

COURT FILE NUMBER: 2203 09976

COURT: COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE: EDMONTON

PLAINTIFF: SHAMROCK VALLEY ENTERPRISES LTD., by its Court-appointed Receiver and Manager, THE BOWRA GROUP INC.

DEFENDANTS: DELTA VALLEY LANDSCAPING & LAWN SERVICES LTD.

DOCUMENT: **AFFIDAVIT**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT: **PARLEE McLAWS LLP**
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File No: 75782-12/JHH



AFFIDAVIT OF KRISTIN GRAY

Sworn on AUGUST 20, 2024

I, Kristin Gray, of the City of Edmonton, in the Province of Alberta, SWEAR AND SAY THAT:

1. I am a Senior Vice President of MNP Ltd. ("MNP") (formerly the Bowra Group Inc. – "TBG"), the court-appointed Receiver of the Plaintiff. Prior to the replacement of TBG as the Court-appointed Receiver of the Plaintiff by MNP, I was a Senior Vice President of TBG with responsibility for the discharge of the Receiver's duties relating to the Plaintiff. Following the substitution of TBG by MNP as described later in this my Affidavit, I became a Senior Vice President of MNP. I remain responsible for the discharge of the duties of MNP. as court-

appointed Receiver of the Plaintiff and I have reviewed the files made and maintained by TBG and MNP in the ordinary course of their businesses as the Plaintiff's Receiver. I therefore have personal knowledge of the matters hereinafter deposed to, except where the same are stated to be based upon information and belief, in which case I verily believe them to be true. I am authorized by the Receiver to make this affidavit on its behalf.

2. The Receiver has authorized Murry Nielsen to make an affidavit in support of the Plaintiff's summary judgment application, with respect to events occurring prior to the appointment of the Receiver and during the transition period between the granting of the Receivership Order and its coming into effect.

3. Capitalized terms not defined in this my Affidavit carry the same meaning as given to them in Murry Nielsen's Affidavit.

4. TBG was appointed as the Receiver of Shamrock Valley Enterprises Ltd. ("**Shamrock**" or the "**Plaintiff**") by order of the Honorable Mr. Justice J. T. Neilson granted on July 30, 2021, and filed in court file number 2103 10970 in the Court of King's Bench of Alberta, Judicial Center of Edmonton, on August 27, 2021 (the "**Receivership Order**"). Now shown to me and attached as **Exhibit "A"** to this my affidavit is a true copy of the Receivership Order.

5. On December 21, 2022, by Order of the Honorable Justice Stephens of the Supreme Court of British Columbia in Bankruptcy and Insolvency, granted and filed in Vancouver Registry Number S2210003 (the "**Vancouver Court File**") MNP was substituted for TBG as, among other capacities, the Court-appointed Receiver of, among other entities, Shamrock (the "**Substitution Order**").

6. The Substitution Order was recognized, adopted and given full force and effect in the Province of Alberta for all purposes pursuant to the Order of the Honorable Mr. Justice D. R. Mah granted on January 12, 2023, and filed on January 18, 2023 ("**Justice Mah's Recognition Order**"), in Court File Number 2303 00033 in the Court of King's Bench of Alberta, Judicial Center of Edmonton (the "**Edmonton Court File**"). Now shown to me and attached as **Exhibit "B"** to this my Affidavit is a true copy of Justice Mah's Recognition Order, to which a true copy of the Substitution Order is attached as Schedule 'A'.

7. An Amended and Restated Substitution Order was granted by the Honorable Justice Power of the Supreme Court of British Columbia in Bankruptcy and Insolvency on February 14, 2023, and was filed on that date in the Vancouver Court File.

8. The Amended and Restated Substitution Order replaced the Substitution Order as a schedule to Justice Mah's Recognition Order by order of the Honorable Mr. Justice J. T. Henderson granted on April 9, 2023, and filed in the Edmonton Court File on April 12, 2023. Now shown to me and attached as **Exhibit "C"** to this my Affidavit is a true copy of Justice Henderson's Order, to which a true copy of the Amended and Restated Substitution Order is attached as Schedule 'A'.

9. Now shown to me and attached as **Exhibit "D"** to this my affidavit is a true copy of a second order granted by Justice Neilson on July 30, 2021, (the "**Second Order**"), by which the operation of the Receivership Order was stayed until August 27, 2021 upon certain conditions as more particularly described in the Second Order relating to Shamrock's attempts to secure refinancing of its indebtedness to the Plaintiff in the action in which the Receivership Order was granted (the "**Receivership Action**"), namely the Canadian Western Bank.

10. Shamrock was unable to obtain refinancing and the Receivership Order was filed and became effective on August 27, 2021.

11. During the period between the granting of the Receivership Order and its entry, the Receiver and the principals and employees of Shamrock cooperated in keeping Shamrock's business running so that assets could be preserved, whether the refinancing of Shamrock's debt was secured or not.

12. After August 27, 2021, the Receiver retained several of Shamrock's employees to facilitate the rendering of invoices and recovery of leased assets, among other things, including the rendering of invoices to the Defendant, Delta Valley Landscaping & Lawn Services Ltd. ("**Delta Valley**" or the "**Defendant**") in these proceedings and the recovery of assets which had been leased to the Defendant.

13. By a letter dated October 21, 2021, the Receiver demanded payment from the Defendant of invoices rendered to it that remained unpaid. At the time of the Receiver's demand letter, the

books and records of Shamrock reflected invoices rendered up to September 30, 2021. Now shown to me and attached as **Exhibit "E"** to this my affidavit is a true copy of the Plaintiff's October 21, 2021, demand letter and the enclosed copies of invoices. These documents comprise record number 35 in the Plaintiff's Affidavit of Records in this action, which I swore on January 19, 2023, as the Plaintiff's representative in this action.

14. Now shown to me and attached as **Exhibit "F"** to this my affidavit is a true copy of the Plaintiff's Affidavit of Records.

15. Now shown to me and attached as **Exhibit "G"** to this my affidavit is a true copy of a letter dated January 20, 2023, addressed to the Defendant's solicitors by the Receiver's solicitors in this action, from my scrutiny of which I verily believe the Plaintiff's Affidavit of Records was served on the Defendant's solicitors by facsimile transmission on January 20, 2023.

16. Now shown to me and attached as **Exhibit "H"** to this my affidavit is a true copy of a facsimile confirmation sheet generated by the facsimile transmission system used by the Plaintiff's solicitors, from my scrutiny of which I verily believe that the Plaintiff's Affidavit of Records and the covering letter from the Plaintiff's solicitors were received by the Defendant's solicitors on January 20, 2023.

17. I am informed by the Plaintiff's solicitors and verily believe that the Defendant has not served a Notice on the Plaintiff pursuant to Rule 5.15 (4) of the *Alberta Rules of Court* (Alta. Reg. 124/2010, as amended) that the authenticity or transmittal of any of the records listed by the Plaintiff in its Affidavit of Records is disputed.

18. Delta Valley did not remit payment in response to the Plaintiff's October 21, 2021, demand letter and the invoices enclosed therewith.

19. The Excavator had been returned to Shamrock prior to the appointment of the Receiver.

20. The Scrapers had been recovered by the Receiver on or about October 28, 2021.

21. The Receiver caused further invoices to be rendered to Delta Valley for the rental of the Equipment during the period subsequent to the periods covered by the invoices included with the Receiver's October 21, 2021, demand letter. Those further invoices totalled \$139,230.00,

making the total of all unpaid invoices rendered to Delta Valley \$355,283.72, as shown in the table in paragraph 10 of Murry Nielsen's affidavit.

22. The Receiver determined that certain of the unpaid invoices were capable of forming the basis for Builder's Liens (the "**Lienable Invoices**"). Accordingly, the Receiver caused two Builder's Liens to be registered at the Alberta Land Titles Office, one in the amount of \$62,753.72 and the other in the amount of \$139,230.00.

23. Eventually, the Receiver was paid in full for the Lienable Invoices, with interest. This has reduced the Receiver's claim against Delta Valley in this action to \$153,300.00, representing the amounts owed on the first 7 invoices listed in the table in paragraph 10 of Murry Nielsen's affidavit (the "**Seven Unpaid Invoices**"), plus the further amounts arising from the disposition of the Option Scrapers, interest, and the Receiver's professional fees and disbursements associated with that issue as outlined later in this my affidavit.

24. The Seven Unpaid Invoices were initially rendered to the Defendant by Shamrock by email as described in the next four paragraphs of this my affidavit.

25. Now shown to me and marked collectively as **Exhibit "I"** to this my affidavit are true copies of Shamrock's invoice numbers 056521, 056522, and 056523, together with an email from Shamrock to Delta Valley dated July 29, 2021, at 9:42 a.m. with which these three invoices were transmitted. These documents comprise record number 10 in the Plaintiff's Affidavit of Records.

26. Now shown to me and marked collectively as **Exhibit "J"** to this my affidavit is a true copy of Shamrock's invoice number 056568, together with an email from Shamrock to Delta Valley dated August 23, 2021, at 9:52 a.m. with which this invoice was transmitted. These documents comprise record number 13 in the Plaintiff's Affidavit of Records.

27. Now shown to me and marked collectively as **Exhibit "K"** to this my affidavit are true copies of Shamrock's invoice numbers 056607 and 056608, together with an email from Shamrock to Delta Valley dated August 30, 2021, at 12:26 p.m. with which these invoices were transmitted. These documents comprise record number 17 in the Plaintiff's Affidavit of Records.

28. Now shown to me and marked as **Exhibit “L”** to this my Affidavit is a true copy of Shamrock’s invoice number 056654, together with an email from Shamrock to Delta Valley dated September 17, 2021, at 1:01 p.m. with which this invoice was transmitted. These documents comprise record number 20 in the Plaintiff’s Affidavit of Records.

29. The Receiver’s counsel served Delta Valley’s counsel with a Notice to Admit Facts on November 14, 2023. Now shown to me and attached as **Exhibit “M”** to this my Affidavit is a true copy of the Plaintiff’s Notice to Admit Facts.

30. The Defendant’s counsel served the Receiver’s counsel with a Reply to Notice to Admit Facts on December 12, 2023. Now shown to me and attached as **Exhibit “N”** to this my Affidavit is a true copy of the Defendant’s Reply to Notice to Admit Facts.

31. From my scrutiny of paragraph 3 of the Plaintiff’s Notice to Admit Facts and the corresponding paragraph of the Defendant’s Reply, I verily believe that the Defendant has admitted that the email addresses to which the Seven Unpaid Invoices were sent by Shamrock were maintained and monitored by Delta Valley.

32. I note that copies of the Seven Unpaid Invoices attached as Exhibits “I – L” to this my Affidavit were among those enclosed with the Receiver’s demand letter of October 21, 2021, as described in paragraph 13 of this my Affidavit.

33. The Receiver has calculated late interest on each of the Seven Unpaid Invoices at the rate set out in each of the applicable Agreements, namely 24% per annum, as shown in the table below. For simplicity of calculation, the Receiver has considered the first day of the month following the date each invoice was originally emailed to Delta Valley to be the starting point for the calculation of late interest:

<u>Invoice Number</u>	<u>Amount</u>	<u>Late Interest Starting Date</u>	<u>Total Late Interest to July 31, 2024</u>	<u>Per Diem Interest After July 31, 2024</u>
056521	\$27,825.00	August 1, 2021	\$20,034.00	\$18.30

056522	\$27,825.00	August 1, 2021	\$20,034.00	\$18.30
056523	\$16,800.00	August 1, 2021	\$12,096.00	\$11.05
056568	\$16,800.00	September 1, 2021	\$11,760.00	\$11.05
056607	\$23,625.00	September 1, 2021	\$16,537.50	\$15.53
056608	\$23,625.00	September 1, 2021	\$16,537.50	\$15.53
056653	\$16,800.00	October 1, 2021	\$11,424.00	\$11.05
TOTAL	\$153,300.00		\$108,423.00	\$100.81

34. The Plaintiff's claim against Delta Valley for the Seven Unpaid Invoices is therefore \$261,723.00 (\$153,300 + \$108,423) as at July 31, 2024, with interest accruing thereon and thereafter at the rate of \$100.81 per day until payment in full or judgment herein, whichever first occurs.

35. In addition to the amount owed on the Seven Unpaid Invoices, the Plaintiff is owed the further sum of \$145,059.00 arising from Delta Valley's failure to close the purchase of the Option Scrapers.

36. Delta Valley had exercised its option to purchase the two Option Scrapers in an email addressed to the Plaintiff dated December 1, 2021. The language of the Option Agreements provided that the option exercise price for each of the Option Scrapers would be \$210,000.00 and that Shamrock would credit 75% of the total rent paid and rent yet to be paid, exclusive of GST, towards the purchase price of the Option Scraper for which the applicable option was being exercised. However, the Option Agreements also provided that the 75% credit of total rent would be forfeited by Delta Valley if it was in default under the relevant Option Agreement at the time that it exercised its Options.

37. Delta Valley was in fact in default under both Option Agreement in that it had failed to pay the invoices rendered to it by Shamrock for the monthly rentals of the Option Scrapers as

reflected in invoice numbers 056521, 056522, 056607 and 056608. The Receiver was therefore not prepared to credit any amounts against the Option Exercise Price of \$210,000.00 for each of the Option Scrapers.

38. The Receiver had arranged to have the Option Scrapers sold at auction by Ritchie Bros. pursuant to a Contract to Auction dated December 3, 2021. The Contract to Auction permitted the Receiver to withdraw any items from the auction on payment of a "Transaction Fee" of 12.5% of the net minimum guaranteed price of the items so removed.

39. Delta Valley applied in the Receivership Action to enjoin the sale of the two Option Scrapers at auction. At the hearing of that application, Justice Dunlop granted an order that required Delta Valley to pay the sum of \$475,000.00 into the trust account of the Receiver's solicitors on certain terms and conditions, upon which the Receiver would withdraw the two Option Scrapers from auction and complete their sale to Delta Valley. Failing payment by Delta Valley as required by the terms of Justice Dunlop's order, the Option Scrapers would be sold at auction by Ritchie Bros. pursuant to the Contract to Auction and Delta Valley would be "conclusively and irrevocably deemed to have repudiated its option to purchase the scrapers". Now shown to me and attached as **Exhibit "O"** to this my Affidavit is a true copy of Justice Dunlop's order to this effect granted on March 14, 2022, and filed in the Receivership Action on March 22, 2022 (the "**March 14, 2022 Order**").

40. Delta Valley failed to pay the full amount of \$475,000.00 called for by the March 14, 2022, Order whereupon the Option Scrapers were eventually sold at auction by Ritchie Bros. Now shown to me and attached as **Exhibit "P"** to this my Affidavit is a true copy of an Auction Settlement Statement dated May 27, 2022, provided by Ritchie Bros., from my scrutiny of which I verily believe that the net sale proceeds realised by the two Option Scrapers amounted to \$274,941.00. The Receiver received funds in this amount from Ritchie Bros. on May 30, 2022.

41. The funds that had been paid into the trust account of the Receiver's solicitors (\$450,000.00 of the \$475,000.00 required) pursuant to the March 14, 2022 Order were ultimately used to pay the Lienable Invoices, with interest, as permitted by the terms of a Consent Order granted by Justice Dunlop on April 14, 2022, and filed in the Receivership Action on April 19,

2022. Now shown to me and attached as **Exhibit “Q”** to this my Affidavit is a true copy of Justice Dunlop’s April 14, 2022, order.

42. The Receiver is claiming the difference between the Option Exercise Price of \$420,000.00 for the two Option Scrapers, and the net proceeds that their sale realised at auction (\$274,941.00), being \$145,059.00, plus pre-judgment interest from the date of the Receiver’s receipt of the net sale proceeds (May 30, 2022) until payment in full or judgment herein, whichever shall first occur.

43. The Receiver also claims for its professional fees and disbursements, including the fees and disbursements of its solicitors, incurred in dealing with Delta Valley’s applications that resulted in the March 14, 2022, order and the consent order of April 14, 2022 (collectively the **“Delta Valley Option Issues”**). The Receiver has reviewed its invoices rendered during this time period and has prepared a summary of its time charges relating to the Delta Valley Option Issues. Now shown to me and attached as **Exhibit “R”** to this my Affidavit is a summary sheet reflecting the Receiver’s analysis of those time costs, which total \$9,445.25 before GST.

44. The Receiver’s solicitors have prepared a similar summary of their time charges for services rendered with respect to the Delta Valley Option Issues. I attach a copy of their summary to this my Affidavit as **Exhibit “S”**, from my scrutiny of which I verily believe that the Receiver’s solicitors have allocated \$25,848.00 to the Delta Valley Option Issues, before GST.

45. The fee bills of the Receiver covering the period of its services regarding the Delta Valley Option Issues were among those submitted to the Court in the Receivership Action for approval on May 3, 2022. Now shown to me and attached as **Exhibit “T”** to this my Affidavit is a true copy of the narrative portion of the Receiver’s Fee Affidavit sworn by me on April 25, 2022, together with the summary sheet listing the Receiver’s fee bills which formed part of Exhibit “A” thereto.

46. Now shown to me and attached as **Exhibit “U”** to this my Affidavit is a true copy of the Order of the Honorable Mr. Justice S.D. Hillier granted on May 3, 2022, and filed in the Receivership Action on May 4, 2022, by which the Receiver’s fee bills for this period were approved.

47. The fee bills of the Receiver's solicitors covering their work on the Delta Valley Option Issues were among those submitted to the court in the Receivership Action for approval on December 7, 2022. Now shown to me and attached as **Exhibit "V"** to this my Affidavit is a true copy of the narrative portion of the Receiver's Fee Affidavit sworn by me on November 30, 2022, together with the summary sheet listing the fee bills of the Receiver's counsel as part of Exhibit "B" thereto.

48. Now shown to me and attached as **Exhibit "W"** to this my Affidavit is a true copy of the Order of the Honorable Mr. Justice G. Dunlop granted on December 7, 2022, and filed in the Receivership Action on December 9, 2022, by which the fee bills of the Receiver's solicitors were approved.

49. The Receiver therefore claims against Delta Valley the following amounts:

- (a) The Seven Unpaid Invoices plus interest to July 31, 2024 - \$261,723.00, with per diem interest of \$100.81 thereafter;
- (b) Damages for the difference between the option exercise price and the net sale proceeds of the two Option Scrapers - \$145,059.00 plus prejudgment interest from May 30, 2022;
- (c) The Receiver's professional fees and disbursements, including its solicitors' fees and disbursements, incurred in dealing with the Delta Valley Option Issues totalling \$35,293.25 before GST.

50. The Receiver's total claim therefore amounts for \$442,075.25, plus interests and costs of this Action.

51. The Receiver also seeks a direction that it may apply the amount of trust funds remaining in its solicitors' trust account, representing the difference between the amount of the payment made by Delta Valley towards its exercise of its option to purchase the Option Scrapers (\$450,000.00) and the amount the Receiver was permitted to apply to fully retire the Lienable Invoices, to any judgment it may be awarded in these proceedings.

52. I have reviewed Delta Valley's Statement of Defence and can positively state on behalf of the Receiver that there is no defence to the Plaintiff's claims.

53. I make this Affidavit in support of the Plaintiff's application for summary judgment.

SWORN BEFORE ME at the City of)
Edmonton, in the Province of Alberta, this 20th)
day of August, 2024.)

A Commissioner for Oaths in and for the)
Province of Alberta)

JEREMY H. H. HOCKIN)
BARRISTER AND SOLICITOR)
NOTARY PUBLIC IN AND FOR)
THE PROVINCE OF ALBERTA)

PRINT NAME AND EXPIRY DATE)

(Signature)

Kristin Gray

(Print Name)

Exhibit “A”

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

Sworn before me this 20 day
of August A.D. 2021

A Commissioner for Oaths in and for
the Province of Alberta

COURT FILE NUMBER

JEREMY H. H. HOCKIN

Clerk's Stamp:

2103 10970



COURT

COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE OF

EDMONTON

APPLICANT:

CANADIAN WESTERN BANK

RESPONDENT(S):

SHAMROCK VALLEY ENTERPRISES LTD.

DOCUMENT

RECEIVERSHIP ORDER

ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT

McLENNAN ROSS LLP
#600 McLennan Ross Building
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Lawyer: Charles P. Russell, Q.C.
Telephone: (780) 482-9115
Fax: (780) 733-9757
Email: crussell@mross.com
File No.: 20212853

DATE ON WHICH ORDER WAS PRONOUNCED: July 30, 2021

NAME OF JUDGE WHO MADE THIS ORDER: Mr. Justice James T. Neilson

LOCATION OF HEARING: Edmonton

UPON the application of CANADIAN WESTERN BANK in respect of SHAMROCK VALLEY ENTERPRISES LTD. (the "Debtor"); AND UPON having read the Application, the Affidavit of Dean Chan, filed; AND UPON reading the consent of The Bowra Group Inc. to act as receiver and manager (the "Receiver") of the Debtor, filed;; AND UPON hearing counsel for Canadian Western Bank, counsel for the proposed Receiver and any other counsel or other interested parties present; IT IS HEREBY ORDERED AND DECLARED THAT:

SERVICE

1. The time for service of the notice of application for this order (the "Order") is hereby abridged and deemed good and sufficient [if applicable] and this application is properly returnable today.

APPOINTMENT

2. Pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (the "**BIA**"), and sections 13(2) of the *Judicature Act*, R.S.A. 2000, c.J-2, 99(a) of the *Business Corporations Act*, R.S.A. 2000, c.B-9, and 65(7) of the *Personal Property Security Act*, R.S.A. 2000, c.P-7 **The Bowra Group Inc.** is hereby appointed Receiver, without security, of all of the Debtor's current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "**Property**").

RECEIVER'S POWERS

3. The Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:
 - (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
 - (b) to receive, preserve and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
 - (c) to manage, operate and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor;
 - (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
 - (e) to purchase or lease machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;
 - (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
 - (g) to settle, extend or compromise any indebtedness owing to or by the Debtor;

- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtor;
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding, and provided further that nothing in this Order shall authorize the Receiver to defend or settle the action in which this Order is made unless otherwise directed by this Court;
- (k) to market any or all the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business:
 - (i) without the approval of this Court in respect of any transaction not exceeding **\$100,000**, provided that the aggregate consideration for all such transactions does not exceed **\$250,000**; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause,

and in each such case notice under subsection 60(8) of the *Personal Property Security Act*, R.S.A. 2000, c. P-7 or any other similar legislation in any other province or territory shall not be required.

- (m) to apply for any vesting order or other orders (including, without limitation, confidentiality or sealing orders) necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate all matters relating to the Property and the receivership, and

to share information, subject to such terms as to confidentiality as the Receiver deems advisable;

- (o) to register a copy of this Order and any other orders in respect of the Property against title to any of the Property, and when submitted by the Receiver for registration this Order shall be immediately registered by the Registrar of Land Titles of Alberta, or any other similar government authority, notwithstanding Section 191 of the *Land Titles Act*, RSA 2000, c. L-4, or the provisions of any other similar legislation in any other province or territory, and notwithstanding that the appeal period in respect of this Order has not elapsed and the Registrar of Land Titles shall accept all Affidavits of Corporate Signing Authority submitted by the Receiver in its capacity as Receiver of the Debtor and not in its personal capacity;
- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;
- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have; and
- (s) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations;

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons, including the Debtor, and without interference from any other Person (as defined below).

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

- 4. (i) The Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property (excluding Property subject to liens the validity of which is dependent on maintaining possession) to the Receiver upon the Receiver's request.

5. All Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or documents prepared in contemplation of litigation or due to statutory provisions prohibiting such disclosure.
6. If any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names, and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

7. No proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY

8. No Proceeding against or in respect of the Debtor or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtor or the Property are hereby stayed and suspended pending further Order of this Court, provided, however, that nothing in this

Order shall: (i) prevent any Person from commencing a proceeding regarding a claim that might otherwise become barred by statute or an existing agreement if such proceeding is not commenced before the expiration of the stay provided by this paragraph; and (ii) affect a Regulatory Body's investigation in respect of the debtor or an action, suit or proceeding that is taken in respect of the debtor by or before the Regulatory Body, other than the enforcement of a payment order by the Regulatory Body or the Court. "**Regulatory Body**" means a person or body that has powers, duties or functions relating to the enforcement or administration of an Act of Parliament or of the legislature of a Province.

NO EXERCISE OF RIGHTS OF REMEDIES

9. All rights and remedies of any Person, whether judicial or extra-judicial, statutory or non-statutory (including, without limitation, set-off rights) against or in respect of the Debtor or the Receiver or affecting the Property are hereby stayed and suspended and shall not be commenced, proceeded with or continued except with leave of this Court provided, however, that nothing in this Order shall:
- (a) empower the Debtor to carry on any business that the Debtor is not lawfully entitled to carry on;
 - (b) prevent the filing of any registration to preserve or perfect a security interest;
 - (c) prevent the registration of a claim for lien; or
 - (d) exempt the Debtor from compliance with statutory or regulatory provisions relating to health, safety or the environment.
10. Nothing in this Order shall prevent any party from taking an action against the Applicant where such an action must be taken in order to comply with statutory time limitations in order to preserve their rights at law, provided that no further steps shall be taken by such party except in accordance with the other provisions of this Order, and notice in writing of such action be given to the Monitor at the first available opportunity.

NO INTERFERENCE WITH THE RECEIVER

11. No Person shall accelerate, suspend, discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtor, except with the written consent of the Debtor and the Receiver, or leave of this Court.

CONTINUATION OF SERVICES

12. All persons having:

- (a) statutory or regulatory mandates for the supply of goods and/or services; or
- (b) oral or written agreements or arrangements with the Debtor, including without limitation all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation, services, utility or other services to the Debtor

are hereby restrained until further order of this Court from discontinuing, altering, interfering with, suspending or terminating the supply of such goods or services as may be required by the Debtor or exercising any other remedy provided under such agreements or arrangements. The Debtor shall be entitled to the continued use of its current premises, telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the usual prices or charges for all such goods or services received after the date of this Order are paid by the Debtor in accordance with the payment practices of the Debtor, or such other practices as may be agreed upon by the supplier or service provider and each of the Debtor and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

13. All funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "**Post Receivership Accounts**") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further order of this Court.

EMPLOYEES

14. Subject to employees' rights to terminate their employment, all employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in

respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*, S.C. 2005, c.47 ("**WEPPA**").

15. Pursuant to clause 7(3)(c) of the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

16. (a) Notwithstanding anything in any federal or provincial law, the Receiver is not personally liable in that position for any environmental condition that arose or environmental damage that occurred:
- (i) before the Receiver's appointment; or
 - (ii) after the Receiver's appointment unless it is established that the condition arose or the damage occurred as a result of the Receiver's gross negligence or wilful misconduct.
- (b) Nothing in sub-paragraph (a) exempts a Receiver from any duty to report or make disclosure imposed by a law referred to in that sub-paragraph.
- (c) Notwithstanding anything in any federal or provincial law, but subject to sub-paragraph (a) hereof, where an order is made which has the effect of requiring the Receiver to remedy any environmental condition or environmental damage affecting the Property, the Receiver is not personally liable for failure to comply with the order, and is not personally liable for any costs that are or would be incurred by any person in carrying out the terms of the order,
- (i) if, within such time as is specified in the order, within 10 days after the order is made if no time is so specified, within 10 days after the appointment of the

Receiver, if the order is in effect when the Receiver is appointed, or during the period of the stay referred to in clause (ii) below, the Receiver:

- A. complies with the order, or
 - B. on notice to the person who issued the order, abandons, disposes of or otherwise releases any interest in any real property affected by the condition or damage;
- (ii) during the period of a stay of the order granted, on application made within the time specified in the order referred to in clause (i) above, within 10 days after the order is made or within 10 days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, by,
- A. the court or body having jurisdiction under the law pursuant to which the order was made to enable the Receiver to contest the order; or
 - B. the court having jurisdiction in bankruptcy for the purposes of assessing the economic viability of complying with the order; or
- (iii) if the Receiver had, before the order was made, abandoned or renounced or been divested of any interest in any real property affected by the condition or damage.

LIMITATION ON THE RECEIVER'S LIABILITY

17. Except for gross negligence or wilful misconduct, as a result of its appointment or carrying out the provisions of this Order the Receiver shall incur no liability or obligation that exceeds an amount for which it may obtain full indemnity from the Property. Nothing in this Order shall derogate from any limitation on liability or other protection afforded to the Receiver under any applicable law, including, without limitation, Section 14.06, 81.4(5) or 81.6(3) of the BIA.

RECEIVER'S ACCOUNTS

18. The Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case, incurred at their standard rates and charges. The Receiver and counsel to the Receiver shall be entitled to the benefits of and are hereby granted a charge (the "**Receiver's Charge**") on the Property, which charge shall not exceed an aggregate amount of **\$150,000**, as security for their professional fees and disbursements incurred at the normal rates and charges of the Receiver and such counsel, both before and after the making of this Order in respect of these proceedings, and the Receiver's Charge shall form a first charge on the Property in priority to all

security interests, trusts, deemed trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person but subject to section 14.06(7), 81.4(4) and 81.6(2) of the BIA.

19. The Receiver and its legal counsel shall pass their accounts from time to time.
20. Prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including the legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

21. The Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$250,000 (or such greater amount as this Court may by further order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, deemed trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges set out in sections 14.06(7), 81.4(4) and 81.6(2) [**and 88**] of the BIA.
22. Neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.
23. The Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.
24. The monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

25. The Receiver shall be allowed to repay any amounts borrowed by way of Receiver's Certificates out of the Property or any proceeds, including any proceeds from the sale of any assets without further approval of this Court.

ALLOCATION

26. Any interested party may apply to this Court on notice to any other party likely to be affected, for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the various assets comprising the Property.

GENERAL

27. The Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
28. Notwithstanding Rule 6.11 of the *Alberta Rules of Court*, unless otherwise ordered by this Court, the Receiver will report to the Court from time to time, which reporting is not required to be in affidavit form and shall be considered by this Court as evidence. The Receiver's reports shall be filed by the Court Clerk notwithstanding that they do not include an original signature.
29. Nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.
30. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in any foreign jurisdiction to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Receiver in any foreign proceeding, or to assist the Receiver and its agents in carrying out the terms of this Order.
31. The Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.
32. The Plaintiff shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Plaintiff's security or, if not so provided by the Plaintiff's

security, then on a substantial indemnity basis, including legal costs on a solicitor-client full indemnity basis, to be paid by the Receiver from the Debtor's estate with such priority and at such time as this Court may determine.

33. Any interested party may apply to this Court to vary or amend this Order on not less than 7 days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

FILING

34. This Order is issued and shall be filed in Court of Queen's Bench Action No. ●, and Court of Queen's Bench in Bankruptcy Action No. ●, which actions are not consolidated. All further proceedings shall be taken in both actions unless otherwise ordered.

35. The Receiver shall establish and maintain a website in respect of these proceedings at www.bowragroup.com/shamrock (the "**Receiver's Website**") and shall post there as soon as practicable:

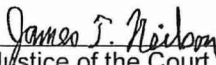
- (a) all materials prescribed by statute or regulation to be made publically available; and
- (b) all applications, reports, affidavits, orders and other materials filed in these proceedings by or on behalf of the Receiver, or served upon it, except such materials as are confidential and the subject of a sealing order or pending application for a sealing order.

36. Service of this Order shall be deemed good and sufficient by:

- (a) serving the same on:
 - (i) the persons listed on the service list created in these proceedings or otherwise served with notice of these proceedings;
 - (ii) any other person served with notice of the application for this Order;
 - (iii) any other parties attending or represented at the application for this Order; and
- (b) posting a copy of this Order on the Receiver's Website

and service on any other person is hereby dispensed with.

37. Service of this Order may be effected by facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following transmission or delivery of this Order.


Justice of the Court of Queen's Bench of Alberta

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that **THE BOWRA GROUP INC.**, the receiver and manager (the "**Receiver**") of all of the assets, undertakings and properties of **SHAMROCK VALLEY ENTERPRISES LTD.** appointed by Order of the Court of Queen's Bench of Alberta and Court of Queen's Bench of Alberta in Bankruptcy and Insolvency (collectively, the "Court") dated the [day] day of [month], [year] (the "**Order**") made in action numbers [●], has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of [\$], being part of the total principal sum of [\$] that the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily] [monthly not in advance on the ● day of each month] after the date hereof at a notional rate per annum equal to the rate of [●] per cent above the prime commercial lending rate of Bank of [●] from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at [●].
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.
7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the _____ day of _____, 20__.

THE BOWRA GROUP INC., solely in its capacity
as Receiver of the Property (as defined in the
Order), and not in its personal capacity

Per: _____
Name: _____
Title: _____

Exhibit “B”

COURT FILE NUMBER

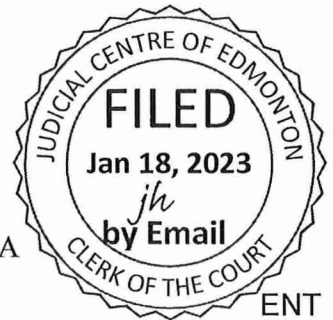
2303-00033

COURT

COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE

EDMONTON



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

Sworn before me this 20 day
of August A.D. 2024

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. H. HOCKIN

APPLICANT

RESPONDENTS

IN THE MATTER OF THE *BANKRUPTCY AND INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as amended, THE *BUSINESS CORPORATIONS ACT*, R.S.A. 2000, c. B-9, THE *JUDICATURE ACT*, R.S.A. 2000, c. J-2, THE *PERSONAL PROPERTY SECURITY ACT*, R.S.A. 2000, c. P-7, and THE *LAW OF PROPERTY ACT*, R.S.A. 2000, c. L-7

AND IN THE MATTER OF THE BOWRA GROUP INC.
AND MNP LTD.

MNP LTD.

OFFICE OF THE SUPERINTENDENT OF BANKRUPTCY
and

DOCUMENT

ORDER (Recognition and Enforceability of Substitution Order)

ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF
PARTIES FILING THIS
DOCUMENT

LAWSON LUNDELL LLP
Barristers and Solicitors
Suite 1100, 225 – 6th Avenue SW
Calgary, AB T2P 1N2
Attention: Alexis Teasdale / William L. Roberts
Telephone: (403) 218-7564 / (604) 613-9163
Fax: (403) 269-9494 / (604) 641-4401
Email: ateasdale@lawsonlundell.com /
wroberts@lawsonlundell.com

File No.:

DATE ON WHICH ORDER WAS PRONOUNCED: January 12, 2023

NAME OF JUDGE WHO MADE THIS ORDER: The Honourable Justice D.R. Mah

LOCATION OF HEARING: Edmonton, Alberta

UPON THE APPLICATION of MNP Ltd. ("MNP") with the consent of The Bowra Group Inc. ("TBG"); **AND UPON HAVING READ** the Originating Application filed in the within proceedings, the Affidavit of Grant Bazian, sworn January 3, 2023, the Affidavit of Mario

Mainella, sworn January 3, 2023, the Affidavit of Jasmine Jacobi, sworn January 3, 2023, and the Order Made After Application (Substitution Order), granted by the Honourable Justice Stephens of the Supreme Court of British Columbia in Bankruptcy and Insolvency on December 21, 2022, a copy of which is attached as **Schedule “A”** to this Order (the “**Substitution Order**”); **AND UPON** it appearing that all interested and affected parties have been served with notice of the Originating Application; **AND UPON** hearing the submissions of counsel for MNP, and any other counsel or interested parties present;

IT IS HEREBY ORDERED THAT:

Service and Definitions

1. The time for service of the notice of application for this Order is hereby abridged and deemed good and sufficient and this application is properly returnable today, and no other than those persons served is entitled to service of the notice of application.
2. All capitalized terms used but not otherwise defined in this Order have the meaning given to them in the Substitution Order.

Recognition and Enforceability of the Substitution Order in Alberta

3. The Substitution Order is hereby recognized, adopted, and given full force and effect in the Province of Alberta for all purposes, pursuant to paragraphs 26 and 27 of the Substitution Order, and section 188 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended.

General

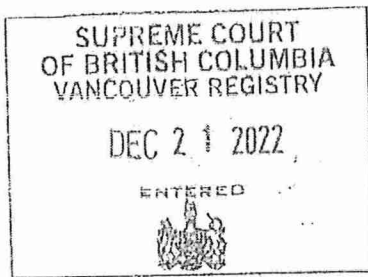
4. This Order shall be effective in all judicial centres in Alberta, notwithstanding it is brought in the Judicial Centre of Edmonton only, and MNP shall cause a copy of this Order to be filed in the Court files for each of the Estates where a Court file has been or will be opened in any court in Alberta.

5. MNP and TBG may apply to this Court for further Orders or advice and directions with respect to this Order and the Substitution Order and its substitution in the Estates and with respect to the Trust Accounts.
6. This Order must only be served upon those parties attending or represented at the application therefor, and service may be effected by facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following transmission or delivery of this Order.
7. Service of this Order on any party not attending the hearing of the application for this Order is hereby dispensed with.



Justice of the Court of King's Bench of Alberta

SCHEDULE "A"
Substitution Order



NO. S2210003
VANCOUVER REGISTRY

**IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY**

IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985,
c. B-3, as amended, and the COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C.
1985, c. C-36, as amended, and the BUSINESS CORPORATIONS ACT, S.B.C. 2002, c. 57

and

IN THE MATTER OF THE BOWRA GROUP INC.
AND MNP LTD.

**ORDER MADE AFTER APPLICATION
(SUBSTITUTION ORDER)**

BEFORE THE HONOURABLE
JUSTICE STEPHENS

WEDNESDAY, DECEMBER 21, 2022

ON THE APPLICATION of MNP Ltd. ("MNP"), with the consent of The Bowra Group Inc. ("TBG"), coming on for hearing at Vancouver, British Columbia, on the 20th day of December, 2022, AND ON HEARING William L. Roberts, counsel for MNP, with the Office of the Superintendent of Bankruptcy and the Canada Revenue Agency, having been served and not opposing; AND UPON READING the materials filed, including the Petition, the Affidavit #1 of Grant Bazian and the Affidavit #1 of Mario Mainella;

THIS COURT ORDERS that:

Notice of this Application

1. Any timelines for notice under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (the "BIA"), the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (the "CCAA"), the *British Columbia Business Corporation Act*, S.B.C. 2002, c. 57 (the "BCBCA"), or other legislation or authority be and is hereby abridged such that this application is properly returnable today.

Substitution of MNP and Discharge of TBG

2. Effective as of the date of this Order (the "**Substitution Date**"), MNP is hereby substituted in place of TBG as:
 - (a) trustee in bankruptcy/licensed insolvency trustee (in that capacity, "**Trustee**");
 - (b) privately-appointed receiver pursuant to the BIA, or court-appointed receiver or receiver-manager (in that capacity, "**Receiver**");
 - (c) proposal trustee pursuant to Part III, Division I of the BIA (in that capacity, "**Proposal Trustee**");
 - (d) administrator of consumer proposals pursuant to Part III, Division II of the BIA (in that capacity, "**Administrator**");
 - (e) monitor of a company appointed under s. 11.7 of the CCAA (in that capacity, the "**Monitor**"); and
 - (f) liquidator of a company appointed under s. 324 of the BCBCA (in that capacity, the "**Liquidator**")

for each of the estates listed as **Schedule "A"** to this Order (collectively, the "**Estates**") and as trustee of the accounts listed on **Schedule "B"** to this Order (collectively, the "**Trust Accounts**"). For clarity, the Estates shall not include any appointment made solely under a provincial statute from outside of British Columbia.

3. As of the Substitution Date, MNP is authorized and directed to continue and complete the administration of the Estates and to deal with any property of the Estates in accordance with the duties and functions of a Trustee, Receiver, Proposal Trustee, Administrator, Liquidator, or Monitor (each, an "**Insolvency Professional**"), as the case may be, as set out in the BIA, the *Bankruptcy and Insolvency General Rules*, CRC, c 368 (the "**BIA Rules**"), the CCAA, the BCBCA, any other applicable statute in force federally or provincially, and any court order or instrument, as applicable, and to receive all remuneration of an Insolvency Professional under the BIA, the BIA Rules, the CCAA, the BCBCA, any other applicable statute in force federally or provincially, and any court order or instrument, as applicable, in the Estates for services performed from the commencement of each of the Estates until MNP is discharged as Insolvency Professional, less any remuneration already received by TBG.
4. For greater certainty, s. 39(4) of the BIA shall not apply to the substitution of MNP for TBG pursuant to this Order.
5. The requirement and responsibility for taxation or other approval of the Insolvency Professional's accounts in respect of the Estates, where applicable, with respect to all work performed in respect of such Estates after the Substitution Date, through to the completion of the administration of the Estates and discharge of MNP as Insolvency Professional, is hereby assigned and transferred from TBG to MNP.

6. From and after the Substitution Date, MNP is hereby required, in respect of the Estates, to obtain from TBG as the former Insolvency Professional, where applicable, all books, estate records, documents including work in progress, billing or time records in support of any claims made for time charges and advances on fees made by the former Insolvency Professional, and detailed trial balances (electronic or otherwise) from the date of respective and applicable filing showing all the funds received and disbursed since the applicable initial filing, notwithstanding MNP assuming responsibility for the Estates and Trust Accounts as of the Substitution Date.
7. As of the Substitution Date, TBG is discharged as Insolvency Professional of the Estates and as trustee of the Trust Accounts. Specifically, with respect to its role as a Liquidator, TBG shall be discharged as Liquidator of those Estates pursuant to s. 325(3)(s) of the BCBCA.
8. The substitution of MNP in place of TBG and the discharge of TBG is without prejudice to the rights of the Superintendent of Bankruptcy or other professional body to commence or pursue any professional conduct matters relating to the Estates or the Trust Accounts.
9. On the transfer of the Estates to MNP: (i) neither MNP nor TBG shall be required to prepare a Statement of Receipts and Disbursements or to pass its accounts or notify parties for the Estates or otherwise comply with s. 36 of the BIA and Rule 61 of the BIA Rules; (ii) TBG shall not be required to retain all books, records and documents of the Estates as set out in Rule 68 of the BIA Rules; (iii) neither TBG nor MNP shall be required to file with the Registrar of Corporations the notices required under ss. 329 of the BCBCA, as applicable, and instead, MNP shall send a copy of this Order to the Registrar of Corporations; and (iv) for greater certainty and notwithstanding the specific obligations and provisions of the BIA referenced herein, except as otherwise provided in this Order, TBG shall have no further obligations following the Substitution Date in respect of its capacity as former Insolvency Professional of the Estates and former trustee of the Trust Accounts, and no liabilities for events transpiring after the Substitution Date in respect of the Estates or Trust Accounts.
10. MNP shall take reasonable steps to ensure continuity in the administration of the Estates and shall make no substantial changes to personnel involved with the administration of the Estates, outside the ordinary course of business and as far as is practicable.
11. In respect of any bankruptcy estate, proposal or consumer proposal where TBG has been discharged as a Trustee, Proposal Trustee or Administrator, as the case may be, MNP is vested with the powers granted under s. 41(10) of the BIA in respect of those Estates and MNP is entitled to any future remuneration arising from the administration of those Estates.
12. In respect of any receivership estate where TBG has been discharged as Receiver, MNP is vested with the powers granted under the order appointing TBG as Receiver.
13. In respect of any proceedings under the CCAA where TBG has been replaced as Monitor, MNP is vested with the rights, powers, and protections granted under the order

appointing TBG as Monitor and the rights, powers, and protections conferred upon TBG as Monitor pursuant to the CCAA.

14. The Canada Revenue Agency ("CRA") representation authorization forms, Form T1013, of any bankrupt, debtor, or entity in the Estates signed in favour of TBG shall be deemed to be transferred to MNP and shall be recognized by CRA, without any requirement by MNP to obtain new signed T1013 forms.

Trust Accounts and Payments

15. As of the Substitution Date, MNP shall be substituted for TBG as holder of any and all consolidated trust bank accounts and all other trust bank accounts in the name of TBG in relation to the Estates, including but not limited to the Trust Accounts, and TBG and MNP are hereby authorized to take all steps and execute any instrument or documentation required or necessary for such purpose to give effect to this paragraph.
16. The banks, financial institutions, or other deposit-taking institutions at which the Trust Accounts identified in Schedule "B" to this Order are held are hereby expressly authorized to take all steps and execute any instrument or documentation required or necessary to give effect to the substitution of MNP for TBG as holder of any and all consolidated trust bank accounts and all other trust bank accounts in the name of TBG in relation to the Estates, including but not limited to the Trust Accounts.
17. As of the Substitution Date, and notwithstanding s. 8(1) of Directive 5R7, Estate Funds and Banking issued on May 23, 2021 by the Office of the Superintendent of Bankruptcy, MNP is hereby expressly permitted to operate two consolidated trust accounts in its capacity as Trustee or Administrator of the Estates in relation to which MNP acts as Trustee or Administrator.
18. Any post-dated cheques of any debtor or bankrupt in relation to the Estates made payable to TBG may be deposited by MNP into one of the Trust Accounts as set out in Schedule "B" hereto.

Vesting of Property and Registrations

19. All real and personal property wherever situated of the Estates, or where TBG has been discharged as trustee, receiver, proposal trustee or administrator (the "**Former Estates**") but for which TBG retains an interest in the real or personal property, shall be vested in MNP and dealt with by MNP in accordance with the provisions of the BIA pursuant to its powers and obligations thereunder.
20. Upon presentation for registration in any relevant Land Title Office in British Columbia of a certified copy of this Order, together with a letter from Lawson Lundell LLP, solicitors for MNP, authorizing registration of this Order, the British Columbia Registrar of Land Titles is hereby directed to substitute the name of MNP in place of TBG on any registration in favour of TBG in any real property in which an Estate or Former Estate has an interest.

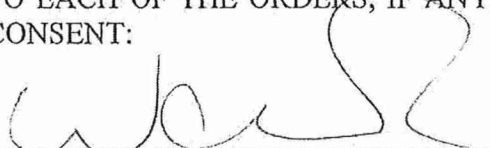
21. MNP shall forthwith give security in cash or by bond of a guarantee company, satisfactory to the Official Receiver for the due accounting for the payment and transfer of all property received by it and for the due and faithful performance of MNP's duties pursuant to s. 16(1) of the BIA.

General

22. This Order shall be effective in all court registries in British Columbia, notwithstanding it is brought in the Vancouver Registry only, and MNP shall cause a copy of this Order to be filed in the Court files for each of the Estates where a Court file has been or will be opened.
23. Any judge who is seized of or is supervising the court proceedings relating to any Estate shall be at liberty to amend, vary or set-aside any provision of this Order as it relates to that court proceeding or Estate.
24. A copy of this Order, without Schedules "A" or "B", shall posted on the websites of TBG and MNP and, where applicable for the Estates, a copy posted to the respective webpages for each of the Estates in question, and such notice shall constitute good and sufficient notice to all bankrupts, creditors, debtors and other interested parties of the Estates. Any requirement, in the BIA, the BIA Rules, or otherwise, for notification of this application or this Order to creditors, bankrupts, debtors, interested parties of the Estates, the OSB, and any other person, is hereby waived.
25. MNP and TBG may apply to this Court for further Orders or advice and directions with respect to this Order and its substitution in the Estates.
26. This Court requests the aid, recognition and assistance of all courts having jurisdiction, wherever located, to give effect to this Order and to assist MNP and TBG and their respective agents in carrying out the terms of this Order. All such courts are respectfully requested to make such orders and to provide such assistance to MNP and TBG, as officers of this Court, as may be necessary or desirable to give effect to this Order or to assist MNP and TBG and their respective agents in carrying out the terms of this Order.

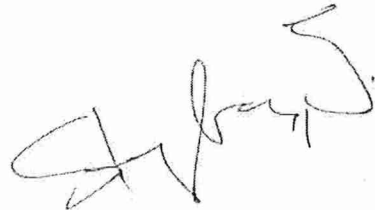
27. MNP and TBG are authorized and empowered to apply to any court, tribunal or regulatory or administrative body, wherever located, for recognition of this Order and for assistance in carrying out the terms of this Order.
28. This Order does not abrogate or derogate from any Court-ordered, contractual, or statutory protections from which MNP or TBG may benefit by virtue of their appointment as Insolvency Professional in relation to one or more of the Estates.

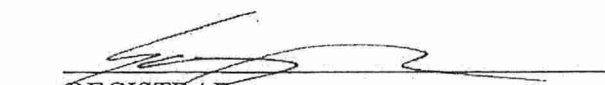
THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:



William L. Roberts
Counsel for MNP Ltd.

BY THE COURT





REGISTRAR

SCHEDULE "A"

Debtor / File name	OSB Number	Insolvency Type	Admin Type
Corporate			
Alberta			
1207216 ALBERTA LTD.	24-115780	Receivership	
1436126 ALBERTA LTD.	24-116182	Receivership	
3E GLASS (CALGARY) LTD.	25-2708554	Assignment	Ordinary
3E GLASS (EDMONTON) LTD.	24-2721122	Assignment	Ordinary
608772 ALBERTA LTD. and 1943969 ALBERTA LTD. o/a BIRCHWOOD AUTO BODY	24-116227 and 24-116228	Receivership	
ALLIANCE MUSHROOMS LTD.	24-2803451	Assignment	Ordinary
CHATUR HOLDINGS LTD.	24-2476632	Assignment	Ordinary
CHATUR HOLDINGS LTD. and GLOBE IMPORTS (ONTARIO) LTD.	24-115980	Receivership	
DASNIER BAY DEVELOPMENTS LTD.	24-115861	Receivership	
DESTINY BIOSCIENCE GLOBAL CORP.	24-116113	Receivership	
DEVLIN CONSTRUCTION LTD.	24-2472485	Assignment	Ordinary
DGS CONSTRUCTION LTD.	24-2709766	Assignment	Ordinary
FOSSIL EPC LTD.	24-2813279	Assignment	Ordinary
FRONTLINE CIVIL HOLDINGS INC.	24-2536823	Assignment	Ordinary
GILL'S VACUUM SERVICE LTD	24-116264	Receivership	
GRAN SABANA INVESTMENTS LTD.	25-095303	Receivership	
ICON READY MIX LTD.	24-2578731	Bankruptcy Order	Ordinary
KALCO FARMS LTD	24-2731662	Assignment	Ordinary
KALCO INVESTMENTS LTD	24-2731666	Assignment	Ordinary
MACFAM MECHANICAL LTD.	24-116145	Receivership	
QUANTUM POWER SERVICES INC.	24-2790439	Assignment	Ordinary
R.D.E. VENTURES INC.	24-2536824	Assignment	Ordinary
S7 VENTURES LTD.	24-2472470	Assignment	Ordinary
SHAMROCK VALLEY ENTERPRISES LTD.	24-116190	Receivership	
SIGNATURE MUSHROOMS LTD	24-116217	Receivership	
SIGNATURE MUSHROOMS LTD.	24-2803394	Assignment	Ordinary
SUMO SUMO LTD.	24-2418608	Proposal	Division I
V-VA SALON & SPA LTD.	24-2812540	Assignment	Ordinary
British Columbia			
0744095 B.C LTD.	11-2490512	Assignment	Ordinary
0806433 B.C LTD.	11-2648230	Assignment	Ordinary
0876242 B.C. LTD. AND GATEWAY DEVELOPMENT LIMITED PARTNERSHIP	11-254398	Receivership	
0975210 B.C. LTD.	11-1932101	Assignment	Ordinary
0981478 B.C.Ltd.	11-2540146	Bankruptcy Order	Ordinary
1092545 B.C. LTD.	11-2532633	Bankruptcy Order	Ordinary
1104194 B.C. LTD. 2173 ARGYLE AVENUE LIMITED PARTNERSHIP	11-254311	Receivership	
1104749 B.C. LTD.	11-2669835	Proposal	Division I
1143924 B.C. LTD., BUFFALO-GENTAI (ST. JOHNS) INVESTMENT LIMITED PARTNERSHIP, BUFFALO-GENTAI DEVELOPMENT LTD.	11-254374	Receivership	
304768 B.C. LTD. and GLENMERRY MARKET LTD.	N/A	Liquidation	
3E GLASS LTD.	11-2708551	Assignment	Ordinary
439281 B.C. LTD.	11-1713676	Assignment	Ordinary
611802 B.C. LTD.	11-2545514	Bankruptcy Order	Ordinary
629518 B.C. LTD.	11-253915	Bankruptcy Order	Ordinary
647497 B.C. LTD.	11-2430287	Bankruptcy Order	Ordinary
830480 ALBERTA INC. (RIVERPOINTE)	11-253703	Receivership	
ABERDANE CONSTRUCTION LTD.	11-2222418	Assignment	Ordinary
ALDERBRIDGE WAY LIMITED PARTNERSHIP, ALDERBRIDGE WAY GP LTD. AND	0000550-2022-BC	CCAA	
ALPHA NEON LTD.	11-1585079	Assignment	Ordinary
ALTERRUS SYSTEMS INC.	11-1829419	Assignment	Ordinary
ARTIGIANO ROASTING CO. INC.	11-2077882	Proposal	Division I
BIOFERT MANUFACTURING INC.	11-253884	Receivership	
BIOFERT MANUFACTURING INC.	11-253892	Bankruptcy Order	Ordinary
BRITISH COLUMBIA DISCOVERY FUND INC	N/A	Liquidation	
CAFFE ARTIGIANO INC.	11-2077891	Proposal	Division I
CANADIAN INTEGRATED AGRICULTURE INC	11-253883	Receivership	

Debtor / File name	OSB Number	Insolvency Type	Admin Type
CANADIAN INTEGRATED AGRICULTURE INC.	11-253968	Bankruptcy Order	Ordinary
CAVALLO WINERY LTD.	11-254422	Receivership	
CERTIFIED COATING SPECIALISTS INC.	11-2078661	Assignment	Ordinary
CERTIFIED COATING SPECIALISTS INC.	11-253951	Receivership	
CHANDLER HOMER STREET VENTURES LTD.	11-252243	Receivership	
CONDOR PROPERTIES LTD	11-2137129	Assignment	Ordinary
CONFORM CONSTRUCTION LTD.	11-1323956	Assignment	Ordinary
CONFORM CONSTRUCTION LTD.	11-252965	Receivership	
CONSHOT SYSTEMS INC.	11-1323953	Assignment	Ordinary
COOK AND KATSURA HOMES INC.	11-252244	Receivership	
CRAILAR TECHNOLOGIES	11-2142042	Assignment	Ordinary
CRISSEY FIELD MEDIA INC.	11-253382	Bankruptcy Order	Ordinary
DOMA MOUNTAIN RESOURCES OF CANADA INC.	11-2606942	Bankruptcy Order	Ordinary
EASY CARE RESTORATION LTD.	11-1607369	Assignment	Ordinary
ECOMARINE PRODUCTS LTD.	11-2556389	Assignment	Ordinary
Edna Global Management (Flamingo) Inc.	11-2248422	Assignment	Ordinary
ENIGMA INTERCONNECT INC. (0116496 B.C. Ltd.)	11-253396	Bankruptcy Order	Ordinary
ENIGMA INTERCONNECT INC. Receivership	11-253392	Receivership	
EVELYN PROPERTIES LTD.	11-1510921	Proposal	Division I
EVELYN PROPERTIES LTD.	11-1510921	Assignment	Ordinary
FLYING CAMERAS INC.	11-254003	Bankruptcy Order	Ordinary
FOOTPRINTS ON THE SHORE BOOKS MUSIC GIFTS LTD.	11-1754641	Assignment	Ordinary
GREENSMART MANUFACTURING LTD.	11-1731237	Assignment	Ordinary
GREENSMART SHELTERS INC	11-1731240	Assignment	Ordinary
HALO METRICS INC.	11-2772940	Assignment	Ordinary
HAMILTON & SPILL LTD. Receivership	11-252691	Receivership	
HUDSON'S LANDING PUB LTD.	11-1553474	Assignment	Ordinary
IMOGO MOBILE TECHNOLOGIES CORP.	11-253603	Bankruptcy Order	Ordinary
IMOGO MOBILE TECHNOLOGIES CORP.	11-253582	Receivership	
INTERNATIONAL HERBS (B.C.) LTD	11-254163	Receivership	
KINGS LEGACY DEVELOPMENTS INC.	11-1590832	Assignment	Ordinary
KINGS LEGACY DEVELOPMENTS INC.	11-252663	Receivership	
KIP BROWN TRUCKING LTD.	11-1851476	Proposal	Division I
LEFT TECHNOLOGIES INC.	11-2651572	Assignment	Ordinary
LIGNOL ENERGY CORPORATION	11-253783	Receivership	
LIGNOL INNOVATIONS LTD.	11-253801	Receivership	
LOCAL GARDEN VANCOUVER INC.	11-1829382	Assignment	Ordinary
LUCKY 5 ENTERPRISES LTD.	11-253926	Bankruptcy Order	Ordinary
M3 STEEL (KAMLOOPS) LTD	11-1545697	Assignment	Ordinary
MALASPINA ENTERPRISES LTD.	11-1848863	Proposal	Division I
MEDICAN (WESTBANK) DEVELOPMENT LTD.	11-253487	Bankruptcy Order	Ordinary
MILLENIUM EVELYN PROPERTIES LTD. Receivership	11-253181	Receivership	
N & S FIT PALACE CORPORATION	11-2853728	Assignment	Ordinary
NANAIMO MARINE CENTRE LTD.	11-1713686	Assignment	Ordinary
NETLINK COMPUTER INC.	11-2317704	Assignment	Ordinary
NEW GROWTH CAPITAL CORP.	11-1662383	Assignment	Ordinary
NEWGEN HARRISON DEVELOPMENT INC.	11-1879440	Proposal	Division I
NFE MANUFACTURING INC.	11-254425	Receivership	
NFE MANUFACTURING INC.	11-2851687	Assignment	Ordinary
NISGA'A PACIFIC VENTURES LIMITED PARTNERSHIP	11-254158 / 11-254159	Receivership	
OCION WATER SCIENCES GROUP LTD.	11-1929567	Assignment	Ordinary
OCION WATER SCIENCES GROUP LTD.	11-253800	Receivership	
ONSTAR EXPLORATION LTD.	11-2561354	Bankruptcy Order	Ordinary
PAC-WEST INTERNATIONAL TRADING LTD.	11-1526373	Assignment	Ordinary
PANWOOD GLOBAL LTD.	11-254027	Bankruptcy Order	Ordinary
PERIMETER TRANSPORTATION LTD.	11-252486	Receivership	
PERIMETER TRANSPORTATION LTD.	11-1136620	Assignment	Ordinary
POLLARD EQUIPMENT (KAMLOOPS) LTD	11-1311215	Assignment	Ordinary
QUINSAM COAL CORPORATION	11-254199	Receivership	
REANEX INTERNATIONAL INC.	11-1311214	Assignment	Ordinary
RMK INVESTMENTS INC.	11-2438297	Proposal	Division I
SABLE FISH CANADA INC.	11-253772	Bankruptcy Order	Ordinary
SAFESTAR PRODUCTS COMPANY LIMITED	11-1957765	Assignment	Ordinary

Debtor / File name	OSB Number	Insolvency Type	Admin Type
SHELTER INDUSTRIES INC	11-1731232	Assignment	Ordinary
SHEMBI INTERNATIONAL MARKETING (UNITED BLVD) INC.	11-2648872	Assignment	Ordinary
SMITHE RESIDENCES LTD	11-254331	Receivership	
SNFW FITNESS B.C. LTD.	11-254272	Receivership	
SNFW FITNESS B.C. LTD.	11-2636604	Assignment	Ordinary
SOUTHWEST MOTORRAD LTD	11-253132	Bankruptcy Order	Ordinary
STRIKERS WELDING & FABRICATION LTD.	11-254424	Receivership	
STRIKERS WELDING & FABRICATION LTD.	11-2851655	Assignment	Ordinary
SUTUS INC.	11-253608	Bankruptcy Order	Ordinary
TA HOTEL MANAGEMENT LIMITED PARTNERSHIP	11-2667874	Assignment	Ordinary
TBA BEVERAGE INC.	11-2638450	Assignment	Ordinary
THE COLUMBIA RESTORATION COMPANY LTD.	11-253640	Bankruptcy Order	Ordinary
THOMPSON'S FOAM SHOP LTD	11-253784	Bankruptcy Order	Ordinary
TORRY & SONS PLUMBING AND HEATING LTD.	11-1790637	Assignment	Ordinary
TRAVEL AMERICA CANADA, INC.	11-2346180	Assignment	Ordinary
TYHEE GOLD CORP.	11-2278634	Assignment	Ordinary
VALUE EQUITY LTD.	N/A	Liquidation	
VI FITNESS CENTRES INC.	11-2373869	Assignment	Ordinary
VIGIL TECHNOLOGIES INC	11-2483312	Assignment	Ordinary
ZAO TRADING CORPORATION	11-2048177	Proposal	Division I
Northwest Territories			
MCCAW NORTH DRILLING & BLASTING LTD.	24-2561006	Proposal	Division I
Ontario			
GLOBE IMPORTS (ONTARIO) LTD.	32-2483613	Assignment	Ordinary
Saskatchewan			
101100090 SASKATCHEWAN LTD.	23-2654754	Proposal	Division I
Consumer			
Alberta			
Leder, Andrea Beth	24-2228324	Assignment	Ordinary
Leder, Gordon Anthony	24-2228415	Assignment	Ordinary
British Columbia			
Jackson, Eden	11-2215918	Assignment	Summary
Johnson, Kelly	11-2271133	Assignment	Summary
Salehi, Sina	11-2190997	Assignment	Summary
Arguello, Sylvianne, Aida AKA Wojtun	11-2156308	Proposal	Division II
Ballas, Chris, Panagiotis	11-2192876	Proposal	Division II
Cuayzon, Roachie Rubillos	11-2278546	Proposal	Division II
Donan Funes, Josue Antonio	11-2275429	Proposal	Division II
Foxcroft, Glenn, Allan	11-2159974	Proposal	Division II
Menjivar, Tiffany	11-2112888	Proposal	Division II
Sharma, Sonya Roshini	11-2250305	Proposal	Division II
Dhaliwal, Jaspreet Singh	11-2114565	Assignment	Ordinary
Petrick, Angela Clara	11-2145647	Assignment	Ordinary
Petrick, Rock Allan	11-2145646	Assignment	Ordinary
SINGH, GURMEET	11-2648761	Assignment	Summary
Podollan, David Paul	11-2621845	Bankruptcy Order	Ordinary
Hayes, Christopher Miles	11-2097203	Proposal	Division I
Johnson, Kelly	11-2271133	Proposal	Division I
Torres, Mary Phyllis	11-2085948	Proposal	Division I
Ungab, Arlene	11-2135750	Proposal	Division I
Notes:			
"Liquidation" type files do not have an OSB number			
Receivership, Liquidation and CCAA files do not have "Admin Type"			

SCHEDULE "B"

Debtor / File name	Bank Name	Transit Number	Account Number
Alberta Corporate Accounts			
1436126 ALBERTA LTD.	BMO	00040	1642 114
3E GLASS (CALGARY) LTD.	BMO	00040	1665 172
3E GLASS (EDMONTON) LTD.	BMO	00040	1658 423
608772 ALBERTA LTD. and 1943969 ALBERTA LTD. o/a BIRCHWOOD AUTO BODY	BMO	00040	1583 222
ALLIANCE MUSHROOMS LTD.	BMO	00040	1597 499
CHATUR HOLDINGS LTD.	BMO	00040	1738 765
DESTINY BIOSCIENCE GLOBAL CORP.	BMO	00040	1689 705
GILL'S VACUUM SERVICE LTD	BMO	00040	1561 058
GRAN SABANA INVESTMENTS LTD.	BMO	00040	1592 778
KALCO FARMS LTD	BMO	00040	1654 318
KALCO INVESTMENTS LTD	BMO	00040	1654 326
MACFAM MECHANICAL LTD.	BMO	00040	1669 309
SHAMROCK VALLEY ENTERPRISES LTD.	BMO	00040	1621 743
SIGNATURE MUSHROOMS LTD	BMO	00040	1592 743
SIGNATURE MUSHROOMS LTD.	BMO	00040	1597 501
1207216 ALBERTA LTD.	HSBC	10270	321624 052
CHATUR HOLDINGS LTD. and GLOBE IMPORTS (ONTARIO) LTD.	HSBC	10020	057504 942
DASNIER BAY DEVELOPMENTS LTD.	HSBC	10020	057504 900
DEVLIN CONSTRUCTION LTD.	HSBC	10020	057504 902
DG5 CONSTRUCTION LTD.	HSBC	10020	057504 931
FOSSIL EPC LTD.	HSBC	10020	057504 938
ICON READY MIX LTD.	HSBC	10020	057504 907
MCCAW NORTH DRILLING & BLASTING LTD.	HSBC	10020	057504 912
QUANTUM POWER SERVICES INC.	HSBC	10020	057504 936
S7 VENTURES LTD.	HSBC	10020	057504 903
SUMO SUMO LTD.	HSBC	10270	321624 067
V-VA SALON & SPA LTD.	HSBC	10020	057504 939
Alberta Consumer Accounts			
Leder, Andrea Beth	VersaBank	10008	77 08040
Leder, Gordon Anthony	VersaBank	10008	77 08041
British Columbia Corporate Accounts			
0744095 B.C. LTD.	BMO	00040	1721 461
0876242 B.C. LTD. AND GATEWAY DEVELOPMENT LIMITED PARTNERSHIP	BMO	00040	1580 603
0981478 B.C.Ltd.	BMO	00040	1721 488
1092545 B.C. LTD.	BMO	00040	1721 445
304768 B.C. LTD. and GLENMERRY MARKET LTD.	BMO	07550	1014 646
304768 B.C. LTD. and GLENMERRY MARKET LTD.	BMO	07550	8076 700
3E GLASS LTD.	BMO	00040	1665 164
611802 B.C. LTD.	BMO	00040	1721 453
ABERDANE CONSTRUCTION LTD.	BMO	00040	1844 752
ALPHA NEON LTD.	BMO	00040	1820 806
CANADIAN INTEGRATED AGRICULTURE INC	BMO	00040	4617 415
CANADIAN INTEGRATED AGRICULTURE INC.	BMO	07600	1990 814
CERTIFIED COATING SPECIALISTS INC.	BMO	07600	1991 147
CERTIFIED COATING SPECIALISTS INC.	BMO	07600	1991 120
CONDOR PROPERTIES LTD	BMO	07600	1989 987
CRISSEY FIELD MEDIA INC.	BMO	00040	1992 210
EASY CARE RESTORATION LTD.	BMO	00040	1764 795
ECOMARINE PRODUCTS LTD.	BMO	00040	1716 590

Debtor / File name	Bank Name	Transit Number	Account Number
GLOBE IMPORTS (ONTARIO) LTD.	BMO	00040	1738 757
GREENSMART MANUFACTURING LTD.	BMO	00040	1968 907
GREENSMART SHELTERS INC	BMO	00040	1968 923
IMOGO MOBILE TECHNOLOGIES CORP.	BMO	00040	1962 492
IMOGO MOBILE TECHNOLOGIES CORP.	BMO	00040	1822 326
INTERNATIONAL HERBS (B.C.) LTD	BMO	00040	1738 781
LIGNOL ENERGY CORPORATION	BMO	00040	1930 167
LIGNOL INNOVATIONS LTD.	BMO	00040	1923 864
M3 STEEL (KAMLOOPS) LTD	BMO	00040	1761 965
MEDICAN (WESTBANK) DEVELOPMENT LTD.	BMO	00040	1821 921
NETLINK COMPUTER INC.	BMO	00040	1793 473
NEW GROWTH CAPITAL CORP.	BMO	00040	1821 913
NFE MANUFACTURING INC.	BMO	00040	1564 574
NFE MANUFACTURING INC.	BMO	00040	1564 590
NISGA'A PACIFIC VENTURES LIMITED PARTNERSHIP	BMO	00040	1749 114
OCION WATER SCIENCES GROUP LTD.	BMO	00040	1922 052
OCION WATER SCIENCES GROUP LTD.	BMO	00040	1923 872
QUINSAM COAL CORPORATION	BMO	00040	1715 299
QUINSAM COAL CORPORATION	BMO	00040	1721 533
RMK INVESTMENTS INC.	BMO	00040	1742 748
SHELTER INDUSTRIES INC	BMO	00040	1968 915
SNFW FITNESS B.C. LTD.	BMO	00040	1668 269
SNFW FITNESS B.C. LTD.	BMO	00040	1668 250
STRIKERS WELDING & FABRICATION LTD.	BMO	00040	1564 566
STRIKERS WELDING & FABRICATION LTD.	BMO	00040	1564 582
THOMPSON'S FOAM SHOP LTD	BMO	00040	1930 175
TRAVEL AMERICA CANADA, INC.	BMO	00040	1780 808
TYHEE GOLD CORP.	BMO	00040	1816 495
VI FITNESS CENTRES INC.	BMO	00040	1778 222
VIGIL TECHNOLOGIES INC	BMO	00040	1738 773
BRITISH COLUMBIA DISCOVERY FUND INC	CIBC	00010	14 26710
1104194 B.C. LTD. 2173 ARGYLE AVENUE LIMITED PARTNERSHIP	CWB	00690	10 1013178365
1143924 B.C. LTD., BUFFALO-GENTAI (ST. JOHNS) INVESTMENT LIMITED PARTNERSHIP, BUFFALO-GENTAI DEVELOPMENT LTD.	CWB	00690	10 1014214508
CAVALLO WINERY LTD.	CWB	00620	10 1015579189
CAVALLO WINERY LTD.	CWB	00620	10 1012802685 (deposits only)
The Bowra Group Inc. - 3rd party	HSBC	10020	057504 005
The Bowra Group Inc. - 3rd party	HSBC	10020	057504 070
0806433 B.C LTD.	HSBC	10020	057504 920
0975210 B.C. LTD.	HSBC	10270	321624 038
101100090 SASKATCHEWAN LTD.	HSBC	10020	057504 927
1104749 B.C. LTD.	HSBC	10020	057504 933
439281 B.C. LTD.	HSBC	10270	321624 027
629518 B.C. LTD.	HSBC	10270	321624 051
647497 B.C. LTD.	HSBC	10270	321624 066
830480 ALBERTA INC. (RIVERPOINTE)	HSBC	10270	321624 034
ALDERBRIDGE WAY LIMITED PARTNERSHIP, ALDERBRIDGE WAY GP LTD, AND	HSBC	10020	057504 941
ARTIGIANO ROASTING CO. INC.	HSBC	10270	321624 057
BIOFERT MANUFACTURING INC.	HSBC	10270	321624 045
BIOFERT MANUFACTURING INC.	HSBC	10270	321624 043
CAFFE ARTIGIANO INC.	HSBC	10270	321624 056
CHANDLER HOMER STREET VENTURES LTD. Receivership	HSBC	10020	057504 056
CONFORM CONSTRUCTION LTD.	HSBC	10270	414258 001
CONFORM CONSTRUCTION LTD. Receivership	HSBC	10270	416412 001

Debtor / File name	Bank Name	Transit Number	Account Number
CONSHOT SYSTEMS INC.	HSBC	10270	414231 001
COOK AND KATSURA HOMES INC. Receivership	HSBC	10020	057504 057
CRAILAR TECHNOLOGIES	HSBC	10270	321624 055
DOME MOUNTAIN RESOURCES OF CANADA INC.	HSBC	10020	057504 914
EVELYN PROPERTIES LTD.	HSBC	10270	486046 001
FLYING CAMERAS INC.	HSBC	10270	321624 060
FOOTPRINTS ON THE SHORE BOOKS MUSIC GIFTS LTD.	HSBC	10270	321624 018
HALO METRICS INC.	HSBC	10020	057504 935
HAMILTON & SPILL LTD. Receivership	HSBC	10270	321624 009
HUDSON'S LANDING PUB LTD.	HSBC	10020	527977 001
KINGS LEGACY DEVELOPMENTS INC. Trustee	HSBC	10270	524606 001
KINGS LEGACY DEVELOPMENTS INC. Receivership Holdback Acct	HSBC	10270	321624 011
KINGS LEGACY DEVELOPMENTS INC. Receivership	HSBC	10270	321624 008
LEFT TECHNOLOGIES INC.	HSBC	10020	057504 923
LUCKY 5 ENTERPRISES LTD.	HSBC	10270	321624 050
MILLENIUM EVELYN PROPERTIES LTD. Receivership	HSBC	10270	470727 001
N & S FIT PALACE CORPORATION	HSBC	10020	057504 940
NANAIMO MARINE CENTRE LTD.	HSBC	10270	321624 013
NEWGEN HARRISON DEVELOPMENT INC.	HSBC	10270	321624 041
ONSTAR EXPLORATION LTD.	HSBC	10020	057504 906
PAC-WEST INTERNATIONAL TRADING LTD.	HSBC	10270	488332 001
PANWOOD GLOBAL LTD.	HSBC	10270	321624 061
PERIMETER TRANSPORTATION LTD. Receivership	HSBC	10270	321624 003
Podollan, David Paul	HSBC	10020	057504 917
POLLARD EQUIPMENT (KAMLOOPS) LTD	HSBC	10270	408355 001
REANEX INTERNATIONAL INC.	HSBC	10270	408363 001
SABLE FISH CANADA INC.	HSBC	10020	153015 003
SAFESTAR PRODUCTS COMPANY LIMITED	HSBC	10270	321624 040
SHEMBI INTERNATIONAL MARKETING (UNITED BLVD) INC.	HSBC	10020	057504 919
SMITHE RESIDENCES LTD	HSBC	10020	057504 932
SOUTHWEST MOTORRAD LTD	HSBC	10270	461752 001
SUTUS INC.	HSBC	10270	321624 015
TA HOTEL MANAGEMENT LIMITED PARTNERSHIP	HSBC	10020	057504 930
TBA BEVERAGE INC.	HSBC	10020	057504 925
THE COLUMBIA RESTORATION COMPANY LTD.	HSBC	10270	321624 030
TORRY & SONS PLUMBING AND HEATING LTD.	HSBC	10270	321624 031
VALUE EQUITY LTD.	HSBC	10020	057504 937
ZAO TRADING CORPORATION	HSBC	10270	321624 053
ENIGMA INTERCONNECT INC. (0116496 B.C. Ltd.)	TD	09400	5359092
ENIGMA INTERCONNECT INC. Receivership	TD	09400	5357626
Edna Global Management (Flamingo) Inc.	VersaBank	10008	77 08364
BC Consumer Accounts:			
Consolidated Summary Administration	VersaBank	10008	77 05243
Consolidated Division II Proposal	VersaBank	10008	77 05244
Dhaliwal, Jaspreet Singh	VersaBank	10008	77 07146
Hayes, Christopher Miles	VersaBank	10008	77 06284
Johnson, Kelly	VersaBank	10008	77 08534
Petrick, Angela Clara	VersaBank	10008	77 07144
Petrick, Rock Allan	VersaBank	10008	77 07145
SINGH, GURMEET	VersaBank	10008	77 14714
Torres, Mary Phyllis	VersaBank	10008	77 06049
Ungab, Arlene	VersaBank	10008	77 06603

No. 52210003
VANCOUVER REGISTRY

**IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY
ACT, R.S.C. 1985, c. B-3, as amended, and the COMPANIES'
CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, as
amended, and the BUSINESS CORPORATIONS ACT, S.B.C.
2002 c. 57.**

and

**IN THE MATTER OF THE BOWRA GROUP INC.
AND MNP LTD.**

ORDER MADE AFTER APPLICATION



Barristers & Solicitors
1600 Cathedral Place
925 West Georgia Street
Vancouver, British Columbia
V6C 3L2
Phone: (604) 685-3456
Attention: William L. Roberts

Exhibit “C”

COURT FILE NUMBER 2303 – 00033
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON



This is Exhibit 5 referred to in the
Affidavit of

Sworn before me this 20 day
of April A.D. 2024

A Commissioner for Oaths in and for
the Province of Alberta
JEREMY H. H. HOCKIN

IN THE MATTER OF THE *BANKRUPTCY AND
INSOLVENCY ACT*, R.S.C. 1985, c. B-3, as amended, THE
BUSINESS CORPORATIONS ACT, R.S.A. 2000, c. B-9, THE
JUDICATURE ACT, R.S.A. 2000, c. J-2, THE *PERSONAL
PROPERTY SECURITY ACT*, R.S.A. 2000, c. P-7, and THE
LAW OF PROPERTY ACT, R.S.A. 2000, c. L-7

IN THE MATTER OF THE BOWRA GROUP INC. AND
MNP LTD.

APPLICANT MNP LTD.

RESPONDENTS OFFICE OF THE SUPERINTENDENT OF BANKRUPTCY
and THE ATTORNEY GENERAL OF CANADA ON
BEHALF OF HIS MAJESTY THE KING

DOCUMENT **AMENDING ORDER**

ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT

LAWSON LUNDELL LLP
Barristers and Solicitors
Suite 1100, 225 – 6th Avenue SW
Calgary, AB T2P 1N2
Attention: Alexis Teasdale / William L. Roberts
Telephone: (403) 218-7564 / (604) 613-9163
Fax: (403) 269-9494 / (604) 641-4401
Email: ateasdale@lawsonlundell.com /
wroberts@lawsonlundell.com
File No.: 26420-167446

DATE ON WHICH ORDER WAS PRONOUNCED: MARCH April 9, 2023

NAME OF JUDGE WHO MADE THIS ORDER: J. T. Henderson

LOCATION OF HEARING: EDMONTON

UPON THE APPLICATION of MNP Ltd. ("MNP") with the consent of The Bowra Group Inc.
("TBG"); AND UPON HAVING READ the Without Notice Desk Application filed in the within

proceedings, the Affidavit of Alex Henze affirmed on March 9, 2023, the Affidavit of Mario Mainella sworn on March 9, 2023, the Order (Recognition and Enforceability of Substitution Order) granted in the within proceedings by the Honourable Justice D.R. Mah on January 12, 2023 and filed on January 18, 2023 (the “**Recognition Order**”), and the Order Made After Application (Amended and Restated Substitution Order), granted by the Honourable Justice Power of the Supreme Court of British Columbia in Bankruptcy and Insolvency on February 14, 2023, a copy of which is attached as **Schedule “A”** to this Order (the “**Amended BC Order**”);

IT IS HEREBY ORDERED THAT:

1. The Amended BC Order shall replace Schedule “A” to the Recognition Order.
2. There shall be no costs of this Order.



Justice of the Court of King's Bench of Alberta

SCHEDULE “A”

Amended BC Order



NO. S2210003
VANCOUVER REGISTRY

**IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY**

IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY ACT, R.S.C. 1985,
c. B-3, as amended, and the COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C.
1985, c. C-36, as amended, and the BUSINESS CORPORATIONS ACT, S.B.C. 2002, c. 57

and

IN THE MATTER OF THE BOWRA GROUP INC.
AND MNP LTD.

**ORDER MADE AFTER APPLICATION
(Amended and Restated Substitution Order)**

BEFORE THE HONOURABLE JUSTICE) TUESDAY, FEBRUARY 14, 2023
POWER

ON THE APPLICATION of MNP Ltd. ("MNP") coming on for hearing at Vancouver, British Columbia, on the 14th day of February, 2023, AND ON HEARING William L. Roberts, counsel for MNP, with the Office of the Superintendent of Bankruptcy and the Canada Revenue Agency, having been served and not opposing; AND UPON READING the materials filed herein;

THIS COURT ORDERS that:

1. This Amended and Restated Substitution Order amends and restates the Substitution Order of this Court made in these proceedings by The Honourable Justice Stephens on December 21, 2022.

Notice of this Application

2. Any timelines for notice under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (the "BIA"), the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (the "CCAA"), the *British Columbia Business Corporation Act*, S.B.C. 2002, c. 57 (the "BCBCA"), or other legislation or authority be and is hereby abridged such that this application is properly returnable today.

Substitution of MNP and Discharge of TBG

3. Effective as of the date of this Order (the "**Substitution Date**"), MNP is hereby substituted in place of TBG as:
 - (a) trustee in bankruptcy/licensed insolvency trustee (in that capacity, "**Trustee**");
 - (b) privately-appointed receiver pursuant to the BIA, or court-appointed receiver or receiver-manager (in that capacity, "**Receiver**");
 - (c) proposal trustee pursuant to Part III, Division I of the BIA (in that capacity, "**Proposal Trustee**");
 - (d) administrator of consumer proposals pursuant to Part III, Division II of the BIA (in that capacity, "**Administrator**");
 - (e) monitor of a company appointed under s. 11.7 of the CCAA (in that capacity, the "**Monitor**"); and
 - (f) liquidator of a company appointed under s. 324 of the BCBCA (in that capacity, the "**Liquidator**")

for each of the estates listed as **Schedule "A"** to this Order (collectively, the "**Estates**") and as trustee of the accounts listed on **Schedule "B"** to this Order (collectively, the "**Trust Accounts**"). For clarity, the Estates shall not include any appointment made solely under a provincial statute from outside of British Columbia.

4. As of the Substitution Date, MNP is authorized and directed to continue and complete the administration of the Estates and to deal with any property of the Estates in accordance with the duties and functions of a Trustee, Receiver, Proposal Trustee, Administrator, Liquidator, or Monitor (each, an "**Insolvency Professional**"), as the case may be, as set out in the BIA, the *Bankruptcy and Insolvency General Rules*, CRC, c 368 (the "**BIA Rules**"), the CCAA, the BCBCA, any other applicable statute in force federally or provincially, and any court order or instrument, as applicable, and to receive all remuneration of an Insolvency Professional under the BIA, the BIA Rules, the CCAA, the BCBCA, any other applicable statute in force federally or provincially, and any court order or instrument, as applicable, in the Estates for services performed from the commencement of each of the Estates until MNP is discharged as Insolvency Professional, less any remuneration already received by TBG.
5. For greater certainty, s. 39(4) of the BIA shall not apply to the substitution of MNP for TBG pursuant to this Order.

6. The requirement and responsibility for taxation or other approval of the Insolvency Professional's accounts in respect of the Estates, where applicable, with respect to all work performed in respect of such Estates after the Substitution Date, through to the completion of the administration of the Estates and discharge of MNP as Insolvency Professional, is hereby assigned and transferred from TBG to MNP.
7. From and after the Substitution Date, MNP is hereby required, in respect of the Estates, to obtain from TBG as the former Insolvency Professional, where applicable, all books, estate records, documents including work in progress, billing or time records in support of any claims made for time charges and advances on fees made by the former Insolvency Professional, and detailed trial balances (electronic or otherwise) from the date of respective and applicable filing showing all the funds received and disbursed since the applicable initial filing, notwithstanding MNP assuming responsibility for the Estates and Trust Accounts as of the Substitution Date.
8. As of the Substitution Date, TBG is discharged as Insolvency Professional of the Estates and as trustee of the Trust Accounts. Specifically, with respect to its role as a Liquidator, TBG shall be discharged as Liquidator of those Estates pursuant to s. 325(3)(s) of the BCBCA.
9. The substitution of MNP in place of TBG and the discharge of TBG is without prejudice to the rights of the Superintendent of Bankruptcy or other professional body to commence or pursue any professional conduct matters relating to the Estates or the Trust Accounts.
10. On the transfer of the Estates to MNP: (i) neither MNP nor TBG shall be required to prepare a Statement of Receipts and Disbursements or to pass its accounts or notify parties for the Estates or otherwise comply with s. 36 of the BIA and Rule 61 of the BIA Rules; (ii) TBG shall not be required to retain all books, records and documents of the Estates as set out in Rule 68 of the BIA Rules; (iii) neither TBG nor MNP shall be required to file with the Registrar of Corporations the notices required under ss. 329 of the BCBCA, as applicable, and instead, MNP shall send a copy of this Order to the Registrar of Corporations; and (iv) for greater certainty and notwithstanding the specific obligations and provisions of the BIA referenced herein, except as otherwise provided in this Order, TBG shall have no further obligations following the Substitution Date in respect of its capacity as former Insolvency Professional of the Estates and former trustee of the Trust Accounts, and no liabilities for events transpiring after the Substitution Date in respect of the Estates or Trust Accounts.
11. MNP shall take reasonable steps to ensure continuity in the administration of the Estates and shall make no substantial changes to personnel involved with the administration of the Estates, outside the ordinary course of business and as far as is practicable.

12. In respect of any bankruptcy estate, proposal or consumer proposal where TBG has been discharged as a Trustee, Proposal Trustee or Administrator, as the case may be, MNP is vested with the powers granted under s. 41(10) of the BIA in respect of those Estates and MNP is entitled to any future remuneration arising from the administration of those Estates.
13. In respect of any receivership estate where TBG has been discharged as Receiver, MNP is vested with the powers granted under the order appointing TBG as Receiver.
14. In respect of any proceedings under the CCAA where TBG has been replaced as Monitor, MNP is vested with the rights, powers, and protections granted under the order appointing TBG as Monitor and the rights, powers, and protections conferred upon TBG as Monitor pursuant to the CCAA.
15. The Canada Revenue Agency ("CRA") representation authorization forms, Form T1013, of any bankrupt, debtor, or entity in the Estates signed in favour of TBG shall be deemed to be transferred to MNP and shall be recognized by CRA, without any requirement by MNP to obtain new signed T1013 forms.

Trust Accounts and Payments

16. As of the Substitution Date, MNP shall be substituted for TBG as holder of any and all consolidated trust bank accounts and all other trust bank accounts in the name of TBG in relation to the Estates, including but not limited to the Trust Accounts, and TBG and MNP are hereby authorized to take all steps and execute any instrument or documentation required or necessary for such purpose to give effect to this paragraph.
17. The banks, financial institutions, or other deposit-taking institutions at which the Trust Accounts identified in Schedule "B" to this Order are held are hereby expressly authorized to take all steps and execute any instrument or documentation required or necessary to give effect to the substitution of MNP for TBG as holder of any and all consolidated trust bank accounts and all other trust bank accounts in the name of TBG in relation to the Estates, including but not limited to the Trust Accounts.
18. As of the Substitution Date, and notwithstanding s. 8(1) of Directive 5R7, Estate Funds and Banking issued on May 23, 2021 by the Office of the Superintendent of Bankruptcy, MNP is hereby expressly permitted to operate two consolidated trust accounts in its capacity as Trustee or Administrator of the Estates in relation to which MNP acts as Trustee or Administrator.
19. Any post-dated cheques of any debtor or bankrupt in relation to the Estates made payable to TBG may be deposited by MNP into one of the Trust Accounts as set out in Schedule "B" hereto.

Vesting of Property and Registrations

20. All real and personal property wherever situated of the Estates, or where TBG has been discharged as trustee, receiver, proposal trustee or administrator (the "**Former Estates**") but for which TBG retains an interest in the real or personal property, shall be vested in MNP and dealt with by MNP in accordance with the provisions of the BIA pursuant to its powers and obligations thereunder.
21. Upon presentation for registration in any relevant Land Title Office in British Columbia of a certified copy of this Order, together with a letter from Lawson Lundell LLP, solicitors for MNP, authorizing registration of this Order, the British Columbia Registrar of Land Titles is hereby directed to substitute the name of MNP in place of TBG on any registration in favour of TBG in any real property in which an Estate or Former Estate has an interest.
22. MNP shall forthwith give security in cash or by bond of a guarantee company, satisfactory to the Official Receiver for the due accounting for the payment and transfer of all property received by it and for the due and faithful performance of MNP's duties pursuant to s. 16(1) of the BIA.

General

23. This Order shall be effective in all court registries in British Columbia, notwithstanding it is brought in the Vancouver Registry only, and MNP shall cause a copy of this Order to be filed in the Court files for each of the Estates where a Court file has been or will be opened.
24. Any judge who is seized of or is supervising the court proceedings relating to any Estate shall be at liberty to amend, vary or set-aside any provision of this Order as it relates to that court proceeding or Estate.
25. A copy of this Order, without Schedules "A" or "B", shall posted on the websites of TBG and MNP and, where applicable for the Estates, a copy posted to the respective webpages for each of the Estates in question, and such notice shall constitute good and sufficient notice to all bankrupts, creditors, debtors and other interested parties of the Estates. Any requirement, in the BIA, the BIA Rules, or otherwise, for notification of this application or this Order to creditors, bankrupts, debtors, interested parties of the Estates, the OSB, and any other person, is hereby waived.
26. MNP and TBG may apply to this Court for further Orders or advice and directions with respect to this Order and its substitution in the Estates.

27. This Court requests the aid, recognition and assistance of all courts having jurisdiction, wherever located, to give effect to this Order and to assist MNP and TBG and their respective agents in carrying out the terms of this Order. All such courts are respectfully requested to make such orders and to provide such assistance to MNP and TBG, as officers of this Court, as may be necessary or desirable to give effect to this Order or to assist MNP and TBG and their respective agents in carrying out the terms of this Order.
28. MNP and TBG are authorized and empowered to apply to any court, tribunal or regulatory or administrative body, wherever located, for recognition of this Order and for assistance in carrying out the terms of this Order.
29. This Order does not abrogate or derogate from any Court-ordered, contractual, or statutory protections from which MNP or TBG may benefit by virtue of their appointment as Insolvency Professional in relation to one or more of the Estates.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:



William L. Roberts
Counsel for MNP Ltd.

BY THE COURT



REGISTRAR




NO. S2210003
VANCOUVER REGISTRY

**IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF THE BANKRUPTCY AND INSOLVENCY
ACT, R.S.C. 1985, c. B-3, as amended, and the COMPANIES'
CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, as
amended, and the BUSINESS CORPORATIONS ACT, S.B.C.
2002 c. 57.**

and

**IN THE MATTER OF THE BOWRA GROUP INC.
AND MNP LTD.**

ORDER MADE AFTER APPLICATION



Barristers & Solicitors
1600 Cathedral Place
925 West Georgia Street
Vancouver, British Columbia
V6C 3L2
Phone: (604) 685-3456
Attention: William L. Roberts

SCHEDULE "A"

Debtor / File name	OSB Number	Insolvency Type	Admin Type
Corporate			
Alberta			
1207216 ALBERTA LTD.	24-115780	Receivership	
1436126 ALBERTA LTD.	24-116182	Receivership	
2012613 ALBERTA LTD.	24-116266	Receivership	
974684 ALBERTA LTD.	24-116146	Receivership	
3E GLASS (CALGARY) LTD.	25-2708554	Assignment	Ordinary
3E GLASS (EDMONTON) LTD.	24-2721122	Assignment	Ordinary
608772 ALBERTA LTD. and 1943969 ALBERTA LTD. o/a BIRCHWOOD AUTO BODY	24-116227 and 24-116228	Receivership	
ALLIANCE MUSHROOMS LTD.	24-2803451	Assignment	Ordinary
CHATUR HOLDINGS LTD.	24-2476632	Assignment	Ordinary
CHATUR HOLDINGS LTD. and GLOBE IMPORTS (ONTARIO) LTD.	24-115980	Receivership	
DASNIER BAY DEVELOPMENTS LTD.	24-115861	Receivership	
DESTINY BIOSCIENCE GLOBAL CORP.	24-116113	Receivership	
DESTINY BIOTECH INC.	24-116114	Receivership	
DEVLIN CONSTRUCTION LTD.	24-2472485	Assignment	Ordinary
DGS CONSTRUCTION LTD.	24-2709766	Assignment	Ordinary
FOSSIL EPC LTD.	24-2813279	Assignment	Ordinary
FRONTLINE CIVIL HOLDINGS INC.	24-2536823	Assignment	Ordinary
GILL'S VACUUM SERVICE LTD.	24-116264	Receivership	
GRAN SABANA INVESTMENTS LTD.	25-095303	Receivership	
ICON READY MIX LTD.	24-2578731	Bankruptcy Order	Ordinary
KALCO FARMS LTD.	24-2731662	Assignment	Ordinary
KALCO INVESTMENTS LTD.	24-2731666	Assignment	Ordinary
MACFAM MECHANICAL LTD.	24-116145	Receivership	
ONE EARTH ENVIRONMENTAL SOLUTIONS INC.	24-116265	Receivership	
QUANTUM POWER SERVICES INC.	24-2790439	Assignment	Ordinary
R.D.E. VENTURES INC.	24-2536824	Assignment	Ordinary
S7 VENTURES LTD.	24-2472470	Assignment	Ordinary
SHAMROCK VALLEY ENTERPRISES LTD.	24-116190	Receivership	
SIGNATURE MUSHROOMS LTD.	24-116217	Receivership	
SIGNATURE MUSHROOMS LTD.	24-2803394	Assignment	Ordinary
SUMO SUMO LTD.	24-2418608	Proposal	Division I
V-VA SALON & SPA LTD.	24-2812540	Assignment	Ordinary
British Columbia			
0744095 B.C. LTD.	11-2490512	Assignment	Ordinary
0806433 B.C. LTD.	11-2648230	Assignment	Ordinary
0876242 B.C. LTD. AND GATEWAY DEVELOPMENT LIMITED PARTNERSHIP	11-254398	Receivership	
0975210 B.C. LTD.	11-1932101	Assignment	Ordinary
0981478 B.C. Ltd.	11-2540146	Bankruptcy Order	Ordinary
1092545 B.C. LTD.	11-2532633	Bankruptcy Order	Ordinary
1104194 B.C. LTD. 2173 ARGYLE AVENUE LIMITED PARTNERSHIP	11-254311	Receivership	
1104194 B.C. LTD.	11-254311	Receivership	
1104749 B.C. LTD.	11-2669835	Proposal	Division I
1143924 B.C. LTD., BUFFALO-GENTAI (ST. JOHNS) INVESTMENT LIMITED PARTNERSHIP, BUFFALO-GENTAI DEVELOPMENT LTD.	11-254374	Receivership	
2173 ARGYLE AVENUE LIMITED PARTNERSHIP	11-254310	Receivership	
304768 B.C. LTD. and GLENMERRY MARKET LTD.	N/A	Liquidation	
3E GLASS LTD.	11-2708551	Assignment	Ordinary
439281 B.C. LTD.	11-1713676	Assignment	Ordinary
611802 B.C. LTD.	11-2545514	Bankruptcy Order	Ordinary
629518 B.C. LTD.	11-253915	Bankruptcy Order	Ordinary
647497 B.C. LTD.	11-2430287	Bankruptcy Order	Ordinary
830480 ALBERTA INC. (RIVERPOINTE)	11-253703	Receivership	
ABERDANE CONSTRUCTION LTD.	11-2222418	Assignment	Ordinary
ALDERBRIDGE WAY LIMITED PARTNERSHIP, ALDERBRIDGE WAY GP LTD. AND	0000550-2022-BC	CCAA	

Debtor / File name	OSB Number	Insolvency Type	Admin Type
ALPHA NEON LTD.	11-1585079	Assignment	Ordinary
ALTERRUS SYSTEMS INC.	11-1829419	Assignment	Ordinary
ARGYLE GP LTD.	11-254312	Receivership	
ARTIGIANO ROASTING CO. INC.	11-2077882	Proposal	Division I
BIOFERT MANUFACTURING INC.	11-253884	Receivership	
BIOFERT MANUFACTURING INC.	11-253892	Bankruptcy Order	Ordinary
BRITISH COLUMBIA DISCOVERY FUND INC	N/A	Liquidation	
BRENDAN JAMES SHOUW	11-254332	Receivership	
CAFFE ARTIGIANO INC.	11-2077891	Proposal	Division I
CANADIAN INTEGRATED AGRICULTURE INC	11-253883	Receivership	
CANADIAN INTEGRATED AGRICULTURE INC.	11-253968	Bankruptcy Order	Ordinary
CAVALLO WINERY LTD.	11-254422	Receivership	
CERTIFIED COATING SPECIALISTS INC.	11-2078661	Assignment	Ordinary
CERTIFIED COATING SPECIALISTS INC.	11-253951	Receivership	
CHANDLER HOMER STREET VENTURES LTD.	11-252243	Receivership	
CONDOR PROPERTIES LTD	11-2137129	Assignment	Ordinary
CONFORM CONSTRUCTION LTD.	11-1323956	Assignment	Ordinary
CONFORM CONSTRUCTION LTD.	11-252965	Receivership	
CONSHOT SYSTEMS INC.	11-1323953	Assignment	Ordinary
COOK AND KATSURA HOMES INC.	11-252244	Receivership	
CRAILAR TECHNOLOGIES	11-2142042	Assignment	Ordinary
CRISSEY FIELD MEDIA INC.	11-253382	Bankruptcy Order	Ordinary
DOVE MOUNTAIN RESOURCES OF CANADA INC.	11-2606942	Bankruptcy Order	Ordinary
EASY CARE RESTORATION LTD.	11-1607369	Assignment	Ordinary
ECOMARINE PRODUCTS LTD.	11-2556389	Assignment	Ordinary
Edna Global Management (Flamingo) Inc.	11-2248422	Assignment	Ordinary
ENIGMA INTERCONNECT INC. (0116496 B.C. Ltd.)	11-253396	Bankruptcy Order	Ordinary
ENIGMA INTERCONNECT INC. Receivership	11-253392	Receivership	
EVELYN PROPERTIES LTD.	11-1510921	Proposal	Division I
EVELYN PROPERTIES LTD.	11-1510921	Assignment	Ordinary
FLYING CAMERAS INC.	11-254003	Bankruptcy Order	Ordinary
FOOTPRINTS ON THE SHORE BOOKS MUSIC GIFTS LTD.	11-1754641	Assignment	Ordinary
GREENSMART MANUFACTURING LTD.	11-1731237	Assignment	Ordinary
GREENSMART SHELTERS INC	11-1731240	Assignment	Ordinary
HALO METRICS INC.	11-2772940	Assignment	Ordinary
HAMILTON & SPILL LTD. Receivership	11-252691	Receivership	
HOMER STREET RESIDENCES LTD	11-254336	Receivership	
HUDSON'S LANDING PUB LTD.	11-1553474	Assignment	Ordinary
IMOGO MOBILE TECHNOLOGIES CORP.	11-253603	Bankruptcy Order	Ordinary
IMOGO MOBILE TECHNOLOGIES CORP.	11-253582	Receivership	
INTERNATIONAL HERBS (B.C.) LTD	11-254163	Receivership	
KAISER STEEL LTD.	11-2874693	Assignment	Ordinary
KINGS LEGACY DEVELOPMENTS INC.	11-1590832	Assignment	Ordinary
KINGS LEGACY DEVELOPMENTS INC.	11-252663	Receivership	
KIP BROWN TRUCKING LTD.	11-1851476	Proposal	Division I
LEFT TECHNOLOGIES INC.	11-2651572	Assignment	Ordinary
LIGNOL ENERGY CORPORATION	11-253783	Receivership	
LIGNOL INNOVATIONS LTD.	11-253801	Receivership	
LOCAL GARDEN VANCOUVER INC.	11-1829382	Assignment	Ordinary
LUCKY 5 ENTERPRISES LTD.	11-253926	Bankruptcy Order	Ordinary
M3 STEEL (KAMLOOPS) LTD	11-1545697	Assignment	Ordinary
MALASPINA ENTERPRISES LTD.	11-1848863	Proposal	Division I
MEDICAN (WESTBANK) DEVELOPMENT LTD.	11-253487	Bankruptcy Order	Ordinary
MILLENNIUM EVELYN PROPERTIES LTD. Receivership	11-253181	Receivership	
N & S FIT PALACE CORPORATION	11-2853728	Assignment	Ordinary
NANAIMO MARINE CENTRE LTD.	11-1713686	Assignment	Ordinary
NETLINK COMPUTER INC.	11-2317704	Assignment	Ordinary
NEW GROWTH CAPITAL CORP.	11-1662383	Assignment	Ordinary
NEWGEN HARRISON DEVELOPMENT INC.	11-1879440	Proposal	Division I
NFE MANUFACTURING INC.	11-254425	Receivership	
NFE MANUFACTURING INC.	11-2851687	Assignment	Ordinary
NISGA'A PACIFIC VENTURES LIMITED PARTNERSHIP	11-254158 / 11-254159	Receivership	
OCION WATER SCIENCES GROUP LTD.	11-1929567	Assignment	Ordinary

Debtor / File name	OSB Number	Insolvency Type	Admin Type
OCION WATER SCIENCES GROUP LTD.	11-253800	Receivership	
ONSTAR EXPLORATION LTD.	11-2561354	Bankruptcy Order	Ordinary
PAC-WEST INTERNATIONAL TRADING LTD.	11-1526373	Assignment	Ordinary
PANWOOD GLOBAL LTD.	11-254027	Bankruptcy Order	Ordinary
PERIMETER TRANSPORTATION LTD.	11-252486	Receivership	
PERIMETER TRANSPORTATION LTD.	11-1136620	Assignment	Ordinary
POLLARD EQUIPMENT (KAMLOOPS) LTD	11-1311215	Assignment	Ordinary
QUINSAM COAL CORPORATION	11-254199	Receivership	
REANEX INTERNATIONAL INC.	11-1311214	Assignment	Ordinary
RMK INVESTMENTS INC.	11-2438297	Proposal	Division I
SABLE FISH CANADA INC.	11-253772	Bankruptcy Order	Ordinary
SAFESTAR PRODUCTS COMPANY LIMITED	11-1957765	Assignment	Ordinary
SHELTER INDUSTRIES INC	11-1731232	Assignment	Ordinary
SHEMBI INTERNATIONAL MARKETING (UNITED BLVD) INC.	11-2648872	Assignment	Ordinary
SMITHE RESIDENCES LTD	11-254331	Receivership	
SNFW FITNESS B.C. LTD.	11-254272	Receivership	
SNFW FITNESS B.C. LTD.	11-2636604	Assignment	Ordinary
SOUTHWEST MOTORRAD LTD	11-253132	Bankruptcy Order	Ordinary
STRIKERS WELDING & FABRICATION LTD.	11-254424	Receivership	
STRIKERS WELDING & FABRICATION LTD.	11-2851655	Assignment	Ordinary
SUTUS INC.	11-253608	Bankruptcy Order	Ordinary
TA HOTEL MANAGEMENT LIMITED PARTNERSHIP	11-2667874	Assignment	Ordinary
TBA BEVERAGE INC.	11-2638450	Assignment	Ordinary
THE COLUMBIA RESTORATION COMPANY LTD.	11-253640	Bankruptcy Order	Ordinary
THOMPSON'S FOAM SHOP LTD	11-253784	Bankruptcy Order	Ordinary
TORRY & SONS PLUMBING AND HEATING LTD.	11-1790637	Assignment	Ordinary
TRAVEL AMERICA CANADA, INC.	11-2346180	Assignment	Ordinary
TYHEE GOLD CORP.	11-2278634	Assignment	Ordinary
VALUE EQUITY LTD.	N/A	Liquidation	
VI FITNESS CENTRES INC.	11-2373869	Assignment	Ordinary
VIGIL TECHNOLOGIES INC	11-2483312	Assignment	Ordinary
ZAO TRADING CORPORATION	11-2048177	Proposal	Division I
Northwest Territories			
MCCAW NORTH DRILLING & BLASTING LTD.	24-2561006	Proposal	Division I
Ontario			
GLOBE IMPORTS (ONTARIO) LTD.	32-2483613	Assignment	Ordinary
Saskatchewan			
101100090 SASKATCHEWAN LTD.	23-2654754	Proposal	Division I
Consumer			
Alberta			
Leder, Andrea Beth	24-2228324	Assignment	Ordinary
Leder, Gordon Anthony	24-2228415	Assignment	Ordinary
British Columbia			
Jackson, Eden	11-2215918	Assignment	Summary
Johnson, Kelly	11-2271133	Assignment	Summary
Salehi, Sina	11-2190997	Assignment	Summary
Arguello, Sylvianne, Aida AKA Wojtun	11-2156308	Proposal	Division II
Ballas, Chris, Panagiotis	11-2192876	Proposal	Division II
Cuayzon, Roochie Rubillos	11-2278546	Proposal	Division II
Donan Funes, Josue Antonio	11-2275429	Proposal	Division II
Foxcroft, Glenn, Allan	11-2159974	Proposal	Division II
Menjivar, Tiffany	11-2112888	Proposal	Division II
Sharma, Sonya Roshini	11-2250305	Proposal	Division II
Dhaliwal, Jaspreet Singh	11-2114565	Assignment	Ordinary
Petrick, Angela Clara	11-2145647	Assignment	Ordinary
Petrick, Rock Allan	11-2145646	Assignment	Ordinary
SINGH, GURMEET	11-2648761	Assignment	Summary
Podollan, David Paul	11-2621845	Bankruptcy Order	Ordinary
Hayes, Christopher Miles	11-2097203	Proposal	Division I
Johnson, Kelly	11-2271133	Proposal	Division I
Torres, Mary Phyllis	11-2085948	Proposal	Division I
Ungab, Arlene	11-2135750	Proposal	Division I

	Debtor / File name	OSB Number	Insolvency Type	Admin Type
	Notes:			
	"Liquidation" type files do not have an OSB number			
	Receivership, Liquidation and CCAA files do not have "Admin Type"			

SCHEDULE "B"

Debtor / File name	Bank Name	Transit Number	Account Number
Alberta Corporate Accounts			
1436126 ALBERTA LTD.	BMO	00040	1642 114
3E GLASS (CALGARY) LTD.	BMO	00040	1665 172
3E GLASS (EDMONTON) LTD.	BMO	00040	1658 423
608772 ALBERTA LTD. and 1943969 ALBERTA LTD. o/a BIRCHWOOD AUTO BODY	BMO	00040	1583 222
ALLIANCE MUSHROOMS LTD.	BMO	00040	1597 499
CHATUR HOLDINGS LTD.	BMO	00040	1738 765
DESTINY BIOSCIENCE GLOBAL CORP.	BMO	00040	1689 705
GILL'S VACUUM SERVICE LTD	BMO	00040	1561 058
GRAN SABANA INVESTMENTS LTD.	BMO	00040	1592 778
KALCO FARMS LTD	BMO	00040	1654 318
KALCO INVESTMENTS LTD	BMO	00040	1654 326
MACFAM MECHANICAL LTD.	BMO	00040	1669 309
SHAMROCK VALLEY ENTERPRISES LTD.	BMO	00040	1621 743
SIGNATURE MUSHROOMS LTD	BMO	00040	1592 743
SIGNATURE MUSHROOMS LTD.	BMO	00040	1597 501
1207216 ALBERTA LTD.	HSBC	10270	321624 052
CHATUR HOLDINGS LTD. and GLOBE IMPORTS (ONTARIO) LTD.	HSBC	10020	057504 942
DASNIER BAY DEVELOPMENTS LTD.	HSBC	10020	057504 900
DEVLIN CONSTRUCTION LTD.	HSBC	10020	057504 902
DGS CONSTRUCTION LTD.	HSBC	10020	057504 931
FOSSIL EPC LTD.	HSBC	10020	057504 938
ICON READY MIX LTD.	HSBC	10020	057504 907
MCCAW NORTH DRILLING & BLASTING LTD.	HSBC	10020	057504 912
QUANTUM POWER SERVICES INC.	HSBC	10020	057504 936
S7 VENTURES LTD.	HSBC	10020	057504 903
SUMO SUMO LTD.	HSBC	10270	321624 067
V-VA SALON & SPA LTD.	HSBC	10020	057504 939
Alberta Consumer Accounts			
Leder, Andrea Beth	VersaBank	10008	77 08040
Leder, Gordon Anthony	VersaBank	10008	77 08041
British Columbia Corporate Accounts			
0744095 B.C. LTD.	BMO	00040	1721 461
0876242 B.C. LTD. AND GATEWAY DEVELOPMENT LIMITED PARTNERSHIP	BMO	00040	1580 603
0981478 B.C.Ltd.	BMO	00040	1721 488
1092545 B.C. LTD.	BMO	00040	1721 445
304768 B.C. LTD. and GLENMERRY MARKET LTD.	BMO	07550	1014 646
304768 B.C. LTD. and GLENMERRY MARKET LTD.	BMO	07550	8076 700
3E GLASS LTD.	BMO	00040	1665 164
611802 B.C. LTD.	BMO	00040	1721 453
ABERDANE CONSTRUCTION LTD.	BMO	00040	1844 752
ALPHA NEON LTD.	BMO	00040	1820 806
CANADIAN INTEGRATED AGRICULTURE INC	BMO	00040	4617 415
CANADIAN INTEGRATED AGRICULTURE INC.	BMO	07600	1990 814
CERTIFIED COATING SPECIALISTS INC.	BMO	07600	1991 147
CERTIFIED COATING SPECIALISTS INC.	BMO	07600	1991 120
CONDOR PROPERTIES LTD	BMO	07600	1989 987
CRISSEY FIELD MEDIA INC.	BMO	00040	1992 210
EASY CARE RESTORATION LTD.	BMO	00040	1764 795
ECOMARINE PRODUCTS LTD.	BMO	00040	1716 590
GLOBE IMPORTS (ONTARIO) LTD.	BMO	00040	1738 757

Debtor / File name	Bank Name	Transit Number	Account Number
GREENSMART MANUFACTURING LTD.	BMO	00040	1968 907
GREENSMART SHELTERS INC	BMO	00040	1968 923
IMOGO MOBILE TECHNOLOGIES CORP.	BMO	00040	1962 492
IMOGO MOBILE TECHNOLOGIES CORP.	BMO	00040	1822 326
INTERNATIONAL HERBS (B.C.) LTD	BMO	00040	1738 781
KAISER STEEL LTD.	HSBC	10020	020 057504 943
LIGNOL ENERGY CORPORATION	BMO	00040	1930 167
LIGNOL INNOVATIONS LTD.	BMO	00040	1923 864
M3 STEEL (KAMLOOPS) LTD	BMO	00040	1761 965
MEDICAN (WESTBANK) DEVELOPMENT LTD.	BMO	00040	1821 921
NETLINK COMPUTER INC.	BMO	00040	1793 473
NEW GROWTH CAPITAL CORP.	BMO	00040	1821 913
NFE MANUFACTURING INC.	BMO	00040	1564 574
NFE MANUFACTURING INC.	BMO	00040	1564 590
NISGA'A PACIFIC VENTURES LIMITED PARTNERSHIP	BMO	00040	1749 114
OCION WATER SCIENCES GROUP LTD.	BMO	00040	1922 052
OCION WATER SCIENCES GROUP LTD.	BMO	00040	1923 872
QUINSAM COAL CORPORATION	BMO	00040	1715 299
QUINSAM COAL CORPORATION	BMO	00040	1721 533
RMK INVESTMENTS INC.	BMO	00040	1742 748
SHELTER INDUSTRIES INC	BMO	00040	1968 915
SNFW FITNESS B.C. LTD.	BMO	00040	1668 269
SNFW FITNESS B.C. LTD.	BMO	00040	1668 250
STRIKERS WELDING & FABRICATION LTD.	BMO	00040	1564 566
STRIKERS WELDING & FABRICATION LTD.	BMO	00040	1564 582
THOMPSON'S FOAM SHOP LTD	BMO	00040	1930 175
TRAVEL AMERICA CANADA, INC.	BMO	00040	1780 808
TYHEE GOLD CORP.	BMO	00040	1816 495
VI FITNESS CENTRES INC.	BMO	00040	1778 222
VIGIL TECHNOLOGIES INC	BMO	00040	1738 773
BRITISH COLUMBIA DISCOVERY FUND INC	CIBC	00010	14 26710
1104194 B.C. LTD. 2173 ARGYLE AVENUE LIMITED PARTNERSHIP	CWB	00690	10 1013178365
1143924 B.C. LTD., BUFFALO-GENTAI (ST. JOHNS) INVESTMENT LIMITED PARTNERSHIP, BUFFALO-GENTAI DEVELOPMENT LTD.	CWB	00690	10 1014214508
CAVALLO WINERY LTD.	CWB	00620	10 1015579189
CAVALLO WINERY LTD.	CWB	00620	10 1012802685 (deposits only)
The Bowra Group Inc. - 3rd party	HSBC	10020	057504 005
The Bowra Group Inc. - 3rd party	HSBC	10020	057504 070
0806433 B.C LTD.	HSBC	10020	057504 920
0975210 B.C. LTD.	HSBC	10270	321624 038
101100090 SASKATCHEWAN LTD.	HSBC	10020	057504 927
1104749 B.C. LTD.	HSBC	10020	057504 933
439281 B.C. LTD.	HSBC	10270	321624 027
629518 B.C. LTD.	HSBC	10270	321624 051
647497 B.C. LTD.	HSBC	10270	321624 066
830480 ALBERTA INC. (RIVERPOINTE)	HSBC	10270	321624 034
ALDERBRIDGE WAY LIMITED PARTNERSHIP, ALDERBRIDGE WAY GP LTD. AND	HSBC	10020	057504 941
ARTIGIANO ROASTING CO. INC.	HSBC	10270	321624 057
BIOFERT MANUFACTURING INC.	HSBC	10270	321624 045
BIOFERT MANUFACTURING INC.	HSBC	10270	321624 043
CAFFE ARTIGIANO INC.	HSBC	10270	321624 056
CHANDLER HOMER STREET VENTURES LTD. Receivership	HSBC	10020	057504 056
CONFORM CONSTRUCTION LTD.	HSBC	10270	414258 001
CONFORM CONSTRUCTION LTD. Receivership	HSBC	10270	416412 001

Debtor / File name	Bank Name	Transit Number	Account Number
CONSHOT SYSTEMS INC.	HSBC	10270	414231 001
COOK AND KATSURA HOMES INC. Receivership	HSBC	10020	057504 057
CRAILAR TECHNOLOGIES	HSBC	10270	321624 055
DOME MOUNTAIN RESOURCES OF CANADA INC.	HSBC	10020	057504 914
EVELYN PROPERTIES LTD.	HSBC	10270	486046 001
FLYING CAMERAS INC.	HSBC	10270	321624 060
FOOTPRINTS ON THE SHORE BOOKS MUSIC GIFTS LTD.	HSBC	10270	321624 018
HALO METRICS INC.	HSBC	10020	057504 935
HAMILTON & SPILL LTD. Receivership	HSBC	10270	321624 009
HUDSON'S LANDING PUB LTD.	HSBC	10020	527977 001
KINGS LEGACY DEVELOPMENTS INC. Trustee	HSBC	10270	524606 001
KINGS LEGACY DEVELOPMENTS INC. Receivership Holdback Acct	HSBC	10270	321624 011
KINGS LEGACY DEVELOPMENTS INC. Receivership	HSBC	10270	321624 008
LEFT TECHNOLOGIES INC.	HSBC	10020	057504 923
LUCKY 5 ENTERPRISES LTD.	HSBC	10270	321624 050
MILLENNIUM EVELYN PROPERTIES LTD. Receivership	HSBC	10270	470727 001
N & S FIT PALACE CORPORATION	HSBC	10020	057504 940
NANAIMO MARINE CENTRE LTD.	HSBC	10270	321624 013
NEWGEN HARRISON DEVELOPMENT INC.	HSBC	10270	321624 041
ONSTAR EXPLORATION LTD.	HSBC	10020	057504 906
PAC-WEST INTERNATIONAL TRADING LTD.	HSBC	10270	488332 001
PANWOOD GLOBAL LTD.	HSBC	10270	321624 061
PERIMETER TRANSPORTATION LTD. Receivership	HSBC	10270	321624 003
Podollan, David Paul	HSBC	10020	057504 917
POLLARD EQUIPMENT (KAMLOOPS) LTD	HSBC	10270	408355 001
REANEX INTERNATIONAL INC.	HSBC	10270	408363 001
SABLE FISH CANADA INC.	HSBC	10020	153015 003
SAFESTAR PRODUCTS COMPANY LIMITED	HSBC	10270	321624 040
SHEMBI INTERNATIONAL MARKETING (UNITED BLVD) INC.	HSBC	10020	057504 919
SMITHE RESIDENCES LTD	HSBC	10020	057504 932
SOUTHWEST MOTORRAD LTD	HSBC	10270	461752 001
SUTUS INC.	HSBC	10270	321624 015
TA HOTEL MANAGEMENT LIMITED PARTNERSHIP	HSBC	10020	057504 930
TBA BEVERAGE INC.	HSBC	10020	057504 925
THE COLUMBIA RESTORATION COMPANY LTD.	HSBC	10270	321624 030
TORRY & SONS PLUMBING AND HEATING LTD.	HSBC	10270	321624 031
VALUE EQUITY LTD.	HSBC	10020	057504 937
ZAO TRADING CORPORATION	HSBC	10270	321624 053
ENIGMA INTERCONNECT INC. (0116496 B.C. Ltd.)	TD	09400	5359092
ENIGMA INTERCONNECT INC. Receivership	TD	09400	5357626
Edna Global Management (Flamingo) Inc.	VersaBank	10008	77 08364
BC Consumer Accounts			
Consolidated Summary Administration	VersaBank	10008	77 05243
Consolidated Division II Proposal	VersaBank	10008	77 05244
Dhaliwal, Jaspreet Singh	VersaBank	10008	77 07146
Hayes, Christopher Miles	VersaBank	10008	77 06284
Johnson, Kelly	VersaBank	10008	77 08534
Petrick, Angela Clara	VersaBank	10008	77 07144
Petrick, Rock Allan	VersaBank	10008	77 07145
SINGH, GURMEET	VersaBank	10008	77 14714
Torres, Mary Phyllis	VersaBank	10008	77 06049
Ungab, Arlene	VersaBank	10008	77 06603

Exhibit “D”

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

Sworn before me this 26 day

of August A.D. 2021

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. H. HOCKIN

COURT FILE NUMBER

COURT

JUDICIAL CENTRE OF

APPLICANT:

RESPONDENT(S):

DOCUMENT

Clerk's Stamp:



2103 10970

COURT OF QUEEN'S BENCH OF ALBERTA

EDMONTON

CANADIAN WESTERN BANK

SHAMROCK VALLEY ENTERPRISES LTD.

ORDER

ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT

McLENNAN ROSS LLP
#600 McLennan Ross Building
12220 Stony Plain Road
Edmonton, AB T5N 3Y4

Lawyer: Charles P. Russell, Q.C.
Telephone: (780) 482-9115
Fax: (780) 733-9757
Email: crussell@mross.com
File No.: 20212853

DATE ON WHICH ORDER WAS PRONOUNCED: July 30, 2021

NAME OF JUDGE WHO MADE THIS ORDER: Mr. Justice James T. Neilson

LOCATION OF HEARING: Edmonton

UPON hearing the application of CANADIAN WESTERN BANK ("CWB") for appointment of The Bowra Group Ltd. as receiver and manager of Shamrock Valley Enterprises Ltd. (the "Debtor"); AND UPON this Honourable Court having granted such receivership order (the "Receivership Order") but directing terms with respect to the stay thereof; AND UPON having heard counsel for CWB and the Debtor, amongst others;

IT IS HEREBY ORDERED AND DECLARED THAT:

1. The Receivership Order shall be stayed until 11 a.m. August 27, 2021.
2. August 27, 2021 at 11 a.m. shall be reserved for any necessary hearing with respect to this matter, before Mr. Justice Dunlop.
3. The August 27, 2021 application shall be utilized *inter alia*, to either vacate the stay of the Receivership Order, or set aside the Receivership Order.

4. By August 13, 2021, the Debtor shall deliver to counsel for CWB, a firm commitment of refinancing sufficient to satisfy the CWB debt, issued by Essex Lease Financial Corporation (the "Commitment Letter").
5. In the event the Commitment Letter is not issued by August 13, 2021, the stay of the Receivership Order shall be lifted without further order.
6. The Debtor shall have until August 20, 2021, to file any application it may require with respect to the matters in issue in these proceedings, to be returnable August 27, 2021 at 11 a.m.
7. Approval of this Order shall be limited to counsel for the Debtor.

James J. Neilson

Justice of the Court of Queen's Bench of Alberta

Approved as being the Order granted by:

EMERY JAMIESON LLP

Per: 

Kyle Kawanami, Solicitor for
Shamrock Valley Enterprises Ltd.

Exhibit “E”



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

Tel: 780.809.1224
Fax: 780.705.1946
bowragroup.com

Via Email (luke@deltavalley.ca)

October 21, 2021

Delta Valley Landscaping & Lawn Services Ltd.
Box 76012 RPO Southgate
Edmonton AB T6H 5Y7

Attention: Accounts Payable

Re: Payment of Balance due to Shamrock Valley Enterprises Ltd. (the "Company")

On August 27, 2021, The Bowra Group Inc. was appointed the Receiver Manager (the "Receiver") of Shamrock Valley Enterprises Ltd. (the "Company") pursuant to an Order of the Court of Queen's Bench of Alberta. A copy of the Order is attached for your reference.

In accordance with the Company's books and records, we understand that Delta Valley Landscaping & Lawn Services Ltd. owes the Company the following:

IN056521	7/28/21	\$27,825.00
IN056522	7/28/21	\$27,825.00
IN056523	7/28/21	\$16,800.00
IN056568	8/23/21	\$16,800.00
IN056607	8/30/21	\$23,625.00
IN056608	8/30/21	\$23,625.00
IN056654	9/17/21	\$16,800.00
IN056685	9/30/21	\$27,825.00
IN056686	9/30/21	\$27,825.00
IN056701	9/30/21	\$7,103.72

TOTAL \$216,053.72

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

Sworn before me this 20 day
of August A.D. 2021

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. H. HOCKIN

Copies of the above noted invoices are attached for your reference. Your outstanding balance of **\$216,053.72** is due and payable immediately. Cheques should be made payable to: "The Bowra Group Inc. Receiver of Shamrock Valley Enterprises Ltd." and mailed to the attention of Nicole Carreau at the following address:

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

Please note that to the extent that the services provided improved lands, the Receiver reserves the right to exercise any lien rights that the Company may have in that regard should we fail to receive payment within the requisite time period for the registration of any such lien.

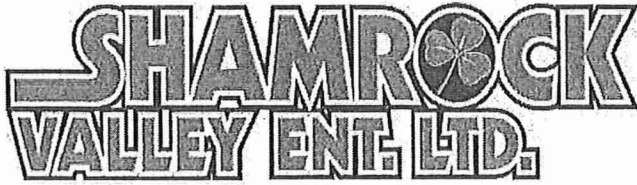
Please contact Nicole Carreau at ncarreau@bowragroup.com should you have any questions.

Yours very truly,

The Bowra Group Inc.
Receiver of Shamrock Valley Enterprises Ltd.

Per: 

Nicole Carreau, CPA
Encl.



P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056521

P.O. #

Date: 28/07/2021

Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	June 26-July 26, 2021 1998 CAT 627F Scraper - S/N: 1DL00342 - Hours: 8089	1.00	EA	26,500.00	26,500.00

Comments:

Subtotal	26,500.00
GST @ 5%	1,325.00
GST #104816277	
TOTAL	27,825.00

"If you spend your whole life waiting for the storm, you'll never enjoy the sunshine!"



P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056522

P.O. #

Date: 28/07/2021

Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	June 26-July 26, 2021 1999 CAT 627 F Scraper - S/N: 1DL00532 - Hours: 2768	1.00	EA	26,500.00	26,500.00

Comments:

Subtotal	26,500.00
GST @ 5%	1,325.00
GST #104816277	
TOTAL	27,825.00

"If you spend your whole life waiting for the storm, you'll never enjoy the sunshine!"



P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056523

P.O. #

Date: 28/07/2021

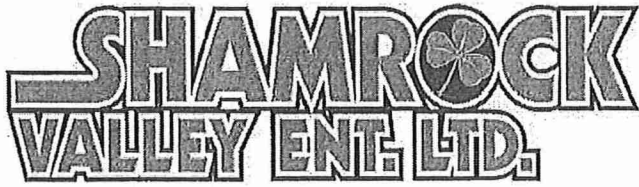
Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	June 15-July 15, 2021 2014 CAT 336EL Hydraulic Excavator - S/N: CAT0336EEFJH01438 - Hours: 8431	1.00	EA	16,000.00	16,000.00

Comments:

Subtotal	16,000.00
GST @ 5%	800.00
GST #R1816277	
TOTAL	16,800.00

"If you spend your whole life waiting for the storm, you'll never enjoy the sunshine!"



P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056568

P.O. #

Date: 23/08/2021

Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	July 16 - August 15, 2021 2014 CAT 336EL Hydraulic Excavator - S/N: CAT0336EEFJH01438 - Hours: 8431	1.00	EA	16,000.00	16,000.00

Comments:

Subtotal	16,000.00
GST @ 5%	800.00
GST #104816277	
TOTAL	16,800.00

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**P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280**

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056607

P.O. #

Date: 30/08/2021

Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	July 27-August 26, 2021 1998 CAT 627F Scraper - S/N: 1DL00342 - Hours: 8089 * 3 weeks as per Murry	3.00	EA	7,500.00	22,500.00

Comments:

Subtotal	22,500.00
GST @ 5%	1,125.00
GST #104816277	
TOTAL	23,625.00

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P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056608

P.O. #

Date: 30/08/2021

Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	July 27-August 26, 2021 1999 CAT 627F Scraper - S/N: 1DL00532 - Hours: 2768 * 3 weeks as per Murry	3.00	EA	7,500.00	22,500.00

Comments:

Subtotal	22,500.00
GST @ 5%	1,125.00
GST #104816277	
TOTAL	23,625.00

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P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056654

P.O. #

Date: 17/09/2021

Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	August 16 - September 15, 2021 2014 CAT 336EL Hydraulic Excavator - S/M: CAT0336EEFJH01438 - Hours: 8431	1.00	EA	16,000.00	16,000.00

Comments:

Subtotal	16,000.00
GST @ 5%	800.00
GST #104818277	
TOTAL	16,800.00

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Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056685

P.O. #

Date: 30/09/2021

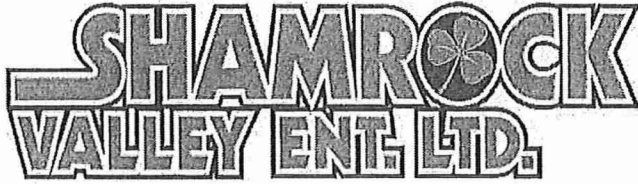
Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	August 27-September 26, 2021 1998 CAT 627F Scraper - S/N: 1DL00342 - Hours: 8089	1.00	EA	26,500.00	26,500.00

Comments:

Subtotal	26,500.00
GST @ 5%	1,325.00
GST #104816277	
TOTAL	27,825.00

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P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056686

P.O. #

Date: 30/09/2021

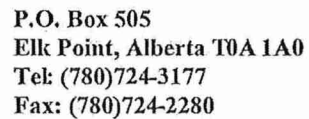
Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	August 27-September 26, 2021 1999 CAT 627F Scraper - S/N: 1DL00532 - Hours: 2768	1.00	EA	26,500.00	26,500.00

Comments:

Subtotal	26,500.00
GST @ 5%	1,325.00
GST #104616277	
TOTAL	27,825.00

"If you spend your whole life waiting for the storm, you'll never enjoy the sunshine!"



Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Cust# DEL103

Comments:

"If you spend your whole life waiting for the storm, you'll never enjoy the sunshine!"

Exhibit “F”

COURT FILE NUMBER 2203 09976
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF SHAMROCK VALLEY ENTERPRISES LTD., by its Court-appointed Receiver and Manager, THE BOWRA GROUP INC.
DEFENDANT DELTA VALLEY LANDSCAPING & LAWN SERVICES LTD.

Clerk's Stamp

DOCUMENT **AFFIDAVIT OF RECORDS**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT Parlee McLaws LLP
Barristers & Solicitors
Patent & Trademark Agents
1700, 10175 - 101 Street NW
Edmonton, AB T5J 0H3
Attention: **Jeremy H. Hockin, K.C.**
Telephone: 780-423-8500
Facsimile: 780-423-2870
File Number: 75782-12/JHH

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

Sworn before me this 29 day
of August A.D. 2024

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. H. HOCKIN

Affidavit of Records of THE PLAINTIFF

Sworn (or Affirmed) by KRISTIN GRAY on JANUARY 19, 2023

I, KRISTIN GRAY, of EDMONTON, Alberta, have personal knowledge of the following or I am informed and do believe that:


1. I am the representative of THE BOWRA GROUP INC., the Court-appointed Receiver and Manager for Shamrock Valley Enterprises Ltd., the Plaintiff herein.
2. The records listed in Schedules 1 and 2 are under the control of the Plaintiff.
3. The Plaintiff objects to produce the records listed in Schedule 2 on the grounds of privilege identified in that Schedule.
4. The records listed in Schedule 3 were previously under the control of the Plaintiff, but ceased to be so at the time and in the manner stated in Schedule 3.

5. Other than the records listed in Schedules 1, 2, and 3, the Plaintiff does not have and never had any other relevant and material records under its control.

SWORN (OR AFFIRMED) BEFORE ME at
Edmonton, Alberta, this 19 day of
January, 2023

A COMMISSIONER FOR OATHS IN AND FOR
 ALBERTA

JEREMY H. H. HOCKIN
 BARRISTER AND SOLICITOR
 NOTARY PUBLIC IN AND FOR
 THE PROVINCE OF ALBERTA



K. M. PETA, SUCCESSOR TO
 Representative of THE BOWRA GROUP
 INC., Court-appointed Receiver and
 Manager for Shamrock Valley Enterprises
 Ltd.

Schedule 1

Relevant and material records under the Plaintiff's control for which there is no objection to produce:

See attached Schedule 1

Schedule 2

Relevant and material records under the Plaintiff's control for which there is an objection to produce:

- (a) without prejudice communications;
- (b) communications and copies of communications between solicitor and client;
- (c) solicitors' work product, including all interoffice memoranda, correspondence, notes, memoranda and other records prepared by the solicitors or their assistants;
- (d) records made or created for the dominant purpose of litigation, existing or anticipated;
- (e) other;
- (f) records that fall into 2 or more of the categories described above.

NO.	CATEGORY	DESCRIPTION
1.	SC	Solicitor's correspondence file

Schedule 3

Relevant and material records previously under the control of the Plaintiff:

Original correspondence sent to other parties

NOTICE

The time when the producible records listed in this Affidavit of Records may be inspected is: Weekdays during the hours of 9:00 a.m. and 4:00 p.m.

The place at which the producible records may be inspected is: Parlee McLaws, Barristers & Solicitors, Patent & Trademark Agents, 1700, 10175 – 101 Street NW, Edmonton, AB T5J 0H3, telephone (780) 423-8500.

SCHEDULE 1

NO.	DOCDATE	DOCTITLE	AUTHOR	RECIPIENT	PAGES
1.	May 12, 2021	Email chain re: FW: 817 819 Scraper Critical Maint Records	Nielsen, Murry [Shamrock Valley]	Luke [Delta Valley]	5
2.	May 26, 2021	Equipment Rental Agreement re: 1998 CAT 627F Scraper S/N 1DL00703 (Unit 810)	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping	3
3.	May 26, 2021	Equipment Rental Agreement re: 1998 CAT 627F Scraper S/N 1DL00342 (Unit 817)	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping	3
4.	May 26, 2021	Equipment Rental Agreement re: 1998 CAT 627F Scraper S/N 1DL00532 (Unit 819)	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping	3
5.	June 15, 2021	Equipment Rental Agreement re: 2014 CAT 336EL Hydraulic Excavator S/N CAT0336EEFJH01438	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping	2
6.	July 13, 2021	Corporation/Non-Profit Search re: Shamrock Valley Enterprises Ltd.			3
7.	July 28, 2021	Invoice No. IN056521 for \$27,825.00 re: rental for 1998 CAT 627F Scraper – S/N 1DL00342	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
8.	July 28, 2021	Invoice No. IN056522 for \$27,825.00 re: rental for 1999 CAT 627F Scraper – S/N 1DL00532	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
9.	July 28, 2021	Invoice No. IN056523 for \$16,800.00 re: rental for 2014 CAT 336EL Hydraulic Excavator – S/N CAT0336EEFJH01438	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
10.	July 29, 2021	Email with attached invoices No. IN056521, IN056522 and IN056523	Wygle, Amy [Shamrock Valley Enterprises Ltd.]	Delta Valley Landscaping	4
11.	August 3, 2021	Order	McLennan Ross LLP		2
12.	August 23, 2021	Invoice No. IN056568 for \$16,800.00 re: rental for 2014 CAT 336EL Hydraulic Excavator –	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping &	1

NO.	DOCDATE	DOCTITLE	AUTHOR	RECIPIENT	PAGES
		S/N CAT0336EEFJH01438		Lawn Services Ltd.	
13.	August 23, 2021	Email with attached invoice No. IN056568	Wygle, Amy [Shamrock Valley Enterprises Ltd.]	Delta Valley Landscaping	2
14.	August 27, 2021	Receivership Order	McLennan Ross LLP		15
15.	August 30, 2021	Invoice No. IN056607 for \$23,625.00 re: rental for 1998 CAT 627F Scraper – S/N 1DL00342	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
16.	August 30, 2021	Invoice No. IN056608 for \$23,625.00 re: rental for 1999 CAT 627F Scraper – S/N 1DL00532	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
17.	August 30, 2021	Email with attached invoices No.IN056607 and IN056608	Wygle, Amy [Shamrock Valley Enterprises Ltd.]	Delta Valley Landscaping	3
18.	September 3, 2021	Consent Order re: Receivership and Manager	McLennan Ross LLP		3
19.	September 17, 2021	Invoice No. IN056654 for \$16,800.00 re: rental for 2014 CAT 336EL Hydraulic Excavator – S/N CAT0336EEFJH01438	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
20.	September 17, 2021	Email with attached invoice No. IN056654	Wygle, Amy [Shamrock Valley Enterprises Ltd.]	Delta Valley Landscaping	2
21.	September 23, 2021	Equipment Rental Agreement re: 1999 CAT 627F Scraper S/N 1DL00740 (Unit 812)	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping	2
22.	September 30, 2021	Invoice No. IN056685 for \$27,825.00 re: rental for 1998 CAT 627F Scraper – S/N 1DL00342	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
23.	September 30, 2021	Invoice No. IN056686 for \$27,825.00 re: rental for 1999 CAT 627F Scraper – S/N 1DL00532	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1

{E9971989.DOC; 4}

NO.	DOCDATE	DOCTITLE	AUTHOR	RECIPIENT	PAGES
24.	September 30, 2021	Invoice No. IN056701 for \$7,103.72 re: September 23, 2021 – MN 628 Equipment mobilization	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
25.	September 30, 2021	Email with attached invoices No. IN056685 and IN056686	Wygle, Amy [Shamrock Valley Enterprises Ltd.]	Delta Valley Landscaping	3
26.	October 12, 2021	Invoice No. IN056722 for \$27,825.00 re: rental for 1998 CAT 627F Scraper – S/N 1DL00703	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
27.	October 12, 2021	Invoice No. IN056723 for \$27,825.00 re: rental for 1999 CAT 627F Scraper – S/N 1DL00740	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
28.	October 12, 2021	Invoice No. IN056725 for \$27,825.00 re: rental for 1999 CAT 627F Scraper – S/N 1DL00532	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
29.	October 12, 2021	Invoice No. IN056726 for \$27,825.00 re: rental for 1998 CAT 627F Scraper – S/N 1DL00342	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
30.	October 12, 2021	Invoice No. IN056727 for \$12,180.00 re: - October 27, 2021 – Demobilization of scrapers back to Elk Point; - Permits to haul scrapers	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
31.	October 12, 2021	Invoice No. IN056728 for \$7,875.00 re: rental for 1998 CAT 627F Scraper – S/N 1DL00703	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
32.	October 12, 2021	Invoice No. IN056729 for \$7,875.00 re: rental for 1999 CAT 627F Scraper – S/N 1DL00740	Shamrock Valley Enterprises Ltd.	Delta Valley Landscaping & Lawn Services Ltd.	1
33.	October 13, 2021	Email with attached invoice No. IN056701	Wygle, Amy [Shamrock Valley Enterprises Ltd.]	Delta Valley Landscaping	2

{E9971989.DOC; 4}

NO.	DOCDATE	DOCTITLE	AUTHOR	RECIPIENT	PAGES
34.		Detailed Summary of Outstanding Invoices owed from Delta Valley Landscaping & Lawn Services Ltd.	Shamrock Valley Enterprises Ltd.		1
35.	October 21, 2021	Letter re: Payment of Balance due to Shamrock Valley Enterprises Ltd. with attached invoices	The Bowra Group Inc.	Delta Valley Landscaping & Lawn Services Ltd.	12
36.	November 2, 2021	Spreadsheet re: jobsites to potentially lien	The Bowra Group Inc.	Parlee McLaws LLP	3
37.	November 8, 2021	Statement of Lien re: Meridian 4, Range 24, Township 50, Section 28 of all that portion of the North East Quarter (Beaumont land)	Parlee McLaws LLP	The Bowra Group Inc.	3
38.	November 8, 2021	Document Registration Request re: Builders Lien on Beaumont land	Parlee McLaws LLP		1
39.	November 22, 2021	Statement of Lien re: All that portion of the North West Quarter of Section 32, Township 50, Range 24, West of the 4 th Meridian (Goldman land)	Parlee McLaws LLP	The Bowra Group Inc.	3
40.	November 23, 2021	Document Registration Request re: Builders Lien on Goldman land	Parlee McLaws LLP		1
41.	December 3, 2021	Contract to Auction	Ritchie Bros. Auctioneers (Canada) Ltd.	Ritchie Bros. Real Estate Services Ltd.; The Bowra Group Inc.	15
42.	December 16, 2021	Sale Approval and Vesting Order	Parlee McLaws LLP		27
43.	December 17, 2021	Email chain re: Shamrock Valley Enterprises Ltd. – Receivership	Carreau, Nicole [Bowra Group]	Mark [Delta Valley Landscaping]	7
44.	February 1, 2022	Letter re: Balance due to Shamrock Valley Enterprises Ltd.	Parlee McLaws LLP	Delta Valley Landscaping & Lawn Services Ltd.	19

{E9971989.DOC; 4}

NO.	DOC DATE	DOCTITLE	AUTHOR	RECIPIENT	PAGES
45.	February 9, 2022	Customer Registration Notice re: Builder's Lien – Registration No. 222031613 (Beaumont land)		Parlee McLaws LLP	1
46.	February 9, 2022	Land Title Certificate re: all that portion of the North East Quarter of Meridian 4, Range 24, Township 50, Section 28 (Beaumont land)			3
47.	February 24, 2022	Customer Registration Notice re: Builder's Lien – Registration No. 222045215 (Goldman land)		Parlee McLaws LLP	1
48.	February 25, 2022	Land Title Certificate re: all the portion of the North West Quarter of Section 32, Township 50, Range 24, west of the 4 th Meridian (Goldman land)			3
49.	February 25, 2022	Letter re: Receivership	Parlee McLaws LLP	Glenora Law Office	2
50.	March 4, 2022	Letter re: Receivership	Parlee McLaws LLP	Glenora Law Office	1
51.	March 9, 2022	Letter re: Receivership	Parlee McLaws LLP	Glenora Law Office	2
52.	March 10, 2022	Affidavit in support of an Application	Anderson, Mark [Delta Valley Landscaping & Lawn Services Ltd.]		40
53.		Application	Delta Valley Landscaping & Law		3
54.	March 11, 2022	Letter re: Hearing for Application on March 14, 2022	Glenora Law Office	Court of Queen's Bench	3
55.	March 11, 2022	Letter re: Canadian Western Bank v Shamrock Valley Enterprises Ltd.	Glenora Law Office	McLennan Ross LLP	2
56.	March 14, 2022	Letter re: balance due to Shamrock Valley Enterprises Ltd. with attached draft Consent	Glenora Law Office	Parlee McLaws LLP	4

{E9971989.DOC; 4}

NO.	DOCDATE	DOCTITLE	AUTHOR	RECIPIENT	PAGES
		Order			
57.	March 14, 2022	Transcript of Proceedings re: Action No. 2103-10970		Parlee McLaws LLP	30
58.	March 15, 2022	Letter re: balance due to Shamrock Valley Enterprises Ltd.	Glenora Law Office	Parlee McLaws LLP	1
59.	March 15, 2022	Letter re: balance due to Shamrock Valley Enterprises Ltd.	Glenora Law Office	Parlee McLaws LLP	1
60.	March 17, 2022	Letter re: balance due to Shamrock Valley Enterprises Ltd.	Glenora Law Office	Parlee McLaws LLP	1
61.	March 22, 2022	Order (Delta Valley Equipment)	Parlee McLaws LLP		7
62.	March 30, 2022	Letter re: balance due to Shamrock Valley Enterprises Ltd. with attached draft Order	Glenora Law Office	Parlee McLaws LLP	5
63.	April 4, 2022	Letter re: balance due to Shamrock Valley Enterprises Ltd.	Glenora Law Office	Parlee McLaws LLP	2
64.	April 4, 2022	Letter re: Receivership	Parlee McLaws LLP	Michael Furman Professional Corporation	2
65.	April 5, 2022	Letter re: Receivership with attached draft Consent Order	Parlee McLaws LLP	Michael Furman Professional Corporation	5
66.	April 5, 2022	Letter re: balance due to Shamrock Valley Enterprises Ltd.	Glenora Law Office	Parlee McLaws LLP	2
67.	April 19, 2022	Consent Order (Use of Delta Valley Funds)	Parlee McLaws		3
68.	April 19, 2022	Cancellation of Builders' Lien Registration No. 222045215 (Goldman land)	Parlee McLaws LLP	The Bowra Group Inc.	3
69.	April 19, 2022	Letter with attached Cancellation of Builders' Lien re: NW quarter of Section 32, Township 50, Range 24, West of 4 th Meridian	Parlee McLaws LLP	Witten LLP	4
70.	April 25, 2022	Supplemental Agreement	Ritchie Bros. Auctioneers	Bowra Group Inc.	11

{E9971989.DOC; 4}

NO.	DOCDATE	DOCTITLE	AUTHOR	RECIPIENT	PAGES
			(Canada) Ltd.		
71.	May 2, 2022	Owner's Detail Report re: scrapers	Ritchie Bros. Auctioneers	The Bowra Group Inc.	1
72.	May 9, 2022	Letter re: Receivership	Parlee McLaws LLP	Glenora Law Office; Gowling WLG (Canada) LLP	1
73.	May 18, 2022	Letter re: balance due to Shamrock Valley Enterprises Ltd. with attached court documents	Glenora Law Office	Parlee McLaws LLP	43
74.	May 18, 2022	Letter re: balance due to Shamrock Valley Enterprises Ltd.	Glenora Law Office	Parlee McLaws LLP	1
75.	May 18, 2022	Statement of Claim re: Action No. 2203-07697	Delta Valley Landscaping & Lawn Services Ltd.	Bowra Group Inc.	5
76.	May 20, 2022	Letter re: Receivership	Parlee McLaws LLP	Glenora Law Office	2
77.	May 27, 2022	Auction Settlement Statement	Ritchie Bros. Auctioneers (Canada) Ltd.	Bowra Group Inc.	4
78.	June 28, 2022	Corporation/Non-Profit Search re: Delta Valley Landscaping & Lawn Services Ltd.			3
79.	June 30, 2022	Demand to Secured Party	The Bowra Group Inc.	Delta Valley Landscaping & Lawn Services Ltd.	1
80.	July 4, 2022	Letter serving Demand to Secured Party	Parlee McLaws LLP	Delta Valley Landscaping & Lawn Services Ltd.	1
81.	July 4, 2022	Letter re: Receivership	Parlee McLaws LLP	Glenora Law Office	2

{E9971989.DOC; 4}

NO.	DOCDATE	DOCTITLE	AUTHOR	RECIPIENT	PAGES
82.	August 6, 2022	Statement re: billed and unbilled recap of time detail	Parlee McLaws LLP	The Bowra Group Inc.	10
83.	August 8, 2022	Customer Registration Notice re: Discharge – Registration No. 222172463 (Beaumont land)		Parlee McLaws LLP	1
84.	August 8, 2022	Letter enclosing Customer Registration Notice	Parlee McLaws LLP	Delta Valley Landscaping & Lawn Services Ltd.	1
85.	August 31, 2022	Discontinuance of Claim re: Action No. 2203-07697	Delta Valley Landscaping & Lawn Services Ltd.	Bowra Group Inc.	1
86.		Spreadsheet re: invoices for equipment	The Bowra Group Inc.		1
87.		Spreadsheet re: builder's lien calculation	Parlee McLaws LLP		2
88.		Spreadsheet re: professional fees – Delta Valley	The Bowra Group Inc.		1

Exhibit “G”



PARLEE McLAWS^{LLP}
BARRISTERS & SOLICITORS | PATENT & TRADEMARK AGENTS

January 20, 2023

JEREMY H. HOCKIN, KC
DIRECT DIAL: 780.423.8532
DIRECT FAX: 780.423.2870
EMAIL: jhockin@parlee.com
OUR FILE #: 75782-12/JHH

Ogilvie LLP
Barristers & Solicitors
1400, 10303 Jasper Avenue
Edmonton, AB T5J 3N6

VIA FACSIMILE (780)429-4453

Attention: Aaron M. Hymes / Rod Wasylyshyn

Dear Sirs:

**Re: Shamrock Valley Enterprises Ltd. by its court-appointed Receiver and Manager,
The Bowra Group Inc. v. Delta Valley Landscaping & Lawn Services Ltd.;**

Edmonton KB Court File No. 2203 09976

Please find enclosed for service upon you a sworn copy of the Affidavit of Records of the Plaintiff in the above referenced action.

Please note that we will have to amend the style of cause of this action as a consequence of the combination of The Bowra Group Inc. with MNP Ltd. The resulting entity is carrying on business as MNP Ltd. We hope to be able to provide you with a draft Consent Order for your consideration that will effect the required change in the style of cause in the near future.

Please advise at your earliest convenience if you would like us to provide you with copies of the documents listed in Schedule 1 of the enclosed Affidavit.

Yours truly,

PARLEE McLAWS LLP

JEREMY H. HOCKIN, KC

JHH:csc
Enclosure

cc. *client (via email)*

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

Kristin Gray

Sworn before me this 20 day

of August A.D. 2022

[Signature]

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. H. HOCKIN

Exhibit “H”

From: send@mail.efax.com
To: [Rayne Prins](#)
Subject: Successful transmission to 17804294453. Re: Shamrock Valley Enterprises Ltd. et al v. Delta Valley Landscaping & Lawn Services Ltd.
Date: Friday, January 20, 2023 8:24:16 AM
Attachments: 20230120_072409092_FAX_19822475.tif

CAUTION: This email originated from outside of Parlee McLaws LLP. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Login

Telus®



Service Notification

Dear Rayne Prins,
Re: Shamrock Valley Enterprises Ltd. et al v. Delta Valley Landscaping & Lawn Services Ltd.

The 14 page fax you sent through eFax Solutions to 17804294453 was successfully transmitted at 2023-01-20 15:24:08 (GMT).

The length of transmission was 1335 seconds.

The receiving machine's fax ID: HFR.

If you need additional assistance, please visit our online help center at <https://enterprise.efax.com/contact-us>. Thank you for using the eFax Solutions service.

Best Regards,
eFax Solutions

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Email:
faxsupport@telus.net

eFax Corporate® Customer Service
Phone:
1 (877) 638-5940



Sales Inquiries

TELUS Sales:
1-877-710-0404

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

Sworn before me this 20 day of August A.D. 2024

A Commissioner for Oaths in and for the Province of Alberta

JEREMY H. H. HOCKIN

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Exhibit “I”



AR Shamrock Valley

Thu 2021-07-29 9:42 AM

To: apinvoices@deltavalley.ca

IN056521.pdf
773 KB

IN056522.pdf
773 KB

IN056523.pdf
409 KB

3 attachments (3 MB) Save all to OneDrive - ShamrockValley.ca Download all

Good morning,

Please find attached June-July rental invoices for the scrapers and excavator.

Do you have a payment update this week?

Thank you,

Amy Wygle

Shamrock Valley Enterprises Ltd. (Elk Point)

Phone: (780) 724-3177 ext 5, then 2 Accounts Receivable

Fax: (780) 724-2380

Email: ar@shamrockvalley.ca

Reply Forward

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

Kristin Gray

Sworn before me this 28 day

of August A.D. 2021

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. H. HOCKIN



P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056521

P.O. #

Date: 28/07/2021

Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	June 26-July 26, 2021 1998 CAT 627F Scraper - S/N: 1DL00342 - Hours: 8089	1.00	EA	26,500.00	26,500.00

Comments:

Subtotal	26,500.00
GST @ 5% GST #R104B16277	1,325.00
TOTAL	27,825.00

"If you spend your whole life waiting for the storm, you'll never enjoy the sunshine!"

**P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280**

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056522

P.O. #

Date: 28/07/2021

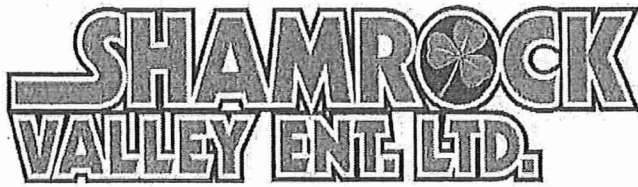
Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	June 26-July 26, 2021 1999 CAT 627 F Scraper - S/N: 1DL00532 - Hours: 2768	1.00	EA	26,500.00	26,500.00

Comments:

Subtotal	26,500.00
GST @ 5%	1,325.00
GST #104B16277	
TOTAL	27,825.00

"If you spend your whole life waiting for the storm, you'll never enjoy the sunshine!"



P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056523

P.O. #

Date: 28/07/2021

Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	June 15-July 15, 2021 2014 CAT 336EL Hydraulic Excavator - S/N: CAT0336EEFJH01438 - Hours: 8431	1.00	EA	16,000.00	16,000.00

Comments:

Subtotal	16,000.00
GST @ 5%	800.00
GST #104816277	
TOTAL	16,800.00

"If you spend your whole life waiting for the storm, you'll never enjoy the sunshine!"

Exhibit “J”



AR Shamrock Valley

Mon 2021-08-23 9:52 AM

To: apinvoices@deltavalley.ca

Cc: Murry Nielsen

IN056568.pdf
261 KB

Good morning,

Please find attached invoice IN056568 for payment processing.

Do you have a payment update for invoices IN056521, IN056522 & IN056523 for the July scraper and excavator rentals?

Thank you,

Amy Wygle

Shamrock Valley Enterprises Ltd. (Elk Point)

Phone: (780) 724-3177 ext 5, then 2 Accounts Receivable

Fax: (780) 724-3280

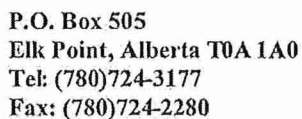
Email: aw@shamrockvalley.ca

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

Sworn before me this 20 day
of August A.D. 2024

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. H. HOCKIN



Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

P.O. #

Date: 23/08/2021

Cust# DEL103

Comments:

"If you spend your whole life waiting for the storm, you'll never enjoy the sunshine!"

Exhibit “K”



AR Shamrock Valley

Mon 2021-08-30 12:26 PM

To: apinvoices@deltavalley.ca

IN056607.pdf
279 KB

IN056608.pdf
279 KB

2 attachments (559 KB) Save all to OneDrive - ShamrockValley.ca Download all

Good afternoon.

Please find attached August rental invoices for the scrapers.

Thank you,

Amy Wygle

Shamrock Valley Enterprises Ltd. (Elk Point)

Phone: (780) 724-3177 ext 5, then 2 Accounts Receivable

Fax: (780) 724-2260

Email: ar@shamrockvalley.ca

Reply Forward

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

Kristin Gray
Sworn before me this 20 day
of August A.D. 2021

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

JEREMY H. H. HOCKIN

**P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280**

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056607

P.O. #

Date: 30/08/2021

Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	July 27-August 26, 2021 1998 CAT 627F Scraper - S/N: 1DL00342 - Hours: 8089 * 3 weeks as per Murry	3.00	EA	7,500.00	22,500.00

Comments:

Subtotal	22,500.00
GST @ 5%	1,125.00
GST #104816277	
TOTAL	23,625.00

"If you spend your whole life waiting for the storm, you'll never enjoy the sunshine!"



P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056608

P.O. #

Date: 30/08/2021

Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	July 27-August 26, 2021 1999 CAT 627F Scraper - S/N: 1DL00532 - Hours: 2768 * 3 weeks as per Murry	3.00	EA	7,500.00	22,500.00

Comments:

Subtotal	22,500.00
GST @ 5%	1,125.00
CST #104816277	
TOTAL	23,625.00

"If you spend your whole life waiting for the storm, you'll never enjoy the sunshine!"

Exhibit “L”



AR Shamrock Valley

Fri 2021-09-17 1:01 PM

To: Aatif <aatif@deltavalley.ca>

IN056654.pdf
140 KB

Good afternoon,

Please find attached the September Excavator rental invoice IN056654.

Thank you,

Amy Wygle

Shamrock Valley Enterprises Ltd. (Elk Point)

Phone: (780) 724-3177 ext 5, then 2 Accounts Receivable

Fax: (780) 724-2269

Email: ar@shamrockvalley.ca

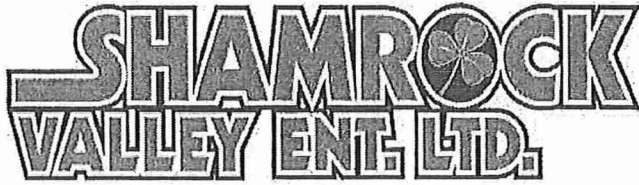
Reply | Forward

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

Sworn before me this 20 day
of August A.D. 2021

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. H. HOCKIN



P.O. Box 505
Elk Point, Alberta T0A 1A0
Tel: (780)724-3177
Fax: (780)724-2280

"Family owned and Operated since 1985"

Sold To: Delta Valley Landscaping & Lawn Services Ltd.
Box 76012
RPO Southgate
Edmonton, AB T6H5Y7

Invoice Number: IN056654

P.O. #

Date: 17/09/2021

Cust# DEL103

Item No.	Description/Comments	Quantity	UOM	Unit Price	Amount
RENTAL	August 16 - September 15, 2021 2014 CAT 336EL Hydraulic Excavator - S/M: CAT0336EEFJH01438 - Hours: 8431	1.00	EA	16,000.00	16,000.00

Comments:

Subtotal	16,000.00
GST @ 5%	800.00
GST #104816277	
TOTAL	16,800.00

"If you spend your whole life waiting for the storm, you'll never enjoy the sunshine!"

Exhibit “M”

Form 33
[Rule 6.37]

COURT FILE NUMBER 2203 09976

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

PLAINTIFF SHAMROCK VALLEY ENTERPRISES LTD., by its Court-appointed Receiver and Manager, THE BOWRA GROUP INC.

DEFENDANT DELTA VALLEY LANDSCAPING & LAWN SERVICES LTD.

DOCUMENT **NOTICE TO ADMIT FACTS**

PARTY FILING THIS DOCUMENT SHAMROCK VALLEY ENTERPRISES LTD., by its Court-appointed Receiver and Manager, THE BOWRA GROUP INC.

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT **Parlee McLaws LLP**
1700, 10175 – 101 Street
Edmonton, Alberta T5J 0H3
Attention: Jeremy H. Hockin, KC
Telephone: 780-423-8532
Fax: 780-423-2870
File No.: 75782-12/JHH

Clerk's Stamp

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

Sworn before me this 20 day of August, A.D. 2021

A Commissioner for Oaths in and for the Province of Alberta

JEREMY H. H. HOCKIN

NOTICE TO PARTY RECEIVING NOTICE TO ADMIT: DELTA VALLEY LANDSCAPING & LAWN SERVICES LTD.

You have received a notice to admit.

Read this document to see what you must do and when you must do it.

You are called on to admit for purposes of an application/originating application/summary trial or trial, the following:

1. There are no agreements in writing executed by an authorized officer of the Plaintiff affecting the terms of the following Equipment Rental Agreements (the "Agreements") made between the Plaintiff as Lessor and the Defendant as Lessee:

- (a) Agreement dated May 26, 2021 regarding a 1998 CAT 627 F Scraper, bearing serial number 1DL00703 (“**Scraper 703**”);
 - (b) Agreement dated May 26, 2021 regarding a 1998 CAT 627 F Scraper, bearing serial number 1DL00342 (“**Scraper 342**”);
 - (c) Agreement dated May 26, 2021 regarding a 1998 CAT 627 F Scraper, bearing serial number 1DL00532 (“**Scraper 532**”);
 - (d) Agreement dated June 15, 2021 regarding a 2014 CAT 336 EL Hydraulic Excavator, bearing serial number CAT0336EEFJH01438 (the “**Excavator**”);
 - (e) Agreement dated September 23, 2021 regarding a 1999 CAT 627 F Scraper, bearing serial number 1DL00740 (“**Scraper 740**”).
- 2. None of the equipment covered by the Agreements was returned to the Plaintiff at any time prior to September 17, 2021 by actual delivery of it to the Plaintiff’s shipping point from which the equipment was first shipped to the Defendant.
 - 3. Between July 29, 2021 and October 21, 2021, the Defendant maintained and monitored the following email addresses:
 - (a) “apinvoices@deltavalley.ca”;
 - (b) “luke@deltavalley.ca”.
 - 4. None of the Plaintiff’s invoices described in paragraph 14 of the Statement of Claim herein were paid by the Defendant on or before December 1, 2021.
 - 5. The Plaintiff’s invoices number 056685, 056686, 056701, 056722, 056723, 056725, 056726, 056727, 056728, and 056729, totalling \$201,903.72 (the “**Liened Invoices**”) as described in paragraph 14 of the Statement of Claim were the subject of two Builder’s Liens filed by the Plaintiff at the Land Titles Office for the Province of Alberta as instruments number 222 031 613 in the amount of \$62,753.00 and number 222 045 215 in the amount of \$139,230.00 for a total of \$201,983.00.
 - 6. The Liened Invoices were paid in full by transfer of trust funds from the trust account of the Plaintiff’s solicitors to the Plaintiff pursuant to a Consent Order granted by the Honourable Mr. Justice G.S. Dunlop, on April 14, 2022 and filed on April 19, 2022 in Edmonton King’s Bench Court File Number 2103 10970.
 - 7. The Defendant has not paid the amounts owing to the Plaintiff as set out in invoices number 056521, 056522, 056523, 056568, 056607, 056608, and 056653 (the “**Non-Liened Invoices**”) totalling \$153,300.00 as described in paragraph 14 of the Statement of Claim.
 - 8. The net proceeds from the sale at auction of two scrapers that were subject to options to purchase in favor of the Defendant totaled \$274,941.00.
 - 9. The Defendant has not paid the Plaintiff the difference between the total option exercise price for the two scrapers which were subject to options to purchase in favor of the

Defendant in the amount of \$420,000.00 and their net sale proceeds (\$274,941.00), being \$145,059.00.

10. The Defendant has not paid the Plaintiff interest at the rate specified in the Agreements for the amounts owing pursuant to the Non-Liened Invoices.

WARNING

Each of the matters for which an admission is requested is presumed to be admitted, unless within 20 days of the date of service of the notice to admit, you serve on the party requesting the admission a statement:

- (a) denying specially the facts or the opinion, or both, for which an admission is requested and setting out in detail the reasons why the facts cannot be admitted, or the opinion cannot be admitted, as the case requires, or
- (b) setting out an objection on the ground that some or all of the requested admissions are, in whole or in part,
 - (i) privileged, or
 - (ii) irrelevant, improper or unnecessary.

A denial by you must fairly meet the substance of the requested admission and when only some of the facts or opinions for which an admission is requested are denied, the denial must specify the facts or opinions that are admitted and deny only the remainder.

You may amend or withdraw an admission, or a denial made only with the Court's consent or by agreement of the parties.

Any admission you make is only for the specific purpose for which it is made and may not be used as an admission against you on any other occasion, or in favour of a person other than the person giving this notice, unless you agree otherwise.

Exhibit “N”

COURT FILE NUMBER 2203 09976

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

PLAINTIFF SHAMROCK VALLEY ENTERPRISES LTD., by its Court-appointed Receiver and Manager, THE BOWRA GROUP INC.

DEFENDANT DELTA VALLEY LANDSCAPING & LAWN SERVICES LTD.

DOCUMENT **REPLY TO NOTICE TO ADMIT FACTS**

ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT

OGILVIE LLP
Barristers and Solicitors
2800 Stantec Tower
10220 103 Avenue NW
Edmonton, AB T5J 0K4
Attention: Aaron M. Hymes
Phone: 780.429.6224
Fax: 780.429-4453
File No.: 69550.1

This is Exhibit "N" referred to in the Affidavit of
Kristin Gray
Sworn before me this 20 day
of August A.D. 2024
A Commissioner for Oaths in and for
the Province of Alberta
JEREMY H. H. HOCKIN

	NOTICE TO ADMIT FACT	RESPONSE
1.	<p>There are no agreements in writing executed by an authorized officer of the Plaintiff affecting the terms of the following Equipment Rental Agreements (the "Agreements") made between the Plaintiff as Lessor and the Defendant as Lessee:</p> <p>(a) Agreement dated May 26, 2021 regarding a 1998 CAT 627 F Scraper, bearing serial number 1 DL00703 ("Scraper 703");</p> <p>(b) Agreement dated May 26, 2021 regarding a 1998 CAT 627 F Scraper, bearing serial number IDL00342 ("Scraper 342");</p> <p>(c) Agreement dated May 26, 2021 regarding a 1998 CAT 627 F</p>	<p>Correct, there are no agreements in writing but the parties did agree verbally on amendments to the Agreements which were then relied on by Delta. The parties would regularly communicate verbally and alter terms given their long-term relationship and business practicalities.</p> <p>Specifically, given the potential long term use of the leased equipment, Mr. Murray Nielsen and Mr. Mark Anderson had corresponded over the phone and agreed that 90% (an increase from 75%) of total rent paid and rent yet to be paid shall be credited towards the</p>

	<p>Scraper, bearing serial number 1DL00532 ("Scraper 532");</p> <p>(d) Agreement dated June 15, 2021 regarding a 2014 CAT 336 EL Hydraulic Excavator. bearing serial number CAT0336EEFJHOI438 (the "Excavator");</p> <p>(e) Agreement dated September 23, 2021 regarding a 1999 CAT 627 F Scraper, bearing serial number IDL00740 ("Scraper 740")</p>	<p>purchase price of the equipment.</p>
2.	<p>None of the equipment covered by the Agreements was returned to the Plaintiff at any time prior to September 17, 2021 by actual delivery of it to the Plaintiff's shipping point from which the equipment was first shipped to the Defendant.</p>	<p>Further to the above response, this Request requires clarification.</p> <p>Delta Valley agreed to pay the Plaintiff to deliver the equipment to sites and similarly have them picked up. The Plaintiff confirmed that they were in agreement that the equipment could be left at specific sites and would be picked by their staff and that no further rents would be owing from the date of this confirmation. Delta complied with these arrangements.</p> <p>Specifically, Mr. Anderson corresponded with Mr. Kyle Nielsen (former Delta Valley employee who acted as liaison between Delta Valley and Shamrock, former executive at Shamrock, and son of Mr. Murray Nielsen) in July 2021 and confirmed via text on August 5, 2021 that the scrapers were no longer required at the job site they were delivered to and were "off rent" (details of this are provided in Delta's Affidavit of Records).</p> <p>Notwithstanding the above, the Plaintiff either failed or chose not to pick up some of the equipment that was no longer being used in a timely manner.</p>

3.	Between July 29, 2021 and October 21, 2021, the Defendant maintained and monitored the following email addresses: (a) "apinvoices@deltavalley.ca"; (b) "luke@deltavalley.ca".	Correct. Both apinvoices@deltavalley.ca and luke@deltavalley.ca were valid between July 29 to October 21, 2021.
4.	None of the Plaintiffs invoices described in paragraph 14 of the Statement of Claim herein were paid by the Defendant on or before December 1, 2021.	<p>Correct however Delta only received the complete set of invoices being demanded in November and those invoices are the subject of litigation.</p> <p>At that time, Delta then required time to review the invoices to confirm if they were accurate. After a short period of review, Delta became aware that the Plaintiff was improperly seeking additional rents inflating the amounts.</p> <p>The specifics are, Delta Valley paid undisputed invoices #056325 (\$26,500) and #056324 (\$26,500).</p> <p>On Oct. 21, 2021, Delta Valley received correspondence relating to the receivership, with Demand Letter for \$216,053.72.</p> <p>After reasonable time required to review the invoices, on Nov. 8, Mr. Anderson emailed Bowra (Ms. Nicole Carreau) to inform of potentials error related to the invoices due to actual usage of the equipment, and requested a call regarding rental buyback option.</p> <p>On Nov. 12, 2021 Bowra plainly dismissed Mr. Anderson's reasonable concerns and sent new Statement of Account now totaling \$355,283.72, with additional invoices not previously included. This added confusion the matter given there</p>

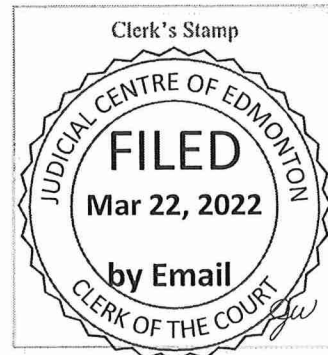
		<p>were already concerns with the invoices.</p> <p>On Dec. 1, 2021, Mr. Anderson exercised Clause 9 of Rental Agreements in good faith that the potential errors related to the invoices would be resolved prior to finalizing the Sale Agreement.</p>
5.	<p>The Plaintiffs invoices number 056685, 056686, 056701, 056722, 056723, 056725, 056726, 056727, 056728, and 056729, totaling \$201,903.72 (the "Liened Invoices") as described in paragraph 14 or the Statement of Claim were the subject of two Builder's Liens filed by the Plaintiff at the Land Titles Office for the Province of Alberta as instruments number 222 031 613 in the amount of \$62,753.00 and number 222 045 215 in the amount of \$139,230.00 for a total of \$201,983.00.</p>	<p>Correct. It is not disputed that the Plaintiff filed two Builder's Liens as set out. That said, the amounts of the liens was disputed (as stated in the aforementioned concerns in paragraph 2 and 4).</p>
6.	<p>The Liened Invoices were paid in full by transfer of trust funds from the trust account of the Plaintiffs solicitors to the Plaintiff pursuant to a Consent Order granted by the Honorable Mr.. Justice G.S. Dunlop, on April 14, 2022 and filed on April 19, 2022 in Edmonton King's Bench Court file Number 2103 I 0970.</p>	<p>Correct. As the Plaintiff is well aware, and as has never been a point of dispute, the Liened Invoices were paid in full, inclusive of interest, from the trust funds pursuant to the Consent Order pronounced by his Honorable Lordship Justice G.S. Dunlop, on April 14, 2022 and filed April 19, 2022. The total paid was \$220,518.</p>
7.	<p>The Defendant has not paid the amounts owing to the Plaintiff as set out in invoices number 056521, 056522, 056523, 056568, 056607, 056608, and 056653 (the "Non-Liened Invoices") totaling \$153,300.00 as described in paragraph 14 of the Statement of Claim.</p>	<p>See answers noted in Number 2 and 4.</p> <p>In direct response to this Request, this is correct as Delta has consistently disputed the amounts being alleged owing. Notwithstanding this, Delta has made attempts to resolve the "Non-Liened Invoices" without any meaningful response from the Plaintiff.</p>

8.	The net proceeds from the sale at auction of two scrapers that were subject to options to purchase in favor of the Defendant totaled \$274,941.00.	<p>Correct and there never has been a dispute as to what forms the net proceeds.</p> <p>The Plaintiff has disputed that the Option to Purchase was ever properly effected as well as the parties have disputed the terms of the same (i.e. whether 75% or 90% of rents) as well as what rents were owing.</p> <p>As a result of the above disputes, the two scrapers were sold at auction with the net proceeds being \$274,941 going to the Plaintiff.</p>
9.	The Defendant has not paid the Plaintiff the difference between the total option exercise price for the two scrapers which were subject to options to purchase in favor of the Defendant in the amount of \$420,000.00 and their net sale proceeds (\$274,941.00), being \$145,059.00.	See previous responses.
10.	The Defendant has not paid the Plaintiff interest at the rate specified in the Agreements for the amounts owing pursuant to the Non-Liened Invoices.	<p>This Request is misleading and needs clarification.</p> <p>Delta's position has consistently been that the Plaintiff has improperly demanded excessive rents and has failed to rectify the same.</p> <p>Further, pursuant to the Order of His Lordship G.S. Dunlop, pronounced March 14, 2022, a portion of the money paid into trust forms payment of interest on the two scrapers.</p> <p>The Plaintiff has also received the net sale proceeds following the auction which should be applied to proper outstanding rents.</p> <p>As a result, Delta has been deprived of the trust funds remaining in Court.</p>

Exhibit “O”

COURT FILE NUMBER: 2103 10970
COURT: COURT OF QUEEN'S BENCH
OF ALBERTA
JUDICIAL CENTRE: EDMONTON
PLAINTIFF: CANADIAN WESTERN BANK
DEFENDANT: SHAMROCK VALLEY
ENTERPRISES LTD.
DOCUMENT: **ORDER (Delta Valley
Equipment)**

ADDRESS FOR SERVICE AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT: **PARLEE McLAWS LLP**
Barristers & Solicitors
Patent & Trade-Mark Agents
1700 Enbridge Centre
10175 – 101 Street NW
Edmonton, Alberta T5J 0H3
Attention: Jeremy H. Hockin, Q.C.
Phone: 780-423-8532
Fax: 780-423-2870
File No: 75782-12/JHH



This is Exhibit "O" referred to in the
Affidavit of
Kristin Gray
Sworn before me this 24 day
of August A.D. 2024
A Commissioner for Oaths in and for
the Province of Alberta
JEREMY H. H. HOCKIN

DATE ON WHICH ORDER WAS PRONOUNCED: March 14, 2022

LOCATION WHERE ORDER WAS PRONOUNCED: Edmonton, Alberta

NAME OF JUSTICE WHO MADE THIS ORDER: The Honourable Justice G. Dunlop

UPON THE APPLICATION of Delta Valley Landscaping & Lawn Services Ltd.
("Delta Valley").;

AND UPON HAVING READ the Affidavit of Mark Anderson sworn March 10, 2022,
and the Fourth Report of The Bowra Group Inc. in its capacity as court appointed
Receiver/Manager (the "Receiver") of the Defendant ("Shamrock");

AND UPON IT APPEARING as though Delta Valley has exercised its option to
purchase two pieces of equipment leased to it by Shamrock (the "Scrapers") but that the amount
owing by Delta Valley to the Receiver representing the exercise price is in dispute;

AND UPON IT APPEARING as though the Scrapers are among the items of equipment scheduled to be auctioned by Ritchie Bros. Auctioneers (Canada) Ltd. ("**Ritchie**") pursuant to a Contract to Auction dated December 3, 2021, as approved by order of this Honorable Court granted on December 15, 2021;

AND WHEREAS the Contract to Auction contemplates that the Receiver may withdraw items of equipment from the auction, whereupon Ritchie is entitled to receive the amount of the Transaction Fee applicable to any such removed equipment, calculated at a rate of 12.5% on the net minimum guarantee price of such removed equipment;

AND UPON HEARING counsel for Delta Valley, for the Receiver and for Essex Lease Financial Corporation ("**Essex**");

IT IS HEREBY ORDERED AND DECLARED THAT:

1. Provided that Delta Valley pays into the trust account of the Receiver's solicitors herein, PARLEE MCLAWS LLP, the sum calculated in accordance with paragraph 2 hereunder, the Receiver shall withdraw the two Scrapers from the Ritchie auction and shall convey all of Shamrock's right, title and interest in and to the two Scrapers to Delta Valley or its nominee pursuant to a Bill of Sale, in a form satisfactory to the Receiver and Delta Valley, acting reasonably. The two Scrapers shall be conveyed on an "as is, where is" basis, with no representations or warranties by the Receiver whatsoever, and all such representations and warranties implied by the *Alberta Sale of Goods Act* shall be specifically excluded.
2. The sum to be paid by Delta Valley into the trust account of the Receiver's counsel herein shall be calculated as follows:
 - a) Exercise price for the two Scrapers: inclusive of Goods and Services Tax (\$210,000 apiece), plus \$420,000.00
 - b) An allowance for interest to be calculated from the date of the exercise by Delta Valley of its option to purchase the two Scrapers, at the rate contained in the lease agreements that contains the options to purchase, plus an allowance for the \$30,000.00

Receiver's costs, plus

- c) The Transaction Fee payable to Ritchie based on the net \$25,000.00
minimum guarantee price for the two Scrapers

TOTAL \$475,000.00

3. Upon receipt of the foregoing sum, the Receiver's counsel shall hold the same in trust at interest, with interest to follow principal, pending the consent of the Receiver, Delta Valley and Essex to its release, or further court order.
4. Delta Valley shall cause the sum of \$450,000.00 to be paid into the trust account of the Receiver's counsel by 4:00 p.m. on Tuesday, March 15, 2022, and the remaining sum of \$25,000.00 to be paid similarly by 3:00 pm on Thursday, March 17, 2022. Should Delta Valley fail to do so, then the Scrapers may be offered for sale in the Ritchie auction, Delta Valley shall cause its registration against the Scrapers at the Personal Property Registry for the Province of Alberta to be discharged, and Delta Valley shall be conclusively and irrevocably deemed to have repudiated its option to purchase the Scrapers.
5. Delta Valley shall pay costs of this application to Essex, fixed in the amount of \$1,350.00.



Justice of the Court of Queen's Bench of Alberta

**CONSENTED TO AS TO PARAGRAPHS 1-4 AND APPROVED AS BEING THE
ORDER MADE WITH RESPECT TO PARAGRAPH 5:**


Glenora Law Office on behalf of DELTA
VALLEY LANDSCAPING & LAWN
SERVICES LTD.

Per:


MICHAEL L. FURMAN
BARRISTER & SOLICITOR

Parlee McLaws LLP on behalf of the
Receiver/Manager of Shamrock Valley
Enterprises Ltd., THE BOWRA GROUP
INC.

Per:


Jeremy H. Hockin, Q.C.

**APPROVED AS BEING THE ORDER
MADE:**

Gowling WLG (Canada) LLP, solicitors for
ESSEX LEASE FINANCIAL
CORPORATION

per

A handwritten signature in cursive script, appearing to read 'Dylan Esch', written over a horizontal line.

Dylan Esch

Exhibit “P”

AUCTION SETTLEMENT STATEMENT

The Bowra Group Inc.
519-10235 101 St NW
Edmonton AB T5J 3G1

May 27, 2022
Owner Code 2022111-Y21

MARKETING CAMPAIGN: AUCTION & ASSETS (varies per auction)

• Photograph assets	Included
• Detailed equipment information published on our website (basic asset information within 48 hours of agreement (detailed asset information following arrival in yard)	Included
• Direct mail program	
▶ Direct mail advance notice (approx. 4-6 weeks prior to	Included
▶ Direct mail auction flyer (sent monthly to worldwide	Included
▶ Direct mail auction brochure (approx. 2-3 weeks prior to	Included
• Email program	
▶ Targeted email to sellers, targeted emails to buyers	Included
▶ Targeted email to registrant	Included
• Social media program	
▶ Targeted social media (Facebook, LinkedIn, Twitter)	Included
• Advertising program	
▶ National, global trade journals; local newspapers and radio	Included
• Digital program	
▶ Google advertising, retargeting advertising, search engine optimization	Included
• Communication program	
▶ News release, media pitches	Included

SECURING & READYING ASSETS

• Facilitate cost-effective transport	If required
• Gather detailed equipment information	Included
▶ Operator station	Included
▶ Engine	Included
▶ Drive train	Included
▶ Undercarriage/suspension	Included
▶ Body details	Included
▶ Accessories	Included
▶ Functionality tests	Included
▶ Dimensions	Included
▶ Post supporting documents (if applicable)	Included
• Provide appropriate facility for storage and display of assets	Included
• Recommend & manage refurbishing and repairs (R&R)	Included
• R & R (available at most permanent RBA locations). Please refer to detailed cost sheets for all R&R performed on your consigned	
▶ Paint	Available
▶ Wash	Available
▶ Detail (included in wash)	Available
▶ Polish	Available
▶ Glass	Available
▶ Batteries	Available
▶ Seat	Available
▶ Repairs	Available
▶ Replacement of vehicle identification plate	Available
▶ Fuel	Available
• Searching titled assets	
▶ Contact banks & lien holders	Included
▶ Transfer ownership/titles (refer to your Settlement	Available
▶ Obtain release documents (refer to your Settlement	Available

COMPREHENSIVE BUYER SERVICES

• Conduct professional auction	Included
• Display assets professionally	Included
• Handle inquiries & inspections	Included
• Sequence & organize sale order	Included
• Provide bidder catalogs	Included
▶ Map of yard & asset location	Included
▶ Schedule of approx. selling times	Included
• Provide online bidding services	Included
• Provide proxy bidding services	Included
• Establish pre-approvals for financing (where available)	Included
• Provide parking & shuttle services (where available)	Included
• Provide on-site food concessions	Included
• Charge batteries (if required)	Included
• Conduct line washes	Included
• Provide invoicing services	Included
▶ Provide buyer invoices	Included
▶ Collect and receive buyer payments	Included
▶ Remit local sales taxes to applicable tax authorities	Included
• Assist with load out	Included
• Provide value added services	
▶ Warranties	Available
▶ Insurance	Available
▶ Uship	Available

AUCTION DETAILS

Auction date	May 02-07
Location	EDMONTON, AB
Registrants	24,553
Buyers	4,339
Sellers	1,574
Lots	11,281
Auction Proceeds	\$ 307,500.00
Net Proceeds	\$ 282,900.00
TOTAL	\$ 274,941.00

PAYOUTS

The Bowra Group Inc.	2022-05-27	\$ 274,941.00
TOTAL PAYOUTS		\$ 274,941.00

*See attached Settlement statement for further details.

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

Kristin Gray

Sworn before me this 20 day
of August A.D. 2024

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. H. HOCKIN

Ritchie Bros. Auctioneers (Canada) Ltd.
9500 Glenlyon Parkway, Burnaby BC Canada V5J 0C6
Tel (778) 331-5500 Fax (778) 331-5501 www.rbauction.com

AUCTION SETTLEMENT STATEMENT

May 27, 2022

The Bowra Group Inc.
519-10235 101 St NW
Edmonton AB T5J 3G1
CANADA

Owner Code 2022111-Y21

EDMONTON, AB May 07, 2022				
Auction Proceeds (CND \$)		307,500.00	G G G	307,500.00
Commission	307,500.00 @ 8.00	24,600.00		24,600.00
Commission Total				282,900.00
Net Proceeds				
Deductions				
Hauling		6,800.00		
Hauling Surcharge	6,800.00 @ 10.00	680.00		
Search Fee		100.00		
GST R 877-559-278	7,580.00 @ 5.00	379.00		
Total Deductions				7,959.00
Net Settlement		CAD		274,941.00
Disbursements:				
2022/05/27 0500-00006	The Bowra Group Inc.			274,941.00
				274,941.00

Ritchie Bros. Auctioneers (Canada) Ltd.

Per _____

2022/05/27 16:14:05 SARSAHL



Print Date: 2022/05/27
Print Time 16:14

Owner's Detail Report

Y21

Sale Information:
EDMONTON, AB
May 02-07
2022111

Owner Y21 The Bowra Group Inc.
519-10235 101 St NW
Edmonton AB T5J 3G1
CANADA

Kristin Gray
Phone: 780 7050073
Fax: 0 0
DEVIN NORRIS

Lot	Scd	Buyer	Description	# Doc	S/N	Sold Price
903	1	32008	1997 Cat 627F Motor Scraper	0	1DL00342	152,500.00
902	2	32008	1998 Cat 627F Motor Scraper	0	1DL00499	155,000.00
Total for this owner:						307,500.00

Lots subject to documentation fee 0 X 65.00 0.00

All amounts stated in CAD



Print Date: 2022/05/27
Print Time 16:14

Cost Sheet

Y21

Sale Information:
EDMONTON, AB
May 02-07
2022111

Kristin Gray

Owner Y21 The Bowra Group Inc.
519-10235 101 St NW
Edmonton AB T5J 3G1
CANADA

Phone: 780 7050073
Fax: 0 0
DEVIN NORRIS

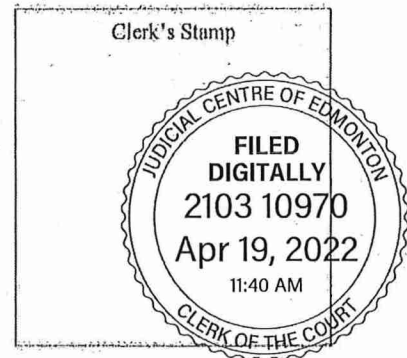
Scd	Lot / Seq	Description / Detail / Vendor Name	PO Number / Cost Type	Author By / Inv No.	CAD Amount
1	903	1997 Cat 627F Motor Scraper s/n 1DL00342	76892	Sarah Kirtzinger	3,400.00
		Hauling Recoverable HAUL TO RBA SIT Turner Transport Ltd	HG	17104	
Schedule: 1					Total: 3,400.00
2	902	1998 Cat 627F Motor Scraper s/n 1DL00499	76892	Sarah Kirtzinger	3,400.00
		Hauling Recoverable HAUL TO RBA SIT Turner Transport Ltd	HG	17105	
Schedule: 2					Total: 3,400.00
Owner Total:					6,800.00

Exhibit “Q”

CERTIFIED *E. Wheaton*
by the Court Clerk as a true copy of the
document digitally filed on Apr 19, 2022

COURT FILE NUMBER: 2103 10970
COURT: COURT OF QUEEN'S BENCH
OF ALBERTA
JUDICIAL CENTRE: EDMONTON
PLAINTIFF: CANADIAN WESTERN BANK
DEFENDANT: SHAMROCK VALLEY
ENTERPRISES LTD.
DOCUMENT: **CONSENT ORDER (Use of
Delta Valley Funds)**

ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT: **PARLEE McLAWS LLP**
Barristers & Solicitors
Patent & Trade-Mark Agents
1700 Enbridge Centre
10175 - 101 Street NW
Edmonton, Alberta T5J 0H3
Attention: Jeremy H. Hockin, Q.C.
Phone: 780-423-8532
Fax: 780-423-2870
File No: 75782-12/JHH



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

Kristina Gray
Sworn before me this 20 day
of August A.D. 2024

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. H. HOCKIN

DATE ON WHICH ORDER WAS PRONOUNCED: April 14, 2022

LOCATION WHERE ORDER WAS PRONOUNCED: Edmonton, Alberta

NAME OF JUSTICE WHO MADE THIS ORDER: The Honourable Justice G.S. Dunlop

UPON THE JOINT APPLICATION of Delta Valley Landscaping & Lawn Services Ltd. ("Delta Valley") and The Bowra Group Inc., in its capacity as court appointed Receiver/Manager (the "Receiver") of the Defendant, Shamrock Valley Enterprises Ltd. ("Shamrock");

AND UPON BEING referred to the Order of the Honourable Mr. Justice G. Dunlop granted on March 14, 2022 and filed herein on March 22, 2022 (the "Dunlop Order"), pursuant to which Delta Valley was to have paid a total of \$475,000.00 to the Receiver's counsel herein by 3 p.m. on Thursday, March 17, 2022, in default of which Delta Valley would be deemed to have conclusively and irrevocably repudiated its Option to Purchase two pieces of equipment leased to it by Shamrock (the "Scrapers");

{E9632722.DOCX; 2}}}}

AND UPON counsel for the Receiver and for Delta Valley confirming that Delta Valley did not pay the required sum to the Receiver's counsel within the time limited therefore by the Dunlop Order;

AND UPON being further advised by counsel for the Receiver that the two Scrapers would be sold by the Receiver in mitigation of its damages arising from the repudiation by Delta Valley of its Option to Purchase the two Scrapers;

;


AND UPON further being advised by counsel for the Receiver and for Delta Valley that the funds presently held in the trust account of the Receiver's counsel in the amount of \$450,000.00 can be used to fully retire the amounts owing by Delta Valley to Shamrock which are the subject of two Builder's Liens filed on behalf of the Receiver at the Land Titles Office bearing registration numbers 222 031 613 and 222 045 215 (the "Delta Liens");

AND UPON noting the consent of Delta Valley, Essex Lease Financial Corporation and the Receiver endorsed hereon by their respective counsel;

IT IS HEREBY ORDERED AND DECLARED THAT:

1. Counsel for the Receiver is authorized to release sufficient funds from the \$450,000.00 held by it pursuant to the Dunlop Order to satisfy the Delta Liens in the amount of \$220,518.10 inclusive of interest to March 31, 2022, with interest accruing at the rate of \$132.81 per day from and including April 1, 2022 up to and including the date of this Order. Upon doing so, the Receiver shall forthwith cause the Delta Liens to be discharged at the Land Titles Office.
2. The balance of the funds shall be held in trust by the Receiver's counsel and the disposition of those funds shall be determined in chambers at which time Delta Valley's application to have those funds released will be heard together with the Receiver's application to have the funds either paid out to it in satisfaction of, or held as security for, the following:

- (a) Damages arising from Delta Valley's repudiation of its Option to Purchase the two Scrapers;
 - (b) Its professional fees and disbursements, including its legal fees, in connection with Delta Valley's application that resulted in the Dunlop Order;
 - (c) Its professional fees and disbursements, including its legal fees, leading up to this Order; and
 - (d) The amount of Shamrock's unsecured claim against Delta Valley.
3. Where this Order proceeds by way of consent, it may be consented to in counterparty by facsimile or electronic transmission.

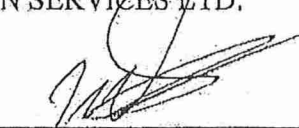


Justice of the Court of Queen's Bench of Alberta

CONSENTED TO THIS ¹³-----DAY OF April, 2022 by:

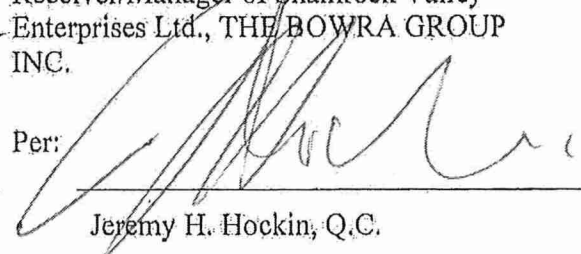
Michael Furman Professional Corporation
operating as "Glenora Law Office" on behalf
of DELTA VALLEY LANDSCAPING &
LAWN SERVICES LTD.

Per:


Michael Furman

Parlee McLaws LLP on behalf of the
Receiver/Manager of Shamrock Valley
Enterprises Ltd., THE BOWRA GROUP
INC.

Per:


Jeremy H. Hockin, Q.C.

Gowling WLG (Canada) LLP, solicitors for
ESSEX LEASE FINANCIAL
CORPORATION

Per:


Dylan Esch

STEPHEN KROEGER

Exhibit “R”

Shamrock Valley Enterprises Ltd.
Professional Fees - Delta Valley

Date	Staff	Hours	Rate	Total
3/9/2022	KPG	0.50	500.00	250.00
3/10/2022	KPG	0.25	500.00	125.00
3/10/2022	NKC	4.00	295.00	1,180.00
3/10/2022	JH	1.00	175.00	175.00
3/11/2022	IS	1.15	125.00	143.75
3/11/2022	KPG	4.00	500.00	2,000.00
3/11/2022	NKC	6.00	295.00	1,770.00
3/11/2022	JH	0.33	175.00	57.75
3/14/2022	KPG	4.00	500.00	2,000.00
3/15/2022	NKC	0.75	295.00	221.25
3/17/2022	KPG	0.75	500.00	375.00
3/18/2022	NKC	0.50	295.00	147.50
3/24/2022	KPG	0.75	500.00	375.00
3/25/2022	KPG	0.75	500.00	375.00
3/31/2022	KPG	0.50	500.00	250.00
		25.23		9,445.25
		5% GST		472.26
				<u>9,917.51</u>

This is Exhibit "B" referred to in the
Affidavit of
Kristin Gray
Sworn before me this 20 day
of January A.D. 2024
[Signature]
A Commissioner for Oaths in and for
the Province of Alberta
JEREMY H. H. HOCKIN

Exhibit “S”

Billed and Unbilled Recap Of Time Detail - [0075782.000012 - SHAMROCK VALLEY ENTERPRISES LTD. - IN RECEIVERSHIP]

Client:0075782 - THE BOWRA GROUP INC. 08/06/2022 3:41:27 PM

Page 1

Date	Initials	Name I	Invoice Number	Hours	Amount	Description
3/9/2022	JHH	JEREMY H. HOCKIN		0.5		Discussion with STEve rohatyn regarding position being taken by Delta Valley regarding application to enjoin sale of two scrapers; Review email to Kristin Gray; Email letter to Mike Furman
3/9/2022	SRO	STEVEN A ROHATYN		1.3	\$604.50	Telephone call from M Furman re anticipated application for order enjoining sale of equipment subject to Delta Valley option. Conference with J Hockin to discuss. Email to client reporting on same and providing outline of Report that will be necessary should application proceed. Telephone attendance with client. Letter to M Furman.
3/10/2022	SRO	STEVEN A ROHATYN		0.1	\$46.50	Telephone call from N Carreau to discuss approach to, parameters of Report necessary in the event of application by Delta Valley.
3/10/2022	JHH	JEREMY H. HOCKIN		0.5		Review email exchange between Mr. Furman and Commercial Coordinator regarding scheduling of Delta Valley's proposed application; Letter from Mr. Furman with draft application materials;
3/10/2022	SRO	STEVEN A ROHATYN		1.5	\$697.50	Various tasks and communications relating to scheduling, review and discussion of pending Delta Valley application for injunction.
3/11/2022	JHH	JEREMY H. HOCKIN		0.4		Review letter and attached materials submitted to Commercial Coordinator by Delta Valley's counsel; Email from Kristin Gray with draft Fourth Report; Email from Commercial Coordinator with webex particulars for Monday

This is Exhibit "S" referred to in the Affidavit of
Sworn before me this 22nd day
of August A.D. 2021
A Commissioner for Oaths in and for
the Province of Alberta
JEREMY H. H. HOCKIN

				application;
3/11/2022 SRO	STEVEN A ROHATYN	1.2	\$558.00	Review and input proposed amendments to draft Fourth Report of Receiver.
3/11/2022 SRO	STEVEN A ROHATYN	2.3	\$1,069.50	Various tasks, communications towards scheduling of, strategizing and preparing for Delta Valley's March 14 application for injunction.
3/11/2022 SRO	STEVEN A ROHATYN	0.1	\$46.50	Telephone attendance with K Gray, D Norris of Ritchie Bros. re discussion of Delta Valley's application for judgment, impact of same upon imminent commencement of auction of affected units.
3/13/2022 JHH	JEREMY H. HOCKIN	1	\$675.00	Email exchange with Steve Rohatyn regarding response to counsel for Canadian WEstern Bank and possible resolution of Delta Valley's application by consent order; Email to Kristin Gray regarding proposed consent order; Email to counsel for CWB
3/13/2022 SRO	STEVEN A ROHATYN	0.2	\$93.00	Emails with J Hockin re Delta Valley application, possible terms of Consent Order to resolve same.
3/14/2022 SRO	STEVEN A ROHATYN	0.1	\$46.50	Emails with Commercial Coordinator re materials for Delta Valley application.
3/14/2022 SRO	STEVEN A ROHATYN	0.1	\$46.50	Review email from R Quinlan
3/14/2022 SRO	STEVEN A ROHATYN	0.3	\$139.50	Conference with J Hockin to discuss Delta Valley application. Conference call with J Hockin and K Gray to discuss instructions concerning proposed consent order.
3/14/2022 SRO	STEVEN A ROHATYN	0.3	\$139.50	Conference with J Hockin following Delta Valley application re discussion of Essex position, appraised value of units in question.

3/14/2022 SRO	STEVEN A ROHATYN	0.2		Correspondence from M Furman enclosing draft form of Consent Order providing for discharge of builders' liens pursuant to s. 48 of BLA. Review draft form.
3/14/2022 SRO	STEVEN A ROHATYN	0.1	\$46.50	Ernailed with R Quinlan re M Neilsen's position on Delta Valley application
3/14/2022 SRO	STEVEN A ROHATYN	0.3	\$139.50	Conference with J Hockin prior to Delta Valley application. Telephone attendance with M Furman and J Hockin to discuss.
3/14/2022 JHH	JEREMY H. HOCKIN	7.2	\$4,860.00	Review email exchange between Steve Rohatyn and Commercial Coordinator regarding case law and Receiver's Fourth Report submitted to Justice Dunlop; Discussion with Steve Rohatyn; Conference call with Kristing Gray to discuss possible consent order to resolve Delta Valley's Issues; Draft consent order; Email from counsel from Essex regarding attendance at this afternoon's application; Review and revise draft Consent Order; Email proposed consent Order to counsel for interested parties; Email from counsel for CWB and Shamrock regarding position on application; Letter from Mr. Furman; Email exchange with counsel for Essex regarding effect of application of rental payments on Option Exercise Price; Revise draft consent order and circulate to counsel for review; Preparation for and attendance at Justice Dunlop's chambers by Webex to address Delta's application; Further revisions to order to reflect Justice Dunlop's directions; Review email from Nicole Carreau to Ritchie Bros. withdrawing two scrapers from auction; Email exchange with counsel for Shamrock advising as

				to outcome of application; Discussion with STEve Rohatyn
3/15/2022 JHH	JEREMY H. HOCKIN	3.7	\$2,497.50	REview and revise draft order; Discussion with STEve Rohatyn; Review email from STEve Rohatyn to Mr. Furman regarding Order to Discharge Liens; Email to ocunsel for parties in attendance at Justice Dunlop's hearing with next draft of Order for review; Email to Mr. Furman with wire transfer particulars; Email from counsel from Essex with signed copy of Order; Email from Nicole Carreau confirming withdrawal of scrapers from auction; Letter from Mr. Furman; Email exchange with Mr. Furman regarding endorsement and return of Order; Email exchange with Mr. Regush regarding letter requesting case management; Letter from solicitor for Delta with first installment of funds regarding exercise of Option to Purchase scrapers.
3/15/2022 SRO	STEVEN A ROHATYN	0.9		Review and amend draft Delta Valley s. 48 Order. Email to M Furman enclosing same with comment.
3/15/2022 SRO	STEVEN A ROHATYN	0.3	\$139.50	Telephone call from M Furman.
3/15/2022 SRO	STEVEN A ROHATYN	0.3	\$139.50	Conferences with J Hockin re Delta Valley related matters. Tasks towards deposit and investment of funds provided for purchase of scrapers.
3/17/2022 SRO	STEVEN A ROHATYN	2.5	\$1,162.50	Various tasks, communications and correspondence relating to Delta Valley's anticipated and actual repudiation of Scraper option.
3/17/2022 JHH	JEREMY H. HOCKIN	1	\$675.00	Review email exchange between STEve Rohatyn and

				Vicki G. regarding revised Agreement for Purchase and Sale of Real Estate sold at auction; Letter from mr. Furman requesting return of funds tendered towards the exercise of Purchase Option for two scrapers; Furthre letter from Mr. Furman containing settlement offer; Discussion with STEve Rohatyn; Email exchange with Steve regarding Furman's positions; Email from Mr. Regush regarding letter to ACJ; Internal emails regarding retention of Delta funds
3/18/2022	SRO	STEVEN A ROHATYN	0.3	\$139.50 Emails, telephone attendance with K Gray to discuss strategy towards mitigation of damages resulting from repudiation of Delta Valley option,
3/18/2022	SRO	STEVEN A ROHATYN	0.1	46.5 Emails with accounting re Investment of Delta Valley funds in accordance with requirements of Court Order.
3/18/2022	SRO	STEVEN A ROHATYN	0.4	\$186.00 Telephone call from M Furman. Review auction results. Email to, telephone attendance with client.
3/23/2022	SRO	STEVEN A ROHATYN	0.2	\$93.00 Conference call with J Hockin and counsel for Delta Valley.
3/24/2022	JHH	JEREMY H. HOCKIN	0.7	\$472.50 Conference call with Kristin Gray and Steve Rohatyn; Email from ACJ Nielsen's assistant regarding letters on case management request; Review email exchange between STEve Rohatyna nd Kristin Gray regarding calculation of damages arising from Delta Valley's repudiation of Option to Purchase scrapers
3/24/2022	SRO	STEVEN A ROHATYN	0.1	\$46.50 Telephone call from counsel for Delta Valley.
3/25/2022	JHH	JEREMY H. HOCKIN	1.2	\$810.00 Internal emails regarding video conference with

					REceiver and Delta Valley; Letter to counsel for Essex and Delta Valley serving filed copy of Justice Dunlop's order; Participate in conference call with Delta Valley, REceiver and counsel; Email from solicitor for CWB regarding claim by Poitras; Email to solicotr for Shamrock
3/25/2022	SRO	STEVEN A ROHATYN	0.1	\$46.50	Communications towards arranging meeting with Delta Valley representatives to discuss settlement
3/25/2022	SRO	STEVEN A ROHATYN	0.4	\$186.00	Telephone attendances with K Gray to discuss approach to claims process, results of discussion with counsel for Delta Valley.
3/25/2022	SRO	STEVEN A ROHATYN	1.2	\$558.00	Prep for and attend settlement conference with Delta Valley.
3/27/2022	JHH	JEREMY H. HOCKIN	0.6	\$405.00	Email to solicitor for Delta Valley confirming contents of Friday's conference call; Email from Mr. Quinlan regarding availability for call
3/30/2022	JHH	JEREMY H. HOCKIN	0.4	\$270.00	Letter from solicitor for Delta Valley; Emanil exchange with STEve Rohatyn; Email to Mr. Furman; REceive, review and respond to emails from counsel interested in Saskatchewan Credit union issue regarding response to ACJ Nielsen; Email to counsel for Essex to report on current situation regarding funds paid by Delta; Email exchange with solicitor for CWB
3/30/2022	SRO	STEVEN A ROHATYN	0.1	\$46.50	Review correspondence from counsel to Delta Valley and response from J Hockin.
3/31/2022	SRO	STEVEN A ROHATYN	0.1	\$46.50	Review correspondence between J Hockin, M Furman.
3/31/2022	JHH	JEREMY H. HOCKIN	0.4	\$270.00	Emails to solicitors for Shamrock and POitras to schedule telephone calls; Email exchange

				with ms. Finlay regarding draft letter to ACJ Nielsen; Letter from Mr. Furnian; Prepare letter to ACJ Nielsen; Review draft of calculation of interest regarding Delta Valley Liens; Email to Mr. Furman; Email to Ms. Gray; Email exchange with Mr. Quinlan to schedule call
4/1/2022 JHH	JEREMY H. HOCKIN	0.8	\$540.00	Further revisions to draft letter to commercial coordinator as per ACJ Nielsen request; Review draft letter from solicitor for Oil River; Review letter from Ms. Finlay to Justice Lema; Email exchange with Kristin Gray regarding response to latest Delta settlement proposal; Review letter from solicitor for Synergy; EMail exchange with Ms. Finlay; Email exchange with solicitors for Essex regarding change in use of Delta Valley funds; Letter to Mr. Furman; Review letter from solictiors for 102 Sask in Oil River action; Instruct request for copy of transcript of proceedings before Justice Dunlop; Telephone attendance with Ms. Finlay regarding confidentiality as between actions where Saskatchewan Credit Union issue has arisen
4/4/2022 JHH	JEREMY H. HOCKIN	0.3	\$202.50	Finalize letter to Mr. Furman; Letter from Mr. Furman; Telephone attendance with Mr. Kawanami regarding Saskatchewan Credit Union issue; Discussion with STEve Rohatyn
4/4/2022 SRO	STEVEN A ROHATYN	0.3	\$46.50	Conference with J Hockin to discuss developments on file while on holidays, next steps on various aspects of file. Review letter from J Hockin to counsel for Delta Valley. Review letter received in reply. Discuss further with J Hockin.

4/5/2022 JHH	JEREMY H. HOCKIN	1	\$675.00	Draft Order regarding change of use of Delta Valley Funds; Letter to Mr. Furman; Email exchange with Ms. Gray regarding today's appearance before Justice Lema; Email exchange with Commercial Coordinator regarding Mr. Kawanami's attendance at today's court hearing; Preparation for and attendance at Justice Lema's chambers by webex to seek adjournment of 102 Sask's application; Further exchange of correspondence with Mr. Furman regarding terms of Order changing use of Delta Valley funds
4/5/2022 SRO	STEVEN A ROHATYN	0.1	\$46.50	Review draft agreement proposed by Ritchie Bros relating to re-auction of Scrapers.
4/6/2022 SRO	STEVEN A ROHATYN	0.2	\$93.00	Telephone attendance with client to discuss Ritchie Bros. proposed agreement towards re-auction of Scrapers, claims process proposed by R Quinlan.
4/6/2022 SRO	STEVEN A ROHATYN	1.5	\$697.50	Amend draft agreement proposed by Ritchie Bros relating to re-auction of Scrapers to make supplemental to earlier Contract to Auction. Email same to client for review with comment.
4/6/2022 JHH	JEREMY H. HOCKIN	0.4	\$270.00	Email from Justice Lema granting adjournment request; Review email from solicitor for Shamrock regarding claims process; Receive and review transcript of appearance before Justice Dunlop on Delta Valley application for injunction; Email exchange with Mr. Regush regarding agenda for Friday's appearance before Justice Lema; Report to Ms. Gray regarding adjournment of Mr. Regush's application; Email exchange with Steve Rohatyn regarding Mr. Quinlan comments on proposed Claims Process;

				Review email from Steve Rohatyn to Ms. Gray concerning Ritchie Bros. supplemental agreement; Letter from Mr. Furman requesting amendment to draft Consent Order; Email to Mr. Furman; Email exchange with solicitor for Poitras; Telephone attendance with Mr. Morrow
4/7/2022 JHH	JEREMY H. HOCKIN	0.1	\$67.50	Email exchange with Mr. Regush regarding telephone conference; Telephone attendance with Mr. Regush; Email exchange with Mr. Furman; Internal emails regarding research on Credit Union issue;
4/8/2022 JHH	JEREMY H. HOCKIN	2.8		Telephone attendance with solicitor for owner of property where Delta lien is registered; Email exchange with Mr. Regush; Review email from Vicki G. regarding Ritchie Bros. invoice for real estate commission; Preparation for and attendance at Justice Lema's chambers via Webex to address terms of adjournment of Mr. Regush's application; Meeting with Steve Rohatyn and Laura Perram regarding preparation of letter to Justice Lema on "air of reality" issue
4/11/2022 JHH	JEREMY H. HOCKIN	0.5	\$337.50	Conference call with Mike Furman and Sharon Ohayon; Email exchange with Mike Furman; Email partially endorsed Consent Order to solicitors for Essex for endorsement; Internal emails regarding scheduling distribution application; Email exchange with Mr. Russell regarding scheduling; Revise draft of adjournment order
4/12/2022 JHH	JEREMY H. HOCKIN	0.1	\$67.50	Email from Mr. Russell confirming attendance at distribution application; Receive and review draft letter to Justice Lema regarding "air of reality" issue; Review booking letter to Commercial Coordinator regarding distribution

					<p>application; Email from solicitor for Essex regarding requested consent Order and payout figures; Internal emails regarding distribution application; Revise draft letter to Justice Lema; Email exchange with Ms. Gray regarding result of auction; Internal emails regarding calculation of Ritchie Bros. commission on sale of real estate; Finalization of adjournment Order; Email to Mr. Regush requesting approval of adjournment order; Review email exchange between Kristin Gray and Steve Rohatyn regarding Ritchie Bros. commission invoice; Further revisions to letter to Justice Lema; Internal emails regarding commission issue; Email exchange with Mr. Quinlan regarding draft Claims Process Order; Emails regarding calculation of Essex payout; Email from Ms. Carreau summarizing auction results; Discussions with Steve Rohatyn</p>
4/12/2022	SRO	STEVEN A ROHATYN	0.2	\$93.00	Review Ritchie Bros auction proceed reconciliation statement. Telephone attendance with client to discuss.
4/14/2022	RAP	RAYNE A. PRINS	0.4	\$66.00	Draft Builder's Lien Cancellations
4/14/2022	SRO	STEVEN A ROHATYN	0.4	\$186.00	Tasks, conferences with paralegal and J Hockin towards drafting/execution of Cancellations re Delta Valley liens.
4/14/2022	JHH	JEREMY H. HOCKIN	0.3	\$202.50	Finalize letter to Justice Lema regarding "air of reality"; Email to solicitor for Essex regarding consent Order; Instruct preparation of lien discharges; Email exchange with Mr. Regush regarding form of adjournment Order; Email exchange with solicitor for Essex

				regarding accounting for paymetn of Dozer amount; Internal emails regarding redemption of term deposit and application of proceeds to satisfy liens; internal emails regarding lien cancellation forms; Receive and review letters from counsel on Saskatchewan Credit Union issue to Justice Lema; Letter to Justice Lema with endorsed adjournment ORder; Email to Justice Dunlop with endorsed consent Order changing use of Delta Valley Funds: Email exchange with Justice Dunlop regarding endorsed Order; Discussions with Steve Rohatyn
4/18/2022 JHH	JEREMY H. HOCKIN	0.2	\$135.00	Emails with Kristin Gray regarding execution of lien cancellations
4/18/2022 SRO	STEVEN A ROHATYN	0.1	\$46.50	Emails with client re Delta Valley lien cancellations
4/19/2022 SRO	STEVEN A ROHATYN	0.2	\$93.00	Meet with K Gray to tend to execution of Cancellation of one of the Delta Valley builders' liens.
4/19/2022 JHH	JEREMY H. HOCKIN	0.1	\$67.50	Email from solicitor for Shamrock with proposed revisions to draft Claims Process Order; Letter to Sharon Ohayon enclosing executed Lien Cancellation form; Revise draft Claims Process Order; Discussion with Steve Rohatyn
4/20/2022 SRO	STEVEN A ROHATYN	0.1	\$46.50	Meet with D Penney to tend to execution of Cancellation of Delta Valley lien pertaining to Beaumont property.
4/21/2022 SRO	STEVEN A ROHATYN	0.1	\$46.50	Review Ritchie Bros. proposed revisions to supplement to Contract to Auction re Delta Valley unit sale. Email to K Gray with comment.
4/25/2022 SRO	STEVEN A ROHATYN	0.1		Review lien spreadsheet to determine whether any remain extant requiring the filing of an

4/28/2022	SRO	STEVEN A ROHATYN	0.1	\$46.50	SOC and registration of CLP. Receipt and review of executed Supplemental to Contract to Auction.
4/28/2022	SRO	STEVEN A ROHATYN	0.4		Email from K Gray with Ritchie comments on inquiries made by counsel for company regarding certain assets etc. Email to counsel with reply and further raising matter of how we might best approach the vacant lot in the circumstances.
4/28/2022	JHH	JEREMY H. HOCKIN	0,30		Email exchange with Mr. REgush regarding Clawback Agreement; Receive and review email from Ms. Gray with executed copy of Supplemental Auction Agreement; Internal emails regarding preparation of Clawback Agreement for Synergy and Leroy; REview Ritchie Bros. response to query about miscellaneous items;
5/3/2022	JHH	JEREMY H. HOCKIN	0.1	\$67.50	Preparation for and attendance at Justice Hillier's chambers by Webex to apply for Claims Process Order and Order approving Distributiions; Revise affidavit of service of application materials; Email exchange with solicitor for Essex regarding copies of legal invoices; REview email exchange between Steve Rohatyn and solicitor for Synergy regarding form of Clawback Agreement; Email exchange with Ms. Gray regarding further particulars on invoices rendered to Essex; Review email exchange between Ms. Gray and Steve Rohatyn regarding amount due to Essex; Email from counsel for landowner requesting copy of Consent Order regarding use of Delta Valley funds
5/4/2022	JHH	JEREMY H. HOCKIN	0.1	\$67.50	Review two orders endorsed by Justice Hillier;

					Review email exchanges between Steve Rohatyn and Kristin Gray regarding draft Clawback Agreements and status of Wire Transfers to secured creditors; Review service letter for Consent Order regarding use of Delta Valley Funds
5/4/2022	SRO	STEVEN A ROHATYN	0.2	\$93.00	Telephone call from counsel for Delta Valley re status of discharge of Beaumont lien. Review file. Conference with paralegal re provide him with information confirming submission of DRR and its receipt into the PRQ
5/5/2022	JHH	JEREMY H. HOCKIN	0.1	\$67.50	Review action searches; Internal emails regarding litigation claimants; Review draft letter from Receiver to creditors regarding claims Claims Process; Email to Ms. Gray regarding sale of Scrapers at latest auction
5/9/2022	JHH	JEREMY H. HOCKIN	0.1	\$67.50	Internal emails regarding next steps in preparation of case Involving Saskatchewan Credit Unions; Email to solicitor for Poitras; Email exchange with Ms. Gray regarding results of sale of two Scrapers; Review and revise letters to counsel for Delta Valley and Essex; Revise service letters for Justice Hillier's orders; Review letter to Commercial Coordinator and service list with filed copies of application materials and orders granted on May 3
5/9/2022	SRO	STEVEN A ROHATYN	0.1	\$46.50	Review detail report re Ritchie sale of Delta Valley scrapers.
5/13/2022	JHH	JEREMY H. HOCKIN	0.1	\$67.50	Internal emails regarding possible surplus or deficiency in claims of secured creditors and incorporation of Claims Process; Email to Mr. Regush requesting payout figures; Review email

				from STEve Rohatyn to Delta Valley requesting discharge of registration at Personal Property Registry
5/13/2022 SRO	STEVEN A ROHATYN	0.1	\$46.50	Email to M Furman requesting discharge of Delta Valley registration against scrapers from PPR.
5/18/2022 JHH	JEREMY H. HOCKIN	0.5	\$337.50	Letter from Michael Furman; Review Mr. Furman's letter to Steve Rohatyn regarding maintenance of PPR registration; Email exchange with Ms. Gray regarding latest communication from Mr. Furman; Email to solicitor for Mr. Poitras regarding claim for destruction of pickup; Receipt and review of correspondence from counsel for Delta Valley and enclosed pleadings. Emails with J Hockin re same.
5/18/2022 SRO	STEVEN A ROHATYN	0.3		
5/20/2022 JHH	JEREMY H. HOCKIN	0.7	\$472.50	Letter to Mr. Furman proposing litigation process to resolve claims involving Delta Valley Landscaping; Email letter to Mr. Furman and copy to Mr. Quinlan
5/20/2022 SRO	STEVEN A ROHATYN	0.1		Messages with K Gray re Delta Valley pending action, steps to report same to regulator and insurer.
5/25/2022 JHH	JEREMY H. HOCKIN	0.2		Email exchanges with Mr. Quinlan regarding Delta Valley claim and Saskatchewan Credit Union issue; Email from Ms. Gray with responses to Mr. Quinlan's position on claims;
5/30/2022 SRO	STEVEN A ROHATYN	0.1	\$46.50	Review Ritchie Bros reconciliation re sale of Delta Valley Scrapers.
5/30/2022 JHH	JEREMY H. HOCKIN	0.1	\$67.50	Review draft affidavit of service of orders granted May 3; Email from Ms. Gray with details of final settlement of two Scrapers; Internal emails regarding preparation of Statement of Claim against Delta Valley; Email exchange with mr. Regush

				regarding draft order reflecting Justice Lema's endorsement
5/31/2022 SRO	STEVEN A. ROHATYN	2.3	\$1,069.50	Continue draft SOC re: Delta Valley Claim
6/1/2022 SRO	STEVEN A. ROHATYN	2.5	\$1,162.50	Complete draft SOC re: Delta Valley Claim; Email to client re: particulars of claim under invoices; Conference with J. Hockin to discuss
6/2/2022 SRO	STEVEN A. ROHATYN	1.2	\$558.00	Conferences with paralegal re: calculation of invoice claim and review of same, insertion of table into draft Delta Valley Soc. Various other tasks towards finalizing draft of same.
6/8/2022 SRO	STEVEN A. ROHATYN	0.2	\$93.00	Review materials from client substantiating costs claim against Delta Valley; Emails with J. Hockin; Instructions to paralegal re: review accounts and determin extent of legal fees attributable to dealing with Delta Valley Matters.
TOTAL			\$25,848.00	

Exhibit “T”

Clerk's stamp:

COURT FILE NUMBER
COURT
JUDICIAL CENTRE
PLAINTIFF
DEFENDANT
DOCUMENT
ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

2103-10970
COURT OF QUEEN'S BENCH
EDMONTON
CANADIAN WESTERN BANK
SHAMROCK VALLEY ENTERPRISES LTD.



FEE AFFIDAVIT

Receiver:

The Bowra Group Inc.
1411 TD Tower, 10088 – 102 Avenue
Edmonton, AB, Canada T5J 2Z1
Attention: Kristin Gray
Phone: 780.705.0073 Fax: 780.705.1946
Email: kgray@bowragroup.com

Counsel:

PARLEE MCLAWS LLP
Barristers and Solicitors
1700 Enbridge Centre
10175 – 101 Street NW
Edmonton, AB, Canada T5J 0H3

Attention: Jeremy H. Hockin, Q.C.
Phone: 780.423.8532 Fax: 780.423.2870
Email: jhockin@parlee.com

Attention: Steven A. Rohatyn
Phone: 780.423.8177 Fax: 780.423.2870
Email: srohatyn@parlee.com

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

Sworn before me this 28 day
of August A.D. 2024

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. H. HOCKIN

**AFFIDAVIT OF KRISTIN GRAY
SWORN ON APRIL 25, 2022**

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

1. I am a Senior Vice-President with The Bowra Group Inc., Receiver of Shamrock Valley Enterprises 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. The Bowra Group Inc. was appointed Receiver Manager of Shamrock Valley Enterprises Ltd. pursuant to Order of Justice Neilson of the Alberta Court of Queen's Bench dated July 30, 2021 (the "Receivership") and stayed until August 27, 2021.

3. On August 27, 2021, a further Order was granted by Justice Dunlop of the Alberta Court of Queen's Bench lifting the stay related to the Receivership Order.
4. I am a Chartered Professional Accountant and Licensed Insolvency Trustee with over 8 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.
5. With respect to Receiver's accounts covering fees and disbursements incurred by the Receiver for the period June 17, 2021, to March 31, 2022, 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 name of the individual who completed the work;
- (b) The hourly rate for each and every individual employee of the Receiver which completed work in regard to the Receivership (the "**Hourly Rates**"), including Non – Professional staff is as follows:

The Bowra Group Inc. team:

- (i) Doug Chivers, Senior Vice-President and Licensed Insolvency Trustee - \$575/595
 - (ii) Kristin Gray, Senior Vice-President and Licensed Insolvency Trustee - \$450/500;
 - (iii) Nicole Carreau, Associate - \$250/295;
 - (iv) Garrett Stupan, Associate - \$250;
 - (v) Justin Heniuk, Associate - \$175;
 - (vi) Sofie Parker, Estate Administrator (Non – Professional) - \$185; and,
 - (vii) Various Administrative Staff (Non – Professional) - \$125/165.
- (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 within the Accounts totaling \$16,878.31 are comprised of:
 - (i) Postage & stationary fees of \$1,486.56;
 - (ii) Licensing fees of \$275.00; and,
 - (iii) Office Costs (\$15 per hour of fees billed) for photocopying, long distance telephone, faxes, and other postage of \$15,111.75 (the "**Office Costs**").
 - (e) I submit that taking into account the quantum of the Office Costs as compared to the realization receipts of \$16,259,108 as set out in Appendix "D" to the Receiver's Fifth Report to Court dated April 25, 2022, that the Office Costs are fair and reasonable.

6. With respect to the Receiver's independent legal counsel, Parlee McLaws LLP ("**Parlee**"), accounts covering fees and disbursements incurred by counsel for the period July 12, 2021 to February 28, 2022, which accounts are contained herein as Exhibit "**B**" (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 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 which completed work in regard to the Receivership (the "**Hourly Rates**"), including Non – Professional staff is as follows:

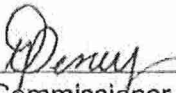
The Parlee McLaws Team:

- (i) Jeremy H. Hockin, Q.C., Partner - \$630/675;
 - (ii) Stephen H. Kligman, Partner - \$485;
 - (iii) Bryan P. Maruyama, Partner - \$480;
 - (iv) Steven A. Rohatyn, Partner - \$450/465;
 - (v) Leela Wright, Associate - \$245/285;
 - (vi) Kelly Lanyi-Bennet, Student - \$215/225;
 - (vii) Andrew Kim, Student - \$215;
 - (viii) Michael Graham, Student - \$215;
 - (ix) Rayne Prins, Paralegal - \$140/165;
 - (x) Phyllis Yacyshyn, Paralegal - \$165; and,
 - (xi) Various Administrative Staff (Non – Professional) - \$40/60.
- (c) I submit that the 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;
 - (d) The disbursements contained within the Accounts totaling \$10,544.13 are comprised of:
 - (i) Postage and stationary costs of \$1,192.49;
 - (ii) Service charge fees of \$382.00;
 - (iii) Tax certificate and search fees of \$225.00;
 - (iv) Technology fees of \$6,390.86;
 - (v) Land title fees of \$772.00;
 - (vi) Westlaw fees of \$160.25;
 - (vii) Alberta Energy fees of \$70.00;

- (viii) Canadian Securities Registration System fees of \$16.00;
- (ix) Wire transfer fees of \$17.50;
- (x) Interlocutory Application fee of \$140.00; and,
- (xi) Various corporate searches, including but not limited to corporate registry, personal property registry, title, and document searches of \$1,178.03.

7. I make this Affidavit in support of the application to approve the fees, disbursements, and GST of \$367,678.23, which have been rendered by The Bowra Group Inc. and to approve the fees, disbursements, other charges, and GST of \$161,570.96 which have been rendered by Parlee, within this Action.

SWORN before me at the City of
Edmonton, in the Province of Alberta, this
25th day of April, 2022.


A Commissioner for Oaths in and for the
Province of Alberta

DEVRON DANIELLE MARIE PENNEY
A Commissioner for Oaths
in and for Alberta
My Commission expires April 18, 2023
Appointee No. 0758875

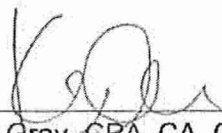

Kristin Gray, CPA, CA, CIRP, LIT
Senior Vice-President

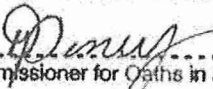
EXHIBIT A

Summary of Receiver's Invoices and Copies of Invoices

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

KRISTIN GRAY

Sworn before me this 25th day
of APRIL, 2022


A Commissioner for Oaths in and for Alberta

DEVRON DANIELLE MARIE PENNEY
A Commissioner for Oaths
in and for Alberta
My Commission expires April 18, 2023
Appointee No. 0758875

In the Matter of the Receivership of Shamrock Valley Enterprises Ltd.

Summary of Receiver's Fees

For the period of June 17, 2021 to March 31, 2022

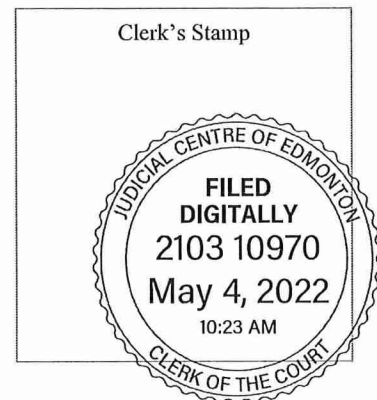
Period	Invoice	Fees	Disbursements	GST	Total
Jun 17, 2021 - Aug 31, 2021	9253	34,182.50	1,539.00	1,786.08	37,507.58
Sep 1, 2021 - Sep 30, 2021	9275	68,469.00	4,419.00	3,644.40	76,532.40
Oct 1, 2021 - Oct 31, 2021	9300	89,190.25	3,993.06	4,659.17	97,842.48
Nov 1, 2021 - Nov 30, 2021	9316	61,015.50	3,152.00	3,208.38	67,375.88
Dec 1, 2021 - Dec 31, 2021	9336	26,639.25	1,225.50	1,393.24	29,257.99
Jan 1, 2022 - Jan 31, 2022	9356	22,269.25	1,060.50	1,166.49	24,496.24
Feb 1, 2022 - Feb 28, 2022	9377	10,911.83	531.30	572.16	12,015.29
Mar 1, 2022 - Mar 31, 2022	9393	20,618.83	952.95	1,078.59	22,650.37
		333,296.41	16,873.31	17,508.51	367,678.23

Exhibit “U”

COURT FILE NUMBER: 2103 10970
COURT: COURT OF QUEEN'S BENCH
OF ALBERTA
JUDICIAL CENTRE: EDMONTON
PLAINTIFF: CANADIAN WESTERN BANK
DEFENDANT: SHAMROCK VALLEY
ENTERPRISES LTD.
DOCUMENT: **ORDER APPROVING
RECEIVER'S FEES,
ACTIVITIES AND
AUTHORIZING
DISTRIBUTIONS**

ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT:

PARLEE McLAWS LLP
1700 Enbridge Centre
10175 – 101 Street NW
Edmonton, Alberta T5J 0H3
Attention: Jeremy H. Hockin,
Q.C.
Phone: 780-423-8532
Fax: 780-423-2870
File No: 75782-12/JHH



This is Exhibit "1" referred to in the
Affidavit of

Sworn before me this 26 day
of August A.D. 2024

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. HOCKIN

DATE ON WHICH ORDER WAS PRONOUNCED: May 3, 2022

LOCATION WHERE ORDER WAS PRONOUNCED: Edmonton, Alberta

NAME OF JUSTICE WHO MADE THIS ORDER: The Honourable Justice S.D. Hillier

UPON THE APPLICATION of The Bowra Group Inc., in its capacity as the Court-appointed receiver and manager (the "**Receiver**") of the undertakings, property and assets of Shamrock Valley Resources Ltd. (the "**Company**") for an Order (i) approving and authorizing the distributions described in the Fifth Report of the Receiver (the "**Fifth Report**"), (ii) approving the fees and disbursements of the Receiver and those of its counsel, (iii) approving the Receiver's

activities as described in the Fifth Report, and (iv) authorizing the Receiver to discharge the Popiel Caveat, as defined in the Fifth Report;

AND UPON HAVING READ the Receivership Order dated July 30, 2021 (the “**Receivership Order**”), the Notice of Application for this Order, the Fifth Report, the Receiver’s Fee Affidavit, and the Affidavit of Service; **AND UPON HEARING** the submissions of counsel for the Receiver and for other interested parties, and no one appearing for any other person on the service list, although properly served as appears from the Affidavit of Service, filed;

IT IS HEREBY ORDERED AND DECLARED THAT:

SERVICE

1. Service of notice of this application and supporting materials is hereby declared to be good and sufficient, no other person is required to have been served with notice of this application and time for service of this application is abridged to that actually given.

ACCOUNTS & ACTIVITIES OF RECEIVER

2. The Receiver’s accounts for its fees and disbursements as set out in the Fifth Report and the Fee Affidavit are hereby approved without the necessity of a formal assessment or passing of its accounts.
3. The accounts of the Receiver’s legal counsel, PARLEE MCLAWS LLP, for its fees and disbursements as set out in the Fifth Report and the Fee Affidavit are hereby approved without the necessity of a formal assessment of its accounts.
4. The actions, conduct and activities of the Receiver as described in the Fifth Report are hereby approved.

DISTRIBUTIONS

5. The Receiver is hereby authorized to make the distributions proposed in paragraph 90 (iii) (1 – 8) of the Fifth Report, subject to:

- (a) the entry into an acceptable form of “Clawback Agreement” with 102125001 Saskatchewan Ltd. and Synergy Credit Union Ltd.; and
- (b) any adjustment to the amounts required to fully retire the claims of secured and leasing creditors representing interest accruals and legal fees to which such creditors are contractually entitled.

THE POPIEL CAVEAT

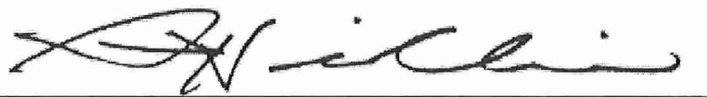
6. The Receiver is hereby authorized to tend to the discharge of the Popiel Caveat.

MISCELLANEOUS

7. Service of this Order shall be deemed good and sufficient by:

- (a) Serving the same by regular mail, electronic mail, facsimile, personal delivery or courier on:
 - (i) the persons listed on the service list created in these proceedings;
 - (ii) any other person served with notice of the application for this Order, including without limitation those parties listed in the Affidavit of Service of Isobel Smith sworn on April 26, 2022;
 - (iii) any other parties attending or represented at the application for this Order;
 - (iv) a Purchaser or a Purchaser’s solicitors; and
- (b) Posting a copy of this Order on the Receiver’s website at
<https://www.bowragroup.com/shamrockvalleyenterprises>

and service on any other person is hereby dispensed with.



J.C.C.Q.B.A.

Exhibit “V”



Clerk's stamp:

COURT FILE NUMBER

2103-10970

COURT

COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE

EDMONTON

PLAINTIFF

CANADIAN WESTERN BANK

DEFENDANT

SHAMROCK VALLEY ENTERPRISES LTD.

DOCUMENT

FEE AFFIDAVIT

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

Receiver:

The Bowra Group Inc.
1411 TD Tower, 10088 – 102 Avenue
Edmonton, AB, Canada T5J 2Z1
Attention: Kristin Gray
Phone: 780.705.0073 Fax: 780.705.1946
Email: kgray@bowragroup.com

Counsel:

PARLEE MCLAWS LLP
Barristers and Solicitors
1700 Enbridge Centre
10175 – 101 Street NW
Edmonton, AB, Canada T5J 0H3

Attention: Jeremy H. Hockin, K.C.
Phone: 780.423.8532 Fax: 780.423.2870
Email: jhockin@parlee.com

Attention: Steven A. Rohatyn
Phone: 780.423.8177 Fax: 780.423.2870
Email: srohatyn@parlee.com

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

Kristin Gray
Sworn before me this 30 day
of August A.D. 2022

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. H. HOCKIN

**AFFIDAVIT OF KRISTIN GRAY
SWORN ON NOVEMBER 30, 2022**

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

1. I am a Senior Vice-President with The Bowra Group Inc., Receiver of Shamrock Valley Enterprises 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. The Bowra Group Inc. was appointed Receiver Manager of Shamrock Valley Enterprises Ltd. pursuant to Order of Justice Neilson of the Alberta Court of Queen's Bench dated July 30, 2021 (the "Receivership") and stayed until August 27, 2021.

3. On August 27, 2021, a further Order was granted by Justice Dunlop of the Alberta Court of Queen's Bench lifting the stay related to the Receivership Order.
4. I am a Chartered Professional Accountant and Licensed Insolvency Trustee with over 8 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.
5. With respect to Receiver's accounts covering fees and disbursements incurred by the Receiver for the period April 1, 2022, to September 30, 2022, 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 name of the individual who completed the work;
 - (b) The hourly rate for each and every individual employee of the Receiver which completed work in regard to the Receivership (the "**Hourly Rates**"), including Non – Professional staff is as follows:

The Bowra Group Inc. team:

 - (i) Kristin Gray, Senior Vice-President and Licensed Insolvency Trustee - \$500/550;
 - (ii) Chris Bowra, Vice President - \$495;
 - (iii) Nicole Carreau, Associate - \$295;
 - (iv) Derek Jessop, Associate - \$250;
 - (v) Justin Heniuk, Associate - \$175;
 - (vi) Sofie Parker, Estate Administrator (Non – Professional) - \$185; and,
 - (vii) Various Administrative Staff (Non – Professional) - \$125/165.
 - (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 within the Accounts totaling \$4,936 are comprised of:
 - (i) Postage & stationary fees of \$857;
 - (ii) Office Costs (\$15 per hour of fees billed) for photocopying, long distance telephone, faxes, and other postage of \$4,079 (the "**Office Costs**").
 - (e) I submit that taking into account the quantum of the Office Costs as compared to the realization receipts of \$17,901,972 as set out in Appendix "E" to the Receiver's Fifth Report to Court dated November 30, 2022, that the Office Costs are fair and reasonable.
6. With respect to the Receiver's independent legal counsel, Parlee McLaws LLP ("**Parlee**"), accounts covering fees and disbursements incurred by counsel for the period March 1,

2022 to September 30, 2022, which accounts are contained herein as Exhibit "B" (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 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 which completed work in regard to the Receivership (the "**Hourly Rates**"), including Non – Professional staff is as follows:

The Parlee McLaws Team:

- (i) Jeremy H. Hockin, K.C., Partner - \$675/710;
 - (ii) Stephen H. Kligman, Partner - \$495;
 - (iii) Steven A. Rohatyn, Partner - \$465/490;
 - (iv) Laura Perram, Associate - \$310;
 - (v) Vicki Giannacopoulos, Associate - \$510;
 - (vi) Rielle Gagnon, Student - \$225;
 - (vii) Tyler H. Godard, Student - \$215;
 - (viii) Rayne Prins, Paralegal - \$165/175;
 - (ix) Dawn Sampson, Paralegal - \$165; and,
 - (x) Various Administrative Staff (Non – Professional) - \$40.
- (c) I submit that the 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;
- (d) The disbursements contained within the Accounts totaling \$4,270 are comprised of:
 - (i) Printing and scanning fees of \$1,890;
 - (ii) Service charge fees of \$36;
 - (iii) Land Title Search of \$42;
 - (iv) Transcripts of \$401;
 - (v) Filing fees of \$190;
 - (vi) Search fees (corporate, bankruptcy, litigation, etc) of \$87;
 - (vii) Alberta Energy fees of \$100;
 - (viii) Westlaw fees of \$217;
 - (ix) Postage and Delivery fees of \$876;

- (x) Search fees (PPR and Corporate) of \$70;
- (xi) Tax Certificate and Search fees of \$40
- (xii) Wire fees of \$18;
- (xiii) ALIA Insurance Levy fees of \$75;
- (xiv) Statement of Claim fees of \$259
- (xv) Other charges of \$-30;

7. I make this Affidavit in support of the application to approve the fees, disbursements, and GST of \$90,217 which have been rendered by The Bowra Group Inc. and to approve the fees, disbursements, other charges, and GST of \$133,800 which have been rendered by Parlee, within this Action.

SWORN before me at the City of
Edmonton, in the Province of Alberta, this
30th day of November 2022.

A Commissioner for Oaths in and for the Province of Alberta

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 B

Summary of Receiver's Legal Counsel Invoices and Copies of Invoices

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

Kristin Gray

Sworn before me this 30 day
of November, 2020

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 Shamrock Valley Enterprises Ltd.

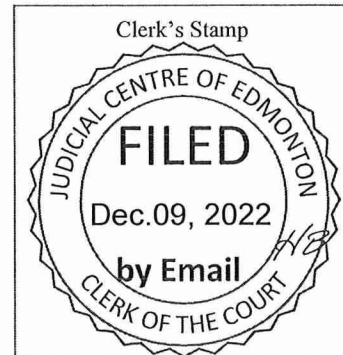
Summary of Receiver's Legal Counsel Fees

For the period of March 1, 2022 to September 30, 2022

Firm	Date	Invoice	Fees	Disbursements	Other Charges	GST	Total
Parlee McLaws LLP	17-May-22	796306	76,297.00	1,303.61	1,762.50	3,939.71	83,302.82
Parlee McLaws LLP	31-May-22	796954	20,573.50	332.34	237.50	1,048.32	22,191.66
Parlee McLaws LLP	30-Jun-22	798857	9,093.00	387.00	66.50	458.28	10,004.78
Parlee McLaws LLP	31-Aug-22	802272	11,619.00	41.69	94.50	586.26	12,341.45
Parlee McLaws LLP	30-Sep-22	803676	5,630.50	41.55	3.00	283.75	5,958.80
			123,213.00	2,106.19	2,164.00	6,316.32	133,799.51

Exhibit “W”

COURT FILE NUMBER: 2103 10970
COURT: COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE: EDMONTON
PLAINTIFF: CANADIAN WESTERN BANK
DEFENDANT: SHAMROCK VALLEY ENTERPRISES LTD.



DOCUMENT: **ORDER**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT: **PARLEE McLAWS LLP**
Barristers & Solicitors
1700 Enbridge Centre
10175 – 101 Street NW
Edmonton, Alberta T5J 0H3
Attention: Jeremy H. Hockin, K.C.
Phone: 780-423-8532
Fax: 780-423-2870
File No: 75782-12/JHH

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

Sworn before me this 20 day
of August A.D. 2024

A Commissioner for Oaths in and for
the Province of Alberta

JEREMY H. H. HOCKIN

DATE ON WHICH ORDER WAS PRONOUNCED: December 7, 2022

LOCATION WHERE ORDER WAS PRONOUNCED: Edmonton, Alberta

NAME OF JUSTICE WHO MADE THIS ORDER: The Honourable Justice G. Dunlop

UPON THE APPLICATION of The Bowra Group Inc., in its capacity as the Court-appointed receiver and manager (the "**Receiver**") of the undertakings, property and assets of Shamrock Valley Resources Ltd. (the "**Company**");

AND UPON HAVING READ the Receivership Order, the Claims Process Order filed in this Action on May 4, 2022 (the "**CPO**"); the Notice of Application for this Order, the Sixth Report of the Receiver, the Receiver's Fee Affidavit, and the Affidavit of Service;

AND UPON HEARING the submissions of counsel for the Receiver, the Company, and other interested parties present, and no one appearing for any other person on the service list, although properly served as appears from the Affidavit of Service, filed;

IT IS HEREBY ORDERED AND DECLARED THAT:

SERVICE

1. Service of notice of this application and supporting materials is hereby declared to be good and sufficient, no other person is required to have been served with notice of this application and time for service of this application is abridged to that actually given.

DEFINITIONS

2. Terms not otherwise defined in this Order carry the meaning ascribed to them in the CPO and the Receivership Order.

ACCOUNTS

3. The Receiver's accounts for its fees and disbursements as set out in the Sixth Report and the Fee Affidavit are hereby approved without the necessity of a formal assessment or passing of its accounts.
4. The accounts of the Receiver's legal counsel, PARLEE MCLAWS LLP, for its fees and disbursements as set out in the Sixth Report and the Fee Affidavit are hereby approved without the necessity of a formal assessment of its accounts.

INTERIM DISTRIBUTION AND HOLDBACK

5. The Receiver is hereby authorized and directed to make an interim distribution to the Company in the amount of \$2,900,000.00 (the "**Interim Distribution**" and the "**Distributed Funds**").

CARVE-OUTS

6. Without limiting or altering the applicability of the CPO to the Claims of all Creditors of the Company, the Property, subject to the Receiver's administration shall be and is hereby amended to henceforth exclude:
 - (a) The Distributed Funds; and

- (b) Any and all of the Company's claims, property interests or claims, rights of action, choses in action and other rights or remedies against or in respect of 2250657 Alberta Ltd., and any resulting judgment, recoveries, proceeds or other direct or indirect benefits in respect of or arising from the same.
7. Notwithstanding paragraphs 3(g) and (j) of the Receivership Order, all right, power, authority and ability to defend, settle and/or compromise Court of King's Bench Action 2003 05121 (the "**Catto Action**") shall re-vest in the Company and any insurer acting on behalf of the Company, and the Receiver shall have no further involvement or power or authority in respect of the Catto Action, and any underlying claims made against the Company thereby.

CLAIMS BAR DATE EXTENSION

8. The Claims Bar Date applicable to any Claims of each of J. Corp. Ventures Inc. and 1998372 Alberta Ltd. is hereby declared to be extended *nunc pro tunc* to the date of the delivery of their respective Proof of Claim.
9. In the event that any Claims of J. Corp. Ventures Inc. and 1998372 Alberta Ltd., are allowed either in whole or in part in accordance with the CPO (whether by the Claims Officer or this Court) such Claims shall, subject always to the Receiver's Charge, apply as against the funds held in trust by the Receiver immediately following the Interim Distribution and not to the Distributed Funds.
10. All other terms of the CPO remain in full force and effect.

APPROVAL OF ACTIVITIES

11. The activities of the Receiver as described in the Sixth Report are hereby approved.

MISCELLANEOUS

12. The Receiver is at liberty to apply for further advice, assistance, and directions as may be necessary to give full force and effect to, and in carrying out the terms of, this Order.

13. Service of this Order shall be deemed good and sufficient by:

(a) Serving the same by regular mail, electronic mail, facsimile, personal delivery or courier on:

- (i) the persons listed on the service list created in these proceedings;
 - (ii) any other person served with notice of the application for this Order;
 - (iii) any other parties attending or represented at the application for this Order;
- and

(b) Posting a copy of this Order on the Receiver's website at:

<https://www.bowragroup.com/client/shamrock-valley-enterprises-ltd/>

and service on any other person is hereby dispensed with.



J.C.C.K.B.A.