

Clerk's stamp:



COURT FILE NUMBER

2303-00601

COURT

COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE

EDMONTON

PLAINTIFF

**ENDALE GUTAMA in his capacity as
Litigation Representative of MELESSE
DAHESSA GUTAMA (deceased)**

DEFENDANTS

**VITAL PROPERTY SERVICES INC., TIDY
HOLDINGS CORPORATION, HUSSEIN
CHOUFI also known as HUSS CHOUIFI and
BASIMA CHOUIFI**

DOCUMENT

**SECOND REPORT TO THE COURT OF MNP
LTD. IN ITS CAPACITY AS INTERIM
RECEIVER OF VITAL PROPERTY
SERVICES INC. AND TIDY HOLDINGS
CORPORATION**

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

Receiver:

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

Counsel:

Witten LLP
Suite 2500, Canadian Western Bank Place
10303 Jasper Avenue NW
Edmonton, AB, Canada T5J 3N6
Attention: Bren R. Cargill
Phone: 780.701.3776 Fax: 780.429.2559
bcargill@wittenlaw.com

**IN THE MATTER OF THE INTERIM RECEIVERSHIP OF
VITAL PROPERTY SERVICES INC. AND TIDY HOLDINGS CORPORATION**

TABLE OF CONTENTS

PURPOSE OF REPORT2

BACKGROUND INFORMATION2

INSOLVENCY EVENTS3

RECEIVER’S ACTIVITIES4

STATEMENT OF RECEIPTS AND DISBURSEMENTS.....5

PROPOSED CONSENT SETTLEMENT ORDER5

PROFESSIONAL FEES.....6

CONCLUSION.....8

Appendices

- A. A copy of the Consent Interim Receivership Order – February 6, 2023
- B. A copy of the proposed Consent Order
- C. Interim Statement of Receipts and Disbursements for the period February 6, 2023 to April 8, 2024.
- D. A copy of the Fee Affidavit of Kristin Gray

PURPOSE OF REPORT

1. Pursuant to a Consent Order of the Court of King's Bench of Alberta granted February 6, 2023 (the "**Interim Receivership Order**"), MNP Ltd. ("**MNP**") was appointed interim receiver and manager (the "**Interim Receiver**") of all current and future assets, undertakings and properties of every nature and kind whatsoever of Vital Property Services Inc. ("**Vital**") and Tidy Holdings Corporation ("**Tidy**") (collectively the "**Companies**"). A copy of the Interim Receivership Order is attached as **Appendix "A"**.
2. This is the second report to Court filed by the Interim Receiver regarding the administration of the estate of the Companies (the "**Second Report**"). This Second Report should be read in conjunction with the Interim Receiver's first report to Court dated April 28, 2023 (the "**First Report**").
3. The purpose of this report is to:
 - i. Update this Honourable Court with the Interim Receiver's activities since the First Report;
 - ii. Provide this Honourable Court with an interim statement of receipts and disbursements for the period of February 6, 2023, to April 8, 2024;
 - iii. Request the approval of the Interim Receiver's activities and fees and that of its independent legal counsel to date; and,
 - iv. Approve the discharge of the Interim Receiver on the terms set out in the proposed Consent Order filed by the Plaintiff in this action.

BACKGROUND INFORMATION

4. The current directors of the Companies are Mr. Hussein Choufi ("**Choufi**") and Mr. Melesse Gutama ("**Gutama**"), late of Edmonton, Alberta.
5. Vital operates as a commercial and specialized cleaning and building maintenance company providing services such as commercial landscape maintenance and installation, cleaning and litter services, parking lot services, concrete repair, snow removal, and other maintenance related services.

6. As at the date of the Interim Receivership, the assets of Vital included:

- i. Cash in bank accounts;
- ii. Service contracts;
- iii. Accounts receivable; and,
- iv. Vehicles and equipment.

7. Tidy is a holding corporation and as at the date of the Interim Receivership, the assets included:

- i. Cash in bank accounts;
- ii. A vehicle; and,
- iii. Real property described as;

12304 – 96 Street NW, Edmonton, Alberta
Legal Description:
Lot 4
Block 10
Plan 6999ET

(the "Property")

8. Vital operates out of the main level of the Property with the basement being rented to an employee of Vital.

INSOLVENCY EVENTS

9. The Plaintiff, Endale Gutama in his capacity as Executor of the Will of Melesse Gutama, is the estate of Gutama (the "Estate").

10. Gutama died in Ethiopia on January 15, 2022. For a period of approximately 1 year prior to his death, he was mentally incapacitated and unable to execute transaction documents.

11. On or about December 13, 2021, an agent of the Companies filed a change of shareholders for Vital purporting to list Choufi as holding 100% of the shares of Vital.

12. On or about July 27, 2022, Choufi filed annual returns for Tidy purporting to list Choufi as holding 50% of the shares and Basima Choufi as the other 50% holder.
13. By purporting to amend the shareholdings of Vital and Tidy, against the terms of the Unanimous Shareholders' Agreement in respect to Vital and in contradiction of the requirements of the *Business Corporations Act* (Alberta), the Plaintiff took the position that the interests of the Estate were unfairly disregarded by the Defendants and would suffer a corresponding deprivation as a result.
14. Accordingly, the Plaintiff made an application to appoint a receiver and manager or liquidator of the Companies.
15. On February 6, 2023, by way of Consent Order, MNP was appointed as Interim Receiver pursuant to the provisions of the Interim Receivership Order. The intention of the Interim Receivership was to preserve and protect the assets and to review available financial information while Choufi and the Estate attempted to resolve the dispute and reach a settlement acceptable to both parties.
16. The Interim Receiver has been advised that the parties to this Action have reached a settlement and have agreed on the proposed consent Order (the "**Consent Order**") for the Court's consideration. A copy of the proposed Consent Order is attached as **Appendix "B"**.

RECEIVER'S ACTIVITIES

17. Since its First Report, the Interim Receiver continues to oversee the activities of the Companies including the following:
 - i. Review and approve weekly payables;
 - ii. Review requests for large asset purchases;
 - iii. Review weekly bank deposits;
 - iv. Review regular bank reconciliations and bank balances; and,
 - v. Review accounts receivables and follow up with management regarding collection.

18. The Interim Receiver and its counsel have had various correspondence with the parties to this action regarding the Consent Order and various discharge matters.
19. The Interim Receiver and its counsel have had various correspondence with counsel to Ivori regarding proceeds from a life insurance policy and the Consent Payment Order filed March 15, 2024.
20. On April 4, 2024, the Interim Receiver received payment in the amount of \$400,467.74 from counsel for Ivori representing the insurance monies payable under policy #081007074, being the life insurance policy of Gutama (the “**Insurance Proceeds**”).
21. The Interim Receiver continues to complete its administrative requirements pursuant to the *Bankruptcy and Insolvency Act*. The Interim Receiver set up a website to provide information to the Companies’ creditors and interested parties and held discussions with creditors regarding the status of the Interim Receivership and the administration of the estate.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

22. A copy of the interim statement of receipts and disbursements for the period of February 6, 2023, to April 8, 2024, is attached as **Appendix “C”**. Receipts and disbursements to date total \$727,958 and \$110,051 respectively.
23. As at April 8, 2024, the Interim Receiver holds \$617,907 in its trust account.

PROPOSED CONSENT SETTLEMENT ORDER

24. The Interim Receiver has been advised the Estate and Choufi have reached a settlement and agreed to a proposed Consent Order that deals with, among other things, the distribution of funds held by the Interim Receiver as follows;
 - i. The Insurance Proceeds shall be paid to Sharek Logan & van Leenen LLP (“**Sharek**”), counsel for the Estate; and,
 - ii. \$100,000 to Sharek; and
 - iii. The balance of funds held by the Receiver, net of the Receiver’s accounts and those of its counsel, shall be paid to the Companies.

25. Upon the Interim Receiver filing with the Court an Affidavit confirming that all matters set out in paragraph 5 of the Consent Order the Interim Receiver shall be discharged.

PROFESSIONAL FEES

i. Summary of Interim Receiver’s Accounts

26. A summary and copies of the Interim Receiver’s invoices rendered during the period of February 1, 2023, to February 29, 2024, are attached as **Exhibit A** to the Fee Affidavit (the “**Affidavit**”) sworn by Kristin Gray in this Action. A copy of the Affidavit is attached as **Appendix “D”**.

27. The total Interim Receiver fees from February 1, 2023, to February 29, 2024, are \$75,158 and disbursements are nil as summarized in the table below:

	\$
Fees	75,158
Disbursements	-
GST	3,758
Total	78,916

ii. Interim Receiver Staffing and Hours

28. Since the appointment of the Interim Receiver by this Court, Ms. Kristin Gray, Senior Vice President of MNP, has had primary responsibility for the work carried out by the Interim Receiver. When appropriate, work was delegated to other staff within MNP. A summary of the time spent administering the estate by members of the staff of MNP for the period of February 1, 2023, to February 29, 2024, is detailed in the table below:

Name	Title	Hours	Hourly Rate (\$)
Kristin Gray	Senior Vice President	52.30	600-650
Karen Aylward	Vice President	5.10	530-560
Steven Barlott	Senior Consultant/ Manager	96.20	320-395
Carolina Bautista	Senior Consultant	0.50	381-402
Comfort Uche	Analyst	0.80	231-244
Administration	Administrative	39.60	139-245
		194.50	

29. In the Interim Receiver's opinion, the time and disbursements incurred by the Interim Receiver in the course of its duties are fair and reasonable in an Interim Receivership of the nature described herein. In the Interim Receiver's opinion, the cost of this Interim Receivership is comparable to interim receivership assignments of similar scale and complexity.
30. The hourly rates charged by the Interim Receiver are consistent with the average hourly rates billed by the Interim Receiver on its other engagements and, to the Interim Receiver's knowledge, consistent with other accounting firms of comparable size engaged on similar interim receivership matters.
31. The Interim Receiver requests that the Court approve the Interim Receiver's fees incurred on and after February 1, 2023, and further approve additional fees, disbursements, and taxes the Interim Receiver estimates will be incurred to complete the administration of the Interim Receivership, up to a maximum of \$15,000. The estimated fees relate to unbilled time for March, the work required to issue the distribution, and prepare for the discharge of the Interim Receiver.

iii. Legal Fees

32. The Interim Receiver engaged the services of Witten LLP ("**Witten**") as its independent legal counsel to assist with the obligations in these proceedings. The lawyer primarily responsible for assisting the Receiver was Mr. Bren Cargill, Associate.
33. The total legal fees of Witten from January 17, 2023, to February 26, 2024, are \$14,124 and disbursements are \$1,111 as summarized in the table below:

	\$
Fees	14,124
Disbursements	1,111
GST	755
Total	15,990

34. A summary and copies of the legal invoices rendered by Witten are attached as **Exhibit B** to the Affidavit.

35. The Interim Receiver confirms that it has worked closely and extensively with its counsel since the onset of the Interim Receivership Order and has reviewed the fees and disbursements rendered by Witten and believes them to be both reasonable and proper in circumstances and are comparable to Interim Receivership assignments of similar scale and complexity for a Interim Receivership of this nature and scope. The legal services provided were necessary for the Interim Receiver to fulfill its obligations in these proceedings. The Interim Receiver has been informed by its legal counsel that the rates and charges applied by Witten are the standard rates and charges of its personnel.
36. The Interim Receiver requests that the Court similarly approve the legal fees incurred on and after January 17, 2023, and approve additional fees, disbursements, and taxes in the amount of \$7,500 to be incurred to complete the administration of the Interim Receivership. The estimated fees relate to work required to complete the discharge of the Interim Receiver and unbilled work in progress.


CONCLUSION

37. The Interim Receiver respectfully requests this Honourable Court grant the Consent Order inclusive of the following relief:
- i. Approving the activities of the Receiver as outlined in this Second Report;
 - ii. Approving the Interim Receiver's statement of receipts and disbursements for the period February 6, 2023, to April 3, 2024;
 - iii. Approving the fees and disbursements of the Interim Receiver from February 1, 2023, to February 29, 2024, and its legal counsel from January 17, 2023, to February 26, 2024;
 - iv. Approving additional fees, disbursements, and taxes of the Interim Receiver to a maximum of \$15,000 and those of its legal counsel to a maximum of \$7,500 to conclude the administration of the Interim Receivership;
 - v. Discharging MNP as Interim Receiver of the Companies; and
 - vi. Any other direction that the Court wishes to provide to the Interim Receiver.

All of which is respectfully submitted this 8th day of April 2024.

MNP Ltd.

Interim Receiver of all current and future assets, undertakings, and properties of every nature and kind whatsoever of Vital Property Services Inc. and Tidy Holdings Corporation

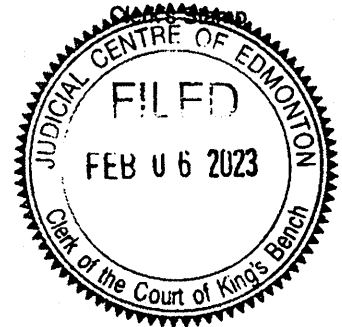
Per: 

Kristin Gray, CPA, CA, CIRP, LIT

APPENDIX A

A copy of the Consent Interim Receivership Order –
February 6, 2023

COURT FILE NUMBER 2303 00601
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF/APPLICANT ENDALE GUTAMA in his capacity as Litigation Representative of MELESSE DAHESSA GUTAMA (deceased)
DEFENDANTS/RESPONDENTS VITAL PROPERTY SERVICES INC., TIDY HOLDINGS CORPORATION, HUSSEIN CHOUI also known as HUSS CHOUI and BASIMA CHOUI



DOCUMENT **CONSENT INTERIM RECEIVERSHIP ORDER**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT Sharek Logan & van Leenen LLP, Barristers & Solicitors
2100, 10060 Jasper Avenue NW, Edmonton, Alberta, T5J 3R8
Attn: David Archibold and Genuino Di Pinto
File: 16524/GDP Phone: 780.413.3100

DATE ON WHICH ORDER WAS PRONOUNCED: February 6, 2022
LOCATION OF HEARING: Edmonton, Alberta
NAME OF JUSTICE WHO GRANTED THIS ORDER: Justice Neilson in Commercial Chambers
Neilson

UPON the application of ENDALE GUTAMA in his capacity as Litigation Representative of MELESSE DAHESSA GUTAMA (deceased) in respect of VITAL PROPERTY SERVICES INC. and TIDY HOLDINGS CORPORATION (the "Debtors"); AND UPON having read the Application, the Affidavit of ENDALE GUTAMA, and the Affidavits of Service filed; AND UPON reading the consent of MNP LTD. to act as receiver and manager (the "Receiver") of the Debtors, filed; AND UPON hearing counsel for the Applicant, counsel for the proposed Receiver and any other counsel or other interested parties present; AND UPON REFERENCE TO Section 244 of the Alberta Business Corporations Act (Court Order to Rectify Records) and Section 242(3)(b) of the Business Corporations Act (Relief by Court on the grounds of oppression or unfairness); **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 in the manner described and this application is properly returnable today.

Declarations of Shareholdings and Correction of Corporate Records

2. It is declared that the shareholders of VITAL PROPERTY SERVICES INC. were at all material times and are as of the date of this Order:

Hussein Choufi	50 Class "A" Shares
Melesse Dahessa Gutama (deceased)	50 Class "A" Shares

It is hereby ordered and directed that, pursuant to section 244(3)(a) of the Business Corporations Act, that the Receiver shall file with the Registrar of Corporations an Amended Notice of Shareholders listing the voting shareholders of Vital Property Services Inc. as

Hussein Choufi	50% Voting Shares
Melesse Dahessa Gutama (deceased)	50% Voting Shares

3. It is declared that the shareholders of TIDY HOLDINGS CORPORATION were at all material times and are as of the date of this Order:

Hussein Choufi	50 Common Shares
Melesse Dahessa Gutama (deceased)	50 Common Shares

It is hereby ordered and directed, pursuant to section 244(3)(a) of the Business Corporations Act, that the Receiver shall file, with the Registrar of Corporations an Amended Notice of Shareholders listing the voting shareholders of Vital Property Services Inc. as

Hussein Choufi	50% Voting Shares
Melesse Dahessa Gutama (deceased)	50% Voting Shares

Appointment

4. Pursuant to sections 13(2) of the *Judicature Act*, RSA 2000, c.J-2, 99(a) and 242 of the *Business Corporations Act*, RSA 2000, MNP LTD. is hereby appointed Interim Receiver-Manager, 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

5. 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 Debtors, 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 Debtors;
- (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 Debtors or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to settle, extend or compromise any indebtedness owing to or by the Debtors;
- (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 Debtors, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtors;
- (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 Debtors, 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 sell, convey, transfer, lease or assign the Property or any part or parts thereof in the ordinary course of business, or, with the approval of this Court, outside of the ordinary court of business, and in each such case notice under subsection 60(8) of the *Personal Property Security Act*, RSA 2000, c. P-7 or any other similar legislation in any other province or territory shall not be required.
- (l) 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;

- (m) 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;
- (n) 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 Debtors and not in its personal capacity;
- (o) 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 Debtors;
- (p) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (q) 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 Debtors, and without interference from any other Person (as defined below).

Duty to Provide Access and Co-operations to the Interim Receiver

6. (i) The Debtors, (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.
7. 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 Debtors, 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.

8. 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 Interim Receiver

9. 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

10. No Proceeding against or in respect of the Debtors 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 Debtors 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

11. 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 Debtors 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 Debtors to carry on any business that the Debtors are 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 Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment.
12. Nothing in this Order shall prevent any party from taking an action against the Debtors 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 Receiver at the first available opportunity.

No Interference with the Interim Receiver

13. 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

14. 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 Debtors, 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 Debtors,

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 Debtors or exercising any other remedy provided under such agreements or arrangements. The

Debtors 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 Debtors in accordance with the payment practices of the Debtors, or such other practices as may be agreed upon by the supplier or service provider and each of the Debtors and the Receiver, or as may be ordered by this Court.

Receiver to Hold Funds

15. 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

16. 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*, SC 2005, c.47 ("WEPPA").
17. Pursuant to clause 7(3)(c) of the *Personal Information Protection and Electronic Documents Act*, SC 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 Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

Limitations on Environmental Liabilities

18. (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 Interim Receiver's Liability

19. 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.

Interim Receiver's Accounts

20. 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 \$150,000.00, 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.
21. The Receiver and its legal counsel shall pass their accounts from time to time.
22. 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

23. 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 \$150,000.00 (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) of the BIA.
24. 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.

25. 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.
26. 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.
27. The Receiver shall be authorized 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

28. 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

29. The Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
30. 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.
31. Nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy or receiver of the Debtors.
32. 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.
33. 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.

34. The determination of the Plaintiff's costs of this Application, up to and including entry and service of this Order, and the priority of same, is adjourned sine die.
35. 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

36. This Order is issued and shall be filed in Court of King's Bench Action No. 2303 00601
37. The Receiver shall establish and maintain a website in respect of these proceedings at <https://mnpdebt.ca/en/corporate/corporate-engagements/vital-property-services-inc-and-tidy-holdings-corporation> (the "**Receiver's Website**") and shall post there as soon as practicable:
 - (a) all materials prescribed by statute or regulation to be made publicly 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.
38. 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 Websiteand service on any other person is hereby dispensed with.
39. 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.

Interim Order

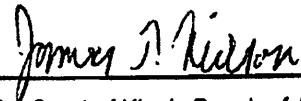
40. Other than paragraphs 1 through 3 hereof which shall be a final Order of this Court, the balance of this Order shall continue until the earliest of:
 - (a) the taking of possession by a receiver, within the meaning of part 8 of the *Business Corporations Act* of the Debtor's property over which the interim receiver was appointed,

(b) the taking of possession by a trustee of the Debtor's property over which the interim receiver was appointed, or

(c) further Order of this Court terminating the appointment of the Interim Receiver,

and thereafter be of no force and effect without further order of the Court.

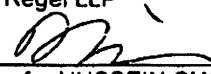
41. The balance of the applicant's Application is adjourned *sine die*.



Justice of the Court of King's Bench of Alberta

Consented to this 6th day of February, 2023 by

Cooper Regel LLP

Per: 
Solicitors for HUSSEIN CHOUI also known
as HUSS CHOUI and BASIMA CHOUI

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that MNP LTD., the interim receiver and receiver and manager (the "Receiver") of all of the assets, undertakings and properties of VITAL PROPERTY SERVICES INC. and TIDY HOLDINGS CORPORATION appointed by Order of the Court of King's Bench of Alberta (the "Court") dated the _____ day of _____, 2023 (the "Order") made in action number Enter Action Numbers, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of Enter Amount, being part of the total principal sum of Enter Amount 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 Select an Option after the date hereof at a notional rate per annum equal to the rate of Enter Rate per cent above the prime commercial lending rate of Name of Institution 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 Enter Address.
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

MNP LTD., solely in its capacity as Receiver of the Property (as defined in the Order), and not in its personal capacity

Per: _____

Name:

Title:

APPENDIX B

A copy of the proposed Consent Order

COURT FILE NUMBER 2303 00601
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF/APPLICANT ENDALE GUTAMA in his capacity as Litigation Representative of MELESSE DAHESSA GUTAMA (deceased)
RESPONDENT(S) VITAL PROPERTY SERVICES INC., TIDY HOLDINGS CORPORATION, HUSSEIN CHOUFI also known as HUSS CHOUFI and BASIMA CHOUFI



DOCUMENT **ORDER FOR FINAL DISTRIBUTION, APPROVAL OF INTERIM RECEIVER'S FEES AND DISBURSEMENTS, APPROVAL OF INTERIM RECEIVER'S ACTIVITIES, DISCHARGE OF RECEIVER AND TO GIVE EFFECT TO A SETTLEMENT**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT Sharek Logan & van Leenen LLP, Barristers & Solicitors 2100, 10060 Jasper Avenue NW, Edmonton, Alberta, T5J 3R8 Attn: David Archibold and Genuino Di Pinto File: 16524/GDP Phone: 780.413.3100

DATE ON WHICH ORDER WAS PRONOUNCED: _____, 2024
LOCATION OF HEARING: Edmonton, Alberta
NAME OF JUSTICE WHO GRANTED THIS ORDER: Justice _____ in
Commercial Chambers

UPON THE APPLICATION of Endale Gutama in his capacity as Litigation Representative of Melesse Dahesse Gutama (deceased) (hereinafter "Gutama"); AND UPON NOTING the consent of counsel for HUSSEIN CHOUFI also known as HUSS CHOUFI and BASIMA CHOUFI (the "Choufis") endorsed hereon; AND UPON hearing from counsel for MNP LTD. in its capacity as the Court-appointed interim receiver-manager (the "Receiver") of the undertaking, property and assets Vital Property Services Ltd. and Tidy Holdings Corporation (collectively the "Debtors") in respect to an Order for the final distribution of proceeds, approval of the Receiver's fees and disbursements, approval of the Receiver's activities and discharge of the Receiver; AND UPON hearing read the Receiver's Second Report dated _____ (the "Receiver's Report"); AND UPON hearing counsel for the Receiver, counsel for the Choufis, and counsel

for Gutama; AND UPON NOTING that leave to apply for the discharge of the Interim Receiver was provided to Choufi and Gutama pursuant to the decision of Justice Lema dated July 20, 2023; AND UPON being satisfied that it is appropriate to do so' **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, and 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.

Receiver's Discharge Matters

2. The Receiver's accounts for fees and disbursements, as set out in the Receiver's Report are hereby approved without the necessity of a formal passing of its accounts.
3. The accounts of the Receiver's legal counsel Witten LLP, for its fees and disbursements, as set out in the Receiver's Report are hereby approved without the necessity of a formal assessment of its accounts.
4. The Receiver's activities as set out in the Receiver's Report and in all of its other reports filed herein, and the Statement of Receipts and Disbursements as attached to the Receiver's Report, are hereby ratified and approved.
5. The Receiver is authorized and directed to make the following distributions:
 - a. As to the sum of \$100,000 held by the Receiver, forthwith to Sharek Logan & van Leenen LLP in trust to the credit of the Estate of Melesse Dahessa Gutama; and
 - b. Should the Ivori insurance proceeds of \$400,000 payable under policy 081007074 come into the possession of the Receiver, either before or after the Discharge of the Receiver, the said sum shall be forthwith paid over to Sharek Logan & van Leenen LLP in trust for the Estate of Melesse Dahessa Gutama; and
 - c. The balance of funds held by the Receiver, net of the Receivers accounts and those of its counsel shall be paid to the Debtors.
6. On the evidence before the Court, the Receiver has satisfied its obligations under and pursuant to the terms of the Order granted in the within proceedings up to and including the date hereof, and the Receiver shall not be liable for any act or omission on its part including, without limitation, any act or omission pertaining to the discharge of its duties in the within proceedings, save and except

for any liability arising out of any in fraud, gross negligence or willful misconduct on the part of the Receiver, or with leave of the Court. Subject to the foregoing any claims against the Receiver in connection with the performance of its duties are hereby stayed, extinguished and forever barred.

7. No action or other proceedings shall be commenced against the Receiver in any way arising from or related to its capacity or conduct as Receiver, except with prior leave of this Court on Notice to the Receiver, and upon such terms as this Court may direct.
8. Upon the Receiver filing with the Clerk of the Court a sworn Affidavit of a licensed Trustee employed by the Receiver confirming that all matters set out in paragraph 5 of this Order have been completed then the Receiver shall be discharged as Receiver of the Debtor, provided however, that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of the Receiver in its capacity as Receiver.

Settlement of Dispute

9. Ivari is directed to pay to Sharek Logan & van Leenen LLP in trust, the sum of \$400,000 as insurance monies payable for policy 081007074 and upon such payment Ivari is discharged to the extent of such payment.
10. In this Order the "Closing Date" shall mean the date that the Receiver pays to the credit of the Estate of Melesse Dahesse Gutama the distributions contemplated in paragraph 5 of this Order.
11. Gutama shall be deemed to have transferred its interest in Vital Property Services Inc. to Hussien Choufi also know as Huss Choufi ("Huss") as of the Closing Date and it is ordered and directed that the 50 Class "A" shares of Melessa Dahessa Gutama in Vital Property Services Inc. shall be hereby cancelled as of the Closing Date. The Receiver is authorized and directed to file with the Registrar of Corporations a Notice of Shareholders listing the voting shareholders of Vital Property Service as Huss holding 100% of the Voting Shares of Vital Property Services Inc.
12. Gutama shall be deemed to have transferred its interest in the Tidy Holdings Corporation to Huss as of the Closing Date and it is ordered and directed that the 50 Class "A" shares of Melessa Dahessa Gutama in Tidy Holdings Corporation shall be hereby cancelled as of the Closing Date. The Receiver is authorized and directed to file with the Registrar of Corporations a Notice of Shareholders listing the voting shareholders of Vital Property Service as Huss holding 100% of the Voting Shares of Tidy Holdings Corporation.

Releases and Indemnity of the Parties

13. **Gutama and the Estate of Melesse Dahesse Gutama is hereby released and discharged from any and all liability that Gutama now has or may hereafter have, from all manner of action or actions, cause or causes of action, suits, debts, dues, sums of money, general damages, special damages, costs, claims and demands of every nature and kind at law or in equity or under any statute which Choufi or the Debtors (or any one of them) or their heirs, successors, or assigns can, shall, or may have by reason of any matter, cause or thing whatsoever existing up to and including the date of this Order and in particular but without in any way restricting the generality of the foregoing for or by reason of anything arising out of the shareholdings, directorship and employment of Melesse Dahesse Gutama in the Debtors excepting only those obligations of indemnity set forth in the Mutual Indemnity attached to this Order.**

14. **Choufi and the Debtors are hereby released and discharged from any and all liability that Choufi or the Debtors now has or may hereafter have, from all manner of action or actions, cause or causes of action, suits, debts, dues, sums of money, general damages, special damages, costs, claims and demands of every nature and kind at law or in equity or under any statute which Gutama or the Estate of Melesse Dahesse Gutama or their heirs, successors, or assigns can, shall, or may have by reason of any matter, cause or thing whatsoever existing up to and including the date of this Order and in particular but without in any way restricting the generality of the foregoing for or by reason of anything arising out of the shareholdings, directorship and employment of Melesse Dahesse Gutama in the Debtors excepting only those obligations of indemnity set forth in the Mutual Indemnity attached to this Order.**

15. **Gutama and Choufi shall execute and exchange a mutual indemnification agreement in the form attached hereto and marked as Schedule "A" to this Order and provide a copy of the executed mutual indemnification agreement to the Receiver.**

General Matters

16. **This Order must be served only upon those interested parties attending or represented at the within application and service may be effected by Facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following the transmission or delivery of such documents.**

17. **Service of this Order on any party not attending this application is hereby dispensed with.**

18. **The balance of the claims of Gutama in this Action are dismissed.**

19. There shall be no costs payable in this Action.

20. Counsel may consent to this Order by way of emailed PDF.

Justice of the Court of King's Bench of Alberta

Consented to this 19th day of March, 2024 by

Cooper Regel LLP

Per:  _____

Steven Cooper, KC, Solicitor for Hussein Choufi
and Basima Choufi

Consented to this ___ day of February, 2024 by

Witten LLP

Per: _____
Bren Cargill, Solicitor for MNP Ltd. in its capacity
as interim receiver of Tidy Holdings Corporation and
Vital Property Services Ltd.

Consented to this ___ day of February, 2024 by

Gudmundsweth Michelson LLP

Per: _____
Arpal Dosanjh, solicitors for Ivarl

19. There shall be no costs payable in this Action.

20. Counsel may consent to this Order by way of emailed PDF.

Justice of the Court of King's Bench of Alberta

Consented to this ____ day of February, 2024 by

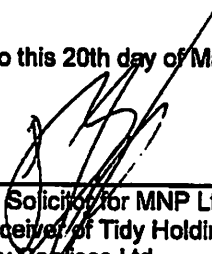
Cooper Regel LLP

Per: _____

Steven Cooper, KC, Solicitor for Hussein Choufi
and Basima Choufi

Consented to this 20th day of March, 2024 by

Witten LLP

Per:  _____
Bren Cargill, Solicitor for MNP Ltd. in its capacity
as interim receiver of Tidy Holdings Corporation and
Vital Property Services Ltd.

Consented to this ____ day of February, 2024 by

Gudmundsweth Michelson LLP

Per: _____
Arpal Dosanjh, solicitors for Ivani

SCHEDULE "A"

INDEMNIFICATION AGREEMENT

APPENDIX C

**Interim Statement of Receipts and Disbursements for the period
February 6, 2023 to April 8, 2024**

Estate No: 24-116296

Estate No: 24-116297

**In the Matter of the Interim Receivership of
Vital Property Services Inc. and Tidy Holdings Corporation
Interim Receiver's Interim Statement of Receipts and Disbursements
For the Period of February 6, 2023 to April 8, 2024**

Receipts	\$'s
Insurance proceeds	400,000
Cash in bank from Vital Property Services Inc.	200,000
Cash in bank from Tidy Holdings Corporation	110,000
Interest and miscellaneous receipts	10,458
Funds from retainer	7,500
	727,958
 Disbursements	
Receiver's fees and disbursements	75,158
Legal fees	15,234
Operating advance - Vital Property Services Inc.	15,000
GST Paid	4,513
Filing fees	146
	110,051
 Funds Held In Trust	 617,907

MNP Ltd.

Interim Receiver of Vital Property Services Inc. and Tidy Holdings Corporation

APPENDIX D

A copy of the Fee Affidavit of Kristin Gray

Clerk's stamp:

COURT FILE NUMBER	2303-00601
COURT	COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE	EDMONTON
PLAINTIFF	ENDALE GUTAMA in his capacity as Litigation Representative of MELESSE DAHESSA GUTAMA (deceased)
DEFENDANTS	VITAL PROPERTY SERVICES INC., TIDY HOLDINGS CORPORATION, HUSSEIN CHOUFI also know as HUSS CHOUIFI and BASIMA CHOUIFI
DOCUMENT	<u>FEE AFFIDAVIT</u>
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	Receiver: MNP Ltd. Suite 1300, MNP Tower 10235 – 101 Street NW Edmonton, AB, Canada T5J 3G1 Attention: Kristin Gray Phone: 780.705.0073 Fax: 780.409.5415 kristin.gray@mnp.ca Counsel: Witten LLP Suite 2500, Canadian Western Bank Place 10303 Jasper Avenue NW Edmonton, AB, Canada T5J 3N6 Attention: Bren R. Cargill Phone: 780.701.3776 Fax: 780.429-2559 bcargill@wittenlaw.com

**AFFIDAVIT OF KRISTIN GRAY
SWORN ON APRIL 8, 2024**

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

1. I am a Senior Vice-President with MNP Ltd., Interim Receiver Manager of Vital Property Services Inc. and Tidy Holdings Corporation (the "**Interim Receiver**") and as such I have personal knowledge of the facts and matters herein deposed to except where stated to be based upon information and belief, and where so stated I verily believe the same to be true.
2. MNP Ltd. was appointed Interim Receiver Manager of Vital Property Services Inc. and Tidy Holdings Corporation pursuant to the Order of the Honourable Justice Neilson of the Alberta Court of King's Bench dated February 6, 2023 (the "**Receivership**").

3. I am a Chartered Professional Accountant and Licensed Insolvency Trustee with over 10 years of experience in the area of Insolvency and Restructuring and have been handling the day-to-day administrative work in relation to the Interim Receivership.
4. With respect to the Interim Receiver's accounts covering fees and disbursements incurred by the Receiver for the period February 1, 2023, to February 29, 2024, which accounts are contained herein as **Exhibit "A"** (the "**Accounts**"):

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

The MNP Ltd. team:

- (i) Kristin Gray, Senior Vice-President and Licensed Insolvency Trustee - \$600-650;
 - (ii) Karen Aylward, Vice-President and Licensed Insolvency Trustee - \$530-560
 - (iii) Steven Barlott, Senior Consultant / Manager - \$320-395;
 - (iv) Carolina Bautista, Senior Consultant - \$381-402 ;
 - (v) Comfort Uche, Analyst - \$231-244 ;
 - (vi) Shannon Massa, Administration (Non-Professional) - \$245 ;
 - (vii) Isobel Smith, Administration (Non-Professional) - \$205-245;
 - (viii) Rebecca Namiiro, Administration (Non-Professional) - \$244;
 - (ix) Shanna Marshall, Administration (Non-Professional) - \$216;
 - (x) Liz Zhang, Administration (Non-Professional) - \$216;
 - (xi) Comfort Chekwes Onwuka, Administration (Non-Professional) - \$184;
 - (xii) Megan Schafer, Administration (Non-Professional) - \$139; and,
- (c) I submit that the Hourly Rates are reasonable and comparable to the hourly rates of other accountant firms within the city of Edmonton of equivalent competence and expertise in the insolvency area.

5. With respect to the Interim Receiver's independent legal counsel, Witten LLP ("**Witten**"), accounts covering fees and disbursements incurred by counsel for the period January 17, 2023, to February 26, 2024, which accounts are contained herein as **Exhibit "B"** (the "**Witten Accounts**"):

- (a) The Witten Accounts specifically outline the date of the work completed, the description of the work completed, the length of time taken to complete the work, and the name of the individual who completed the work;

(b) The hourly rate for each and every individual employee of the Interim Receiver's independent legal counsel who completed work in regard to the Interim Receivership (the "Witten Hourly Rates"), including Non - Professional staff is as follows:

The Witten team:

- (i) Coralie Mohr, Partner - \$600
- (ii) Bren R. Cargill, Lawyer - \$365-372;
- (iii) Gail C. Jensen, Paralegal - \$220;

(c) I submit that the Witten Hourly Rates are reasonable and comparable to the hourly rates of other law firms within the city of Edmonton of equivalent competence and expertise in the insolvency area; and

(d) The disbursements contained within the Witten Accounts totaling \$1,111 are comprised of:


- (i) Postage and delivery fees of \$550;
- (ii) Document production fees of \$215;
- (iii) Filing fees of \$102;
- (iv) Online service charge fees of \$55;
- (v) Search fees of \$54;
- (vi) Fax fees of \$52;
- (vii) Land Title fees of \$40;
- (viii) File management fees of \$30; and,
- (ix) Miscellaneous disbursements of \$13.

6. I make this Affidavit in support of the application to approve the fees and GST of \$78,915.73 which have been rendered by MNP Ltd. as Interim Receiver and to approve the fees, disbursements, other charges, and GST of \$15,989.72 which have been rendered by Witten, counsel to the Interim Receiver, within this Action.

SWORN before me at the City of
Edmonton, in the Province of Alberta, this
8th day of April 2024.



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 A

Copies of the Receiver's Invoices

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

Kristin Gray

Sworn before me this 8 day

of April, 2024

Isobel Smith

A Commissioner for Oaths in and for Alberta

ISOBEL NICOLE SMITH

A Commissioner for Oaths
in and for Alberta

My Commission expires August 31, 2024
Appointee No. 0764665

**In the Matter of the Receivership of Vital Property Services Inc. and
Tidy Holdings Corporation**

Summary of Receiver's Fees

For the period of February 1, 2023 to February 29, 2024

Period	Invoice	Fees	Disbursements	GST	Total
February 1, 2023 to February 28, 2023	10844649	25,313.90	-	1,265.70	26,579.60
March 1, 2023 to March 31, 2023	10976146	10,241.90	-	512.10	10,754.00
April 1, 2023 to April 30, 2023	11037907	8,276.20	-	413.81	8,690.01
May 1, 2023 to May 31, 2023	11097346	5,419.70	-	270.99	5,690.69
June 1, 2023 to June 30, 2023	11139388	2,668.80	-	133.44	2,802.24
July 1, 2023 to July 31, 2023	11183674	3,004.60	-	150.23	3,154.83
August 1, 2023 to August 31, 2023	11231455	4,278.80	-	213.94	4,492.74
September 1, 2023 to September 30, 2023	11269933	1,849.60	-	92.48	1,942.08
October 1, 2023 to October 31, 2023	11320023	2,712.90	-	135.65	2,848.55
November 1, 2023 to November 30, 2023	11365043	2,801.50	-	140.08	2,941.58
December 1, 2023 to December 31, 2023	11397483	2,421.10	-	121.06	2,542.16
January 1, 2024 to January 31, 2024	11452036	3,733.90	-	186.70	3,920.60
February 1, 2024 to February 29, 2024	11502940	2,434.90	-	121.75	2,556.65
		75,157.80	-	3,757.93	78,915.73

March 16, 2023

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

Please find enclosed our Invoice No. 10844649 for professional services rendered for the period of February 1, 2023, to February 28, 2023, which we trust you will find in order.

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

Yours very truly,

MNP Ltd.
Interim Receiver of Vital Property Services Inc. and
Tidy Holdings Corporation

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

March 16, 2023

Invoice No: 10844649
GST No: 10369 7215

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Interim Receiver of the Companies, for the period February 1, 2023, to February 28, 2023, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
06-Feb-2023	SB	Review of Interim Receivership application; Prepare a letter to the debtor regarding a Request for Information; Various discussions with Kristin Gray regarding the file and taking possession;	1.00	320.00
06-Feb-2023	IS	Set up the estate in MPM; Draft Client Acceptance Form. Provide to Kristin Gray to review. Various edits and changes; Email the Client Acceptance Form to Grant Bazian for signing;	1.70	348.50
06-Feb-2023	KG	Various prefilling correspondence with David Archibold of Sharek Logan & van Leenen LLP ("Sharek"); Finalize Consent to Act; Review application materials; Review of various forms of Receivership, Interim Receivership, and Liquidation Orders; Correspondence with Bren Cargill of Witten LLP ("Witten") regarding acting as counsel and review of the various Orders; Review and edits to the Request for Information. Email correspondence to Andrew Rice of Cooper Regel LLP ("Cooper Regel")	4.00	2400.00

		regarding scheduling a meeting with the Companies; Review Interim Receivership Order and Notice and Statement of the Interim Receiver ("Form 87") requirements;		
07-Feb-2023	SB	Review correspondence and documents from Andrew Rice of Cooper Regel; Prepare asset and monthly payment listing based on documents provided; Prepare a letter to TD Canada Trust ("TD") regarding bank accounts;	3.00	960.00
07-Feb-2023	KG	Various correspondence with Andrew Rice of Cooper Regel regarding attendance, insurance, and banking details; Correspondence with Bren Cargill of Witten regarding the same; Review and approve bank letters; Review monthly payments and give instructions to Steven Barlott;	.30	180.00
08-Feb-2023	SB	Attend Property and meet with Huss Choufi, Ed Choufi, Raad Choufi, Veronica Ouellette, of the Companies, and Andrew Rice of Cooper Regel to discuss requirements and processes; Review documents provided; Discussions with Comfort Chekwas Onwuka regarding asset listings and documents provided;	4.00	1280.00
08-Feb-2023	IS	Create creditor listing. Various correspondence with Steven Barlott regarding the same;	.60	123.00
08-Feb-2023	KG	Meet with the Companies regarding the appointment, financial information, and process for paying expenses on the go forward. Call with Andrew Rice of Copper Regel regarding the same; Review AR listing, AP listing, bank balances, equipment list, subcontractor payments, payroll summary, and other financial information; Call with Bren Cargill of Witten regarding registration of the Order on title and process for approving expenses on the go forward;	4.00	2400.00
08-Feb-2023	CO	Attend Property; Prepare Asset listing; Prepare creditor information; Scan all financial information;	7.00	1288.00

09-Feb-2023	SB	Meet Huss Choufi and Ed Choufi of the Companies at TD to have a bank draft made to the Receiver for excess funds in bank accounts; Email correspondence regarding outstanding documents required; Correspondence to TD regarding the Companies bank accounts; Review various email correspondence from the Companies;	3.00	960.00
09-Feb-2023	IS	Request bank account be set up; Various discussions with Steven Barlott regarding the same; Request wire transfer instructions; Various email correspondence;	1.00	205.00
09-Feb-2023	KG	Call with Bren Cargill of Witten regarding the insurance funds, the role of the Receiver, registration of the Order on title, and transfer of funds held in the Companies' bank accounts. Correspondence to the Companies regarding the same; Review outstanding information with Steven Barlott; Give instructions for a website update and to open a bank account; Call with Jim Di Pinto of Sharek with an update on taking possession and the plan moving forward; Review and approve February 9th deposits; Review and approve February 9th expenses (subcontractors and CRA source); Various correspondence with Steven Barlott regarding the Companies' bank accounts and issues with signing authorities and transfer of funds;	3.00	1800.00
10-Feb-2023	SB	Prepare Form 87; Edit and finalize creditor listing and send to Isobel Smith to enter in Ascend; Review additional documents provided by Ed Choufi and Veronica Ouellette of the Companies; Review various correspondence; Update files; Discussions with Kristin Gray regarding the file;	2.5	800.00
10-Feb-2023	KG	Review, edit, and finalize Form 87s; Review correspondence to TD regarding the Companies account; Review CRA and insurance documentation provided by the Companies;	1.00	600.00

		Review website; Review and approve creditor listings;		
13-Feb-2023	SB	Review additional books and records provided; Prepare website wording and send to Isobel Smith for posting; Review creditor listing and edits to Form 87; Review deposit details, payables, and correspondence with Veronica Ouellette of the Companies regarding the same; Discussions with Kristin Grey regarding payables, bank accounts, and insurance;	4.00	1280.00
13-Feb-2023	IS	Prepare and post case website;	1.50	307.50
13-Feb-2023	KG	Various correspondence with Steven Barlott regarding approval of expenses; Give instructions regarding the preparation of a Receiver's update memo to both parties;	.20	120.00
14-Feb-2023	SB	Review insurance policies; Review and approve payables, review CRA account details provided, and discuss same with Kristin Gray; Draft Receiver's update memo regarding activities to date;	5.20	1664.00
14-Feb-2023	KG	Review payables and related documentation; Review RP0001 confirmations; Review Peace Hills and Wawanesa insurance policies; Correspondence to the Companies regarding the payroll remittance frequency, insurance on the property, and issues with the auto policies;	.50	300.00
15-Feb-2023	SB	Various correspondence with La-Toya Foster of TD regarding the Companies bank accounts; Draft Receiver's update memo, discussion with Kristin Gray regarding same; Various correspondence;	4.00	1280.00
15-Feb-2023	IS	Minor edits to the Form 87s. Give to Eric Sirrs to sign; File the Form 87s with the OSB;	.50	102.50
15-Feb-2023	KG	Correspondence regarding the Order date. Edits and changes to the Receiver's update memo;	2.00	1200.00
16-Feb-2023	SB	Review various correspondence; Correspondence with La-Toya Foster of TD; Various file updates;	1.80	576.00

		Discussion with Kristin Gray regarding file status and outstanding items;		
16-Feb-2023	IS	Website update; Prepare and execute mail out of the Form 87 Notices. Prepare and swear mailing affidavits for the same;	2.00	410.00
16-Feb-2023	KG	Final changes to the Receiver's update memo. Email to Bren Cargill of Witten for comment; Update from Steven Barlott on the Companies bank account;	.60	360.00
17-Feb-2023	SB	Review comments regarding the Receiver's update memo from Bren Cargill of Witten; Edits to and finalize Receiver's update memo; Review deposits made at the bank; Review payables for next week;	2.00	640.00
17-Feb-2023	KG	Edits based on comments from legal counsel. Finalize email to parties; Call with David Archibold of Sharek regarding the Receiver's update memo; Review weekly deposits;	.50	300.00
21-Feb-2023	SB	Review and approve the Companies payables and bank reconciliation;	.50	160.00
21-Feb-2023	IS	Various discussions with the Office of the Superintendent of Bankruptcy ("OSB") regarding the filing of the Form 87s; Email the Form 87s again to the OSB;	.50	102.50
21-Feb-2023	KG	Call with David Archibold of Sharek regarding the Receiver's update memo, insurance proceeds, real property, and financial statements; Review financial statements from the Companies; Email correspondence to the Company regarding the Receiver's update memo dated February 17, 2023. Various correspondence regarding the costs of a liquidation; Correspondence with Steven Barlott regarding approval of expenses;	1.00	600.00
22-Feb-2023	SB	Review additional insurance details provided by Edward Choufi of the Companies;	.30	96.00

22-Feb-2023	KG	Email correspondence to TD regarding the bank draft and other banking matters; Email correspondence to the Companies regarding insurance queries; Approve legal retainer payment; Review updated insurance docs.	.50	300.00
24-Feb-2023	SB	Review additional information requested by David Archibold of Sharek, draft email to management requesting additional information; Review various correspondence;	2.00	640.00
24-Feb-2023	IS	Various correspondence with Kristin Gray and the OSB regarding the Estate numbers and the filing of the Form 87s;	.20	41.00
24-Feb-2023	KG	Various correspondence with the Companies regarding the Form 87 mailouts and issues with suppliers; Receive email from David Archibold of Sharek regarding questions on the financial information; Respond and give instructions to Steven Barlott to request information from the Companies; Review deposits; Call with Bren Cargill of Witten regarding the information request from the application and altering the share register;	.70	420.00
27-Feb-2023	MS	Post funds received to Ascend. Deposit the same;	.10	13.90
27-Feb-2023	SB	Correspondence with TD regarding the Companies bank account and bank draft; Discussion with Edward Choufi regarding Interim Receivership; Various correspondence;	1.30	416.00
28-Feb-2023	SB	Review and approve bank reconciliations, transactions, and payables;	1.00	320.00
TOTAL			69.00	25,313.90

INVOICE SUMMARY

PROFESSIONAL FEES		\$25,313.90
GST on Professional Fees	<u>1,265.70</u>	1,265.70
TOTAL THIS INVOICE		<u>\$26,579.60</u>

The time incurred by members of the staff of MNP Ltd. on this assignment regarding the Companies for the period February 1, 2023, to February 28, 2023, was as follows:

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	18.30	600.00	10,980.00
Steven Barlott	Senior Consultant	35.60	320.00	11,392.00
Isobel Smith	Administration	8.00	205.00	1,640.00
Comfort Chekwes Onwuka	Administration	7.00	184.00	1,288.00
Megan Schafer	Administration	0.10	139.00	13.90
Time Billed		<u>69.00</u>	<u>366.87 *</u>	<u>25,313.90</u>

(*Average)

April 26, 2023

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

Please find enclosed our Invoice No. 10976146 for professional services rendered for the period of March 1, 2023, to March 31, 2022, which we trust you will find in order.

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

Yours very truly,

MNP Ltd.
Interim Receiver of Vital Property Services Inc. and
Tidy Holdings Corporation

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

April 26, 2023

Invoice No: 10976146
GST No: 10369 7215

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period March 1, 2023, to March 31, 2023, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
01-Mar-2023	SB	Review request for additional funds from Veronica Ouellette of the Companies; Review additional information provided; Draft an email to the external accountant requesting additional information; Prepare accounts receivable summary; Various correspondence;	3.70	1,184.00
02-Mar-2023	SB	Review various accounting related documents and correspondence; Telephone discussion with Ashley Pangillan of Workers Compensation Board - Alberta ("WCB") regarding the Interim Receivership;	2.50	800.00
06-Mar-2023	SB	Review additional information provided by the Companies, prepare outstanding items list; Review payables and deposits for approval from Veronica Ouellette of the Companies; Prepare a summary spreadsheet for weekly banking and payables; Review information request with Kristin Gray; Various correspondence;	5.00	1,600.00
06-Mar-2023	KG	Various correspondence with Steven Barlott regarding the outstanding information; Review information provided to date; Email correspondence to the Companies regarding the shareholder loan balances, management fees, related party balances,	2.40	1,440.00

		and long-term debt; Review payable requests for the prior week; Review deposits; Review updated AR listing and correspondence with Steven Barlott regarding reconciliation to deposits received; Call with David Archibold of Sharek Logan & van Leenen LLP ("Sharek") regarding the application date and outstanding financial information; Receive various correspondence from David Archibold of Sharek and Bren Cargill of Witten LLP ("Witten") regarding the application to appoint a Receiver. Receive an update on the bank draft from Tidy; Review bank balances;		
07-Mar-2023	MS	Post funds received into Ascend. Deposit the same;	.10	13.90
07-Mar-2023	SB	Review additional details provided for payables and outstanding information; Various correspondence;	1.00	320.00
07-Mar-2023	IS	Review funds received. Arrange deposit of the same; Prepare deposit voucher;	.30	61.50
07-Mar-2023	KG	Various emails from the Companies; Email correspondence to Ivori regarding the status of the life insurance proceeds;	.30	180.00
08-Mar-2023	IS	Prepare and edit miscellaneous correspondence; Various correspondence with Steven Barlott;	1.80	369.00
08-Mar-2023	KG	Detailed review of the related party and shareholder balance; Review updated corporate searches; Receive various emails regarding approval of expenses;	1.00	600.00
09-Mar-2023	SB	Review and approve payables; Review various correspondence;	.50	160.00
09-Mar-2023	KG	Email correspondence to the external accountants regarding the payroll and shareholder balances; Correspondence with Steven Barlott regarding the bank balance and hold on deposits; Receive various emails regarding payables;	.20	120.00

10-Mar-2023	KG	Review additional payroll and shareholder detail from the external accountant. Give instructions to Steven to update the spreadsheet;	.20	120.00
13-Mar-2023	CB	Prepare cheque for payment of Official Receiver Fees;	.30	114.30
13-Mar-2023	CU	Prepare bank reconciliation for February 2023;	.20	46.20
13-Mar-2023	SB	Review and approve payables; Draft and send updated information to David Archibold of Sharek; Send the remaining outstanding information list to the Companies;	2.50	800.00
13-Mar-2023	KG	Review and edit correspondence to David Archibold of Sharek regarding financial information; Receive various emails regarding deposits and payables;	.30	180.00
14-Mar-2023	KA	Review and approve February 2023 bank reconciliation;	.20	106.00
14-Mar-2023	SB	Review details provided by the external accountant on outstanding information request, and send an update to David Archibold of Sharek regarding the same;	1.00	320.00
14-Mar-2023	KG	Correspondence to Sharek regarding information required from Melesse Gutama's (deceased) regarding personal taxes; Edit and finalize various correspondence;	.20	120.00
16-Mar-2023	IS	Edit and finalize miscellaneous correspondence;	.50	102.50
16-Mar-2023	KG	Call with David Archibold of Sharek regarding the next steps and fees; Call with Bren Cargill of Witten regarding the financial information, fees, and next steps;	.30	180.00
17-Mar-2023	KG	Various correspondence regarding costs to date; Review weekly payable requests; Correspondence with Bren Cargill of Witten regarding the same;	.30	180.00
20-Mar-2023	SB	Review weekly payables; Various correspondence;	.50	160.00
22-Mar-2023	SB	Correspondence with Ashley Pangilinan regarding the WCB statement and address for the invoice;	.20	64.00

23-Mar-2023	SB	Review deposit and accounts receivable details;	.50	160.00
24-Mar-2023	IS	Verify deposits and bank balance;	.10	20.50
24-Mar-2023	KG	Review deposits and AR; Correspondence to Steven Barlott regarding the collection of aged accounts receivables; Review correspondence regarding WCB;	.20	120.00
27-Mar-2023	SB	Correspondence with the company regarding WCB account and accounts receivable process going forward;	.50	160.00
28-Mar-2023	SB	Review and approve weekly payables; Review accounts receivable listings and collections;	1.00	320.00
31-Mar-2023	KG	Call with David Archibold of Sharek regarding bank balances and accounts receivable. Give instructions to Steven Barlott;	.20	120.00
TOTAL			28.00	10,241.90

INVOICE SUMMARY

PROFESSIONAL FEES		\$10,241.90
GST on Professional Fees	<u>512.10</u>	512.10
TOTAL THIS INVOICE		<u>\$10,754.00</u>

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

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	5.60	600.00	3,360.00
Karen Aylward	Vice President	0.20	530.00	106.00
Carolina Bautista	Senior Consultant	0.30	381.00	114.30
Steven Barlott	Senior Consultant	18.90	320.00	6,048.00
Comfort Uche	Analyst	0.20	231.00	46.20
Isobel Smith	Administration	2.70	205.00	553.50
Megan Schafer	Administration	0.10	139.00	13.90
Time Billed		28.00	364.20 *	10,241.90

(*Average)

May 17, 2023

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

Please find enclosed our Invoice No. 11037907 for professional services rendered for the period of April 1, 2023, to April 30, 2022, which we trust you will find in order.

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

Yours very truly,

MNP Ltd.
Interim Receiver of Vital Property Services Inc. and
Tidy Holdings Corporation

Per: 
Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

May 17, 2023

Invoice No: 11037907
GST No: 10369 7215

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

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

DATE	STAFF	DESCRIPTION	TIME	FEE
03-Apr-2023	SB	Review weekly bank reconciliation; Prepare updated information request for Sharek Logan & van Leenen LLP ("Sharek & Co");	.80	256.00
03-Apr-2023	KG	Various correspondence with Dave Archibold of Sharek & Co regarding the bank balances, AR detail, and confirmation of CRA payments; Review weekly package from the Companies;	.30	180.00
04-Apr-2023	SB	Review and approve weekly payables; Visit the Property and have discussions with Edward Choufi of the Companies; Review various correspondence;	1.50	480.00
04-Apr-2023	KG	Email correspondence to the Companies and Sharek & Co regarding the request for financial information; Email correspondence to the Companies regarding a valuation referral;	.50	300.00
10-Apr-2023	SB	Review and approve weekly payables, Telepay contractor payment, and payroll; Review weekly bank reconciliation;	1.00	320.00
12-Apr-2023	SB	Review GST return details for approval;	.20	64.00
13-Apr-2023	CU	Prepare March 2023 bank reconciliation;	.20	46.20

13-Apr-2023	KG	Correspondence with the Companies regarding the GST filing periods; Call with David Archibold of Sharek & Co regarding an update and the Receiver's Report to Court;	.20	120.00
17-Apr-2023	SB	Review weekly payables, accounts receivable, and bank reconciliation; Review quarterly GST return and backup details;	1.00	320.00
17-Apr-2023	IS	Prepare and edit miscellaneous correspondence;	1.50	307.50
18-Apr-2023	SB	Review bank deposit;	.10	32.00
18-Apr-2023	KG	Give instructions to Steven Barlott to draft the Receiver's Report to Court; Review Reply to Defense; Review weekly deposits;	.30	180.00
19-Apr-2023	SB	Correspondence with Edward Chouffi of the Companies regarding outstanding tax details from the Estate of Melesse Gutama;	.20	64.00
19-Apr-2023	KG	Discussion with David Archibold of Sharek & Co regarding the timing of the application and filing of materials;	.20	120.00
21-Apr-2023	SB	Review payables, reconcile Lexus and Pathways invoices and payables, and correspondence with the Companies regarding same;	1.00	320.00
21-Apr-2023	KG	Various correspondence regarding active engagements with Stewart Brownlee; Review bank balance and payables; Correspondence to Steven Barlott regarding the Lexus job;	.30	180.00
24-Apr-2023	SB	Draft the Receiver's First Report to Court ("First Report"); Review and edit various correspondence;	2.80	896.00
24-Apr-2023	KG	Edit and finalize various correspondence; Email correspondence to the Companies regarding employee vs. contractor payments;	.30	180.00
25-Apr-2023	SB	Edits to the First Report;	3.00	960.00
26-Apr-2023	SB	Prepare Interim Statement of Receipts and Disbursements ("R&D") to April 24, 2023;	.20	64.00
26-Apr-2023	IS	Edit and finalize miscellaneous correspondence;	.50	102.50

26-Apr-2023	KG	Edits and changes to the First Report. Send to Bren Cargill of Witten LLP ("Witten") for comment;	2.00	1,200.00
27-Apr-2023	SB	Edits to and finalize First Report; Prepare the appendices for First Report;	1.20	384.00
27-Apr-2023	KG	Review Receivership application materials; Correspondence with Bren Cargill of Witten; Respond to questions on the First Report from David Archibold of Sharek & Co; Further edits and finalize the First Report; Various correspondence with David Archibold of Sharek & Co;	2.00	1,200.00
TOTAL			21.30	8,276.20

INVOICE SUMMARY

PROFESSIONAL FEES		\$8,276.20
GST on Professional Fees	<u>413.81</u>	413.81
TOTAL THIS INVOICE		<u>\$8,690.01</u>

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

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	6.10	600.00	3,660.00
Steven Barlott	Senior Consultant	13.00	320.00	4,160.00
Comfort Uche	Analyst	0.20	231.00	46.20
Isobel Smith	Administration	2.00	205.00	410.00
Time Billed		21.30	388.55 *	8,276.20

(*Average)

June 19, 2023

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

Please find enclosed our Invoice No. 11097346 for professional services rendered for the period of May 1, 2023, to May 31, 2023, which we trust you will find in order.

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

Yours very truly,

MNP Ltd.
Interim Receiver of Vital Property Services Inc. and
Tidy Holdings Corporation

Per: 
Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

June 19, 2023

Invoice No: 11097346
GST No: 10369 7215

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period May 1, 2023, to May 31, 2023, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
01-May-2023	KG	Receive the filed application materials from Witten LLP ("Witten"). Give instructions to Isobel Smith to post the same to the website;	.10	60.00
02-May-2023	SB	Review weekly payables, bank statements, and deposits;	.80	256.00
02-May-2023	IS	Post disbursement to Ascend. Prepare a cheque for the same; Arrange to mail;	.30	61.50
05-May-2023	SB	Check on the Property;	.80	256.00
08-May-2023	KA	Finalize March 2023 bank reconciliation;	.20	106.00
08-May-2023	SB	Review and approve weekly payables;	.80	256.00
09-May-2023	KG	Review the Affidavit of Hussein Choufi; Review weekly payables and bank balance;	.50	300.00
10-May-2023	KG	Correspondence with Bren Cargill of Witten regarding the Affidavit of Hussein Choufi and the position of the Interim Receiver; Correspondence with the Company regarding the case website;	.50	300.00
11-May-2023	CU	Prepare bank reconciliation for April 2023;	.20	46.20

11-May-2023	KG	Review the proposed form of Order proposed by the defendants; Correspondence with David Archibold of Sharek Logan & van Leenen LLP ("Sharek") regarding the Receivership application;	.20	120.00
12-May-2023	KG	Prepare for and attend the application to appoint a Receiver. Correspondence with Bren Cargill of Witten regarding the same;	2.00	1,200.00
15-May-2023	SB	Review and approve weekly payables; Various correspondence;	1.00	320.00
16-May-2023	IS	Prepare and edit miscellaneous correspondence;	1.00	205.00
16-May-2023	KG	Correspondence from Bren Cargill of Witten regarding the adjourned application and questions from JKCBA Justice Lema; Review weekly payables and bank balances;	.30	180.00
17-May-2023	IS	Finalize miscellaneous correspondence;	.30	61.50
17-May-2023	KG	Correspondence with David Archibold of Sharek regarding a request for payables and banking records. Give instructions to Steven Barlott regarding the same; Edit and finalize various correspondence;	.20	120.00
18-May-2023	IS	Post disbursement to Ascend. Prepare a cheque for the same;	.20	41.00
23-May-2023	KA	Finalize bank reconciliation for April 2023;	.20	106.00
23-May-2023	KG	Review weekly payables and deposit package;	.20	120.00
24-May-2023	SB	Prepare deposit and payable details, including approval emails for weekly payables as requested by David Archibold of Sharek;	1.80	576.00
24-May-2023	KG	Review filed Order; Website update; Review weekly payables and deposit information to be provided to Sharek. Email correspondence to David Archibold of Sharek regarding the same;	.50	300.00
25-May-2023	IS	Post disbursement to Ascend. Prepare a cheque for the same; Arrange to mail;	.20	41.00
26-May-2023	IS	Post website update;	.70	143.50

30-May-2023	SB	Correspondence with management regarding the weekly payables and request additional information;	.20	64.00
31-May-2023	KG	Review weekly payables and bank reconciliation. Correspondence with Steven Barlott regarding the same;	.30	180.00
	TOTAL		13.50	5,419.70

INVOICE SUMMARY

PROFESSIONAL FEES		\$5,419.70
GST on Professional Fees	<u>270.99</u>	270.99
TOTAL THIS INVOICE		<u>\$5,690.69</u>

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

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	4.80	600.00	2,880.00
Karen Aylward	Vice President	0.40	530.00	212.00
Steven Barlott	Senior Consultant	5.40	320.00	1,728.00
Comfort Uche	Analyst	0.20	231.00	46.20
Isobel Smith	Administration	2.70	205.00	553.50
Time Billed		<u>13.50</u>	<u>401.46 *</u>	<u>5,419.70</u>

(*Average)

July 18, 2023

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

Please find enclosed our Invoice No. 11139388 for professional services rendered for the period of June 1, 2023, to June 30, 2023, which we trust you will find in order.

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

Yours very truly,

MNP Ltd.
Interim Receiver of Vital Property Services Inc. and
Tidy Holdings Corporation

Per:



Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

July 18, 2023

Invoice No: 11139388
GST No: 10369 7215

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino DI Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

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

DATE	STAFF	DESCRIPTION	TIME	FEE
01-Jun-2023	SB	Review additional details requested for payables and approve for payment;	.40	140.00
06-Jun-2023	SB	Review and approve weekly payables;	.70	245.00
08-Jun-2023	KA	Finalize the May 2023 bank reconciliation;	.20	112.00
09-Jun-2023	CU	Prepare bank reconciliation for May 2023;	.20	48.80
13-Jun-2023	LZ	Reconcile weekly payables with backup invoices and report the variances to Steven Bariott;	1.60	345.60
14-Jun-2023	SB	Review and approve weekly payables and correspondence with the Companies regarding the same;	.50	175.00
14-Jun-2023	IS	Prepare and edit miscellaneous correspondence;	1.00	216.00
14-Jun-2023	KG	Review weekly payables and bank balances; Receive correspondence regarding credit card payments;	.20	127.00
15-Jun-2023	SB	Review the Companies Visa statements and approve for payment; Review miscellaneous correspondence;	.50	175.00
19-Jun-2023	SB	Correspondence to the Companies regarding weekly payables;	.10	35.00

19-Jun-2023	IS	Edit and finalize miscellaneous correspondence;	.50	108.00
19-Jun-2023	KG	Edit and finalize various correspondence; Correspondence with Steven Barlott regarding weekly payable approval and bank balances;	.20	127.00
20-Jun-2023	SB	Review and approve payables for payment;	.50	175.00
20-Jun-2023	LZ	Reconcile weekly payables with backup invoices and report the variances to Steven Barlott;	1.00	216.00
26-Jun-2023	SB	Send the Companies a weekly payable approval reminder;	.10	35.00
27-Jun-2023	LZ	Prepare weekly payables reconciliation; Correspondence with Steven Barlott regarding backup invoices of the payables;	.40	86.40
28-Jun-2023	SB	Review and approval of weekly payables;	.50	175.00
29-Jun-2023	KG	Review weekly payables and bank balances; Receive correspondence regarding credit card payments;	.20	127.00
	TOTAL		8.80	2,668.80

INVOICE SUMMARY

PROFESSIONAL FEES		\$2,668.80
GST on Professional Fees	<u>133.44</u>	133.44
TOTAL THIS INVOICE		<u>\$2,802.24</u>

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

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	0.60	635.00	381.00
Karen Aylward	Vice President	0.20	560.00	112.00
Steven Barlott	Senior Consultant	3.30	350.00	1,155.00
Comfort Uche	Analyst	0.20	244.00	48.80
Isobel Smith	Administration	1.50	216.00	324.00
Liz Zhang	Administration	3.00	216.00	648.00
Time Billed		8.80	303.27 *	2,668.80

(*Average)

August 21, 2023

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto


Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

Please find enclosed our Invoice No. 11183674 for professional services rendered for the period of July 1, 2023, to July 31, 2022, which we trust you will find in order.

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

Yours very truly,

MNP Ltd.
Interim Receiver of Vital Property Services Inc. and
Tidy Holdings Corporation

Per: 
Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

August 21, 2023

Invoice No: 11183674
GST No: 10369 7215

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Interim Receiver of the Companies, for the period July 1, 2023, to July 31, 2023, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
05-Jul-2023	SB	Review weekly payables, and request additional information regarding the same;	.50	175.00
06-Jul-2023	SB	Review additional payable details and approve payables;	.30	105.00
07-Jul-2023	KG	Review weekly payables, payroll, and bank reconciliation.	.20	127.00
07-Jul-2023	LZ	Prepare and edit miscellaneous correspondence; Prepare a summary of weekly payables	.50	108.00
11-Jul-2023	SB	Review weekly deposits and payables;	.30	105.00
11-Jul-2023	IS	Review and edit miscellaneous correspondence;	.50	108.00
13-Jul-2023	KG	Review weekly payables and balances; Call with Bren Cargill of Witten LLP ("Witten") regarding the status of the file; Provide an update, including bank and AR balance, to David Archibold of Sharek Logan & van Leenen LLP ("Sharek"); Email correspondence to Ivari to follow up on the status of the life insurance claim;	.40	254.00
17-Jul-2023	SB	Review and edits to various correspondence;	.20	70.00

19-Jul-2023	KG	Correspondence regarding the life insurance claim and counsel to Ivori; Leave a message for counsel. Forward to Bren Cargill of Witten;	.20	127.00
20-Jul-2023	SB	Review and approval of weekly payables;	.80	280.00
20-Jul-2023	KG	Review Justice Lema's decision regarding the application to appoint a Receiver; Review weekly payables and bank balance;	1.00	635.00
25-Jul-2023	IS	Post disbursement to Ascend. Prepare a cheque for the same; Arrange to mail;	.20	43.20
26-Jul-2023	RN	Prepare bank reconciliation for June 2023;	.10	24.40
27-Jul-2023	SB	Review and approve weekly payables;	1.00	350.00
27-Jul-2023	KG	Review weekly payables and receivables; Correspondence regarding and approval of equipment deposit;	.30	190.50
28-Jul-2023	KA	Review and approve June 2023 bank reconciliation;	.20	112.00
28-Jul-2023	KG	Prepare a Statement of Receipts and Disbursements ("R&D") as at July 28, 2023; Correspondence regarding ITCs and cost allocation;	.30	190.50
TOTAL			7.00	3,004.60

INVOICE SUMMARY

PROFESSIONAL FEES		\$3,004.60
GST on Professional Fees	<u>150.23</u>	150.23
TOTAL THIS INVOICE		<u>\$3,154.83</u>

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

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	2.40	635.00	1,524.00
Karen Aylward	Vice President	0.20	560.00	112.00
Steven Barlott	Senior Consultant	3.10	350.00	1,085.00
Rebecca Namiiro	Senior Administration	0.10	244.00	24.40
Isobel Smith	Administration	0.70	216.00	151.20
Liz Zhang	Administration	0.50	216.00	108.00
Time Billed		7.00	429.23 *	3,004.60

(*Average)

September 25, 2023

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

Please find enclosed our Invoice No. 11231455 for professional services rendered for the period of August 1, 2023, to August 31, 2022, which we trust you will find in order.

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

Yours very truly,

MNP Ltd.
Interim Receiver of Vital Property Services Inc. and
Tidy Holdings Corporation

Per: 
Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

September 25, 2023

Invoice No: 11231455
GST No: 10369 7215

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period August 1, 2023, to August 31, 2023, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
01-Aug-2023	SB	Prepare Statement of Receipts and Disbursements ("R&D") as at April 30, 2023, for Derek Isaman of Mothana Professional Corporation Chartered Professional Accountants ("Mothana") for preparation of financial statements;	1.00	350.00
01-Aug-2023	IS	Review GST remittance calculation. Send the same to Steven Barlott;	.20	43.20
01-Aug-2023	LZ	Prepare GST filing;	.20	43.20
04-Aug-2023	SB	Review and approve weekly payables;	.50	175.00
08-Aug-2023	SB	Review payables details and request additional information;	.30	105.00
09-Aug-2023	SB	Review additional information and approve weekly payables; Update Kristin Gray on bank balance and accounts receivable;	.50	175.00
09-Aug-2023	KG	Review weekly payables, bank reconciliation, and bank balance. Various correspondence with Arpal Dosanjh of Gudmundseth Mickelson LLP ("Gudmundseth"), counsel to Ivari regarding a potential Consent Order; Review correspondence from the	.50	317.50

		Companies' accountant regarding the mortgage and insurance payout; Correspondence to David Archibold of Sharek Logan & van Leenen LLP ("Sharek") regarding the same;		
10-Aug-2023	SB	Review current accounts receivable listing; Review the Companies' insurance payout correspondence from David Archibold of Sharek;	.30	105.00
11-Aug-2023	KG	Review correspondence from David Archibold of Sharek regarding the mortgage insurance. Forward to the Company's accountant; Call from Bren Cargill of Witten LLP ("Witten") regarding the status of the Interim Receivership;	.20	127.00
14-Aug-2023	SB	Review and approve additional contractor payments; Review and approve weekly payables;	.70	245.00
14-Aug-2023	IS	Prepare and edit miscellaneous correspondence;	1.00	216.00
15-Aug-2023	KG	Review weekly payables; Correspondence to the Companies' accountant regarding the mortgage insurance;	.20	127.00
16-Aug-2023	SB	Review and approve additional payables; Review and edit various correspondence;	.50	175.00
16-Aug-2023	KG	Review the proposed Consent Order in respect of the life insurance proceeds; Various email correspondence with Bren Cargill of Witten and David Archibold of Sharek regarding the beneficiaries of two policies;	.40	254.00
17-Aug-2023	SB	Review weekly deposits; Review request to purchase 2021 Toyota Highlander;	.30	105.00
17-Aug-2023	IS	Post disbursement to Ascend. Prepare a cheque for the same; Arrange to mail;	.20	43.20
17-Aug-2023	KG	Review correspondence regarding the new vehicle lease. Correspondence to the Company regarding the same.	.20	127.00
21-Aug-2023	SB	Review and approve weekly payables;	.40	140.00
21-Aug-2023	IS	Edit and finalize miscellaneous correspondence;	.50	108.00

21-Aug-2023	KG	Review weekly payables, AR listing, and bank balance. Various correspondence to the Companies to approve the leasing of a vehicle.	.50	317.50
22-Aug-2023	IS	Post disbursement to Ascend. Prepare a cheque for the same;	.20	43.20
22-Aug-2023	KG	Review amended Consent Order; Email correspondence to Bren Cargill of Witten regarding edits and counsel approval; Review and approve invoices for payments; Sign cheques; Receive email correspondence from the Companies' accountant regarding the Toronto Dominion Bank ("TD") mortgage and personal tax returns for Melesse. Email correspondence to David Archibold of Sharek regarding the same;	.60	381.00
25-Aug-2023	KG	Receive various correspondence regarding a proposed sale process, valuation, and next steps; Receive correspondence from David Archibold of Sharek regarding financial information requests from the Companies' accountants; Email correspondence to the Companies' accountants. Call with Bren Cargill of Witten regarding the same;	.40	254.00
29-Aug-2023	KG	Review weekly payables, receivables, and bank balances;	.20	127.00
30-Aug-2023	SB	Review and approve weekly payables;	.50	175.00
TOTAL			10.50	4,278.80

INVOICE SUMMARY

PROFESSIONAL FEES		\$4,278.80
GST on Professional Fees	<u>213.94</u>	213.94
TOTAL THIS INVOICE		<u><u>\$4,492.74</u></u>

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

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	3.20	635.00	2,032.00
Steven Barlott	Senior Consultant	5.00	350.00	1,750.00
Isobel Smith	Administration	2.10	216.00	453.60
Liz Zhang	Administration	0.20	216.00	43.20
Time Billed		10.50	407.50 *	4,278.80

(*Average)

October 23, 2023

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

Please find enclosed our Invoice No. 11269933 for professional services rendered for the period of September 1, 2023, to September 30, 2023, which we trust you will find in order.

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

Yours very truly,

MNP Ltd.
Interim Receiver of Vital Property Services Inc. and
Tidy Holdings Corporation

Per:


Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

October 23, 2023

Invoice No: 11269933
GST No: 10369 7215

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

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

DATE	STAFF	DESCRIPTION	TIME	FEE
01-Sep-2023	RN	Prepare and edit bank reconciliation for July 2023;	.10	24.40
06-Sep-2023	KA	Review and approve bank reconciliation for July 2023;	.20	112.00
06-Sep-2023	SB	Review and approve weekly payables;	.40	140.00
11-Sep-2023	SB	Review and approve weekly payables;	.50	175.00
12-Sep-2023	SB	Review of current AR listing;	.10	35.00
12-Sep-2023	KG	Review of historical weekly payables, payroll, receivables, and bank balances;	.40	254.00
14-Sep-2023	IS	Prepare and edit miscellaneous correspondence;	.70	151.20
19-Sep-2023	KG	Review and approve weekly payables. Various correspondence with the Company regarding the same;	.50	317.50
22-Sep-2023	RN	Prepare and edit bank reconciliation for August 2023;	.10	24.40
22-Sep-2023	IS	Edit and finalize miscellaneous correspondence;	.50	108.00
25-Sep-2023	CB	Prepare disbursement cheque;	.10	40.20

25-Sep-2023	KA	Review and approve bank reconciliation for August 2023;	.20	112.00
26-Sep-2023	SB	Review weekly payables and follow up for additional information;	.30	105.00
27-Sep-2023	SMM	Deposit funds received at the bank;	.10	24.50
27-Sep-2023	SB	Review additional details provided and approve weekly payables;	.40	140.00
27-Sep-2023	IS	Post funds received to Ascend. Arrange deposit of the same;	.20	43.20
27-Sep-2023	SM	Post disbursement to Ascend. Provide to Isobel Smith for processing;	.10	21.60
28-Sep-2023	IS	Prepare cheque for disbursement request. Arrange to mail;	.10	21.60
TOTAL			5.00	1,849.60

INVOICE SUMMARY

PROFESSIONAL FEES		\$1,849.60
GST on Professional Fees	<u>92.48</u>	92.48
TOTAL THIS INVOICE		<u><u>\$1,942.08</u></u>

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

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	0.90	635.00	571.50
Karen Aylward	Vice President	0.40	560.00	224.00
Carolina Bautista	Senior Consultant	0.10	402.00	40.20
Steven Barlott	Senior Consultant	1.70	350.00	595.00
Shannon M. Massa	Senior Administration	0.10	245.00	24.50
Rebecca Namiiro	Senior Administration	0.20	244.00	48.80
Isobel Smith	Administration	1.50	216.00	324.00
Shanna Marshall	Administration	0.10	216.00	21.60
Time Billed		<u>5.00</u>	<u>369.92 *</u>	<u>1,849.60</u>

(*Average)

November 23, 2023

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino DI Pinto


Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

Please find enclosed our Invoice No. 11320023 for professional services rendered for the period of October 1, 2023, to October 31, 2023, which we trust you will find in order.

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

Yours very truly,

MNP Ltd.
Interim Receiver of Vital Property Services Inc. and
Tidy Holdings Corporation

Per: 
Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

November 23, 2023

Invoice No: 11320023
GST No: 10369 7215

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period October 1, 2023, to October 31, 2023, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
03-Oct-2023	SB	Review weekly deposit and banking documents;	.30	118.50
05-Oct-2023	KG	Review AR and bank reconciliation reporting; Call with David Archibold of Sharek Logan & van Leenen LLP ("Sharek") regarding next steps;	.20	130.00
10-Oct-2023	SB	Review weekly payable details, and request additional information;	.50	197.50
11-Oct-2023	SB	Review additional documents provided and approve weekly payables;	.30	118.50
13-Oct-2023	KG	Review weekly payables, GST, AR, and bank reconciliation; Correspondence from Bren Cargill of Witten LLP ("Witten") regarding further direction from Justice Lema;	.30	195.00
17-Oct-2023	IS	Prepare and edit miscellaneous correspondence;	.60	147.00
18-Oct-2023	SB	Review and approve weekly payables and bank balance; Prepare 6-month Interim Statement of Receipts and Disbursements ("R&D") as at September 30, 2023, for submission to the	.80	316.00

		Office of the Superintendent of Bankruptcy ("OSB"); Edits to various correspondence;		
18-Oct-2023	KG	Follow up on Insurance proceeds Consent Order; Edit and finalize various correspondence; Review GL bank balance;	.20	130.00
19-Oct-2023	SB	Approve additional payables;	.30	118.50
19-Oct-2023	KG	Review, edit, and sign 6-month R&D to the OSB;	.20	130.00
20-Oct-2023	IS	Edit and finalize miscellaneous correspondence;	.40	98.00
25-Oct-2023	RN	Prepare bank reconciliation for September 2023;	.10	24.40
25-Oct-2023	SB	Review of weekly payables, follow up email regarding the same;	.50	197.50
25-Oct-2023	KG	Review weekly payables; Review correspondence from David Archibold of Sharek to Justice Lema regarding the status of negotiations; Review and approve invoices for payment;	.40	260.00
26-Oct-2023	KG	Correspondence with the Company regarding increased salaries and travel costs;	.30	195.00
27-Oct-2023	KG	Review Order for interim distribution powers; Review and approve invoices for payment;	.20	130.00
30-Oct-2023	SB	Review and approve weekly payables;	.40	158.00
30-Oct-2023	IS	Post disbursement to Ascend. Prepare a cheque for the same; Arrange to mail;	.20	49.00
	TOTAL		6.20	2,712.90

INVOICE SUMMARY

PROFESSIONAL FEES		\$2,712.90
GST on Professional Fees	<u>135.65</u>	135.65
TOTAL THIS INVOICE		<u><u>\$2,848.55</u></u>

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

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	1.80	650.00	1,170.00
Steven Barlott	Manager	3.10	395.00	1,224.50
Isobel Smith	Senior Administrator	1.20	245.00	294.00
Rebecca Namiro	Estate Administrator	0.10	244.00	24.40
Time Billed		6.20	437.56 *	2,712.90

(*Average)



December 20, 2023

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino DI Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

Please find enclosed our Invoice No. 11365043 for professional services rendered for the period of November 1, 2023, to November 30, 2023, which we trust you will find in order.

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

Yours very truly,

MNP Ltd.
Interim Receiver of Vital Property Services Inc. and
Tidy Holdings Corporation

Per: 
Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



December 20, 2023

Invoice No: 11365043
GST No: 10369 7215

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

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

DATE	STAFF	DESCRIPTION	TIME	FEE
06-Nov-2023	SB	Review and approve weekly payables;	.70	276.50
07-Nov-2023	KA	Review and approve bank reconciliation;	.20	112.00
07-Nov-2023	SB	Review and approve additional payables;	.30	118.50
14-Nov-2023	KG	Review payables, bank reconciliation, and AR details for the past two weeks; Review correspondence from David Archibold of Sharek Logan & van Leenen LLP ("Sharek") regarding an interim distribution; Email correspondence to Steven Barlott to obtain bank balances;	.40	260.00
17-Nov-2023	SB	Review and approve weekly payables; Request bank balance from the Company;	.50	197.50
20-Nov-2023	KG	Review weekly payables and bank balances; Email Coralie Mohr at Witten LLP ("Witten") regarding a proposed interim distribution;	.20	130.00
21-Nov-2023	SB	Review and approve weekly payables;	.50	197.50
21-Nov-2023	IS	Prepare and edit miscellaneous correspondence;	.70	171.50

21-Nov-2023	KG	Call with Coralie Mohr of Witten regarding a potential interim distribution and correspondence from the Court regarding next steps; Review legal expenses and correspondence with Steven Barlott regarding the same; Correspondence to the Company regarding legal fees; Sign cheques; Edit and finalize various correspondence;	.50	325.00
22-Nov-2023	SB	Prepare reconciled bank account balances for Kristin Gray;	.50	197.50
23-Nov-2023	IS	Edit and finalize miscellaneous correspondence;	.20	49.00
23-Nov-2023	KG	Various correspondence to the Company regarding shareholder balances and costs to date; Prepare Interim Statement of Receipts and Disbursements ("R&D") as at November 23, 2023; Review bank balances; Review correspondence from Andrew Rice of Cooper Regal LLP to the Court;	.50	325.00
27-Nov-2023	KG	Review weekly payables and balances; Review further email submissions to the Court from David Archibold of Sharek; Call with David Archibold of Sharek regarding an interim distribution;	.30	195.00
28-Nov-2023	IS	Post disbursement to Ascend. Prepare a cheque for the same; Arrange to mail;	.20	49.00
30-Nov-2023	SB	Review and approve weekly payables;	.50	197.50
	TOTAL		6.20	2,801.50

INVOICE SUMMARY

PROFESSIONAL FEES		\$2,801.50
GST on Professional Fees	<u>140.08</u>	140.08
TOTAL THIS INVOICE		<u><u>\$2,941.58</u></u>

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

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	1.90	650.00	1,235.00
Karen Aylward	Vice President	0.20	560.00	112.00
Steven Barlott	Manager	3.00	395.00	1,185.00
Isobel Smith	Senior Administrator	1.10	245.00	269.50
Time Billed		6.20	451.85 *	2,801.50

(*Average)

January 19, 2024

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

Please find enclosed our Invoice No. 11397483 for professional services rendered for the period of December 1, 2023, to December 31, 2023, which we trust you will find in order.

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

Yours very truly,

MNP Ltd.
Interim Receiver of Vital Property Services Inc. and Tidy Holdings Corporation

Per: 
Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

January 19, 2024

Invoice No: 11397483
GST No: 10369 7215

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period December 1, 2023, to December 31, 2023, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
01-Dec-2023	KG	Correspondence to David Archibold of Sharek Logan & van Leenen LLP ("Sharek") regarding payment of shareholder legal fees from the Companies' operating account; Various correspondence to the Companies regarding the same and adjustment to the shareholder balances;	.70	455.00
04-Dec-2023	RN	Prepare bank reconciliation for October 2023;	.10	24.40
05-Dec-2023	KG	Review weekly deposits; Correspondence to David Archibold of Sharek regarding repayment of legal fee funds;	.30	195.00
06-Dec-2023	SB	Review and approve weekly payables;	.50	197.50
11-Dec-2023	SB	Review weekly payables details, and follow up questions regarding the same;	.50	197.50
11-Dec-2023	KG	Edit and finalize various correspondence;	.40	260.00
12-Dec-2023	SB	Review additional details provided and approve weekly payables;	.30	118.50
18-Dec-2023	SB	Review and approve weekly payables;	.50	197.50
18-Dec-2023	KG	Review and approve weekly expenses;	.20	130.00

20-Dec-2023	SB	Review and approval of holiday bonus payments;	.40	158.00
20-Dec-2023	IS	Edit and finalize miscellaneous correspondence;	.30	73.50
21-Dec-2023	CB	Prepare bank reconciliation for November 2023;	.10	40.20
21-Dec-2023	IS	Post disbursements to Ascend. Prepare cheques for the same;	.20	49.00
27-Dec-2023	KG	Review and approve weekly payables; Review deposits and reconciled bank balances; Correspondence to the Companies regarding payment of the CEBA loan;	.50	325.00
TOTAL			5.00	2,421.10

INVOICE SUMMARY

PROFESSIONAL FEES		\$2,421.10
GST on Professional Fees	<u>121.06</u>	121.06
TOTAL THIS INVOICE		<u><u>\$2,542.16</u></u>

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

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	2.10	650.00	1,365.00
Carolina Bautista	Senior Consultant	0.10	402.00	40.20
Steven Barlott	Manager	2.20	395.00	869.00
Isobel Smith	Senior Administrator	0.50	245.00	122.50
Rebecca Namiro	Estate Administrator	0.10	244.00	24.40
Time Billed		5.00	484.22 *	2,421.10

(*Average)

February 20, 2024

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto


Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

Please find enclosed our Invoice No. 11452036 for professional services rendered for the period of January 1, 2024, to January 31, 2024, which we trust you will find in order.

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

Yours very truly,

MNP Ltd.
Interim Receiver of Vital Property Services Inc. and
Tidy Holdings Corporation

Per: 
Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

February 20, 2024

Invoice No: 11452036
GST No: 10369 7215

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period January 1, 2024, to January 31, 2024, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
04-Jan-2024	SB	Review and approve weekly payables;	.40	158.00
04-Jan-2024	KG	Review and approve weekly payables; Review GST;	.20	130.00
08-Jan-2024	SB	Review and approve weekly payables; Correspondence with the Companies regarding the Receiver's GST ITCs;	.50	197.50
10-Jan-2024	SB	Correspondence with the Companies regarding GST ITC information; Approve GST for payment;	.30	118.50
11-Jan-2024	IS	Prepare and edit miscellaneous correspondence;	.50	122.50
15-Jan-2024	KA	Review and approve bank reconciliation;	.20	112.00
15-Jan-2024	SB	Review weekly payables, and follow up correspondence regarding the same; Provide invoice details for GST ITCs to the Companies;	.70	276.50
15-Jan-2024	IS	Compile summary invoices to provide to the Companies for GST filing;	.30	73.50
15-Jan-2024	KG	Review invoices for payment; Correspondence regarding GST ITCs from professional fees;	.20	130.00

16-Jan-2024	SB	Approve weekly payables;	.10	39.50
16-Jan-2024	IS	Compile summary invoices to provide to the Companies for past GST filings;	.30	73.50
18-Jan-2024	RN	Prepare bank reconciliation for December 2023;	.10	24.40
18-Jan-2024	SB	Correspondence regarding GST ITCs;	.30	118.50
18-Jan-2024	KG	Review weekly payables; Review proposed Consent Order to deal with a valuation and interim distribution; Correspondence with David Archibold of Sharek Logan & van Leenen LLP ("Sharek") regarding the proposed Consent Order and distribution; Review GL; Review correspondence from Justice Lema of the Court of King's Bench of Alberta; Edit and finalize various correspondence;	1.00	650.00
19-Jan-2024	IS	Edit and finalize miscellaneous correspondence;	.30	73.50
22-Jan-2024	SB	Review and approve weekly payables;	.50	197.50
23-Jan-2024	IS	Review email correspondence; Provide the information we require to send a wire transfer;	.40	98.00
23-Jan-2024	KG	Correspondence with the Companies regarding operational cash flow requirements;	.20	130.00
24-Jan-2024	KA	Review and approve bank reconciliation;	.20	112.00
24-Jan-2024	IS	Prepare wire transfer request; Various correspondence with the Companies regarding information required; Verbally confirm wire transfer instructions with Veronica Ouellette of the Companies; Various estate banking tasks;	.40	98.00
24-Jan-2024	KG	Receive and consider correspondence from counsel to the Company and Sharek regarding the next steps in the litigation; Review and approve wire transfer to cover operational shortfall;	.30	195.00
25-Jan-2024	IS	Post disbursement to Ascend. Prepare cheque for the same; Arrange to mail; Various estate banking tasks;	.50	122.50

26-Jan-2024	KG	Call with David Archibold of Sharek to confirm the trust balance and status of negotiations; Prepare Interim Statement of Receipts and Disbursements ("R&D") as at January 26, 2024; Email correspondence to all parties confirming trust balance and estimated closing costs;	.30	195.00
29-Jan-2024	KG	Review weekly payables; Correspondence to the Companies regarding funds held in trust;	.20	130.00
30-Jan-2024	SB	Review and approve weekly payables;	.40	158.00
	TOTAL		8.80	3,733.90

INVOICE SUMMARY

PROFESSIONAL FEES		\$3,733.90
GST on Professional Fees	<u>186.70</u>	186.70
TOTAL THIS INVOICE		<u><u>\$3,920.60</u></u>

The time incurred by members of the staff of MNP Ltd. on this assignment regarding the Companies for the period January 1, 2024, to January 31, 2024, was as follows:

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	2.40	650.00	1,560.00
Karen Aylward	Vice President	0.40	560.00	224.00
Steven Barlott	Manager	3.20	395.00	1,264.00
Isobel Smith	Senior Administrator	2.70	245.00	661.50
Rebecca Namiiro	Estate Administrator	0.10	244.00	24.40
Time Billed		8.80	424.31 *	3,733.90

(*Average)



March 13, 2024

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto


Re: In the Matter of the Interim Receivership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

Please find enclosed our Invoice No. 11502940 for professional services rendered for the period of February 1, 2024, to February 29, 2024, which we trust you will find in order.

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

Yours very truly,

MNP Ltd.
Interim Receiver of Vital Property Services Inc. and
Tidy Holdings Corporation

Per: 
Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



March 13, 2024

Invoice No: 11502940
GST No: 10369 7215

Endale Gutama in his capacity as
Litigation Representative of
Melesse Dahessa Gutama (Deceased)
c/o Sharek Logan & van Leenen LLP
Suite 2100, 10060 Jasper Ave NW
Edmonton, AB T5J 3R8

Attention: David Archibold and Genuino Di Pinto

Re: In the Matter of the Interim Recevlership of Vital Property Services Inc. and Tidy Holdings Corporation (the "Companies")
Client Number: 1005116

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period February 1, 2024, to February 29, 2024, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
05-Feb-2024	KG	Review weekly payables and bank balance; Follow up with Dave Archibold of Sharek Logan & van Leenen LLP ("Sharek") regarding the status of negotiations;	.20	130.00
06-Feb-2024	SB	Review and approve weekly payables;	.40	158.00
08-Feb-2024	KG	Review proposed draft Order for final distribution and approval of fees and discharge;	.30	195.00
09-Feb-2024	KG	Discuss the form of the proposed Order with Bren Cargill of Witten LLP ("Witten"); Receive various correspondence regarding tax disclosure;	.20	130.00
12-Feb-2024	SB	Review and approve weekly payables;	.50	197.50
12-Feb-2024	IS	Prepare and edit miscellaneous correspondence;	.70	171.50
13-Feb-2024	KG	Review weekly payables; Review proposed changes to the Distribution and Discharge Order as proposed by Bren Cargill of Witten; Review trust bank balance;	.30	195.00
15-Feb-2024	KG	Call with David Archibold of Sharek regarding the form of Order;	.10	65.00

16-Feb-2024	KG	Edit and finalize various correspondence; Receive correspondence regarding the settlement agreement and CRA;	.10	65.00
20-Feb-2024	SB	Review and approve weekly payables;	.40	158.00
20-Feb-2024	IS	Edlt and finalize miscellaneous correspondence;	.40	98.00
20-Feb-2024	KG	Review weekly payables and bank balance; Correspondence from David Archibold of Sharek regarding CRA authorization; Review amended proposed Order;	.30	195.00
23-Feb-2024	RN	Prepare bank reconciliation for January 2024;	.10	24.40
23-Feb-2024	KG	Various correspondence regarding terms of the settlement in respect of CRA;	.20	130.00
26-Feb-2024	KG	Call with Bren Cargill of Witten on the status of insurance proceeds; Review weekly expenses and bank balances;	.30	195.00
27-Feb-2024	SB	Review of weekly payables, email with follow up questions regarding the Toyota deposit, discussion with Kristin Gray regarding the same;	.40	158.00
28-Feb-2024	SB	Approval of weekly payables;	.10	39.50
28-Feb-2024	KG	Various correspondence regarding dividends declared by the estate; Correspondence regarding the insurance proceeds and Consent Order;	.20	130.00
TOTAL			5.20	2,434.90

INVOICE SUMMARY

PROFESSIONAL FEES		\$2,434.90
GST on Professional Fees	<u>121.75</u>	121.75
TOTAL THIS INVOICE		<u><u>\$2,556.65</u></u>

The time incurred by members of the staff of MNP Ltd. on this assignment regarding the Companies for the period February 1, 2024, to February 29, 2024, was as follows:

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	2.20	650.00	1,430.00
Karen Aylward	Vice President	0.00	560.00	0.00
Steven Barlott	Manager	1.80	395.00	711.00
Isobel Smith	Senior Administrator	1.10	245.00	269.50
Rebecca Namiiro	Estate Administrator	0.10	244.00	24.40
Time Billed		<u>5.20</u>	<u>468.25 *</u>	<u>2,434.90</u>

(*Average)

EXHIBIT B

Copy of the Receiver's Legal Counsel Invoice

This is Exhibit " B " referred to
in the Affidavit of
Kristin Gray
Sworn before me this 8 day
of April, 2024
Isobel Smith
A Commissioner for Oaths in and for Alberta

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

**In the Matter of the Receivership of Vital Property Services Inc. and
Tidy Holdings Corporation**

Summary of Receiver's Legal Counsel Fees

For the period of January 17, 2023 to February 26, 2024

Firm	Date	Invoice	Fees	Disbursements	GST	Total
Witten LLP	May 18, 2023	489670	9,302.00	645.61	491.13	10,438.74
Witten LLP	March 1, 2024	503307	4,821.50	465.14	264.34	5,550.98
			14,123.50	1,110.75	755.47	15,989.72



2500, 10303 Jasper Avenue
Edmonton, Alberta T5J 3N6
Canada

T: 780.428.0501
F: 780.429.2559
lawyers@wittenlaw.com
www.wittenlaw.com

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

May 18, 2023
Invoice No.: 489670
Our File No.: 131780-2

Attention: Kristen Gray

GST/HST 121418982

RE: Receivership of Vital Property Services Inc. and Tidy Holdings Corporation.

**REMITTANCE COPY
PLEASE REMIT WITH PAYMENT**

Total Fees	\$9,302.00
Non Taxable Disbursements	125.00
Total Disbursements subject to GST	237.51
Total Taxable Other Charges	283.10
Total GST	491.13

INVOICE TOTAL

\$10,438.74

Tidy/Vital (Rec)

Payment Methods:

- e-transfer to accounting@wittenlaw.com and include Invoice Number and Client Name
- Cheque payable to Witten LLP
- Pay securely online with Visa or MasterCard at <https://www.wittenlaw.com/pay-online>
- Please contact Monika Taylor mtaylor@wittenlaw.com or 780-441-3232 if you require assistance

*Legal Fees
OK to Rec
-De*

**POSTED
May 23 2023**



2500, 10303 Jasper Avenue
Edmonton, Alberta T5J 3N6
Canada

T: 780.428.0501
F: 780.429.2559
lawyers@wittenlaw.com
www.wittenlaw.com

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

May 18, 2023
Invoice No.: 489670
Our File No.: 131780-2

Attention: Kristen Gray

GST/HST 121418982

RE: Receivership of Vital Property Services Inc. and Tidy Holdings Corporation.

To all professional services provided for or on your behalf relating to the matters undertaken by our firm for your benefit and at your request which, without restriction, include the following services:

DATE	LAWYER	DESCRIPTION	HOURS	AMOUNT
17/Jan/23	BRC	Meeting with K. Gray, re: appointment of MNP as Receiver or Liquidator of Vital Property Services and Tidy Holdings Corporation, review of the proposed Receivership Order and concerns of the Receiver regarding potential environmental contamination on the lands owned by companies; Phone call with D. Archibold, counsel for the appointing shareholders, re: current status of the Action;	0.80	292.00
19/Jan/23	BRC	Review of application materials of the Estate of Melesse Gutama to appoint a Receiver or Liquidator over Vital Property Services Inc. and Tidy Holdings Corporation; Review relevant provisions of the Alberta Business Corporations Act, re: appointment of a liquidator;	1.30	474.50
20/Jan/23	BRC	Email to K. Gray, re: review of application materials filed by the Estate of Gutama and recommendations with respect to Receiver's position on same;	0.30	109.50
25/Jan/23	BRC	Review emails from D. Archibold and proposed form of Receivership Order;	0.30	109.50

E. & O. E. This account may not include all disbursements incurred to date. Additional disbursements (if any) will be billed later. Account due when rendered. Interest will be charged at 18% per annum on all accounts over 30 days.



MNP Ltd.

Invoice No.: 489670
Our File No.: 131780-2
Page No.: 2

DATE	LAWYER	DESCRIPTION	HOURS	AMOUNT
		Review email from K. Gray, re: confirmation of amounts of the charge and sale without court approval;		
01/Feb/23	BRC	Review proposed form of Liquidation Order; Draft email to K. Gray, re: same;	0.30	109.50
02/Feb/23	BRC	Exchange emails with K. Gray, re: review of proposed form of Liquidator order; Draft email to D. Archibold, re: agreeable to proposed form of Order;	0.20	73.00
02/Feb/23	BRC	Review email from D. Archibold, re: proceeding with application on February 6 and appointment of interim receiver; Exchange phone calls with D. Archibold, re: potential appointment of interim receiver and the charge associated with same;	0.30	109.50
05/Feb/23	BRC	Review emails from D. Archibold and A. Rice, re: application to appoint an interim receiver and offer to purchase the shares; Review proposed form of Interim Receivership Order; Meeting with K. Gray, re: same;	0.40	146.00
06/Feb/23	BRC	Review email from D. Archibold and executed Consent Interim Receivership Order; Phone call to K. Gray, re: same; Preparation for attendance in Commercial Chambers for an application to appoint an Interim Receiver; Attendance in Commercial Chambers for an application to appoint MNP as Interim Receiver; Review email	1.10	401.50

E. & O. E. This account may not include all disbursements incurred to date. Additional disbursements (if any) will be billed later. Account due when rendered. Interest will be charged at 18% per annum on all accounts over 30 days.



MNP Ltd.

Invoice No.: 489670
Our File No.: 131780-2
Page No.: 3

DATE	LAWYER	DESCRIPTION	HOURS	AMOUNT
		from A. Rice; Review email from A. Gray, re: request for information from the corporations;		
07/Feb/23	BRC	Review emails from A. Rice, re: request for an additional 24 hours prior to turning over possession to Interim receiver; Review emails from K. Gray, re: same; Draft email to K. Gray, re: concerns regarding bank account of the companies in intervening period; Review Corporate and PPR searches for Vital Property Services and Tidy Holdings; Exchange emails with K. Gray, re: no communication from A. Rice regarding access to the bank account;	0.70	255.50
08/Feb/23	BRC	Phone call from K. Gray, re: meeting with the other shareholders, arrangement with respect to bank accounts and registering the Interim Receivership Order on title; Review email from K. Gray, re: same; Review emails from A. Rice and Raad, re: same;	0.40	146.00
09/Feb/23	BRC	Review emails from K. Gray and E. Choufi, re: further weekly reporting responsibilities for Vitdal and Tidy; Drafting of correspondence to Land Titles, re: registration of Interim Receivership Order; Phone call from K. Gray, re: role of the interim receiver, valuation of the assets of the company, receiving the funds from the account; Review emails from K. Gray, S. Barlott and A. Rice, re: funds to be provided	1.30	474.50

E. & O. E. This account may not include all disbursements incurred to date. Additional disbursements (if any) will be billed later. Account due when rendered. Interest will be charged at 18% per annum on all accounts over 30 days.



MNP Ltd.

Invoice No.: 489670
Our File No.: 131780-2
Page No.: 4

DATE	LAWYER	DESCRIPTION	HOURS	AMOUNT
		to Interim Receiver directly by the companies;		
10/Feb/23	BRC	Review emails from S. Barlott, V. Ouellette and E. Choufi, re: outstanding information to be provided to the interim Receiver;	0.30	109.50
13/Feb/23	BRC	Review emails from E. Choufi and K. Gray, re: request for information summary from interim receiver and financial report of the companies to be provided;	0.20	73.00
14/Feb/23	BRC	Review emails from K. Gray and E. Choufi, re: outstanding information regarding insurance coverage for the real and personal property of the corporations;	0.20	73.00
16/Feb/23	BRC	Review proposed memo of the Interim Receiver; Exchange emails with K. Gray, re: same;	0.60	219.00
17/Feb/23	BRC	Review email from K. Gray, re: memo to be sent to the shareholders;	0.10	36.50
21/Feb/23	BRC	Review emails from K. Gray and D. Archibold, re: financials prepared for both Vital Property Services and Tidy Holdings for the prior reporting period and payment of insurance proceeds; Review emails from D. Anschell, re: life insurance proceeds and potential payment into Court;	0.30	109.50
22/Feb/23	BRC	Review emails from K. Gray, re: update with respect to insurance and demand for a	0.10	36.50

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MNP Ltd.

Invoice No.: 489670
Our File No.: 131780-2
Page No.: 5

DATE	LAWYER	DESCRIPTION	HOURS	AMOUNT
		response from TD Bank;		
24/Feb/23	BRC	Review of emails from D. Archibold and K. Gray, re; request for information arising from review of Interim Receiver's Report and changing of shareholders at Corporate Registries; Email to K. Gray, re: same; Email to Corporate Department, re: instructions with respect to steps to rectify shareholders listing at Corporate Registries; Phone call with D. Archibold, re: corporate registries and questions posed in earlier email; Phone call to K. Gray, re: same;	0.70	255.50
26/Feb/23	BRC	Review emails from S. Barlott and E. Choufi, re: further information to be provided to the Interim Receiver;	0.20	73.00
27/Feb/23	BRC	Review email from Raad with Vital Property Services, re: information regarding the account and transfer of funds between the corporations subject to perview of the Receiver; Review emails from S. Barlott and TD Bank, re: draft for Tidy Holdings to be sent to MNP;	0.20	73.00
28/Feb/23	BRC	Phone call with D. Archibold, re: TD Insurance regarding mortgage;	0.10	36.50
02/Mar/23	BRC	Exchange numerous emails and phone calls with D. Archibold, re: status of the interim receivership and potential appointment of Receiver; Exchange emails with client, re: same and appointing party's	1.10	401.50

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MNP Ltd.

Invoice No.: 489670
Our File No.: 131780-2
Page No.: 6

DATE	LAWYER	DESCRIPTION	HOURS	AMOUNT
		request for documentation provided by the companies since follow up; Review copy of title, re: discharge of mortgage and pending registration of Interim Receivership Order; Exchange emails with E. Vaillant and G. Jensen, re: status of amendments at corporate registries;		
03/Mar/23	BRC	Review correspondence from D. Archibold, re: application the week of March 27th for an appointment of a Receiver; Review emails from D. Archibold and A. Rice, re: availability for the commercial list and negotiations for purchase of the corporate entities;	0.30	109.50
06/Mar/23	BRC	Draft and review proposed pre-registration reports and amended annual return; Review emails from S. Barlott and E. Choufi, re: remaining outstanding information;	0.60	219.00
06/Mar/23	GCJ	Receipt and review of instructions to revert shareholders at Corporate Registry; Attendance to reviewing information online; E-mail to B. Cargil with pre-registrations statements and amended annual return for his review; Attendance to completing the filings online and obtaining proofs of filing; E-mail to Corporate Registry with signed amended 2021 AR for Tidy Holdings Corporation; E-mail confirmation to B. Cargill;	1.80	396.00
07/Mar/23	BRC	Phone call from K. Gray, re: current status	0.30	109.50

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MNP Ltd.

Invoice No.: 489670
Our File No.: 131780-2
Page No.: 7

DATE	LAWYER	DESCRIPTION	HOURS	AMOUNT
		and Report to the Court; Review updated corporate searches;		
20/Mar/23	BRC	Review emails from K. Gray and E. Choufi, re: current fees and disbursements of the Interim Receiver and its counsel; Draft email to A. Gray and interested parties, re: same;	0.50	182.50
03/Apr/23	BRC	Review email from K. Gray, re: current financial status of the companies under Receivership;	0.10	36.50
04/Apr/23	BRC	Phone call with K. Gray, re: valuation of the business and potential full Receivership application;	0.30	109.50
14/Apr/23	BRC	Review email from D. Archibold; Review Reply to Statement of Defence filed by the Estate of M. Gutama;	0.30	109.50
19/Apr/23	BRC	Phone call from D. Archibold, re: Statement of Defence of the Defendants and dates for the Receivership application; Review emails from D. Archibold, re: same, tax information regarding M. Gutama and his client's position on the use of company funds for the Defendant's personal legal costs;	0.40	146.00
26/Apr/23	BRC	Exchange emails with K. Gray; Review First Report of the Interim Receiver and edit and amend same;	0.70	255.50
27/Apr/23	BRC	Exchange emails and phone calls with K.	1.90	693.50

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MNP Ltd.

Invoice No.: 489670
Our File No.: 131780-2
Page No.: 8

DATE	LAWYER	DESCRIPTION	HOURS	AMOUNT
		Gray, re: First Report of the Interim Receiver, requests for further information questions regarding the Report made by the Plaintiff and their counsel; Exchange emails and phone calls with D. Archibold, re: his client's inquiries and concerns; Draft Notice of Application and Proposed form of Order for approval of the interim receiver's activities to date;		
28/Apr/23	BRC	Edit and amend proposed pleadings for application to approve activities; Draft service letter and correspondence to Justice Lema; Review second Affidavit of Endale Gutama; Phone call with K. Gray, re: application on May 12th and the Interim Receiver's position regarding same;	1.10	401.50
29/Apr/23	BRC	Exchange emails with commercial court coordinator; Exchange emails with D. Archibold, re: status of Interim Receiver's First Report and filing;	0.20	73.00
01/May/23	BRC	Review emails from D. Archibold; Review Brief of Law of the Plaintiff; Email to commercial court coordinator, re: filed pleadings;	0.80	292.00
04/May/23	BRC	Review certified copy of title evidence registration of order; Draft email to K. Gray, S. Barlott and D. Archibold, re: same;	0.20	73.00
09/May/23	BRC	Preparation for attendance in commercial chambers for an application to approve	0.50	182.50

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MNP Ltd.

Invoice No.: 489670
Our File No.: 131780-2
Page No.: 9

DATE	LAWYER	DESCRIPTION	HOURS	AMOUNT
		activities and for the Plaintiff's application to appoint MNP as Receiver;		
09/May/23	BRC	Review email from A. Rice; Review Affidavit of H. Choufi;	0.50	182.50
10/May/23	BRC	Phone call with K. Gray, re: Affidavit of H. Choufi and the position of the Interim Receiver; Review email from D. Archibold, re: Affidavit of H. Choufi; Phone call from D. Archibold, re: same and communication from the Court on upcoming application; Review emails from A. Rice;	0.70	255.50
12/May/23	BRC	Review email from A. Rice and his client's proposed form of Order; Phone calls from D. Archibold, re: same; Review email from D. Archibold, re: issues taken with with procedure and pleadings of the Defendants; Phone calls with K. Gray; Attendance in commercial chambers for an application to approve activities to date and the Plaintiff's application to appoint Receiver;	2.60	949.00
16/May/23	BRC	Review email from A. Desjardins, assistant to Justice Lema, re: further questions for counsel for the plaintiff and defendant; Review email from commercial coordinator, re: cancellation of appearance; Exchange emails with K. Gray; Draft email to C. Burik, re: endorsement of form of Order;	0.50	182.50
16/May/23	BRC	Phone call from D. Archibold, re: new questions from Justice Lema for the parties	0.30	109.50

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MNP Ltd.

Invoice No.: 489670
Our File No.: 131780-2
Page No.: 10

DATE	LAWYER	DESCRIPTION	HOURS	AMOUNT
		to the Action and request for cash flow statements; Review email from D. Archibold, re: same;		
17/May/23	BRC	Review email from D. Archibold, re: request for general ledger;	0.10	36.50
OUR FEES				\$9,302.00
GST at 5.00%				465.10
<u>Taxable Other Charges:</u>				
		File Management Fee	30.00	
		Online Service Charge	55.00	
		Fax	46.00	
		Document Production	152.10	
Total Taxable Other Charges				283.10
GST at 5.00%				14.16
<u>Non Taxable Disbursements:</u>				
		Court House Fax/Email Filing	102.00	
		LTO Registration	10.00	
		Miscellaneous Disbursements-Internal - GPAS - pages of Order - PK Visa	13.00	
Total Non Taxable Disbursements				125.00
<u>Taxable Disbursements:</u>				
		Corporate Registry Search	28.00	
		PPR - Internal Search	6.00	

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MNP Ltd.

Invoice No.: 489670
Our File No.: 131780-2
Page No.: 11

EW/DD - Court House Search	20.00
LTO Title Search	30.00
Federal Express	92.60
Postage	14.19
Mc'Dispatch	39.22
Court Runner/Land Services	<u>7.50</u>

Total Taxable Disbursements	237.51
GST at 5.00%	<u>11.87</u>

INVOICE TOTAL

\$10,438.74

Total GST 491.13

PROFESSIONAL SERVICES SUMMARY

MEMBER	POSITION	HOURS	RATE	VALUE
Bren R. Cargill (BRC)	Lawyer	24.40	365.00	8,906.00
Gail C. Jensen (GCJ)	Assistant/Paralegal	1.80	220.00	396.00

WITTEN LLP

Per: 

Bren R. Cargill

/CJ

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lawyers@wittenlaw.com
www.wittenlaw.com

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

March 1, 2024
Invoice No.: 503307
Our File No.: 131780-2

Attention: Kristin Gray

GST/HST 121418982

RE: Receivership of Vital Property Services Inc. and Tidy Holdings Corporation.

**REMITTANCE COPY
PLEASE REMIT WITH PAYMENT**

OUR FEES	\$4,821.50
Total Taxable Disbursements subject to GST	396.74
Total Taxable Other Charges subject to GST	68.40
Total GST	<u>264.34</u>

INVOICE TOTAL

\$5,550.98

Payment Methods

- e-transfer to accounting@wittenlaw.com and include Invoice Number and Client Name
- Cheque payable to Witten LLP
- Pay securely online with Visa or MasterCard at <https://www.wittenlaw.com/pay-online>
- Please contact Monika Taylor mtaylor@wittenlaw.com or 780-441-3240 if you require assistance



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

March 1, 2024
Invoice No.: 503307
Our File No.: 131780-2

Attention: Kristin Gray

GST/HST 121418982

RE: Receivership of Vital Property Services Inc. and Tidy Holdings Corporation.

To all professional services provided for or on your behalf relating to the matters undertaken by our firm for your benefit and at your request which, without restriction, include the following services:

DATE	DESCRIPTION
24/May/23	Review filed and endorsed form of order; Exchange emails with K. Gray, re: same;
25/May/23	Review email from K. Gray, re: deposits and payables information for the companies;
05/Jun/23	Review emails from D. Archibold;
19/Jun/23	Review of additional submissions by both the Plaintiff and Defendants made to Justice Lema;
13/Jul/23	Phone call with K. Gray, re: current status of reporting; Review emails from D. Archibold and K. Gray, re: life insurance claim;
20/Jul/23	Exchange emails with K. Gray, re: insurer (Ivari) has retained counsel;
20/Jul/23	Review written decision of Justice M. J. Lema; Draft email to K. Gray;
21/Jul/23	Phone call to D. Archibold, re: decision of Justice Lema and potential for an appeal;
24/Jul/23	Exchange emails and phone calls with K. Gray, re: Justice Lema's decision and next steps;
09/Aug/23	Review emails from K. Gray, re: consent order regarding insurance proceeds and mortgage payout; Phone call with K. Gray, re: same;
11/Aug/23	Review email from K. Gray; Phone call to K. Gray;

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Invoice No.: 503307
Our File No.: 131780-2
Page No.: 2

DATE	DESCRIPTION
14/Aug/23	Review email from K. Gray, re: insurance policy;
16/Aug/23	Review email and proposed consent order from A. Dosanjh, counsel for Ivori; Exchange emails and phone calls with D. Archibold; Exchange emails and phone call with K. Gray; Review breakdown sheet of insurance coverage;
22/Aug/23	Exchange emails with A. Dosanjh and proposed form of Order; Exchange emails with K. Gray, re: same; Edit and amend proposed form of Order;
22/Aug/23	Review email from K. Gray and enclosed demands from CRA regarding tax filings;
24/Aug/23	Exchange emails with A. Dosanjh; Review emails from A. Rice; Review email from D. Archibold; Review of correspondence to D. Archibold to Justice Lema, re: position with respect to the valuation of the interest of the Estate in the business and procedure for purchase of the shares;
25/Aug/23	Review emails from A. Desjardins; Review emails from D. Archibold and enclosed Consent Order; Phone call from D. Archibold; Review emails from K. Gray and D. Archibold, re: tax implications for the estate of Melessee;
01/Sep/23	Review email from A. Rice and enclosed, endorsed consent order;
07/Sep/23	Review email from A. Dosanjh;
13/Oct/23	Review email from G. Grigorovich with the Alberta Court of King's Bench, re: responses from counsel; Draft email to K. Gray, re: same;
19/Oct/23	Review emails from D. Archibold and A. Desjardins;
25/Oct/23	Review emails from D. Archibold and A. Desjardins, re: submissions by Gutama Estate regarding settling the outstanding matter;
10/Nov/23	Phone call from D. Archibold;
15/Nov/23	Review email from D. Archibold, re: application for interim distribution;

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Invoice No.: 503307
Our File No.: 131780-2
Page No.: 3

DATE	DESCRIPTION	
21/Nov/23	Email from Archibold; review file and decision of Lema; email from client; telephone call from client; email to Archibold	
06/Dec/23	Email from client and Archibold	
05/Feb/24	Review emails from D. Archibold and K. Gray;	
08/Feb/24	Exchange emails with D. Archibold; Review proposed form of Order;	
09/Feb/24	Review emails from R. Halabi, re: missing tax returns for M. Gutama; Exchange emails and phone calls with K. Gray, re: proposed form of Order; Review emails from D. Archibold and G. Di Pinto;	
10/Feb/24	Edit and amend proposed form of discharge order;	
14/Feb/24	Review email from R. Halabi; Review email from D. Archibold;	
15/Feb/24	Review email from D. Archibold;	
16/Feb/24	Review email from R. Halabi and proposed CRA audit letter;	
20/Feb/24	Review email and enclosures from D. Archibold; Review email from R. Halabi;	
23/Feb/24	Review emails and enclosures from D. Archibold and R. Halabi;	
26/Feb/24	Phone call with K. Gray; Email to A. Dosanjh, re: status of consent order and insurance payments;	
26/Feb/24	Review email from A. Dosanjh;	
OUR FEES		\$4,821.50
GST at 5.00%		241.08

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Invoice No.: 503307
Our File No.: 131780-2
Page No.: 4

Taxable Other Charges:

Document Production	62.40	
Fax	6.00	
	<hr/>	
Total Taxable Other Charges		68.40
GST at 5.00%		3.42

Taxable Disbursements:

Federal Express	137.32	
Process Servers	188.00	
Mc'Dispatch	71.42	
	<hr/>	
Total Taxable Disbursements		396.74
GST at 5.00%		19.84

INVOICE TOTAL

\$5,550.98

Total GST

264.34

TIME SUMMARY

MEMBER	HOURS	RATE	VALUE
Mohr, Coralie (CJM)	0.90	600.00	540.00
Cargill, Bren (BRC)	11.50	372.30	4,281.50
	<hr/>		
	12.40		\$4,821.50

WITTEN LLP

Per: _____

Bren R. Cargill

/AW

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