

Action No: 0601-09869
Affidavit of Neil Narfason
Sworn September 2, 2010

**IN THE COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL DISTRICT OF CALGARY**

**VECKENSTEDT HOLDINGS INC., HERB VECKENSTEDT,
FRED PIPER, JOAN PIPER, LIPOTH CONSULTING, AND PAUL LIPOTH**

Plaintiffs

- and -

**INTEGRA INVESTMENT SERVICE LTD. AND
RUNDLE DEVELOPMENT CO-OPERATIVE**

Defendants

AFFIDAVIT OF NEIL NARFASON

I, Neil Narfason, of the City of Calgary, in the Province of Alberta, **MAKE OATH AND
SAY AS FOLLOWS:**

1. I am a Senior Vice-President of Ernst & Young Inc. ("E&Y"), Interim Receiver and Receiver (the "Receiver") of Integra Investment Services Ltd. ("Integra"), Aurora River Towers Inc., Carling Springs Village Inc. and Carling Development (B.C.) Inc. (collectively known as the "Integra Companies"). Based upon my review of books and records kept in the ordinary course of business and my involvement in the matters set out herein, I have personal knowledge of the facts hereinafter sworn to.
2. I am a Chartered Accountant (CA), a Chartered Business Valuator (CBV) and a Chartered Insolvency and Restructuring Professional (CIRP). I am the partner at E&Y responsible for the Integra receivership.

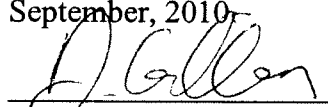
3. E&Y was appointed Interim Receiver on August 18, 2006 of certain records of the Integra Companies. On September 8, 2006 E&Y's role was expanded as the Court granted a Receivership Order with respect to the Integra Companies and E&Y was appointed Receiver.
4. A summary of the main activities of the Receiver during these proceedings is as follows:
 - a. Seizure and extensive review of the Integra Companies books and records;
 - b. Reconstructed the financial records of the Integra Companies from banking records and other source data;
 - c. Filed 11 reports to the Court including a 59 page report with respect to the reconstruction of the financial records of the Integra Companies (the "Integra Reports");
 - d. Responded to creditor and mortgage investor queries;
 - e. Filed a statement of claim against Maxine Cooke ("Cooke") and Roy Jennix ("Jennix"), the former director and *defacto* director of Integra with respect to unauthorized use of corporate funds ("the Cooke/Jennix Action"). Action No. 0601-11194;
 - f. Filed an affidavit in support of the Receiver's application for default judgment in the Cooke/Jennix Action;
 - g. Attempted to negotiate a settlement of the Cooke/Jennix Action;
 - h. Recovery in full of the principal and interest with respect to mortgages held on properties in the Rundle Development Co-operative;
 - i. Administered a proof of investment and proof of claim process to determine the claims against the Integra Companies;

- j. Prepared a comprehensive report in support of a distribution methodology for the distribution of net proceeds relating to the recovery of specific assets to creditors and mortgage investors;
 - k. Commenced foreclosure proceedings with respect to a property in Golden, British Columbia and distributed the net proceeds to the mortgage investors in accordance with the Court approved distribution methodology;
 - l. Sought a Consent Order for Sale to the Receiver with respect to a property in Calgary, Alberta and sold this property distributing the net proceeds to the mortgage investors in accordance with the Court approved distribution methodology; and
 - m. Negotiated a settlement with the Carling Group which included a recovery to the investors in the Airdrie Project.
5. To the best of my knowledge, the contents of the Integra Reports are true, accurate and correct.
6. The majority of the time spent on this engagement occurred from August 2006 through December 2008. Since December 2008 the Receiver and through its counsel has been attempting to negotiate a settlement of the Cooke/Jennix Action.
7. Now produced and marked as **Exhibit "A"** to this my affidavit is a summary of the Interim Receiver's account for the period August 18, 2006 to September 8, 2008. Now produced and marked as **Exhibit "B"** to this my affidavit is a copy of the Interim Receiver's invoice. Now produced and marked as **Exhibit "C"** to this my affidavit is a summary of the time incurred by each staff member who worked on the Interim Receivership engagement including the hourly rate charged.
8. Now produced and marked as **Exhibit "D"** to this my affidavit is a summary of the Receiver's accounts for the period September 8, 2006 to June 30, 2010. Now produced and

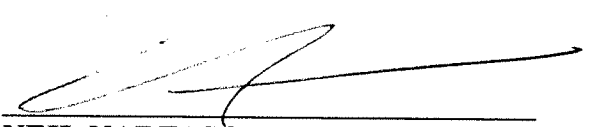
marked collectively as **Exhibit "E"** to this my affidavit is a copy of the Receiver's invoices. Now produced and marked as **Exhibit "F"** to this my affidavit is a summary of the time incurred by each staff member who worked on the Receivership including the hourly rate charged.

9. All of the services rendered and all of the time spent as described above were necessary for the full and proper conduct of the duties of the Interim Receiver and the Receiver.
10. The Receiver's counsel throughout these proceedings was Borden Ladner Gervais LLP ("BLG") and Fraser Milner Casgrain LLP ("FMC"). BLG was the Receiver's main counsel and FMC was the Receiver's counsel with respect to the Carling Group matters.
11. Now produced and marked as **Exhibit "G"** to this my affidavit is a summary of the BLG accounts for the period August 18, 2006 to June 30, 2010. Now produced and marked as **Exhibit "H"** to this my affidavit is a copy of BLG invoices without the detailed description of the services rendered as this information is privileged.
12. Now produced and marked as **Exhibit "I"** to this my affidavit is a summary of the FMC accounts for the period August 18, 2006 to June 30, 2010. Now produced and marked as **Exhibit "J"** to this my affidavit is a copy of FMC invoices without the detailed description of the services rendered as this information is privileged.
13. I intend to file an additional affidavit with the detailed invoices for the benefit of this Honourable Court. I am requesting that this additional affidavit be sealed as it contains privileged information.
14. I am of the view that all of the services rendered by BLG and FMC were necessary in assisting the Interim Receiver and the Receiver in the proper conduct of its duties.
15. I make this affidavit in support of an application:

- a. Approving the Receiver's activities to date;
- b. Approving the Receiver's final statement of receipts and disbursements;
- c. Approving the Final Distribution;
- d. Authorizing the Receiver to distribute the funds associated with three unclaimed dividends from prior distributions as part of the final distribution under the PDM after first placing an appropriate advertisement in a newspaper giving the creditors 30 days to claim such funds;
- e. Authorizing the Receiver to release the amount of \$23,751.92 to Bromwich;
- f. Approving the distribution of any Unclaimed Dividends following the Final Distribution to Court;
- g. Approving the Interim Receiver and Receiver's fees and disbursements, including counsel's fees, for the period from August 18, 2006 invoiced to June 30, 2010 and the Receiver's estimate of additional fees to completion of this engagement;
- h. Authorizing the Receiver to dispose of the Integra Records as described in the 11th Report; and
- i. Discharging Ernst & Young Inc. as Receiver of the Integra Companies, save and except administration of a distribution in the event that funds are recovered from the Fort McMurray Equity Charge.

SWORN BEFORE ME at the)
City of Calgary, in the Province)
of Alberta, this 2nd day of)
September, 2010.)
)
A Commissioner for Oaths in and for)
the Province of Alberta)

R.J. DANIEL GILBORN
Barrister & Solicitor



NEIL NARFASON, CBV, CA-CIRP

THIS IS EXHIBIT "A"

referred to in the

Affidavit of

NEIL NARFASON

Sworn before me this

2nd day of September 2010



**A COMMISSION FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA**

**R.J. DANIEL GILBORN
Barrister & Solicitor**

Summary of Interim Receiver's Account

Exhibit "A"

Invoice #	Date of Invoice	Amount	Disbursements	Subtotal	GST	Total
CA0189353936	26-Mar-07	55,115.60	573.55	55,689.15	3,341.35	59,030.50
		<u>\$ 55,115.60</u>	<u>\$ 573.55</u>	<u>\$ 55,689.15</u>	<u>\$ 3,341.35</u>	<u>\$ 59,030.50</u>

THIS IS EXHIBIT "B"

referred to in the

Affidavit of

NEIL NARFASON

Sworn before me this

2nd day of September 2010

D. Gillon

**A COMMISSION FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA**



Ernst & Young Inc.
Calgary, Alberta

Invoice

Invoice Number: CA0189353936

Date: March 26, 2007

Neil Narfason
Integra Investment Services Ltd.
1000, 440 - 2nd Ave. SW
Calgary, AB T2P 5E9
Canada

Remit To:

P.O. Box 251, T.D. Centre
Toronto, Ontario M5K 1J7

A/R Queries :
416-943-3851
1-800-311-1104

Client Reference: 13004501

Integra Investment Services Ltd. - Interim Receiver

CAD

For professional services rendered in connection with the Interim
Receivership of Integra Investment Services Ltd. 55,115.60

Expenses 573.55

Subtotal: 55,689.15

GST 6%: 3,341.35

TOTAL DUE: \$59,030.50

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12% per annum on balances unpaid after 30 days from date of invoice.

Any disbursements not charged to your account on the date of this invoice will be billed later.

GST: R123425522 **QST:** 1006354498

Integra Investment Services Ltd.
Interim Receiver Appointment

	Hours	Rate	Total
Neil Narfason	14.8	\$ 495.00	\$ 7,326.00
Deryck Helkaa	23.9	395.00	\$ 9,440.50
Chris Stepanuik	62.4	350.00	\$ 21,840.00
Orest Konowalchuk	53.0	285.00	\$ 15,105.00
Jessica Caden	2.5	175.00	\$ 437.50
Bailiff			966.60
	<u>156.6</u>		<u>\$ 55,115.60</u>
Expenses			<u>\$ 573.55</u>

Integra Investment Service Ltd. and Rundle Development Co-operative (60477582) - Integra - Interim Reciever (13004501)
WIP Time Details

R/O	GPN	Person	Act.	Activity Name	Date	Rate	Hours	Fee	Surcharge	Total	Description
	CA012362909	Caden, Jessica Fran	700	Corp. Recovery & Insolvenc	18-Aug-06	355	2.0	710	64	774	Integra - Preparing fax to TD, faxing / sending copies of court order.
	CA012362909	Caden, Jessica Fran	700	Corp. Recovery & Insolvenc	22-Mar-07	355	0.5	178	16	193	Prepare Draft Billing.
	Caden, Jessica France Total										967
	CA010086364	Helkaa, Deryck	700	Corp. Recovery & Insolvenc	16-Aug-06	825	1.5	1,238	111	1,349	Meeting at BLG for new file
	CA010086364	Helkaa, Deryck	700	Corp. Recovery & Insolvenc	17-Aug-06	825	0.5	413	37	450	Meeting at BLG for new file
	CA010086364	Helkaa, Deryck	700	Corp. Recovery & Insolvenc	18-Aug-06	825	5.9	11,963	1,077	13,039	Integra - attendance at Court and taking possession at St. Pierre's house
	CA010086364	Helkaa, Deryck	700	Corp. Recovery & Insolvenc	21-Aug-06	825	2.1	1,733	156	1,888	Review of email coorespondence, review of draft IR report, discussions with Stepanuk regarding taking possession of additional business/residential premises
	CA010086364	Helkaa, Deryck	700	Corp. Recovery & Insolvenc	23-Aug-06	825	3.2	2,640	238	2,878	Integra - meeting regarding status of file, review of location matrix, calls with legal counsel, drafting of 2nd report of the Interim Receiver
	CA010086364	Helkaa, Deryck	700	Corp. Recovery & Insolvenc	24-Aug-06	825	4.5	7,013	631	7,644	Integra - finalizing the 2nd IR report, reviewing materials filed for August 25th application, meeting with Roy Jennix, review of St. Pierre affidavit, drafting of IR's third report, discussions with Stepanuk and Konowalchuk.
	CA010086364	Helkaa, Deryck	700	Corp. Recovery & Insolvenc	25-Aug-06	825	6.2	5,115	460	5,575	Meetings with Roy Jennix and legal counsel, discussions with Josef Kruger
	Helkaa, Deryck Total										32,823
	CA012463816	Konowalchuk, Orest	795	Fieldwork	18-Aug-06	510	10.0	5,100	459	5,559	Integra - repossession of assets from 16 Wolf Willow personal residents.
	CA012463816	Konowalchuk, Orest	708	Staff Planning	18-Aug-06	510	4.5	2,295	207	2,502	Integra Investments - Interim Receivership Planning.
	CA012463816	Konowalchuk, Orest	0000	General	21-Aug-06	510	10.0	5,100	459	5,559	Integra: Internal meetings on Integra; contacting TD, ATB and law offices and sending out court orders and explaining what they mean; creation of contact list of individuals; meeting with F. Monaghan of Thackray Burgess over Integra files
	CA012463816	Konowalchuk, Orest	0000	General	22-Aug-06	510	10.0	5,100	459	5,559	Integra: Internal meetings on receivership; reading court orders, affidavits, etc; seizure of assets from 71 Sweet Water Place (F. Hassan); investigated locations of 2 self-storage facilities lead to believe where M. Makin information is stored.
	CA012463816	Konowalchuk, Orest	0000	General	23-Aug-06	510	8.0	4,080	367	4,447	Integra: Meeting on next steps of Integra; Contact list; Development of seizure matrix & contact list; meeting and documentation of inventory at Leo Kelly (Kelly Creigher, Chartered Accountants.
	CA012463816	Konowalchuk, Orest	0000	General	24-Aug-06	510	8.0	5,100	459	5,559	Integra: filing and documenting events from inventory documentation and discussion with Leo Kelly of Kelly Creaghan, Chartered Accountants; B&E of self storage facilities with Roger (Bailiff) in re: to Mike Mackin files; documenting memo to files on
	CA012463816	Konowalchuk, Orest	0000	General	7-Sep-06	510	2.5	1,275	115	1,390	Finalizing documentation of events that took place during the seizure of assets at disclosed locations.
	Konowalchuk, Orest Michael Peter Total										30,575
	CA010059646	Narfason, Neil	700	Corp. Recovery & Insolvenc	15-Aug-06	940	1.5	2,820	254	3,074	Integra - Attend mtg with counsel re: interim receivership and r-ship applications, attend mtg with P. Lippoth, Herb V., Piper and counsel re: IR and r-ship applications

Integra Investment Service Ltd. and Rundle Development Co-operative (60477582) - Integra - Interim Reciever (13004501)
WIP Time Details

R/O	GPN	Person	Act.	Activity Name	Date	Rate	Hours	Fee	Surcharge	Total	Description
	CA010059646	Narfason,Neil	700	Corp. Recovery & Insolvenc	18-Aug-06	940	7.1	11,562	1,041	12,603	Integra - prepare for and attend at court, wait at court house for filed documents, attend mtg with EY team and bailiffs re: searches, attend at Maxine Cooke's personal residence and conduct search (incl. mtgs with her counsel - F. Monaghan), calls w
	CA010059646	Narfason,Neil	700	Corp. Recovery & Insolvenc	20-Aug-06	940	2.7	2,538	228	2,766	Integra - Review emails re: seizure matters, email re: IR report, draft 1st Report of the IR, review of seizure notes
	CA010059646	Narfason,Neil	700	Corp. Recovery & Insolvenc	21-Aug-06	940	2.0	1,880	169	2,049	Integra - 1st IR Report, t/a Kruger, numerous emails
	CA010059646	Narfason,Neil	700	Corp. Recovery & Insolvenc	23-Aug-06	940	1.5	1,410	127	1,537	Integra - mtg to review status of seizure, t/a Kruger, review amended order, review and revise IR #2 report, review numerous emails re: court matters, review emails re: attendance at locations
Narfason,Neil Total							14.8	20,210	1,819	22,029	
	CA010080065	Stepanuik,Chris	700	Corp. Recovery & Insolvenc	17-Aug-06	695	2.1	1,460	131	1,591	meetings with team on potential real estate int. receivership; draft letter to bank, coordinate bailiffs and IT assistance
	CA010080065	Stepanuik,Chris	700	Corp. Recovery & Insolvenc	18-Aug-06	695	4.4	6,394	575	6,969	review draft IR appointment order, revise bank tax, arrange and meet with Bailiffs, attend premises of Pierre of Rundle development corp and seize records and copy hard drive; attend 2 location and assist in seizure of records.
	CA010080065	Stepanuik,Chris	700	Corp. Recovery & Insolvenc	21-Aug-06	695	12.1	8,410	757	9,166	review court order and prepare game plan for visiting locations containing records; multiple discussions with J. Kruger, Neil Narfason and D. Helkaa re: outstanding items. Send out court order to multiple locations; attend mail location of RDC; draft IR r
	CA010080065	Stepanuik,Chris	700	Corp. Recovery & Insolvenc	22-Aug-06	695	11.1	7,715	694	8,409	discussions with BLG re: records at Hassan residence; coordinate bailiffs and E&Y to attend Hassan residence; attend Hassan residence and search for records; view 2 storage locations by COP, review and draft emails to BLG and E&Y team on status at Hussan
	CA010080065	Stepanuik,Chris	700	Corp. Recovery & Insolvenc	23-Aug-06	695	8.3	5,769	519	6,288	investigate John Boustead address; team meeting on next steps; assist in drafting IR report #2; prepare location of records matrix
	CA010080065	Stepanuik,Chris	700	Corp. Recovery & Insolvenc	24-Aug-06	695	8.3	5,769	519	6,288	assist in drafting IR report #2 and IR report #3; attend meeting with J. Krueger, Roy Jennix, Frank Monaghan and D. Helkaa to discuss receiver appointment and other issues; travel to and attend premises of John Boustead to search for records; team meeting
	CA010080065	Stepanuik,Chris	700	Corp. Recovery & Insolvenc	25-Aug-06	695	3.9	2,711	244	2,954	preparation for and attend meeting with Roy Jennix and Deryck Helkaa re: background to Integra and Carling; meeting with above and Frank Monaghan;
	CA010080065	Stepanuik,Chris	700	Corp. Recovery & Insolvenc	28-Aug-06	695	4.3	2,999	269	3,257	meeting with Frank Monaghan as he reviewed privileged files; copied files and resealed boxes when Frank had finished his review; discuss next steps with D. Helkaa; review email correspondence from Kruger.
	CA010080065	Stepanuik,Chris	700	Corp. Recovery & Insolvenc	29-Aug-06	695	6.4	4,448	400	4,848	attend examination of St. Pierre in the afternoon and take notes of the examination;
	CA010080065	Stepanuik,Chris	700	Corp. Recovery & Insolvenc	31-Aug-06	695	0.4	278	25	303	conference call with Jason Wega re: his involvement with Integra
	CA010080065	Stepanuik,Chris	700	Corp. Recovery & Insolvenc	8-Sep-06	695	1.1	765	69	833	Integra only time (write letters to TD bank to freeze banks accounts; telephone conversations with TD bank);
Stepanuik,Chris Total							62.4	46,704	4,203	50,907	

Integra Investment Service Ltd. and Rundle Development Co-operative (60477582) - Integra - Interim Reciever (13004501)

WIP Time Details

R/O	GPN	Person	Act.	Activity Name	Date	Rate	Hours	Fee	Surcharge	Total	Description
							156.6	125,964	11,337	137,301	
				Grand Total							

THIS IS EXHIBIT "C"

referred to in the

Affidavit of

NEIL NARFASON

Sworn before me this

2nd **day of** September **2010**

D. Gilborn

**A COMMISSION FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA**

**R.J. DANIEL GILBORN
Barrister & Solicitor**

Summary of Time Incurred by Staff Person

Exhibit "C"

Staff Person	Rates	Hours	Total
Neil Narfason	\$ 495	14.8	\$ 7,326.00
Deryck Helkaa	\$ 395	23.9	\$ 9,440.50
Chris Stepanuik	\$ 350	62.4	\$ 21,840.00
Orest Konowalchuk	\$ 285	53.0	\$ 15,105.00
Jessica Caden	\$ 175	2.5	\$ 437.50
Baliff			\$ 966.60
Total			<u>\$ 55,115.60</u>

THIS IS EXHIBIT "D"

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Affidavit of

NEIL NARFASON

Sworn before me this

2nd **day of** September **2010**



**A COMMISSION FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA**

**R.J. DANIEL GILBORN
Barrister & Solicitor**

Summary of Receiver's Accounts

Exhibit "D"

Invoice #	Date of Invoice	Amount	Disbursements	Subtotal	GST	Total
CA0189367765	24-May-07	\$ 532,063.50	\$ 28,345.77	\$ 560,409.27	\$ 33,624.56	\$ 594,033.83
CA0189390872	10-Oct-07	\$ 144,644.50	\$ 19,947.90	\$ 164,592.40	\$ 9,875.54	\$ 174,467.94
CA0189405728	14-Jan-08	\$ 40,377.50	\$ 2,183.84	\$ 42,561.34	\$ 2,128.07	\$ 44,689.41
CA0189429120	14-May-08	\$ 59,860.00	\$ 2,993.00	\$ 62,853.00	\$ 3,142.65	\$ 65,995.65
CA0189453224	06-Oct-08	\$ 22,717.50	\$ 1,135.88	\$ 23,853.38	\$ 1,192.67	\$ 25,046.05
CA0189538685	12-Feb-10	\$ 20,584.00	\$ 1,029.21	\$ 21,613.21	\$ 1,080.66	\$ 22,693.87
CA0189573709	27-Jul-10	\$ 13,722.50	\$ 686.13	\$ 14,408.63	\$ 720.43	\$ 15,129.06
		\$ 833,969.50	\$ 56,321.73	\$ 890,291.23	\$ 51,764.58	\$ 942,055.81

THIS IS EXHIBIT "E"

referred to in the

Affidavit of

NEIL NARFASON

Sworn before me this

2nd day of September 2010

D. Gilborn

**A COMMISSION FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA**

**R.J. DANIEL GILBORN
Barrister & Solicitor**

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Narfason, Neil	28-Aug-06	review draft consent r-ship order, t/a Helkaa re: records and Monaghan requests, t/a Kruger re: Pierre x-exam, review briefs, review emails from Mahoney re: records and RDC sale matters	1.2	594.00
Narfason, Neil	1-Sep-06	disc. J. Kruger re: Integra consent, attend at court application, disc. Mahoney, disc. Monaghan and Camp, further discussion with Kruger	1.2	594.00
Narfason, Neil	5-Sep-06	review email from M. Mackin and respond, review emails from Kruger and Camp re: RDC and their change of counsel to BD&P,	0.5	247.50
Caden, Jessica	8-Sep-06	Searching for bank doc's	1.0	175.00
Narfason, Neil	8-Sep-06	Integra - move to r-ship - t/a P. McCarthy, conf call McCarthy/Camp, prepare for and attend a court re: Integra r-ship application, disc. with F. Monaghan, disc. with investors, further disc. with McCarthy, review finled order, make arrangements to freeze bank a/c's	2.3	1,138.50
Narfason, Neil	9-Sep-06	emails to Kruger, email from Kruger, email to Herb V./Paul L. and Ken P., file planning, RDC foreclosure	0.5	247.50
Helkaa, Deryck	12-Sep-06	Meeting with Frank Monahan and Kruger regarding status of legal files, meeting with Investors (update meeting)	4.0	1,580.00
Narfason, Neil	12-Sep-06	prepare for and attend mtg with mtg Veck/Piper/Lippoth re: update on file	2.2	1,089.00
Narfason, Neil	12-Sep-06	conf call Nishimura	0.5	247.50
Helkaa, Deryck	13-Sep-06	Review of books and records	2.5	987.50
Helkaa, Deryck	14-Sep-06	Review of books and records, discussions with Roy Jennix etc	2.5	987.50
Konowalchuk, Orest	14-Sep-06	Travel to TD bank and discussion with senior banker on Integra investment bank accounts, the freezing of them per the receiver order; discussion ad review of seized Integra assets for preparation of first official receiver order.	2.5	712.50
Stelzer, Rob	14-Sep-06	review of all boxes in search of bank stmts, lender lists, property info, fin stmts, review of hard drive taken from client	4.1	963.50
Caden, Jessica	15-Sep-06	Went through binder & made spreadsheet of investors.	2.0	350.00
Helkaa, Deryck	15-Sep-06	Review of records, meeting with Roy Jennix and Josef Kruger	8.2	3,239.00
Konowalchuk, Orest	15-Sep-06	Review of Integra files; investigating lender listings; term sheets and security deposits for Receiver's first report.	5.5	1,567.50
Stelzer, Rob	15-Sep-06	review of all boxes in search of bank stmts, lender lists, property info, fin stmts, review of hard drive taken from client	6.0	1,410.00
Helkaa, Deryck	17-Sep-06	Review of books and records, drafting of S 245 Notice of Receivership, memo to file regarding review of files, correspondence with legal counsel regarding review of trust account and records	7.2	2,844.00
Konowalchuk, Orest	17-Sep-06	Review of Integra files for lender lists, cash balances, financial statements and tax returns for the preparation of the Receivers First Report.	6.5	1,852.50
Alexander, John	18-Sep-06	Meetings w/ Deryck and Orest for file overview and discussion of action plans; background readings of Receiver's reports; analysis/inspection of Integra computer backup - looking for contact lists, investments, etc.	9.0	2,115.00
Carvalho, Simone	18-Sep-06	Meetings to understand the file and determine next steps	2.2	770.00
Carvalho, Simone	18-Sep-06	reviewing hard drive from Integra to find information on lenders, financials and other useful information for the process	2.4	840.00
Carvalho, Simone	18-Sep-06	reading through back ground information of Integra and RDC	2.4	840.00
Helkaa, Deryck	18-Sep-06	Drafting 245 notice and mailing of the same, meeting with Integra team regarding go forward plan, drafting of memo regarding review of trust accounts and discussions with Roy Jennix, discussions with legal counsel	6.7	2,646.50
Konowalchuk, Orest	18-Sep-06	Integra Investments - Cash balance review of trust; preparation of report for Receivers first report; Internal meeting with EY for discussion of priorities to deal with Integra for coming week; Followed-up with TD contact for bank balances.	8.5	2,422.50
Narfason, Neil	18-Sep-06	245/246, t/a Helkaa, emails, t/a Piper	1.2	594.00
Stelzer, Rob	18-Sep-06	read over Integra court order and reports, compiled a master contact list approx 30 different contact lists in excel, found and installed free maximizer software that may allow us to read the client's maximizer programs, sent out court order to SOB	7.9	1,856.50
Alexander, John	19-Sep-06	Further analysis of Integra computer backup; meeting w/ Orest, Simone, and Rob to discuss the day's plan of attack; work on compilation of contact data from all sources; background readings.	10.0	2,350.00
Carvalho, Simone	19-Sep-06	drafting receiver's report - checking past correspondence and files on back up hard drive for consistency of information	5.5	1,925.00
Carvalho, Simone	19-Sep-06	reviewing through past issues and documentation to prepare for next steps	2.0	700.00
Carvalho, Simone	19-Sep-06	reviewing files on hard drive to check for trust accounts based on password obtained and analyse information available.	1.5	525.00

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Konowalchuk, Orest	19-Sep-06	Discussions with C.Hustwick (BLG) regarding PPR's on Integra's properties; Discussion on the phone and documentation with Det.Dan Hoshwa in regards of obtaining seized information from Rose Wiebe (former Trust Administrator of Integra); Discussion and documentation in a report of a phone discussion with Rose Wiebe re: her involvement in Integra - arrangement of obtaining copies of files from her pertaining to Integra; Internal meeting with Integra EY team members on lender lists and sending out '245' report to lenders	10.0	2,850.00
Narfason, Neil	19-Sep-06	review draft stmt of claim, draft receiver memos re: CLP on house, emails	1.5	742.50
Alexander, John	20-Sep-06	further analysis of backups - identified newer backup / more accurate data; meetings w/ Deryck, Orest, and Simone for status and to restate current game plan; various attempts to extract Integra Maximizer data from files (still to no avail); work on completion of contact list for the next 245 mailer.	9.0	2,115.00
Carvalho, Simone	20-Sep-06	team meetings to determine next steps and status	0.8	280.00
Carvalho, Simone	20-Sep-06	reviewing info provided by Rose, including in report and comparing to info from Integra hard drive	3.5	1,225.00
Carvalho, Simone	20-Sep-06	obtaining information required by legal counsel for the statement of claim	1.5	525.00
Carvalho, Simone	20-Sep-06	working on the first report of the receiver	2.5	875.00
Carvalho, Simone	20-Sep-06	meeting with Rose and memo on meeting	0.8	280.00
Helkaa, Deryck	20-Sep-06	Meeting with Integra team, review of draft motion materials	1.2	474.00
Konowalchuk, Orest	20-Sep-06	Meeting with Rose Wiebe and further discussions of her experiences at Integra and obtained her assets that pertained to Integra; Discussion with Frank Tosto (BLG) on the phone regarding back-up needed on Rose Wiebe's April 12, 2005 report and back-up on cancelled cheques; Meeting with EY team on new deliverable requirements for Integra; Preparation of the deliverables for F.Tosto re: Rose Wiebe; Discussion with C.Hustwick on PPR's for Integra and Title Searches on remaining properties;	6.5	1,852.50
Narfason, Neil	20-Sep-06	t/a Tosto, t/a Kruger, disc. Helkaa, review draft report of receiver, review email corr. re: Rose Wiebe info	1.1	544.50
Alexander, John	21-Sep-06	Read over Rose Wiebe's report; read over / analysed PPR reports done on the companies; mailed out a couple of 245 reports; prepared an affidavit statement regarding the mailing; worked with IT to get a copy of Rose's hard drive onto a new external hard drive; investigated the copy of Rose's hard drive; meetings w/ Orest and Simone	8.0	1,880.00
Carvalho, Simone	21-Sep-06	prep for call with Maxine Cooke	0.3	105.00
Carvalho, Simone	21-Sep-06	call with Maxine Cooke, memo to team and section in report	1.2	420.00
Carvalho, Simone	21-Sep-06	disc regarding compiling list and details of assets and additions to investor list	0.5	175.00
Carvalho, Simone	21-Sep-06	follow up on Neil's queries on receiver report, looking up related IR documents, disc with Orest and following up on outstanding issues	2.0	700.00
Carvalho, Simone	21-Sep-06	working on listing of assets and creditors based on information from Integra's hard drive and Rose's hard drive.	2.0	700.00
Carvalho, Simone	21-Sep-06	follow up on calls with lawyers, IT for back up, etc	0.2	70.00
Carvalho, Simone	21-Sep-06	team meeting to discuss status	0.5	175.00
Carvalho, Simone	21-Sep-06	follow up with lawyers on moneys in trust account	0.8	280.00
Carvalho, Simone	21-Sep-06	amendments to draft first report of the receiver	0.6	210.00
Konowalchuk, Orest	21-Sep-06	Discussion with J.Alexander in sending out further notices of 245 report; Verbal discussion with M.Cooke on missing file information and Trust account disbursements; Verbal discussion with R.Jennix on 245 report; Verbal discussion with R.Wiebe giving permission to use statement from her in Receiver's first report; Discussion with C.Hustwick on land title searches for properties	6.5	1,852.50
Alexander, John	22-Sep-06	Meetings w/ Orest, Simone, and Chris Hustwick (lawyer) to go over the PPR reports for the identified properties of Integra; discussions w/ Simone setting out plans for next week while she is away; analysis of PPR reports;	5.5	1,292.50
Carvalho, Simone	22-Sep-06	met with Chris of BLG to go over title searches. Set process for documentation of listing of assets and creditors. Put through BLG's comments on the report and finalized it for court.	5.0	1,750.00
Konowalchuk, Orest	22-Sep-06	Review and amending of the Receivers 1st report before submission to the courts.	1.5	427.50
Konowalchuk, Orest	22-Sep-06	Meeting with C.Hustwick (BLG) regarding the Title Search of the Integra.	1.5	427.50
Narfason, Neil	22-Sep-06	Finalize 1st Report of the Receiver, revise stmt of claim re: Cooke	1.5	742.50
Narfason, Neil	24-Sep-06	review emails, review court materials	0.5	247.50
Alexander, John	25-Sep-06	meeting w/ Deryck and Orest to go over plan for this week; Client list preparation;	4.5	1,057.50
Helkaa, Deryck	25-Sep-06	Calls with counsel, review of materials and discussions with staff	0.5	197.50
Alexander, John	26-Sep-06	Client list preparation - found a new database on Rose's hard drive; coordination w/ Jessica regarding mailing of 245's for new contact list; beginning work on asset sheet	7.5	1,762.50
Helkaa, Deryck	27-Sep-06	Discussion with counsel regarding the CLP, discussion with Roy Jennix	0.8	316.00

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Alexander, John	28-Sep-06	continuing work on asset data sheet / summary; discussions w/ Deryck regarding land title certificates	7.0	1,645.00
Caden, Jessica	28-Sep-06	Printing documents & labels for mail out	0.5	87.50
Helkaa, Deryck	28-Sep-06	Status meeting with John Alexander	0.5	197.50
Alexander, John	29-Sep-06	Client list mailings;	3.0	705.00
Caden, Jessica	29-Sep-06	Stuffing envelopes for mail out	5.0	875.00
Konowalchuk, Orest	29-Sep-06	Sending out receivers first report out to creditors; send out letters to franchisees;	2.0	570.00
Narfason, Neil	29-Sep-06	review court related materials and disc. with BLG	0.5	247.50
Alexander, John	2-Oct-06	discussions w/ Simone & Deryck regarding task list; discussions w/ Simone regarding asset list, printing of asset list report;	4.0	940.00
Carvalho, Simone	2-Oct-06	Working on asset list from PPSAs, update on the file and status of liens, returning calls with respect to the Sec 245 notice that was sent, update team meeting	5.0	1,750.00
Alexander, John	3-Oct-06	searched through boxes and made photocopies of legal actions for the lawyer Chris; searched through the boxes/info room to find and catalogue the banking information for the operations account	8.0	1,880.00
Carvalho, Simone	3-Oct-06	responding to calls following the sending of the 245 notice, disc with Rose on RDC owings to Integra, review of info on hard drive for info on moneys given to RDC, internal meetings on follow up, analysis of missing bank statements and follow up with TD. Follow up on Roy's comments from the meeting.	6.5	2,275.00
Carvalho, Simone	3-Oct-06	Meeting with Roy to go over questions with respect to RDC moneys to Integra and other issues	3.0	1,050.00
Helkaa, Deryck	3-Oct-06	Meeting with Roy Jennix	2.2	869.00
Alexander, John	4-Oct-06	Analysis of Integra Operational Account bank info; determining payments to Maxine, Roy, Integra, etc.	8.0	1,880.00
Carvalho, Simone	4-Oct-06	returning calls relating to 245 notices sent, discussions with Rose on monies owed by RDC to Integra, reviewing files on Rose's and Integra's hard drive to identify documents relating to RDC and Integra balances, analysis of bank statements for amounts paid to Roy, Maxine, etc as required by BLG for the CLP. Discussions with Chris of BLG with respect to documents reqd by him and follow up on funds in lawyers trust accounts.	8.0	2,800.00
Konowalchuk, Orest	4-Oct-06	Returning phone calls to investors regarding 245 Report.	1.0	285.00
Alexander, John	5-Oct-06	Analysis of Integra Operational Account bank info; verifying which cheques are present and which are missing; communication to TD banking contact to obtain additional (missing) bank info	8.0	1,880.00
Carvalho, Simone	5-Oct-06	Memo to files on meeting with Roy, returning calls following 245 notices, discussions with callers on next steps and process, what is required etc. analysis of amts pd to RDC by Integra from available info recovered from the hard drive	8.5	2,975.00
Konowalchuk, Orest	5-Oct-06	Returning phone calls to investors regarding 245 Report.	0.5	142.50
Narfason, Neil	5-Oct-06	review emails from BLG, t/a investors,	0.4	198.00
Alexander, John	6-Oct-06	Analysis of Integra Operational Account bank info; verifying which cheques are present and which are missing;	4.0	940.00
Carvalho, Simone	6-Oct-06	prep for meeting with Rose. meeting with Rose to go over reco of amounts recoverable from RDC.	4.0	1,400.00
Helkaa, Deryck	6-Oct-06	Review and update with Simone, review of billings and other file maintenance	1.6	632.00
Konowalchuk, Orest	6-Oct-06	Meeting with Rose Wiebe going over accounting records of funds received from investors to Integra re: RDC properties.	3.5	997.50
Konowalchuk, Orest	6-Oct-06	Returning phone calls to investors regarding 245 Report.	1.0	285.00
Narfason, Neil	6-Oct-06	review corr. re: Wolf Willow, review corr. from Camp and BD&P, review emails from J. Kruger	0.6	297.00
Stelzer, Rob	6-Oct-06	bank statement and cancelled cheques review	0.8	188.00
Carvalho, Simone	10-Oct-06	Developing RDC Property Payout statements from Integra records and calculating interest till Oct 16, 2006 for each of the properties, returning calls with respect to 245 notice sent, travel to Calgary	10.0	3,500.00
Helkaa, Deryck	10-Oct-06	Meeting with Dave Mann regarding Carling, preparation for meeting and meeting with Philip Lalonde (Counsel to Carling)	3.4	1,343.00
Konowalchuk, Orest	10-Oct-06	Integra engagement team meeting.	1.0	285.00
Konowalchuk, Orest	10-Oct-06	Returning phone calls from investors regarding 245 report.	3.0	855.00
Carvalho, Simone	11-Oct-06	calls following 245 notices sent, follow up on RDC payout sts, follow up with John Anderson, law society and Don Larson on trust accounts for Integra projects, review of term sheets of RDC projects for structure of the transactions and follow of funds.	9.0	3,150.00
Konowalchuk, Orest	11-Oct-06	Returning phone calls from investors regarding 245 report.	1.5	427.50

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Carvalho, Simone	12-Oct-06	follow up with Don Larson on trust accounts, send documents required by him, follow up with TD on missing info, review of term sheets of Carling, Aurora River trust, RDC etc to check on names on parties, review of sale docs of RDC and comparison to mortgages of Integra, compiling info on mortgages and terms sheets of other properties as done for RDC, attending to calls from creditors, real estate agents, etc.	8.5	2,975.00
Konowalchuk, Orest	12-Oct-06	Discussion with TD bank regarding trust and general bank accounts of Integra missing bank statements, cancelled cheques and change of mailing address.	0.5	142.50
Konowalchuk, Orest	12-Oct-06	Returning phone calls from investors regarding 245 report.	0.5	142.50
Narfason, Neil	12-Oct-06	review numerous emails re: file matters (lawyers trust a/c's, Community Forst, RDC, reconciliations, o/s matters	0.6	297.00
Carvalho, Simone	13-Oct-06	memo on summary of activities, review of documents of Carling and Integra, attending to calls from investors,	4.0	1,400.00
Helkaa, Deryck	13-Oct-06	Discussion with Jennix, discussion with Simone.	1.5	592.50
Konowalchuk, Orest	13-Oct-06	Returning phone calls from investors regarding 245 report.	0.5	142.50
Carvalho, Simone	16-Oct-06	analysis of properties of Integra companies, review of legal issues of Carling and summary of events, returning investors calls	6.0	2,100.00
Helkaa, Deryck	16-Oct-06	Meeting with team, review of accounts, review of properties and preparation for meeting with legal counsel	2.2	869.00
Narfason, Neil	16-Oct-06	review numerous emails re: Inspector	1.0	495.00
Carvalho, Simone	17-Oct-06	requesting PPR historical searches, preparing detailed agenda for team meeting, call with Rose on last interest payments and payouts on certain properties if any, follow up with TD for safety deposit box, disc with City Centre registry on PPRs, follow up with Law Society for Mike Mackin's records, follow up with John Anderson and Don Larson for trust accounts. Attending to and returning investor calls regarding 245, status, investments, etc. preparing summary of properties and determining secured and unsecured investments	10.0	3,500.00
Helkaa, Deryck	17-Oct-06	Meeting with team, review of accounts, review of properties and preparation for meeting with legal counsel	2.2	869.00
Konowalchuk, Orest	17-Oct-06	Review of trust account statements and other related documents for meeting on the 18th with legal council.	2.0	570.00
Caden, Jessica	18-Oct-06	Put trust account statements in chronological order. Started going through statements to look for questionable transactions with Simone.	3.5	612.50
Carvalho, Simone	18-Oct-06	prep for meeting with BLG and update meeting with BLG	2.8	980.00
Carvalho, Simone	18-Oct-06	review of Integra's trust and operating bank statements for amounts paid to Roy and Maxine, returning investor calls, disc with Graham Price	6.5	2,275.00
Helkaa, Deryck	18-Oct-06	Preparation and attendance at meeting with legal counsel	2.5	987.50
Narfason, Neil	18-Oct-06	review of correspondence, attend mtg with EY/BLG to review o/s matters, review list of o/s matters,	3.2	1,584.00
Caden, Jessica	19-Oct-06	Went through all trust account statements that we have so far, updated spreadsheet with suspicious transactions.	3.0	525.00
Carvalho, Simone	19-Oct-06	investor calls, review of trust and operating bank statements of Integra for payments made to Roy and Maxine, their house and other related	6.5	2,275.00
Helkaa, Deryck	19-Oct-06	Review of account review, discussion with Caden and Carvahalo	1.0	395.00
Caden, Jessica	20-Oct-06	Cleaned up and re-sorted Integra Operating Account spreadsheet.	2.0	350.00
Carvalho, Simone	20-Oct-06	review of bank accounts and memo on funds between accounts, funds used for personal payments and related parties, calls from investors, disc with Chris on charges,	5.5	1,925.00
Helkaa, Deryck	20-Oct-06	Review and revisions to receiver's memo	1.5	592.50
Narfason, Neil	20-Oct-06	review corr from BLG, disc. re: receiver's report	0.5	247.50
Helkaa, Deryck	22-Oct-06	Drafting of Receivers report and review of payments relating to Wolf Willow	3.2	1,264.00
Helkaa, Deryck	23-Oct-06	Drafting of Receivers report and review of payments relating to Wolf Willow	5.5	2,172.50
Narfason, Neil	23-Oct-06	t/a D. Mann(2), t/a J. Kruger (2), disc. Helkaa re: acctg and report, review corr, review 2nd report and comment	1.3	643.50
Alexander, John	24-Oct-06	Discussions w/ Deryck; proof reading the Second Receiver's report; phone calls to Don Larson, Leandre St Pierre, Josef Kreuger, and Leo Kelly; discussions w/ Simone; tracing of cash flows	8.5	1,997.50
Helkaa, Deryck	24-Oct-06	Revisions to Receivers report	0.6	237.00
Narfason, Neil	24-Oct-06	attend Integra/Carling mtg with J. Kruger and D. Mann, review revised 2nd report	2.1	1,039.50
Alexander, John	25-Oct-06	go to Don Larson's office to collect files	1.5	352.50
Konowalchuk, Orest	25-Oct-06	Discussion with bank and representatives regarding any bank accounts remaining per the initial order that is outstanding.	1.0	285.00
Narfason, Neil	25-Oct-06	disc. Helkaa re: 2nd report, review BLG's comments	1.6	792.00
Narfason, Neil	27-Oct-06	review numerous emails re: RDC mtg payouts, review RDC email	1.2	594.00
Alexander, John	30-Oct-06	discussions w/ Deryck; sitting in on phone calls w/ Trust Lawyers; reconciling trust numbers	3.5	822.50

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Narfason, Neil	30-Oct-06	disc. with D. Mann, disc. o/s matters	0.8	396.00
Alexander, John	31-Oct-06	Reconciling trust numbers; spreadsheet	5.0	1,175.00
Helkaa, Deryck	31-Oct-06	Review of trust account information, review of material in preparation of calls with Mackin, review of outstanding listing	3.0	1,185.00
Narfason, Neil	31-Oct-06	review corr from legal counsel, emails to/from Mackin, disc. re: RDC land sales	0.6	297.00
Caden, Jessica	1-Nov-06	Went through Integra boxes, documenting what is inside.	2.0	350.00
Grant, Michelle	1-Nov-06	Meeting with DH re: overview of IISL and RDC. Reviewing court orders, court reports. Reviewing record listing. Disc's with JA re: reconciliation of trust accounts to IISL records. Preparing list of investors for CWT review. Disc. with LK and PM re: records retrieval. Disc. with CH re: status of Mackin acct and records retrieval.	7.8	2,535.00
Helkaa, Deryck	1-Nov-06	Meeting with Grant and Alexander regarding status of file, discussion with legal counsel	3.6	1,422.00
Helkaa, Deryck	2-Nov-06	Review of trust account information, review of material in preparation of calls with Mackin, review of outstanding listing	4.2	1,659.00
Caden, Jessica	3-Nov-06	Went through Integra boxes, documenting what is inside.	4.5	787.50
Grant, Michelle	3-Nov-06	Reviewing RDC files re: confirmation of amount owing to IISL. Disc. with JA.	2.8	910.00
Grant, Michelle	3-Nov-06	Reviewing EY records re: information to confirm IISL mortgage amounts. Reviewing DL and JC trust accounts. Disc. with CH at BLG re: court report. E-mail to CH re: Dagaz claims process. E-mails to DH re: report. Drafting court report. E-mail to SC and OK re: summary of records and information requests.	5.8	1,885.00
Grant, Michelle	5-Nov-06	Preparing schedules for Receiver report re: RDC Mortgage balances. Drafting Receiver's Report re: RDC Mortgage balances.	3.5	1,137.50
Narfason, Neil	5-Nov-06	review corr re: mortgage payouts and court application Notice of Motion	0.6	297.00
Alexander, John	6-Nov-06	investigating RDC/Integra bank statements for interest payments;	2.5	587.50
Grant, Michelle	6-Nov-06	Reviewing RDC records re: confirmation of interest payments, promissory notes and other support for court report.	2.4	780.00
Grant, Michelle	6-Nov-06	Revising Receiver Report, updating schedules. Disc. with DH re: report. Revising court report. E-mail to counsel re: report.	6.6	2,145.00
Helkaa, Deryck	6-Nov-06	Drafting of 3rd receiver's report (revisions), discussions with legal counsel regarding status of sale of 500 and 600 Blocks	3.5	1,382.50
Caden, Jessica	7-Nov-06	Inventoried 6 boxes.	4.3	752.50
Grant, Michelle	7-Nov-06	Revising report schedules and incorporating comments.	8.2	2,665.00
Helkaa, Deryck	7-Nov-06	Drafting of 3rd receiver's report (revisions), discussions with legal counsel regarding status of sale of 500 and 600 Blocks	6.0	2,370.00
Narfason, Neil	7-Nov-06	review draft Receiver's 3rd Report and provide comments, t/a Helkaa/Grant re: 3rd Report	0.3	148.50
Grant, Michelle	8-Nov-06	Call to PM office, call to LK office. Cleaning up files.	1.2	390.00
Grant, Michelle	9-Nov-06	Reviewing mortgage info. E-mail to DH re: 628. Call with DH re: 628. Reviewing memo from RC re: Plaintiffs concerns. Disc. with DH re: Court.	1.7	552.50
Helkaa, Deryck	9-Nov-06	Discussions with counsel regarding court application, review of supporting schedules and payout calculations, attendance at Court	3.5	1,382.50
Helkaa, Deryck	10-Nov-06	Drafting of 3rd receiver's report (revisions), discussions with legal counsel regarding status of sale of 500 and 600 Blocks	1.2	474.00
Narfason, Neil	10-Nov-06	disc. Kruger, review corr. from Monaghan, disc. accounting matters	0.4	198.00
Carvalho, Simone	13-Nov-06	review of past reports, disc with Deryck on next steps and items required, review of RDC accounting analysis, developing template for Integra Accounting to determine sources and uses of funds, analysis of sources of documents to be used for analysis and use of results.	5.0	1,750.00
Helkaa, Deryck	13-Nov-06	Meetings with Simone Carvalho etc. regarding status of file, review of correspondence etc	2.0	790.00
Carvalho, Simone	14-Nov-06	Integra accounting - reconstruction of the general account, follow up with TD on missing info, preparing info for the website, assisting with RDC missing records and contact info. Notes for receivers report	9.5	3,325.00
Comerford, Donna	14-Nov-06	Meet with Simone re details of work	0.5	100.00
Comerford, Donna	14-Nov-06	Transcribe bank stmts into spreadsheet	7.0	1,400.00
Comerford, Donna	14-Nov-06	Meet with Deryck, Michelle & Simone for overview of file	0.5	100.00
Grant, Michelle	14-Nov-06	Disc. with DH and SM re: action plan for RDC report and Integra report.	0.7	227.50
Grant, Michelle	14-Nov-06	Various disc's with SC re: to-do's, info request list, reports, records. Organizing records. Disc. with JC re: web-site.	1.2	390.00
Helkaa, Deryck	14-Nov-06	Review of misc financial information, discussion with legal counsel and review of information regarding sale of 500 and 600 Block	2.1	829.50
Carvalho, Simone	15-Nov-06	Integra Accounting reconstruction - general account, setting up the layout, court orders, reports and other info reqd for the website of Integra and RDC, responding to calls from investors on status, etc, cross referencing amts from Dawe Law to Larson	8.3	2,905.00
Comerford, Donna	15-Nov-06	Transcribe bank stmts into spreadsheet	9.0	1,800.00

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Grant,Michelle	15-Nov-06	Reviewing Carling materials - Pleadings Binders.	1.1	357.50
Carvalho,Simone	16-Nov-06	calls from investors on status and claims, follow up with John Anderson on accounts, assisting with reconstruction of the Integra accounts - general and creating integra accounts from the lawyers trust. Putting together a structure for the receiver's report	9.0	3,150.00
Comerford,Donna	16-Nov-06	Transcribe bank stmts into spreadsheet	10.0	2,000.00
Narfason,Neil	16-Nov-06	review corr from FMC re: Carling, corr from/to BLG	0.4	198.00
Caden,Jessica	17-Nov-06	Phone call with Integra Investor	0.2	35.00
Carvalho,Simone	17-Nov-06	Reconstructing a section of Integra accounting for the lawyers trust account, travel back to Toronto, responding to investor calls on claims, follow up on missing info, Rose, TD Bank, John Anderson.	5.5	1,925.00
Comerford,Donna	17-Nov-06	Transcribe bank stmts into spreadsheet	8.0	1,600.00
Grant,Michelle	17-Nov-06	Locating source documents to confirm info in mortgage sch's.	2.0	650.00
Helkaa,Deryck	17-Nov-06	Conference call with Robin Camp and Josef Kruger	2.1	829.50
Carvalho,Simone	20-Nov-06	reconstruction of integra accounts from lawyers trust accounts, responding to investor calls, review of term sheets and corresp between Larson and integra on the flow of funds	5.5	1,925.00
Comerford,Donna	20-Nov-06	Data input - rebuilding accounts	9.5	1,900.00
Grant,Michelle	20-Nov-06	Reviewing mortgage documents, preparing e-mail to CWT re: confirmation of certain investments. Locating Integra invoices to RDC to confirm payments.	2.5	812.50
Helkaa,Deryck	20-Nov-06	Review of draft template report and meeting with Simone C.	0.5	197.50
Narfason,Neil	20-Nov-06	review corr from Jennix, disc. re: acctg status	0.4	198.00
Carvalho,Simone	21-Nov-06	Follow up with Olympia and Confirmation of their payout statements for the Integra properties other than RDC, responding to Investor calls, reconstruction of the Integra accounts, review of Carling pleadings	10.0	3,500.00
Comerford,Donna	21-Nov-06	Data input - rebuilding accounts	8.5	1,700.00
Grant,Michelle	21-Nov-06	Locating invoices re: payments to Integra.	1.0	325.00
Grant,Michelle	21-Nov-06	Review of pleadings index, preparation for disc. with DH and SC re: Carling properties.	2.4	780.00
Caden,Jessica	22-Nov-06	PC with Bob Wright, updated several Integra addresses.	0.5	87.50
Carvalho,Simone	22-Nov-06	Integra accounting, review of Carling pleadings and preparing a summary of proceedings in Airdrie, Fort McMurray and Surrey Lands for legal counsel, responding to creditor calls, meeting with Deryck and Michelle to go over issues related to RDC and Carling, conference call with David Mann of FMC to go over Carling issues	7.5	2,625.00
Comerford,Donna	22-Nov-06	Data input - rebuilding accounts	8.0	1,600.00
Grant,Michelle	22-Nov-06	Meeting with DH and SC re: Carling properties. Preparation of schedules for meeting with FMC re: Carling properties. Conference call with FMC re: Carling Properties, preparation for meeting with Carling.	2.6	845.00
Helkaa,Deryck	22-Nov-06	Meeting to review status of accounting and Carling matters	1.2	474.00
Narfason,Neil	22-Nov-06	attend conf call with FMC re: upcoming meeting with Carling legal counsel and Carling Investors	0.8	396.00
Caden,Jessica	23-Nov-06	Inventory of boxes	0.5	87.50
Caden,Jessica	23-Nov-06	Filing	2.0	350.00
Carvalho,Simone	23-Nov-06	review of documents of Kicking Horse and preparing a summary, review of documents on Manchester place and preparing a summary, Integra Accounting - review of general account info available to complete accounting, follow up with TD bank, review of integra invoices for interest, responding to investor calls,	10.0	3,500.00
Comerford,Donna	23-Nov-06	Data input - rebuilding accounts	10.0	2,000.00
Grant,Michelle	23-Nov-06	Preparing schedule of payments to Integra. Reviewing invoices from Integra to RDC. Preparing schedule of Interest owing to Integra.	4.0	1,300.00
Grant,Michelle	23-Nov-06	Disc. with DH re: meeting with Carling. Disc's with SC re: Integra accounting.	0.7	227.50
Helkaa,Deryck	23-Nov-06	Meeting with Phil Lalonde and Carling investors at FMC. Preparation for meeting	3.2	1,264.00
Narfason,Neil	23-Nov-06	Attend mtg with P. Lalonde, D. Cheng, three Carling Investors and FMC, post meeting with FMC	3.2	1,584.00
Caden,Jessica	24-Nov-06	Inventory of boxes	3.0	525.00
Carvalho,Simone	24-Nov-06	review of documents of Serendipity and preparing a summary, review of documents on Okanagan Hills and preparing a summary, Integra Accounting - trust account, responding to investor calls, follow up on property proof of claim,	4.5	1,575.00
Comerford,Donna	24-Nov-06	Data input - rebuilding accounts	8.0	1,600.00
Grant,Michelle	24-Nov-06	Reviewing Payments to Integra from RDC account.	1.0	325.00
Comerford,Donna	27-Nov-06	Meeting with Deryck, Michelle & Simone	0.5	100.00
Comerford,Donna	27-Nov-06	Trust account - data input for rebuilding accounting records	8.5	1,700.00
Grant,Michelle	27-Nov-06	Disc. with CWT, disc. with CH re: Mackin.	0.4	130.00

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Carvalho, Simone	28-Nov-06	team meetings on status and next steps, responding to investor calls, integra accounting and reconstruction, review of info on Kicking horse	5.5	1,925.00
Comerford, Donna	28-Nov-06	Trust account - data input for rebuilding accounting records	9.0	1,800.00
Helkaa, Deryck	28-Nov-06	Review of misc receivership matters including calls from investors, review of accounting information etc	1.2	474.00
Caden, Jessica	29-Nov-06	Inventory of documents	1.5	262.50
Carvalho, Simone	29-Nov-06	dealing with proof of security interest from Citi capital and sending letter to confirm no equipment in possession, responding to investor calls, reconstruction of accounting for Integra and Kicking Horse, disc with Chris Hustwick on next steps for Kicking Horse	9.5	3,325.00
Comerford, Donna	29-Nov-06	Cross check EFT info	4.5	900.00
Comerford, Donna	29-Nov-06	Trust account - data input for rebuilding accounting records	1.0	200.00
Comerford, Donna	29-Nov-06	Review boxes re accounting info and EFT info	4.0	800.00
Caden, Jessica	30-Nov-06	Inventory of documents	3.0	525.00
Carvalho, Simone	30-Nov-06	kicking horse accounting, preparing a summary of invoices sent by Integra and approved by the borrower to determine funds paid to the borrower, traced amounts into lawyers trust accounts, bank statements and invoice summaries, responding to investor calls	9.0	3,150.00
Comerford, Donna	30-Nov-06	Cross check EFT info	3.0	600.00
Grant, Michelle	30-Nov-06	Disc. with DH and SC re: FM.	0.2	65.00
Narfason, Neil	30-Nov-06	1/a D. Mann re: Carling lands, 1/a Carling Investor	0.3	148.50
Carvalho, Simone	1-Dec-06	kicking horse accounting and determining amounts paid to borrower by reviewing documents in Integra records, bank statements analysis of term sheets etc,	2.0	700.00
Grant, Michelle	1-Dec-06	Reviewing affidavit from RJ and MC. Preparing e-mail to DH re: 603. Preparing e-mail to CH re: 603. V-mail to CH.	0.8	260.00
Helkaa, Deryck	1-Dec-06	Review of materials emailed by Monahan (unfiled affidavit) and other matters	2.2	869.00
Narfason, Neil	1-Dec-06	review draft affidavit from Monghan, attend at court re: Monaghan's records, disc. J. Kruger, review emails re: records	1.8	891.00
Carvalho, Simone	4-Dec-06	Responding to investor calls, following up with TD Bank on missing info, reviewing operating account and categorising entries by project, fees paid, personal and business related etc.	5.0	1,750.00
Grant, Michelle	4-Dec-06	E-mail to JK re: CWT. Reviewing e-mail to LR re: ATL. Responding to e-mails from SC. Disc. with SC re: TD bank info.	1.3	422.50
Helkaa, Deryck	4-Dec-06	Review of billing for receiver, interim receiver and RDC	2.0	790.00
Carvalho, Simone	5-Dec-06	responding to investor calls, reviewing trust account and categorising and analysing items into projects, interest, fees paid and commissions, etc	6.0	2,100.00
Comerford, Donna	5-Dec-06	Verify Investor Transfer from YK project; Categorize items on General account	8.0	1,600.00
Grant, Michelle	5-Dec-06	Disc. with JC re: preparation of call log binder. Updating call log binder.	0.5	162.50
Carvalho, Simone	6-Dec-06	responding to investor calls, follow up with TD, review of items in trust and operating account to understand transactions with investors and amounts paid	8.5	2,975.00
Comerford, Donna	6-Dec-06	Create schedules re Invoices for various properties	3.8	760.00
Comerford, Donna	6-Dec-06	Operating account - classify items	4.0	800.00
Grant, Michelle	6-Dec-06	Revising analysis of IISL payments.	2.0	650.00
Grant, Michelle	6-Dec-06	Follow-up with Law Society re: Mackin records. Drafting Court Report re: release of funds paid into court for 603.	1.7	552.50
Carvalho, Simone	7-Dec-06	Integra accounting, investor calls, analysis of transactions in properties	6.5	2,275.00
Comerford, Donna	7-Dec-06	Verify amounts from invoices to accounts	5.0	1,000.00
Comerford, Donna	7-Dec-06	Search boxes for originals of Invoices for various properties	3.0	600.00
Grant, Michelle	7-Dec-06	Revising draft report re: Receiver's application for 603 proceeds paid into Court.	0.8	260.00
Carvalho, Simone	8-Dec-06	Integra status meeting, integra accounting and analysis of transactions of properties,	2.5	875.00
Comerford, Donna	8-Dec-06	Verify amounts from invoices to accounts	3.0	600.00
Grant, Michelle	8-Dec-06	Update meeting with DH.	0.4	130.00
Helkaa, Deryck	8-Dec-06	Meeting with staff, review of accounting of Integra, review of various issues regarding Kicking horse and carling properties,	3.0	1,185.00
Narfason, Neil	8-Dec-06	update re: acctg status	0.5	247.50
Carvalho, Simone	11-Dec-06	Integra accounting, review of boxes in store room for info on loan agreements, documents related to corresp with borrowers, repayments, invoices etc	5.5	1,925.00
Comerford, Donna	11-Dec-06	Review contents of boxes with Simone	1.5	300.00
Comerford, Donna	11-Dec-06	Review invoices to bank account	7.5	1,500.00
Grant, Michelle	11-Dec-06	Revising draft report re: 603 Foreclosure matter. E-mail to DH.	0.8	260.00
Carvalho, Simone	12-Dec-06	analysis of items in Integra's trust and operating account bank statements, responding to investor calls, follow up on missing info	9.5	3,325.00
Comerford, Donna	12-Dec-06	Review invoices to bank account	9.0	1,800.00

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Grant,Michelle	2-Jan-07	Disc. with DC re: to-do's. Follow-up e-mail to OM re: Mackin records. Disc. with CH re: Mackin records.	0.4	130.00
Comerford,Donna	3-Jan-07	Verify entries in Trust and operating accounts	7.0	1,400.00
Grant,Michelle	3-Jan-07	Disc. with CW re: 603 foreclosure matter. Revising distribution sch. Disc. with DH. E-mail to KR and CW re: 603 sch. Revising Court Report on 603 matter. Meeting with CH re: review of records from FM. Disc. with TD Bank re: o/s info requests. E-mail to SC.	3.9	1,267.50
Konowalchuk,Orest	3-Jan-07	Responding investor questions and messages.	0.5	142.50
Comerford,Donna	4-Jan-07	Verify entries in Trust and operating accounts	4.5	900.00
Grant,Michelle	4-Jan-07	Responding to e-mails re: TD information request. Disc. with SC re: TD info.	0.4	130.00
Comerford,Donna	5-Jan-07	Verify entries in Trust and operating accounts	5.5	1,100.00
Grant,Michelle	5-Jan-07	Msg. to TD, reviewing letter from BLG to Cooke counsel. Disc. with TD re: information requests. Coordinating retrieval of info from TD. E-mail update to DH, SC, DC. Follow-up with TD upon receipt of package. Disc. with DC re: info in package from TD. Responding to creditor queries.	1.2	390.00
Konowalchuk,Orest	5-Jan-07	Responding investor questions and messages.	0.5	142.50
Carvalho,Simone	8-Jan-07	reconstruction of the accounting and categorizing outstanding items in the banking statements	3.2	1,120.00
Comerford,Donna	8-Jan-07	Review files, etc. re Trust & operating accounts	7.0	1,400.00
Grant,Michelle	8-Jan-07	Disc. with SC re: Court Report, Kicking Horse, follow-up with DC. Responding to creditor queries.	0.9	292.50
Carvalho,Simone	9-Jan-07	reconstruction of the accounting and categorizing outstanding items in the banking statements	4.5	1,575.00
Comerford,Donna	9-Jan-07	Review files, etc. re Trust & operating accounts	3.5	700.00
Grant,Michelle	9-Jan-07	E-mail to SC re: creditor queries, drafting letter to respond to creditor query. Reviewing Kicking Horse documents, preparing e-mail to JK re: foreclosure on Kicking Horse Property.	1.4	455.00
Caden,Jessica	10-Jan-07	PDF'ing documents, photocopying.	0.5	87.50
Carvalho,Simone	10-Jan-07	reconstruction of the accounting and categorizing outstanding items in the banking statements	5.5	1,925.00
Comerford,Donna	10-Jan-07	Check external hard drives re info on EFT's; calls to/from TD Bank re info requests	1.5	300.00
Comerford,Donna	10-Jan-07	Review files, etc. re Trust & operating accounts	5.0	1,000.00
Grant,Michelle	10-Jan-07	Msg. from DL re: letter. V-mail to DL re: letter. Disc. with DC re: TD info request. Reviewing TD info with DC. Strategizing re: verifying info. Reviewing hard drive info with DC. Call with SC. Call to RW re: EFT info.	2.1	682.50
Carvalho,Simone	11-Jan-07	reconstruction of the accounting and categorizing outstanding items in the banking statements	4.5	1,575.00
Comerford,Donna	11-Jan-07	Calls to Michelle & Simone re updates; outstanding items, etc.	1.5	300.00
Comerford,Donna	11-Jan-07	Review files, etc. re Trust & operating accounts	4.5	900.00
Grant,Michelle	11-Jan-07	E-mail to RW and e-mail to TD re: info requested. Disc. with DC re: updating accounting info, e-mail from TD. Update from DC.	0.9	292.50
Helkaa,Deryck	11-Jan-07	Call with Simone regarding status of file, review of draft report outline	1.5	592.50
Carvalho,Simone	12-Jan-07	reconstruction of the accounting and categorizing outstanding items in the banking statements	2.8	980.00
Comerford,Donna	12-Jan-07	Review files, etc. re Trust & operating accounts	3.5	700.00
Grant,Michelle	12-Jan-07	E-mail to MV re: Kicking Horse. Reviewing precedent materials re: claims process. Organizing information re: claims process. Preparing templates of proof of investment forms and exhibits.	4.8	1,560.00
Carvalho,Simone	15-Jan-07	analysis of items in the trust and general account to determine to type of the transactions	7.0	2,450.00
Comerford,Donna	15-Jan-07	Clear entries in accounts; check files for info; review invoices to accounts for clarification of entries	3.8	760.00
Grant,Michelle	15-Jan-07	Disc. with DC re: update, claims process concept, report. Preparing draft report re: claims process, preparing draft advertisement and proof of investment form. Responding to creditor query, preparing master investor list. Disc. with SC and DC re: payout statements. Tracing payout statement info to trust accounts. Preparing to-do list, action plan. Letter to Alberta Corporate Taxation Department re: Receivership.	4.8	1,560.00
Carvalho,Simone	16-Jan-07	Memo to BLG to follow up on the second report on the receiver and assist with the Cooke cross exam	8.0	2,800.00
Comerford,Donna	16-Jan-07	Clear entries in accounts; check files for info; review invoices to accounts for clarification of entries	6.5	1,300.00
Grant,Michelle	16-Jan-07	Revising lender listing analysis based on disc. with SC. Confirmation of payout statements. Preparing schedules to send to CWT re: confirmation of investment follow-up. Disc. with DC re: update, payout statements etc. Letter to CWT re: confirmation of investments. E-mail to OTC re: confirmation of investments. Reviewing memo to BLG and supporting sch.	4.7	1,527.50

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Carvalho, Simone	17-Jan-07	analysis of consulting fees earned and received, additional items on memo relating to Maxine's issues	5.7	1,995.00
Comerford, Donna	17-Jan-07	Clear entries in accounts; check files for info; review invoices to accounts for clarification of entries	5.2	1,040.00
Grant, Michelle	17-Jan-07	Reviewing material re: Community First - MRI matter. Disc. with SC re: MRI matter. Call to FT re: MRI matter. Reviewing payout info from OTC. Organizing e-mail correspondence. Responding to e-mail from MV re: Kicking Horse.	1.4	455.00
Carvalho, Simone	18-Jan-07	discussions with Donna and Michelle on next steps, analysis of the items in the trust and general account for reporting and determination of missing info.	6.5	2,275.00
Comerford, Donna	18-Jan-07	Clear entries in accounts; check files for info; review invoices to accounts for clarification of entries	3.5	700.00
Grant, Michelle	18-Jan-07	Drafting memo re: cost sharing agreement.	0.9	292.50
Grant, Michelle	18-Jan-07	Reviewing Carling materials, meeting with DM. Reviewing trust acct information re: CSV payments.	3.6	1,170.00
Grant, Michelle	18-Jan-07	Responding to creditor queries. Disc. with SC, DC re: to-do's. Verifying payout statement information.	2.7	877.50
Helkaa, Deryck	18-Jan-07	Meeting with FMC regarding Carling properties	2.0	790.00
Narfason, Neil	18-Jan-07	Carling meeting with FMC to discuss Moving Forward	2.0	990.00
Carvalho, Simone	19-Jan-07	disc with Michelle on next steps and memo on splitting fees with CWT and OT. Analysis of the trust and general accounts for consulting and admin fees further to percentages in the loan agreements	1.5	525.00
Comerford, Donna	19-Jan-07	Clear entries in accounts; check files for info; review invoices to accounts for clarification of entries	1.0	200.00
Grant, Michelle	19-Jan-07	E-mail to MV, disc. re: going forward with KH foreclosure.	0.3	97.50
Grant, Michelle	19-Jan-07	Responding to creditor queries, confirming payout statements, organizing files. Preparing memo re: cost-sharing. Disc. with SC re: cost-sharing memo. E-mail to NN, DH, JG, CH, SC, DC re: memo.	2.9	942.50
Comerford, Donna	22-Jan-07	Clear entries in accounts; review books & records for info; follow up with TD Bank	6.3	1,260.00
Grant, Michelle	22-Jan-07	Disc. with DC re: accounting. E-mail to SC re: Dawe accounts.	0.6	195.00
Grant, Michelle	22-Jan-07	Drafting Receiver report re: 500 Block proceeds.	1.7	552.50
Grant, Michelle	22-Jan-07	Further e-mail re: cost-sharing.	0.2	65.00
Comerford, Donna	23-Jan-07	Clear entries in accounts; review books & records for info; follow up with TD Bank	5.5	1,100.00
Grant, Michelle	23-Jan-07	E-mail to CH re: Dawe accounts. Disc. with DC re: accounting. Follow-up e-mail to TD. E-mail to SC re: TD info requests. Meeting with DC re: trust and operating acct. Responding to creditor queries. Locating some TBD info in operating acct. Follow-up disc. with CH re: Dawe accounts.	2.9	942.50
Comerford, Donna	24-Jan-07	Update & format schedules re memo to BLG; review memo	4.0	800.00
Comerford, Donna	24-Jan-07	Clear entries in accounts; review books & records for info; follow up with TD Bank	3.0	600.00
Grant, Michelle	24-Jan-07	Reviewing corr. re: Dawe accounts. - Carling. V-mail to DM.	0.3	97.50
Grant, Michelle	24-Jan-07	Disc. with DC re: acctg. Disc. with CH re: Dawe accounts. Cost-sharing agreement. Reviewing Community First matter to call FT. Disc. with DH re: to-do's, memo, acctg etc. Disc. with DC re: to-do's and memo. Revising memo re: wolf willow. Disc. with FT re: MRI. Coordinating conf. calls.	5.8	1,885.00
Comerford, Donna	25-Jan-07	Review info requests to TD - determine what is outstanding	1.2	240.00
Comerford, Donna	25-Jan-07	Update & format schedules re memo to BLG; review memo	4.5	900.00
Grant, Michelle	25-Jan-07	Disc. with DM re: Letter to GP.	0.2	65.00
Grant, Michelle	25-Jan-07	Memo to BLG - WW. Disc. with DC. Formatting Appendices for Memo. Disc. with CH re: letter to GP. Disc. with DC re: TD o/s request, drafting letter.	4.2	1,365.00
Comerford, Donna	26-Jan-07	Populate worksheets for each property; update payout sheets with confirmations	5.0	1,000.00
Comerford, Donna	26-Jan-07	Complete schedules for letter to TD; review with Michelle	0.5	100.00
Grant, Michelle	26-Jan-07	Letter to TD re: info requests. Disc. with JC re: web-site. Responding to creditor queries. Disc. with DC re: payout statements. Confirmation of payout statement figures. Reviewing Appendix C to wolf willow memo. Reviewing title searches re: operating acct TBDs. Finalize memo re: wolf willow, e-mail to FT and JG.	3.6	1,170.00
Comerford, Donna	29-Jan-07	Clear entries in Operating & Trust accounts; populate property spreadsheets; confirm investors list	5.0	1,000.00
Comerford, Donna	29-Jan-07	Travel - Ottawa to Calgary	6.0	1,200.00
Grant, Michelle	29-Jan-07	E-mail to MV re: co-lending agreement, KH foreclosure consent of OTC and CWT.	0.3	97.50

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Grant,Michelle	29-Jan-07	Reviewing cost-sharing memo. Disc. with CH. Drafting Fourth Receiver Report - acctg reconstruction. Call with CH and DH re: cost-sharing. Reviewing co-lending agreement, e-mail to CH. Disc. with DC re: acctg, court report. Disc. with CH re: co-lending agreement, strategy re: moving forward on COP and MRI. Corresponding with Law Society re: Mackin records. Disc. with JD of the Law Society. E-mail to BS of the Law Society. Reviewing notes on disc. with CH re: composing e-mail to DH and NN. Disc. with CH re: MRI, reviewing loan agreement. Disc. with DH re: confirmation of term sheets for MRI.	6.1	1,982.50
Helkaa,Deryck	29-Jan-07	Status of accounting, cost sharing conference call with BLG	0.6	237.00
Comerford,Donna	30-Jan-07	Review info sent to TD; confirm MRI investors to term sheets	1.5	300.00
Comerford,Donna	30-Jan-07	Clear entries in Operating & Trust accounts; populate property spreadsheets; confirm investors list	6.0	1,200.00
Grant,Michelle	30-Jan-07	Drafting letter to OTC and CWT re: cost-sharing, co-lending agreement.	0.4	130.00
Grant,Michelle	30-Jan-07	Disc's with DC re: templates for acctg summaries. Preparing summary template. Preparing summary for MRI. Disc. with DC re: TD. Reviewing e-mail from TD. Reviewing MRI materials. Disc. with JC re: MRI docs.	4.3	1,397.50
Grant,Michelle	30-Jan-07	Reviewing KH materials, e-mail to MV. Follow-up e-mail to MV. Reviewing term sheets re: confirmation of acctg for foreclosure. Preparing accounting summary for counsel.	2.2	715.00
Grant,Michelle	30-Jan-07	Disc. with DC re: review of term sheets. Disc. with DH re: MRI foreclosure. E-mail to CH. Preparing summary of accounting information for counsel.	1.6	520.00
Comerford,Donna	31-Jan-07	Clear entries in Operating & Trust accounts; populate property spreadsheets; confirm investors list	7.5	1,500.00
Grant,Michelle	31-Jan-07	Reviewing MRI acctg.	0.4	130.00
Grant,Michelle	31-Jan-07	Disc. with DC re: interest. Updating Trust acct. Reviewing EFT info. Disc. with DC re: TD. Reviewing Operating and trust acct details.	5.2	1,690.00
Grant,Michelle	31-Jan-07	Reviewing KH acctg. Letter to MV re: investor package.	0.6	195.00
Comerford,Donna	1-Feb-07	Review info received from TD - update accounts spreadsheets	5.5	1,100.00
Comerford,Donna	1-Feb-07	Review info sent to TD; confirm MRI investors to term sheets	0.5	100.00
Comerford,Donna	1-Feb-07	Clear entries in Operating & Trust accounts; populate property spreadsheets; confirm investors list	0.5	100.00
Grant,Michelle	1-Feb-07	Reviewing KH acctg, disc's with DC.	0.4	130.00
Grant,Michelle	1-Feb-07	Disc. with DC re TD, to-do's. Reviewing info from TD with DC. Disc. with DH re: RJ, MC.	1.6	520.00
Comerford,Donna	2-Feb-07	Check term sheets for each project	5.0	1,000.00
Comerford,Donna	2-Feb-07	Review info received from TD - update accounts spreadsheets	0.5	100.00
Grant,Michelle	2-Feb-07	follow-up e-mail to CW re: 603.	0.1	32.50
Grant,Michelle	2-Feb-07	Disc. with DH re: MRI and KH acctg. Call to RJ. Disc. with DC re: accounting. Updating operating acct spreadsheet.	1.3	422.50
Grant,Michelle	2-Feb-07	Updating KH accounting. E-mail to MV.	0.4	130.00
Grant,Michelle	2-Feb-07	Updating MRI accounting. E-mail to CH.	0.4	130.00
Carvalho,Simone	5-Feb-07	assisting with Integra accounting - analysis and report	2.1	735.00
Comerford,Donna	5-Feb-07	Update call with Simone	0.5	100.00
Comerford,Donna	5-Feb-07	Check term sheets; update payout sheets	2.5	500.00
Comerford,Donna	5-Feb-07	Categorize in Operating and Trust accounts	5.5	1,100.00
Grant,Michelle	5-Feb-07	Disc. with DC re: to-do's, report etc. Disc. with SC re: update, drafting Receiver report. Disc. with NN re: acctg, report, claims process. Disc. with DC re: trust and optg acct and 603 application. Responding to creditor queries. Preparing master lender listing by investor. Revising draft report - re: claims process. Updating Trust acct.	3.7	1,202.50
Grant,Michelle	5-Feb-07	Disc. with NN and DM re: Carling Matters.	0.2	65.00
Grant,Michelle	5-Feb-07	Letter to OTC and CWT re: foreclosure and cost sharing. E-mail to CH re: letter.	0.9	292.50
Narfason,Neil	5-Feb-07	1/a D. Mann (2), disc. M. Grant	0.8	396.00
Carvalho,Simone	6-Feb-07	report of the receiver, specifically actions of the receiver since the 3rd report and assisting with the analysis of the accounting	4.5	1,575.00
Comerford,Donna	6-Feb-07	Check term sheets; update payout sheets	3.5	700.00
Comerford,Donna	6-Feb-07	Categorize in Operating and Trust accounts	2.0	400.00
Grant,Michelle	6-Feb-07	E-mail to MV re: KH foreclosure. Disc. with MV re: acctg and next steps.	0.4	130.00
Grant,Michelle	6-Feb-07	Updating trust acct info. Responding to creditor query. Disc. with DC re: trust and operating acct. Reviewing TBD info from TD with DC, strategy re: dealing with TD.	2.6	845.00
Grant,Michelle	6-Feb-07	Meeting with PL, DM, DL, NN re: Carling matters. Reviewing info in preparation for meeting. Reviewing WIP, preparing Fee estimate.	2.4	780.00
Grant,Michelle	6-Feb-07	Letter to OTC and CWT re: foreclosure.	1.2	390.00
Narfason,Neil	6-Feb-07	attend mtg at FMC with P. Lalonde re: Carling matters	2.4	1,188.00
Carvalho,Simone	7-Feb-07	disc with Michelle and analysis of accounting for Kicking Horse and MRI, updating list of investors based on calls recd, disc with Michelle and prep for claims process, assisting with accounting	3.2	1,120.00

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Comerford, Donna	7-Feb-07	Check term sheets; update payout sheets	4.0	800.00
Comerford, Donna	7-Feb-07	Categorize in Operating and Trust accounts	2.0	400.00
Grant, Michelle	7-Feb-07	Reconciling MRI acctg. disc. with DC.	0.6	195.00
Grant, Michelle	7-Feb-07	Revising Draft Report re: 603 proceeds.	0.6	195.00
Grant, Michelle	7-Feb-07	Preparing memo re: Carling Inspector Appt. Inspector Order, budget and timeframe. Reviewing e-mail from PL. Preparing e-mail to DM, DL and NN re: response to PL.	1.8	585.00
Grant, Michelle	7-Feb-07	Disc. with SC re: KH acctg. Reconciling acctg. E-mail to MV.	1.2	390.00
Grant, Michelle	7-Feb-07	Disc. with SC re: Integra report, acctg, claims process, etc. Disc. with DC re: next steps, disc. with DH re: report. Preparing updated To-Do List. Disc. with DC re: schedules for report, analysis for report, EFT payments.	3.7	1,202.50
Carvalho, Simone	8-Feb-07	prep of R&D - trust account and general account	1.5	525.00
Comerford, Donna	8-Feb-07	Prepare R&D's for lawyer, trust and operating accounts	1.5	300.00
Comerford, Donna	8-Feb-07	Check term sheets; update payout sheets	7.0	1,400.00
Grant, Michelle	8-Feb-07	E-mails to MV re: KH.	0.2	65.00
Grant, Michelle	8-Feb-07	Disc. with CH re: MRI acctg and update re: OTC and CWT.	0.6	195.00
Grant, Michelle	8-Feb-07	E-mail to KR at OTC re: Letter of Feb 6. Disc. with CW at CWT re: Letter.	0.3	97.50
Grant, Michelle	8-Feb-07	Updating To-Do List. E-mail to DH, NN, SC, DC re: to-do list. Disc. with DC re: acctg. Updating Master Lender Listing re: MPlace payouts.	2.2	715.00
Helkaa, Deryck	8-Feb-07	Review of draft report and payout statements for Kicking Horse	1.2	474.00
Carvalho, Simone	9-Feb-07	analysis of accounting and draft report on accounting based on revised available information	6.0	2,100.00
Comerford, Donna	9-Feb-07	Check term sheets; update payout sheets	0.5	100.00
Comerford, Donna	9-Feb-07	Prepare R&D's for lawyer, trust and operating accounts	4.5	900.00
Caden, Jessica	12-Feb-07	Checked WIP's to ensure time had been properly transferred. Followed up with Bo. Wrote off travel expenses.	2.0	350.00
Carvalho, Simone	12-Feb-07	revising accounting of kicking horse to adjust for borrower payments for interest and admin fees. Analysis borrower obligations for each of the Integra projects for the accounting report. Working on the report of the receiver	9.0	3,150.00
Comerford, Donna	12-Feb-07	Prepare Lawyer accounts R&D's	4.4	880.00
Comerford, Donna	12-Feb-07	Review spreadsheets with Simone; discuss accounting	1.0	200.00
Carvalho, Simone	13-Feb-07	analysis of borrower obligations for properties and report on accounting	8.5	2,975.00
Comerford, Donna	13-Feb-07	Prepare Lawyer accounts R&D's	5.0	1,000.00
Comerford, Donna	13-Feb-07	Review spreadsheets with Simone; discuss accounting	0.5	100.00
Carvalho, Simone	14-Feb-07	accounting report and analysis and prep of schedules for the report	6.0	2,100.00
Comerford, Donna	14-Feb-07	Prepare Lawyer accounts R&D's	1.0	200.00
Comerford, Donna	14-Feb-07	Consolidated R&D - Trust & Operating	6.0	1,200.00
Carvalho, Simone	15-Feb-07	analysis of consol and lawyers R&D, disc with Deryck and Donna on R&D, analysis of amounts entitled as compared to earned by Integra	4.2	1,470.00
Comerford, Donna	15-Feb-07	Conf. call - Deryk & Simone	1.5	300.00
Comerford, Donna	15-Feb-07	Review spreadsheets with Simone; discuss accounting	2.0	400.00
Comerford, Donna	15-Feb-07	Update Deryck on schedules / report	1.0	200.00
Helkaa, Deryck	15-Feb-07	Meeting with staff regarding report, review of draft report	4.0	1,580.00
Helkaa, Deryck	18-Feb-07	Review of draft report and other distribution issues	3.5	1,382.50
Comerford, Donna	19-Feb-07	Review schedules & update for report	0.5	100.00
Comerford, Donna	19-Feb-07	Update call with Michelle	0.5	100.00
Comerford, Donna	20-Feb-07	Review schedules & update for report	1.5	300.00
Grant, Michelle	20-Feb-07	Reviewing KH materials.	0.3	97.50
Grant, Michelle	20-Feb-07	Disc. with DC re: Integra report and acctg. Responding to creditor queries.	0.8	260.00
Grant, Michelle	20-Feb-07	E-mail to CW re: 603 matter. Follow-up e-mail to CH.	0.2	65.00
Grant, Michelle	21-Feb-07	Reviewing MRI acctg. Preparing revised payout sch. E-mail to CH re: demand letter.	0.6	195.00
Grant, Michelle	21-Feb-07	Revising Report on 603 distribution.	0.7	227.50
Grant, Michelle	21-Feb-07	Reviewing consolidated R&D. E-mail to DC.	0.6	195.00
Comerford, Donna	22-Feb-07	Review schedules & update for report	1.5	300.00
Comerford, Donna	22-Feb-07	Update call with Michelle	0.5	100.00
Grant, Michelle	22-Feb-07	Disc. with DL re: Carling update. E-mail to DH and NN.	0.2	65.00
Grant, Michelle	22-Feb-07	Disc. with DC re: acctg, MC examination. E-mail to RW. Preparing schedules for Integra report	5.9	1,917.50
Comerford, Donna	23-Feb-07	Review schedules & update for report	2.0	400.00
Grant, Michelle	23-Feb-07	Updating operating acct for additional TD info. E-mail to DC re: to-do's. Updating earnings schedule. Reviewing Court Report. Updating Court Report. Responding to creditor queries.	2.7	877.50

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Comerford, Donna	26-Feb-07	Update schedules for report; review agreements	5.5	1,100.00
Comerford, Donna	27-Feb-07	Update schedules for report; review agreements	6.0	1,200.00
Comerford, Donna	28-Feb-07	Update schedules for report; review agreements	5.2	1,040.00
Comerford, Donna	1-Mar-07	Update schedules for report; review agreements	4.5	900.00
Comerford, Donna	2-Mar-07	Update schedules for report; review agreements	2.0	400.00
Comerford, Donna	5-Mar-07	Update asset schedules	5.0	1,000.00
Grant, Michelle	5-Mar-07	Disc. with DC re: acctg. Receiver report, reviewing schedules. Drafting Receiver report.	3.1	1,007.50
Grant, Michelle	5-Mar-07	Reviewing materials from MV re: KH foreclosure.	1.1	357.50
Comerford, Donna	6-Mar-07	Update asset schedules	4.0	800.00
Grant, Michelle	6-Mar-07	Reviewing accounting schedules for Receiver report. Disc's with DC.	3.6	1,170.00
Grant, Michelle	6-Mar-07	Reviewing KH affidavit and accounting.	1.2	390.00
Caden, Jessica	7-Mar-07	Recreate spreadsheet for Royal Villa Estates	0.8	140.00
Comerford, Donna	7-Mar-07	Update asset schedules	7.0	1,400.00
Grant, Michelle	7-Mar-07	E-mail to CH re: 603 matter. Disc. with CH re: 603 matter.	0.2	65.00
Grant, Michelle	7-Mar-07	Drafting Receiver Report re: accounting. Preparing consolidated R&D. Disc.'s with DC re: Receiver Report.	5.2	1,690.00
Grant, Michelle	7-Mar-07	Disc. with DH re: MRI. E-mail to CH re: NOI filed by MRI. Reviewing response from CH. Disc. with CH re: MRI.	1.1	357.50
Grant, Michelle	7-Mar-07	Reviewing Foreclosure materials from MV. E-mail to MV - questions on materials. Disc. with DC re: purchase price of KH property.	1.3	422.50
Narfason, Neil	7-Mar-07	Carling - review draft proposals re: Inspector/go forward re: Lalonde	0.5	247.50
Caden, Jessica	8-Mar-07	Open ATB Bank account	0.5	87.50
Comerford, Donna	8-Mar-07	Review report with Michelle	0.5	100.00
Comerford, Donna	8-Mar-07	Update asset schedules	5.5	1,100.00
Grant, Michelle	8-Mar-07	Drafting Receiver report - acctg. Disc. with DC re: tables and other schedules required for the report. Disc. with CH re: standstill agreement. Organizing files.	7.6	2,470.00
Narfason, Neil	8-Mar-07	Carling - review draft letters from FMC to Lalonde	0.4	198.00
Caden, Jessica	9-Mar-07	Open ATB Bank account - follow up, printing documents, checking & formatting doc's	2.5	437.50
Comerford, Donna	9-Mar-07	Update asset schedules	5.0	1,000.00
Grant, Michelle	9-Mar-07	Call to RD re: 603 matter. Follow-up e-mail to CW.	0.3	97.50
Grant, Michelle	9-Mar-07	Reviewing IISL R&D. Disc. with DC re: consolidating R&D. Drafting report.	4.7	1,527.50
Helkaa, Deryck	9-Mar-07	MOVE TO CARLING - drafting and review of draft inspector letter	0.8	316.00
Helkaa, Deryck	9-Mar-07	Review of billing and invoices	0.5	197.50
Caden, Jessica	12-Mar-07	Prepare summary of professional invoices	1.0	175.00
Caden, Jessica	12-Mar-07	Prepare deposit, deposit at branch.	0.5	87.50
Comerford, Donna	12-Mar-07	Update schedules for report	5.5	1,100.00
Grant, Michelle	12-Mar-07	Disc. with DC re: status of acctg. Drafting Receiver report re: acctg reconstruction. Responding to creditor queries.	6.3	2,047.50
Grant, Michelle	12-Mar-07	Revising 603 proceeds report. E-mail to DH with report	1.7	552.50
Caden, Jessica	13-Mar-07	Formatting report	0.5	87.50
Comerford, Donna	13-Mar-07	Update schedules for report	6.5	1,300.00
Grant, Michelle	13-Mar-07	Revising Report on 500 Block proceeds.	0.3	97.50
Grant, Michelle	13-Mar-07	Responding to creditor queries. Drafting Receiver report. Disc. with JC re: confirmation of RVE investors. Preparing schedules for report. Disc's with DC re: R&D's.	9.3	3,022.50
Caden, Jessica	14-Mar-07	Edit summary of professional invoices	0.1	17.50
Comerford, Donna	14-Mar-07	Update schedules for report	4.0	800.00
Grant, Michelle	14-Mar-07	E-mail to DH re: Carling, reviewing letter sent to PL.	0.6	195.00
Grant, Michelle	14-Mar-07	E-mail to DC re: schedules to be prepared. Reviewing R&D's. Disc. with DC re: further analysis required re: R&D's. Revising draft report. Preparing schedules for report. E-mail to FT re: Wolf Willow. Follow-up disc. with DC re: R&D's. Locating loan agreements in the Integra records to update the report. Disc. with JC re: RVE investor confirmation. Updating professional fee schedule. Organizing EY filing. Drafting report on Integra claims process.	8.1	2,632.50
Caden, Jessica	15-Mar-07	Royal Villa Estates - looking for agreement sheets, dates, updating spreadsheet.	1.9	332.50
Comerford, Donna	15-Mar-07	Update schedules for report	6.0	1,200.00
Grant, Michelle	15-Mar-07	E-mail to DH, NN re: Kicking Horse realtor. E-mail to DJ and CM re: realtor. E-mail to MV re: realtor.	0.2	65.00
Grant, Michelle	15-Mar-07	Reviewing accounts with DC. Preparing consolidated R&D for Integra accounts. Preparing consolidated R&D, Integra and Lawyer accounts for report. Disc. with JC re: RVE term sheets. Reviewing letters from FT re: Cooke. Revising schedules for report. Updating report with R&D figures.	8.9	2,892.50
Comerford, Donna	16-Mar-07	Review report	2.5	500.00

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Comerford, Donna	16-Mar-07	Update schedules for report	2.5	500.00
Grant, Michelle	16-Mar-07	Preparing R&D's for Court report. Disc. with DC re: report.	2.9	942.50
Caden, Jessica	19-Mar-07	Editing report headers.	0.7	122.50
Grant, Michelle	19-Mar-07	Reviewing DC comments re: report.	0.3	97.50
Comerford, Donna	20-Mar-07	Update schedules, review report	2.0	400.00
Grant, Michelle	20-Mar-07	Disc. with DC re: report. Revising draft report and schedules.	4.9	1,592.50
Grant, Michelle	20-Mar-07	Disc. with DH re: realtor. Disc. with NN re: realtor. E-mail to MV re: realtor. - Kicking Horse. Reviewing petition, updating accounting. E-mail to MV.	0.8	260.00
Grant, Michelle	20-Mar-07	Revising Report to Court re: 500 Block proceeds, interest calculation issues and other revisions.	0.6	195.00
Comerford, Donna	21-Mar-07	Update operating account with info received from TD Canada Trust	3.0	600.00
Comerford, Donna	21-Mar-07	Update schedules, review report	2.5	500.00
Grant, Michelle	21-Mar-07	Revising report to court re: 500 block sale.	0.4	130.00
Grant, Michelle	21-Mar-07	Reviewing KH affidavit, scheduling attendance at BLG re: swearing affidavit.	0.6	195.00
Grant, Michelle	21-Mar-07	Disc. with CH re: MRI matter. Reviewing e-mails re: MRI.	0.4	130.00
Grant, Michelle	21-Mar-07	Disc. with DC re: TD info and classification of payments. Reviewing Receiver report re: acctg and update. Updating schedules and revising report. Responding to creditor queries. Disc. with DH re: report. Drafting Receiver report on claims process. Preparing POC and POI forms. Reviewing list of investors.	7.3	2,372.50
Comerford, Donna	22-Mar-07	Update schedules, review report	1.5	300.00
Grant, Michelle	22-Mar-07	Preparing master schedule for IISL claims process. Disc. with DC re: acctg. Updating report with new schedules re: updated acctg. Preparing updated R&D's for report.	6.1	1,982.50
Grant, Michelle	22-Mar-07	Reviewing affidavit. Attendance at BLG re: swearing affidavit. - KH	0.6	195.00
Comerford, Donna	26-Mar-07	Update schedules	1.5	300.00
Grant, Michelle	26-Mar-07	Reviewing Integra Receiver report - acctg. Disc. with DC re: TD o/s info and business receipts. Responding to creditor queries. E-mail to CH re: 60 sunpark. Reviewing binders of material from CH re: 60 sunpark, updating report. Revising Receiver's seventh report. Preparing timeline sch.	4.1	1,332.50
Grant, Michelle	26-Mar-07	Revising draft 4th report - 603. Remove interest comments.	0.3	97.50
Grant, Michelle	26-Mar-07	Revising draft fifth report - 500 block monies, remove interest comments, add in claims process comments. Revise sch.	0.4	130.00
Grant, Michelle	27-Mar-07	Disc. with DH re: 603 report, allocation of proceeds etc.	0.8	260.00
Grant, Michelle	27-Mar-07	Reviewing acctg for court report. Updating R&D's and report.	1.2	390.00
Grant, Michelle	28-Mar-07	E-mail re: MRI consent to extension - NN, DH. E-mail to CH.	0.3	97.50
Grant, Michelle	28-Mar-07	Responding to creditor queries, disc. with DH re: 5th report.	0.9	292.50
Grant, Michelle	28-Mar-07	Revising 4th report of the Receiver - 603.	0.9	292.50
Grant, Michelle	29-Mar-07	Responding to creditor queries.	0.3	97.50
Caden, Jessica	2-Apr-07	Receiving doc's & computer from BLG.	0.1	17.50
Grant, Michelle	3-Apr-07	Meeting with DM and Sage Funding re: Carling - ART.	1.5	487.50
Helkaa, Deryck	3-Apr-07	Carling - meeting with first mortgage holder on land in Fort McMurray. Meeting with Dave Mann regarding status of Carling matters	1.8	711.00
Grant, Michelle	4-Apr-07	Responding to creditor queries. Investigating possibility of obtaining a forensic image of MC's computer. E-mail to JY, research on Internet, e-mail to NN and DH.	0.8	260.00
Grant, Michelle	6-Apr-07	Reviewing JK's changes to fourth report. Revising fourth report, e-mail to NN. - 603 matter.	0.7	227.50
Caden, Jessica	9-Apr-07	Inventory of BLG box.	0.7	122.50
Grant, Michelle	9-Apr-07	E-mail to DM re: claims process. - Carling	0.9	292.50
Grant, Michelle	9-Apr-07	Organizing files - Carling	0.2	65.00
Grant, Michelle	9-Apr-07	Responding to creditor queries, organizing files.	0.9	292.50
Grant, Michelle	9-Apr-07	Drafting list of questions for MC examination, preparing schedules. Reviewing receiver's report.	3.8	1,235.00
Comerford, Donna	10-Apr-07	Box up & inventory binders	2.5	500.00
Grant, Michelle	10-Apr-07	Questions for MC examination, disc. with CH re: questions. Incorporating BLG changes. Responding to creditor queries, preparing documents for MC examination.	2.4	780.00
Grant, Michelle	10-Apr-07	E-mail to MV re: Kicking Horse Foreclosure. Reviewing response.	0.2	65.00
Helkaa, Deryck	10-Apr-07	Preparation for interview with Maxine Cooke	1.5	592.50
Comerford, Donna	11-Apr-07	Box up & inventory binders	1.5	300.00
Grant, Michelle	11-Apr-07	Preparation of MC examination, meetings with DH, FT re: examination, waiting for MC re: call to Court. Disc. with DH re: to-do's.	3.8	1,235.00
Helkaa, Deryck	11-Apr-07	Meeting with Cooke (postponed)	1.5	592.50
McKinnon, Scott	11-Apr-07	TAS: Michelle Grant request for imaging in Calgary. Discuss requirements and contact Calgary resource for assistance. Imaging planning with Don McLean (Calgary).	0.3	97.50

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Grant,Michelle	12-Apr-07	Reviewing letters from DM to PL and GP. - Carling	0.3	97.50
Grant,Michelle	12-Apr-07	Coordinating imaging of MC computer. E-mail to FT re: computer imaging.	0.8	260.00
McKinnon,Scott	12-Apr-07	TAS: Michelle Grant request for imaging in Calgary. Discuss requirements and contact Calgary resource for assistance. Imaging planning with Don McLean (Calgary).	1.5	487.50
Grant,Michelle	13-Apr-07	Reviewing engagement letter re: forensic imaging of MC computer. Meeting with Don McLean re: imaging.	1.2	390.00
Grant,Michelle	16-Apr-07	Responding to creditor queries. Disc. with NN re: 603 report.	1.2	390.00
McKinnon,Scott	16-Apr-07	IIS: Review imaging procedures. Calls to/from M. Grant re. documentation. Review analysis plan with M. Grant. Receive drives and initiate local documentation. Run preliminary analysis procedures.	0.8	260.00
Grant,Michelle	17-Apr-07	Disc. with SM re: review of files on MC computer. Preparing list of relevant projects, borrowers and names. Responding to creditor queries. Disc. with FT re: examination.	1.4	455.00
McKinnon,Scott	17-Apr-07	IIS: Review imaging procedures. Calls to/from M. Grant re. documentation. Review analysis plan with M. Grant. Receive drives and initiate local documentation. Run preliminary analysis procedures.	1.3	422.50
Grant,Michelle	18-Apr-07	Preparation for MC interview. Interview of MC.	5.7	1,852.50
Helkaa,Deryck	18-Apr-07	Preparation for and attendance at interview of Maxine Cook	7.2	2,844.00
McKinnon,Scott	18-Apr-07	IIS: Create draft file indexes for M. Grant. Begin email identification. Submit files to M. Grant and set up conf. call to review.	1.3	422.50
Grant,Michelle	19-Apr-07	Updating 603 report.	0.3	97.50
Grant,Michelle	19-Apr-07	Review of files from SM re: imaging. E-mail to SM.	0.4	130.00
McKinnon,Scott	19-Apr-07	IIS: Create draft file indexes for M. Grant. Begin email identification. Submit files to M. Grant and set up conf. call to review.	0.3	97.50
Grant,Michelle	20-Apr-07	Various disc's with CH, DH re: community first. Contact Linnell Taylor re: appraisal. Responding to creditor queries. Disc. with SC re: imaging files.	1.4	455.00
Helkaa,Deryck	20-Apr-07	review/drafting of receivers report, calls with legal counsel regarding MRI medical centre and foreclosure application	4.2	1,659.00
McKinnon,Scott	20-Apr-07	IIS: Call with Michelle Grant to review analysis	0.8	260.00
Grant,Michelle	23-Apr-07	Follow-up with DM re: Carling matter.	0.2	65.00
Grant,Michelle	23-Apr-07	Disc. with DH re: insurance on WW. Reviewing mortgage doc's re: contacts for mortgagees. Call to second mortgagee counsel. Dealing with creditor calls.	0.7	227.50
Grant,Michelle	23-Apr-07	Disc. with CH re: MRI strategy for realization. Call to BH re: status of proposal, insurance etc. Disc. with DH re: matter. Call to Linnell Taylor re: appraisal.	0.7	227.50
McKinnon,Scott	23-Apr-07	Discuss files of interest with M. Grant (.25). Retrieve spreadsheet files from forensic image and document (1.25) Retrieve/convert email files from forensic image and document (2.25). Request additional documentation from Duart (.30)	3.8	1,235.00
Grant,Michelle	24-Apr-07	Disc. with DC re: TD request, dealing with creditor queries. Follow-up re: insurance, on wolf willow. V-mail for Bruce Hudson.	0.4	130.00
McKinnon,Scott	24-Apr-07	Create note to file re. file selection and analysis procedures. (.75). Create review data set for M. Grant. (1.25)	2.0	650.00
McKinnon,Scott	24-Apr-07	Discuss files of interest with M. Grant (.25). Retrieve spreadsheet files from forensic image and document (1.25) Retrieve/convert email files from forensic image and document (2.25). Request additional documentation from Duart (.30)	2.3	747.50
Comerford,Donna	25-Apr-07	Draft letter to TD; reply to email	0.5	100.00
Grant,Michelle	25-Apr-07	Drafting advertisement re: Kicking Horse sale.	0.4	130.00
Grant,Michelle	25-Apr-07	Call to Bruce Hudson re: MRI. Letter to Bruce Hudson re: MRI.	0.6	195.00
Grant,Michelle	26-Apr-07	Disc. with BH, Disc. with CH. Various e-mails re: proceeding - MRI.	0.7	227.50
McKinnon,Scott	26-Apr-07	TAS: IIS: Call to M. Grant for update. Documentation.	0.8	260.00
Narfason,Neil	27-Apr-07	review numerous emails/docs re: Community Health NOI, review Kicking Horse corr re: appraisal/foreclosure	0.5	247.50
Konowalchuk,Orest	30-Apr-07	Status update meeting with EY team; Seek 3rd party appraisers (Linnell Taylor) and discussion on phone with re: engagement of Kicking Horse.	0.8	228.00
Konowalchuk,Orest	1-May-07	Status update meeting with EY team; Seek 3rd party appraisers (Linnell Taylor) and discussion on phone with re: engagement of Kicking Horse.	1.0	285.00
Comerford,Donna	2-May-07	Review contents of CD from hard drive	2.0	400.00
Comerford,Donna	3-May-07	Review contents of CD from hard drive	1.5	300.00
Helkaa,Deryck	3-May-07	Review of Receivers report, correspondence regarding Cookes house	0.5	197.50
Konowalchuk,Orest	3-May-07	U/c with T.Taylor of Linnell Taylor for appraisal on Kicking horse and discussed matters relating to appraisals.	0.5	142.50
Comerford,Donna	4-May-07	Review contents of CD from hard drive	4.0	800.00
Helkaa,Deryck	4-May-07	Review of Receivers report, correspondence regarding Cookes house	0.2	79.00
Konowalchuk,Orest	4-May-07	Review of contract; U/c with T.Taylor on components of contract; signed and delivered contract.	0.8	228.00

Integra Investment Service Ltd.
Time Details - 08 Sept 2006 to 18 May 2007

Person	Date	Description	Hours	Total
Grant,Michelle	7-May-07	Disc. with CH re: MRI.	0.1	32.50
Grant,Michelle	8-May-07	Disc. with CH re: MRI - bankruptcy. Disc. with DH re: MRI bankruptcy. E-mail to JK re: Kevin Clifford. E-mail re: status of Insurance for MRI. Follow-up fax re: Wolf Willow insurance. Disc. with CH re: MRI documents, mortgage, affidavit etc.	2.1	682.50
Grant,Michelle	9-May-07	Disc. with CH re: MRI. Reviewing mortgage documents. Locating co-lending agreement for BLG.	0.4	130.00
Grant,Michelle	9-May-07	Disc. with DH re: Acctg report. Reviewing sch. re: earnings.	0.8	260.00
Grant,Michelle	9-May-07	Revising 603 report. Preparing appendices. Message for JK re: report. Disc. with DH re: report.	0.7	227.50
Helkaa,Deryck	9-May-07	Reviewing draft 4th report	6.5	2,567.50
Grant,Michelle	10-May-07	Disc. with DH re: report. Reviewing and reconciling R&D and supporting schedules. disc.'s with creditors. Insurance for Cooke residence.	9.2	2,990.00
Helkaa,Deryck	10-May-07	Reviewing draft 4th report	5.0	1,975.00
Hildebrand,Elaine	10-May-07	Insurance	0.4	70.00
Narfason,Neil	10-May-07	disc. report matters, review corr re: Community First, review corr re: Cooke house, t/a mann re: Carling	0.5	247.50
Grant,Michelle	11-May-07	Revising schedules for Court Report. Follow-up re: insurance.	3.8	1,235.00
Helkaa,Deryck	11-May-07	Reviewing draft 4th report	3.0	1,185.00
Grant,Michelle	12-May-07	Preparing revised R&D for draft report. Revising draft report and schedules.	2.8	910.00
Grant,Michelle	13-May-07	Revising draft report.	1.2	390.00
Corbett,Alex	14-May-07	Tying in numbers for court report.	1.0	235.00
Grant,Michelle	14-May-07	Revising Fourth Report, updating schedules. Responding to creditor queries. Insurance query re: Wolf Willow.	7.7	2,502.50
Helkaa,Deryck	14-May-07	Review of the draft 4th report of the receiver. Calls with FMC regarding status of Carling inspectorship	5.4	2,133.00
Comerford,Donna	15-May-07	Update asset schedules	6.0	1,200.00
Grant,Michelle	15-May-07	Reviewing MRI foreclosure materials.	0.8	260.00
Grant,Michelle	15-May-07	Revising draft fourth report of the Receiver and circulating draft for comments.	1.3	422.50
Helkaa,Deryck	15-May-07	Final review and revisions to fourth report of the Receiver	3.0	1,185.00
Comerford,Donna	16-May-07	Read & integrate changes into report	5.5	1,100.00
Comerford,Donna	16-May-07	Update asset schedules	1.0	200.00
Grant,Michelle	16-May-07	Revising draft fourth report. Disc's with CH re: various matters including letter from RC, MRI foreclosure. Various disc's with DC re: to-do's. Incorporation of comments to draft report. Responding to creditor queries.	6.3	2,047.50
Helkaa,Deryck	16-May-07	Final review and revisions to fourth report of the Receiver	5.0	1,975.00
Grant,Michelle	17-May-07	Revising draft fourth report. Incorporation of NN comments and DH revisions, preparation of additional schedules. Disc. with CH re: MRI.	4.2	1,365.00
Helkaa,Deryck	17-May-07	Final review and revisions to fourth report of the Receiver	4.0	1,580.00
Grant,Michelle	18-May-07	Revisions to Receiver's Fourth Report. Reviewing draft claims order. Updating POI and Advertisement.	2.9	942.50
Helkaa,Deryck	18-May-07	Final review and revisions to fourth report of the Receiver	2.0	790.00
Grand Total			1,696.7	\$ 532,063.50



Ernst & Young Inc.
Calgary, Alberta

Invoice

Invoice Number: CA0189390872

Date: October 10, 2007

Neil Narfason
Integra Investment Service Ltd.
1000, 440 - 2nd Avenue SW
Calgary, AB T2P 5E9
Canada

Remit To:

P.O. Box 251, T.D. Centre
Toronto, Ontario M5K 1J7

A/R Queries : 416-943-3851
1-800-311-1104

Client Reference: 13040561

Integra - Court Appointed Receiver

CAD

For professional services rendered in connection with the
Receivership of Integra Investment Services Ltd. from May 22, 2007
to October 5, 2007.

144,644.50

Expenses

19,947.90

Subtotal:

164,592.40

GST 6%:

9,875.54

TOTAL DUE:

\$174,467.94

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 4.5 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.
GST: R123425522 QST: 1006354498

Integra Investment Service Ltd.
From May 22, 2007 to October 5, 2007

	Hrs	Rate	Amount
May 22 to June 30, 2007			
Neil Narfason	3.20	\$ 495.00	\$ 1,584.00
Deryck Helkaa	5.00	395.00	1,975.00
Scott McKinnon	0.50	325.00	162.50
Michelle Grant	70.00	325.00	22,750.00
Alex Corbett	10.80	235.00	2,538.00
Donna Comerford	53.00	200.00	10,600.00
Elaine Hildebrand	1.20	175.00	210.00
Jessica Caden	37.20	175.00	6,510.00
Elizabeth Huang	3.00	75.00	225.00
July 1 to October 5, 2007			
Neil Narfason	1.70	\$ 525.00	\$ 892.50
Deryck Helkaa	6.20	425.00	2,635.00
Michelle Grant	94.70	350.00	33,145.00
Orest Konowalchuk	58.50	300.00	17,550.00
Alex Corbett	4.00	250.00	1,000.00
Donna Comerford	102.50	225.00	23,062.50
Elaine Hildebrand	1.20	200.00	240.00
Jessica Caden	23.80	200.00	4,760.00
Michelle Chambers	44.50	75.00	3,337.50
Faiez Elahee	13.50	75.00	1,012.50
Elizabeth Huang	8.50	75.00	637.50
Ko, Ryan Paul	29.00	75.00	2,175.00
Angela Leung	15.50	75.00	1,162.50
Jenny Li	46.00	75.00	3,450.00
Jared Mattinson	7.40	75.00	555.00
Steven Tong	29.00	75.00	2,175.00
Tse, Sunshine	4.00	75.00	300.00
Total	673.90		\$ 144,644.50

Expenses

CAE	\$ 7,232.23
Amicus - Exam of M. Cooke	\$ 1,059.20
Travel/Meals - 20 Sunpark Place	267.43
Insolvency Notice	6,477.68
Creative Services/Searches/Mark Staffing	308.96
Duart Technology - Computer Forensic	1,428.00
Linnell Taylor - Office Inspection	3,174.40
Total	\$ 12,715.67
Total Expenses	\$ 19,947.90

Integra Investment Service Ltd.
Time Details - From May 22, 2007 to October 5, 2007

Person	Date	Description	Hours	Total
Caden, Jessica	16-Nov-06	Drafting & submitting email to set up Integra & RDC websites	0.5	87.50
Caden, Jessica	8-Jan-07	Clean up & combine City of Calgary land maps.	3.8	665.00
Caden, Jessica	11-Jan-07	Clean up & combine City of Calgary land maps.	1.0	175.00
Narfason, Neil	17-May-07	review 4th report, t/a Helkaa/Grant	1.5	742.50
Grant, Michelle	19-May-07	Reviewing Fourth Report of the Receiver. Changes to report and schedules.	3.2	1,040.00
Caden, Jessica	22-May-07	Formatting 4th Report	1.5	262.50
Grant, Michelle	22-May-07	Finalize Fourth Report of the Receiver. Various disc's with CH re: report. Disc. with CH re: MRI. Preparing letter to creditors re: fourth report.	3.2	1,040.00
Helkaa, Deryck	22-May-07	Review of drafts claims order	1.5	592.50
Narfason, Neil	22-May-07	disc. re: 4th report/claim process, Carling	0.6	297.00
Caden, Jessica	23-May-07	Preparing list for mailout.	0.5	87.50
Grant, Michelle	23-May-07	Responding to creditor queries. Disc. with JC re: mailing to creditors. E-mail re: Claims Process Order.	1.2	390.00
Grant, Michelle	23-May-07	Follow-up with MK re: Carling. Disc. with NN re: code.	0.2	65.00
Helkaa, Deryck	23-May-07	Review of mortgage information, discussion with Grant regarding 23rd application	2.0	790.00
Caden, Jessica	24-May-07	Preparing list for mailout.	3.0	525.00
Grant, Michelle	24-May-07	Disc. with MK. Disc. with PL re: books and records. Disc. with DH re: records. E-mail to DM re: Anderson trust ledgers.	0.6	195.00
Grant, Michelle	24-May-07	Follow-up re: outstanding addresses for creditor mailing. E-mail to KR, CW. Disc. with CW. Follow-up with CH re: real estate agent for MRI. Disc. with potential purchaser re: MRI.	2.6	845.00
Narfason, Neil	24-May-07	email corr, review o/s matters	0.3	148.50
Grant, Michelle	25-May-07	Preparation for meeting with PL, DC, PH, attending meeting. - Carling	3.1	1,007.50
Caden, Jessica	28-May-07	Various phone calls	0.8	140.00
Comerford, Donna	28-May-07	Find addresses for mail out	6.0	1,200.00
Grant, Michelle	28-May-07	attending to various creditor calls. Call to BH - MRI.	1.1	357.50
Caden, Jessica	29-May-07	Preparing labels & letters for mailout.	0.5	87.50
Caden, Jessica	29-May-07	Payables - Invoices from BLG & FMC	1.5	262.50
Comerford, Donna	29-May-07	Find addresses for mail out	5.5	1,100.00
Grant, Michelle	29-May-07	Attending to creditor calls. E-mail to CH re: MRI agent. Preparing fact sheet. Calls to various real estate agents. Disc. with DH. Coordinating Integra mailing, various disc's with DC.	2.4	780.00
Helkaa, Deryck	29-May-07	review of draft proof of claim, mailings and update meeting regarding appraisal of kicking horse etc	1.5	592.50
Comerford, Donna	30-May-07	Mailing to investors	5.5	1,100.00
Grant, Michelle	30-May-07	Disc.'s with realtors re: MRI property. Responding to creditor queries.	0.7	227.50
Comerford, Donna	31-May-07	Mailing to investors	3.0	600.00
Grant, Michelle	31-May-07	Preparing spreadsheet for individual investor lists. Disc.'s with DC re: POC and POI mailing next week. Responding to creditor queries. Meeting with CH re: MRI affidavit. V-mail from BH. Preparing 246(2) report.	4.3	1,397.50
Comerford, Donna	1-Jun-07	Print off schedules for investors re mailing	1.0	200.00
Grant, Michelle	1-Jun-07	246(2) report. E-mail to FT re: Jennix/Cooke claim and Wolf Willow.	0.4	130.00
Narfason, Neil	2-Jun-07	review Kicking Horse appraisal matters and corr., review corr re: Cooke/Jennix litigation/realization strategy, review corr re: June 4th application	0.8	396.00
Caden, Jessica	4-Jun-07	Various phone calls & mailing out copies of the 4th Report.	2.5	437.50
Comerford, Donna	4-Jun-07	Mailing to investors	1.5	300.00
Grant, Michelle	4-Jun-07	Attendance at Court, reviewing MRI materials, revising affidavit of default, preparing claims spreadsheet. Preparing covering letter to Investors. Reviewing proposal re: MRI real estate agent. Disc. with NN re: MRI agent, KH agent.	4.8	1,560.00
Hildebrand, Elaine	4-Jun-07	Insurance	0.4	70.00
Caden, Jessica	5-Jun-07	Various phone calls & mailing out copies of the 4th Report.	1.0	175.00
Comerford, Donna	5-Jun-07	Mailing to investors	2.0	400.00
Grant, Michelle	5-Jun-07	Preparing letter to creditors. Disc's with DC re: investor package. Preparing list of creditors for POC's. Reviewing advertisement. Responding to creditor queries.	3.2	1,040.00
Caden, Jessica	6-Jun-07	Various phone calls & mailing out copies of the 4th Report.	1.0	175.00
Comerford, Donna	6-Jun-07	Mailing to investors	4.0	800.00
Grant, Michelle	6-Jun-07	Responding to creditor queries. Finalize 5th Report. Disc. with NN, DH. Reviewing MRI Rice Order. E-mail to CH. Disc's with DC re: POC mailing. Preparing creditor spreadsheet for POC notices.	2.1	682.50
Caden, Jessica	7-Jun-07	Formatting 5th report & appendices	0.2	35.00
Grant, Michelle	7-Jun-07	Preparing schedule of other claims for POC notices. Attendance at BLG to review files re: Integra POC. Responding to creditor queries. Disc. with CH re: MRI.	3.2	1,040.00
Caden, Jessica	8-Jun-07	Various phone calls & mailing out copies of the 4th Report.	0.7	122.50

Integra Investment Service Ltd.
Time Details - From May 22, 2007 to October 5, 2007

Person	Date	Description	Hours	Total
Grant,Michelle	8-Jun-07	Reviewing ad for claims process. Preparing sch. of claims. Reviewing notices that were not sent to Investors.	1.3	422.50
Caden,Jessica	11-Jun-07	Preparing list for mailout, various phone calls	3.0	525.00
Comerford,Donna	11-Jun-07	Mailing to investors	2.5	500.00
Comerford,Donna	11-Jun-07	Do spreadsheet of John Anderson's accounts	1.5	300.00
Comerford,Donna	11-Jun-07	Instruct summer student re finding addresses for mailing to investors; files in storage	2.0	400.00
Grant,Michelle	11-Jun-07	Drafting letter to creditors. Disc.'s with DC and EH re: addresses for Investor Listings. Preparing sch. of additional claims. Preparing sch. for proof of claim in RDC claims process. Responding to creditor queries. Disc's with JC re: mailing. Disc. with DH re: POC. Request for appraisal re: Airdrie and Fort McMurray lands. Reviewing KH appraisal. Calls to realtors re: KH. Preparing fact sheet for KH.	4.9	1,592.50
Huang,Elizabeth	11-Jun-07	retrieving addresses	3.0	225.00
Caden,Jessica	12-Jun-07	Preparing mailout, various calls	2.0	350.00
Comerford,Donna	12-Jun-07	Organize, number & file POI confirmations	1.0	200.00
Comerford,Donna	12-Jun-07	Do spreadsheet of John Anderson's accounts	4.0	800.00
Grant,Michelle	12-Jun-07	Preparing schedules for proof of claim in RDC claims process. Disc. with Verma's. Disc. with DC re: claims schedule. Setting up claims sch.	3.7	1,202.50
Grant,Michelle	12-Jun-07	Disc. with CH re: Order. Call to Hudson. Attendance at MRI premises re: changing locks.	3.8	1,235.00
Hildebrand,Elaine	12-Jun-07	Insurance	0.4	70.00
Caden,Jessica	13-Jun-07	Arrange doc's to post on website, various calls, payment of invoices	1.5	262.50
Comerford,Donna	13-Jun-07	Organize, number & file POI confirmations	1.5	300.00
Comerford,Donna	13-Jun-07	Do spreadsheet of John Anderson's accounts	1.5	300.00
Comerford,Donna	13-Jun-07	Investor phone calls	1.0	200.00
Corbett,Alex	13-Jun-07	RDC interest calc, review, amendments and finalization	1.0	235.00
Corbett,Alex	13-Jun-07	Drove to 20 sun park place to take possession of condo and changed locks.	3.0	705.00
Grant,Michelle	13-Jun-07	Responding to creditor queries. Preparing notice for web-site re: claims process. Various disc's with DC and JC re: claims process. Disc. with CH re: claim in RDC process. Disc. with AC re: calc's for Integra claim in RDC process. Preparing summary schedule for claim. E-mail to DH re: insurance on MRI. Disc. with JP re: Levenson claim. E-mail to CWT. Disc. with EH re: records.	4.2	1,365.00
Caden,Jessica	14-Jun-07	Pay invoices from BLG, FMC, various calls, payment of invoices	2.0	350.00
Corbett,Alex	14-Jun-07	RDC interest calc, review, amendments and finalization	1.3	305.50
Grant,Michelle	14-Jun-07	Preparing proof of claim for RDC process re: Mortgages. Finalizing schedules of amounts owed. Preparing POC re: Membership investment, gathering documentation for claim. Responding to creditor queries. Sending out investor packages.	4.9	1,592.50
Caden,Jessica	18-Jun-07	Open, distribute mail, faxes, calls	2.0	350.00
Grant,Michelle	18-Jun-07	Reviewing appraisal contract re: Airdrie lands. Follow-up with AC re: Ft. Mc appraisal. Responding to creditor queries re: proof of claims process. Reviewing indexes of records.	1.1	357.50
Grant,Michelle	18-Jun-07	Reviewing listing agreement with realtor for MRI property. E-mail to CH re: listing agreement, disc. with CH re: agreement. Call to realtor. V-mail for Hudson. Disc. with prospective purchaser.	1.4	455.00
McKinnon,Scott	18-Jun-07	Review Documents	0.5	162.50
Caden,Jessica	19-Jun-07	Scanning	1.0	175.00
Caden,Jessica	19-Jun-07	Open, distribute mail, faxes, calls	1.0	175.00
Corbett,Alex	19-Jun-07	met David Walsh at 20 sunpark plaza to preview premises and discuss engagement.	0.5	117.50
Grant,Michelle	19-Jun-07	Reviewing Letters of Opinion re: KH property. Disc. with potential agent. E-mail to MV. Responding to creditor queries.	1.7	552.50
Grant,Michelle	19-Jun-07	Reviewing listing agreement re: MRI. Letter to Hudson re: MRI. Meeting with AC re: disc. with agent. Letter to Mackay re: offer.	2.3	747.50
Caden,Jessica	20-Jun-07	Open, distribute mail, faxes, calls	2.5	437.50
Grant,Michelle	20-Jun-07	Responding to queries re: Proof of claim. Reviewing listing agreement, letter to BH, disc. with DM re: offer. Reviewing DM offer. Disc. with realtor.	1.9	617.50
Caden,Jessica	21-Jun-07	Open, distribute mail, faxes, calls	0.5	87.50
Hildebrand,Elaine	21-Jun-07	Insurance	0.4	70.00
Corbett,Alex	22-Jun-07	Integra update meeting with Michelle, following on realtor queries.	1.5	352.50
Caden,Jessica	25-Jun-07	Integra calls, faxes, address updates	1.5	262.50
Corbett,Alex	25-Jun-07	Dealing with realtor and condo management at 20 sunpark plaza	1.0	235.00
Caden,Jessica	26-Jun-07	Integra calls, faxes, mail	0.5	87.50
Comerford,Donna	26-Jun-07	Calls to / from investors	1.5	300.00
Corbett,Alex	26-Jun-07	Driving down to 20 sunpark plaza to meet elevator inspector and finding the key to provide direct access to elevator maintenance area.	2.5	587.50

Integra Investment Service Ltd.
Time Details - From May 22, 2007 to October 5, 2007

Person	Date	Description	Hours	Total
Grant,Michelle	26-Jun-07	Letter to MP. Disc. with DC re: MP Investors. Disc. with DC re: address listing. Reviewing letter from BLG to MP. Mark-up of KH listing agreement. E-mail to agent.	1.1	357.50
Caden,Jessica	27-Jun-07	Integra calls, faxes, mail	0.7	122.50
Comerford,Donna	27-Jun-07	Resend notices to investors	1.5	300.00
Comerford,Donna	27-Jun-07	Calls to / from investors	2.0	400.00
Grant,Michelle	27-Jun-07	Disc. with Investor. Disc. with agent re: kicking horse. reviewing listing agreement. Various e-mails re: listing agreement.	0.8	260.00
Grant,Michelle	27-Jun-07	Disc. with DC re: reconstruction of records and to-do's. Various e-mails to DC.	0.6	195.00
Comerford,Donna	28-Jun-07	Calls to / from investors	1.5	300.00
Comerford,Donna	28-Jun-07	Sort and log investment confirmations	3.0	600.00
Caden,Jessica	29-Jun-07	Integra calls, faxes, mail	0.5	87.50
Caden,Jessica	4-Jul-07	Phone calls, mail, faxes.	1.0	200.00
Caden,Jessica	5-Jul-07	Phone calls, mail, faxes.	0.7	140.00
Comerford,Donna	5-Jul-07	Record investment confirmations	3.0	675.00
Grant,Michelle	5-Jul-07	Reviewing various correspondence from BLG. Reviewing Cooke Affidavit. Various e-mails to DH. Disc's with Remax re: Kicking Horse property. Responding to queries re: claims process.	1.7	595.00
Grant,Michelle	6-Jul-07	Reviewing offers to purchase Kicking Horse property. E-mail to agent. Disc. with agent. E-mail to NN and DH re: offers. Disc. with counsel re: offers.	1.7	595.00
Caden,Jessica	9-Jul-07	Calls, mail, faxes	1.0	200.00
Comerford,Donna	9-Jul-07	Record investment confirmations	2.5	562.50
Grant,Michelle	9-Jul-07	Follow-up re: Kicking Horse offers. E-mail to NN and DH re: offers.	0.7	245.00
Grant,Michelle	9-Jul-07	Arrangements for attendance at 20 Sunpark Plaza. Disc's with DC re: claims process.	0.6	210.00
Caden,Jessica	10-Jul-07	Prepare deposit, visit branch	1.2	240.00
Caden,Jessica	10-Jul-07	Calls, mail, faxes	0.7	140.00
Comerford,Donna	10-Jul-07	Record investment confirmations	4.0	900.00
Comerford,Donna	11-Jul-07	Record investment confirmations	2.5	562.50
Comerford,Donna	11-Jul-07	Review & record Proof of claim	2.0	450.00
Corbett,Alex	11-Jul-07	coordinating furniture clearing at 20 sun plaza, communication for fort McMurray assessment.	0.5	125.00
Grant,Michelle	11-Jul-07	Attendance at 20 Sunpark Plaza SE re: removal of property by Hudson & Company. Disc. with JM re: removal of property. Disc. with leasing company re: removal of property. Various disc's with real estate agent re: property in Golden, pending offers, environmental review, etc.	4.4	1,540.00
Mattinson,Jared Kyle	11-Jul-07	attendance at 20 Sunpark Plaza SE re: removal of leased equipment.	4.8	360.00
Grant,Michelle	14-Jul-07	Drafting Status Memo	0.6	210.00
Grant,Michelle	16-Jul-07	Updating status memo. Responding to creditor queries.	0.8	280.00
Hildebrand,Elaine	16-Jul-07	Insurance	0.4	80.00
Grant,Michelle	17-Jul-07	Follow-up re: P&S for Kicking Horse property. Disc. with MRI realtor. Responding to creditor queries.	1.2	420.00
Caden,Jessica	18-Jul-07	Phone calls, mail	2.0	400.00
Grant,Michelle	18-Jul-07	Responding to creditor queries. Follow-up with agent re: sale of Kicking Horse. Disc. with JC re: POC's and POI's.	1.4	490.00
Konowalchuk,Orest	18-Jul-07	Kicking Horse discussion with Linnel Taylor on appraisals.	0.5	150.00
Caden,Jessica	19-Jul-07	Phone calls, mail	0.5	100.00
Grant,Michelle	19-Jul-07	Responding to investor queries.	0.2	70.00
Comerford,Donna	23-Jul-07	Log investment confirmations; review POC's; return investor calls; discuss issues with Michelle	3.0	675.00
Corbett,Alex	23-Jul-07	Follow up with IBM re equipment at sun park plaza, and discussion with realtor re property sales process.	0.6	150.00
Corbett,Alex	23-Jul-07	update discussion with Michelle.	0.2	50.00
Comerford,Donna	24-Jul-07	Log investment confirmations; review POC's; return investor calls; discuss issues with Michelle	3.0	675.00
Grant,Michelle	24-Jul-07	Responding to creditor queries. Disc. with DC re: claims process.	0.6	210.00
Comerford,Donna	25-Jul-07	Review POI confirmations; send confirmation emails	4.0	900.00
Grant,Michelle	25-Jul-07	Follow-up re: Kicking Horse property, disc's with counsel, e-mails to counsel.	0.6	210.00
Corbett,Alex	26-Jul-07	Follow up with IBM re equipment at sun park plaza, and discussion with realtor re property sales process.	0.2	50.00
Grant,Michelle	26-Jul-07	letter to BLG, follow-up with BB re: Kicking horse.	0.3	105.00
Grant,Michelle	27-Jul-07	Disc. with DC re: claims process.	0.5	175.00
Caden,Jessica	31-Jul-07	Phone calls	0.4	80.00

Integra Investment Service Ltd.
Time Details - From May 22, 2007 to October 5, 2007

Person	Date	Description	Hours	Total
Comerford, Donna	31-Jul-07	Review claims - draft deficient form and dispute notice	2.0	450.00
Grant, Michelle	31-Jul-07	Responding to creditor queries.	0.4	140.00
Caden, Jessica	1-Aug-07	Entering data from binders	0.8	160.00
Comerford, Donna	1-Aug-07	Draft dispute notices	3.5	787.50
Grant, Michelle	1-Aug-07	Disc. with realtor re: MRI clinic.	0.4	140.00
Grant, Michelle	1-Aug-07	Disc. with DC re: claims process, reviewing notices and claims.	0.7	245.00
Caden, Jessica	2-Aug-07	Entering data from binders	2.0	400.00
Comerford, Donna	2-Aug-07	Draft dispute notices	1.0	225.00
Grant, Michelle	2-Aug-07	Reviewing Proofs of Claim	0.7	245.00
Grant, Michelle	3-Aug-07	Cleaning up files.	0.4	140.00
Grant, Michelle	4-Aug-07	Agenda for meeting with BLG on Aug. 7	0.6	210.00
Comerford, Donna	7-Aug-07	Prepare schedule of investors; review & discuss claims with Michelle	3.5	787.50
Grant, Michelle	7-Aug-07	Preparation for meeting with JK re: status update. Review of proof of claims. Meeting with OK re: interim distribution report, claims process, general to-do's. Call to Colliers re: MRI. Call to Remax re: Kicking Horse. Call to BLG Vancouver re: Kicking Horse. Reviewing notices of dispute. Various disc's with DC re: claims.	4.6	1,610.00
Helkaa, Deryck	7-Aug-07	Meeting with BLG, review of claims process, status meeting with Josef Kruger	1.0	425.00
Konowalchuk, Orest	7-Aug-07	Update discussions with Neil, Deryck and Michelle on Integra issues, review of documentation in preparation of Monitors 6th Report;	3.0	900.00
Narfason, Neil	7-Aug-07	mtg with BLG	1.0	525.00
Konowalchuk, Orest	8-Aug-07	Review of Integra matters and precedent files (research) on approach and guidance on proposed methodologies distributions; starting 6th report compilation.	4.0	1,200.00
Konowalchuk, Orest	8-Aug-07	Update discussions with Neil, Deryck and Michelle on Integra issues, review of documentation in preparation of Monitors 6th Report;	3.5	1,050.00
Grant, Michelle	9-Aug-07	Disc. with MZ re: KH sale. Disc. with DH and OK re: report on distribution.	0.6	210.00
Konowalchuk, Orest	9-Aug-07	Review of Integra matters and precedent files (research) on approach and guidance on proposed methodologies distributions; starting 6th report compilation.	6.0	1,800.00
Comerford, Donna	10-Aug-07	Claims - review and update dispute notices, discuss info need with Orest	4.5	1,012.50
Grant, Michelle	10-Aug-07	Meeting with OK re: Interim Distribution report.	0.6	210.00
Konowalchuk, Orest	10-Aug-07	Review of Integra matters and precedent files (research) on approach and guidance on proposed methodologies distributions; starting 6th report compilation.	6.0	1,800.00
Hildebrand, Elaine	13-Aug-07	Insurance	0.4	80.00
Konowalchuk, Orest	13-Aug-07	Drafting up Receiver's sixth report; reviewing the claims process order and section of the 4th Report of the Monitor	4.0	1,200.00
Caden, Jessica	14-Aug-07	Phone calls	0.5	100.00
Chambers, Michelle	14-Aug-07	Finding, copying and referencing cheques used for purchasing office furniture.	4.0	300.00
Elahee, Faiez	14-Aug-07	Preparing supporting documentation for M. Grant's affidavit.	4.0	300.00
Grant, Michelle	14-Aug-07	Various disc's with FT re: default judgement. Preparing schedules for documentation to wolf willow analysis. Co-ordinating staff to pull and organize documentation.	1.3	455.00
Huang, Elizabeth	14-Aug-07	looking for cheques	3.5	262.50
Ko, Ryan Paul	14-Aug-07	Preparing supporting documentation for M. Grant's affidavit	2.0	150.00
Konowalchuk, Orest	14-Aug-07	Detailed review of 4th report and familiarization of events that took place in Integra; drafting up 6th report; further review of claims order	4.5	1,350.00
Leung, Angela	14-Aug-07	Preparing supporting documentation for M. Grant's affidavit.	3.0	225.00
Li, Jenny	14-Aug-07	Looked through bank statements and cheques for transactions on spreadsheet. Photocopied and reference evidence.	4.0	300.00
Chambers, Michelle	15-Aug-07	Finding, copying and referencing cheques used for purchasing office furniture.	7.0	525.00
Elahee, Faiez	15-Aug-07	Preparing supporting documentation for M. Grant's affidavit.	8.5	637.50
Grant, Michelle	15-Aug-07	Reviewing materials re: default judgement. Organizing team re: documentation. Disc. with OK re: disputed claims.	1.8	630.00
Huang, Elizabeth	15-Aug-07	looking for cheques	3.0	225.00
Ko, Ryan Paul	15-Aug-07	Preparing supporting documentation for M. Grant's affidavit	2.5	187.50
Konowalchuk, Orest	15-Aug-07	Draft monitor's report; review of 4th report and court order; discussion with M. Grant on file issues; review of Notice of Disbursements and proof of investments.	3.5	1,050.00
Leung, Angela	15-Aug-07	Preparing supporting documentation for M. Grant's affidavit.	7.0	525.00
Li, Jenny	15-Aug-07	Looked through bank statements and cheques for transactions on spreadsheet. Photocopied and reference evidence.	6.0	450.00
Tong, Steven	15-Aug-07	Preparing supporting documentation for M. Grant's affidavit.	2.0	150.00
Caden, Jessica	16-Aug-07	Pay Integra bills	0.5	100.00
Chambers, Michelle	16-Aug-07	Finding, copying and referencing cheques used for purchasing office furniture.	4.0	300.00
Grant, Michelle	16-Aug-07	Meeting at BLG re: default judgement.	1.2	420.00

Integra Investment Service Ltd.
Time Details - From May 22, 2007 to October 5, 2007

Person	Date	Description	Hours	Total
Huang, Elizabeth	16-Aug-07	looking for cheques	2.0	150.00
Leung, Angela	16-Aug-07	Preparing supporting documentation for M. Grant's affidavit.	5.5	412.50
Li, Jenny	16-Aug-07	Looked through bank statements and cheques for transactions on spreadsheet. Photocopied and reference evidence.	4.0	300.00
Tong, Steven	16-Aug-07	Preparing supporting documentation for M. Grant's affidavit.	4.0	300.00
Chambers, Michelle	17-Aug-07	Finding, copying and referencing cheques used for purchasing office furniture.	3.0	225.00
Elahee, Faiez	17-Aug-07	Preparing supporting documentation for M. Grant's affidavit.	1.0	75.00
Li, Jenny	17-Aug-07	Looked through bank statements and cheques for transactions on spreadsheet. Photocopied and reference evidence.	4.0	300.00
Tong, Steven	17-Aug-07	Preparing supporting documentation for M. Grant's affidavit.	3.0	225.00
Chambers, Michelle	20-Aug-07	Finding back-up for personal transactions made by Maxine Cooke.	5.0	375.00
Comerford, Donna	20-Aug-07	Preparation for meeting with Chris Hustwick - prepare schedules, review with Michelle	8.0	1,800.00
Grant, Michelle	20-Aug-07	Various disc's with DC. Reviewing materials re: preparation for Court on WW matter. Reviewing 4th report. E-mail to JK re: Integra claims process and claims for review by counsel. E-mail to MV re: Kicking Horse. Disc. with IBM re: removal of equipment at 20 Sunpark.	8.6	3,010.00
Ko, Ryan Paul	20-Aug-07	Preparing supporting documentation for M. Grant's affidavit	6.5	487.50
Konowalchuk, Orest	20-Aug-07	Proof of Claim/Investment review and review of Notices of Disallowance and acceptance prepared by D.Comerford; discussion with D.Comerford on claims information for 6th report of Receiver; update meeting with M.Grant.; review and prepare emails relating to claims and 6th report	3.0	900.00
Li, Jenny	20-Aug-07	Continue to reference bank statements to spreadsheet schedule for specific transactions.	7.0	525.00
Tong, Steven	20-Aug-07	Vouching for transactions in bank statements for the fraud case.	8.0	600.00
Tze, Sunshine Kwok Yee	20-Aug-07	preparing supporting documentation for M. Grant's affidavit.	4.0	300.00
Caden, Jessica	21-Aug-07	Corp/PPSA Searches	0.5	100.00
Chambers, Michelle	21-Aug-07	Finding back-up for transfers from the Integra account to Maxine Cook's personal account.	8.0	600.00
Comerford, Donna	21-Aug-07	Update claims / POI	1.0	225.00
Comerford, Donna	21-Aug-07	Instruct students on work to do	0.5	112.50
Comerford, Donna	21-Aug-07	Meeting with Chris Hustwick, revise schedules	6.0	1,350.00
Comerford, Donna	21-Aug-07	Preparation for meeting with Chris Hustwick - prepare schedules, review with Michelle	2.0	450.00
Corbett, Alex	21-Aug-07	setting up x-ray machine removal, communication with purchaser of machine. Answering Jared's questions.	0.4	100.00
Grant, Michelle	21-Aug-07	Preparation for application re: default judgement. Meeting with CH of BLG. Revising appendix M and O.	7.8	2,730.00
Grant, Michelle	21-Aug-07	disc. with DC re: claims. Reviewing e-mails from JK re: claims. Disc. with OK re: claims and dispute notices. Follow-up re: 20 Sunpark.	1.3	455.00
Helkaa, Deryck	21-Aug-07	Review of correspondence, discussions with Grant and BLG	2.6	1,105.00
Ko, Ryan Paul	21-Aug-07	Preparing supporting documentation for M. Grant's affidavit	6.5	487.50
Konowalchuk, Orest	21-Aug-07	Proof of claim review; NOD review with M.Grant and discussions with D.Comerford; review of emails from legal counsel.	4.5	1,350.00
Li, Jenny	21-Aug-07	Going through bank statements and deposit slip and documents to support money transfer transactions to M. Cook	8.0	600.00
Tong, Steven	21-Aug-07	Vouching for transactions in bank statements for the fraud case.	9.0	675.00
Chambers, Michelle	22-Aug-07	Searching for \$50,000 overpayment RDC made to Integra.	7.0	525.00
Comerford, Donna	22-Aug-07	Update claims / POI	5.0	1,125.00
Corbett, Alex	22-Aug-07	setting up x-ray machine removal, communication with purchaser of machine. Answering Jared's questions.	0.8	200.00
Ko, Ryan Paul	22-Aug-07	Preparing supporting documentation for M. Grant's affidavit	6.5	487.50
Konowalchuk, Orest	22-Aug-07	Proof of claim review; NOD review with M.Grant and discussions with D.Comerford; review of emails from legal counsel.	2.5	750.00
Li, Jenny	22-Aug-07	Looking through correspondence emails and RDC files in search for dispute letter regarding \$50,000 overpayment.	6.0	450.00
Mattinson, Jared Kyle	22-Aug-07	Prepare for attendance at 20 Sunpark Plaza SE re: removal of GE X-ray machine	1.5	112.50
Tong, Steven	22-Aug-07	Vouching for transactions in bank statements for the fraud case.	1.0	75.00
Chambers, Michelle	23-Aug-07	Organizing and filing documents.	2.5	187.50
Chambers, Michelle	23-Aug-07	Finding back-up for personal transactions made by Maxine Cooke.	4.0	300.00
Comerford, Donna	23-Aug-07	Update claims / POI	5.0	1,125.00
Grant, Michelle	23-Aug-07	Reviewing e-mails re: default judgement. Reviewing affidavit of Cooke and Jennix. E-mail to CH.	0.4	140.00

Integra Investment Service Ltd.
Time Details - From May 22, 2007 to October 5, 2007

Person	Date	Description	Hours	Total
Grant,Michelle	23-Aug-07	Disc. with OK, DC and DH re: claims, notices etc. Reviewing various notices. Drafting notice to RDC.	1.6	560.00
Ko,Ryan Paul	23-Aug-07	Preparing supporting documentation for M. Grant's affidavit	5.0	375.00
Konowalchuk,Orest	23-Aug-07	Review and update Notice of Disputes, review emails from legal counsel on wording of NOD; meeting with D.Comerford and M.Grant on CRA claims and interest claims; discussion with D.Helkaa	7.5	2,250.00
Li,Jenny	23-Aug-07	Looking through correspondence emails and RDC files in search for dispute letter regarding \$50,000 overpayment.	7.0	525.00
Mattinson,Jared Kyle	23-Aug-07	Prepare for attendance at 20 Sunpark Plaza SE re: removal of GE X-ray machine	1.1	82.50
Tong,Steven	23-Aug-07	Vouching for transactions in bank statements for the fraud case.	2.0	150.00
Caden,Jessica	24-Aug-07	Sending out notices of dispute/acceptance	3.5	700.00
Comerford,Donna	24-Aug-07	Update claims / POI	7.0	1,575.00
Corbett,Alex	24-Aug-07	setting up x-ray machine removal, communication with purchaser of machine. Answering Jared's questions.	0.4	100.00
Grant,Michelle	24-Aug-07	Reviewing Notice of Objection template. Preparing response to HP claim. Disc. with DC re: notices. Disc's with JM re: 20 Sun Park eqp't removal. Call to GE re: equipment removal.	1.6	560.00
Konowalchuk,Orest	24-Aug-07	Finalizing and sending out NOD	5.0	1,500.00
Caden,Jessica	27-Aug-07	Scanning	0.2	40.00
Corbett,Alex	27-Aug-07	Caretaker equipment and ultrasound machine communications.	0.2	50.00
Grant,Michelle	27-Aug-07	Follow-up re: claims process. Disc. with Remax re: kicking horse.	0.4	140.00
Corbett,Alex	28-Aug-07	Caretaker equipment and ultrasound machine communications.	0.2	50.00
Grant,Michelle	28-Aug-07	Reviewing 2006 annual return. Responding to queries re: claims process.	0.4	140.00
Corbett,Alex	29-Aug-07	Caretaker equipment and ultrasound machine communications.	0.3	75.00
Grant,Michelle	29-Aug-07	Responding to queries re: 20 Sunpark. E-mail to MV re: new offer for Kicking Horse. Responding to queries re: claims process.	0.4	140.00
Caden,Jessica	30-Aug-07	Various phone calls, scanning	0.5	100.00
Corbett,Alex	30-Aug-07	Caretaker equipment and ultrasound machine communications.	0.2	50.00
Grant,Michelle	30-Aug-07	Responding to various queries re: claims process. Reviewing Notice of Disallowances.	1.2	420.00
Caden,Jessica	4-Sep-07	Various phone calls, scanning, searching files for fax information	2.0	400.00
Comerford,Donna	4-Sep-07	Amended Notice of disallowance; discussion with Michelle	0.5	112.50
Grant,Michelle	4-Sep-07	Reviewing materials re: default judgement matter. Reviewing HP claim and e-mail to DC re: amendment. Disc. with JC re: review of NOD's. Disc's with DC re: claims, wolf willow matters.	2.8	980.00
Helkaa,Deryck	4-Sep-07	Meeting with Grant regarding unresolved claims, review of misc materials filed with court	1.4	595.00
Comerford,Donna	5-Sep-07	Amended Notice of disallowance; discussion with Michelle	2.5	562.50
Grant,Michelle	5-Sep-07	Disc. with FD re: claim. Disc. with Campbell and Cooper re: letter. E-mail to DC re: amended NOD's. Preparation for Court re: default judgement. Attendance at Court.	4.2	1,470.00
Konowalchuk,Orest	5-Sep-07	Review of Rose Wiebe 2 proof of claims and determine validity of claim and EY response; left message with Rose after lengthy discussion about concerned claims; called Rose back to explain Receivers stance on notice of disputes.	1.0	300.00
Caden,Jessica	6-Sep-07	Sending faxes, various phone calls	1.5	300.00
Grant,Michelle	6-Sep-07	Following up on Notice of Disallowances. Responding to creditor queries.	1.2	420.00
Grant,Michelle	7-Sep-07	Responding to queries re: claims process. Reviewing claims order.	0.7	245.00
Comerford,Donna	10-Sep-07	Review records index re Summa Claim and Rowbotham claim for RDC and City permit files	1.5	337.50
Comerford,Donna	10-Sep-07	Review Notices of Objection; do calculation for CSI Claim	2.5	562.50
Helkaa,Deryck	10-Sep-07	Meeting with Grant regarding outstanding issues	1.2	510.00
Hildebrand,Elaine	10-Sep-07	Insurance	0.4	80.00
Comerford,Donna	11-Sep-07	Review records index re Summa Claim and Rowbotham claim for RDC and City permit files	2.5	562.50
Comerford,Donna	11-Sep-07	Draft letter to lawyer re Summa Claim; call to Carla Murray re Rowbotham claim	1.0	225.00
Comerford,Donna	11-Sep-07	Call to/from TD re funds in Integra Account; search for and forward fax to branch	1.0	225.00
Comerford,Donna	11-Sep-07	Review claims; update claims database	3.0	675.00
Grant,Michelle	11-Sep-07	Follow-up re: disputed claims. Disc. with DC re: to-do's, updating claims list. Reviewing OK's draft of 6th report. Sch. meeting to review COP claim	0.9	315.00
Comerford,Donna	12-Sep-07	Review claims; update claims database	7.0	1,575.00
Comerford,Donna	13-Sep-07	Go to 20 Sunpark Plaza re Removal of Ultrasound Machine	2.0	450.00
Comerford,Donna	13-Sep-07	Retrieve boxes for lawyer to review; meet with Carla re boxes	1.0	225.00
Comerford,Donna	13-Sep-07	Return investor phone calls	1.5	337.50
Caden,Jessica	17-Sep-07	Copying documents for lawyer.	2.7	540.00
Grant,Michelle	17-Sep-07	Meeting with JK and MP re: COP Investor Claim	1.0	350.00
Grant,Michelle	17-Sep-07	Meeting with JK in preparation for COP investor meeting.	0.3	105.00
Grant,Michelle	17-Sep-07	Preparing claims summary schedule for JK. Following up on various claim matters.	0.8	280.00

Integra Investment Service Ltd.
Time Details - From May 22, 2007 to October 5, 2007

Person	Date	Description	Hours	Total
Grant,Michelle	18-Sep-07	Drafting sixth report of the Receiver re: distribution and claims process. Disc. with Investors. Drafting amended notice of disallowance.	5.4	1,890.00
Grant,Michelle	19-Sep-07	Responding to creditor queries.	0.3	105.00
Grant,Michelle	21-Sep-07	Responding to creditor queries. Drafting sixth report.	4.2	1,470.00
Caden,Jessica	24-Sep-07	Prepare cheque, mail letter	0.4	80.00
Grant,Michelle	24-Sep-07	Responding to creditor queries. Disc. with CH re: Mintz NOM. Drafting sixth report.	4.2	1,470.00
Narfason,Neil	25-Sep-07	disc. Grant re: court matters, review corr re: Kicking Horse sale, t/a E. Lawson re: mtg on Fort Mac	0.7	367.50
Grant,Michelle	26-Sep-07	Reviewing draft 6th report. Reviewing e-mail from MV re: Kicking Horse Sale and response.	0.7	245.00
Grant,Michelle	27-Sep-07	Reviewing affidavit and supporting documentation. Meeting with CH re: preparation for cross-examination.	3.8	1,330.00
Grant,Michelle	28-Sep-07	Attendance at Fleming re: cross examination. Reviewing affidavit prior to attendance.	4.2	1,470.00
Grant,Michelle	30-Sep-07	Reviewing documentation re: Cooke's interview, stat dec, various e-mails from counsel re: default judgement.	1.7	595.00
Grant,Michelle	1-Oct-07	Revising 6th Report, e-mail to DC. Responding to creditor queries. Disc. with counsel re: cross-examination dates, community first condo fees. E-mail to Hudson re: condo fees. Reviewing Kicking Horse closing statement.	2.6	910.00
Grant,Michelle	2-Oct-07	Message for Bruce Hudson re: condo fees. Preparing 246(2) report. Reviewing R&D. Disc. with DC re: report.	0.8	280.00
Comerford,Donna	3-Oct-07	Review court report; make changes; add tables	3.0	675.00
Grant,Michelle	3-Oct-07	Various disc's with DC re: 6th report. Responding to creditor queries. Meeting with JC re: mailing lists. Various disc.'s with counsel re: 20 Sunpark condo fees. Disc. with Hudson re: condo fees. E-mail to counsel re: condo fees and e-mail from Mintz. Disc. with FT re: cross-examination, supplementary affidavit. Call to SC re: 2nd report.	2.6	910.00
Caden,Jessica	4-Oct-07	Combine, clean up address lists	0.7	140.00
Comerford,Donna	4-Oct-07	Review court report; make changes; add tables	0.5	112.50
Caden,Jessica	5-Oct-07	Prepare deposit, visit branch	0.5	100.00
Grand Total			673.9 \$	144,644.50



Ernst & Young Inc.
Calgary, Alberta

Invoice

Invoice Number: CA0189405728

Date: January 14, 2008

Neil Narfason
Integra Investment Service Ltd.
1000, 440 - 2nd Avenue SW
Calgary, AB T2P 5E9
Canada

Remit To:

P.O. Box 251, T.D. Centre
Toronto, Ontario M5K 1J7

A/R Queries :
416-943-3851
1-800-311-1104

Client Reference: 13040561

Integra - Court Appointed Receiver

CAD

For professional services rendered in connection with the
Receivership of Integra Investment Services Ltd. from October 10,
2007 to January 11, 2008.

40,377.50

Expenses

2,183.84

Subtotal:

42,561.34

GST 5%:

2,128.07

TOTAL DUE:

\$44,689.41

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.
GST: R123425522 **QST:** 1006354498

Integra Investment Service Ltd.
From October 10, 2007 - January 11, 2008

	Hrs	Rate	Amount
Neil Narfason	8.60	\$ 525.00	\$ 4,515.00
Deryck Helkaa	6.00	425.00	2,550.00
Michelle Grant	72.20	350.00	25,270.00
Donna Comerford	16.50	225.00	3,712.50
Elaine Hildebrand	1.20	200.00	240.00
Jessica Caden	16.40	200.00	3,280.00
Jared Mattinson	10.80	75.00	810.00 *

Total	131.70	\$ 40,377.50
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Expenses

CAE	\$ 2,018.88
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Mileage	33.96
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Title/Corporate Searches	131.00
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Total	164.96
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Total	\$ 42,561.34
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* Time incurred on August 24, 2007. This time was not included in the previous invoice.

**Integra Investment Service Ltd. and Rundle Development Co-operative (60477582) - Integra-Court
Appointed Receiver (13040561)
WIP Time Details - 10 January to 9 May 2008**

Person	Date	Description	Hours	Total
Helkaa,Deryck	30-Apr-08	Drafting information re: Airdrie distribution and PDM	1.5	637.50
Helkaa,Deryck	1-May-08	Drafting information re: Airdrie distribution and PDM	0.5	212.50
Grant,Michelle	2-May-08	Reviewing sch. from condo corp. Preparing reconciliation of condo fees and e-mail to JK. Reviewing affidavit and NOM.	1.6	560.00
Helkaa,Deryck	2-May-08	Drafting information re: Airdrie distribution and PDM	1.5	637.50
Narfason,Neil	2-May-08	20 Sun Park affidavit	0.7	367.50
Grant,Michelle	5-May-08	E-mails re: 20 Sunpark deal.	0.2	70.00
Narfason,Neil	5-May-08	t/a Cheng, disc. re: Airdrie payout/cash on hand	0.4	210.00
Grant,Michelle	6-May-08	Disc. with realtor re: 20 Sunpark. Responding to creditor queries. E-mail to Ron Dietz re: Airdrie Land sale payout statements. Disc. with Ron Dietz. Reviewing DH sch. re: payouts.	0.7	245.00
Caden,Jessica	7-May-08	Pay Rose Wiebe invoice.	0.2	40.00
Grant,Michelle	8-May-08	Disc. with DH re: payout. E-mail re: Dietz payout.	0.3	105.00
Grant,Michelle	9-May-08	Disc. with FT re: Default Judgement matter.	0.2	70.00
Grand Total			154.4	\$ 59,860.00



Ernst & Young Inc.
Calgary, Alberta

Invoice

Invoice Number: CA0189453224

Date: October 6, 2008

Neil Narfason
Integra Investment Service Ltd.
1000, 440 - 2nd Avenue SW
Calgary, AB T2P 5E9
Canada

Remit To:

P.O. Box 251, T.D. Centre
Toronto, Ontario M5K 1J7

A/R Queries : 416-943-3851
1-800-311-1104

Client Reference: 13040561

Integra - Court Appointed Receiver

For professional services rendered in connection with the
Receivership of Integra Investment Services Ltd. from 8 May to 1
October 2008.

CAD

22,717.50

Expenses

1,135.88

Subtotal:

23,853.38

GST 5%:

1,192.67

TOTAL DUE:

\$25,046.05

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.
GST: R123425522 QST: 1006354498

Integra Investment Service Ltd. - Court Appointed Receiver
From 8 May to 1 October 2008

Individual	Hrs	Rate	Amount
Deryck Helkaa	24.2	550	13310.00
Elaine Hildebrand	2.0	200	400.00
Jessica Caden	7.4	200	1480.00
Michelle Grant	13.3	425	5652.50
Neil Narfason	3.0	625	1875.00
Total	49.9		\$ 22,717.50

Expenses

CAE \$ 1,135.88

Total **\$ 23,853.38**

Integra Investment Service Ltd. - Court Appointed Receiver
WIP Time Details - From 8 May to 1 October 2008

Person	Date	Description	Hours	Total
Helkaa, Deryck	8-May-08	Calls from Investors, review and calculation of Airdrie mortgage payout, commission research, review of allocation of professional fees, drafting revised distribution report to court, review of legal opinion regarding mortgage on Airdrie	3.5	1,925.00
Helkaa, Deryck	9-May-08	Calls from Investors, review and calculation of Airdrie mortgage payout, commission research, review of allocation of professional fees, drafting revised distribution report to court, review of legal opinion regarding mortgage on Airdrie	1.5	825.00
Caden, Jessica	12-May-08	Preparing deposit of Carling cheques, visiting ATB branch to deposit.	1.5	300.00
Grant, Michelle	12-May-08	E-mail from FT. Disc. with JC re: affidavit appendices.	0.2	85.00
Helkaa, Deryck	12-May-08	Drafting distribution report	2.0	1,100.00
Hildebrand, Elaine	12-May-08	Insurance	0.4	80.00
Caden, Jessica	13-May-08	Entering deposits from Carling in IM.	1.0	200.00
Helkaa, Deryck	13-May-08	Drafting distribution report	2.5	1,375.00
Helkaa, Deryck	13-May-08	Drafting report to court regarding the distribution	1.0	550.00
Helkaa, Deryck	14-May-08	Drafting distribution report	3.4	1,870.00
Helkaa, Deryck	20-May-08	Finalizing the 9th report	0.2	110.00
Helkaa, Deryck	21-May-08	Finalizing the 9th report	0.5	275.00
Helkaa, Deryck	22-May-08	Finalizing the 9th report	3.5	1,925.00
Helkaa, Deryck	26-May-08	Calls with counsel, revisions to 9th report	0.5	275.00
Helkaa, Deryck	26-May-08	Claims and finalizing report	0.3	165.00
Marfason, Neil	26-May-08	Integra 9th Report	0.5	312.50
Caden, Jessica	27-May-08	PDF Ninth report & appendices.	0.7	140.00
Helkaa, Deryck	27-May-08	Claims and finalizing report	0.8	440.00
Caden, Jessica	28-May-08	Prepare insurance cheque.	0.1	20.00
Helkaa, Deryck	28-May-08	Claims and finalizing report	0.2	110.00
Caden, Jessica	29-May-08	Update Professional Invoice spreadsheet, pay BLG invoice.	0.2	40.00
Caden, Jessica	29-May-08	Prepare cheque for Receiver Fees.	0.2	40.00
Helkaa, Deryck	2-Jun-08	Review of material from Fleming regarding Cooke claim, review of information regarding 16 wolf willow, application by TD regarding funds held	2.3	1,265.00
Hildebrand, Elaine	5-Jun-08	Insurance	0.4	80.00
Grant, Michelle	6-Jun-08	Responding to query from R. Dietz.	0.2	85.00
Marfason, Neil	17-Jun-08	Unit 105 20 Sun Park Plaza - sale matters, t/a realtor, emails to BLG re: PSA	1.0	625.00
Helkaa, Deryck	19-Jun-08	Distribution to ART mortgage holders and associated letters	1.5	825.00
Helkaa, Deryck	20-Jun-08	Distribution to ART mortgage holders and associated letters	0.5	275.00
Marfason, Neil	20-Jun-08	draft minutes of mtg, email to CIC, email from Lalonde	1.2	750.00
Grant, Michelle	25-Jun-08	Responding to queries from CWT.	0.4	170.00
Grant, Michelle	26-Jun-08	Follow-up re: Environmental Survey for 20 Sunpark.	0.3	127.50
Grant, Michelle	1-Jul-08	E-mail to counsel with PSA. Reviewing PSA.	0.3	127.50
Grant, Michelle	2-Jul-08	Disc. with realtor re: PSA comments and Phase 1. Call to BLG re: PSA and comments. Follow-up e-mail to realtor.	0.6	255.00
Caden, Jessica	3-Jul-08	Update website, read correspondence, start preparation of mailout for Monday.	0.5	100.00
Grant, Michelle	4-Jul-08	Disc. with realtor re: 20 Sunpark. E-mail to counsel.	0.2	85.00
Grant, Michelle	8-Jul-08	Disc. with realtor re: counsel's comments on PSA. E-mail to counsel to provide update	0.4	170.00
Caden, Jessica	14-Jul-08	Sunpark - conversation with City of Calgary re: request for information.	0.3	60.00
Grant, Michelle	14-Jul-08	E-mail to realtor re: PSA comments. Reviewing letter from City of Calgary.	0.4	170.00
Hildebrand, Elaine	14-Jul-08	Insurance	0.4	80.00
Caden, Jessica	15-Jul-08	Sunpark - conversation with City of Calgary re: request for information.	0.4	80.00
Caden, Jessica	15-Jul-08	Prepare cheques for payables.	0.4	80.00
Caden, Jessica	16-Jul-08	Re-issue dividend cheque, payables.	0.4	80.00
Grant, Michelle	16-Jul-08	Disc's with realtor. E-mails re: Estoppel cert.	0.4	170.00
Grant, Michelle	17-Jul-08	Disc. with realtor. E-mail re: Estoppel Cert.	0.3	127.50
Grant, Michelle	21-Jul-08	E-mail to counsel re: feedback from Purchaser. E-mail to realtor. Responding to creditor query.	0.2	85.00
Grant, Michelle	22-Jul-08	E-mail to NN re: PSA. E-mail to realtor re: PSA. Reviewing PSA re: conditions.	0.4	170.00
Grant, Michelle	24-Jul-08	E-mail to JK re: Richard John's letter. E-mail to MD re: PSA. Reviewing letter.	0.3	127.50
Grant, Michelle	28-Jul-08	Follow-up with NN re: purchaser requests and Fred Johnston potential offer. Disc. with realtor.	0.4	170.00
Grant, Michelle	4-Aug-08	Responding to e-mail from realtor re: purchaser due diligence - 20 Sunpark.	0.4	170.00

Integra Investment Service Ltd. - Court Appointed Receiver
WIP Time Details - From 8 May to 1 October 2008

Person	Date	Description	Hours	Total
Grant, Michelle	9-Aug-08	Drafting Affidavit for 20 Sunpark sale.	0.4	170.00
Hildebrand, Elaine	11-Aug-08	Insurance	0.4	80.00
aden, Jessica	12-Aug-08	Bank rec, tracking down people whose cheques did not clear.	0.7	140.00
aden, Jessica	13-Aug-08	Replace cheque, phone calls.	0.5	100.00
Caden, Jessica	14-Aug-08	Aon Cheque.	0.1	20.00
Grant, Michelle	18-Aug-08	Follow-up re: 20 Sunpark requests from Purchaser, reviewing e-mail from FT re: wolf willow.	0.2	85.00
Grant, Michelle	19-Aug-08	Follow-up re: 20 Sunpark	0.4	170.00
Grant, Michelle	20-Aug-08	Follow-up re: 20 Sunpark.	0.2	85.00
Grant, Michelle	21-Aug-08	Follow-up re: reliance letter. Disc. with DH re: Prouts.	0.4	170.00
Grant, Michelle	22-Aug-08	Disc. with Terry Taylor re: reliance letter. Call to realtor. E-mail to realtor. Returning creditor call. Gathering doc's re: Tenth report on Prouts.	0.6	255.00
Grant, Michelle	25-Aug-08	E-mails to NN re: Purchaser conditions, draft affidavit. E-mails to counsel.	0.4	170.00
Grant, Michelle	26-Aug-08	E-mail to City of Calgary. E-mail to BLG.	0.2	85.00
Grant, Michelle	31-Aug-08	Drafting 10th Report of the Receiver - Integra Trust Account, Prouts investment.	1.2	510.00
Grant, Michelle	1-Sep-08	Reviewing 10th Report.	0.2	85.00
Grant, Michelle	4-Sep-08	E-mail to DH re: 10th Report. Disc. with realtor.	0.3	127.50
Grant, Michelle	5-Sep-08	Reviewing materials re: 20 Sunpark Sale. E-mail to counsel. E-mail to realtor.	0.4	170.00
arfason, Neil	5-Sep-08	review court materials re: approval of sale of SunPark	0.3	187.50
Grant, Michelle	8-Sep-08	Reviewing service list re: 20 Sunpark. E-mail to NN re: records, etc. Call to realtor.	0.4	170.00
Hildebrand, Elaine	8-Sep-08	Insurance	0.4	80.00
Grant, Michelle	10-Sep-08	Reviewing info provided by Condo corp. re: reconciliation of fees. Attempting to reconcile amounts. E-mail to counsel.	0.6	255.00
Grant, Michelle	11-Sep-08	Disc. with BB re: 20 Sunpark condo fees. Reviewing info re: condo fees.	0.3	127.50
Grant, Michelle	12-Sep-08	Responding to e-mail from BB. Quick review of supporting documents re: condo fees.	0.1	42.50
Grant, Michelle	15-Sep-08	Disc. with DH of BLG re: 20 Sunpark. E-mail re: condo fees.	0.6	255.00
aden, Jessica	16-Sep-08	Pulling reports, cheque for insurance.	0.4	80.00
Grant, Michelle	16-Sep-08	Disc. with realtor.	0.2	85.00
Grant, Michelle	19-Sep-08	Responding to creditor query.	0.2	85.00
Grant, Michelle	22-Sep-08	Responding to query from JP - MRI project.	0.3	127.50
Grant, Michelle	29-Sep-08	Call from realtor, re: invoice.	0.1	42.50
Grant, Michelle	1-Oct-08	Reviewing e-mails re: Jennix judgement.	0.2	85.00
Grand Total			49.9	\$ 22,717.50



Ernst & Young Inc.
Calgary, Alberta

Invoice

Invoice Number: CA0189538685

Date: February 12, 2010

Neil Narfason
Integra Investment Service Ltd.
1000, 440 - 2nd Avenue SW
Calgary, AB T2P 5E9
Canada

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries : 416-943-3851
1-800-311-1104

Client Reference: 13040561

Integra - Court Appointed Receiver

CAD

For professional services rendered in connection with the Receivership of
Integra Investment Services Ltd. from 05 October 2008 to 30 June 2009. 20,072.50

CAE 1,003.63

For professional services rendered in connection with the Receivership of
Integra Investment Services Ltd. from 01 July 2009 to 30 October 2009. 511.50

CAE 25.58

Subtotal: 21,613.21

GST 5%: 1,080.66

TOTAL DUE: \$ 22,693.87

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.
GST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name & address of remitter, invoice number & engagement number

Integra Investment Service Ltd. and Rundle Development Co-operative
Court-Appointed Receiver
From 05 October 2008 to 30 June 2009

Individual	Hrs	2008 Rate	Amount
Michelle Grant	34.6	425	14,705.00
Jessica Caden	18.5	200	3,700.00
Donna Comerford	3.5	200	700.00
Elaine Hildebrand	0.8	200	160.00
Ira Perezdetagle	8.5	95	807.50

Total	65.9	\$	20,072.50
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Expenses

CAE	\$	1,003.63
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Total	\$	21,076.13
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Integra Investment Service Ltd. and Rundle Development Co-operative
Court-Appointed Receiver
From 01 July 2009 to 30 October 2009

Individual	Hrs	Rate	Amount
Michelle Grant	0.9	475	427.50
Jessica Caden	0.4	210	84.00

Total	1.3	\$	511.50
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Expenses

CAE	\$	25.58
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Total	\$	537.08
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Integra Investment Service Ltd. and Rundle Development Co-operative
Court-Appointed Receiver
Time Details - 05 October 2008 to 30 June 2009

Person	Date	Description	Hours	Total
Grant,Michelle	5-Oct-08	Preparing distribution summary. Preparing schedule for MRI Project distribution.	1.8	855.00
Grant,Michelle	6-Oct-08	Reviewing info re: 20 Sunpark sale. Call to City of Calgary, e-mail to Evelyn Beblow re: property taxes. E-mail to counsel re: adjustments.	0.7	332.50
Grant,Michelle	7-Oct-08	Responding to various e-mails re: 20 Sunpark sale.	0.4	190.00
Hildebrand,Elaine	8-Oct-08	Insurance	0.4	84.00
Caden,Jessica	8-Oct-08	Cheque.	0.1	21.00
Grant,Michelle	10-Oct-08	Various e-mails to realtor. E-mail to counsel re: 20 Sunpark sale.	0.3	142.50
Grant,Michelle	14-Oct-08	Follow-up re: 20 Sunpark, various e-mails to counsel. Call to realtor.	0.6	285.00
Grant,Michelle	16-Oct-08	Reviewing e-mail from F.T re: Cooke/Jennix. E-mails re: 20 Sunpark.	0.3	142.50
Grant,Michelle	22-Oct-08	Follow-up re: 20 Sunpark	0.2	95.00
Grant,Michelle	23-Oct-08	Follow-up re: 20 Sunpark	0.2	95.00
Grant,Michelle	24-Oct-08	Reviewing e-mail from FT re: Jennix/Cooke matter. Response to e-mail.	0.4	190.00
Grant,Michelle	26-Oct-08	Reviewing letter from FT, response to letter. E-mail to JC re: records. Updating realtor - 20 Sunpark.	0.4	190.00
Caden,Jessica	27-Oct-08	Cheque for insurance.	0.1	21.00
Grant,Michelle	28-Oct-08	Follow-up re: cancellation of insurance	0.2	95.00
Grant,Michelle	30-Oct-08	Drafting Receiver's 10th Report. E-mail to NN and DH. City of Calgary e-mail. Call to FT re: Wolf Willow.	1.1	522.50
Caden,Jessica	30-Oct-08	Searching for Aug. 16-07 affidavit & supporting docs.	0.6	126.00
Caden,Jessica	31-Oct-08	Cheque to BLG.	0.1	21.00
Grant,Michelle	4-Nov-08	Updating 10th report, incorporating JK's comments. Finalize exhibits.	1.4	665.00
Grant,Michelle	5-Nov-08	Finalize 10th Report and send to BLG.	0.3	142.50
Caden,Jessica	5-Nov-08	Printing out affidavit, binder.	0.7	147.00
Grant,Michelle	9-Nov-08	Reviewing Affidavit sworn Aug 16 07. Reviewing e-mail from BLG re: relevant para. from Cooke/Jennix affidavits. Reviewing supporting documents. Preparing distribution summary for MRI Project. Drafting distribution letter. E-mail to JC re: distribution to investors.	2.4	1,140.00
Grant,Michelle	12-Nov-08	Reviewing e-mail from JK. E-mail to DC re: record request from TD. E-mail to JK re: record request. E-mail copy of 10th report to R. Deitz and client.	0.6	285.00
Grant,Michelle	13-Nov-08	Disc. with DC re: TD records.	0.2	95.00
Grant,Michelle	14-Nov-08	Follow-up re: 20 Sunpark and records for TD matter. Disc. with DC re: TD records.	0.6	285.00
Grant,Michelle	15-Nov-08	Preparing for cross-examination re: Default Judgement Matter. Reviewing Fourth Report of the Receiver. Reviewing Sept 27 Affidavit of Cooke. Reviewing First Report of the Inspector. Notes on same. Drafting Supplement to 10th Report. E-mail to DC.	2.6	1,235.00
Grant,Michelle	16-Nov-08	Drafting supplement to 10th Report. Preparing for cross-examination.	2.4	1,140.00
Comerford,Donna	17-Nov-08	Co-ordinate finding information for Michelle for report	0.5	105.00
Grant,Michelle	18-Nov-08	Responding to creditor queries. Follow-up re: 10th report supplement info required. E-mails to JC. Revising draft supplemental report. Disc's with DC re: exhibits. E-mail to JK with draft report.	1.9	902.50
Comerford,Donna	18-Nov-08	Co-ordinate finding information for Michelle for report	1.5	315.00
Hildebrand,Elaine	18-Nov-08	Insurance	0.4	84.00
Caden,Jessica	18-Nov-08	Searching through boxes for EFT docs.	2.0	420.00
Comerford,Donna	19-Nov-08	Co-ordinate finding information for Michelle for report	0.5	105.00
Grant,Michelle	20-Nov-08	Finalize supplement to 10th report. E-mail to JK with report. Dealing with creditor queries.	0.8	380.00
Grant,Michelle	23-Nov-08	E-mail to Dietz. E-mail to JC re: web-site. Reviewing allocation model and revising draft letter.	0.4	190.00
Grant,Michelle	24-Nov-08	Follow-up re: 20 Sunpark.	0.2	95.00
Comerford,Donna	26-Nov-08	Emails to/from investor re payment; prepare cheque requisition and email to send to Jessica re payment to investor	1.0	210.00
Grant,Michelle	8-Dec-08	Updating MRI distribution analysis.	0.4	190.00
Caden,Jessica	8-Dec-08	Replacement cheque for Yvonne Horner	0.3	63.00
Grant,Michelle	9-Dec-08	Updating distribution model for MRI project. Reconciling professional fees and accrual to confirm figures in model. Various disc's with JC.	1.7	807.50
Grant,Michelle	10-Dec-08	Corr. with JC re: box of documents for BLG - re: MG affidavit of Aug 16/07.	0.4	190.00
Caden,Jessica	10-Dec-08	Prepare deposit & visit branch	0.6	126.00
Grant,Michelle	11-Dec-08	Organizing student to review documentation in support of Exhibits "N" and "O" to affidavit dated August 16, 2007. Assisting student with review. Reviewing distribution schedule. Reconciling fees for distribution schedule. Letter to FT.	2.4	1,140.00
Perezdetagle,Ira	11-Dec-08	Tying in supporting documentation to Exhibits 'N' & 'O' to M. Grant's affidavit of August 16, 2007	8.5	807.50
Grant,Michelle	12-Dec-08	E-mail to FT re: exhibits.	0.2	95.00

Integra Investment Service Ltd. and Rundle Development Co-operative
Court-Appointed Receiver
Time Details - 05 October 2008 to 30 June 2009

Person	Date	Description	Hours	Total
Grant,Michelle	15-Dec-08	Reconciliation of fees for cost allocation model. Responding to creditor queries. E-mail to JC with queries.	0.6	285.00
Grant,Michelle	16-Dec-08	Reviewing corr. re: TD matters. Responding to creditor queries. Rec. prof. fees re: MRI distribution sch. Reviewing doc's provided by counsel re: Jennix appeals.	1.4	665.00
Grant,Michelle	17-Dec-08	Finalize distribution letters, sch.'s re: MRI Project. E-mails to OTC and CWT. E-mail to DH for review.	2.1	997.50
Grant,Michelle	18-Dec-08	Disc. with JC re: MRI Distribution. Letters for distribution and final payout. E-mails from FT re: Jennix.	0.4	190.00
Caden,Jessica	18-Dec-08	Claims Process - Preparing cheques for distribution - MRI Project	2.0	420.00
Grant,Michelle	22-Dec-08	Reviewing info re: T5's for RDC Mortgage investors. Reviewing e-mails re: Jennix. Disc. with JC re: MRI Distribution.	0.4	190.00
Grant,Michelle	23-Dec-08	Reviewing merged letters re: MRI Distribution. Follow-up e-mails to OTC and CWT.	0.6	285.00
Grant,Michelle	5-Jan-09	Preparing T5 Summary for RDC Mortgage Investor Payout. E-mail to DH. E-mail to JC re: cheque to be reissued re: MRI payout.	0.9	427.50
Grant,Michelle	6-Jan-09	Reviewing corr. from F. Tosto re: Jennix and responding to same.	0.2	95.00
Grant,Michelle	9-Jan-09	Follow-up re: funds from TD. E-mail to JC re: distribution to Prout's, letter to Prouts.	0.5	237.50
Caden,Jessica	9-Jan-09	Prepare deposit & visit branch. Cheques for Jahnke, Prout.	1.5	315.00
Caden,Jessica	19-Jan-09	Prepare cheques for legal payables.	0.4	84.00
Caden,Jessica	21-Jan-09	Bank rec December 2008	0.2	42.00
Caden,Jessica	21-Jan-09	Call with Dave Perchalak, searching for POC.	0.5	105.00
Grant,Michelle	26-Jan-09	Responding to creditor queries.	0.4	190.00
Grant,Michelle	3-Feb-09	Responding to creditor queries.	0.2	95.00
Caden,Jessica	11-Feb-09	Trying to track down Albert Gwynn	0.7	147.00
Caden,Jessica	19-Feb-09	Setting up & entering T5 information re: January 2008 distribution.	2.5	525.00
Caden,Jessica	20-Feb-09	Setting up & entering T5 information re: January 2008 distribution.	2.5	525.00
Grant,Michelle	23-Feb-09	Responding to JC query re: T5's.	0.2	95.00
Caden,Jessica	23-Feb-09	Entering T5 information re: 1st Distribution.	2.5	525.00
Grant,Michelle	26-Feb-09	Reviewing corr. from Jennix Trustee.	0.2	95.00
Caden,Jessica	9-Mar-09	Preparing cheques for legal invoices.	0.2	42.00
Grant,Michelle	21-May-09	Reviewing letter and order. E-mail to BLG re: letter and order.	0.2	95.00
Grant,Michelle	3-Jun-09	Reviewing e-mail from Frank Tosto. E-mail to NN and DH.	0.2	95.00
Grant,Michelle	4-Jun-09	Call with Frank Tosto re: wolf willow proceeds. Responding to creditor queries.	0.6	285.00
Caden,Jessica	5-Jun-09	Draft letter to Thackray Burgess, prepare cheque.	0.6	126.00
Caden,Jessica	9-Jun-09	Finalize & send out letter to Thackray Burgess.	0.3	63.00
Caden,Jessica	16-Jun-09	Paying invoice	0.1	21.00
Grand Total			65.9 \$	22,030.50

Integra Investment Service Ltd. and Rundle Development Co-operative
Court-Appointed Receiver
Time Details - 01 July 2009 to 30 October 2009

Person	Date	Description	Hours	Total
Grant,Michelle	13-Aug-09	Responding to creditor query. Follow-up re: BLG invoices.	0.2	95.00
Grant,Michelle	14-Sep-09	Disc. with M. Doerksen, finalize annual return.	0.3	142.50
Grant,Michelle	15-Sep-09	E-mail to Frank Tosto.	0.2	95.00
Grant,Michelle	23-Sep-09	Disc. with FT re: Monaghan.	0.2	95.00
Caden,Jessica	30-Oct-09	Payment for BLG invoices, website admin	0.4	84.00
Grand Total			1.3	\$ 511.50



Ernst & Young Inc.
Calgary, Alberta

Invoice

Invoice Number: CA0189573709

Date: July 27, 2010

Neil Narfason
Integra Investment Service Ltd.
1000, 440 - 2nd Avenue SW
Calgary, AB T2P 5E9
Canada

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries :
416-943-3851
1-800-311-1104

Client Reference: 13040561

Integra - Court Appointed Receiver

CAD

For professional services rendered in connection with the Receivership of
Integra Investment Services Ltd. from 12 February to 30 June 2010. 13,722.50

CAE 686.13

Subtotal: 14,408.63

GST 5%: 720.43

TOTAL DUE: \$ 15,129.06

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice.
Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 **QST:** 1006354498

Wire transfer instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, Transit #2411 Account #24111000237, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3; Reference the name & address of remitter, invoice number & engagement number

Integra Investment Service Ltd. and Rundle Development Co-operative
Integra-Court Appointed Receiver (13040561)

From 12 Feb to 30 June 2010

Individual	Hours	Rate	Amount
Neil Narfason	1.0	\$ 650	\$ 650.00
Michelle Grant	27.3	\$ 475	\$ 12,967.50
Jessica Caden	0.5	\$ 210	\$ 105.00
Total	28.8	\$	13,722.50

Expenses

CAE \$ 686.13

Total \$ 14,408.63

**Integra Investment Service Ltd. and Rundle Development Co-operative
Integra-Court Appointed Receiver (13040561)
Time Details From 12 Feb to 30 June 2010**

Person	Date	Description	Hours	Total
Caden, Jessica	12-Feb-10	Preparing cheques.	0.3	63.00
Grant, Michelle	19-Feb-10	Disc. with BLG re: Wolf Willow.	0.3	142.50
Grant, Michelle	22-Feb-10	E-mail to Dan Gilborn and call re: settlement.	0.2	95.00
Grant, Michelle	23-Feb-10	Disc. with Frank Tosto and Dan Gilborn.	0.3	142.50
Grant, Michelle	24-Feb-10	Reviewing notes from settlement meeting. Drafting 10th Report of the Receiver.	2.6	1,235.00
Grant, Michelle	5-Mar-10	Reviewing letter from Monaghan's counsel.	0.3	142.50
Grant, Michelle	8-Mar-10	Setting up meeting with BLG.	0.2	95.00
Grant, Michelle	10-Mar-10	Conf. call with BLG.	0.5	237.50
Narfason, Neil	10-Mar-10	Attend conf call with BLG re: settlements	0.5	325.00
Grant, Michelle	11-Mar-10	Reviewing draft letter from counsel and responding.	0.4	190.00
Caden, Jessica	15-Mar-10	Prepare cheque.	0.1	21.00
Grant, Michelle	15-Mar-10	Reviewing letter from Farrington. E-mail to counsel. Reviewing proposed response.	0.3	142.50
Grant, Michelle	17-Mar-10	Drafting 11th Report of the Receiver - Wolf Willow, Discharge, summary of proceedings. Reviewing several previous reports re: preparation of summary of proceedings.	3.6	1,710.00
Grant, Michelle	18-Mar-10	Reviewing summary of proceedings for 11th report.	0.7	332.50
Grant, Michelle	19-Mar-10	Drafting 11th report, reviewing materials re: Receiver action against Cooke and Jennix.	2.1	997.50
Grant, Michelle	22-Mar-10	Drafting 11th Report. Preparing draft R&D and notes to R&D. Reviewing materials re: PDM and prior distributions. Reviewing letter from BLG and responding.	4.3	2,042.50
Grant, Michelle	23-Mar-10	Drafting 11th report of the Receiver. Reviewing precedents re: discharge and final distribution. Updating distribution model.	2.6	1,235.00
Grant, Michelle	24-Mar-10	Reviewing and revising 11th report.	1.7	807.50
Grant, Michelle	1-Apr-10	Revising 11th report. E-mail from BLG.	0.8	380.00
Grant, Michelle	5-Apr-10	Reviewing and revising 11th report. E-mail to NN with draft report.	0.7	332.50
Grant, Michelle	6-Apr-10	Reviewing NN's changes to draft report and updating report. E-mail to BLG with draft report.	1.2	570.00
Narfason, Neil	6-Apr-10	Review and revise the 11 report, emails	0.5	325.00
Caden, Jessica	8-Apr-10	Prepare cheque.	0.1	21.00
Grant, Michelle	8-Apr-10	Reviewing letter to Trustee's and e-mail to Dan Gilborn. Reviewing objection to discharge and e-mail to NN.	0.6	285.00
Grant, Michelle	13-Apr-10	Follow-up e-mail to NN. E-mail to BLG re: opposition to discharge.	0.2	95.00
Grant, Michelle	14-Apr-10	Updating distribution model re: final distribution. Reviewing interim model and preparing schedule re: RDC interim payouts.	2.1	997.50
Grant, Michelle	15-Apr-10	Responding to creditor queries.	0.3	142.50
Grant, Michelle	4-May-10	Reviewing 11th report. Meeting with BLG re: report.	1.2	570.00
Grant, Michelle	1-Jun-10	Follow-up with Gilborn re: 11th report.	0.1	47.50
Grand Total			28.8	\$ 13,722.50

THIS IS EXHIBIT "F"

referred to in the

Affidavit of

NEIL NARFASON

Sworn before me this

2nd day of September 2010

D. Gilson

**A COMMISSION FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA**

Summary of Time Incurred by Staff Person

Exhibit "F"

Staff Person	Rates	Hours	Total
Neil Narfason	\$495-\$525	99.5	\$ 51,180.50
Deryck Helkaa	\$395-\$425	267.3	\$ 111,035.50
Simone Carvalho	\$350	419.3	\$ 146,755.00
Scott McKinnon	\$325	15.7	\$ 5,102.50
Michelle Grant	\$325-\$475	743.4	\$ 256,272.50
Orest Konowalchuk	\$285-\$300	129.6	\$ 37,813.50
John Alexander	\$235	116.5	\$ 27,377.50
Alex Corbett	\$235-\$250	15.8	\$ 3,773.00
Rob Stelzer	\$235	18.8	\$ 4,418.00
Donna Comerford	\$200-\$225	684.4	\$ 140,092.50
Elaine Hildebrand	\$175-\$200	9.6	\$ 1,880.00
Jessica Caden	\$175-\$200	169	\$ 31,621.50
Elizabeth Huang	\$75	11.5	\$ 862.50
Michelle Chambers	\$75	44.5	\$ 3,337.50
Faiez Elahee	\$75	13.5	\$ 1,012.50
Ryan Paul Ko	\$75	29	\$ 2,175.00
Angela Leung	\$75	15.5	\$ 1,162.50
Jenny Li	\$75	46	\$ 3,450.00
Jared Mattinson	\$75	18.2	\$ 1,365.00
Steven Tong	\$75	29	\$ 2,175.00
Sunshine Tse	\$75	4	\$ 300.00
Ira Perezdetagle	\$95	8.5	\$ 807.50
Total			\$ 833,969.50

THIS IS EXHIBIT "G"

referred to in the

Affidavit of

NEIL NARFASON

Sworn before me this

2nd day of September 2010



**A COMMISSION FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA**

**R.J. DANIEL GILBORN
Barrister & Solicitor**

EXHIBIT "G"

Bill Num	Tran Type	Bill Date	Client	Matter	Total
696175725	BL	10/11/2006	413255	000005	\$94,933.36
696190893	BL	11/15/2006	413255	000005	\$41,271.63
696196226	BL	12/06/2006	413255	000005	\$16,801.48
696205978	BL	12/31/2006	413255	000005	\$18,877.43
696223060	BL	02/12/2007	413255	000005	\$11,514.55
696229314	BL	03/06/2007	413255	000005	\$8,297.66
696238957	BL	04/05/2007	413255	000005	\$6,664.63
696249873	BL	05/07/2007	413255	000005	\$9,698.53
696258343	BL	06/05/2007	413255	000005	\$19,644.91
696270453	BL	07/10/2007	413255	000005	\$11,353.40
696278031	BL	08/02/2007	413255	000005	\$5,278.70
696290303	BL	9/17/2007	413255	000005	\$29,018.10
696299379	BL	10/10/2007	413255	000005	\$19,728.65
696307548	BL	11/06/2007	413255	000005	\$24,917.23
696317171	BL	12/05/2007	413255	000005	\$20,831.52
696336496	BL	12/31/2007	413255	000005	\$13,889.79
696343985	BL	02/12/2008	413255	000005	\$20,137.90
696353682	BL	03/11/2008	413255	000005	\$29,658.00
696361928	BL	04/07/2008	413255	000005	\$9,116.40
696375329	BL	5/13/2008	413255	000005	\$8,562.35
696380965	BL	06/04/2008	413255	000005	\$12,419.65
696396164	BL	7/15/2008	413255	000005	\$13,332.41
696407428	BL	8/25/2008	413255	000005	\$2,785.98
696411421	BL	09/08/2008	413255	000005	\$1,957.20
696422972	BL	10/09/2008	413255	000005	\$8,766.13
696433458	BL	11/12/2008	413255	000005	\$15,631.87
696448477	BL	12/22/2008	413255	000005	\$4,697.52
696457156	BL	12/31/2008	413255	000005	\$7,342.29
696467779	BL	02/09/2009	413255	000005	\$4,772.75
696475026	BL	03/05/2009	413255	000005	\$1,789.73
696484755	BL	04/06/2009	413255	000005	\$9,632.65
696507699	BL	06/10/2009	413255	000005	\$13,649.05
696518874	BL	7/13/2009	413255	000005	\$8,477.81
696546576	BL	10/13/2009	413255	000005	\$2,631.49
696563994	BL	12/04/2009	413255	000005	\$1,677.96
696591573	BL	02/04/2010	413255	000005	\$5,828.07
696599635	BL	03/08/2010	413255	000005	\$10,483.32
696607275	BL	04/05/2010	413255	000005	\$4,014.15
696618774	BL	05/04/2010	413255	000005	\$7,566.57
696627414	BL	06/03/2010	413255	000005	\$6,971.86
696637872	BL	6/30/2010	413255	000005	\$1,198.67
			Total Billed		\$565,823.35