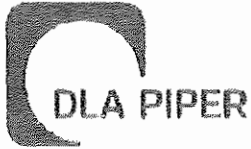
This is our account.

**DLA Piper (Canada) LLP**

Per:

DocuSigned by:  
  
\_\_\_\_\_  
Jerrett R. Pawlyk

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F +1 780.670.4329

May 3, 2024

FILE NUMBER: 063227-00025

**DELIVERED BY EMAIL**

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

**Attention: Kristin Gray**

Dear Madam:

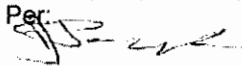
**Re: Gill's Vacuum Services Ltd.  
Statement of Account - Invoice No. 2281642**

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Further to the above matter, please find enclosed our account for professional services and costs rendered up to and including April 30, 2024, which we trust you will find satisfactory. Please note that trust funds have been applied to this invoice 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: 

Jerritt R. Pawlyk  
Partner

JUP/cpa  
Encl.



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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: May 02, 2024  
 Invoice Number: 2281642

### PROFESSIONAL SERVICES

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

<u>Date</u>	<u>Professional</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
04/05/24	JUP	Emails from and to Ms. Gray/ calls from and to Ms. Gray/ emails from Mr. Hitesman	750.00	0.40	300.00
04/08/24	JUP	Emails from and to client/ emails from Mr. Hitesman/ emails from and to commercial coordinator/ letter to commercial coordinator/ email to all parties/ Letter to service list	750.00	0.70	525.00
04/10/24	JUP	Email from Mr. Hitesman/ email from court coordinator/ email to all counsel/ review payouts/ emails from and to Mr. Body	750.00	0.40	300.00
04/10/24	JUP	Letter to all parties	750.00	0.20	150.00
<b>Total Hours and Fees:</b>				<b>1.70</b>	<b>\$1,275.00</b>

### PROFESSIONAL SERVICES SUMMARY

<u>Professional</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Jerritt R. Pawlyk	750.00	1.70	1,275.00
<b>Total Fees:</b>			<b>\$1,275.00</b>

### DISBURSEMENT SUMMARY



Matter: 063227-00025  
 Invoice: 2281642  
 Page : 2

**Disbursements**

**Non-Taxable Disbursements**

<u>Description</u>	<u>Amount</u>
Dye & Durham - Agent Fees	\$8.00
Land Title Office Charges - Non Taxable	\$10.00
Corporate Charges - Non Taxable	\$12.00
<b>Non-Taxable Disbursements:</b>	<b>\$30.00</b>

**Taxable Disbursements**

<u>Description</u>	
Dye & Durham - Agent Fees	\$14.65
Courier	\$111.60
<b>Taxable Disbursements:</b>	<b>\$126.25</b>

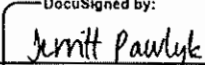
**BILL SUMMARY**

	Total Fees:	\$	1,275.00
	Total Disbursements:	\$	156.25
REG # 110 152 824	Total GST:	\$	70.05
	Trust Retainer to be Applied:	\$	(1,501.30)
	<b>Total Current Invoice Due:</b>	<b>CAD \$</b>	<b>0.00</b>

This is our account.

**DLA Piper (Canada) LLP**

Per:

DocuSigned by:  
  
 Jerritt R. Pawlyk

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