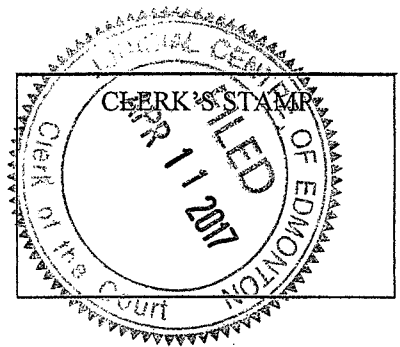




COURT/ESTATE NUMBER: 1503 16411

COURT: COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE: EDMONTON

PLAINTIFF: FARM CREDIT CANADA

DEFENDANTS: GROWING POWER MANAGEMENT LTD. and
GROWING POWER HAIRY HILL LIMITED
PARTNERSHIP

DOCUMENT: **RECEIVER'S FIFTH AND FINAL REPORT**

April 11, 2017

ADDRESS FOR SERVICES AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

RECEIVER
Ernst & Young Inc.
Suite 1400, EPCOR Tower
10423 101 Street
Edmonton, AB T5H 0E7
Attention: Matt McCulloch
Tel: (780) 638-6642, Fax: (780) 423-5811
Email: matt.mcculloch@ca.ey.com

RECEIVER'S LEGAL COUNSEL
Brownlee LLP
2200 Commerce Place
10155 - 102 Street
Edmonton, AB T5J 4G8
Attention: Dan R. Peskett
Tel: (780) 497-4875, Fax: (780) 424-3254
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EXHIBITS

- Exhibit A - Receiver's Certificate
- Exhibit B - Receiver's Schedule of Invoices
- Exhibit C - Receiver's Outstanding Invoice
- Exhibit D - Legal Counsel's Schedule of Invoices
- Exhibit E - Final Statement of Receipts and Disbursements and
Proposed Distribution Schedule

INTRODUCTION

1. On November 20, 2015, pursuant to an application made by Farm Credit Canada ("FCC"), Ernst & Young Inc. ("EY" or the "Receiver") was appointed as Receiver by virtue of an order (the "Receivership Order") granted by the Court of Queen's Bench of Alberta (the "Court") for Growing Power Management Ltd. ("GPML") and Growing Power Hairy Hill Limited Partnership ("GPHHLP") or collectively referred to as "Growing Power" or the "Companies".
2. This is the fifth report (the "Fifth Report") of the Receiver filed in connection with these proceedings. The purpose of the Fifth Report is to update or advise the Court on the following matters:
 - a. to confirm that the sale of the Growing Power assets closed with the sales proceeds held in trust by the Receiver's legal counsel;
 - b. to update the Court that all borrowings received from Receiver's Certificates were re-paid to Farm Credit Canada and Agriculture Financial Services Corporation;
 - c. the Receiver's intention to relinquish its interest, if any, in a dryer in response to the property claim filed by the Providence Grain Group;
 - d. that the County of Two Hills No. 21 (the "County"), Farm Credit Canada and Agriculture Financial Services Corporation reached a negotiated settlement in regards to outstanding municipal property taxes and priority issues to the asset sale proceeds; and
 - e. the recommendation of the Receiver regarding the final proposed distribution to creditors.and to seek an order from the Court that:
 - i. approves the actions of the Receiver to date;
 - ii. authorizes the transfer of the funds held by the Receiver's legal counsel to the Receiver's trust account for distribution purposes;

- iii. authorizes the Receiver to abandon its interest, if any, in the dryer which is the subject of a property claim filed by Providence Grain Group;
- iv. authorizes the Receiver to accept the settlement amount for municipal property taxes and to proceed to pay the County settlement amount from trust funds held on hand;
- v. approves the final fees and disbursements of the Receiver and its legal counsel;
- vi. approves the Receiver's Final Statement of Receipts and Disbursements and Proposed Distribution;
- vii. approves the discharge of the Receiver upon filing an affidavit with the Court confirming the disbursement of all funds as proposed in the Fifth Report and concluding that all administrative matters have been completed without the requirement for a further application to the Court.

TERMS OF REFERENCE

- 3. In preparing the Fifth Report, the Receiver has relied upon unaudited financial information prepared by the Company's management, the Company's books and records and discussions with its management. The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants Canada Handbook; accordingly, the Receiver expresses no opinion or other form of assurance in respect of the information.

SALES CLOSING

- 4. Pursuant to the sales and vesting order granted by the Court on September 22, 2016 (the "**Vesting Order**"), the Receiver with the assistance of its legal counsel ("**Legal Counsel**") proceeded to execute the necessary documents to close on the sale of the Growing Power assets to the purchaser (the "**Purchaser**").

5. Enclosed for the Court's reference as Exhibit "A", is a copy of the Receiver's Certificate that was executed and filed as an acknowledgement that the sales transaction closed. Legal Counsel for the Receiver received a \$600,000 deposit with the remaining balance of \$2,419,811.01 received on October 18, 2016 upon close of the transaction.
6. Remaining proceeds from the sale of the Growing Power assets are being held in the Receiver's Legal Counsel's trust account. The Receiver respectfully seeks an order of the Court to have these funds transferred to the Receiver for final distribution purposes.
7. Subsequent to the closing date, the Receiver worked with the Purchaser to deal with multiple post-closing transaction matters such as:
 - a. assign a regulatory license between Growing Power and the Alberta Department of Environment;
 - b. assisted the Purchaser with setting up new natural gas accounts with the County for utilities; and
 - c. assisted the Purchaser with setting up a new account with the meter reading company that is required to send monthly metering information to the Alberta Electrical System Operator.
8. In addition, on January 12, 2017, the Receiver couriered to the Purchaser ten boxes of records comprised of operating, maintenance and procedures manuals and/or guides related to the biogas and ethanol plant and its technical operations.

RE-PAYMENT OF RECEIVER'S BORROWINGS

9. On November 25, 2016, the Receiver re-paid amounts borrowed plus interest that was advanced by Farm Credit Canada ("FCC") and Agriculture Financial Services Corporation ("AFSC") to fund the cost of the administration of the receivership (the "Receivership") until the marketing and sale of assets was completed.
10. For the Court's reference, the amounts borrowed and re-paid are set out in the table below:

Lender	Receiver's Certificate No.	Principal Borrowed	Interest Paid	TOTAL PAID
FCC	1,4,6,7,9,11	402,106.96	17,956.85	420,063.81
AFSC	2,3,5,8,10,12	126,981.11	3,853.22	130,834.33
TOTAL		529,088.07	21,810.07	550,898.14

PROPERTY CLAIM FILED BY PROVIDENCE GRAIN GROUP INC. ("PGG")

11. As reported in the Receiver's Third and Fourth Report, PGG made an application to Court to have a property claim ownership issue resolved in respect of a 40' long direct heat dryer (and related attachments, referred to as the "Dryer"). The Dryer was located on the Growing Power lands as at the date of the Receivership.
12. The PGG application was adjourned sine die in order to allow counsel for AFSC to question the PGG deponent on his affidavit in support of the PGG application.
13. The Receiver understands this questioning has now been completed and that a review of the materials from various undertakings was also conducted by legal counsel for AFSC. The Receiver further understands the AFSC has agreed to discontinue pursuit of the property claim on a without cost basis.

14. As mentioned in the Third Report and the Fourth Report, FCC takes no position in respect of the property claim filed by PGG for the dryer.
15. The Receiver and its legal counsel have not reviewed the PGG materials in detail taking into account practicality and costs; accordingly, the Receiver is not presently in a position to confirm or dispute the property claim as filed, although it does appear that PGG paid for the dryer.
16. Given that both FCC and AFSC, as secured creditors, are not disputing the PGG claim against the Dryer and in the interest of not holding up the final administration of the receivership, the Receiver proposes that the Court authorize the Receiver to relinquish its interest, if any, in the Dryer and set aside the Court Order requiring the preservation of the subject Dryer on a without costs basis. Should there be any parties interested in the Dryer, other than PGG, they may address such matters outside the Receivership at their own costs.

COUNTY OF TWO HILLS NO. 21 (The "County")

Miscellaneous Utility Refund

17. The Receiver has been working with the utility group at the County and the Purchaser in respect of cut off matters for natural gas utility services. The appropriate effective date was determined to be October 14, 2016 which was the date set for adjustments as between the Receiver and the Purchaser.
18. Based on the foregoing, the County advised they will be calculating and returning an excess credit to the Receiver as a result of the sale to the Purchaser. As at the date of this Fifth Report the credit has not yet been calculated; however, the Receiver estimates this refund will range from \$500 to \$1,500.
19. The Receiver proposes that any additional credits or refunds received subsequent to the Court application on April 18, 2017 will be disbursed as outlined in the Proposed Distribution section of the Fifth Report.

Property Tax Negotiated Settlement

20. As set out in the Fourth Report, the Receiver recommended to the Court that an offer for the Growing Power assets be accepted notwithstanding a property tax arrears balance of \$1,158,478.11. The Receiver further recommended that these funds be held in trust and stand in place of the real property being sold pending determination to entitlement to the proceeds.
21. The Receiver and secured creditors did raise and review issues associated with the municipal tax claim of the County.
22. Negotiations occurred in relation to the municipal tax claim.
23. In part because the legal issues could be complex and would be time consuming and costly to litigate, the Receiver understands a negotiated settlement of \$700,000 (the "**Settlement**") was reached amongst the County, FCC and AFSC for the payment to the County to fully and finally satisfy all claims of the County. As part of this resolution, the County is requesting the Receiver abandon its appeal.
24. Based upon the foregoing, the Receiver respectfully requests that the Court authorize the Receiver to accept the Settlement as negotiated between the affected parties.

SECURED CREDITORS

Validity and Enforceability of Security

25. The Receiver's Legal Counsel prepared legal opinions that confirmed the validity and enforceability of FCC's and AFSC's security based upon information submitted.

26. The Receiver has prepared a proposed scheme of distribution to be discussed in the Final Statement of Receipts and Disbursements and Proposed Distribution section of the Second Report.

STATUTORY CREDITORS

Canada Revenue Agency ("CRA")

Source Deductions

27. A CRA auditor attended the Receiver's office to inspect the payroll records for Growing Power on February 11, 2016. The Receiver provided all of the payroll records and bank statements in its possession. The trust examination results indicated an over-payment or credit of \$17,796.43 existed on the Growing Power account. The Receiver requested a refund of this over-payment and was advised that before any credits will be considered to be released that all statutory filings of Growing Power must be current.

GST

28. For the Court's reference, Growing Power utilized an enterprise resource planning system called Great Plains Dynamics or Microsoft Dynamics GP. In accordance with the Receivership Order, the consultant formally engaged by Growing Power provided a backup copy of the accounting file to the Receiver. Unfortunately, the accounting data was not readable in its present format and required access to the Dynamics GP software. As a result of the custom nature of the software package, the cost of purchasing the software was not feasible. The Receiver escalated this matter to its information technology group (the "EY IT Group") for a cost effective resolution to extract and view the accounting data. This process took approximately nine months and involved multiple internal meetings and conference calls with the EY IT Group and an external consultant. It was determined that a "reader or viewer" was required in order to properly view the data. The EY IT Group coordinated with Microsoft for

temporary access (120 days) to a temporary view only license. A private server was also setup to access the accounting file. The cost of receiving this temporary license was reimbursed as a recoverable disbursement on the Receiver's invoice #C500000886.

29. Subsequent to this access, the Receiver's staff was able to generate and export a detailed general ledger report in excel format.
30. During this period, while the Receiver was attempting to access the accounting data, the CRA raised a notional assessment on the GST account for unfiled returns in the amount of approximately \$80,000. The Receiver reviewed the monthly GST return information from the exported file and noticed a significant discrepancy regarding a possible over payment.
31. The Receiver proceeded to hold multiple meetings with the former accountant in order to reconcile the monthly GST returns for 2015. The Receiver's findings indicate that the former Growing Power accountant incorrectly prepared monthly GST returns for April and May 2015. The Receiver proceeded to file amended returns to re-claim material over-payments of \$26,775.36 for the months of April and May 2015.
32. For the August, September, October and November 2015 returns, the Receiver filed original returns based upon the data from Growing Power's accounting records. The credits for these periods are estimated at \$7,010.04. The Receiver sets out below the returns that were amended/filed and the anticipated potential recovery:

GST Return	GST Collected (\$)(A)	GST Paid (ITC's) (\$)(B)	Net GST Payable (A) - (B) (Note1)	Payment Remitted to CRA (Note 2)	Variance (\$)	Status	Receiver Comments
April 2015	\$69,442.05	16,972.08	52,469.97	64,304.90	-11,834.93	Filed and paid by the debtor	Receiver to amend return for errors to recover over payment.
May 2015	\$26,622.98	3,129.94	23,493.04	38,433.47	-14,940.43	Filed and paid by the debtor	Receiver to amend return for errors to recover over payment.

August 2015	0.00	1,697.63	-1,697.63	173.76	-\$1,871.39		Receiver to file return.
September 2015	0.00	5,138.65	-5,138.65	0.00	-\$5,138.65		Receiver to file return,
October 2015	0.00	0.00	0.00	0.00	0.00		Receiver to file nil return,
November 2015	0.00	0.00	0.00	0.00	0.00		Receiver to file nil return,
TOTAL					-33,785.40		

33. As at the date of the Fifth report, the expected refunds on both the source deductions account and the GST account have not yet been posted or released. The Receiver will continue following up with CRA to ascertain if the amended GST returns will be accepted as filed.

34. The Receiver proposes that any additional credits or refunds received subsequent to the Court application on April 18, 2017 will be distributed as set out in the Proposed Distribution section of the Fifth Report.

RECEIVER'S ACCOUNTS AND REQUEST FOR FEE APPROVAL

Receiver's Accounts

35. The Receiver and its Legal Counsel have maintained detailed records for professional time and disbursements incurred since the date of appointment. In the First Report to the Court, the Receiver received approval for its actions for the period from November 20, 2015 to December 31, 2015.

36. Subsequent to the first application, the Receiver made four other applications to the Court on January 26, 2016, February 10, 2016, May 2, 2016 and September 22, 2016 that sought advice and directions or else specific relief/approval from the Court as discussed in the Receiver's Second Report, Third Report and Fourth Report to the Court.

37. Attached hereto as Exhibit "B", to this Fifth Report is a schedule summarizing the Receiver's invoices for the period from September 29, 2015 to November

- 11, 2016 for services rendered in the administration of the Receivership. Actual invoices and time dockets for this period are also enclosed for the Court's reference. Pursuant to paragraph 19 of the Receivership Order, the Receiver has paid these invoices from trust funds on hand.
38. The Receiver also encloses its outstanding invoice C500001523 and time docket for \$18,253.16 as Exhibit "C" to the Fifth Report. This invoice has not been paid due to insufficient funds in the Receiver's trust account. Furthermore, the Receiver estimates the final accrual to close the administration of the Receivership at \$10,500 which is inclusive of all fees, disbursements and GST to be incurred.
39. Based upon the complexity and unusual nature of the assets involved, the Receiver considers the time spent and the services rendered to be fair and reasonable in the circumstances and has accounted for this amount in the Proposed Distribution section of the Fifth Report.

Legal Counsel Accounts

40. The Receiver's Legal Counsel has maintained detailed records for the services rendered to the Receiver since the date of appointment. Attached as Exhibit "D" to the Fifth Report is a schedule of sixteen invoices submitted by BrownLee LLP for legal services rendered in connection with the receivership for the period from October 28, 2015 to February 27, 2017 amounting to \$303,934.28 inclusive of GST and disbursements. Pursuant to paragraph 19 of the Receivership Order, the Receiver has paid these invoices from trust funds on hand.
41. Invoice #445678 for \$3,798.79 for the period February 27 to March 28, 2017 remains outstanding as at the date of the Fifth Report. Legal Counsel has estimated that \$10,000 + GST should be sufficient to finalize all remaining duties related to the receivership proceedings.

42. Based upon the complexity and unusual nature of the assets and legal agreements, the Receiver considers the time spent on legal services rendered to be fair and reasonable in the circumstances and has accounted for this amount in the Proposed Distribution section of the Fifth Report.

FINAL STATEMENT OF RECEIPTS AND DISBURSEMENTS AND PROPOSED DISTRIBUTION

43. Attached hereto as Exhibit "E" to the Fifth Report is the Receiver's Final Statement of Receipts and Disbursements ("Final SRD") for the period from November 20, 2015 to April 6, 2017.
44. The Receiver's Final SRD contemplates an amount available for distribution of \$2,123,840.75. Based upon the creditor priorities discussed above as well as the professional fees to close the file, the Receiver proposes the following distribution to the Court for approval:

Estate Number: 24-115781 and 24-115782 Court Number: 24-115781 and 24-115782		
In the Matter of the Receivership of Growing Power Management Ltd. and Growing Power Hairy Hill Limited Partnership		
Proposed Distribution (CDN \$)		
AMOUNT AVAILABLE FOR DISTRIBUTION		<u>\$ 2,123,840.75</u>
PROPOSED DISTRIBUTION:		
Property Tax Settlement - County of Two Hills No. 21		\$ 700,000.00
Professional Fees - Receiver:		
Outstanding Invoice #C500001523 for the period November 12,16 to March 31,17	18,253.16	
Estimated Accrual to Close	<u>10,500.00</u>	28,753.16
Professional Fees - Legal:		
Outstanding Invoice #445678 for the period February 27 to March 28,17	3,798.79	
Estimated Accrual to Close	<u>10,500.00</u>	14,298.79
Canada Revenue Agency - GST component from the collection of Accounts Receivable		402.99
Secured Creditor - Farm Credit Canada (76%)		1,049,093.22
Secured Creditor - Agriculture Financial Services Corporation (24%)		<u>331,292.59</u>
TOTAL PROPOSED DISTRIBUTION		<u>\$ 2,123,840.75</u>

45. The Receiver understands that FCC and AFSC are in discussions regarding the actual distribution percentages. For purposes of the Proposed Distribution Schedule an allocation of 76%/24% was estimated based upon the Receiver's previous borrowings from FCC and AFSC. The Receiver proposes to await confirmation of the final allocation to be determined by FCC and AFSC. In the event, there is a disagreement which cannot be resolved between the two secured creditors, then a further application to Court can be made.
46. As mentioned in the Statutory Creditors section of the Fifth Report, in the event that additional refunds are received from the CRA, the Receiver proposes to distribute the net refund (after processing costs) in accordance with the allocation agreement discussed above.
47. Subject to approval by the Court of the Receiver's Final Statement of Receipts and Disbursements and Proposed Distribution schedule, the Receiver proposes to file a final affidavit once it has completed all of its remaining administrative activities, before it will receive its full and final discharge from its capacity as Court Appointed Receiver for the Companies.

RECOMMENDATIONS

48. As there are no other matters to report to the Court at this time, the Receiver respectfully requests the Court grant an Order that:
 - a. approves the actions of the Receiver to date;
 - b. authorizes BrownLee LLP to transfer the funds held in its trust account related to the sale of the Growing Power assets to the Receiver;
 - c. authorizes the Receiver to abandon its interest, if any, in the Dryer which is the subject of a property claim filed by the Providence Grain Group;

- d. authorizes the Receiver to accept the settlement between the County, Farm Credit Canada and Agriculture Financial Services Corporation regarding outstanding municipal property taxes and to pay the County settlement amount from trust funds on hand;
- e. approves the fees and disbursements of the Receiver and its Legal Counsel;
- f. approves the Final Statement of Receipts and Disbursements and the Proposed Distribution Schedule;
- g. approves the Discharge of the Receiver upon filing an affidavit with the Court confirming the disbursement of all funds as proposed in the Fifth Report and concluding all administrative matters without the requirement for an additional application to Court.

All of which is respectfully submitted this 11th day of April, 2017.

Ernst & Young Inc.

In its capacity as Court Appointed Receiver of
Growing Power Management Ltd. and
Growing Power Hairy Hill Limited Partnership
and not in its Personal Capacity

Per:



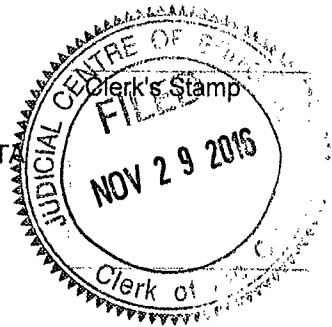
Dan Woo, CPA, CMA, CIRP, Licensed Insolvency Trustee
Vice President

For:

Matt McCulloch, CPA, CA, CIRP, Licensed Insolvency Trustee
Senior Vice-President

EXHIBIT "A"

COURT FILE NUMBER 1503 16411
COURT COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF FARM CREDIT CANADA
DEFENDANTS GROWING POWER MANAGEMENT LTD. and
GROWING POWER HAIRY HILL LIMITED
PARTNERSHIP
DOCUMENT RECEIVER'S CERTIFICATE



ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT Daniel R. Peskett / Michael T. Coombs
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#2200 Commerce Place
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Edmonton, Alberta T5J 4G8
Telephone: 780-497-4800
Fax: 780-424-3254
File: 85122-0001

RECITALS

- A. Pursuant to an Order of the Honourable Justice **J.B. Veit** of the Court of Queen's Bench of Alberta, Judicial District of Edmonton (the "Court") dated November 20, 2015, Ernst & Young Inc. was appointed as the receiver (the "Receiver") of the undertaking, property and assets of Growing Power Management Ltd. and Growing Power Hairy Hill Limited Partnership (the "Debtors").
- B. Pursuant to an Order of the Court dated **September 22, 2016**, the Court approved the acceptance by the Receiver of an offer to purchase, being Proposal 1 in Schedule B, submitted by the proposed purchaser (the "Purchaser"), contained in the confidential Asset Sale Proposal Summary (the "Offer") and provided for the vesting in the Purchaser of the Debtors' right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate from the Receiver confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions for Closing the Transaction have been satisfied or waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

- C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Court Order approving the Transaction.

THE RECEIVER CERTIFIES the following:

1. The Purchaser (or its nominee) has paid and the Receiver has received the Purchase Price for the Purchased Assets pursuant to the Offer;
2. The conditions to Closing the Transaction , and such other terms as have been agreed to between the Receiver and the Purchaser, have been satisfied or waived by the Receiver and the Purchaser (or its nominee); and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate is delivered by the Receiver at the City of Edmonton on October 6, 2016.

Ernst & Young Inc., in its capacity as Receiver of the undertaking, property and assets of Growing Power Management Ltd. and Growing Power Hairy Hill Limited Partnership, and not in its personal capacity.

Per: 

Name: DAN WOO

Title: Vice President

EXHIBIT "B"

In the Matter of the Receivership of Growing Power Management Ltd. and Growing Power Hairy Hill Limited Partnership Summary of Receiver's Fees						Exhibit "B"	
Date	Invoice #	Period	Professional Fees	Disbursements	GST	Total	
22-Feb-16	CA12C5000000046	Nov 20 - Dec 31, 2015	58,712.00	3,256.23	3,098.41	65,066.64	
9-May-16	CA12C5000000383	Jan 1 - March 15, 16	66,221.50	475.31	3,334.84	70,031.65	
23-Jun-16	CA12C5000000574	Mar 16 - Jun 17, 16	39,324.00	12,569.46	2,594.67	54,488.13	
27-Sep-16	CA12C5000000886	Jun 18 - Sept 16, 16	39,241.00	6,643.92	2,294.25	48,179.17	
18-Nov-16	CA12C5000001052	Sept 17 - Nov 11, 16	7,368.11	7.00	368.76	7,743.87	
TOTAL			210,866.61	22,951.92	11,690.93	245,509.46	



Ernst & Young Inc.
Edmonton, AB

Invoice

Growing Power Hairy Hill
Limited Partnership
2200, 10020 - 100 Street
Edmonton, AB T5J 0N3
Canada

Invoice No.: CA12C500000046
Please include this number with payment

Invoice Date: 22 February 2016
Due Date: Upon receipt
Client No.: 0011269795
Engagement No.: E-65000063

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

For professional services rendered: 20 November 2015 to 31 December 2015
Receiver fees and expenses rendered to December 31, 2015.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	58,712.00	GST	5 %	2,935.60	61,647.60
Expenses	3,256.23	GST	5 %	162.81	3,419.04
	61,968.23			3,098.41	65,066.64
Invoice summary	61,968.23				
Tax : 5% GST				3,098.41	
Total:	61,968.23			3,098.41	65,066.64

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 and address of remitter, invoice number and engagement number.

Transaction Date	Employee Name	Hours Charged	Std Bill Rate	SER	Activity Code Name	Description
29 Sep 2015	McCulloch, Matt	1.6	535	856.00	General	Growing Power Hairy Hill - Initial meeting with Sharek Logan
29 Sep 2015	Woo, Dan	2.2	380	836.00	Meetings-Lawyers	Growing Power Hairy Hill Limited Partnership: meeting with Matt McCulloch (EY), Ian Logan and David Archibald from Sharek & Co. to discuss acting as a receiver on behalf of FCC and AFSC; discuss related companies; review corporate searches and request conflict checks;
30 Sep 2015	Sorbara, Trina	1	175	175.00	Administration	Growing Power - GTAC/Conflict Check
21 Oct 2015	McCulloch, Matt	2.1	535	1,123.50	General	Review of Draft Engagement letter - revisions re same. Review of email message from Kirsten Hayne and review of City of Edmonton loan agreement and KPMG report. Email back to Kirsten with draft engagement letter and other discussions and instructions to D Woo re same.
21 Oct 2015	Woo, Dan	0.2	380	76.00	General	Growing Power Hairy Hills: form of Consent to Act to Mr. I Logan;
22 Oct 2015	Woo, Dan	1.5	380	570.00	General	Growing Power Hairy Hills: review 5 of 18 emails and multiple attachments from Mr. C Sullivan;
23 Oct 2015	McCulloch, Matt	1.1	535	588.50	General	Growing Power - Call with Clarke Sullivan on background info
23 Oct 2015	Woo, Dan	2.5	380	950.00	General	Growing Power Hairy Hills: Review 3 of 18 email correspondence with 10 attachments from Mr. C Sullivan; attend conference call with Mr. M McCulloch and Mr. Sullivan;
26 Oct 2015	Woo, Dan	0.2	380	76.00	General	Growing Power Hairy Hill: review correspondence regarding indemnity and proposed DIP charge;
27 Oct 2015	McCulloch, Matt	0.6	535	321.00	General	Growing Power - Review of numerous application related emails and respond as required. Preparation of indemnity document for review by I Logan, other misc file related work
28 Oct 2015	McCulloch, Matt	0.3	535	160.50	General	Growing Power - Review of indemnity as drafted by I Logan - send email to Brownlee to conduct conflict search to act as counsel for Receiver if appointed
28 Oct 2015	Woo, Dan	1.5	380	570.00	General	Growing Power Hairy Hills: Review multiple correspondence and attachments in relation to application by FCC for the appointment of a Receiver;
30 Oct 2015	Woo, Dan	0.3	380	114.00	General	Growing Power Hairy Hill: Conference call with Mr. I Logan and Mr. M McCulloch regarding indemnity and receivership order;
02 Nov 2015	Sorbara, Trina	0.5	175	87.50	Administration	Growing Power - deliver Consent to Act
02 Nov 2015	Woo, Dan	2.5	380	950.00	General	Growing Power Hairy Hill: review 3 of 18 emails with multiple attachments and materials from Mr. C Sullivan;
04 Nov 2015	Woo, Dan	3	380	1,140.00	General	Growing Power Hairy Hill: review 4 of 18 emails and attachment materials from Mr. C Sullivan; review draft form of order; review information related to biogas and ethanol industry;
05 Nov 2015	Woo, Dan	0.1	380	38.00	General	Growing Power Hairy Hills: review multiple correspondence;
10 Nov 2015	McCulloch, Matt	0.7	535	374.50	General	Growing Power - review of proposed Receivership Order - discussions with Counsel re same, email to parties with comments
15 Nov 2015	Woo, Dan	2.5	380	950.00	General	Growing Power Hairy Hill: preliminary review documents for upcoming court application; prepare various notes to file;
17 Nov 2015	Sorbara, Trina	0.5	175	87.50	Administration	Growing Power Ascend Initial Interview setup; set up website

18 Nov 2015	Sorbara, Trina	0.2	175	35.00	Administration	Growing Power Ascend Initial Interview setup; set up website
19 Nov 2015	McCulloch, Matt	0.3	535	160.50	General	Review of initial engagement letter - revisions required - discussion with D McCulloch re same
19 Nov 2015	Woo, Dan	3.5	380	1,330.00	General	Growing Power Hairy Hill: review 3 of 18 email correspondence and materials from C Sullivan; review affidavits and court application materials;
20 Nov 2015	McCulloch, Matt	0.3	535	160.50	General	GPHH - Telephone call with M Coombs re small potential conflict on insurance claim.
20 Nov 2015	McCulloch, Matt	3	535	1,605.00	General	GPHH - Travel to, attendance at Court Application
20 Nov 2015	Woo, Dan	3	380	1,140.00	General	Growing Power Hairy Hill: pre meeting with BrownLee; meeting with AFSC and FCC and their legal counsel; attendance at Court for application; post meeting with AFSC and FCC and their legal counsel;
21 Nov 2015	McCulloch, Matt	5.6	535	2,996.00	General	Travel to and from GPHH site to take possession and meeting with Bern Kotenko
21 Nov 2015	Woo, Dan	9	380	3,420.00	General	Growing Power Hairy Hill: travel to Hairy Hill to attend site; meeting with Mr. Bern Kotenko to discuss books and records and plant walk through; further discussions regarding assets and liabilities; further discussions regarding lease of property to BECCI; inventory and photograph assets; meeting with Mr. Peter Kotenko to discuss plant operations and maintenance; site walk through to discuss power and natural gas use; prepare memos to file; review land titles and aerial photographs; travel to Edmonton
21 Nov 2015	McCulloch, Dan	9	380	3,420.00	Administration	GPHH - travel to and from site; take possession; meeting with Management; meet with booksmith
23 Nov 2015	Sorbara, Trina	5	175	875.00	Administration	discussions and correspondence w/ ATB and BMO re accounts; activate website; start insurance process; track down receivable, mail re-direction, draft keyholder agreement, draft 245/246 Notice, team meeting re action plans; discussions w/ Eddie (T) re software; email to PG re assets, AR and AP, mtg re utilities, draft and email letters to Direct Energy and County of Two Hills; mtg w/DW re insurance; conference call w/Philip Kan re insurance, email questionnaire and docs rec'd; call w/ Ian and PG re records; create summary of AP; review documents and populate creditor listing
23 Nov 2015	McCulloch, Matt	1.4	535	749.00	General	GPHH - internal meeting with EY staff to provide instructions and guidance on numerous file related matters. Telephone call with Peter K re various site related matters
23 Nov 2015	McCulloch, Matt	2.1	535	1,123.50	General	Becci (GPHH) - Meeting with Counsel to review BECCI Lease and other related matters
23 Nov 2015	Woo, Dan	2	380	760.00	General	Growing Power Hairy Hill (BECCI Property); meeting with Mr. M McCulloch to discuss property tax, sublease and utilities to building; review land titles; meeting with Mr. D Peskett and Mr. M Coombs regarding sub lease and utility concerns;
23 Nov 2015	Woo, Dan	2	380	760.00	General	Growing Power Hairy Hill: meeting with T Sorbara and M McCulloch to discuss initial findings; instructions to Ms. Sorbara; execute letters to ATB and BMO; review Evergreen A/R matter; review insurance matters; conference call w Mr. McCulloch and Mr. P Kotenko;
24 Nov 2015	Sorbara, Trina	3.3	175	577.50	Administration	discussions and correspondence w/ ATB and BMO re accounts; activate website; start insurance process; track down receivable, mail re-direction, draft keyholder agreement, draft 245/246 Notice, team meeting re action plans; discussions w/ Eddie (T) re software; email to PG re assets, AR and AP, mtg re utilities; draft and email letters to Direct Energy and County of Two Hills; mtg w/DW re insurance; conference call w/Philip Kan re insurance, email questionnaire and docs rec'd; call w/ Ian and PG re records; create summary of AP; review documents and populate creditor listing
24 Nov 2015	McCulloch, Matt	0.3	535	160.50	General	GPHH - Team meeting to discuss/provide instructions re: utility companies
24 Nov 2015	Woo, Dan	1.5	380	570.00	General	Growing Power Hairy Hill: meeting with Mr. M McCulloch and Ms. T Sorbara; review and approve letters to utility companies; review correspondence from legal counsel; review Aon insurance survey form; review county tax assessment figures for building and equipment; review insurance emails from Mr. C Sullivan; telephone call to Mr. P Kotenko

25 Nov 2015	Sorbara, Trina	1.5	175	262.50	Administration	discussions and correspondence w/ ATB and BMO re accounts; activate website; start insurance process; track down receivable; mail re-direction; draft keyholder agreement; draft 245/246 Notice; team meeting re action plans; discussions w/ Eddie (IT) re software; email to PG re assets, AR and AP; mtg re utilities; draft and email letters to Direct Energy and County of Two Hills; mtg w/DW re insurance; conference call w/Philip Kan re insurance; email questionnaire and docs rec'd; call w/ Ian and PG re records; create summary of AP; review documents and populate creditor listing.
25 Nov 2015	McCulloch, Dan	7.5	380	2,850.00	Administration	Travel to and from site; meet with locksmith for change of locks
26 Nov 2015	Sorbara, Trina	0.5	175	87.50	Administration	discussions and correspondence w/ ATB and BMO re accounts; activate website; start insurance process; track down receivable; mail re-direction; draft keyholder agreement; draft 245/246 Notice; team meeting re action plans; discussions w/ Eddie (IT) re software; email to PG re assets, AR and AP; mtg re utilities; draft and email letters to Direct Energy and County of Two Hills; mtg w/DW re insurance; conference call w/Philip Kan re insurance; email questionnaire and docs rec'd; call w/ Ian and PG re records; create summary of AP; review documents and populate creditor listing.
26 Nov 2015	McCulloch, Matt	0.3	535	160.50	General	GPHH - review of numerous email messages - reply as required
27 Nov 2015	Sorbara, Trina	3	175	525.00	Administration	discussions and correspondence w/ ATB and BMO re accounts; activate website; start insurance process; track down receivable; mail re-direction; draft keyholder agreement; draft 245/246 Notice; team meeting re action plans; discussions w/ Eddie (IT) re software; email to PG re assets, AR and AP; mtg re utilities; draft and email letters to Direct Energy and County of Two Hills; mtg w/DW re insurance; conference call w/Philip Kan re insurance; email questionnaire and docs rec'd; call w/ Ian and PG re records; create summary of AP; review documents and populate creditor listing
27 Nov 2015	Woo, Dan	0.6	380	228.00	Corp. Recovery & Insolvency	Correspondence to/from Mr. M Kotelko; instructions to Ms. T Sorbara; review multiple correspondence from Mr. I Cordner and Mr. B Howden (Deloitte); telephone call to Mr. B Campbell regarding GL file backup; telephone call to Mr. M Kotelko.
30 Nov 2015	Sorbara, Trina	0.5	175	87.50	Insurance/Security	email Philip re Insurance; conference call
30 Nov 2015	Woo, Dan	0.3	380	114.00	Corp. Recovery & Insolvency	Review and respond to various correspondence; instructions to Ms. T Sorbara regarding accounting files;
01 Dec 2015	Sorbara, Trina	0.3	175	52.50	Tenders/Auction	start potential purchaser spreadsheet; update w/ potential purchasers from Kyoto
01 Dec 2015	Sorbara, Trina	2	175	350.00	Creditor Correspondence	update creditor listing; prepare mailout of 245/246 Notice; prepare affidavit
01 Dec 2015	Sorbara, Trina	0.2	175	35.00	Administration	update website
01 Dec 2015	Woo, Dan	3.7	380	1,406.00	Review	Review monthly financial statement at Sept 2015; review audited year ended statements for 2014; review and amend Notice and Statement of Receiver; Prepare schedules for NBV for assets; prepare schedules for secured and unsecured lenders; execute document; instructions for mail out to every known creditor; correspondence from/to Mr. I Cordner; review matters related to insurance; review asset matters; review land title and PPR searches;
02 Dec 2015	Sorbara, Trina	0.5	175	87.50	Insurance/Security	email Philip re Insurance; conference call
02 Dec 2015	Sorbara, Trina	0.5	175	87.50	Administration	prepare affidavit; update expense tracker
03 Dec 2015	Sorbara, Trina	0.5	175	87.50	Meetings-Internal	team meeting re utilities
03 Dec 2015	Sorbara, Trina	0.5	175	87.50	Tenders/Auction	start potential purchaser spreadsheet; update w/ potential purchasers from Kyoto
03 Dec 2015	Sorbara, Trina	0.2	175	35.00	Administration	call w/ P Kotelko re Telus account cancellation

03 Dec 2015	Sorbara, Trina	1.5	175	262.50	Administration	follow up w/ Utilities re request status
03 Dec 2015	McCulloch, Matt	1.3	535	695.50	Meetings	Growing Power HH - internal meeting with D Woo re status of matters, then additional meeting with D Woo and T Sorbara to provide instructions etc. Review reply and file numerous email messages, other file related work
03 Dec 2015	Woo, Dan	3.5	380	1,330.00	Corp. Recovery & Insolvency	Email to Mr. P Kan regarding insurance; Meeting with Mr. M McCulloch and Ms. T Sorbara regarding status updates; review and respond to multiple correspondence; meeting with Mr. E Ayed regarding quote for purchase of Microsoft Dynamics software; telephone call and email to Mr. C Baker at Sheppard Insurance regarding quote for coverage; telephone call and correspondence to Mr. Kyle Mitchell at Aviva regarding prior insurance coverage; research regarding potential purchaser prospects;
04 Dec 2015	McCulloch, Matt	1.4	535	749.00	General	Conference call with counsel re status of matter, various agreements in place re Highland Feeders/Koleikos and other file related work. EY internal meeting to discuss insurance alternatives
04 Dec 2015	Woo, Dan	5.4	380	2,052.00	General	Conference call with Mr. M McCulloch and Mr. N Nafason; conference call with Mr. D Peskett and Mr. M Coombs regarding next steps; multiple emails with Mr. P Kan regarding insurance matters (Aon Insurance); multiple emails with Mr. C Baker (Sheppard Insurance); conference call with Mr. Kan and Mr. Baker; review materials related to property tax and utilities; review materials from Mr. C Sullivan; prepare various memos to file;
07 Dec 2015	Sorbara, Trina	0.3	175	52.50	Administration	BECII searches
07 Dec 2015	Sorbara, Trina	1	175	175.00	Administration	call Direct Energy; prepare cancellation ltr to TELUS
07 Dec 2015	McCulloch, Matt	0.5	535	267.50	General	Becii - Discuss specifics as it pertains to lease agreement with counsel
07 Dec 2015	McCulloch, Matt	1.2	535	642.00	General	Meeting at Brownlee LLP to discuss status of matter and file related issues
07 Dec 2015	Woo, Dan	0.5	380	190.00	General	BECII: strategy meeting with McCulloch, Peskett and Coombs regarding BECII building;
07 Dec 2015	Woo, Dan	3.6	380	1,368.00	Corp. Recovery & Insolvency	Prepare notes and updates to file; extensive dealing with insurance with Mr. C Baker; meeting with Mr. M McCulloch, Mr. D Peskett and Mr. M Coombs to discuss agreements and next steps;
08 Dec 2015	Sorbara, Trina	0.5	175	87.50	Creditor Correspondence	calls from creditors
08 Dec 2015	Sorbara, Trina	0.5	175	87.50	Administration	Set up GPML Ascend
08 Dec 2015	McCulloch, Matt	0.3	535	160.50	Insurance/Security	Review of insurance policies with D Woo - email to secured parties to discuss same
08 Dec 2015	McCulloch, Matt	1.4	535	749.00	Correspondence	Conference call with interested purchaser (confidential for now at the request of the party), then conference call with FCC, AFSC and related counsel on status of affairs, insurance and other related matters
08 Dec 2015	Woo, Dan	2.8	380	1,064.00	Corp. Recovery & Insolvency	Telephone calls with C Baker regarding insurance matters; review multiple correspondence related to insurance quotes, premiums and deductibles; set up conference call with FCC, AFSC and related legal counsel; review correspondence from Mr. M Coombs and respond to same; conference call with parties to discuss insurance matters and other file related updates; review correspondence from Mr. D Peskett and respond to same;
09 Dec 2015	Sorbara, Trina	0.5	175	87.50	Insurance/Security	draft invoice to FCC/AFSC re insurance
09 Dec 2015	McCulloch, Matt	0.2	535	107.00	Correspondence	Voicemail message from, and return call to Chuck (AFSC) - questions on debt settlement from guarantors
09 Dec 2015	Woo, Dan	3.6	380	1,368.00	General	Meeting with Mr. M McCulloch and Ms. T Sorbara; start reviewing binder of agreements from Brownlee LLP; review and approve invoices re: insurance recovery from FCC and AFSC; correspondence to Mr. R Pfeiffer and Mr. C Orlick;

10 Dec 2015	Woo,Dan	1	380	380.00	Corp. Recovery & Insolvency	Multiple correspondence to/from Mr. I Logan and Ms. S Robinson Burns regarding secured lender advances and the necessity for a Receiver's Certificates; discussion with Mr. M McCulloch; correspondence to/from Mr. M Coombs regarding PGG property claim; prepare property claim notice and send to Mr. Coombs for distribution to PGG counsel;
11 Dec 2015	Sorbara,Trina	0.5	175	87.50	AVR Collection	prepare AVR letter to Evergreen w/ support; call and email
11 Dec 2015	Woo,Dan	1.2	380	456.00	General	Telephone call from Ryan Zapsic regarding a quote for accounting software Great Dynamics; multiple correspondence to/from Mr. P Kotenko regarding October invoice to Evergreen; review invoice and supporting documents; instructions to Ms. T Sorbara; commission affidavit of mailing; review and respond to correspondence from Mr. M Coombs regarding property claim by PGG; correspondence to BMO;
14 Dec 2015	Sorbara,Trina	0.5	175	87.50	Accounting	prepare deposit
14 Dec 2015	Woo,Dan	0.4	380	152.00	General	Review correspondence from solicitor; informal meeting with FCC and their legal counsel;
15 Dec 2015	Sorbara,Trina	0.3	175	52.50	Insurance/Security	confirm bank balance, prepare insurance cheque
15 Dec 2015	Woo,Dan	1.3	380	494.00	General	Review correspondence from Mr. I Logan; telephone call from Mr. R Zapsic regarding access to Great Dynamics software; correspondence to Mr. E Ayed; discussion and instructions to Ms. T Sorbara regarding banking; telephone call with Mr. C Baker regarding monthly pre-authorized debit and policy coverage; execute trust cheque; letter to Sheppard Insurance; prepare agenda for meeting with B Kotenko and M Kotenko;
16 Dec 2015	Sorbara,Trina	0.2	175	35.00	Creditor Correspondence	call w/ Doraine Avid (CRA)
16 Dec 2015	McCulloch,Matt	0.5	535	267.50	General	BECII - discussions specific to BECII building in meeting with Kotenkos of same date
16 Dec 2015	McCulloch,Matt	7	535	3,745.00	General	Travel to and from GPHH to meet with Michael, Bern, and Peter Kotenko. Meeting with Kotenkos on numerous matters
16 Dec 2015	Woo,Dan	0.5	380	190.00	General	BECII: discussion with Mr. M Kotenko, B Kotenko and P Kotenko regarding ground lease and sub leases; further discussions regarding utilities, insurance and property taxes;
16 Dec 2015	Woo,Dan	7	380	2,660.00	General	Travel to/from Growing Power; meeting with Mr. M Kotenko, B Kotenko and P Kotenko;
17 Dec 2015	Woo,Dan	0.6	380	228.00	General	Prepare Receiver's Certificates #01 and 02; prepare interest accrual schedule; letter to FCC; letter to AFSC;
18 Dec 2015	Sorbara,Trina	0.3	175	52.50	Creditor Correspondence	call to BMO re credit cards
18 Dec 2015	Woo,Dan	0.7	380	266.00	General	Coordinate meeting with FCC and AFSC for next week; correspondence to/from Mr. Eddie Ayed regarding accessing a viewer for Great Dynamics; telephone call from creditor; correspondence with BMO regarding funds to be remitted to the Receiver;
21 Dec 2015	Sorbara,Trina	0.3	175	52.50	Administration	review mail; prepare/send emails to Agri-Canada and AB Energy
21 Dec 2015	Woo,Dan	2.5	380	950.00	General	Meeting with Mr. D Peskett, Mr. M Coombs and Mr. M McCulloch to update on our meeting with the Kotenko's; review and respond to correspondence; draft letter to Alberta Energy
22 Dec 2015	Sorbara,Trina	0.5	175	87.50	Administration	review mail; prepare/send emails to Agri-Canada and AB Energy
22 Dec 2015	Sorbara,Trina	0.5	175	87.50	Accounting	visit BMO branch re credit cards; send email to Ken Lo

22 Dec 2015	Woo, Dan	1.2	380	456.00	General	Attend conference call to discuss file matters and next steps; review and respond to correspondence;
		156		58,712.00		

Dan McCulloch	11/25/2015	140.90 Ground Transportation
Dan McCulloch	11/27/2015	1,136.83 Miscellaneous
Dan McCulloch	11/23/2015	936.12 Miscellaneous
Dan McCulloch	11/23/2015	140.90 Ground Transportation
Dan Woo	12/17/2015	26.24 Entertainment - Fully Deductible / 100%
GOVERNMENT OF ALBERTA	12/31/2015	3.00 Subscriptions - Generic
GOVERNMENT OF ALBERTA	12/31/2015	3.00 Other Fringe
GOVERNMENT OF ALBERTA	12/31/2015	-3.00 Other Fringe
GOVERNMENT OF ALBERTA	12/31/2015	3.00 Other Fringe
Matt McCulloch	11/21/2015	140.90 Ground Transportation
Matt McCulloch	11/21/2015	-0.01 Ground Transportation
Matt McCulloch	12/3/2015	30.90 Ground Transportation
Matt McCulloch	12/16/2015	158.84 Ground Transportation
Trina Sorbara	12/15/2015	157.45 Miscellaneous
		2,875.07

Project Type	Date	Description	Cost	Amount	Total
Copying	1-Dec-2015	Section 24	0.50	1083	541.50
Postage	1-Dec-2015	Section 24	3.76	7	26.32
Postage	1-Dec-2015	Section 24	2.68	50	134.00
					701.82

Total Expenses 3,576.89



Ernst & Young Inc.
Edmonton, AB

Invoice

Growing Power Hairy Hill Limited Partnership
2200, 10020 - 100 Street
Edmonton, AB T5J 0N3
Canada

Invoice No.: CA12C500000383
Please include this number with payment

Invoice Date: 09 May 2016
Due Date: Upon receipt
Client No.: 0011269795
Engagement No.: E-65000063

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional fees and expenses rendered from January 1, 2016 to March 15, 2016.

	Net	Tax	Rate	Tax Amount	CAD Total
Fees for professional services	66,221.50				
Expenses	475.31				
Total fee	66,696.81	GST	5 %	3,334.84	70,031.65
	66,696.81			3,334.84	70,031.65
Invoice summary	66,696.81				
Tax : 5% GST				3,334.84	
Total:	66,696.81			3,334.84	70,031.65

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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 and address of remitter, invoice number and engagement number.

Resource Name/ Acct Descr.	Transaction date	Hours	Invoice Rate	Labor Amount	Expense amount	Long text
Dan Woo	04/01/2016	0.4	380.00	152.00	0.00	Review and respond to correspondence from Mr. Vincent Rule from Agriculture Canada; setup working paper for Receiver's Certificates; instructions to Ms. Sorbara regarding wire instructions regarding insurance payment.
Matt McCulloch	04/01/2016	0.5	535.00	267.50	0.00	Discussions with D Woo re: meeting with Kotelko's and Counsel - emails to counsel and Kotelko's re same.
Trina Sorbara	04/01/2016	0.5	175.00	87.50	0.00	draft insurance invoices
Trina Sorbara	04/01/2016	0.5	175.00	87.50	0.00	prepare wire transfer for insurance
Trina Sorbara	05/01/2016	0.7	175.00	122.50	0.00	call Direct Energy
Trina Sorbara	05/01/2016	0.7	175.00	122.50	0.00	call Peter Kotelko re ATCO contacts for conf call
Dan Woo	06/01/2016	0.3	380.00	114.00	0.00	Review banking and approve wire transfer for insurance premium; draft letter;
Dan Woo	06/01/2016	3.9	380.00	1,482.00	0.00	Multiple correspondence to/from legal counsel regarding related party agreements; correspondence from/to creditors; Attend meeting at BrownLee LLP with M McCulloch, D Peskett and M Coombs; attend meeting with the Kotelko's, T Bossee and K Graham;
Dan Woo	06/01/2016	0.5	380.00	190.00	0.00	BECCI: Attend meeting with Receiver's legal counsel the Kotelko's, T Bossee and K Graham regarding BECCI matters.
Matt McCulloch	06/01/2016	4.5	535.00	2,407.50	0.00	Review of Summary of Intercompany Agreements provided by Brownlee LLP and meeting at Brownlee with Kotelko's re same.
Matt McCulloch	06/01/2016	0.5	535.00	267.50	0.00	BECCI - Discussions at meeting specific to BECCI Building
Trina Sorbara	06/01/2016	0.3	175.00	52.50	0.00	draft/fax GST stop-file to CRA
Dan Woo	07/01/2016	3.3	380.00	1,254.00	0.00	Review property claim; Instructions to M Coombs re property claim by PGG and request for additional information; correspondence from/to BMO re: funds to be remitted to the Receiver; file review; ongoing preliminary drafting of report;
Alexander May-Sieweke	11/01/2016	3.8	175.00	665.00	0.00	Meeting, finding buyers
Dan Woo	11/01/2016	5.1	380.00	1,938.00	0.00	Review file and documents; ongoing report writing and exhibits; correspondence to/from M Coombs regarding employee matters and property claim matters; correspondence to B Howe at Deloitte; instructions to Mr. Coombs to request corporate minute books from
Matt McCulloch	11/01/2016	0.4	535.00	214.00	0.00	Review of emails, and email to Mike Kotelko re status of review of agreements (related parties)
Trina Sorbara	11/01/2016	0.1	175.00	17.50	0.00	December bank reconciliation
Alexander May-Sieweke	12/01/2016	6.5	175.00	1,137.50	0.00	finding potential buyers, contacting for permission to send offer
Dan Woo	12/01/2016	2.7	380.00	1,026.00	0.00	Review multiple correspondence from legal counsel; correspondence from/to BMO; ongoing report writing;
Trina Sorbara	12/01/2016	0.3	175.00	52.50	0.00	review mail, filing
Alexander May-Sieweke	13/01/2016	1.3	175.00	227.50	0.00	contacting potential buyers
Alexander May-Sieweke	13/01/2016	3.0	175.00	525.00	0.00	travel
Alexander May-Sieweke	13/01/2016	6.0	175.00	1,050.00	0.00	collecting docs, loading, unloading
Dan Woo	13/01/2016	5.5	380.00	2,090.00	0.00	Pick up bankers boxes from Staples; attendance at site and meeting with Mr. P Kotelko; pack up, catalogue and inventory 16 boxes of records related to the operation of the biogas and ethanol plant; load and transfer boxes to EY office site; verify capital
Dan Woo	13/01/2016	3.0	380.00	1,140.00	0.00	Travel to/from business site north of Vegreville, AB.
Dan Woo	13/01/2016	1.0	380.00	380.00	0.00	Review and respond to correspondence; ongoing report writing;
Trina Sorbara	13/01/2016	0.5	175.00	87.50	0.00	Call to David Krenbrink, email from David, email to Matt
Alexander May-Sieweke	14/01/2016	2.5	175.00	437.50	0.00	contacting potential buyers
Dan Woo	14/01/2016	3.6	380.00	1,368.00	0.00	Review and respond to multiple correspondence; correspondence to P Kotelko; review utility bills for natural gas; review legal billing; correspondence from/to legal counsel; meeting with Mr. M McCulloch to discuss potential lease issue and next steps; rep
Matt McCulloch	14/01/2016	0.2	535.00	107.00	0.00	Review, approve and sign December 31, 2015 Bank Rec
Matt McCulloch	14/01/2016	1.2	535.00	642.00	0.00	Meeting with D Woo to discuss status of matter and actions from prior day, telephone call with M Coombs re same. review and respond as required to numerous related email messages.
Dan Woo	15/01/2016	4.8	380.00	1,824.00	0.00	attend conference call with secured lenders legal counsel; review multiple correspondence from legal counsel; report writing and exhibit preparation; review correspondence from B Kotelko and respond to same; letter to Blue Source;
Matt McCulloch	15/01/2016	1.4	535.00	749.00	0.00	Discussions with counsel re pending court application, answering voice mail, conference call with secured creditors on status and proposed next steps including court and lease on Becci building
Alexander May-Sieweke	18/01/2016	1.5	175.00	262.50	0.00	contacting potential buyers

Resource Name/ Acct Descr.	Transaction date	Hours	Invoice Rate	Labor Amount	Expense amount	Long text
Dan Woo	18/01/2016	4.4	380.00	1,672.00	0.00	Review correspondence related to proposed lease matters; telephone call with legal counsel regarding certain sections of the report; report writing and copy of second draft to Mr. M McCulloch; review, print and execute caveats to be registered at land ti
Matt McCulloch	18/01/2016	0.7	535.00	374.50	0.00	BECCI lease CBI, Call from David, emails from / to counsel & M. Kotelko
Alexander May-Sieweke	19/01/2016	5.0	175.00	875.00	0.00	contact and search for potential buyers
Dan Woo	19/01/2016	1.7	380.00	646.00	0.00	Conference call with M Coombs and S Curran regarding short term lease with interested party; draft letter to Brownlee; review and respond to correspondence; review comments on draft report by Mr. M McCulloch; review file to address outstanding queries;
Matt McCulloch	19/01/2016	1.3	535.00	695.50	0.00	Review numerous emails - return as required, preliminary review of First Report, revisions re same, other file related work
Dan Woo	20/01/2016	2.4	380.00	912.00	0.00	Meeting with Mr. M McCulloch to review draft report; finalize changes to report and exhibits; draft copy of report to legal counsel for review and comment; review and respond to queries by legal counsel regarding matters related to a property claim and lan
Matt McCulloch	20/01/2016	2.2	535.00	1,177.00	0.00	Continued review and revisions to Receivers Report, telephone call with Brownlee re same and other issues on file (ie PGG Claim, Tax claim etc).
Dan Woo	21/01/2016	2.7	380.00	1,026.00	0.00	Conference call with M McCulloch, D Peskett and M Coombs regarding draft report; prepare final content changes to report and exhibits recommended by counsel; instructions to Ms. T Sorbara regarding report formatting; execute 3 copies and instructions to b
Matt McCulloch	21/01/2016	0.5	535.00	267.50	0.00	BECCI - Conference call re BECCI building with Brownlee
Matt McCulloch	21/01/2016	0.6	535.00	321.00	0.00	Review, sort, file, respond to numerous email messages
Trina Sorbara	21/01/2016	1.0	175.00	175.00	0.00	format report, exhibits
Dan Woo	25/01/2016	0.1	380.00	38.00	0.00	Review and respond to correspondence from Brownlee LLP regarding property claim matters; review WIP;
Matt McCulloch	25/01/2016	0.3	535.00	160.50	0.00	Review emails re Dryer asset on site - respond as required.
Trina Sorbara	25/01/2016	1.0	175.00	175.00	0.00	draft invoices to AFSC and FCC
Dan Woo	26/01/2016	1.7	380.00	646.00	0.00	Attendance at Court regarding the Receiver's application to terminate the ground lease with BECCI; post meeting with Mr. D Peskett and M Coombs regarding related party agreements and proposed marketing process;
Matt McCulloch	26/01/2016	2.3	535.00	1,230.50	0.00	Travel to and from, and attendance at Court - approve termination of lease BECCI and approve Receiver's actions (50/50 split). And meeting after Court to discuss related party agreements with Brownlee LLP
Trina Sorbara	27/01/2016	0.7	175.00	122.50	0.00	discuss partnership return with Dustin Burbank and send prior year f/s and T5013
Trina Sorbara	28/01/2016	0.7	175.00	122.50	0.00	discuss partnership return with Dustin Burbank and send prior year f/s and T5013
Dan Woo	29/01/2016	0.5	380.00	190.00	0.00	Review multiple correspondence from Mr. M Coombs regarding draft lease with prospective purchaser; review lease and provide comments; copy of EY invoices to AFSC and FCC;
Dan Woo	29/01/2016	0.2	380.00	76.00	0.00	Telephone call to Mr. D McCulloch regarding access issues to site; correspondence to Mr. Coombs regarding access issues to site;
Matt McCulloch	29/01/2016	3.8	535.00	2,033.00	0.00	Review of interco agreements with Brownlee in preparation for meeting with Kotelkos
Alexander May-Sieweke	01/02/2016	7.5	175.00	1,312.50	0.00	Out to site, take inventory of lab, supervision
Matt McCulloch	01/02/2016	1.3	535.00	695.50	0.00	Review, sort file and respond (as Required) to numerous emails messages - set up meeting with M Kotelko for Tuesday
Dan Woo	02/02/2016	0.3	380.00	114.00	0.00	Review multiple correspondence from legal counsel and respond to same; review draft report and provide comments;
Matt McCulloch	02/02/2016	4.1	535.00	2,193.50	0.00	Internal meeting with Alex May to discuss on-site meeting with SBI (1), then travel to and from, and attendance at Brownlee for meeting with M Kotelko and T Bosse
Trina Sorbara	02/02/2016	2.0	175.00	350.00	0.00	meet w/ CRA auditor and provide documents required; install accounting software required for reports
Dan Woo	03/02/2016	0.6	380.00	228.00	0.00	Telephone call with Ms. Aleena Dewji at Blue Source Canada regarding outstanding A/R for carbon credits (email sent Jan 22/16 from EY office) and timeline for payment; requested copy of the agreement between GPHHLP and Blue Source; email correspondence pr
Matt McCulloch	03/02/2016	0.7	535.00	374.50	0.00	Revisions and signing of Receiver's Second Report (as initially drafted by Brownlee LLP)
Trina Sorbara	03/02/2016	0.5	175.00	87.50	0.00	send 2nd report to Brownlee, send DW support for Receiver Certificate invoices
Trina Sorbara	05/02/2016	0.5	175.00	87.50	0.00	prepare deposit (AFSC), draft wire transfer request for insurance payment
Alexander May-Sieweke	08/02/2016	8.3	175.00	1,452.50	0.00	travel time & site supervision

Resource Name/ Acct Descr.	Transaction date	Hours	Invoice Rate	Labor Amount	Expense amount	Long text
Dan Woo	08/02/2016	0.8	380.00	304.00	0.00	Review payroll matters with Mr. P Koteiko regarding upcoming audit meeting with CRA; review and execute wire transfer documents to pay insurance premium; review multiple correspondence from legal counsel; schedule conference call with M Coombs and D Peske
Trina Sorbara	08/02/2016	0.2	175.00	35.00	0.00	submit wire transfer request for insurance
Dan Woo	09/02/2016	1.0	380.00	380.00	0.00	Prepare Receiver's Certificate and update tracking spreadsheet; correspondence to Mr. C Orlick; review multiple correspondence from legal counsel; correspondence to Mr. E Ayed regarding software matters; review and respond to multiple correspondence from I
Dan Woo	10/02/2016	0.0	0.00	0.00	89.88	Miscellaneous
Dan Woo	10/02/2016	0.0	0.00	0.00	9.12	Meals - Partially Tax Deductible
Dan Woo	10/02/2016	0.0	0.00	0.00	178.09	Transportation- Mileage
Dan Woo	10/02/2016	0.3	380.00	114.00	0.00	Growing Power (BECIL): Attend Court regarding BECIL application;
Dan Woo	10/02/2016	5.7	380.00	2,166.00	0.00	Post meeting after Court with Mr. Peskett, Mr. Coombs and Mr. M McCulloch to review draft lease terms with prospective purchaser; further meetings to discuss next steps and to review of agreements and correspondence from Mr. T Bossee; telephone call to Mr
Matt McCulloch	10/02/2016	1.9	535.00	1,016.50	0.00	Conference call with Counsel from AFSC, FCC and Receiver re escro Agreements and next steps on sale. Meeting with counsel prior to call re same
Trina Sorbara	10/02/2016	1.0	175.00	175.00	0.00	transfer funds from GPHH to MGMT, prepare and submit cheques to OSB
Dan Woo	11/02/2016	4.6	380.00	1,748.00	0.00	Ongoing work on marketing package, meeting with CRA auditor to review employee payroll information and bank statements, execute trust cheque,
Matt McCulloch	11/02/2016	0.2	535.00	107.00	0.00	Voice mail message from, and return email to David (SBI) re status of lease etc.
Trina Sorbara	11/02/2016	0.5	175.00	87.50	0.00	prepare deposit (BMO bank draft), prepare cheque to Peter Koteiko
Dan Woo	12/02/2016	0.6	380.00	228.00	0.00	Telephone call to BrownLee LLP; telephone call with Mr. D Krenbrink; correspondence to/from BrownLee regarding draft lease; review draft lease; telephone call from CRA auditor;
Heidi Staub	12/02/2016	1.9	380.00	722.00	0.00	research Partnership rules on receivership, review minute book, discussion with DB, discussion with DW
Trina Sorbara	12/02/2016	0.2	175.00	35.00	0.00	January bank reconciliations
Dan Woo	16/02/2016	2.6	380.00	988.00	0.00	meeting with Ms. H Staub regarding preparation of partnership returns; correspondence to Mr. B Howden at Deloitte; meeting with CRA auditor to review T4's prepared from last time and pay period by pay period entries; review new T4's prepared by CRA and rem
Heidi Staub	16/02/2016	1.5	380.00	570.00	0.00	review LP Agreement, discuss with Dan W. Discuss with DB, email to Joe Yurkovich
Dan Woo	17/02/2016	1.3	380.00	494.00	0.00	Review multiple correspondence from legal counsel regarding property claim by creditor; correspondence from/to Ms. H Staub regarding tax related matters; review utility matters; work on Request for Proposals package;
Trina Sorbara	17/02/2016	1.0	175.00	175.00	0.00	Review mail, emails
Alexander May-Sieweke	18/02/2016	0.0	0.00	0.00	45.42	Rental - \$35.45 Gas - \$11.79 Permission for both the gas and car rental received from Matt McCulloch
Alexander May-Sieweke	18/02/2016	0.0	0.00	0.00	132.00	252 km * .55 - to and from site
Dan Woo	18/02/2016	2.6	380.00	988.00	0.00	Discussions with Ms. H Staub and Mr. M Coombs regarding tax matters; correspondence to Mr. B Howe at Deloitte as auditor for Growing Power; review correspondence from BrownLee regarding litigation matters; work on Request for Proposals package and support
Matt McCulloch	18/02/2016	1.1	535.00	588.50	0.00	Review, sort, respond (as required), file numerous email messages re Dryer, lease with SBI, sale process and other related matters - telephone call with D Peskett (after hours yesterday, re same)
Matt McCulloch	18/02/2016	0.2	535.00	107.00	0.00	Review, approve and sign January 2016 Bank Rec
Trina Sorbara	18/02/2016	0.3	175.00	52.50	0.00	prepare deposit (TELUS refund)
Dan Woo	19/02/2016	2.2	380.00	836.00	0.00	Correspondence to Ms. H Staub regarding tax matters; instructions to business services to copy minute book documents; copy of partnership agreement to Mr. M Coombs; multiple correspondence from/to legal counsel; review attachments and letters regarding va
Heidi Staub	19/02/2016	0.2	380.00	76.00	0.00	information follow up
Dan Woo	22/02/2016	2.2	380.00	836.00	0.00	Prepare Receiver's Certificate #4 for funds advanced by FCC; update tracking spreadsheet; review letter from BrownLee regarding termination of BECIL lease and sub-lease with Highland Feeders; discussion with Ms. H Staub regarding minute book matters; prep
Trina Sorbara	22/02/2016	0.3	175.00	52.50	0.00	prepare cheques for Receiver and Legal fees

Resource Name/ Acct Descr.	Transaction date	Hours	Invoice Rate	Labor Amount	Expense amount	Long text
Dan Woo	23/02/2016	2.4	380.00	912.00	0.00	Review correspondence from Mr. B Kotenko; telephone call from Jennifer at Bluesource Canada; correspondence to Jennifer; Discussion with Mr. M McCulloch regarding invitation for proposals document; prepare amendments and copy of package to BrownLee for rev
Matt McCulloch	23/02/2016	0.6	535.00	321.00	0.00	Review, file and respond (as Required) to numerous email messages
Matt McCulloch	23/02/2016	0.3	535.00	160.50	0.00	Meeting with D Woo re status of various matters on file - discussion/instructions re same.
Matt McCulloch	23/02/2016	0.6	535.00	321.00	0.00	Review draft "invitation for Proposals" as prepared by D Woo. Revisions and email back to D Woo re same.
Trina Sorbara	23/02/2016	0.5	175.00	87.50	0.00	conference call re Microsoft GP software licensing
Dan Woo	25/02/2016	1.3	380.00	494.00	0.00	Review letter from Mr. M Coombs regarding a litigation matter; Correspondence to Mr. D Peskett and Mr. M Coombs requesting a status update on various legal issues; review update from Mr. Peskett and Mr. Coombs; telephone call from/to Mr. B Burris from ICM,
Trina Sorbara	25/02/2016	0.8	175.00	140.00	0.00	conference call re Microsoft GP software licensing; prepare AFSC/FCC invoices
Dan Woo	26/02/2016	2.6	380.00	988.00	0.00	Copy of invoices and backup documentation to Mr. C Orlick and Mr. R Luba; review letter from Ogilvie; review and respond to multiple correspondence from Mr. D Peskett and formulating agenda for conference call; updating invitation for proposals package;
Ben Poon	29/02/2016	4.0	175.00	700.00	0.00	Draft Growing Power Hairy Hill December 31, 2015 T5013
Heidi Staub	29/02/2016	0.8	380.00	304.00	0.00	organize info and discuss with preparer. Follow up on trial balance
Matt McCulloch	29/02/2016	0.6	535.00	321.00	0.00	Review of numerous file related emails, file, sort and respond as required.
Trina Sorbara	29/02/2016	1.0	175.00	175.00	0.00	emails re Microsoft accounting software
Ben Poon	01/03/2016	6.0	175.00	1,050.00	0.00	Draft Growing Power Hairy Hill December 31, 2015 T5013
Dan Woo	01/03/2016	1.7	380.00	646.00	0.00	Conference call with Mr. M McCulloch and Mr. D Peskett to review outstanding issues; correspondence to prospective tenant regarding status of draft lease; correspondence to Mr. Peskett regarding tax matters; review Partnership Agreement and provide a copy
Matt McCulloch	01/03/2016	1.1	535.00	588.50	0.00	Telephone conference call with counsel re o/s matters, follow-up emails and internal discussions re same.
Dan Woo	02/03/2016	0.3	380.00	114.00	0.00	Review correspondence from Blue Source Canada; instructions to Ms. T Sorbara to deposit cheque; review multiple correspondence from legal counsel;
Trina Sorbara	02/03/2016	0.5	175.00	87.50	0.00	prepare deposit, draft wire transfer for insurance
Trina Sorbara	04/03/2016	0.5	175.00	87.50	0.00	emails re Microsoft accounting software
Dan Woo	07/03/2016	0.5	380.00	190.00	0.00	Telephone call with Mr. S Curran from BrownLee LLP regarding lease; review proposed changes from BrownLee regarding RFP materials; set up conference call with BrownLee;
Matt McCulloch	08/03/2016	0.8	535.00	428.00	0.00	Telephone conference call with Counsel on several file related matters - internal meeting before and after call with D Woo re same.
Trina Sorbara	08/03/2016	0.5	175.00	87.50	0.00	Wire transfer insurance payment
Dan Woo	09/03/2016	3.2	380.00	1,216.00	0.00	Make amendments to draft RFP package; review audit working papers from Deloitte; prepare updated capital asset schedules; multiple correspondence to/from Mr. P Kotenko regarding capital assets and process and instrumentation diagrams for the ethanol plant
Trina Sorbara	09/03/2016	0.4	175.00	70.00	0.00	email wire transfer info to Labatt; February bank reconciliations
Postage & Shipping Costs	11/03/2016	0.0	0.00	0.00	20.80	Postage & Shipping Costs
Dan Woo	15/03/2016	2.8	380.00	1,064.00	0.00	Review extensive correspondence from Mr. Peskett; prepare notes, review Growing Power records to research issues; coordinate meeting with BrownLee; correspondence to Mr. M Kotenko, Mr. P Kotenko and Mr. B Kotenko regarding ICM settlement; correspondence w
Matt McCulloch	15/03/2016	0.6	535.00	321.00	0.00	Review, sort, file and respond (as required) to numerous file related messages - set meeting for Mar. 16 with counsel.
Trina Sorbara	15/03/2016	0.5	175.00	87.50	0.00	emails re accounting software, emails w/ FCC re wire payment
Total Fees & Expenses				66221.5	475.31	
GST 5%					66696.81	
					3334.84	
					70031.65	



Ernst & Young Inc.
Edmonton, AB

Invoice

Growing Power Hairy Hill Limited
Partnership
2200, 10020 - 100 Street
Edmonton, AB T5J 0N3
Canada

Invoice No.: CA12C500000574

Please include this number with payment

Invoice Date: 23 June 2016

Due Date: Upon receipt

Client No.: 0011269795

Engagement No.: E-65000063

Remit To:

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

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

Professional services rendered from March 16 to June 17, 2016 in connection with the administration of the receivership of Growing Power Hairy Hill Limited Partnership and Growing Power Management Ltd.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	39,324.00	GST	5 %	1,966.20	41,290.20
Expenses	12,569.46	GST	5 %	628.47	13,197.93
	51,893.46			2,594.67	54,488.13
Invoice summary	51,893.46				
Tax:	5% GST			2,594.67	
Total:	51,893.46			2,594.67	54,488.13

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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 and address of remitter, invoice number and engagement number.

Growing Power Receivership (E-18920911) - WIP 2016 06 23

WIP Time Details

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Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-18920911	Ben Poon	Taxes	21-Mar-16	175	4.0	700.00	Review, data process, analyze legal documents, update T5013s with new info
	E-18920911	Ben Poon	Taxes	22-Mar-16	175	2.0	350.00	Update T5013s with new info
	E-18920911	Ben Poon	Taxes	23-Mar-16	175	2.0	350.00	Discuss T5013 potential changes and adjustments for accrued interest.
	E-18920911	Ben Poon	Taxes	28-Mar-16	175	2.5	437.50	Adjust draft workbook and T5013 presentation, and related admin matters.
	E-18920911	Ben Poon	Taxes	29-Mar-16	175	1.0	175.00	Partnership agreement review, T5013 filing, and related admin matters.
		Ben Poon Total				11.5	2,012.50	
	E-18920911	Dan McCulloch	General	28-Mar-16	380	2.1	798.00	Prepare teaser for sending to interested parties re RFP; prepare advertisement for paper; emails to 3 publishing companies to request details on advertising
	E-18920911	Dan McCulloch	General	2-Jun-16	380	0.7	266.00	Read and respond to numerous emails from Perfection Industrial re viewing; discuss same with Mr. Pintaric and Ms. Sorbara; confirm viewing
		Dan McCulloch Total				2.8	1,064.00	
	E-18920911	Dan Woo	General	16-Mar-16	380	4.1	1,558.00	Review various correspondence from Labatt; review and respond to correspondence from Mr. B. Burris from ICM; review correspondence from consultant regarding Microsoft Dynamics software; review and respond to correspondence from the County of Two Hills; Pre
	E-18920911	Dan Woo	General	17-Mar-16	380	0.5	190.00	telephone call from Mr. M. Coombs to discuss RFP package and proposed further amendments; review and respond to queries from prospective purchasers; review correspondence from consultant regarding Microsoft Dynamics
	E-18920911	Dan Woo	General	21-Mar-16	380	0.3	114.00	Discussions with Ms. H. Staub regarding tax matters and ICM settlement; correspondence to/from Mr. D. Peskett regarding ICM settlement; telephone call from Mr. S. Gualardo from Rodan Energy Services Corp.
	E-18920911	Dan Woo	General	22-Mar-16	380	0.4	152.00	review multiple correspondence; review file and respond to same;
	E-18920911	Dan Woo	General	24-Mar-16	380	0.6	228.00	Telephone call from Statistics Canada; deliver ICM settlement binder to M Coombs; review correspondence from BrownLee; discussion with D Peskett and M Coombs regarding license matters and follow up enquiries; review materials for upcoming court report
	E-18920911	Dan Woo	General	28-Mar-16	380	1.5	570.00	Instructions to Ms. T. Sorbara regarding invoice; instructions to Mr. D McCulloch regarding advertising matters; correspondence to Mr. R. Pfeifer and Mr. C. Orlick regarding marketing update and receiver's borrowing limit; correspondence to M. Kotelko, B. Kote
	E-18920911	Dan Woo	General	29-Mar-16	380	2.8	1,064.00	Review correspondence from Mr. M. Kotelko and set time for telephone call; review multiple correspondence regarding advertisements and respond to same; review correspondence from general counsel at ICM, Inc. and respond to same; correspondence to D. Peskett
	E-18920911	Dan Woo	General	4-Apr-16	380	0.4	152.00	Review and execute contract with Dale's auction regarding auction for 2 trucks, a loader and a CAT; review correspondence from legal counsel and respond to same; review multiple correspondence from IT group regarding setup of accounting software; conv of
	E-18920911	Dan Woo	General	14-Apr-16	380	0.5	190.00	Prepare Sale of Assets section for the Receiver's report;
	E-18920911	Dan Woo	General	17-Apr-16	380	0.5	190.00	Review trust account general ledger; correspondence to Ms. T. Sorbara regarding Labatt payment; review billing file; review legal billing file; prepare update to FCC and AFSC regarding increase to Receiver's borrowing limit; review and update monthly invoice
	E-18920911	Dan Woo	General	18-Apr-16	380	0.2	76.00	Review and respond to correspondence from County of Two Hills; telephone call from Mr. M. Coombs; correspondence to Mr. R. Pfeifer and C. Orlick;

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Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-18920911	Dan Woo	General	19-Apr-16	380	1.7	646.00	Review correspondence to Labatt re: payment; review and respond to prospective purchasers; meeting with Mr. D Krenbrink from SBI and his potential private equity partner (Alistair) and Mr. M McCulloch; correspondence to Mr. Coombs regarding Receiver's report.
	E-18920911	Dan Woo	General	20-Apr-16	380	0.7	266.00	Prepare and finalize section for Receiver's report to Court; review correspondence from Ms. S Robinson Burns; meeting with Mr. M McCulloch;
	E-18920911	Dan Woo	General	21-Apr-16	380	0.4	152.00	Telephone call from Mr. m Coombs; telephone call to Mr. D Petric at FWS; review and respond to correspondence from Mr. D Peskett;
	E-18920911	Dan Woo	General	22-Apr-16	380	1.1	418.00	Telephone call with Mr. D Petric to from FWS Contractors; review and respond to multiple queries from Mr. D Peskett; telephone calls to Mr. P Kotelko; preliminary review of draft materials from BrownLee LLP;
	E-18920911	Dan Woo	General	25-Apr-16	380	1.6	608.00	Telephone call from Mr. M Coombs re: report review; review GL and banking; prepare interim SRD; edit CIM and Schedule A for report; telephone call with D Peskett and M Coombs; prepare comments on draft report;
	E-18920911	Dan Woo	General	26-Apr-16	380	0.8	304.00	Review correspondence from Ms. S Robinson Burns and respond to same; update schedules for professional fees; review and respond to multiple correspondence from legal counsel;
Dan Woo Total						18.1	6,878.00	
	E-18920911	Daniel Pintaric	General	13-Jun-16	240	2.0	480.00	Sort mail
	E-18920911	Daniel Pintaric	General	14-Jun-16	240	3.0	720.00	Sort mail; enter unsecured creditors into Ascend; send-out notices to unsecured creditors
Daniel Pintaric Total						5.0	1,200.00	
	E-18920911	Dustin Burbank	Taxes	22-Mar-16	535	1.5	802.50	Growing Power Hairy Hill Ltd. - discuss T5013 with Heidi Staub
Dustin Burbank Total						1.5	802.50	
	E-18920911	Heidi Staub	General	16-Mar-16	380	0.5	190.00	T5013
	E-18920911	Heidi Staub	General	18-Mar-16	380	0.4	152.00	update on file with Dan Woo
	E-18920911	Heidi Staub	General	21-Mar-16	380	3.0	1,140.00	review ICM docs and revised LP Agreement, update file accordingly. Discuss with Dan Woo
	E-18920911	Heidi Staub	General	22-Mar-16	380	2.5	950.00	review LP agreement and updated T5013.
	E-18920911	Heidi Staub	General	23-Mar-16	380	1.2	456.00	discuss file with Dustin B. Update Dan Woo
	E-18920911	Heidi Staub	General	24-Mar-16	380	1.0	380.00	review T5013
	E-18920911	Heidi Staub	General	28-Mar-16	380	2.0	760.00	finalise return, discuss with Dan W.
	E-18920911	Heidi Staub	General	29-Mar-16	380	1.0	380.00	finalise return, discuss with Dan W.
	E-18920911	Heidi Staub	General	30-Mar-16	380	0.5	190.00	coordinate filing of T5013
Heidi Staub Total						12.1	4,598.00	
	E-18920911	Matt McCulloch	General	16-Mar-16	535	0.2	107.00	Review of Bank Recs - Feb 29/16
	E-18920911	Matt McCulloch	General	16-Mar-16	535	2.6	1,391.00	Meeting with Counsel to discuss numerous matters pertaining to Receivership, including PGG claims and next steps, SBI Lease, Sale Process and Licence Agreements and other matters
	E-18920911	Matt McCulloch	General	22-Mar-16	535	0.3	160.50	Review email from Brownlee re update on GPHH to counsel for FCC and AFSC, make revisions and email to Brownlee re same.
	E-18920911	Matt McCulloch	General	29-Mar-16	535	0.4	214.00	review, file and respond to numerous email messages, review ad email from DMC - respond to same.
	E-18920911	Matt McCulloch	General	7-Apr-16	535	0.6	321.00	Review and respond to emails re PGG claim (and related letter to PGG Counsel), and T Bosse re escrow agreements.
	E-18920911	Matt McCulloch	General	12-Apr-16	535	0.2	107.00	Conference call with Brownlee Re Court

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Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-18920911	Matt McCulloch	General	15-Apr-16	535	0.3	160.50	Telephone call with David (SBI) to discuss sales process and set up coffee meeting for next week
	E-18920911	Matt McCulloch	General	18-Apr-16	535	0.1	53.50	Review of emails between D Woo and AFSC and FCC re fees and borrowings
	E-18920911	Matt McCulloch	General	19-Apr-16	535	0.1	53.50	Review of email from Brownlee re letter from Bosse on escrow agreements etc. Email from April 12
	E-18920911	Matt McCulloch	General	19-Apr-16	535	0.6	321.00	Coffee with David Krenbrich (SBI - potential purchaser of the plant).
	E-18920911	Matt McCulloch	General	21-Apr-16	535	0.2	107.00	Review, approve and sign March 2016 Bank Rec.
	E-18920911	Matt McCulloch	General	25-Apr-16	535	4.1	2,193.50	Review and revise Receiver's 3rd report. Telephone conference call with Brownlee re same.
	E-18920911	Matt McCulloch	General	26-Apr-16	535	0.2	107.00	Calls with M Coombs re finalizing 3rd report, quick review and sign report
	E-18920911	Matt McCulloch	General	29-Apr-16	535	0.9	481.50	Conference call with counsel on Himark Biogas matter, review of email from S Burns re same.
	E-18920911	Matt McCulloch	General	2-May-16	535	2.5	1,337.50	Travel to and from, and attendance at Court - application to proceed with sales process etc. Meeting after court with AFSC, FCC and respective counsel to discuss status of matter and answer questions etc.
	E-18920911	Matt McCulloch	General	4-May-16	535	0.2	107.00	Exchange of emails with Brownlee LLP re Confidentiality Agreement, and meeting next week on invitation for proposals review.
	E-18920911	Matt McCulloch	General	5-May-16	535	1.1	588.50	Draft and send email with C.A to interested parties with email addresses on file. Meeting with EY student (Nicole) to discuss finding contact info for remaining parties on list and send C.A and update list as required.
	E-18920911	Matt McCulloch	General	9-May-16	535	3.4	1,819.00	Travel to and from, and meeting at Brownlee LLP to review RFP and information for Data Room
	E-18920911	Matt McCulloch	General	10-May-16	535	0.9	481.50	Work on RFP and exhibits - instructions to staff re same.
	E-18920911	Matt McCulloch	General	11-May-16	535	1.6	856.00	Work on RFP and Data site info, review related emails and other file related correspondence and work
	E-18920911	Matt McCulloch	General	13-May-16	535	2.0	1,070.00	Continued work on Data site docs and RFP, emails exchange and email review etc.
	E-18920911	Matt McCulloch	General	16-May-16	535	0.6	321.00	Review of Potential Purchaser matters with T Sorbara, review data site information, draft RFP notice ad for Globe and Mail
	E-18920911	Matt McCulloch	General	17-May-16	535	0.3	160.50	Reply to email message from Ravi (Potential Purchaser), review and respond to email SBI
	E-18920911	Matt McCulloch	General	18-May-16	535	0.2	107.00	Review, approve and sign April 2016 Bank Recs - both accounts
	E-18920911	Matt McCulloch	General	18-May-16	535	0.1	53.50	Email to SBI re C.A and sales process
	E-18920911	Matt McCulloch	General	24-May-16	535	0.4	214.00	Emails to Brownlee LLP re PGG no response to Sales Process, emails to T Sorbara re changes to data site, review of numerous file related emails (respond as required), other related file work.
	E-18920911	Matt McCulloch	General	26-May-16	535	0.6	321.00	Return several phone calls, review and draft response to FCC re costs etc.
	E-18920911	Matt McCulloch	General	31-May-16	535	0.1	53.50	Telephone call with M Coombs re PGG removing dryer from site - relocate to Highland Feeders
	E-18920911	Matt McCulloch	General	9-Jun-16	535	0.2	107.00	review approve and sign May 31/16 bank Recs - both GP files
		Matt McCulloch Total				25.0	13,375.00	
	E-18920911	Robert Ferguson	General	4-Apr-16	240	0.7	168.00	Co-ordinate placement of G&M ads.
	E-18920911	Robert Ferguson	General	13-Apr-16	240	0.3	72.00	Co-ordinate placement of ads in magazines.
	E-18920911	Robert Ferguson	General	18-May-16	240	0.6	144.00	Co-ordinate placement of second ad.
		Robert Ferguson Total				1.6	384.00	
	E-18920911	Sanjaya Ranasinghe	General	22-Mar-16	380	0.5	190.00	Conference with Heidi Staub, review partnership agreement.

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		Sanjaya Ranasinghe				0.5	190.00	
	E-18920911	Steven Willard	General	27-May-16	175	8.0	1,400.00	
		Steven Willard Total				8.0	1,400.00	
	E-18920911	Trina Sorbara	General	17-Mar-16	175	0.2	35.00	record EFT from FCC
	E-18920911	Trina Sorbara	General	18-Mar-16	175	1.0	175.00	send Heidi 2015 receivables invoices; discussions with Vegreville auctioneers for proposal on 4 vehicles.
	E-18920911	Trina Sorbara	General	21-Mar-16	175	1.0	175.00	calls w/ potential auctioneers re proposal for vehicle sale
	E-18920911	Trina Sorbara	General	23-Mar-16	175	1.0	175.00	conference call re GP software and flex computing; emails to/from Liz Kiss
	E-18920911	Trina Sorbara	General	28-Mar-16	175	1.0	175.00	draft FCC/AFSC invoices
	E-18920911	Trina Sorbara	General	29-Mar-16	175	2.0	350.00	complete FCC/AFSC invoices w/support; coordinate advertising in Globe & Mail and Ethanol mags
	E-18920911	Trina Sorbara	General	30-Mar-16	175	0.5	87.50	call Dale Menzak re auction; discussions and emails re advertising
	E-18920911	Trina Sorbara	General	31-Mar-16	175	2.0	350.00	calls/emails w/ Dale Menzak re auction, call P Kotelko re keys; prepare affidavit for T5013 mailout
	E-18920911	Trina Sorbara	General	31-Mar-16	175	0.5	87.50	conference call re GP software
	E-18920911	Trina Sorbara	General	4-Apr-16	175	1.0	175.00	send auction agreement to Dale Menzak, emails from potential purchasers, emails re GP software
	E-18920911	Trina Sorbara	General	5-Apr-16	175	0.5	87.50	prepare wire transfer for insurance, update potential purchaser listing
	E-18920911	Trina Sorbara	General	6-Apr-16	175	0.4	70.00	complete wire transfer and email confirmation
	E-18920911	Trina Sorbara	General	12-Apr-16	175	1.0	175.00	update potential purchaser listing, email Dale Menzak
	E-18920911	Trina Sorbara	General	13-Apr-16	175	0.2	35.00	call w/ Dale Menzak re auction proceeds
	E-18920911	Trina Sorbara	General	14-Apr-16	175	0.5	87.50	follow up w/ Dale Menzak re statement of proceeds and GST, update potential purchasers
	E-18920911	Trina Sorbara	General	19-Apr-16	175	0.5	87.50	follow up w/Labatts re o/s A/R, March bank reconciliations
	E-18920911	Trina Sorbara	General	25-Apr-16	175	1.0	175.00	format report, prepare AFSC deposit
	E-18920911	Trina Sorbara	General	27-Apr-16	175	0.2	35.00	update website
	E-18920911	Trina Sorbara	General	28-Apr-16	175	0.3	52.50	prepare deposit - insurance refund
	E-18920911	Trina Sorbara	General	3-May-16	175	0.5	87.50	update website, email Dale Menzak re sale proceeds
	E-18920911	Trina Sorbara	General	6-May-16	175	0.5	87.50	print/file confidentiality agreements received
	E-18920911	Trina Sorbara	General	9-May-16	175	1.0	175.00	review account balance, confirm if wire transfer was received from FCCi, compile invoices for payment, print/file CAs rec'd, prepare wire transfer - insurance
	E-18920911	Trina Sorbara	General	10-May-16	175	3.0	525.00	set up data site, prepare deposit - FCC, prepare cheques - EY, Kotelko, County, Brownlee, discuss flex server costs w/Eddie
	E-18920911	Trina Sorbara	General	11-May-16	175	1.0	175.00	print/file CAs rec'd, prepare deposit - Menzak, discussions and emails re Great Plains software, discussions and emails re sales process
	E-18920911	Trina Sorbara	General	12-May-16	175	2.0	350.00	upload documents to data site
	E-18920911	Trina Sorbara	General	13-May-16	175	3.0	525.00	upload documents to data site, configure disclaimers and folder structure, launch data site, emails re CAs, send invitations to data site
	E-18920911	Trina Sorbara	General	16-May-16	175	1.5	262.50	update disclaimers for data site, re-send CAs, emails w/potential buyers, emails re ads
	E-18920911	Trina Sorbara	General	17-May-16	175	2.0	350.00	review/respond to emails from interested buyers, send CA, send invoice to data room, April bank reconciliations
	E-18920911	Trina Sorbara	General	18-May-16	175	1.0	175.00	emails w/ potential buyers, send invitations to data site
	E-18920911	Trina Sorbara	General	19-May-16	175	0.5	87.50	call/email to Husky re sale teaser, emails to AEDARSA

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	E-18920911	Trina Sorbara	General	24-May-16	175	2.0	350.00	emails/calls from potential buyers, send CA's, upload documents to data site
	E-18920911	Trina Sorbara	General	25-May-16	175	2.0	350.00	call WCB, send invitations from data site to PGG, review disbursements due and account balances, review mail
	E-18920911	Trina Sorbara	General	26-May-16	175	1.0	175.00	conference call re Great Plains software, emails from potential buyers, send invitations to data site
	E-18920911	Trina Sorbara	General	30-May-16	175	0.5	87.50	emails from potential buyers, send invites to data site
	E-18920911	Trina Sorbara	General	31-May-16	175	3.0	525.00	access remote server to access Dynamics Great Plains backup file, print/export reports
	E-18920911	Trina Sorbara	General	2-Jun-16	175	0.5	87.50	emails w/ Perfection Ind and P Kotelko re scheduling a viewing, locate keys
	E-18920911	Trina Sorbara	General	6-Jun-16	175	1.0	175.00	prepare cheques and wire transfer
	E-18920911	Trina Sorbara	General	7-Jun-16	175	0.2	35.00	April bank reconciliation
	E-18920911	Trina Sorbara	General	8-Jun-16	175	0.5	87.50	follow up email to interested purchasers
	E-18920911	Trina Sorbara	General	9-Jun-16	175	0.2	35.00	email from potential purchaser
	E-18920911	Trina Sorbara	General	14-Jun-16	175	0.3	52.50	review/print invoices received from P. Kotelko
	E-18920911	Trina Sorbara	General	15-Jun-16	175	0.4	70.00	email from and invitation to potential purchaser
Trina Sorbara Total						42.4	7,420.00	
Grand Total						128.5	39,324.00	



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Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-18920911	COSSETTE	General	5-May-16	6,166.58	Advertising	
		COSSETTE Total			6,166.58		
	E-18920911	Cossette Communication Inc.	Receivership	5-May-16	4,064.25	Advertising	
	E-18920911	Cossette Communication Inc.	Receivership	6-Jun-16	1,967.61	Advertising	
		Cossette Communication Inc. Total			6,031.86		
	E-18920911	Postage & Shipping Costs	General	4-May-16	41.96	Postage & Shipping Costs	
		Postage & Shipping Costs Total			41.96		
	E-18920911	Recharges - Creative Dsgn Svcs	General	8-Apr-16	85.20	Recharges - Creative Dsgn Svcs	
	E-18920911	Recharges - Creative Dsgn Svcs	General	15-Apr-16	41.65	Recharges - Creative Dsgn Svcs	
	E-18920911	Recharges - Creative Dsgn Svcs	General	20-May-16	42.74	Recharges - Creative Dsgn Svcs	Work Request: 1938108/ Contact Name: Robert Ferguson/ Growing Power Advertising Ad (
		Recharges - Creative Dsgn Svcs Total			169.59		
	E-18920911	Trina Sorbara	General	23-Mar-16	159.47	Miscellaneous	Growing Power - Canada Post Mail Redirection extension
		Trina Sorbara Total			159.47		
		Grand Total			12,569.46		



Ernst & Young Inc.
Edmonton, AB

Invoice

Growing Power Hairy Hill Limited
Partnership
2200, 10020 - 100 Street
Edmonton, AB T5J 0N3
Canada

Invoice No.: CA12C500000886

Please include this number with payment

Invoice Date: 27 September 2016
Due Date: Upon receipt
Client No.: 0011269795
Engagement No.: E-65000063

Remit To:

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

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

Professional services rendered from June 18, 2016 to September 16, 2016 in connection with the administration of the receivership of Growing Power Hairy Hill Limited Partnership and Growing Power Management Ltd.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	39,241.00	GST	5 %	1,962.05	41,203.05
Expenses	6,643.92	GST	5 %	332.20	6,976.12
	45,884.92			2,294.25	48,179.17
Invoice summary	45,884.92				
Tax:	5% GST			2,294.25	
Total:	45,884.92			2,294.25	48,179.17

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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 and address of remitter, invoice number and engagement number.

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Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-18920911	Dan Woo	General	5-Jul-16	ANSR	380	1.2	456.00	456.00	Review offers and proposals submitted with Mr. M McCulloch; attend conference call with legal counsel to review offers and next steps; telephone call to prospective purchasers.
	E-18920911	Dan Woo	General	6-Jul-16	ANSR	380	0.4	152.00	152.00	Review and execute wire transfer documents for insurance payment; left message for prospective purchasers; review and respond to correspondence;
	E-18920911	Dan Woo	General	8-Jul-16	ANSR	380	0.2	76.00	76.00	Left message for Mr. B Anderson at Miller Thomson; telephone call and left message for prospective purchaser.
	E-18920911	Dan Woo	General	11-Jul-16	ANSR	380	1.4	532.00	532.00	Prepare for conference call; attend conference call with FCC and AFSC and related legal counsel to review offers submitted to the Receiver; further discussions regarding offers presented and next steps; review unpaid professional fee invoices; review info
	E-18920911	Dan Woo	General	12-Jul-16	ANSR	380	0.1	38.00	38.00	Review correspondence from legal counsel and respond to same;
	E-18920911	Dan Woo	General	13-Jul-16	ANSR	380	0.4	152.00	152.00	Telephone call with M Coombs regarding recent developments; Draft correspondence to update creditors on recent developments; coordinate conference call;
	E-18920911	Dan Woo	General	18-Jul-16	ANSR	380	1.3	494.00	494.00	Schedule conference call; attend conference call with secured lenders and their legal counsel; post conference call with Receivers legal counsel; prepare draft email to prospective interested party.
	E-18920911	Dan Woo	General	20-Jul-16	ANSR	380	2.2	836.00	836.00	Review marketing list; cold calls to prospective interested parties; review draft letter from BrownLee and respond to same; correspondence to insurance broker; correspondence to Alberta Energy representative; email to FCC and AFSC regarding Receiver's bar
	E-18920911	Dan Woo	General	21-Jul-16	ANSR	380	1.5	570.00	570.00	Prepare updated spreadsheet for interested parties; prepare letters, scan and email to proponents from RFP process; team meeting to discuss next steps; telephone call from Mr. C Orlick regarding insurance, legal counsel fees and marketing matters.
	E-18920911	Dan Woo	General	8-Aug-16	ANSR	380	1.2	456.00	456.00	Conference call with Mr. M McCulloch and BrownLee LLP regarding property tax matters, borrowing matters and appointment of new counsel by PGG; draft letter to County of Two Hills No. 21 requesting information regarding property tax assessed values; teleph
	E-18920911	Dan Woo	General	11-Aug-16	ANSR	380	0.5	190.00	190.00	Review and respond to email from Mr. M Coombs; telephone call to County of Two Hills No. 21; review message from prospective purchaser and respond to same; telephone call with prospective purchaser; instructions to Ms. T Sorbara regarding sending a confid
	E-18920911	Dan Woo	General	12-Aug-16	ANSR	380	0.6	228.00	228.00	Review correspondence and attachments from the County of Two Hills regarding utility arrears added to the tax roll; copy of same to M Coombs at BrownLee; telephone call to Mr. R Fortin at Accurate Assessments regarding information to support assessed prop
	E-18920911	Dan Woo	General	15-Aug-16	ANSR	380	1.0	380.00	380.00	Correspondence to/from Mr. M Kotenko regarding status of water license; correspondence to FCC; correspondence to AFSC; telephone call to Mr. B Anderson at Miller Thomson; Call Mr. R Milligan at prospective purchaser.
	E-18920911	Dan Woo	General	17-Aug-16	ANSR	380	0.2	76.00	76.00	Review correspondence and attachments from Mr. Ray Fortin from Accurate Assessments; copy of same to BrownLee; review correspondence regarding NDA for prospective purchaser.
	E-18920911	Dan Woo	General	18-Aug-16	ANSR	380	0.9	342.00	342.00	Meeting with Mr. M McCulloch and prospective purchaser regarding next steps in the marketing process; respond to correspondence from prospective purchaser; draft email for Mr. M McCulloch review.
	E-18920911	Dan Woo	General	19-Aug-16	ANSR	380	0.2	76.00	76.00	Draft email to Charles Orlick and Zita Monaghan;
	E-18920911	Dan Woo	General	22-Aug-16	ANSR	380	0.5	190.00	190.00	Telephone call from Mr. Tracy Mitchell from Environment Canada; telephone call from Mr. M Coombs regarding property tax matters related to an Assessment appeal.
	E-18920911	Dan Woo	General	23-Aug-16	ANSR	380	1.0	380.00	380.00	Correspondence to/from BrownLee regarding property tax matters; prepare for conference call; attend conference call with Mr. C Orlick, Ms. Z Monaghan and Mr. M McCulloch; telephone calls to prospective purchasers; telephone call to Alberta Electric System



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	E-18920911	Dan Woo	General	24-Aug-16	ANSR	380	2.2	836.00	836.00	Telephone call with Mr. C Baker regarding insurance matters; request for modified insurance quote; review correspondence from Mr. C Orlick; review correspondence from Rodan Energy Solutions; review draft form of Order and provide comments regarding same.
	E-18920911	Dan Woo	General	25-Aug-16	ANSR	380	2.1	798.00	798.00	Review legal opinion prepared by Miles Davison regarding super priority of utility charges; correspondence from/to Mr. D Peskett regarding utility matters; review utility file; review assessment review board information; draft letter to County of Two Hills
	E-18920911	Dan Woo	General	26-Aug-16	ANSR	380	1.8	684.00	684.00	Respond to BrownLee inquiry regarding utility matters; correspondence to the County of Two Hills requesting additional information; telephone call with Ms. Cheryl McRae at the County and she will get the gas department to pull all of the individual gas in.
	E-18920911	Dan Woo	General	29-Aug-16	ANSR	380	0.8	304.00	304.00	Review and respond to correspondence from BrownLee; review correspondence from the tax assessor from the County of Two Hills; instructions to Ms. T Sorbara to confirm receipt of tax assessment appeal by the County of Two Hills: instructions to Ms. T Sorbara
	E-18920911	Dan Woo	General	30-Aug-16	ANSR	380	1.0	380.00	380.00	Telephone call from Mr. B Anderson from Miller Thomson regarding proposed form of offer; correspondence from/to Ms. Sorbara regarding schedule of costs to date; correspondence to Ms. Z Monaghan and Mr. C Orlick; review responses: telephone call to Mr. C.R.
	E-18920911	Dan Woo	General	31-Aug-16	ANSR	380	2.3	874.00	874.00	Review offers/proposals from Ms. T Sorbara; discussion with Mr. M McCulloch; prepare schedule re: analysis; review multiple correspondence regarding insurance matters; Correspondence to/from FCC and AFSC regarding insurance: correspondence to Ms. C. McRae
	E-18920911	Dan Woo	General	1-Sep-16	ANSR	380	1.0	380.00	380.00	Correspondence to County of Two Hills; coordinate conference call with lenders to review offers/proposals received; review and respond to multiple correspondence from FCC and AFSC.
	E-18920911	Dan Woo	General	6-Sep-16	ANSR	380	2.3	874.00	874.00	Telephone call with BrownLee regarding Receiver's Borrowing matters, utility accounts and update on the sales process; Conference call with Mr. M McCulloch, Mr. C Orlick and Mr. S Yule regarding offers received and next steps: telephone call to Mr. R. Fort
	E-18920911	Dan Woo	General	7-Sep-16	ANSR	380	3.7	1,406.00	1,406.00	Report writing; correspondence from/to BrownLee regarding utility matters; meeting and updates with Mr. M McCulloch.
	E-18920911	Dan Woo	General	8-Sep-16	ANSR	380	5.4	2,052.00	2,052.00	Telephone call from Mr. B Anderson; prepare written correspondence to Mr. Anderson accepting offer from 197 conditional upon receipt of deposit and court approval; review multiple correspondence from legal counsel and respond as required: review property
	E-18920911	Dan Woo	General	9-Sep-16	ANSR	380	6.1	2,318.00	2,318.00	Telephone call from Mr. B Anderson from Miller Thomson LLP; review multiple correspondence in relation to dryer; review various materials, agreements, prior reports and related orders; ongoing report writing; multiple correspondence to/from legal counsel
	E-18920911	Dan Woo	General	12-Sep-16	ANSR	380	1.6	608.00	608.00	Finalize Receiver's Fourth Report and schedules; copy to Mr. M McCulloch for review and comment; review and execute trust cheques; review and respond to emails.
	E-18920911	Dan Woo	General	13-Sep-16	ANSR	380	4.7	1,786.00	1,786.00	Report editing and amendments; amendments to schedules; telephone call with Mr. M Coombs; review and respond to emails.
	E-18920911	Dan Woo	General	14-Sep-16	ANSR	380	3.5	1,330.00	1,330.00	Attend conference call with M McCulloch, D Peskett and M Coombs; meeting with Mr. M McCulloch to discuss amendments to report and exhibits and confidential summary: review and respond to emails.
	E-18920911	Dan Woo	General	16-Sep-16	ANSR	380	2.0	760.00	760.00	Compile Exhibits for report; combine report; meeting with Mr. R Fortin from Accurate Assessments: review and respond to emails.
Dan Woo Total							55.3	21,014.00	21,014.00	
	E-18920911	Daniel Pintaric	General	9-Aug-16	ANSR	325	2.0	650.00	650.00	Prepare Receiver's Certificates
	E-18920911	Daniel Pintaric	General	9-Sep-16	ANSR	325	1.0	325.00	325.00	Complete books and records log.
	E-18920911	Daniel Pintaric	General	13-Sep-16	ANSR	325	2.0	650.00	650.00	Search for natural gas bills from the County of Two Hills



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		Daniel Pintaric Total			5.0			1,625.00	1,625.00	
	E-18920911	Matt McCulloch	General	20-Jun-16	ANSR	535	0.4	214.00	214.00	Review stats on sales process with Trina S., email to FCC and AFSC re same, set up conference call for Tuesday.
	E-18920911	Matt McCulloch	General	21-Jun-16	ANSR	535	2.1	1,123.50	1,123.50	Conference call with AFSC and FCC re concerns re marketing process. Subsequent call with Brownlee re status of matters and other file related matters.
	E-18920911	Matt McCulloch	General	22-Jun-16	ANSR	535	1.2	642.00	642.00	Emails to FCC in response to queries, review of email from Maynards, follow up call re same. Call with Zita M (FCC) re data site questions/concerns.
	E-18920911	Matt McCulloch	General	27-Jun-16	ANSR	535	1.2	642.00	642.00	Review and reply to numerous email messages to view site, and from other potential purchasers/ other file related work
	E-18920911	Matt McCulloch	General	29-Jun-16	ANSR	535	0.4	214.00	214.00	Log onto datasite and send invite to Donald as requested, follow up email re same. Respond to Zita's email of yesterday's date with copies of related emails.
	E-18920911	Matt McCulloch	General	5-Jul-16	ANSR	535	1.1	588.50	588.50	Receive calls (voicemail messages from) Bob Anderson (Miller Thompson) re proposal on Growing Power - return call left message. Emails to counsel to discuss proposals received and set up meeting. Telephone conference call with counsel on proposal results.
	E-18920911	Matt McCulloch	General	11-Jul-16	ANSR	535	0.9	481.50	481.50	Conference call with All parties - on proposals received. Internal call with D Woo re same and instructions re same as required.
	E-18920911	Matt McCulloch	General	18-Jul-16	ANSR	535	1.1	588.50	588.50	Telephone conference call with AFSC, FCC and related counsel; follow up call with Counsel re next steps.
	E-18920911	Matt McCulloch	General	21-Jul-16	ANSR	535	0.7	374.50	374.50	Review, approve and sign June 30/16 bank Recs - both accounts; review, address/respond to numerous email messages, email to set up call with counsel to discuss other file related tasks.
	E-18920911	Matt McCulloch	General	16-Aug-16	ANSR	535	0.2	107.00	107.00	Review approve and sign July Bank Recs - both accounts
	E-18920911	Matt McCulloch	General	18-Aug-16	ANSR	535	0.9	481.50	481.50	Meeting with Brian Nilsson - potential purchaser of the plant. Brief internal meeting with Dan W re same.
	E-18920911	Matt McCulloch	General	23-Aug-16	ANSR	535	1.3	695.50	695.50	Conference call with AFSC and FCC re update on various file related matters.
	E-18920911	Matt McCulloch	General	24-Aug-16	ANSR	535	0.6	321.00	321.00	Preparation for and conference call with receiver's counsel re status of tax appeal/superpriority matters; follow up internal meeting with D Woo re same.
	E-18920911	Matt McCulloch	General	29-Aug-16	ANSR	535	0.5	267.50	267.50	Preparation for, and call with Counsel re PGG Court application. Instructions re same.
	E-18920911	Matt McCulloch	General	31-Aug-16	ANSR	535	0.9	481.50	481.50	Emails re insurance, receipt of, and quick review of offer from Nilson co, other file related work
	E-18920911	Matt McCulloch	General	1-Sep-16	ANSR	535	0.3	160.50	160.50	Emails re offer, and follow up meetings from questions re same and proposed meeting etc
	E-18920911	Matt McCulloch	General	6-Sep-16	ANSR	535	0.5	267.50	267.50	Conference call with AFSC and FCC re proposals from Nilsson
	E-18920911	Matt McCulloch	General	12-Sep-16	ANSR	535	3.3	1,765.50	1,765.50	Preliminary review and revisions to Receiver's 4th report
	E-18920911	Matt McCulloch	General	13-Sep-16	ANSR	535	1.6	856.00	856.00	Review of Receiver's report with D Woo - instructions re same. Other misc file related work including review of RFP and related matters and responding to email re same.
	E-18920911	Matt McCulloch	General	14-Sep-16	ANSR	535	1.2	642.00	642.00	Conference call with Counsel re issues with pending sale (licences, related party agreements and dryer), follow up calls with D Peskett re same and related emails etc.
	E-18920911	Matt McCulloch	General	15-Sep-16	ANSR	535	1.8	963.00	963.00	Final review and revisions to Receiver's 4th report, review and respond to numerous emails messages and other file related work.
		Matt McCulloch Total					22.2	11,877.00	11,877.00	
	E-18920911	Trina Sorbara	General	20-Jun-16	ANSR	175	2.5	437.50	437.50	email from US potential purchaser, email to P. Koteiko re viewings and interested buyers, summary of interested to date, summary of advertising, prepare cheques for legal fees, contractor and data site
	E-18920911	Trina Sorbara	General	21-Jun-16	ANSR	175	3.0	525.00	525.00	mitg re datasite and sales process responses, send followup email to interested parties, pull property tax file, email POC form
	E-18920911	Trina Sorbara	General	22-Jun-16	ANSR	175	2.0	350.00	350.00	emails from potential buyers, call w/FCC, re-order data-site contents

Growing Power Receivership (E-18920911) - WIP 2016 09 26

WIP Time Details

Report #: GFIS 3003T
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Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-18920911	Trina Sorbara	General	6-Jul-16	ANSR	175	0.5	87.50	87.50	email Cam re insurance, prepare wire transfer form for insurance
	E-18920911	Trina Sorbara	General	8-Jul-16	ANSR	175	0.5	87.50	87.50	review o/s invoice, wire confirmation and email re insurance
	E-18920911	Trina Sorbara	General	11-Jul-16	ANSR	175	2.0	350.00	350.00	conference call re sales process results, prepare interim R&D
	E-18920911	Trina Sorbara	General	12-Jul-16	ANSR	175	0.2	35.00	35.00	June bank reconciliations
	E-18920911	Trina Sorbara	General	13-Jul-16	ANSR	175	0.7	122.50	122.50	call from David Krenbrink (SBI) re bid process, emails w/ AEDARSA re safety inspection requirements
	E-18920911	Trina Sorbara	General	19-Jul-16	ANSR	175	1.0	175.00	175.00	prepare AFSC/FCC Invoices for August insurance
	E-18920911	Trina Sorbara	General	22-Jul-16	ANSR	175	1.0	175.00	175.00	draft and send round 2 invitation for proposals
	E-18920911	Trina Sorbara	General	25-Jul-16	ANSR	175	0.3	52.50	52.50	prepare deposit
	E-18920911	Trina Sorbara	General	26-Jul-16	ANSR	175	0.3	52.50	52.50	email from potential purchaser and access to data site
	E-18920911	Trina Sorbara	General	27-Jul-16	ANSR	175	0.5	87.50	87.50	email from P. Kotelko re invoice and bidding process, prepare cheque - Merrill data site
	E-18920911	Trina Sorbara	General	28-Jul-16	ANSR	175	1.0	175.00	175.00	email potential purchasers re out-of-office and contact info, provide access and instructions re data site to DP, emails w/ RE3
	E-18920911	Trina Sorbara	General	9-Aug-16	ANSR	175	0.2	35.00	35.00	journal entry for insurance wire transfer
	E-18920911	Trina Sorbara	General	10-Aug-16	ANSR	175	0.2	35.00	35.00	July bank reconciliations
	E-18920911	Trina Sorbara	General	11-Aug-16	ANSR	175	0.5	87.50	87.50	follow up email to RE3, send invitation email to Western Plains, update tracking sheet
	E-18920911	Trina Sorbara	General	18-Aug-16	ANSR	175	0.3	52.50	52.50	CA rec'd for re3 - send invite to data site
	E-18920911	Trina Sorbara	General	22-Aug-16	ANSR	175	0.3	52.50	52.50	preparation of summary of outstanding invoices due
	E-18920911	Trina Sorbara	General	25-Aug-16	ANSR	175	0.2	35.00	35.00	prepare cheque to County of Two Hills
	E-18920911	Trina Sorbara	General	29-Aug-16	ANSR	175	0.3	52.50	52.50	emails/call re receipt confirmation for county tax appeal docs
	E-18920911	Trina Sorbara	General	30-Aug-16	ANSR	175	1.1	192.50	192.50	prepare AFSC/FCC invoices, call w/Bob Anderson re proposal, update expense schedule for DW, call Acuren
	E-18920911	Trina Sorbara	General	31-Aug-16	ANSR	175	0.4	70.00	70.00	follow up call to County re appeal documents, scan/email proposal rec'd from Nilsson
	E-18920911	Trina Sorbara	General	6-Sep-16	ANSR	175	0.3	52.50	52.50	prepare deposit - FCC
	E-18920911	Trina Sorbara	General	7-Sep-16	ANSR	175	0.3	52.50	52.50	wire transfer - insurance
	E-18920911	Trina Sorbara	General	8-Sep-16	ANSR	175	0.2	35.00	35.00	August bank reconciliations
	E-18920911	Trina Sorbara	General	9-Sep-16	ANSR	175	0.3	52.50	52.50	prepare deposit - AFSC
	E-18920911	Trina Sorbara	General	12-Sep-16	ANSR	175	0.5	87.50	87.50	land title searches, cancel data site, prepare cheques to Merrill and Kotelko
	E-18920911	Trina Sorbara	General	13-Sep-16	ANSR	175	3.0	525.00	525.00	DRYER - review of Great Plains accounting software on remote server for Dryer transactions
	E-18920911	Trina Sorbara	General	14-Sep-16	ANSR	175	0.2	35.00	35.00	DRYER - access Great Plains accounting software on remote server for chart of accounts
	E-18920911	Trina Sorbara	General	15-Sep-16	ANSR	175	0.7	122.50	122.50	Review/format/print Receiver's 4th Report
	E-18920911	Trina Sorbara	General	16-Sep-16	ANSR	175	2.5	437.50	437.50	0.5 - scan and file final reports, prepare cover letter and courier to Brownlee
										2.0 - DRYER review client records for correspondence relating to driver
							27.0	4,725.00	4,725.00	
Trina Sorbara Total							109.5	39,241.00	39,241.00	
Grand Total										

Growing Power Receivership (E-18920911) - WIP 2016 09 26
WIP Expense Details

Report #: GFIS 3003E
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Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-18920911	Tribridge Holdings LLC	Receivership	31-May-16	6,032.79	Comp-CS Contrctr	
		Tribridge Holdings LLC			6,032.79		
		Total					
	E-18920911	Trina Sorbara	General	16-Sep-16	591.90	Miscellaneous	Growing Power - Ascend License Fees (x2)
	E-18920911	Trina Sorbara	General	15-Sep-16	19.23	Miscellaneous	GPHH - Alberta Land Title Searches (x2)
		Trina Sorbara Total			611.13		
		Grand Total			6,643.92		





Ernst & Young Inc.
Edmonton, AB

Invoice

Growing Power Hairy Hill Limited
Partnership
2200, 10020 - 100 Street
Edmonton, AB T5J 0N3
Canada

Invoice No.: CA12C500001052
Please include this number with payment

Invoice Date: 18 November 2016
Due Date: Upon receipt
Client No.: 0011269795
Engagement No.: E-65000063

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional services rendered from September 17, 2016 to November 11, 2016 in connection with the administration of the receivership of Growing Power Hairy Hill Limited Partnership and Growing Power Management Ltd.

	Net	Tax	Rate	Tax Amount	CAD Total
Fees	7,368.11	GST	5 %	368.41	7,736.52
Expenses (searches)	7.00	GST	5 %	0.35	7.35
	7,375.11			368.76	7,743.87
Invoice summary	7,375.11				
Tax :	5% GST			368.76	
Total:	7,375.11			368.76	7,743.87

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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 and address of remitter, invoice number and engagement number.



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WIP Time Details

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Marked	Engagement Code	Person	Activity Name	Date	Rate	Type	Hours	Fee	Total	Description
	E-18920911	Dan Woo	General	19-Sep-16	ANSR	380	1.0	380.00	380.00	Attend conference call with BrownLee; review and respond to email queries; review application materials.
	E-18920911	Dan Woo	General	22-Sep-16	ANSR	380	2.5	950.00	950.00	Attend Court for 8:30 am application; meeting with legal counsels given the Court house closure; attend Court Application for re-scheduled application for 10:00 am.
	E-18920911	Dan Woo	General	26-Sep-16	ANSR	380	0.8	304.00	304.00	Telephone call from R Anderson from the Alberta Electric System Operator (AESO); review and respond to emails regarding draft order; review and approve Receiver's invoice.
	E-18920911	Dan Woo	General	27-Sep-16	ANSR	380	0.3	114.00	114.00	Telephone call from Mr. B Anderson regarding potential closing matters; correspondence to Mr. C Baker at Sheppard Insurance.
	E-18920911	Dan Woo	General	29-Sep-16	ANSR	380	0.5	190.00	190.00	Conference call with Mr. D Peskett and Mr. M Coombs; review insurance matters; review and respond to multiple correspondence; telephone call from Mr. M Coombs; review and respond to correspondence; telephone call from Mr. M Coombs;
	E-18920911	Dan Woo	General	5-Oct-16	ANSR	380	0.2	76.00	76.00	Review correspondence from BrownLee; Telephone call from Mr. S Curran from BrownLee regarding closing of sale matters; review and execute Receiver's Certificate; review and fill in CRA Form GST44; prepare letter to Mr. Curran.
	E-18920911	Dan Woo	General	6-Oct-16	ANSR	380	0.5	190.00	190.00	Review correspondence from BrownLee; Telephone call from Mr. S Curran from BrownLee regarding closing of sale matters; review and execute Receiver's Certificate; review and fill in CRA Form GST44; prepare letter to Mr. Curran.
	E-18920911	Dan Woo	General	7-Oct-16	ANSR	380	0.3	114.00	114.00	Correspondence to/from insurance broker; copy of insurance confirmation to BrownLee.
	E-18920911	Dan Woo	General	13-Oct-16	ANSR	380	0.1	38.00	38.00	Telephone call from Sean Curran regarding GST 44 election matters; review and respond to correspondence.
	E-18920911	Dan Woo	General	14-Oct-16	ANSR	380	0.1	38.00	38.00	Correspondence with BrownLee regarding sale closing.
	E-18920911	Dan Woo	General	17-Oct-16	ANSR	380	0.1	38.00	38.00	Review and respond to creditor queries;
	E-18920911	Dan Woo	General	18-Oct-16	ANSR	380	0.1	38.00	38.00	Review and respond to emails from BrownLee;
	E-18920911	Dan Woo	General	24-Oct-16	ANSR	380	0.1	38.00	38.00	Review and respond to emails from Mr. Coombs;
	E-18920911	Dan Woo	General	26-Oct-16	ANSR	380	0.2	76.00	76.00	Conference call with BrownLee regarding tax appeal matter; further discussions regarding settlement negotiations.
		Dan Woo Total					6.8	2,584.00	2,584.00	
	E-18920911	Matt McCulloch	General	19-Sep-16	ANSR	550	0.9	494.99	494.99	Telephone conference call with Counsel re: upcoming application to approve sale and related matters. Other file related work (review of emails)
	E-18920911	Matt McCulloch	General	20-Sep-16	ANSR	550	0.8	439.99	439.99	Review of email from Counsel re Highmark and data site, review of internal records and rely to counsel re same. Voicemail message from David Krenenbrek, and return email message to David. Follow up call with Dan Peskett regarding pending sale. Other file.
	E-18920911	Matt McCulloch	General	21-Sep-16	ANSR	550	1.2	659.99	659.99	Multiple calls with counsel re pending application for tomorrow morning and issues as a result. Emails re same.
	E-18920911	Matt McCulloch	General	22-Sep-16	ANSR	550	2.5	1,374.98	1,374.98	Travel to and from, and attendance at Court on two occasions (court closed on first attendance due to water issues, waited with counsel to see if court re-opened - then went back to office to avoid further wait time charges to file).
	E-18920911	Matt McCulloch	General	29-Sep-16	ANSR	550	0.8	439.99	439.99	Quick review of numerous email messages pertaining to finalization of Orders and pending sale. Telephone conference call with counsel re same.
	E-18920911	Matt McCulloch	General	30-Sep-16	ANSR	550	0.2	110.00	110.00	Review various email messages
	E-18920911	Matt McCulloch	General	24-Oct-16	ANSR	550	0.1	55.00	55.00	Review and send email to Brownlee LLP re tax matters
	E-18920911	Matt McCulloch	General	25-Oct-16	ANSR	550	0.2	110.00	110.00	Review, approve and sign September 30, 2016 bank recs
	E-18920911	Matt McCulloch	General	1-Nov-16	ANSR	550	0.4	220.00	220.00	Review of numerous emails, respond as required. Other file related work.
	E-18920911	Matt McCulloch	General	7-Nov-16	ANSR	567	0.1	56.68	56.68	Call with David K (SBI) re Imperial Oil contract/questions
		Matt McCulloch Total					7.2	3,961.61	3,961.61	
	E-18920911	Trina Sorbara	General	19-Sep-16	ANSR	175	2.9	507.50	507.50	DRYER - review client records for dryer correspondence. Misc - update website, WIP analysis and draft billing, call from CTI Collections re Direct Energov claim, prepare memo to file
	E-18920911	Trina Sorbara	General	20-Sep-16	ANSR	175	0.2	35.00	35.00	email request from data site for snapshot of site documents, email Labatt re o/s A/R



Growing Power Receivership (E-18920911) - WIP 2016 11 15

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Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-18920911	Trina Sorbara	General	21-Sep-16	ANSR	175	0.2	35.00	35.00	email Shell re A/R
	E-18920911	Trina Sorbara	General	26-Sep-16	ANSR	175	0.5	87.50	87.50	update billing analysis and draft invoice
	E-18920911	Trina Sorbara	General	28-Sep-16	ANSR	175	0.2	35.00	35.00	email/call from Pete Schouten (Heppels) re viewing and pending sale
	E-18920911	Trina Sorbara	General	3-Oct-16	ANSR	175	0.1	17.50	17.50	emails w/ Labatt re A/R
	E-18920911	Trina Sorbara	General	4-Oct-16	ANSR	175	0.1	17.50	17.50	email from P. Kotelko
	E-18920911	Trina Sorbara	General	5-Oct-16	ANSR	175	0.2	35.00	35.00	EFT rec'd from Labatt
	E-18920911	Trina Sorbara	General	6-Oct-16	ANSR	175	0.2	35.00	35.00	September bank reconciliations
	E-18920911	Trina Sorbara	General	26-Oct-16	ANSR	175	0.1	17.50	17.50	call w/ P Kotelko re site inspections and winterization
		Trina Sorbara Total					4.7	822.50	822.50	
		Grand Total					18.7	7,368.11	7,368.11	



Growing Power Receivership (E-18920911) - WIP 2016 11 15
WIP Expense Details

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Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-18920911	GOVERNMENT OF ALBERTA	General	30-Sep-16	7.00	Outside Research - Generic	
	E-18920911	GOVERNMENT OF ALBERTA	General	30-Sep-16	-	Outside Research - Generic	
	E-18920911	GOVERNMENT OF ALBERTA	General	30-Sep-16	7.00	Outside Research - Generic	
		GOVERNMENT OF ALBERTA			7.00		
		ALBERTA Total			7.00		
		Grand Total			7.00		

EXHIBIT "C"



Ernst & Young Inc.
Edmonton, AB

Invoice

Growing Power Hairy Hill Limited
Partnership
2200, 10020 - 100 Street
Edmonton, AB T5J 0N3
Canada

Invoice No.: CA12C500001523
Please include this number with payment

Invoice Date: 10 April 2017
Due Date: Upon receipt
Client No.: 0011269795
Engagement No.: E-65000063

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
1-416-943-3851
1-800-311-1104

Professional services rendered from November 12, 2016 to March 31, 2017 in connection with the administration of the receivership of Growing Power Hairy Hill Limited Partnership and Growing Power Management Ltd.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	17,363.50	GST	5 %	868.18	18,231.68
Expenses	20.46	GST	5 %	1.02	21.48
	17,383.96			869.20	18,253.16
Invoice summary	17,383.96				
Tax :	5% GST			869.20	
Total:	17,383.96			869.20	18,253.16

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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 and address of remitter, invoice number and engagement number.

Growing Power Receivership (E-18920911) - WIP 2017 04 04

WIP Time Details

Report #: GFIS 3003T
Printed: 11/04/2017
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Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-18920911	Dan Woo	General	22-Nov-16	ANSR	380	0.3	114.00	114.00	Meeting with Mr. M McCulloch to review status and next steps; coordinate conference call with BrownLee LLP to discuss same.
	E-18920911	Dan Woo	General	23-Nov-16	ANSR	380	0.5	190.00	190.00	Conference call with Mr. D Peskett, Mr. M Coombs and Mr. M McCulloch; review receiver's borrowing schedule; prepare correspondence to Mr. C Orlick and Ms. Z Monaghan regarding re-payment of Receiver's borrowings.
	E-18920911	Dan Woo	General	24-Nov-16	ANSR	380	0.6	228.00	228.00	Review and respond to correspondence from FCC and AFSC; review schedule of outstanding bills from Ms. T Sorbara; correspondence to BrownLee LLP requesting funds to pay outstanding bills and re-payment of borrowing to FCC and AFSC. review schedule from Rn
	E-18920911	Dan Woo	General	25-Nov-16	ANSR	380	0.5	190.00	190.00	Telephone call with Mr. M Coombs regarding transfer of funds to the Receiver; instructions to banking; review and execute trust cheques to FCC and AFSC; re: re-payment of receiver's borrowings; execute letters and instructions to courier
	E-18920911	Dan Woo	General	28-Nov-16	ANSR	380	0.2	76.00	76.00	Discussion with Mr. M McCulloch; correspondence to BrownLee requesting status update on property tax matters.
	E-18920911	Dan Woo	General	28-Nov-16	ANSR	380	0.4	152.00	152.00	Review correspondence from Mr. Coombs; review and execute document for the Receiver's Certificate; draft letter to BrownLee with instructions to courier same; review correspondence from Mr. D Peskett regarding invoices and accounts.
	E-18920911	Dan Woo	General	29-Nov-16	ANSR	380	0.1	38.00	38.00	Review correspondence from Mr. D Peskett regarding utility contracts and respond to same.
	E-18920911	Dan Woo	General	30-Nov-16	ANSR	380	0.2	76.00	76.00	Forward copy of utility contract to Mr. D Peskett; review letters from BrownLee LLP.
	E-18920911	Dan Woo	General	1-Dec-16	ANSR	380	0.1	38.00	38.00	Review and respond to queries from Mr. D Peskett regarding utility accounts;
	E-18920911	Dan Woo	General	2-Dec-16	ANSR	380	0.3	114.00	114.00	Review draft correspondence from legal counsel to FCC and AFSC legal counsel; respond with comments.
	E-18920911	Dan Woo	General	5-Dec-16	ANSR	380	0.1	38.00	38.00	Review multiple correspondence from BrownLee and respond to same; discussion with Mr. M McCulloch regarding status update.
	E-18920911	Dan Woo	General	6-Dec-16	ANSR	380	0.3	114.00	114.00	Correspondence to Mr. Peskett and Mr. Coombs regarding query by Mr. C Orlick; discussion with Mr. M McCulloch regarding legal opinion; review and execute trust cheques; prepare letter to BrownLee.
	E-18920911	Dan Woo	General	9-Dec-16	ANSR	380	0.2	76.00	76.00	Telephone call from Mr. B Anderson from Miller Thomson regarding transfer of utility accounts; instructions to Ms. T Sorbara.
	E-18920911	Dan Woo	General	13-Dec-16	ANSR	380	0.2	76.00	76.00	Correspondence to Mr. C Orlick and Ms. Z Mongaghan re: legal opinion on tax arrears/priority; correspondence to Mr. C Baker regarding insurance refund premium matters.
	E-18920911	Dan Woo	General	29-Dec-16	ANSR	380	0.2	76.00	76.00	Telephone call from Mr. P Kotelko regarding the County's refusal to unlock the natural gas for the new purchaser; further discussions regarding the cold and the risk to the generators.
	E-18920911	Dan Woo	General	3-Jan-17	ANSR	380	0.4	152.00	152.00	Review message from Mr. P Kotelko; correspondence to legal counsel and review response; discussions with Ms. T Sorbara; telephone call with Council of Two Hills No. 21.
	E-18920911	Dan Woo	General	5-Jan-17	ANSR	380	0.2	76.00	76.00	Correspondence from/to Mr. D Peskett regarding settlement matters;
	E-18920911	Dan Woo	General	6-Jan-17	ANSR	380	0.2	76.00	76.00	Correspondence to Mr. Peskett regarding settlement discussions and authorization to negotiate same; Telephone call from Mr. B Anderson regarding binders to the ethanol plant; correspondence to/from Mr. Peskett.
	E-18920911	Dan Woo	General	11-Jan-17	ANSR	380	0.2	76.00	76.00	Telephone call from Mr. B Anderson regarding technical material binders for the ethanol plant; discuss ICM licensing rights; review confirmation from ICM; instructions to Ms. T Sorbara to box up records for purchaser.
	E-18920911	Dan Woo	General	16-Jan-17	ANSR	380	0.1	38.00	38.00	Review and respond to correspondence from Mr. B Anderson regarding certain compliance matters.
	E-18920911	Dan Woo	General	19-Jan-17	ANSR	380	0.1	38.00	38.00	Telephone call from Mr. B Anderson and discussion regarding property taxes;
	E-18920911	Dan Woo	General	1-Feb-17	ANSR	380	0.1	38.00	38.00	Review correspondence from Mr. B Anderson regarding transfer issues with Alberta Environment; discussions with BrownLee.



Growing Power Receivership (E-18920911) - WIP 2017 04 04

WIP Time Details

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Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-18920911	Dan Woo	General	2-Feb-17	ANSR	380	0.1	38.00	38.00	Correspondence from/to BrownLee regarding Alberta Environment transfer matters;
	E-18920911	Dan Woo	General	8-Feb-17	ANSR	380	0.1	38.00	38.00	Correspondence from/to legal counsel regarding form of transfer with Alberta Environment;
	E-18920911	Dan Woo	General	9-Feb-17	ANSR	380	0.1	38.00	38.00	Correspondence from/to legal counsel regarding form of transfer with Alberta Environment;
	E-18920911	Dan Woo	General	10-Feb-17	ANSR	380	0.1	38.00	38.00	Correspondence from/to legal counsel regarding form of transfer with Alberta Environment;
	E-18920911	Dan Woo	General	15-Feb-17	ANSR	380	0.2	76.00	76.00	Telephone call to BrownLee regarding trust funds on hand; Review and amend SRD; review professional fees schedules; correspondence to Ms. Z Monaghan and Mr. C Orlick; correspondence to Mr. C Baker regarding insurance refund matters;
	E-18920911	Dan Woo	General	6-Mar-17	ANSR	380	0.1	38.00	38.00	Review and respond to correspondence from Ms. Z Monaghan and Mr. S Yule; correspondence to Mr. M Coombs requesting available court dates;
	E-18920911	Dan Woo	General	7-Mar-17	ANSR	380	2.2	836.00	836.00	Start draft report to Court; correspondence to/from BrownLee staff regarding asset closing matters and available court dates;
	E-18920911	Dan Woo	General	9-Mar-17	ANSR	380	0.3	114.00	114.00	Attend conference call with BrownLee and M McCulloch to discuss discharge matters, potential court dates and final report;
	E-18920911	Dan Woo	General	13-Mar-17	ANSR	380	4.2	1,596.00	1,596.00	Review transactions from solicitor's trust account; review banking for Receiver's trust account; prepare combined and consolidated Final SRD; updates to Receiver's Final report; correspondence to Mr. S Yule at FCC; correspondence to BrownLee regarding sec
	E-18920911	Dan Woo	General	14-Mar-17	ANSR	380	5.1	1,938.00	1,938.00	Review file and correspondence regarding property tax matters; updates to Court Report and exhibits; correspondence to BrownLee regarding legal opinions;
	E-18920911	Dan Woo	General	15-Mar-17	ANSR	380	3.8	1,444.00	1,444.00	Report writing; Correspondence from/to M Coombs, D Peskett and S Curran at BrownLee;
	E-18920911	Dan Woo	General	16-Mar-17	ANSR	380	0.3	114.00	114.00	correspondence from/to County of Two Hills; correspondence from/to Mr. B Anderson on behalf of the purchaser regarding natural gas utility cut off;
	E-18920911	Dan Woo	General	21-Mar-17	ANSR	380	2.7	1,026.00	1,026.00	correspondence to/from BrownLee counsel; Meeting with Mr. Yemane Mesfin (former Growing Power Accountant) to review company books and records regarding GST filings for 2015;
	E-18920911	Dan Woo	General	22-Mar-17	ANSR	380	2.5	950.00	950.00	Instructions to Ms. I Sorbara; telephone call to Mr. I Poskocil at CRA; Telephone call with Mr. T Poskocil from CRA regarding GST matters; draft letter; review company exported GL for monthly GST information; review bank statements for cleared cheques to CRA re: GST; reconcile information;
	E-18920911	Dan Woo	General	24-Mar-17	ANSR	380	3.3	1,254.00	1,254.00	Meeting with Mr. Y Mesfin to review GST reconciliation prepared; sort through each piece of paper in boxes of records; recovered original GST return information prepared by Mr. Mesfin; confirm that errors were made in preparing the April and May 2015 GST
	E-18920911	Dan Woo	General	27-Mar-17	ANSR	380	1.5	570.00	570.00	Print off company GL schedules in support of monthly GST returns; ongoing drafting of letter to CRA to explain proposed amendments as a result of errors and over payment by the former Controller;
	E-18920911	Dan Woo	General	28-Mar-17	ANSR	380	0.2	76.00	76.00	telephone call from Mr. S Curran regarding draft legal opinion;
	E-18920911	Dan Woo	General	29-Mar-17	ANSR	380	0.3	114.00	114.00	telephone call from Mr. M Coombs regarding timeline for final report;
	E-18920911	Dan Woo	General	30-Mar-17	ANSR	380	2.4	912.00	912.00	Drafting court report; telephone call from Mr. M Coombs re: legal opinion and discharge application;
	E-18920911	Dan Woo	General	31-Mar-17	ANSR	380	3.2	1,216.00	1,216.00	finalize letter and exhibits to CRA re: GST; ongoing report writing
		Dan Woo Total					38.2	14,516.00	14,516.00	
	E-18920911	Matt McCulloch	General	23-Nov-16	ANSR	550	0.4	220.00	220.00	Review, approve, and sign Oct 2016 Bank Recs (both accounts), conference call with counsel re receipt of funds for repayment of DIP and costs
	E-18920911	Matt McCulloch	General	28-Nov-16	ANSR	550	0.1	55.00	55.00	Telephone call with D Woo re fees, and instructions re same.
	E-18920911	Matt McCulloch	General	6-Dec-16	ANSR	550	0.3	165.00	165.00	Review tax memo prepared by Brownlee LLP - discussions and instructions with D Woo re same.



Growing Power Receivership (E-18920911) - WIP 2017 04 04

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Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-18920911	Matt McCulloch	General	14-Dec-16	ANSR	550	0.1	55.00	55.00	Review of November 30/16 Bank Recs
	E-18920911	Matt McCulloch	General	17-Jan-17	ANSR	550	0.1	55.00	55.00	Review, approve and sign Dec 2016 bank rec
	E-18920911	Matt McCulloch	General	1-Mar-17	ANSR	550	0.3	165.00	165.00	Call with Counsel re status of settlement discussions, other internal discussions, and email review re same.
	E-18920911	Matt McCulloch	General	9-Mar-17	ANSR	550	0.2	110.00	110.00	Review, approve and sign Jan 31/17 Bank Recs - both accounts
	E-18920911	Matt McCulloch	General	13-Mar-17	ANSR	550	0.2	110.00	110.00	Review, approve and sign Feb 28/17 Bank Recs
	E-18920911	Matt McCulloch	General	14-Mar-17	ANSR	550	0.2	110.00	110.00	Discussions with D Woo re security opinion and pending court report matters
		Matt McCulloch Total					1.9	1,045.00	1,045.00	
	E-18920911	Trina Sorbara	General	14-Nov-16	ANSR	175	0.2	35.00	35.00	October bank reconciliation
	E-18920911	Trina Sorbara	General	23-Nov-16	ANSR	175	0.1	17.50	17.50	update website
	E-18920911	Trina Sorbara	General	24-Nov-16	ANSR	175	0.5	87.50	87.50	prepare summary of outstanding invoices
	E-18920911	Trina Sorbara	General	25-Nov-16	ANSR	175	0.8	140.00	140.00	prepare deposit of advance on sale proceeds, prepare cheques and cover letters to FCC and AFSC
	E-18920911	Trina Sorbara	General	30-Nov-16	ANSR	175	0.5	87.50	87.50	prepare cheques to Merrill, EYI and Koteiko
	E-18920911	Trina Sorbara	General	6-Dec-16	ANSR	175	0.5	87.50	87.50	prepare deposit, prepare cheque to Brownlee
	E-18920911	Trina Sorbara	General	9-Dec-16	ANSR	175	0.7	122.50	122.50	prepare summary of utility accounts
	E-18920911	Trina Sorbara	General	13-Dec-16	ANSR	175	0.2	35.00	35.00	November bank reconciliations
	E-18920911	Trina Sorbara	General	3-Jan-17	ANSR	175	0.1	17.50	17.50	call from Peter Koteiko re county and gas
	E-18920911	Trina Sorbara	General	11-Jan-17	ANSR	175	0.2	35.00	35.00	December bank reconciliations
	E-18920911	Trina Sorbara	General	12-Jan-17	ANSR	175	0.7	122.50	122.50	prepare boxes for Nilsson Bros courier pick up
	E-18920911	Trina Sorbara	General	14-Feb-17	ANSR	175	1.0	175.00	175.00	prepare interim R&D
	E-18920911	Trina Sorbara	General	15-Feb-17	ANSR	175	1.0	175.00	175.00	prepare summary of legal fees and receiver fees
	E-18920911	Trina Sorbara	General	1-Mar-17	ANSR	175	0.3	52.50	52.50	January bank reconciliation
	E-18920911	Trina Sorbara	General	2-Mar-17	ANSR	175	0.2	35.00	35.00	file Brownlee invoice for legal fees, update spreadsheet
	E-18920911	Trina Sorbara	General	10-Mar-17	ANSR	175	1.0	175.00	175.00	review files for GST and Source Deductions, emails w/ DW re outstanding returns, voicemail to Tom at CRA, February bank reconciliations
	E-18920911	Trina Sorbara	General	13-Mar-17	ANSR	175	0.3	52.50	52.50	freeze interest on trust accounts, close Mgmt account
	E-18920911	Trina Sorbara	General	21-Mar-17	ANSR	175	2.0	350.00	350.00	mtg with Yemane and Dan Woo re outstanding GST returns and accounting records
		Trina Sorbara Total					10.3	1,802.50	1,802.50	
		Grand Total					50.4	17,363.50	17,363.50	



Growing Power Receivership (E-18920911) - WIP 2017 04 04
WIP Expense Details

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Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-18920911	Postage & Shipping Costs	General	22-Dec-16	20.46	Postage & Shipping Costs	Edmonton Postage Chgbck -Growing Power
		Postage & Shipping			20.46		
		Costs Total					
		Grand Total			20.46		

EXHIBIT "D"

In the Matter of the Receivership of
Growing Power Management Ltd. and
Growing Power Hairy Hill Limited Partnership
Summary of Receiver's Legal Fees

Date	Invoice #	Period	Professional Fees	Disbursements	GST	Total
26-Nov-15	423568	Oct 28 - Nov 25,15	10,572.25	233.95	540.31	11,346.51
22-Dec-15	425371	Nov 10 - Dec 21,15	16,053.75	2,372.30	920.31	19,346.36
29-Jan-16	426861	Dec 18 - Jan 28,16	37,453.75	1,737.20	1,957.06	41,148.01
26-Feb-16	427603	Jan 28 - Feb 25,16	35,052.25	3,470.94	1,912.41	40,435.60
1-Apr-16	429775	Feb 25 - Mar 31, 16	35,386.25	1,006.19	1,818.37	38,210.81
27-Apr-16	430433	Apr 1 - Apr 27,16	23,018.00	1,512.24	1,224.02	25,754.26
30-May-16	432512	Apr 28 - May 30,16	15,176.25	524.51	785.04	16,485.80
21-Jun-16	432889	May 31 - Jun 21,16	1,903.75	68.75	98.63	2,071.13
22-Jul-16	434888	Jun 22 - Jul 22,16	7,920.00	97.30	400.86	8,418.16
30-Aug-16	435622	Jul 27 - Aug 29,16	14,803.75	301.35	755.26	15,860.36
29-Sep-16	437455	Aug 26 - Sept 28,16	34,114.30	1,075.08	1,756.97	36,946.35
28-Oct-16	438752	Sept 13 - Oct 27,16	14,882.75	762.87	782.28	16,427.90
29-Nov-16	439500	Oct 17 - Nov 28,16	4,422.50	64.25	224.34	4,711.09
20-Dec-16	440992	Nov 28 - Dec 19,16	16,551.25	291.50	842.14	17,684.89
30-Jan-17	442579	Dec 21 - Jan 30,17	4,720.00	172.72	244.63	5,137.35
27-Feb-17	443576	Jan 31 - Feb 27,17	3,660.00	101.62	188.08	3,949.70
TOTAL			275,690.80	13,792.77	14,450.71	303,934.28



Ernst & Young
ATTN: Matt McCulloch
2200 Telus House
10020 - 100 Street
Edmonton AB T5J 0N3
Canada

November 26, 2015
Invoice No.: 423568
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH November 26, 2015

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
10/28/15	Receipt of information related to receivership appointment	DRP	0.50	237.50
10/28/15	Various correspondence from and to solicitor for FCC; Review various draft Affidavits for Application and security documents and pleadings	MTC	1.30	455.00
10/29/15	Various correspondence from solicitor for FCC; Review materials and documents regarding security and corporate status; Receipt and initial review of file; conducting and review of conflict searches	MTC	1.75	612.50
11/02/15	Correspondence form solicitor for FCC; Review indemnity and application status	MTC	0.45	157.50
11/03/15	Correspondence from solicitor for FCC regarding application; Correspondence from solicitor for FCC regarding draft Order; Review draft Orders for Receivership	MTC	0.45	157.50
11/04/15	Correspondence from solicitor for AFSC	MTC	0.15	52.50
11/05/15	Receipt of materials regarding Court application and e-mail on changes to template Order	DRP	0.25	118.75
11/05/15	Further review of draft Receiver Order	MTC	0.25	87.50
11/06/15	Correspondence form solicitor for FCC; Review indemnity agreement; Correspondence from Receiver regarding application	MTC	0.45	157.50

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
11/09/15	Correspondence from solicitor for FCC regarding application issues	MTC	0.15	52.50
11/10/15	Review application documents; Correspondence from solicitor for FCC regarding application; Call with Receiver regarding form of Order; Correspondence from Receiver; Correspondence to solicitor for FCC regarding form of Order	MTC	1.50	525.00
11/12/15	Correspondence from solicitor for FCC regarding finalize form of Order; Review final draft of Order	MTC	0.25	87.50
11/13/15	Creating Pleadings index and binder;	JW	1.00	75.00
11/13/15	Correspondence from Receiver regarding application documents; Correspondence from and to solicitor for FCC regarding meeting of parties	MTC	0.45	157.50
11/15/15	Receipt of various e-mails from Mr. Logan re: receivership Order and other issues and from the receiver re: proposed Court Order	DRP	0.25	118.75
11/16/15	Inserting placeholder tabs in Pleadings binder and Memorandum to our Mr. Coombs;	JW	0.30	22.50
11/16/15	Correspondence from solicitor for AFSC regarding meeting before application	MTC	0.15	52.50
11/19/15	Review of Indemnity Agreement; Review revisions to template Order	DRP	0.50	237.50
11/20/15	Corporate Search for Biowaste to Energy for Canada Integration Initiative (BECII) Corp.; email same to Alexandra Campbell.	AC	0.15	15.00
11/20/15	Review Affidavit materials and proposed form of Order; Attend Court application appointing receiver and follow up meeting with the receiver	DRP	3.15	1,496.25
11/20/15	Various work regarding preparation of application; Calls with Receiver; Prepare for and attend application; Meeting with	MTC	2.50	875.00

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
	Receiver; Meeting with parties after application to discuss receivership issues			
11/23/15	E-mail from Receiver re: lease issues	DRP	0.15	71.25
11/23/15	Review ground lease and attend meeting with Receiver on Becky, administration building lands including lease, potential sub-lease, property taxes, utilities and strategy for potential termination	DRP	2.15	1,021.25
11/23/15	Correspondence from solicitor for FCC regarding service list	MTC	0.15	52.50
11/23/15	Correspondence from Receiver regarding agreements; Review lease agreements and supply agreements; Meeting with Receiver regarding lease issues (Becii lands); Prepare Order to register receivership Order against titles	MTC	2.75	962.50
11/24/15	Review Commercial List Availability; Phone call to Trial Coordinators re: scheduling appearance for ex parte application; Voicemail from Trial Coordinators re: appearing before Justice Burrows	CMY	0.50	130.00
11/24/15	Review e-mail exchange dealing with lease issues; E-mail to the receiver re: lease issue involving Admin. Building Lands	DRP	0.50	237.50
11/24/15	Research re termination of lease (Becii Lands);	EAH	1.00	175.00
11/24/15	Prepare and revise Order to register Order against lands; Various calls to Court to update Commercial Justice; Attend court to have Order approved; Direct registration of Order at Land Titles; Correspondence to solicitor for parties regarding registering Order at Land Titles; Instruct tax searches on lands	MTC	2.55	892.50
11/24/15	Assisting M. Coombs regarding registration of Order with Land Titles and PPR.	RF	1.00	150.00
11/25/15	Research re terminating and receiver rights to terminate lease (Becii Lands);	EAH	5.00	875.00
11/25/15	Filing Affidavit at Courthouse	TES	0.75	97.50

Ernst & Young
85122-0001Invoice No. 423568
November 26, 2015

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
11/25/15	Filing at Land Titles	TES	1.20	156.00
	Total Hours		<u>33.60</u>	
Total Services				<u>\$10,572.25</u>
Plus 5% Goods & Service Tax				<u>528.61</u>
TOTAL FEES FOR PROFESSIONAL SERVICES:				<u>\$11,100.86</u>

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
DRP	Peskett, Daniel R.	7.45
MTC	Coombs, Michael T.	15.25
CMY	Young, Christopher M.	0.50
TES	Sippel, Travis	1.95
EAH	Harding, Elizabeth	6.00
AC	Chomyc, Allison	0.15
RF	Francis, Roger	1.00
JW	Woronuk, Justine	1.30
	Total Services	<u>33.60</u>

DISBURSEMENTS AND OTHER CHARGES:TAXABLE DISBURSEMENTS:

Land Titles - Online Searches Edmonton	<u>\$10.00</u>	
Total Taxable Disbursements:	<u>10.00</u>	
Plus 5% Goods & Service Tax	<u>0.50</u>	
TOTAL: (INCL Goods & Service Tax)		\$10.50

OTHER CHARGES:

Photocopies	\$0.90	
Laser - Printing Letter paper	222.90	
Laser - Printing Labels	<u>0.15</u>	
Total Other Charges:	<u>223.95</u>	
Plus 5% Goods & Service Tax	<u>11.20</u>	
TOTAL: (INCL Goods & Service Tax)		<u>\$235.15</u>

TOTAL FEES & DISBURSEMENTS	\$10,806.20
TAX	\$540.31
TOTAL DUE THIS MATTER	\$11,346.51

Ernst & Young
85122-0001

Invoice No. 423568
November 26, 2015

This is our account herein

BROWNLEE LLP

PER:

Daniel R. Peskett

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
R E C E I V E R S H I P & S O L I C I T O R S

Ernst & Young
ATTN: Matt McCulloch
2200 Telus House
10020 - 100 Street
Edmonton AB T5J 0N3
Canada

December 22, 2015
Invoice No.: 425371
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH December 22, 2015

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
11/10/15	Receipt and review of C. Young's instructions; brief file review.	RF
11/24/15	To law courts to file order	ALF
11/25/15	Review issues regarding lease on BECII lands; Various calls with Land Titles	MTC
11/25/15	Working on PPR registration pursuant to M. Coombs' instructions.	RF
11/26/15	Research re terminating lease; Drafting memo re research (Becii Lands);	EAH
11/26/15	Various calls with Land Titles regarding registration of Order; Correspondence from Land Titles regarding registration; Correspondence to parties confirming registration of receivership Order on lands	MTC
11/27/15	Review Order registration on lands and next steps; Review research and instruct further research on common ability to terminate a least contract	DRP
11/27/15	Printing cases for MTC (Becii Lands); Research re common law rights to terminate contract (Becii Lands);	EAH
11/27/15	Updating Pleadings index and binder with Certificates of Title;	JW
11/27/15	Review research regarding lease issues on BECII lands; Review and instruct registration of Order at PPR	MTC
11/27/15	Office conferences with M. Coombs with regards to PPR registration	RF
11/30/15	Research re terminating contract (Becii Lands);	EAH
11/30/15	Correspondence from and to solicitor for AFSC regarding	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	subrogated claim of debtor and correspondence regarding PPR registration; Correspondence from solicitor for AFSC regarding surrounding lands; Correspondence with Receiver regarding status	
11/30/15	Research and review PPSA re: receiver registration; Receipt and Review of Order;	SFJC
12/01/15	Instruct review of other issues related to common law contractual interpretation; E-mail from counsel for Agri re: neighboring lands	DRP
12/03/15	Various correspondence from counsel for several parties regarding insurance and claims on guarantees	MTC
12/04/15	Review status and various issues with the receiver including letter and purported termination notices from Highland Feeders	DRP
12/04/15	Research re terminating lease and notice period;	EAH
12/04/15	Review tax notices and discuss tax recovery issues with M. Coombs;	GGP
12/04/15	Call with Receiver regarding status and next steps; Tax search issues; Correspondence to Receiver regarding taxes on lands	MTC
12/05/15	Receipt and review of e-mail from Highland Feeders and e-mail response from Susan; Receipt and review of e-mail from counsel for Agriculture and e-mail update to the receiver; E-mail to counsel for Highland Feeders	DRP
12/05/15	Review of e-mail from Farm Canada re: potential bankruptcy and assignment of contracts; E-mail from counsel for Agriculture re: claim on guarantee	DRP
12/05/15	Receipt of sublease; Receipt of e-mail from counsel for Farm Canada re: tax claim	DRP
12/07/15	Meet with receiver re: tax claim, numerous agreements affecting assets, meeting with Highland Feeders representatives and status of utilities	DRP
12/07/15	Research re common law right to terminate lease based on company ceasing to operate;	EAH
12/07/15	Research regarding assessed person; Review certificates of title; Prepare correspondence to County of Two Hills;	GGP
12/07/15	Meeting with Receiver regarding status of Receivership and next steps; Various correspondence with Receiver regarding questioning	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
12/08/15	Receipt of memorandum regarding common law notice for termination contracts (Bec II lands)	DRP
12/08/15	Receipt and review of various e-mails from receiver re: agreements and information dealing with Growing Power	DRP
12/08/15	Receipt and review of correspondence from counsel for Providence Grain Group	DRP
12/08/15	Receipt of Sullivan memorandum from the receiver	DRP
12/08/15	E-mails from and to receiver re: property claim; Review e-mail from counsel for Providence re: interest in assets	DRP
12/08/15	Review and revise letter to County regarding tax arrears; Discussion with M. Coombs regarding tax issue and statement of claim of County;	GGP
12/08/15	Printing, indexing and creating binders for Agreements; Making a copy of an Agreement Binder;	JW
12/08/15	Review various agreements between parties and create binder of agreements for Receiver; Various correspondence to and from Receiver; Conference call with solicitor for secured parties and Receiver regarding insurance issues; Legal conference regarding review of agreement; Legal conference with G. Plester regarding tax issues with County; Correspondence to solicitor for parties regarding PPR registrations; Correspondence to solicitor for County regarding taxes; Various correspondence from and to solicitor for Providence Grain Group; Review loan documents regarding Providence; Correspondence to Receiver regarding Providence lien and issues with dryer	MTC
12/08/15	Review of PPR registration requirements; instructions re: contract review;	SFJC
12/09/15	Receipt and review of video from the receiver regarding equipment on the lands; Receipt and review of response from counsel for the County re: tax arrears	DRP
12/09/15	Review and revise correspondence to S. Finlay;	GGP
12/09/15	Correspondence from Receiver; Review video regarding dryer component being claimed by PGG; Correspondence from solicitor for County regarding tax claim; Correspondence to Receiver regarding tax issues	MTC
12/10/15	Further review of various agreements of corporation; Correspondence from and to solicitor for PGG; Review documents from PGG regarding dryers; Correspondence to Receiver regarding issues with dryer equipment; Correspondence from and to Receiver; Review Proof of Claim	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	form; Correspondence to solicitor for PGG regarding Proof of Claim documents; Various correspondence with Receiver	
12/11/15	Correspondence from and to solicitor for PGG; Review reclamation form from PGG; Correspondence from Receiver regarding PGG claim; Correspondence from and to solicitor for County regarding taxes and Agreement and Utilities; Correspondence to Receiver regarding revised tax notices; Review tax notices	MTC
12/14/15	Correspondence from and to Receiver regarding Dryer equipment issues with PGG	MTC
12/14/15	Review of contracts;	SFJC
12/15/15	Review tax issue	DRP
12/15/15	Receipt and review of e-mail from counsel for Providence re: acknowledgment on ownership of equipment; Review proposed property claim form	DRP
12/15/15	Receipt and review of more asset information from Providence and raise issue of fixtures; Receipt of e-mail regarding additional tax information; E-mail to Receiver re: asset ownership issue	DRP
12/15/15	Receipt and review of e-mail from Farm Canada and from counsel for Highland Feeders re: cooperation with agreements and purported assignment of technology license	DRP
12/15/15	Correspondence from solicitor for Defendant regarding agreements	MTC
12/15/15	Review of contracts; Preparation of memo;	SFJC
12/16/15	Various correspondence with Receiver regarding agreements and security interests; Various correspondence regarding PGG interests; Correspondence from counsel	MTC
12/17/15	Review license agreement issues and documents regarding Highmark research; Correspondence to Receiver regarding agreement; Correspondence to solicitor for FCC regarding license assignment issues; Correspondence from solicitor for AFSC regarding license documents from B. Kotelke	MTC
12/17/15	Review of Agreements re: contracting parties;	SFJC
12/18/15	Correspondence from solicitor for FCC regarding license issues; Various correspondence with parties regarding meeting to discuss status of receivership	MTC
12/18/15	Preparation of memo;	SFJC

Ernst & Young
85122-0001Invoice No. 425371
December 22, 2015

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
12/21/15	Prepare for and attend meeting with receiver re: meeting with Highland Feeders and next steps	DRP
12/21/15	Telephone attendance with counsel for Highland Feeders re: meeting and agreements; E-mail update to the receiver	DRP
12/21/15	Meeting with Receiver to review status and various issues; Call with solicitor for AFSC regarding enforcement of guarantee; Various correspondence with counsel for AFSC regarding status of claim on guarantees; Call to solicitor for debtor regarding meeting; Correspondence to Receiver regarding conference call with parties; Correspondence from solicitor for AFSC regarding lands and easements and Highland feeders and Kotelko lands; Review documents; Correspondence to Receiver regarding land issues	MTC
12/21/15	Review and Revise Agreement summary;	SFJC

Total Services	\$16,053.75
Plus 5% Goods & Service Tax	802.69
TOTAL FEES FOR PROFESSIONAL SERVICES:	\$16,856.44

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRP	Peskett, Daniel R.	9.00	475.00	4,275.00
MTC	Coombs, Michael T.	18.85	350.00	6,597.50
SFJC	Curran, Sean F.J.	7.95	350.00	2,782.50
GGP	Plester, Greg G.	1.95	225.00	438.75
ALF	Fry, Aly	0.75	130.00	97.50
EAH	Harding, Elizabeth	8.50	175.00	1,487.50
RF	Francis, Roger	0.90	150.00	135.00
JW	Woronuk, Justine	3.20	75.00	240.00
	Total Services			<u>\$16,053.75</u>

DISBURSEMENTS AND OTHER CHARGES:**NON-TAXABLE DISBURSEMENTS:**

Land Titles - Online Registrations Edmonton	<u>\$20.00</u>	
Total Non-Taxable Disbursements:		\$20.00

TAXABLE DISBURSEMENTS:

ACS	\$30.50	
Court House/LTO Runner Fees - Eldor-Wal	18.00	
Court House/LTO Search Fees - Eldor-Wal	10.00	
Corporate Registry Searches	3.00	
Land Titles - Online Searches Edmonton	<u>90.00</u>	
Total Taxable Disbursements:	151.50	

Plus 5% Goods & Service Tax	7.58	
TOTAL: (INCL Goods & Service Tax)		\$159.08

OTHER CHARGES:

Photocopies	\$601.20	
Scanning	16.80	
Laser - Printing Letter paper	388.20	
Laser - Printing Labels	0.15	
Fax	2.00	
Westlaw eCarswell	1,192.45	
Total Other Charges:	2,200.80	
Plus 5% Goods & Service Tax	110.04	
TOTAL: (INCL Goods & Service Tax)		\$2,310.84

TOTAL FEES & DISBURSEMENTS	\$18,426.05
TAX	\$920.31
TOTAL DUE THIS MATTER	\$19,346.36

This is our account herein

BROWNLEE LLP

PER:

Daniel R. Peskett

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
R E C E I V E R S & S O L I C I T O R S

Ernst & Young
ATTN: Matt McCulloch
2200 Telus House
10020 - 100 Street
Edmonton AB T5J 0N3
Canada

January 29, 2016
Invoice No.: 426861
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH January 29, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
12/18/15	E-mails from and to various parties re: pre-Christmas conference call	DRP
12/21/15	Review status of guarantee action by AFSC; E-mail to receiver re: next steps in dealing with debtor and effect of guarantee action	DRP
12/22/15	Prepare for and participate in conference call with secured creditor, counsel and receiver	DRP
12/22/15	Conference call with Receiver and stakeholders regarding status and future meeting with debtors; Correspondence with solicitor for FCC regarding easements; Correspondence with solicitor for debtors regarding meeting; Various correspondence with Receiver; Review summary of agreements	MTC
12/29/15	Review issue over license agreement and potential assignment	DRP
12/29/15	Receipt and review of e-mails from counsel for secured parties re: information and comments about license agreement and any assignment	DRP
12/30/15	Receipt of documents related to applicable titles and easements; Confirm instructions for registration of applicable easements for Growing Power	DRP
01/04/16	Review e-mail from Growing Power counsel on building and its use	DRP
01/04/16	Review of current service list	DRP
01/04/16	Correspondence from and to solicitor for Highland debtors; Correspondence to Receiver regarding meeting with debtor and counsel; Various correspondence with Receiver and parties regarding meeting	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
01/05/16	Review tax issue and instruct next steps; Review of Providence claim; E-mail to counsel for Highlands re: license	DRP
01/05/16	Receipt and review of draft Statement of Claim on taxes	DRP
01/05/16	Provide reminder on easement registration	DRP
01/05/16	Correspondence with solicitor for debtors regarding meeting	MTC
01/06/16	Review summary of draft agreements; Review report on Growing Powers binders; Prepare for and meet with the receiver re: dealings with Highland Feeders and agreements in place and term; Meet with receiver, potential purchaser and Highland Feeders representatives and counsel; Meet with Highland Feeders representatives and counsel	DRP
01/06/16	Meeting with Receiver regarding agreements; Meeting with Receiver and counsel for debtors regarding revision issues including agreement	MTC
01/07/16	Review e-mail from counsel for Providence Grain	DRP
01/07/16	Set out issues to address for property claim and whether receiver wants/needs requested equipment	DRP
01/07/16	E-mail from the receiver re: newspaper article, potential purchasers and government carbon tax incentives	DRP
01/07/16	Correspondence from and to solicitor for PGG regarding dryer claim; Correspondence from and to Receiver regarding dryer issues and ownership	MTC
01/08/16	Various correspondence with Receiver; Correspondence from and to solicitor for PGG regarding property claim; Correspondence to Receiver regarding solicitor for debtors regarding PGG issues and dryer status; Correspondence from and to solicitor for debtor regarding water license; Correspondence to Receiver regarding water license; Review water license documents; Correspondence to solicitor for debtors regarding agreements and status of permit from Alberta Environment; Instruct and review Corporate Search on BCCii Corp. for identity of Directors	MTC
01/08/16	Review and Revise memo; Review of Agreements re: registerable interests;	SFJC
01/11/16	Correspondence from and to Receiver regarding debtor minute books for report to Court; Various correspondence from and to solicitor for debtor regarding location of minute books; Calls with Receiver regarding PGG claim and review fixturing issues; Various correspondence from and to solicitor for Highlands; Various correspondence to and from Receiver regarding	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	employee tax issues	
01/11/16	Review of Agreements re: registrable interests; Preparation of caveats; Search and Review legal titles;	SFJC
01/12/16	Correspondence from and to solicitor for Growing Power regarding Minute Books of debtors corporations; Correspondence to Receiver regarding obtaining minute books	MTC
01/13/16	Correspondence and calls with Receiver regarding Court application issues; Various correspondence with solicitor for debtors regarding obtaining corporate minute books; Instruct and review corporate searches or related entities	MTC
01/13/16	Correspondence from and to solicitor for Debtor regarding SBI due diligence; Review materials regarding SBI; Correspondence to Receiver regarding SBI information; Call to solicitor for SBI regarding potential lease issues	MTC
01/13/16	Correspondence from and to solicitor for debtors regarding environmental reports; Review environmental reports; Correspondence to Receiver regarding reports	MTC
01/13/16	Correspondence from and to solicitors for Highland regarding environmental permits; Review permits; Correspondence to Receiver regarding environmental permits	MTC
01/13/16	Correspondence from and to solicitor for debtor regarding demand from Provincial Government for payment; Correspondence to Receiver regarding demand; Correspondence to Provincial Government regarding demand and receivership	MTC
01/13/16	Review of titles; Review and Revise caveats;	SFJC
01/14/16	Review caveats for registration on lands for agreements	MTC
01/14/16	Correspondence and calls with solicitor for SBI regarding lease on Becii building; Correspondence and calls with Receiver	MTC
01/14/16	Correspondence from and to Receiver; Call with Receiver regarding application issues and lease; Review lease issues; Correspondence to solicitor for Kotelko regarding lease issues; Calls with solicitor for Becii; Legal conference with S. Curran regarding lease drafting	MTC
01/14/16	Review and Revise caveats; Meeting with M. Coombs re: interim lease; Review of file;	SFJC
01/15/16	Research re fixtures;	EAH
01/15/16	Review lease issues with Becii; Legal conference with S. Curran; Correspondence to Receiver regarding lease issue and	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	report for application	
01/15/16	Correspondence from and to Service Alberta regarding claim; Correspondence to Receiver regarding documents from Service Alberta regarding claims	MTC
01/15/16	Correspondence from and to solicitor for PGG regarding dryer claim; Review lease issues	MTC
01/15/16	Review caveats regarding agreements on lands; Call with Receiver; Conference call with secured parties regarding status and application; Various calls with Court on application issues; Correspondence to Court regarding application	MTC
01/15/16	Review of Lease Agreements; Meeting with M. Coombs re: licence; Telephone call to counsel for Highland;	SFJC
01/18/16	E-mail from counsel for Sustainable Blue Innovations re: potential lease	DRP
01/18/16	Receipt of update on property claim	DRP
01/18/16	Receipt of e-mail re: water license; Review information on dryer unit	DRP
01/18/16	Review of e-mails dealing with corporate minute book and environmental report	DRP
01/18/16	Review of Province demand for small claims debt	DRP
01/18/16	Research re fixtures; drafting memo re fixtures;	EAH
01/18/16	Calls and correspondence with Receiver regarding lease issues and application; Review Land Titles Act and case law regarding lease issues; Prepare application documents regarding lease determination	MTC
01/18/16	Review draft easement; Correspondence to Receiver regarding executing easements for registration	MTC
01/18/16	Correspondence from and to solicitor for County regarding tax issues; Correspondence to Receiver regarding tax issues	MTC
01/18/16	Document organization instructions to C. Moen; emails and office conference regarding same.	RF
01/18/16	Review of lease; Telephone call from / Telephone call to M. Coombs; Telephone call to counsel for SBI; Telephone call to counsel for Highland;	SFJC
01/19/16	Review issues related to lease default and interim leasing arrangements	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
01/19/16	Review of receiver communications with potential tenant of BECII building	DRP
01/19/16	Review of position of BECII directions from legal counsel	DRP
01/19/16	E-mails from and to receiver re: directions for BECII and signing of sublease	DRP
01/19/16	Review claim invoice from Provincial department	DRP
01/19/16	Research re land titles sections and landlord rights;	EAH
01/19/16	Call with solicitor for SBI regarding potential lease issues	MTC
01/19/16	Call with Receiver regarding lease issues on Becii building	MTC
01/19/16	Correspondence from solicitor for County regarding tax issues	MTC
01/19/16	Meeting with M. Coombs; Telephone call to counsel for SBI; Telephone call to receiver; Receipt and Review of Letter of Intent;	SFJC
01/20/16	Research and analysis of issues re: abandonment	CMY
01/20/16	Review issue of abandoned goods at BECII building and potential for interested third parties	DRP
01/20/16	E-mails from and to Highlands counsel and to the receiver re: BECII lease and chattels	DRP
01/20/16	Review and revise receiver report; E-mail to the receiver re: report	DRP
01/20/16	Call from solicitor for Becii regarding application	MTC
01/20/16	Correspondence from Receiver regarding discussions with Highland regarding agreements	MTC
01/20/16	Review research regarding PGG issue; Call with solicitor for PGG regarding dryer claim; Correspondence to solicitor for debtor regarding position on dryers; Various correspondence with Receiver regarding issue; Further correspondence from PGG	MTC
01/20/16	Various correspondence with Receiver regarding application issues	MTC
01/20/16	Review issue regarding taxes with County and claim of County regarding stay	MTC
01/20/16	Various correspondence and calls with Receiver regarding	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	application; Review and revise Receiver Report and application documents; Research and review issues with lease and abandoning goods; Various correspondence with solicitor for Highlands and Becii regarding application; Instruct and review PPR search for Becii; Draft service letters for application; Miscellaneous work regarding application and issues arising therefrom.	
01/20/16	Telephone call from M. Coombs; Telephone call to counsel for SBI; Review of letter of intent; consider licensing options;	SFJC
01/21/16	Review and assist with revisions to Application re: BECII lease and chattels	CMY
01/21/16	Prepare for and conference call with the receiver re: BECII chattels, notice of application to parties and finalization of receiver report	DRP
01/21/16	E-mail from receiver re: BECII lease	DRP
01/21/16	Review issues for Court application and timelines for termination of material agreements; E-mail to the Receiver re: agreements affecting assets	DRP
01/21/16	Review of draft caveat and e-mail to receiver re: tax collection issue	DRP
01/21/16	Conference call with receiver re: Court application and draft receiver report; Receipt and review of e-mail from the receiver re: dealings with Koteko regarding existing agreements	DRP
01/21/16	Research regarding assessed person with respect to leased property; Initial research regarding priority of tax arrears claim in receivership;	GGP
01/21/16	Various correspondence with solicitor for BECII regarding application; Calls with Receiver regarding application; Instruct and review updated PPR searches; Revise application materials; Correspondence from and to solicitor for BECII regarding application and service	MTC
01/21/16	Review caveats for easements; Instruct filing at Land Titles	MTC
01/21/16	Review issues with taxes for leasehold title; Legal conference with G. Plester; Call and correspondence to solicitor regarding tax issues on leasehold title	MTC
01/21/16	Correspondence from and to solicitor for County regarding tax update; Review updated tax assessment; Correspondence to Receiver regarding taxes amendments	MTC
01/21/16	Filing Application at Court	TES

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
01/21/16	Filing at Land Titles Office	TES
01/22/16	Review application service steps	DRP
01/22/16	Research regarding priority of tax arrears in receivership;	GGP
01/23/16	Research regarding priority of tax arrears in receivership; Research regarding affect of commencing statement of claim and registration of lis pendens on priority; Research regarding priority of utility charges;	GGP
01/25/16	Instruct review of issues associated with canceling a leasehold title	DRP
01/25/16	Review case law for termination of lease; Receipt of updated tax assessment	DRP
01/25/16	Review law with respect to terminating leasehold title; Review draft letter dealing with ownership of dryer units	DRP
01/25/16	Review issues in preparation for Court application re: abandoned personal property and exhibits to receiver report	DRP
01/25/16	Pulling and flagging cases for memo on termination of lease issue;	EAH
01/25/16	Research re abandoned chattels;	EAH
01/25/16	Prepare order for Growing Power; Review case law for application	MTC
01/25/16	Review documents and claim from PGG regarding claim on dryer units; Prepare draft correspondence to solicitor for creditor regarding claim review	MTC
01/25/16	Review issue for application; Review unclaimed Personal Property Act for application research	MTC
01/25/16	Review of Land Titles Cancellation Procedures; Telephone call to LTO; Preparation of memo to D. Peskett;	SFJC
01/26/16	Research re: Receivership claims process, ownership of chattels	CMY
01/26/16	Prepare for Court application and review and compile support materials on common law contract termination, land titles provisions, abandonment of chattels, termination of sub-lease and review applicable provisions of receivers report, lease and exhibits; Attend Court application of receiver; Meet with receiver to discuss the marketing process for assets	DRP
01/26/16	Research re sublease issues;	EAH

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	
01/26/16	Prepare for and attend Court application; Meeting with parties; Meeting with Receiver regarding next steps; Revise form of Order; Correspondence to counsel regarding form of Order.	MTC	
01/26/16	Correspondence from and to solicitor for SBI regarding lease issues and outcome of application	MTC	
01/27/16	Initial preparation of memorandum regarding priority of property tax arrears;	GGP	
01/27/16	Correspondence to solicitor for secured parties regarding approving Order	MTC	
01/27/16	Call from solicitor for Debtors regarding agreements; Correspondence to Receiver regarding meeting on agreements	MTC	
01/27/16	Review of Agreements; Review and Revise memo;	SFJC	
01/28/16	E-mail to receiver re: BECII building insurance and ATB	DRP	
01/28/16	Further preparation of memorandum regarding priority of tax arrears;	GGP	
01/28/16	Various correspondence from solicitor for Highland regarding meeting; Correspondence from solicitor for Highland regarding escrow agreement; Review binder of Escrow Agreement and other Agreements; Correspondence to Receiver regarding Escrow Agreements	MTC	
01/28/16	Call with solicitor for ATB regarding application; Correspondence to solicitor for ATB regarding application and Order	MTC	
01/28/16	Review research regarding tax priority issues	MTC	
Total Services			\$37,453.75
Plus 5% Goods & Service Tax			1,872.69
TOTAL FEES FOR PROFESSIONAL SERVICES:			<u>\$39,326.44</u>

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRP	Peskett, Daniel R.	23.60	475.00	11,210.00
MTC	Coombs, Michael T.	48.75	374.10	18,237.50
SFJC	Curran, Sean F.J.	10.50	375.00	3,937.50
CMY	Young, Christopher M.	3.75	275.00	1,031.25
GGP	Plester, Greg G.	5.40	275.00	1,485.00
TES	Sippel, Travis	1.50	130.00	195.00
EAH	Harding, Elizabeth	6.75	190.00	1,282.50
RF	Francis, Roger	0.50	150.00	75.00

Total Services

\$37,453.75

DISBURSEMENTS AND OTHER CHARGES:

NON-TAXABLE DISBURSEMENTS:

Miscellaneous - Non Taxable	PAYEE: Government of Alberta; Application Filing Fee	\$50.00	
Total Non-Taxable Disbursements:			\$50.00

TAXABLE DISBURSEMENTS:

ACS		\$134.85	
Court House/LTO Runner Fees - Eldor-Wal		27.00	
Telephone - Long Distance/Teleconferences		27.35	
Corporate Registry Searches		21.00	
Personal Property Registry Searches		6.00	
Land Titles - Online Searches Edmonton		120.00	
Miscellaneous - Taxable	VENDOR: Lormit Management Systems Inc.; INVOICE#: AW59378; Process server fees	\$427.50	
Total Taxable Disbursements:		763.70	
Plus 5% Goods & Service Tax		38.19	
TOTAL: (INCL Goods & Service Tax)			\$801.89

OTHER CHARGES:

Photocopies	\$233.70	
Colour Copies	6.00	
Scanning	30.30	
Laser - Printing Letter paper	493.80	
Fax	12.00	
Westlaw eCarswell	147.70	
Total Other Charges:	923.50	
Plus 5% Goods & Service Tax	46.18	
TOTAL: (INCL Goods & Service Tax)		\$969.68

TOTAL FEES & DISBURSEMENTS \$39,190.95

TAX \$1,957.06

TOTAL DUE THIS MATTER \$41,148.01

This is our account herein

BROWNLEE LLP

PER: _____

Ernst & Young
85122-0001

Page 10

Invoice No. 426861
January 29, 2016

Daniel R. Peskett

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
R E C E I V E R S & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

February 26, 2016
Invoice No.: 427603
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	35,052.25
TOTAL TAXABLE DISBURSEMENTS	710.30
TOTAL NON-TAXABLE DISBURSEMENTS	275.00
TOTAL OTHER CHARGES	2,485.64
TOTAL GOODS & SERVICE TAX	<u>1,912.41</u>

TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$40,435.60
--	--------------------

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
R E C E I V E R S & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

February 26, 2016
Invoice No.: 427603
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH February 26, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
01/28/16	Create Accordion Files; Update binders accordingly;	CM
01/28/16	Telephone call to counsel for SBI; Review of LOI terms, options;	SFJC
01/29/16	Review and revise draft Court Order; Review report of the escrow agent and correspondence from counsel for Highlands re: escrow agreements and meetings; Prepare for and attend meeting with Receiver re: positions of escrow agent, review escrow agreements, review party agreements including agreements listed in escrow, review omnibus agreement, review and finalize strategy on marketing assets in consideration of agreements and issues to address with Highlands	DRP
01/29/16	Review BECii issues with Receiver regarding new information in omnibus agreement	DRP
01/29/16	Research re third party beneficiary;	EAH
01/29/16	Meeting with Receiver to review agreements; Various correspondence with solicitor for debtors regarding meeting to review agreements	MTC
01/29/16	Review of issues regarding Becii lease with Receiver and review Agreement and impacts on lease	MTC
01/29/16	Various correspondence with solicitor for SBI and Receiver regarding access to lands to review; Various correspondence with Receiver regarding draft lease issues; Review draft lease	MTC
01/29/16	Revise form of Order; Correspondence to solicitor for secured creditors regarding reviewing form of Order and approving it	MTC
01/29/16	Receive E-mail from counsel for SBI; Telephone call to K. Milani; Preparation of ground lease; Review and Revise lease;	SFJC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
01/31/16	Review issues to address for response to municipality counsel on tax claim	DRP
01/31/16	Research re third party beneficiary;	EAH
01/31/16	Further follow-up research regarding priority of tax arrears;	GGP
02/01/16	Review access issues for inspection and under tenancy; E-mail from Receiver re: draft lease; Review PGG ownership issue and information as to shy equipment is on Growing Power lands	DRP
02/01/16	E-mail from counsel for Highland re: dryers	DRP
02/01/16	E-mails from PGG and to Receiver re: dryer ownership issue	DRP
02/01/16	Research re third party beneficiary and privity of contract;	EAH
02/01/16	Correspondence from solicitor for PGG regarding dryer claim; Correspondence to solicitor for PGG; Various correspondence to and from solicitor for Debtors regarding status	MTC
02/01/16	Correspondence to solicitor for Debtors regarding meeting on agreements; Correspondence to parties regarding meeting on agreements	MTC
02/01/16	Various correspondence from and to solicitor for secured creditors regarding finalizing Order; Revise form of Order; Correspondence to parties regarding executing Order.	MTC
02/01/16	Various correspondence with parties for PGG and debtor regarding dryer issues; Correspondence to Receiver regarding dryer; Further various correspondence from PGG and Kotelko regarding PGG ownership of dryer	MTC
02/01/16	Correspondence to Receiver regarding Becii and lease issues	MTC
02/01/16	Review of lease amendments;	SFJC
02/02/16	E-mails from and to counsel for FCC re: dryer ownership issue	DRP
02/02/16	Review omnibus agreement; Draft update to secured lenders re: escrow agent report and issues arising from omnibus agreement	DRP
02/02/16	Review and revise draft report re: omnibus agreement for BECii lease	DRP
02/02/16	Correspondence from solicitor for FCC regarding PGG claim to dryer units	MTC
02/02/16	Correspondence to solicitor for FCC and AFSC regarding escrow and agreement	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
02/02/16	Prepare report to Court regarding further Becii issues; Prepare application materials; Correspondence to parties regarding serving application documents; Correspondence to Court regarding securing application date; Various calls with Court	MTC
02/02/16	Correspondence from solicitor for SBI regarding lease issues	MTC
02/02/16	Meeting with debtor and counsel regarding agreements and other issues; Meeting with Receiver regarding status on agreements	MTC
02/02/16	Finalize application materials; Correspondence to parties regarding service of application documents; Correspondence to Receiver regarding application documents	MTC
02/02/16	Review and Revise caveats; Telephone call to LTO;	SFJC
02/03/16	E-mail from Farm Credit counsel re: omnibus agreement; E-mails from and to the Receiver re: omnibus agreement and issue of authority	DRP
02/03/16	Review final version of report; Finalizing application materials and instruct filing	MTC
02/03/16	Correspondence from PGG regarding claim on dryer	MTC
02/04/16	E-mails from counsel for AFSC re: service and omnibus issues; E-mails from counsel for FCC re: service and omnibus issues	DRP
02/04/16	Review caveats for agreement and issues with land titles	MTC
02/04/16	Review lease issues with SBI regarding Becii lands and building	MTC
02/04/16	Review and Revise caveats; Telephone call to LTO; Review and Revise lease;	SFJC
02/05/16	Email from T. Bosse regarding highland feeders; Email to client; Various emails regarding service of application	MTC
02/08/16	Research re: inherent jurisdiction of Court and ability to impose timelines on expropriation; Research re: test/considerations for lifting stay in Receivership	CMY
02/08/16	Review previous application materials, site access provisions for BABI in omnibus agreement and corporate search results of various entities	DRP
02/08/16	Various correspondence with Receiver; Correspondence to counsel for secured creditors regarding status	MTC
02/09/16	E-mail to counsel for secured creditors re: BECii and omnibus	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	agreement; E-mail from counsel for AFSC; E-mail update to Receiver re: Court application and most recent position of Bosse on agreements	
02/09/16	Prepare Order for application; Call from solicitor for Highmark; Call to solicitor for ATB regarding application; Correspondence to solicitor for secured creditors regarding Highmark position; Prepare for application; Prepare memo on service	MTC
02/09/16	Various correspondence with solicitor for AFSC regarding agreements and conference call and service issues on Third Parties for application	MTC
02/09/16	Call from solicitor for ATB regarding application	MTC
02/10/16	Review e-mail from Susan re: escrow agreement; Attend conference call with Seaward creditors counsel and Receiver; Telephone attendance with Receiver re: next steps	DRP
02/10/16	E-mails from and to Susan re: purported termination of agreements and payment of guarantee	DRP
02/10/16	Review equipment list	DRP
02/10/16	Prepare for application to confirm Order to terminate BECii lease; Attend Court application involving BECii and omnibus agreement	DRP
02/10/16	Meet with Receiver to review lease to algae company and review most recent position of Mr. Bosse re: offer to permit enforceability of water and electrical agreements and easements; Review water and electrical agreements	DRP
02/10/16	Revise form of Order; Correspondence to counsel to parties regarding Order; Prepare for and attend Court application; Meeting with Receiver regarding agreements; Review lease with SBI; Correspondence to parties serving Order.	MTC
02/10/16	Correspondence from and to solicitor for County regarding taxes and sale issues	MTC
02/10/16	Conference call with Receiver and solicitor for secured parties; Call with Receiver regarding marketing issues	MTC
02/10/16	Review lease issues with S. Curran; Call with Receiver regarding further lease issues on Becii lands	MTC
02/11/16	E-mail from counsel for AFSC re: next steps by Receiver	DRP
02/11/16	E-mails from and to Receiver re: position on dryers	DRP
02/11/16	Review issues with PGG claim on dryer units; Prepare	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	correspondence to secured creditors regarding dryer claim of PGG; Correspondence from and to Receiver	
02/11/16	Review correspondence form solicitor for AFSC	MTC
02/11/16	Review and Revise caveats; Review and Revise lease;	SFJC
02/12/16	Review revised lease; Correspondence and call to Receiver regarding lease agreement	MTC
02/12/16	Review and Revise lease; Telephone call to client; Send E-mail to client; Receive E-mail from / Send E-mail to counsel for SBI;	SFJC
02/16/16	Review and revise draft report on PGG equipment	DRP
02/16/16	E-mails from and to counsel for AFSC re: ownership and marketing of dryer units	DRP
02/16/16	Further review of issues with PGG claim on dryer units; Correspondence to secured lenders counsel regarding claim of PGG in dryer units	MTC
02/16/16	Review draft lease on Becii lands; Instruct registration of Order at Land Titles to cancel Becii title	MTC
02/16/16	Review of file, email correspondence;	SFJC
02/17/16	E-mails from counsel for FCC re: approval of PGG ownership	DRP
02/17/16	E-mails from and to counsel for FCC and AFSL re: agreements purportedly under escrow	DRP
02/17/16	E-mails from and to AFSC counsel re: alleged PGG property	DRP
02/17/16	Receipt of further e-mails from counsel for AFSC re: escrow agreements and PGG claimed property	DRP
02/17/16	Further e-mails from secured lender counsel re: dryer ownership issues	DRP
02/17/16	Telephone attendance with the Receiver re: PGG issues	DRP
02/17/16	E-mails from counsel for FCC and to other counsel re: PGG issues	DRP
02/17/16	E-mail from counsel for AFSC re: PGG alleged equipment	DRP
02/17/16	Review summary of tax priority and different types of taxes	DRP
02/17/16	Review status of Provincial License	DRP
02/17/16	Correspondence from solicitor for FCC regarding PGG property	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	claim	
02/17/16	Various correspondence with counsel for secured creditors regarding PGG property claim issues and requests for further evidence of ownership	MTC
02/18/16	Receipt of notice of Court judgment for unsecured claim	DRP
02/18/16	Instruct contact of counsel for Highlands on sublease of building and on water license; Instruct response to counsel for municipality on taxes; E-mail from Receiver re: status of Partnership and taxes	DRP
02/18/16	Correspondence from and to solicitor for SBI regarding lease; Correspondence to Receiver regarding status of lease negotiations on Becii building	MTC
02/18/16	Various correspondence and calls with Receiver regarding legal status of LP in Receivership; Legal conference with B. Coombs regarding LP issues	MTC
02/18/16	Review easement registrations with Land Titles; Correspondence to Receiver regarding confirmation and easement registrations; Correspondence to counsel for secured creditors	MTC
02/18/16	Calls and correspondence with counsel for Terravest regarding Action; Review claim of Terravest Capital; Correspondence to Receiver regarding claim; Correspondence to solicitor for Terravest regarding stay and receivership	MTC
02/18/16	Correspondence to solicitor for County of Two Hills regarding stay and claim for taxes as well as request for tax breakdown	MTC
02/18/16	Review issues with sublease of Highlands and termination; Correspondence to solicitor for Highlands regarding termination	MTC
02/18/16	Correspondence to solicitor for Highland regarding status of water license application	MTC
02/19/16	Corporate Searches for "Growing Power Management Ltd." and "Growing Power Hairy Hill Limited Partnership"; email same to Bruce Coombs.	AC
02/19/16	Review of Limited Partnership Agreement, Receivership Order and filed Certificate of Limited Partnership; Order/review corporate search on Growing Power Management Ltd. and Growing Power Hairy Hill Limited Partnership; Initial review of Partnership Act provisions relating to Limited Partnerships	BFC
02/19/16	Instruct next steps to address potential unsecured claims	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
02/19/16	E-mails from the Receiver re: unsecured claims	DRP
02/19/16	Further research regarding application of limitations act to tax recovery process; Prepare memo regarding same;	GGP
02/19/16	Review correspondence from Receiver and documents regarding legal status of limited partnership; Various correspondence from and to Receiver	MTC
02/19/16	Instruct filing of Order at Land Titles to cancel leasehold title (BECII)	MTC
02/19/16	Review documents from Land Titles regarding caveat registration regarding agreements	MTC
02/19/16	Review tax recovery issues from County	MTC
02/19/16	Review action searches from Court of debtor companies; Instruct further searches	MTC
02/19/16	Correspondence to and from counsel for debtor on Terravest claim; Correspondence to counsel for Terravest regarding Affidavit evidence filed; Further correspondence from counsel for debtor regarding claim information; Correspondence to Receiver; Review former offers in action	MTC
02/19/16	Correspondence from solicitor for Highland regarding sublease on Becii lands; Correspondence to Receiver; Correspondence from and to Highland regarding insurance on building; Various correspondence with Receiver regarding building insurance	MTC
02/19/16	Correspondence from and to solicitor for Highland regarding water permit renewals; Correspondence to Receiver regarding status	MTC
02/21/16	Research re: whether receivership order leads to dissolution of limited corporation	TES
02/22/16	Review memo and limitations on enforcement of taxes and review portions of Limited Partnership Agreement	DRP
02/22/16	E-mail to Receiver re: insurance and utilities; Review documents related to unsecured claim; Review updates on water license agreement and e-mail Receiver to contact M. Kotelko on license	DRP
02/22/16	E-mail from Receiver re: insurance and utilities	DRP
02/22/16	Telephone attendance with counsel for Highlands re: escrow agreements; Receipt of update on procedure card searches and potential other claims	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
02/22/16	Review potential third party rights under omnibus when no priority of contract; Review outstanding issues needed to address	DRP
02/22/16	Review newspaper article on Growing Power plant and Biogas industry	DRP
02/22/16	Telephone attendance with Dan W. re: potential non-disclosure agreement relating to sale agreements dealing with carbon credits; E-mail from Receiver re: confidentiality agreement over agreements dealing with carbon credits	DRP
02/22/16	Correspondence form solicitor for AFSC regarding caveats for agreements on lands	MTC
02/22/16	Correspondence to and from solicitor for SBI regarding status of lease negotiation	MTC
02/22/16	Review security documents for PGG	MTC
02/22/16	Review further court searches regarding debtor companies and instruct procedure cards; Correspondence to parties in action regarding stay of proceedings	MTC
02/23/16	E-mail from Dan W. re: draft for request for proposals	DRP
02/23/16	Review of correspondence and title information from AFSC counsel re: easements and surrounding lands	DRP
02/23/16	Review of information related to license agreement from other counsel	DRP
02/23/16	Correspondence from A. Bochinski regarding consent to amended Statement of Defence	MTC
02/23/16	Research re: dissolution of limited partnership following receiving order	TES
02/23/16	Research re: dissolution of limited partnership after receivership order	TES
02/24/16	Review and revise correspondence addressing stay of Civil Claim; Review Civil Claim	DRP
02/24/16	Correspondence to counsel regarding registered caveats	MTC
02/24/16	Correspondence from Ogilvie regarding Highland Feeders	MTC
02/24/16	Review procedure card regarding W. Pidherney claim; Request for pleadings and default judgment	MTC
02/24/16	Research re: limited partnerships and dissolution upon	TES

Ernst & Young LLP
85122-0001

Invoice No. 427603
February 26, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	receivership order	
02/24/16	Draft Memorandum to Ernst & Young re: inquiry about dissolution upon receivership	TES
02/25/16	Phone call to Plaintiff in Provincial Court action re: advising of stay of proceedings	CMY
02/25/16	E-mails from and to the Receiver re: status updates on PGG, marketing package and proposed tenant; E-mail to the Receiver re: license issues	DRP
02/25/16	Correspondence to D. Woo regarding proposed lease	MTC
02/25/16	Emails from D. Woo regarding ICM license agreement; Review of license agreement	MTC
02/25/16	Receipt and review correspondence from S. Finlay regarding Proof of Claim	MTC
02/25/16	Email from D. Peskett, review of draft RFP prepared by Ernst & Young, revise draft RFP, email to D. Peskett	PVS

Total Services	\$35,052.25
Plus 5% Goods & Service Tax	1,752.61
TOTAL FEES FOR PROFESSIONAL SERVICES:	\$36,804.86

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRP	Peskett, Daniel R.	28.95	475.00	13,751.25
MTC	Coombs, Michael T.	38.20	375.00	14,325.00
PVS	Stocco, Paul V.	0.75	450.00	337.50
BFC	Coombs, Bruce F.	2.40	575.00	1,380.00
SFJC	Curran, Sean F.J.	6.40	375.00	2,400.00
CMY	Young, Christopher M.	5.15	275.00	1,416.25
GGP	Plester, Greg G.	1.00	275.00	275.00
TES	Sippel, Travis	4.25	130.00	552.50
EAH	Harding, Elizabeth	2.75	190.00	522.50
AC	Chomyc, Allison	0.15	135.00	20.25
CM	Moen, Cailley	0.80	90.00	72.00
	Total Services			\$35,052.25

DISBURSEMENTS AND OTHER CHARGES:

NON-TAXABLE DISBURSEMENTS:

Corporate Registry Filings	\$50.00
Land Titles - Online Registrations Edmonton	175.00
Miscellaneous - Non Taxable PAYEE: Government of Alberta; Application Filing Fee	\$50.00

Ernst & Young LLP
85122-0001

Invoice No. 427603
February 26, 2016

Total Non-Taxable Disbursements:	\$275.00
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TAXABLE DISBURSEMENTS:

ACS	\$159.30	
Court House/LTO Runner Fees - Eldor-Wal	66.00	
Corporate Registry Searches	104.00	
Personal Property Registry Searches	3.00	
Land Titles - Online Searches Edmonton	220.00	
Miscellaneous - Taxable	\$112.50	
VENDOR: Lormit Management Systems Inc.; INVOICE#: AW59538; Process server fees		
Miscellaneous - Taxable	45.50	
VENDOR: Lormit Management Systems Inc.; INVOICE#: AW59567; Process server fees		
Total Taxable Disbursements:	710.30	
Plus 5% Goods & Service Tax	35.52	
TOTAL: (INCL Goods & Service Tax)		\$745.82

OTHER CHARGES:

Photocopies	\$733.50	
Colour Copies	1.00	
Scanning	6.60	
Laser - Printing Letter paper	945.00	
Laser - Printing Envelopes	0.30	
Laser - Printing Labels	0.15	
Fax	40.00	
Corporate Services	12.00	
Westlaw eCarswell	747.09	
Total Other Charges:	2,485.64	
Plus 5% Goods & Service Tax	124.28	
TOTAL: (INCL Goods & Service Tax)		\$2,609.92

TOTAL FEES & DISBURSEMENTS	\$38,523.19
TAX	\$1,912.41
TOTAL DUE THIS MATTER	\$40,435.60

This is our account herein

BROWNLEE LLP

PER:

Daniel R. Peskett

Ernst & Young LLP
85122-0001

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Invoice No. 427603
February 26, 2016

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
R E C E I V E R S H I P & S O L I D I T I E S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

April 1, 2016
Invoice No.: 429775
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	35,386.25
TOTAL TAXABLE DISBURSEMENTS	412.29
TOTAL NON-TAXABLE DISBURSEMENTS	25.00
TOTAL OTHER CHARGES	568.90
TOTAL GOODS & SERVICE TAX	<u>1,818.37</u>
TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$38,210.81

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
R E C E I V E R S & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

April 1, 2016
Invoice No.: 429775
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH April 1, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
02/25/16	Comprehensive review of Partnership Agreement, Certificate of Limited Partnership and Amendments (11) for Growing Power Hairy Hill Limited Partnership, Certificate of Limited Partnership for Grow-Gen Energy Limited Partnership and Amendments (7), Growing Power Management Ltd. (General Partner) corporate search; Review Articles and By-laws (Minute Book) for Growing Power Management Ltd.; Review Limited Partnership provisions in Partnership Act	BFC
02/25/16	Review claim and judgment against the Limited Partnership; Revise letter to counsel for claimant holding company re: receivership and effect of stay	DRP
02/25/16	Receive E-mail from D. Peskett; Telephone call to counsel for SBI; Review of lease;	SFJC
02/26/16	Voicemail from counsel with Provincial Court claim against Growing Power re: not proceeding with claim	CMY
02/26/16	Correspondence from counsel for Highland Feeders re: escrow agreement; E-mail update to Receiver re: change in position over escrow	DRP
02/26/16	E-mail from counsel for the municipality and to the Receiver re: proof of claim and particulars of tax claim; E-mails from and to the Receiver re: license issues of ICM and request by ICM for license protection	DRP
02/26/16	Receipt of update on lease negotiations	DRP
02/26/16	Correspondence to counsel for Pridhirney regarding claim; Correspondence to client	MTC
02/27/16	Review opinion memorandum on partnership agreement and potential dissolution of Limited Partnership for tax reasons	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
02/28/16	E-mail from Receiver re: license and technology issues	DRP
02/29/16	Review status of building lease negotiations	DRP
02/29/16	Review of Indemnity Agreement	DRP
02/29/16	Review partnership dissolution issues	DRP
02/29/16	Review inconsistent position of Highlands and Escrow Agreement and review summary of land applicable registrations against lands	DRP
03/01/16	Prepare for conference call with the Receiver on various issues (PGG, sub-lease of building, marketing assets, technology and licenses, water license, Bosse escrow new position and utilities)	DRP
03/01/16	Email update to Receiver on water license and recommendation on follow up with Growing Power	DRP
03/01/16	Receipt of emails updating status of proposed lease, insurance costs and water license renewal	DRP
03/01/16	Receipt of information dealing with poteintial dissolution of limited partnership	DRP
03/01/16	Review and revise marketing package for a Request for Proposal Process	DRP
03/01/16	Review and instruct Draft letter to PGG counsel re: sale of dryer and position on Email from and telephone attendance to counsel for FCC; Draft	DRP
03/01/16	Receipt and review correspondence from counsel for third party claimant; Review Affidavit and Order of third party claimant against Growing Power	MTC
03/02/16	Further review of search results, case law, legal authorities on Limited Partnership; Revise Memorandum	BFC
03/02/16	Conference with counsel for PGG re: status and next steps including potential for marketing the dryers even if ownership not settled	DRP
03/02/16	Review and revise various changes to draft marketing proposal and make further revisions; E-mail to Receiver regarding draft marketing proposal and points for consideration	DRP
03/02/16	Email from D. Peskett on Mar 1, email to D. Peskett regarding deposit required prior to entering into negotiation	PVS
03/03/16	Correspondence from S. Robinson-Burns regarding equipment; Correspondence from and to Dentons regarding stay of claimant	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	claim	
03/03/16	Telephone call to Counsel for SBI; Receive E-mail from K. Milani; Send E-mail to client;	SFJC
03/04/16	Review e-mail from counsel for the trust re: PGG; Telephone attendance with counsel for FCC re: PGG assets	DRP
03/04/16	E-mail from counsel for AFSC re: Receiver investigating ownership of the dryers	DRP
03/07/16	Review list of lease issues raised by potential tenant and set out potential positions	DRP
03/07/16	E-mails from counsel for the secured creditors re: PGG claim	DRP
03/07/16	Correspondence from S. Robinson-Burns regarding asset review	MTC
03/07/16	Telephone call from D. Woo re: potential lease;	SFJC
03/08/16	Review information on PGG claim including PGG security agreements, amounts claimed and information from AFSC re: restructuring plan, potential construction budget and position of AFSC	DRP
03/08/16	Conference call with Receiver re: marketing proposal, potential lease, PGG position, dryer and partnership agreement	DRP
03/08/16	Review ICM license agreement and e-mail sent to Receiver from ICM license representatives; Review FCC assignment agreement involving ICM	DRP
03/08/16	Review FCC/AFSC subordination debt agreements with ICM; Review Highmark license agreement; FCC assignment and omnibus agreement	DRP
03/08/16	Review lease issues and issues with PGG regarding dryer claim; Call with Receiver regarding status on receivership and various issues	MTC
03/08/16	Send E-mail to counsel for SBI; Telephone call to K. Milani; Telephone Conference Call with client; Review and Revise draft lease;	SFJC
03/09/16	Review next steps to address in receivership	DRP
03/09/16	Receipt of revised marketing plan from the Receiver	DRP
03/10/16	Review and instruct various corporate and partnership searches involving Highmark license and Omnibus; Draft letter to PGG counsel re: sale of dryer and position on ownership; Email from and telephone attendance to counsel for FCC; Draft report to	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	Receiver re: technology and license issues on sale and marketing	
03/10/16	Instructions to paralegals re: corporate searches; review of same; further discussions with Dan Peskett re: results of corporate searches for Highmark license entities.	JWS
03/10/16	Review PGG issues; Correspondence to Receiver regarding position on PGG property claim	MTC
03/10/16	Various correspondence from Receiver; Review RFP documents and other materials from Receiver for sale process	MTC
03/11/16	Review issues and documents regarding technology licenses	MTC
03/11/16	Further review of RFP documents for sale of assets	MTC
03/11/16	Review and revise correspondence to Receiver regarding license and biogas agreements; Compile attachments for report	MTC
03/15/16	E-mail Receiver further update on technology and license issues and request for instructions on next steps	DRP
03/15/16	Review e-mails and drawings from the Receiver re: marketing package; E-mail responses to Receiver re: ownership, license and technology issues	DRP
03/15/16	Review information regarding revival of a partnership re: Highmark	DRP
03/15/16	E-mail to counsel for PGG re: costs and e-mail update to Receiver re: PGG position	DRP
03/15/16	E-mails from and to the Receiver re: PGG claim	DRP
03/15/16	E-mails from and to counsel for AFSC re: PGG dryer issue	DRP
03/15/16	E-mails from and to counsel for Growing Power and the Receiver re: ICM settlement agreement	DRP
03/15/16	E-mails from and to Receiver re: involvement of Alberta Energy regulator	DRP
03/15/16	Review revised marketing terms; E-mails from counsel for AFSC and to counsel for secured creditors re: letter to Bosse and position of Highland Feeders, status of RFP and license issues and dealings with PGG on marketing of dryer	DRP
03/15/16	E-mails from and to AFSC re: PGG ownership issues	DRP
03/15/16	Review agenda items in preparation for meeting with Receiver, e-mails from and to the Receiver re: water license and	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	Government regulation; E-mails from and to counsel for AFSC re: license agreements and ICM settlement agreement with Growing Power	
03/15/16	Various correspondence from and to Receiver regarding RFP and technology license issues and drawings; Correspondence from and to Receiver regarding notice from AER on action	MTC
03/15/16	Various correspondence from and to Receiver regarding PGG claim	MTC
03/15/16	Correspondence from solicitor for AFSC regarding inquiry on status of various items in the Receivership	MTC
03/15/16	Review lease issues with SBI	MTC
03/15/16	Further review of RFP materials and revisions to RFP; Call and correspondence with Receiver regarding RFP documents	MTC
03/15/16	Telephone call from K. Milani re: SBI lease; Conference with M. Coombs;	SFJC
03/16/16	Additional review of Limited Partnership Certificate and Agreement; Review of Amendments to Limited Partnership registration; Review requirements for terminating registration of Limited Partnership and advising Dan Peskett of same	BFC
03/16/16	Review portions of partnership agreement and certificate; Review and set out opinion and issues related to potential dissolution/termination of partnership; Review information related to additional general partner and forms for dissolution or termination of partnership	DRP
03/16/16	Prepare for and attend meeting with Receiver re: PGG, marketing proposal, licenses, SBI, partnership agreement, Court application, advertising, update to secured creditors	DRP
03/16/16	Meeting with B. Coombs regarding partnership issues with Receivership; Review documents and research	MTC
03/16/16	Meeting with Receiver regarding status of matters and RFP issues and miscellaneous matters (re: licenses, applications, etc)	MTC
03/16/16	Pull Legislative sections re: termination and dissolution; search for termination/dissolution filing materials; e-mail Dan Peskett re: same	TES
03/17/16	Review e-mail from Receiver and request for financials for a limited partnership	DRP
03/17/16	Review issues regarding tax claim of County	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
03/17/16	Call with Receiver regarding RFP issues; Further review of RFP documents; Review of Agreement documents regarding license and construction agreement	MTC
03/18/16	E-mail from counsel for AFSC re: settlement agreement	DRP
03/18/16	E-mails from counsel for AFSC and FCC re: license agreements	DRP
03/18/16	Telephone attendance with counsel for PGG re: status of ownership and marketing of asset; E-mails from secured party counsel re: agreements	DRP
03/18/16	Correspondence from Receiver regarding RFP issues	MTC
03/18/16	Correspondence from solicitor for AFSC regarding PGG priority and ownership issues	MTC
03/21/16	Receipt of email re: Judge's availability	DRP
03/21/16	Review list of issues to address; Instruct review of Biogas Construction Agreement, finalization of RFP package and draft preparation of new disclosure/confidentiality agreements; Emails from and to the Receiver re: ICM settlement agreement and non-disclosure/confidentiality agreement	DRP
03/21/16	Draft update to secured lenders re: License Agreement and affect of marketing on assets, PGG, an additional general partner and initial advertising	DRP
03/21/16	Review outstanding steps moving forward	DRP
03/21/16	Correspondence from Receiver regarding ICM issues; Correspondence from Court regarding application scheduling	MTC
03/21/16	Work on issues regarding lease of lands and bringing to a conclusion	MTC
03/21/16	Requesty for marketing process	MTC
03/21/16	Correspondence to counsel for SBI;	SFJC
03/22/16	Review Partnership Act re: ability of Limited Partnership to have multiple General Partners	BFC
03/22/16	Review agreement with FWS Industrial Projects Ltd.	MTC
03/23/16	Receipt of comments from AFSC re: ICM and PGG	DRP
03/23/16	Review and revise report to secured creditors; Compile attachments	DRP
03/23/16	Email from and to Receiver re: advertising	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
03/23/16	Review of Partnership Act involving general partners; Emails from and to FCC counsel re: Grow-Gen	DRP
03/23/16	Review confidentiality issues; Correspondence from solicitor for FCC regarding license issues	MTC
03/23/16	Various correspondence from solicitor for secured creditors; Review agreement with FWS and confidentiality issues	MTC
03/24/16	Review portions of FWS agreement for Biogas facility regarding technology and confidentiality; Review information and corporate searches for FWS	DRP
03/24/16	E-mails from and to counsel for AFSC and FCC re: license issues and direction from Court	DRP
03/24/16	Compile document references; E-mail report to Receiver re: FWS agreement and potential proprietary interests; E-mail to counsel for Growing Power re: FWS involvement, involvement of Alberta Research Council and involvement of Advance Bio; E-mail to Receiver re: requesting further information on FWS drawings; Telephone attendance with counsel for ICM re: marketing, license, technology and third party interested beneficiary	DRP
03/24/16	Review confidential agreement issues	MTC
03/24/16	Review corporate searches for parties in FWS Agreement; Instruct further searches	MTC
03/24/16	Review non-disclosure/confidentiality agreement issues for RFP process; Revise RFP materials; Various correspondence with Receiver regarding agreement; Review and draft agreements	MTC
03/24/16	Review issues with ATB regarding Becii security; Correspondence to ATB regarding security position regarding Becii assets; Correspondence to and from Receiver regarding ATB issues on Becii	MTC
03/26/16	Review summary from Peter K. re: history of plant; Review some of potential marketing materials including drawings; E-mail from counsel for Growing Power re: FWS, Alberta Research Council and Advance Bio; Review portions of FWS and ICM agreements; E-mails to counsel for Growing Power re: information needed on licenses and confidentiality and applicable drawings and information for marketing package; E-mail report to Receiver re: dealings with Growing Power and ICM counsel; Outline additional steps to address; E-mail from Receiver re: non-disclosure draft agreement	DRP
03/28/16	Review comments of AFSC on ICM and PGG	DRP

Ernst & Young LLP
85122-0001

Invoice No. 429775
April 1, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
03/28/16	Review e-mails from counsel for AFSC re: AFSC security and agreements dealing with technology and licenses	DRP
03/28/16	Review e-mail from counsel or AFSC re: PGG questions	DRP
03/29/16	Review corporate searches on Advanced Bio	MTC
03/29/16	Correspondence from Receiver regarding marketing issues	MTC
03/29/16	Correspondence and calls with Receiver regarding FWS drawings; Correspondence from secured parties	MTC
03/29/16	Various correspondence with Receiver regarding request for financial statements from ICM	MTC
03/30/16	Correspondence with Court regarding application availability	MTC
03/30/16	Review issue regarding financial statements shared with parties in limited partnership	MTC
03/30/16	Correspondence from Receiver regarding biogas technology	MTC
03/30/16	Review proof of claim package and correspondence from solicitor for County regarding taxes; Correspondence to Receiver regarding Proof of Claim from County for taxes	MTC
03/31/16	Initial review of proof of claim of the Two Hills County;	GGP

Total Services	\$35,386.25
Plus 5% Goods & Service Tax	1,769.31
TOTAL FEES FOR PROFESSIONAL SERVICES:	\$37,155.56

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRP	Peskett, Daniel R.	47.90	475.00	22,752.50
MTC	Coombs, Michael T.	22.10	375.00	8,287.50
PVS	Stocco, Paul V.	0.30	450.00	135.00
BFC	Coombs, Bruce F.	4.35	575.00	2,501.25
SFJC	Curran, Sean F.J.	2.85	375.00	1,068.75
JWS	Smith, Jordan W.	1.00	365.00	365.00
CMY	Young, Christopher M.	0.15	275.00	41.25
GGP	Plester, Greg G.	0.50	275.00	137.50
TES	Sippel, Travis	0.75	130.00	97.50
	Total Services			\$35,386.25

DISBURSEMENTS AND OTHER CHARGES:

NON-TAXABLE DISBURSEMENTS:

Ernst & Young LLP
85122-0001

Invoice No. 429775
April 1, 2016

Land Titles - Online Registrations Edmonton	\$25.00	
Total Non-Taxable Disbursements:		\$25.00

TAXABLE DISBURSEMENTS:

Kranq Courier	\$4.25	
ACS	18.45	
Purolator	12.32	
Court House/LTO Runner Fees - Eldor-Wal	71.00	
Court House/LTO Search Fees - Eldor-Wal	64.00	
Telephone - Long Distance/Teleconferences	19.27	
Corporate Registry Searches	136.00	
Land Titles - Online Searches Edmonton	70.00	
Court Fax Search Fees - Red Deer	17.00	
Total Taxable Disbursements:	412.29	
Plus 5% Goods & Service Tax	20.61	
TOTAL: (INCL Goods & Service Tax)		\$432.90

OTHER CHARGES:

Photocopies	\$95.70	
Scanning	17.40	
Laser - Printing Letter paper	433.20	
Laser - Printing Envelopes	0.15	
Laser - Printing Labels	0.05	
Fax	20.00	
Telephone - Long Distance/Teleconferences	0.00	
Postage	2.40	
Total Other Charges:	568.90	
Plus 5% Goods & Service Tax	28.45	
TOTAL: (INCL Goods & Service Tax)		\$597.35

TOTAL FEES & DISBURSEMENTS	\$36,392.44
TAX	\$1,818.37
TOTAL DUE THIS MATTER	\$38,210.81

This is our account herein

BROWNLEE LLP

PER:

Daniel R. Peskett

Ernst & Young LLP
85122-0001

Page 10

Invoice No. 429775
April 1, 2016

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
R E C E I V E R S H I P & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

April 27, 2016
Invoice No.: 430433
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	23,018.00
TOTAL TAXABLE DISBURSEMENTS	100.51
TOTAL NON-TAXABLE DISBURSEMENTS	50.00
TOTAL OTHER CHARGES	1,361.73
TOTAL GOODS & SERVICE TAX	<u>1,224.02</u>

TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax **\$25,754.26**

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
R E C E I V E R S & S E L L E R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

April 27, 2016
Invoice No.: 430433
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH April 27, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
03/29/16	E-mails from and to Receiver re: ICM request for financial information; E-mails from counsel for Growing Power principals and to Receiver re: boigas plant and role of FWS	DRP
04/01/16	Review proof of claim of County of Two Hills; Research regarding priority claims in receivership; Prepare memo regarding proof of claim issues;	GGP
04/01/16	Review tax issue with G. Plester	MTC
04/04/16	Receipt and review of e-mail from ICM re: third party beneficiary language; Receipt and review of e-mail from AFSC representative; E-mails from and to the Receiver re: FWS and the Alberta Research Council and information from Mike K.	DRP
04/04/16	Receipt of update of corporate search for Advance Bio	DRP
04/04/16	Review various positions of Highland Feeders; Draft letter to counsel for Highland Feeders re: Escrow Agreements	DRP
04/05/16	List relief for application on technology/licenses/confidentiality for Court application	DRP
04/05/16	Review ICM and Growing Power settlement binder	DRP
04/05/16	E-mails to Dan W. re: ICM settlement agreement, response to questions on partnership agreement and effort on marketing	DRP
04/05/16	Review PGG materials for PGG and AFSL; Draft letter of issues to counsel for PGG	DRP
04/05/16	Review ICM settlement agreement documents; Draft report of Receiver for application; Review license agreements	MTC
04/06/16	Review and revise draft letters to counsel for Growing Power re: ICM settlement agreement and to counsel for PGG re: issues	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	over dryer ownership	
04/06/16	Receipt of draft Receiver report	DRP
04/06/16	Further research regarding priority of municipal tax arrears; Prepare memo regarding same;	GGP
04/06/16	Review titles for PGG Security and review PGG mortgage	MTC
04/06/16	Work regarding preparing confidentiality order for sale process	MTC
04/07/16	E-mail from counsel for Growing Power and to the Receiver re: ICM issues and check for full ICM materials for marketing	DRP
04/07/16	E-mails from and to the Receiver re: approval of Bosse letter, comments on PGG letter and status of court application on licenses	DRP
04/07/16	Review and revise confidentiality agreement for marketing process	MTC
04/07/16	Review responses from solicitor for debtors regarding license issues	MTC
04/08/16	Revise letter to counsel for PGG	DRP
04/08/16	Review memorandum research regarding tax issues	MTC
04/11/16	E-mail from Receiver re: update on dealings with third parties with potential license rights	DRP
04/11/16	E-mail from the Receiver re: update on dealings with third parties with potential license rights	DRP
04/11/16	E-mails from and to the Receiver re: Court application and advertising	DRP
04/11/16	E-mails from and to the Receiver re: Court application and advertising tender	DRP
04/12/16	Telephone attendance with the Receiver re: timing of Court application	DRP
04/12/16	E-mails from and to Receiver re: FWS; Correspondence from counsel or Highland re: escrow agreements	DRP
04/12/16	Various calls with Court regarding availability for application; Correspondence from and to Receiver regarding Court application on license issues	MTC
04/12/16	Calls with Receiver regarding application issues; Further calls with Court; Calls and correspondence to counsel for secured	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	parties regarding application	
04/13/16	Calls with solicitor for AFSC regarding application issues and timing; Review correspondence from counsel for Defendant regarding escrow issues on agreement	MTC
04/14/16	Correspondence to Court regarding application scheduling	MTC
04/15/16	Call with solicitor for debtors regarding application; Correspondence from Receiver regarding application	MTC
04/18/16	Various correspondence with Receiver regarding information for borrowing authority and sale of assets; Instruct and review PPR searches on debtors and equipment; Revise report of Receiver for application; Prepare application documents; Review PPSA issues regarding equipment sale	MTC
04/19/16	Email from the Receiver re: report additions for sale of assets; Review PGG debenture security registration; Email update to Receiver for PGG; Email to PGG counsel re: status of position	DRP
04/19/16	Receipt of information regarding sale of some assets	DRP
04/20/16	Email from counsel for AFSC re: cost concerns	DRP
04/20/16	Call with Receiver regarding application issues; Correspondence from solicitor for Defendant regarding application; Correspondence from solicitor for AFSC regarding borrowing authority	MTC
04/20/16	Revise report for application and application notice; Correspondence from Receiver regarding borrowing issues; Correspondence from Receiver regarding auction statement on assets sold	MTC
04/21/16	Draft portions of the Receiver Report and review and revise existing draft Receiver Report; Review portions of various License Agreements and Omnibus Agreement; Review recent communication from Receiver and counsel for Growing Power and Highland Feeder	DRP
04/21/16	Correspondence to solicitor for Himark regarding application documents; Review corporate search on Highmark entities; Instruct corporate searches; Further revisions to application documents; Review license agreements and other agreements	MTC
04/21/16	Calls from Receiver regarding application and license issues	MTC
04/22/16	Corporate Searches for Growing Power Management Ltd. and Growing Power Hairy Hill Limited Partnership	AC
04/22/16	Review and revise draft of Receiver Report	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
04/22/16	Various work and correspondence regarding application documents and finalizing Receiver report; Various correspondence with Receiver; Review license issues and various search for application	MTC
04/25/16	Corporate Search at Industry Canada for Biogas and Algae (Barbados) Holdings Inc.	AC
04/25/16	Email from counsel for AFSC re: costs and potential bankruptcy	DRP
04/25/16	Emails from Receiver re: draft Report and Non-Disclosure/Confidentiality Agreement	DRP
04/25/16	Emails from counsel for AFSC and FSC re: ICM subordination	DRP
04/25/16	Review changes from the Receiver regarding Receiver Report; Conference call with the Receiver re: finalizing the Receiver Report; Review and revise Application Notice; Review file for additional attachments	DRP
04/25/16	Email from the Receiver re: FWS drawings	DRP
04/25/16	Emails from the Receiver re: FWS, ICM Construction and drawings and FWS contract; Emails to and from counsel for Growing Power and Highlands re: background of construction and issues on license and drawings; Email update to the Receiver	DRP
04/25/16	Various correspondence with Receiver regarding application; Various calls with Receiver regarding application; Revise application documents; Instruct and review various corporate and PPR searches; Prepare for application	MTC
04/26/16	To Ernst & Young to pick up signed documents	ALF
04/26/16	To Court house to file documents in Court of Queen's Bench	ALF
04/26/16	Review attached exhibits and add Confidentiality Agreement involving FWS	DRP
04/26/16	Emails from and to AFSC counsel re: license and security agreements	DRP
04/26/16	Email from FCC counsel re: ICM subordination	DRP
04/26/16	Email from Receiver counsel re: approval of court order	DRP
04/26/16	Email ICM application documents and request information on FWS	DRP
04/26/16	Email from counsel for ICM re: FWS potential technology;	DRP

Ernst & Young LLP
85122-0001

Invoice No. 430433
April 27, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	Update to the Receiver	
04/26/16	Emails from and to counsel for AFSC re: technology, license, Receiver issues, court application, assignment of agreements and potential bankruptcy	DRP
04/26/16	Finalize application documents; Correspondence to all parties regarding serving application; Instruct service	MTC

Total Services	\$23,018.00
Plus 5% Goods & Service Tax	1,150.90
TOTAL FEES FOR PROFESSIONAL SERVICES:	\$24,168.90

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRP	Peskett, Daniel R.	22.30	463.28	10,331.25
MTC	Coombs, Michael T.	30.55	375.00	11,456.25
GGP	Plester, Greg G.	3.50	275.00	962.50
ALF	Fry, Aly	1.75	130.00	227.50
AC	Chomyc, Allison	0.30	135.00	40.50
	Total Services			<u>\$23,018.00</u>

DISBURSEMENTS AND OTHER CHARGES:

NON-TAXABLE DISBURSEMENTS:

Miscellaneous - Non Taxable	PAYEE: Government of Alberta; Application Filing Fee	\$50.00	
Total Non-Taxable Disbursements:			\$50.00

TAXABLE DISBURSEMENTS:

Court House/LTO Runner Fees - Eldor-Wal	\$30.00	
Court House/LTO Search Fees - Eldor-Wal	26.51	
Corporate Registry Searches	14.00	
Land Titles - Online Searches Edmonton	30.00	
Total Taxable Disbursements:	100.51	
Plus 5% Goods & Service Tax	5.03	
TOTAL: (INCL Goods & Service Tax)		\$105.54

OTHER CHARGES:

Photocopies	\$890.40	
Colour Copies	24.00	
Scanning	2.10	
Laser - Printing Letter paper	399.00	
Fax	13.00	
Postage	19.93	
Westlaw eCarswell	13.30	
Total Other Charges:	<u>1,361.73</u>	

Ernst & Young LLP
85122-0001

Page 6

Invoice No. 430433
April 27, 2016

Plus 5% Goods & Service Tax	68.09	
TOTAL: (INCL Goods & Service Tax)		<u>\$1,429.82</u>

TOTAL FEES & DISBURSEMENTS	\$24,530.24
TAX	\$1,224.02
TOTAL DUE THIS MATTER	\$25,754.26

This is our account herein

BROWNLEE LLP

PER:

Daniel R. Peskett

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
B A D E N P O R T & S O L I D A R I T Y

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

May 30, 2016
Invoice No.: 432512
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	15,176.25
TOTAL TAXABLE DISBURSEMENTS	344.11
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	180.40
TOTAL GOODS & SERVICE TAX	<u>785.04</u>

TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$16,485.80
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Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
R E C E I V E R S & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

May 30, 2016
Invoice No.: 432512
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH May 30, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
02/01/16	E-mails on terms of potential lease of BEC ii building	DRP
02/18/16	Review potential tax issue for Limited Partnership	DRP
04/07/16	Emails from counsel for the Creditor re: PGG claim	DRP
04/13/16	Email from Receiver re: instructions on increased borrowing power; Email from counsel for AFSC re: court application	DRP
04/13/16	Receipt and review of email from Receiver re: sale of equipment to be added to the Report	DRP
04/23/16	Emails to and from counsel for Highland re: Highland License; Review service list of parties for application and add parties and instruct corporate searches; Review searches for BABI and instruct adding to draft Receiver Report	DRP
04/26/16	Receipt of file and update of Pleadings binder. All Binder indexes and labels updated accordingly.	KW
04/26/16	Reviewed and organized certificates of title received from Land Titles office. Prepared Trial binder, index and labels for same. Created subfolder for land titles documentation.	KW
04/26/16	Preparation of memorandum to M. Coombs regarding file organization and creation of trial binders.	KW
04/26/16	Obtain corporate search	LS
04/27/16	Review email from AFSC counsel re: summary of loan particulars and security; email to Receiver	DRP
04/29/16	Emails with other counsel to coordinate conference call re: Highmark License	DRP
04/29/16	Email Omnibus Agreement to Highmark; Review materials in	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	preparation for conference call with counsel for Highmark	
04/29/16	Prepare for and participate in conference call with lawyer involved with Highmark licensing rights; Telephone attendance with the Receiver re: Highmark position, claimed rights, court application and sale process	DRP
04/29/16	Review of email from our Micheal Coombs; call to and from Corporate Registry re: internal process respecting "start" proceedings; discussions with our corporate paralegals re: coordination of federal and provincial registry process.	JWS
05/02/16	Prepare for court application; Review draft Order	DRP
05/02/16	Attend court application and meet with FCC and AFSC representatives re: various receivership issues	DRP
05/02/16	Receipt of email re: Growing Power in "start" proceedings	DRP
05/02/16	Emails from FCC and AFSC counsel re: purported Highmark Assignment Agreements	DRP
05/02/16	Voice mails from counsel for PGG re: grain dryer	DRP
05/02/16	Email to counsel for Highlands and Himark Biogas re: patents	DRP
05/02/16	Prepare for and attend Court application; Meeting with creditors and counsel and receiver; Letters to parties serving order	MTC
05/03/16	Update Trial Binder ;	CM
05/03/16	Voicemail from in-house counsel for FWS re: relationship with Growing Power	DRP
05/03/16	Emails from and to Bosse and counsel for Himark Biogas re: patents	DRP
05/03/16	Email Order to representative of ICM	DRP
05/03/16	Correspondence to solicitor for County regarding Court Order	MTC
05/04/16	Emails from and to the Receiver re: circulation of Confidentiality Agreement	DRP
05/04/16	Work on RFP documents; Various correspondence with Receiver regarding RFP and Confidential Agreement	MTC
05/05/16	Review FWS materials; Telephone attendance with FWS in-house counsel	DRP
05/05/16	Voicemail from counsel for Himark Biogas re: patents	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
05/05/16	Receipt and review email from client together with confidentiality agreement	MTC
05/06/16	Call to Corporations Canada re: federal process for start proceedings; email to Dan Peskett and Mike Coombs re: delineation of process.	JWS
05/08/16	Review corporate information regarding revivals of partnership on corporation	DRP
05/08/16	Review County tax claim	DRP
05/09/16	Prepare for and participate in meeting with Receiver re: information for due diligence of interested purchasers and outstanding information to address with FWS and Highmark	DRP
05/09/16	Meeting with Receiver to review RFP documents and documents to disclose to purchaser	MTC
05/10/16	Further revisions to RFP; Various correspondence with Receiver regarding RFP; Various correspondence with Receiver regarding confidentiality agreement	MTC
05/11/16	Review outstanding issues to address with FWS and Highmark	DRP
05/11/16	Email from and to the Receiver re: revised wording in RFP; Emails from and to the Receiver re: drawings and data room materials; Email from and to the Receiver re: title searches	DRP
05/11/16	Various correspondence and calls with Receiver regarding RFP; Review revisions to RFP	MTC
05/12/16	Various correspondence and calls with Receiver regarding RFP issues; Further review of RFP; Instruct and review Land Titles searches	MTC
05/12/16	Various correspondence and calls with Receiver; Further review and revision of RFP; Review plant reports	MTC
05/13/16	Various calls with Receiver regarding equipment listing for RFP	MTC
05/13/16	Various correspondence with Receiver regarding disclaimer for RFP and finalizing RFP package for distribution	MTC
05/13/16	Various correspondence with Receiver and solicitor for FCC regarding confidentiality agreement	MTC
05/16/16	Review and revise disclaimer wording	DRP
05/16/16	Various correspondence to Receiver regarding disclaimer wording	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
05/17/16	Review "to do" list	DRP
05/17/16	Review status of Himark Biogas issues	DRP
05/17/16	Email from and to Receiver re: potential purchaser	DRP
05/17/16	Correspondence from Receiver regarding potential bid and confidential issues	MTC
05/17/16	Instructions to K. Wasylenchuk regarding preparation of players' list	RF
05/18/16	Email from and to the Receiver re: Sigmalta	DRP
05/18/16	Emails from and to Receiver re: party not wanting to sign the confidentiality agreement	DRP
05/18/16	Reviewed and organized Pleadings filed with the court for both actions. Updated Pleadings Trial Binder with Receiver's Reports, Orders and Application. Binder indexes updated accordingly.	KW
05/18/16	Preparation of memorandum to M. Coombs regarding update of Trial Binders.	KW
05/18/16	Review correspondence from solicitor for Defendants regarding Himark issue	MTC
05/18/16	Various correspondence with Receiver regarding disclosure issues on RFP	MTC
05/18/16	Correspondence to solicitor for PGG regarding claim on dryer	MTC
05/19/16	Reviewed and organized FWS Drawings and Correspondence. Created Trial Binder, indexes, and labels for same.	KW
05/19/16	Preparation of Memorandum to M. Coombs regarding creation of FWS Drawing Binder.	KW
05/20/16	Email to counsel for the bond re: status of dealing with the Receiver	DRP
05/24/16	Review issue with PGG; Call with solicitor for PGG; Various correspondence from and to Receiver regarding PGG issues and RFP	MTC
05/25/16	Emails from Receiver re: ICM manuals and counsel for AFSC re: Property Tax Notice	DRP
05/25/16	Correspondence from and to solicitor for Terravest (Creditor) regarding status of Receivership and providing reports	MTC

Ernst & Young LLP
85122-0001

Invoice No. 432512
May 30, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
05/25/16	Correspondence from Land Titles regarding tax notification; Correspondence to Receiver regarding tax notification; Correspondence to solicitor for secured parties	MTC
05/26/16	Correspondence and calls with Receiver	MTC
05/27/16	Research regarding complaint with respect to assessment and registration of tax notification; Review tax assessment; Research regarding scope of stay and application to tax recovery process;	GGP
05/27/16	Legal conference with G. Plester regarding tax issues with registration on lands	MTC
05/28/16	Consider issues relating to issuance of 2016 tax notice and related limitation periods;	GGP

Total Services	\$15,176.25
Plus 5% Goods & Service Tax	758.81
TOTAL FEES FOR PROFESSIONAL SERVICES:	\$15,935.06

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRP	Peskett, Daniel R.	14.30	475.00	6,792.50
MTC	Coombs, Michael T.	18.25	375.00	6,843.75
JWS	Smith, Jordan W.	1.50	365.00	547.50
GGP	Plester, Greg G.	1.40	275.00	385.00
KW	Wasylenchuk, Kimberly	5.75	90.00	517.50
CM	Moen, Cailley	0.50	90.00	45.00
RF	Francis, Roger	0.10	150.00	15.00
LS	Schill, Lori	0.20	150.00	30.00
	Total Services			\$15,176.25

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

ACS	\$235.00	
Telephone - Long Distance/Teleconferences	10.11	
Corporate Registry Searches	61.00	
Personal Property Registry Searches	18.00	
Land Titles - Online Searches Edmonton	20.00	
Total Taxable Disbursements:	344.11	
Plus 5% Goods & Service Tax	17.21	
TOTAL: (INCL Goods & Service Tax)		\$361.32

OTHER CHARGES:

Photocopies	\$6.60
Colour Copies	10.00

Ernst & Young LLP
85122-0001

Invoice No. 432512
May 30, 2016

Scanning	0.60	
Laser - Printing Letter paper	163.20	
Telephone - Long Distance/Teleconferences	0.00	
Total Other Charges:	180.40	
Plus 5% Goods & Service Tax	9.02	
TOTAL: (INCL Goods & Service Tax)		<u>\$189.42</u>

TOTAL FEES & DISBURSEMENTS	\$15,700.76
TAX	\$785.04
TOTAL DUE THIS MATTER	\$16,485.80

This is our account herein

BROWNLEE LLP

PER:

Daniel R. Peskett

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
R E C E I V E R S & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

June 21, 2016
Invoice No.: 432889
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	1,903.75
TOTAL TAXABLE DISBURSEMENTS	12.45
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	56.30
TOTAL GOODS & SERVICE TAX	98.63

TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$2,071.13
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Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

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INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

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G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
R E C E I V E R S & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

June 21, 2016
Invoice No.: 432889
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH June 21, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
05/20/16	Preparation of updated Service List including all parties for M. Coombs. Preparation of Memorandum to M. Coombs regarding same.	KW
05/27/16	Consider potential appeal of this year's property taxes and ability to challenge value	DRP
05/30/16	Correspondence from and to Receiver; Call with Receiver regarding tax recovery issues; Correspondence to solicitor for County regarding tax issue	MTC
05/31/16	Receipt of notice as to removal of dryer equipment by PGG	DRP
05/31/16	Review letters from PGG re: consider options including presentation of Consent Order and email from Receiver on next steps	DRP
05/31/16	Call from solicitor for PGG regarding dryer claim	MTC
05/31/16	Correspondence and calls with solicitor for PGG; Call and correspondence with Receiver regarding PGG claim and removal of dryer unit	MTC
06/01/16	Telephone attendance with Receiver re: PGG conduct and new property taxes	DRP
06/01/16	Correspondence from and to solicitor for County regarding tax notice and timing; Correspondence to Receiver regarding tax notice timing	MTC
06/02/16	Email from S. Findlay regarding tax notices; Evaluate and set limitations with respect to assessment complaint;	GGP
06/08/16	Review voicemail from Himark counsel re: patent	DRP
06/14/16	Emails from and to new counsel for Highlands; Email update to	DRP

Ernst & Young LLP
85122-0001

Invoice No. 432889
June 21, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	the Receiver	
06/15/16	Further emails from and to new counsel for Highlands	DRP
06/15/16	Correspondence to Receiver re: returns of corporate materials regarding Growing Power	DRP
06/15/16	Review status of PGG Consent Order given movement of dryer	DRP
06/16/16	Various correspondence from and to solicitor for Terravest Creditor regarding status of Receivership	MTC
06/20/16	Email from Receiver re: update on marketing	DRP

Total Services	\$1,903.75
Plus 5% Goods & Service Tax	95.19
TOTAL FEES FOR PROFESSIONAL SERVICES:	\$1,998.94

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRP	Peskett, Daniel R.	2.00	475.00	950.00
MTC	Coombs, Michael T.	1.95	375.00	731.25
GGP	Plester, Greg G.	0.40	275.00	110.00
KW	Wasylenchuk, Kimberly	1.25	90.00	112.50
	Total Services			<u>\$1,903.75</u>

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

ACS	\$12.45	
Total Taxable Disbursements:	12.45	
Plus 5% Goods & Service Tax	0.62	
TOTAL: (INCL Goods & Service Tax)		\$13.07

OTHER CHARGES:

Colour Copies	\$5.00	
Laser - Printing Letter paper	51.30	
Total Other Charges:	56.30	
Plus 5% Goods & Service Tax	2.82	
TOTAL: (INCL Goods & Service Tax)		\$59.12

TOTAL FEES & DISBURSEMENTS	\$1,972.50
TAX	\$98.63

Ernst & Young LLP
85122-0001

Invoice No. 432889
June 21, 2016

TOTAL DUE THIS MATTER

\$2,071.13

This is our account herein

BROWNLEE LLP

PER:

Daniel R. Peskett

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
B u s i n e s s & S o l u t i o n s

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

July 22, 2016
Invoice No.: 434888
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	7,920.00
TOTAL TAXABLE DISBURSEMENTS	7.00
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	90.30
TOTAL GOODS & SERVICE TAX	<u>400.86</u>

TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax **\$8,418.16**

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www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
R E C E I V E R S & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

July 22, 2016
Invoice No.: 434888
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH July 22, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
06/20/16	Correspondence from Receiver regarding RFP status	MTC	0.15	56.25
06/21/16	Telephone attendance with the Receiver re: marketing process, PGG and Highland Feeders	DRP	0.25	118.75
06/21/16	Correspondence from Receiver regarding Terravest claim	MTC	0.15	56.25
06/21/16	Call with Receiver regarding status of matter and other steps	MTC	0.45	168.75
06/21/16	Correspondence from Receiver regarding proof of claim; Correspondence to counsel for unsecured creditor regarding proof of claim	MTC	0.30	112.50
06/29/16	Review correspondence from solicitor for County; Review tax notices; Review appeal procedures for taxes; Correspondence to Receiver regarding 2016 tax assessment	MTC	0.50	187.50
06/30/16	Review tax accounts	DRP	0.25	118.75
07/04/16	Review tax notice and appeal date	DRP	0.25	118.75
07/04/16	Email to the Receiver re: deadlines for appealing taxes and ability to request information from the assessor	DRP	0.25	118.75
07/04/16	Review file status including FWS and PGG issues	DRP	0.50	237.50

Ernst & Young LLP
85122-0001

Invoice No. 434888
July 22, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
07/04/16	Review Notice of Assessment; Evaluate limitation; Research regarding request for information;	GGP	0.40	110.00
07/04/16	Review tax appeal deadline	MTC	0.15	56.25
07/05/16	Email to counsel for FWS re: drawings and construction of Growing Power facilities	DRP	0.50	237.50
07/05/16	Telephone attendance with Receiver re: offer received and options on next steps	DRP	0.50	237.50
07/05/16	Reviewed and organized documents on file into appropriate accordion folders by subject matters	KW	0.50	45.00
07/05/16	Correspondence from and to Receiver regarding marketing status	MTC	0.30	112.50
07/05/16	Call and correspondence with solicitor for PGG regarding dryer issues	MTC	0.30	112.50
07/05/16	Call with Receiver regarding update on marketing process and future steps	MTC	0.75	281.25
07/06/16	Update FCC counsel on potential options moving forward	DRP	0.15	71.25
07/07/16	Email from Receiver re: proposals	DRP	0.15	71.25
07/07/16	Working on organizing accordion file folder and updating subject indexes for same.	KW	0.50	45.00
07/08/16	Reviewed and organized all Accordion files and subfolders. Created subfolders for further documents on file. Updated Accordion Index to accurately reflect inventory of documents on file. Labeled Accordions accordingly.	KW	5.00	450.00
07/11/16	Conference call with Receiver and secured parties regarding outcome of RFP and options to move forward	MTC	0.50	187.50

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
07/12/16	Review research memorandum prepared by counsel for secured creditor; Further review of 2015 and 2016 Tax Notices and consideration of issues relating to addition of utility charges to tax roll; Prepare memo regarding same;	GGP	2.40	660.00
07/12/16	Correspondence from and to solicitor for PGG regarding dryer order	MTC	0.15	56.25
07/12/16	Various correspondence from solicitor for AFSC regarding taxes; Various correspondence from Receiver regarding tax issues	MTC	0.50	187.50
07/12/16	Correspondence to Receiver regarding potential buyer	MTC	0.15	56.25
07/12/16	Review tax issues regarding registration times and tax rolls	MTC	0.15	56.25
07/13/16	Emails from Receiver re: other interested parties in assets and RFP obligations; Email from AFSC counsel re: RFP and marketing	DRP	0.25	118.75
07/13/16	Telephone discussions with D. Woo; Various correspondence between parties regarding RFP	MTC	0.90	337.50
07/18/16	Conference call with counsel and representatives for the Secured Creditor and the Receiver re: RFP process, taxes, next steps; Telephone attendance with the Receiver re: next steps	DRP	1.25	593.75
07/18/16	Receive update on dryer issue re: preservation and next steps	DRP	0.15	71.25
07/18/16	Review summary of RFP issues and options; Review RFP package and finalize opinion in preparation for conference call with Receiver and secured creditors	DRP	0.50	237.50
07/18/16	Review of RFP issues	MTC	0.30	112.50
07/18/16	Further review of RFP options; Call with all parties regarding status	MTC	1.00	375.00

Ernst & Young LLP
85122-0001

Invoice No. 434888
July 22, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
07/19/16	Emails from and to counsel for AFSC re: priority issue	DRP	0.15	71.25
07/19/16	Review preliminary review of tax priority issues	DRP	0.50	237.50
07/19/16	Call with G. Plester regarding tax issues; Telephone call from solicitor for PGG regarding dryer issues	MTC	0.30	112.50
07/20/16	Instruct additional information to be obtained for assessment	DRP	0.15	71.25
07/20/16	Email from AFSC representative re: tax calculations and questions	DRP	0.15	71.25
07/20/16	Email from counsel for AFSC re: tax research	DRP	0.15	71.25
07/20/16	Review Notice of Assessment; Review Receivership Order; Prepare correspondence to County of Two Hills regarding request for particulars regarding assessment and request for particulars regarding tax roll ledgers;	GGP	0.75	206.25
07/20/16	Correspondence from AFSC regarding taxes	MTC	0.15	56.25
07/20/16	Correspondence from and to Receiver regarding response to prospective purchase regarding process; Correspondence to Receiver regarding terminating RFP process; Correspondence to Receiver regarding tax issues	MTC	0.60	225.00
07/21/16	Emails from and to Receiver re: issues raised by stakeholders about taxes	DRP	0.25	118.75
07/21/16	Emails from Receiver re: notification to parties submitting proposals	DRP	0.15	71.25
07/21/16	Revise correspondence from Receiver to County of Two Hills;	GGP	0.50	137.50
07/21/16	Various correspondence with Receiver regarding notice to proponents; Various other correspondence with Receiver regarding tax issues	MTC	0.60	225.00

Ernst & Young LLP
85122-0001

Invoice No. 434888
July 22, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
07/22/16	Email to the Receiver re: PGG alleged ownership issue	DRP	0.15	71.25
	Total Hours		<u>25.00</u>	

Total Services	<u>\$7,920.00</u>
Plus 5% Goods & Service Tax	396.00
TOTAL FEES FOR PROFESSIONAL SERVICES:	<u>\$8,316.00</u>

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
DRP	Peskett, Daniel R.	6.60
MTC	Coombs, Michael T.	8.35
GGP	Plester, Greg G.	4.05
KW	Wasylenchuk, Kimberly	6.00
	Total Services	<u>25.00</u>

DISBURSEMENTS AND OTHER CHARGES:TAXABLE DISBURSEMENTS:

Corporate Registry Searches	<u>\$7.00</u>	
Total Taxable Disbursements:	7.00	
Plus 5% Goods & Service Tax	<u>0.35</u>	
TOTAL: (INCL Goods & Service Tax)		\$7.35

OTHER CHARGES:

Photocopies	\$0.90	
Laser - Printing Letter paper	<u>89.40</u>	
Total Other Charges:	90.30	
Plus 5% Goods & Service Tax	<u>4.51</u>	
TOTAL: (INCL Goods & Service Tax)		<u>\$94.81</u>

TOTAL FEES & DISBURSEMENTS	\$8,017.30
TAX	\$400.86
TOTAL DUE THIS MATTER	\$8,418.16

This is our account herein

PER:

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
R E C E I V E R S H I P & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

August 30, 2016
Invoice No.: 435622
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	14,803.75
TOTAL TAXABLE DISBURSEMENTS	0.00
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	301.35
TOTAL GOODS & SERVICE TAX	755.26
TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$15,860.36

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INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

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G.S.T. NUMBER: R119412096



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L L P
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Edmonton AB T5H 0E7
Canada

August 30, 2016
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Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH August 30, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
07/27/16	Review particulars of more tax information	DRP
07/28/16	Email from new counsel for PGG re: application to address ownership	DRP
07/28/16	Review information sent to counsel for Municipality regarding the Court process	DRP
07/28/16	Various correspondence to and from C. Russell regarding application dates	MTC
08/01/16	Review issues to address with the Receiver	DRP
08/01/16	Review draft letters for tax assessment particulars; Review provisions in MGA regarding assessment information and inquire about earlier assessment for tax information from Municipality	DRP
08/02/16	Email to the Receiver re: draft letters to send to the municipality on taxes	DRP
08/02/16	Telephone attendance with new counsel for PGG re: dryer and application	DRP
08/02/16	Email from counsel for PGG re: Court dates	DRP
08/03/16	Email to Receiver re: expected application by PGG	DRP
08/04/16	Email to Receiver re: revised tax letters	DRP
08/08/16	Emails from and to counsel for PGG re: potential timing for Court application	DRP
08/08/16	Instruct determining availability of Justice Veit	DRP
08/08/16	Conference call with the Receiver re: next steps	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
08/08/16	Receipt of further information on the tax issue	DRP
08/08/16	Consider ability of Receiver to request information regarding prior year assessments;	GGP
08/08/16	Call with Receiver; Review Dryer issues; Correspondence to solicitor for PGG regarding application; Correspondence to Assistant to Justice Veit regarding application; Various correspondence with Receiver regarding borrowing charge in order and indemnity from secured parties	MTC
08/09/16	Email from Receiver re: confirmation to send tax letters	DRP
08/10/16	Instruct preparation of tax appeal	DRP
08/10/16	Review positions of PGG	DRP
08/10/16	Instruct next steps from a legal perspective in relation to the Receivership	DRP
08/10/16	Preparation of draft consent order re preservation of the drum	JDH
08/11/16	Review tax appeal issues; Correspondence to G. Plester regarding tax appeal; Correspondence to Receiver regarding tax information from County	MTC
08/12/16	Completed draft of Preservation Order	JDH
08/12/16	Various correspondence from and to Receiver regarding taxes and issues; Review response from County;	MTC
08/15/16	Review communications from the Receiver re: water license renewal	DRP
08/15/16	Correspondence from Receiver regarding water license issues; Review documents from Highland	MTC
08/16/16	Review assessment and tax notices; Review Matters Related to Assessment Complaints Regulation; Initial Preparation of Assessment Complaint;	GGP
08/16/16	Various correspondence from and to solicitor for PGG regarding application	MTC
08/17/16	Review potential grounds for assessment complaint	AP
08/17/16	Review of response of assessor to request for assessment information; Verify accuracy of calculations performed by assessor; Research regarding appropriate assessment methodology regarding Buildings and Structures; Consider strategy regarding assessment complaint;	GGP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
08/17/16	Correspondence from Receiver regarding taxes; Review tax information; Legal conference with G. Plester; Correspondence to Receiver regarding non-disclosure for sale	MTC
08/18/16	Prepare memorandum regarding assessment complaint; Review and revise same;	GGP
08/18/16	Review account issues for Receiver; Correspondence from Court regarding PCC issues; Correspondence to solicitor for secured creditors regarding PGG issues; Review further tax issues and appeal; Correspondence to solicitor for PGG regarding dryer application; Correspondence to Receiver regarding dryer; Correspondence from solicitor for FCC regarding Confidentiality Agreement for RC3 Group	MTC
08/19/16	Revise memorandum regarding assessment complaint;	GGP
08/19/16	Correspondence from solicitor for AFSC regarding dryer issues	MTC
08/22/16	Further revisions to memorandum regarding viability of assessment complaint;	GGP
08/22/16	Review updated tax research and appeal issues; Further review regarding tax issues	MTC
08/23/16	Receipt of update on the tax appeal	DRP
08/23/16	Review appeal notice issues on taxes and issues with PGG timing for application	DRP
08/23/16	Research regarding assessment complaint process; Prepare assessment complaint; Research regarding priority of utility charge;	GGP
08/23/16	Correspondence from and to solicitor for Terravest regarding proof of claim; Correspondence to Receiver regarding proof of claim of Terravest; Various correspondence to and from Receiver regarding tax appeal issues; Call with Receiver	MTC
08/24/16	Review tax appeal form	DRP
08/24/16	Review preservation Order and provide comments for change; Emails from and to the Receiver re: PGG dryer issue and preservation Order	DRP
08/24/16	Review status of lists of issues to be addressed	DRP
08/24/16	Review legal memo on tax appeal; Review water license renewal information; Email to the Receiver re: water license	DRP
08/24/16	Conference call with the Receiver re: utilities, taxes, priorities	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	and marketing process	
08/24/16	Review research on utilities and tax priority; Email to the Receiver re: questions regarding the utility changes	DRP
08/24/16	Review appeal issues and utility issues in order to finalize and serve appeal and determine priority status of gas utility added to tax roll; Email from and to the Receiver re: gas utility and update request from counsel for Growing Power; Email from counsel for Highmark re: marketing process	DRP
08/24/16	Further preparation of Assessment Complaint; Review records regarding utility charges; Research regarding assessment and utility charges; Review and revise Assessment Complaint;	GGP
08/24/16	Review order regarding dryer preservation; Various correspondence with counsel regarding secured parties and PGG regarding dryer issues; Various correspondence with Receiver regarding dryer issues; Various correspondence with Court regarding dryer application; Various correspondence with solicitor for secured parties regarding dryer; Call with Receiver regarding various issues;	MTC
08/25/16	Email from counsel for Highland and to receiver re: marketing process	DRP
08/25/16	Review additional issues to address in relation to gas utility; Email to Receiver re: nature of gas supply contract and use; Confirm basis for known utility amount	DRP
08/25/16	Email update on marketing process to counsel for Highland	DRP
08/25/16	Email update on marketing process to the counsel for the municipality; Email update to the Receiver	DRP
08/25/16	Emails from and to Receiver re: involvement of Highland principals in potential offer	DRP
08/25/16	Email from and to the Receiver re: dryer application; Receipt of notice from Receiver of tax appeal filing	DRP
08/25/16	Email to Receiver re: updating counsel for municipality on Receivership status	DRP
08/25/16	Finalize assessment complaint; Review correspondence to County of Two Hills from Receiver;	GGP
08/25/16	Correspondence to solicitors for Tervaeat re: proof of claim	MTC
08/25/16	Review tax appeal matters; Call and communicate with G. Plester re: filing tax appeal notices with County; Call to Receiver re: filing appeal	MTC

Ernst & Young LLP
85122-0001

Invoice No. 435622
August 30, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
08/25/16	Correspondence from solicitor for PGG; Review application materials; Correspondence to Receiver re: application materials; Correspondence from solicitor for AFSC re: application	MTC
08/25/16	Various correspondence with Receiver re: tax filing and PGG claim	MTC
08/26/16	Review communications with PGG Counsel re: Affidavits	DRP
08/26/16	Review further information and issues dealing with taxes/utilities re: bills, contracts, use of gas, timing of useage	DRP
08/26/16	Review email from D. Woo regarding recipient of utility accounts; Prepare memorandum regarding priority of utility charges; Review and revise correspondence from Receiver to Assessor regarding additional assessment information;	GGP
08/28/16	Email from counsel for Highland re: offer to assist the process	DRP
08/28/16	Emails from and to counsel for the municipality re: Receivership status; Emails from and to Receiver re: marketing process	DRP
08/29/16	Further research regarding priority of utility charges; Further preparation of memorandum regarding same; Review and revise memorandum;	GGP

Total Services	\$14,803.75
Plus 5% Goods & Service Tax	740.19
TOTAL FEES FOR PROFESSIONAL SERVICES:	\$15,543.94

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRP	Peskett, Daniel R.	11.35	462.56	5,250.00
MTC	Coombs, Michael T.	12.55	350.60	4,400.00
AP	Preda, Adina	0.25	375.00	93.75
GGP	Plester, Greg G.	21.75	216.09	4,700.00
JDH	Dhaibi, Janine	2.10	171.43	360.00
	Total Services			\$14,803.75

DISBURSEMENTS AND OTHER CHARGES:

OTHER CHARGES:

Colour Copies	\$3.00
Scanning	24.90
Laser - Printing Letter paper	272.40
Laser - Printing Labels	0.05

Ernst & Young LLP
85122-0001

Page 6

Invoice No. 435622
August 30, 2016

Fax	<u>1.00</u>	
Total Other Charges:	<u>301.35</u>	
Plus 5% Goods & Service Tax	<u>15.07</u>	
TOTAL: (INCL Goods & Service Tax)		<u>\$316.42</u>

TOTAL FEES & DISBURSEMENTS	\$15,105.10
TAX	\$755.26
TOTAL DUE THIS MATTER	\$15,860.36

This is our account herein

BROWNLEE LLP

PER:

Daniel R. Peskett

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
R E C E I V E R S H I P & S E R V I C E S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

September 29, 2016
Invoice No.: 437455
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	34,114.30
TOTAL TAXABLE DISBURSEMENTS	89.60
TOTAL NON-TAXABLE DISBURSEMENTS	50.00
TOTAL OTHER CHARGES	935.48
TOTAL GOODS & SERVICE TAX	<u>1,756.97</u>

TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$36,946.35
--	--------------------

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
R E C E I V E R S & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

September 29, 2016
Invoice No.: 437455
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH September 29, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
08/26/16	Correspondence from Receiver re: utility issues; Various correspondence with G. Plester re: tax issues; Correspondence to Receiver re: further information from county	MTC
08/29/16	Email from County re: further instruction of tax roll 002	DRP
08/29/16	Review application materials of PCC; Telephone attendance with the Receiver re: PGG position and next steps	DRP
08/29/16	Email from and to the Receiver re: invoices and request for contract / purchase order	DRP
08/29/16	Email Receiver re: check if municipality has received appeal documents	DRP
08/29/16	Email from the Receiver re: additional information on utilities	DRP
08/29/16	Receipt of update on utilities research; Review titles for land ownership	DRP
08/29/16	Various correspondence with Receiver re: response from county on utilities and taxes; Review tax issues with G. Plester; Review PGG application documents and issues; Call with Receiver re: PGG application; Review Receiver Order re: tax issues	MTC
08/29/16	Conduct corporate search re: Grow-Gen Energy Limited	TRO
08/31/16	Draft letter to counsel for PGG re: positions of Receiver and questions as to Affidavit evidence; Correspondence to AFSL and FCC re: PGG evidence on ownership of dryer and issues raised	DRP
08/31/16	Review implied law in the Sale of Goods Act or at common law that title of goods passes to the buyer upon delivery unless there is an agreement to the contrary.	JDH

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
08/31/16	Researched the issue of whether there is an implied law in the sale of goods act or at common law regarding title of a good passing upon delivery unless there is a contrary agreement.	JDH
09/01/16	Conference call with counsel for PGG re: dryer and unit application; Email to counsel for the secured creditors re: dryer evidence; Emails from the Receiver re: offer	DRP
09/01/16	Correspondence from and calls to solicitor for PGG re: Application; Various correspondence with Receiver re: offer; Various correspondence from second creditors re: meeting	MTC
09/02/16	Various correspondence from Receiver regarding offer and borrowing issues	MTC
09/03/16	Email from Receiver with analysis of offer alternatives	DRP
09/05/16	Email from Receiver re: confirmation of delivery of appeal notice on taxes	DRP
09/05/16	Email from Receiver re: borrowing power and indemnity; Review email from Receiver re: offer received	DRP
09/05/16	Emails from and to the Receiver re: request for utility contract from municipality	DRP
09/06/16	Review Receivership Order on borrowings; Telephone call with Receiver re: borrowings, offer, utility charges and invoices	DRP
09/06/16	Emails from Receiver re: tax appeal and offers received	DRP
09/06/16	Receipt and review of information from FCC re: ownership of dryer	DRP
09/06/16	Emails from and to Receiver re: tax appeal, meeting with County and portion of secure creditor on offer)	DRP
09/06/16	Email from and to Receiver re: county response on gas supply contract	DRP
09/06/16	Email from Receiver re: position of AFSC and position of dryer	DRP
09/06/16	Emails from and to counsel for PGG re: dryer issue; Email update to the Receiver	DRP
09/06/16	Call with Receiver regarding offer and borrowing issues	MTC
09/07/16	Email from Receiver re: court approval for the Offer and Receiver Report	DRP
09/07/16	Review PGG issues with dryer; Various correspondence with Receiver dryer issues; Correspondence to solicitor for AFS	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	regarding dryer issues and documents from PGG; Correspondence from Receiver application to approve offer on assets; Various calls to Court regarding application scheduling	
09/08/16	Revise order regarding dryer preservation; Various correspondence to parties regarding dryer order; Correspondence to solicitor for PGG regarding application issues and value of PGG debt; Correspondence to and from solicitor for AFSC regarding dryer application	MTC
09/08/16	Review of offer received; Various correspondence with Receiver regarding offer; Correspondence from and to solicitor for AFSC regarding offer and application timing	MTC
09/09/16	Correspondence from and to solicitor for PGG regarding amounts owed to PGG; Correspondence to solicitor for AFSC regarding amounts owed; Review documents from PGG regarding amounts owing by Growing Power; Correspondence from solicitor for Highlands regarding dryer order; Correspondence to Receiver and secured parties regarding Highland consent; Correspondence to solicitor for PGG regarding application for sale; Correspondence to Receiver regarding report for application; Correspondence from Receiver regarding deposit on sale; Various correspondence to and from Counsel for AFSC regarding questioning on PGG Affidavit; Various correspondence regarding PGG documents with Growing Power; Correspondence from solicitor for purchaser; Correspondence to Receiver regarding deposit; Correspondence to counsel for parties regarding deposit	MTC
09/11/16	Email from counsel for AFSC re: dryer	DRP
09/11/16	Email from and to the Receiver re: insurance for PGG dryer; Email from counsel for AFSC re: approval and timing of asset sale before court	DRP
09/11/16	Emails from and to counsel for secured creditors re: process for approving sale and relevance of dryer issue; Email from and to the Receiver re: sale agreement condition and process; Instruct written confirmation of insurance issue to PGG counsel; Emails from counsel for AFSC and to the Receiver re: sale terms	DRP
09/11/16	Receipt of accounting information from PGG counsel	DRP
09/11/16	Email from Receiver re: purchaser and GST issues; Receipt of update on dryer insurance and Consent Order; Email from counsel for AFSC re: PGG information provided and Receiver; Instruct review for PGG information	DRP
09/11/16	Review trust letter from purchaser's counsel and email from and to the Receiver re: allocation of purchase price	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
09/12/16	Email from other counsel re: questioning; Email from Receiver re: RFO and offer acceptance	DRP
09/12/16	Review issues with sale closing document	DRP
09/12/16	Various correspondence from and to solicitor for PGG regarding questioning; Various correspondence to and from solicitor for AFSC regarding questioning of PGG; Correspondence to Court regarding application status; Various further correspondence with solicitor for PGG and solicitor for AFSC regarding questioning; Correspondence from and to Receiver regarding tax appeal issues; Various correspondence from and to solicitor for PGG regarding insurance issues and consent order; Correspondence from Receiver regarding indemnity issues; Review issues regarding offer to purchase and how to transfer assets	MTC
09/13/16	Various correspondence with counsel for AFSC and PGG regarding questioning; Various correspondence with counsel for secured creditors regarding assets in purchase and related issues; Various correspondence with Receiver regarding issues on assets including in sale and dryer; Call with Receiver regarding tax issues and meeting with assessor; Call with Receiver regarding PGG materials; Various correspondence with solicitor for AFSC regarding application and sale issues	MTC
09/14/16	Conference call with Receiver re: dryer, purchase process, receiver report and related party agreement; Email to purchaser counsel	DRP
09/14/16	Emails from and to AFSC Counsel re: dryer and purchaser position	DRP
09/14/16	Emails from and to FCC counsel re: dryer issue in relation to sales process	DRP
09/14/16	Email from Receiver re: dryer and purchase issues; Emails from and to Receiver re: License of Technology for ICM and Himark; Email to purchaser counsel re: court timing and conference call; Review file and 3rd Receivership report on Marketing and Technology License / Assignments; Review lists of related agreements; Telephone attendance with Receiver re: technology license, dryer and Himark Agreement; Telephone attendance with counsel for purchaser re: court process, sales deal, licenses, dryer and related agreements; Email from counsel for AFSC re: dryer	DRP
09/14/16	Review various issues regarding sales process regarding agreement, licensing etc.; Various correspondence and calls with Receiver regarding sales process and application; Review and revise receiver report and work on application documents; Calls with Court regarding application issues and date	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
09/14/16	Various correspondence from and to solicitor for AFSC regarding materials received from PGG; Calls and correspondence with Receiver regarding PGG documents; Review document listing of boxes from PGG and debtor	MTC
09/15/16	Email from Reciever re: prepared summary of offers	DRP
09/15/16	Emails from and to the Receiver re: information on the dryer; Email to counsel for secured creditors re: dryer not part of sale	DRP
09/15/16	Email from Receiver re: ICM License issue and timing for court application; Email from receiver re: potential value of dryer	DRP
09/15/16	Review and revise application notice	DRP
09/15/16	Review and further revision to Receiver Report	MTC
09/15/16	Various correspondence with Receiver and solicitor for AFSC regarding dryer application and information	MTC
09/15/16	Review and revise proposal summary; Prepare application documents; Correspondence from and to Receiver regarding application documents; Prepare correspondence to parties to be served with application documents	MTC
09/16/16	Email to Receiver and from counsel for AFSC (re: PGG documents);	DRP
09/16/16	Review status of Sale issues for Court;	DRP
09/16/16	Telephone attendance with purchaser counsel (re: potential assignment of trust);	DRP
09/16/16	Email from FCC counsel (re: purchase);	DRP
09/16/16	Correspondence to Court regarding application; Correspondence from Receiver regarding report; Review service list and finalize service letters to parties regarding application	MTC
09/16/16	Correspondence to counsel for secured parties regarding dryer order; Correspondence to solicitor for Highlands and PGG regarding dryer order; Various correspondence with Receiver regarding review of documents for dryer	MTC
09/16/16	Various correspondence with Receiver regarding license issues	MTC
09/19/16	Email from counsel for purchaser re: disclosure of documents	DRP
09/19/16	Conference call with Receiver re: sale process and assignment of contracts and license; Review documents received from PGG's counsel and from the Receiver re: dryer; Review letters	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	to PGG's counsel requesting information	
09/19/16	Email from counsel for AFSC re: Court Application	DRP
09/19/16	Email from Receiver re: tax roll for machines and equipment	DRP
09/19/16	Telephone attendance with counsel for Highlands Feeders re: potential assignment	DRP
09/19/16	Telephone attendance with counsel for FCC re: potential assignment	DRP
09/19/16	Review License Agreements and assignments of ICM and Himark; Draft letters to Purchaser counsel (re: License and Assignments); Draft email to Highland Feeders counsel (re: potential assignment of contracts; Review original and subsequent offer of Purchaser;	DRP
09/19/16	Various correspondence from solicitor for parties regarding application	MTC
09/19/16	Call with Receiver regarding offer and application issues; Review correspondence from Receiver regarding application issues; Correspondence from solicitor for AFSC regarding application issues	MTC
09/19/16	Correspondence from Receiver regarding review of debtor documents and PGG documents regarding dryer issues; Review documents from PGG to Receiver regarding dryer	MTC
09/19/16	Correspondence to and from solicitor for Highland Feeders regarding application and proposals received	MTC
09/19/16	Further review of documents from PGG regarding dryer claim; Various correspondence to AFSC counsel regarding further documents on dryer ownership issues	MTC
09/19/16	Call with Receiver regarding application and issues to deal with in sale regarding license and agreement assignments	MTC
09/20/16	Telephone attendance with Himark counsel re: assignment of Himark Site License);	DRP
09/20/16	Telephone attendance with counsel for Purchaser (re: purchase steps, court application and Assignment);	DRP
09/20/16	Telephone attendance with Matt M. (re: assignment and related contracts); Emails to counsel of Purchaser (re: license agreements and to counsel for Highlands (re: potential assignment);	DRP
09/20/16	Correspondence from and to Receiver regarding documents	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	referenced for purchasers; Review RFP issues for application	
09/20/16	Correspondence from Receiver regarding tax assessment on equipment	MTC
09/21/16	Emails from and to counsel for Purchaser (re: sale process); Review different positions of Purchaser; Receive update on position of Purchaser and Court application; Email to counsel of Himark (re: assignment);	DRP
09/21/16	Email from ICM representative (re: assignment);	DRP
09/21/16	Review new titles and registrations; Emails from and to Purchaser counsel;	DRP
09/21/16	Email from and to counsel for Highlands (re: court and related agreements);	DRP
09/21/16	Various emails from AFSC and FCC counsel (re: Court application and review County position);	DRP
09/21/16	Review Tax Notice (815100); Research regarding application of tax lien;	GGP
09/21/16	Correspondence from and to solicitor for Purchaser; Call to solicitor for Purchaser regarding sale issues and licenses	MTC
09/21/16	Various work regarding court application; Various calls and correspondence with Receiver regarding offer and application; Various correspondence and calls with solicitor for purchaser; Various correspondence and calls with solicitors for County regarding taxes; Correspondence with Receiver regarding tax issues; Prepare draft Order for application; Review assignment issues	MTC
09/21/16	Receipt and Review of updated titles; Receipt and Review of encumbrances;	SFJC
09/22/16	Review application materials and review of in preparation for Court; Various emails from and to counsel (re: application and proposed sale); Attend Court and meet with various counsel the Receiver (re: sale); Conference with counsel for Purchaser on assignment and contracts; Telephone attendance with counsel ICM, Purchaser, Himark and AFSC (re: application issue); Attend Court and speak to sale issue of other part of application; Meet with Receiver on next steps;	DRP
09/22/16	Review PGG counsel communications and legal issues associated with the dryer;	DRP
09/22/16	Various correspondence and calls with solicitor for Purchaser regarding application; Correspondence and calls with solicitor	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	for parties; Prepare for and attend Court application; Various correspondence and calls with Court regarding application	
09/22/16	Prepare sealing Order for Asset Sale Proposal Summary	MTC
09/22/16	Review tax priority issues	MTC
09/23/16	Review and revise draft confidential sealing Order; Review draft Sale Order;	DRP
09/23/16	Review draft vesting Orders; Telephone attendance with Ted Bosse (re: Involvement and results of Court application);	DRP
09/23/16	Prepare Orders for Sale and Sealing Order	MTC
09/23/16	Prepare for and attend questioning; Meeting with solicitor for AFSC after questioning to discuss dryer issues	MTC
09/26/16	Make final revisions to draft Vesting Order	DRP
09/26/16	Emails from and to purchaser counsel and trust counsel re: assignment and closing date	DRP
09/26/16	Revise Sealing Order; Correspondence from Court; Correspondence to Court regarding Sealing Order; Correspondence to solicitor for parties regarding Sealing Order; Various correspondence from solicitors for parties regarding Order	MTC
09/26/16	Review and revise Order regarding sale of assets	MTC
09/26/16	Correspondence from Court regarding sealing order; Prepare and send Sealed Offer to Court Clerk with Sealing Order; Correspondence with counsel regarding approved Order; Further correspondence from and to counsel regarding sealing order issues	MTC
09/26/16	Correspondence from solicitor for AFSC regarding Exhibits from questioning on PGG	MTC
09/26/16	Further revisions to Sale Order; Various correspondence with counsel for parties regarding revisions to Order.	MTC
09/26/16	Review of Order; Review of file, titles; consider options with M. Coombs;	SFJC
09/27/16	Email to ICM (re: contact information for the purchaser)	DRP
09/27/16	Correspondence to Court Clerk regarding sealing proposal summary	MTC
09/27/16	Correspondence from and to solicitor for purchaser;	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	Correspondence to Receiver regarding revised closing date	
09/27/16	Various correspondence and calls with Counsel for parties regarding form of Order; Prepare new form of vesting order	MTC
09/28/16	Review and revise further changes to template Order	DRP
09/28/16	Review comments from various counsel (re: approval of Consent Order)	DRP
09/28/16	Review emails regarding closing date	DRP
09/28/16	Correspondence to Counsel serving sealing order	MTC
09/28/16	Further revisions to Order for Sale and correspondence to counsel for FCC and AFSC regarding revised order	MTC

Total Services	\$34,114.30
Plus 5% Goods & Service Tax	1,705.72
TOTAL FEES FOR PROFESSIONAL SERVICES:	\$35,820.02

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRP	Peskett, Daniel R.	29.40	475.00	13,965.00
MTC	Coombs, Michael T.	50.85	375.00	19,068.75
SFJC	Curran, Sean F.J.	1.25	375.00	468.75
GGP	Plester, Greg G.	0.50	275.00	137.50
JDH	Dhaibi, Janine	2.51	180.00	451.80
TRO	Rodrigues, Tania	0.15	150.00	22.50
	Total Services			<u>\$34,114.30</u>

DISBURSEMENTS AND OTHER CHARGES:

NON-TAXABLE DISBURSEMENTS:

Miscellaneous - Non Taxable	PAYEE: Government of Alberta; Application Filing Fee	\$50.00	
Total Non-Taxable Disbursements:			\$50.00

TAXABLE DISBURSEMENTS:

ACS	\$63.00	
Telephone - Long Distance/Teleconferences	5.60	
Corporate Registry Searches	21.00	
Total Taxable Disbursements:	89.60	
Plus 5% Goods & Service Tax	4.48	
TOTAL: (INCL Goods & Service Tax)		\$94.08

OTHER CHARGES:

Ernst & Young LLP
85122-0001

Invoice No. 437455
September 29, 2016

Photocopies	\$17.70	
Colour Copies	1.00	
Scanning	32.10	
Laser - Printing Letter paper	572.10	
Telephone - Long Distance/Teleconferences	7.20	
Westlaw eCarswell	305.38	
Total Other Charges:	935.48	
Plus 5% Goods & Service Tax	46.77	
TOTAL: (INCL Goods & Service Tax)		\$982.25

TOTAL FEES & DISBURSEMENTS	\$35,189.38
TAX	\$1,756.97
TOTAL DUE THIS MATTER	\$36,946.35

This is our account herein

BROWNLEE LLP

PER:

Daniel R. Peskett

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
R E C E I V E R S H I P

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

October 28, 2016
Invoice No.: 438752
Our File Number: 85122-0001/DRP
Your Reference:
Email: ddeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	14,882.75
TOTAL TAXABLE DISBURSEMENTS	433.25
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	329.62
TOTAL GOODS & SERVICE TAX	<u>782.28</u>

TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax **\$16,427.90**

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
R E C E I V E R S & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

October 28, 2016
Invoice No.: 438752
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH October 28, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
09/13/16	Email from Mike Coombs regarding the consent order.	JDH	0.15	27.00
09/14/16	Consult with Mike Coombs regarding consent order.	JDH	0.15	27.00
09/16/16	Attending at justice chambers regarding consent order.	JDH	1.50	270.00
09/29/16	Email from counsel for the Purchaser and the Receiver (re: insurance and closing date);	DRP	0.15	71.25
09/29/16	Review changes from counsel for AFSC; Telephone attendance with counsel for AFSC (re: revised Order and license);	DRP	0.25	118.75
09/29/16	Emails from Purchaser;	DRP	0.25	118.75
09/29/16	Emails from and to counsel and the Receiver (re: Court Order, closing date and Insurance); Telephone attendance with Receiver (re: status of sale and issues); Telephone attendance with counsel for AFSC and FCC (re: sale issues); Email from the Receiver (re: insurance); Email to counsel for Purchaser (re: review of closing date); Emails from and to the Receiver (re: closing options);	DRP	1.75	831.25
09/29/16	Calls with solicitor for AFSC regarding Order; Correspondence from solicitor for AFSC and FCC regarding form of Order; Revise Order; Correspondence to counsel for parties regarding revised Order	MTC	1.50	562.50
09/29/16	Calls with Receiver regarding sale and closing issues; Various	MTC	0.15	56.25

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
	further correspondence to and from solicitor for parties regarding Order; Revise Order for Sale; Correspondence to Receiver regarding insurance issues			
09/29/16	Receive E-mail from Opposing counsel; consider tenancy options;	SFJC	0.25	93.75
09/30/16	Telephone attendance with counsel for Purchaser (re: sale);	DRP	0.15	71.25
09/30/16	Further work regarding form of Order for Sale; Review Order and closing issues with S. Curran	MTC	0.45	168.75
09/30/16	Correspondence from and to solicitor for ICM regarding sale order	MTC	0.30	112.50
10/03/16	Emails from and to counsel for secured creditors and purchaser counsel re: Order, licenses, and closing date; Email to counsel for the purchaser re: Court Order and Licenses; Review status of Court Order issues	DRP	1.15	546.25
10/03/16	Further emails from and to purchaser's counsel re: Licenses and ICM; Email updates to the Receiver and secured party counsel	DRP	0.25	118.75
10/03/16	Email from counsel for ICM re: Court Order and dealing with Purchaser; Email from counsel for the purchaser re: alternative wording of Order and position on closing	DRP	0.25	118.75
10/03/16	Review of registration on titles	DRP	0.25	118.75
10/03/16	Further revisions to Order for Sale; Various correspondence to and from solicitor for parties regarding Order and sale status; Call and correspondence to solicitor for purchaser regarding sale issues; Various calls with purchaser counsel; Correspondence to and from purchaser counsel regarding form of Order	MTC	2.25	843.75
10/04/16	Review potential wording for Court Order	DRP	0.15	71.25
10/04/16	Correspondence from solicitor for Highlands regarding service of further materials in Receivership	MTC	0.15	56.25

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
10/04/16	Various revisions to form of Order; Various correspondence and calls with solicitor for purchaser regarding form of Order; Correspondence to solicitor for secured creditors; Final changes to order; Correspondence to counsel for parties regarding final form of Order	MTC	2.00	750.00
10/04/16	Telephone call from R. Anderson; Review of closing process;	SFJC	0.50	187.50
10/05/16	Receive update on Order approval and review next steps including insurance payment	DRP	0.25	118.75
10/05/16	Various correspondence from and to counsel for parties regarding order; Calls to Court regarding endorsing Order	MTC	0.60	225.00
10/05/16	Correspondence from Receiver regarding sale status; Call with Receiver regarding sale issues; Prepare Receiver Certificate for Sale; Review trust conditions and insurance issues with Receiver	MTC	0.45	168.75
10/05/16	Correspondence from solicitor for AFSC regarding exhibits from PGG questioning	MTC	0.15	56.25
10/05/16	Update pleadings binder with Consent Order and Order	NE	0.25	31.25
10/05/16	Telephone call from purchaser's counsel; Review of closing requirements; Telephone call to client;	SFJC	0.50	187.50
10/06/16	Review GST issue	DRP	0.15	71.25
10/06/16	Attend Justice Chambers to obtain fiat to have vesting order filed notwithstanding it not being an original copy.	JNU	1.25	162.50
10/06/16	Correspondence to parties regarding serving Order of Justice Veit	MTC	0.15	56.25
10/06/16	Various correspondence with Court regarding Order; Instruct fiat for Order	MTC	0.45	168.75

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
10/06/16	Prepare receiver certificate; Correspondence to Receiver regarding Receiver Certificate for Sale; Correspondence to solicitor for FCC and AFSC regarding sale status	MTC	0.75	281.25
10/06/16	Correspondence from and to solicitor for FCC regarding sealing order	MTC	0.30	112.50
10/06/16	Telephone call to purchaser's counsel; Telephone call to tax department; Send E-mail to / Telephone call to client; Receipt and Review of Form 44, Certificate;	SFJC	1.00	375.00
10/07/16	Prepare for and attend Court application regarding sealing order; Prepare Order; Correspondence to Court; Correspondence to parties serving Sealing Order; Correspondence to Receiver regarding application	MTC	1.25	468.75
10/07/16	Correspondence from Receiver regarding insurance coverage	MTC	0.15	56.25
10/07/16	Correspondence from Court Reporter regarding PGG transcript documents	MTC	0.15	56.25
10/07/16	Receipt and Review of tax certificate; Preparation of adjustments; Telephone call to purchaser's counsel; Receipt and Review of insurance;	SFJC	0.75	281.25
10/12/16	Telephone attendance with Receiver (re: status of money, closing date, taxes and dryer);	DRP	0.25	118.75
10/12/16	Review sale closing issues; Legal conference with S. Curran regarding sale issues; Review closing statement of adjustments; Call to and from Receiver regarding sale status	MTC	1.00	375.00
10/12/16	Various correspondence and calls with Receiver regarding assessment of taxes on machinery	MTC	0.45	168.75
10/12/16	Correspondence from and to solicitor for County regarding sale status	MTC	0.30	112.50
10/12/16	Call with Receiver regarding sale status and allocation of sale	MTC	0.30	112.50

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
	proceeds			
10/12/16	Review and Revise closing documents; Telephone call to purchaser's counsel	SFJC	1.50	562.50
10/13/16	Review issues regarding closing sale	MTC	0.30	112.50
10/13/16	Various work regarding sale closing; Correspondence to various creditors regarding sending order of sale	MTC	0.50	187.50
10/13/16	Review and Revise trust letter; Telephone call to client; research re: tax exemption; Telephone call from purchaser's counsel; Review and Revise cash calculations; Correspondence to purchaser's counsel	SFJC	2.00	750.00
10/14/16	Correspondence from and to Receiver regarding sale and closing issues; Various issues regarding closing sale	MTC	0.30	112.50
10/17/16	Correspondence from and to solicitor for AFSC regarding status of sale	MTC	0.30	112.50
10/17/16	Correspondence to parties regarding sale closing	MTC	0.15	56.25
10/18/16	Email from AFSC counsel (re: Payout of receiver financing)	DRP	0.15	71.25
10/18/16	Correspondence from and to solicitors for FCC regarding using funds to payout funding advances; Correspondence from and to solicitors for the County regarding status of sale	MTC	0.75	281.25
10/19/16	Various correspondence from and to solicitor for County regarding sale issues	MTC	0.45	168.75
10/24/16	Correspondence from and to County on taxes; Correspondence to Receiver regarding tax penalties; Further correspondence to and from solicitor for County; Correspondence to Receiver regarding utility charges	MTC	0.75	281.25
10/25/16	Receipt of emails regarding tax inquiries and timing on tax penalties and interest.	DRP	0.25	118.75

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
10/25/16	Review of property tax and penalty issues.	DRP	0.25	118.75
10/25/16	Correspondence to solicitor for County regarding tax penalty; Various inquiries on status of tax appeal and statement of adjustments from sale; Correspondence from solicitor for County regarding tax penalty	MTC	0.60	225.00
10/26/16	Review tax arrears and potential penalties; Instruct next steps.	DRP	0.15	71.25
10/26/16	Telephone attendance with counsel for AFSC and FCC (re: Payout and Taxes).	DRP	0.15	71.25
10/26/16	Receipt of further information regarding tax issues.	DRP	0.25	118.75
10/26/16	Review status of assessment complaint; Research regarding penalties and stay pending assessment hearing complaint; Emails from and to D. Peskett and M. Coombs regarding same;	GGP	1.25	343.75
10/26/16	Correspondence from solicitor for County regarding tax penalty on arrears; Various correspondence from and to Receiver regarding tax appeal status and steps	MTC	0.60	225.00
10/27/16	Identify two more issues on tax analysis.	DRP	0.25	118.75
10/27/16	Telephone Attendance with Receiver re: Tax issues, penalty, dyer and payout of DIP financing.	DRP	0.25	118.75
10/27/16	Instruct next step on taxes and method of payment.	DRP	0.15	71.25
10/27/16	Emails from and to other counsel re: 2016 tax payment.	DRP	0.15	71.25
10/27/16	Emails from and to AFSC counsel re: 2016 Taxes and payment of same.	DRP	0.25	118.75
10/27/16	Review file regarding addition 2016 taxes and utility charges and merits of assessment complaint; Emails to and from M. Coombs and D. Peskett regarding same;	GGP	0.60	165.00

Ernst & Young LLP
85122-0001

Invoice No. 438752
October 28, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	<u>Hours</u>	<u>Value</u>
10/27/16	Review tax appeal issues and amounts in dispute; Legal conference with G. Plester regarding appeal issues; Correspondence to solicitor for secured creditors; Review tax payment issues and appeal issues; Call with Receiver regarding tax appeal; Legal conference with S. Curran regarding tax issues	MTC	1.75	656.25
10/27/16	Various correspondence from solicitor for secured creditors regarding taxes; Review ability to pay taxes with closing conditions; Correspondence from and to solicitor for County regarding payments; Various calls with solicitor for County	MTC	0.75	281.25
10/27/16	Further correspondence from and to secured parties regarding taxes and appeal issues	MTC	0.50	187.50
Total Hours			<u>40.10</u>	

Total Services
Plus 5% Goods & Service Tax

\$14,882.75
744.14

TOTAL FEES FOR PROFESSIONAL SERVICES:

\$15,626.89

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>
DRP	Peskett, Daniel R.	7.50
MTC	Coombs, Michael T.	20.95
SFJC	Curran, Sean F.J.	6.50
GGP	Plester, Greg G.	1.85
JNU	Ungar, Joshua	1.25
JDH	Dhaibi, Janine	1.80
NE	Elliott, Nadine	0.25
Total Services		<u>40.10</u>

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

ACS		\$122.50
Corporate Registry Searches		14.00
Personal Property Registry Searches		6.00
Land Titles - Online Searches Edmonton		60.00
Miscellaneous - Taxable	PAYEE: County of Two Hills; INVOICE#: 06OCT16; Tax Certificates	\$40.00
Miscellaneous - Taxable	VENDOR: Nicole Koebel; INVOICE#: 1925NS; Court reporting fees	190.75
Total Taxable Disbursements:		<u>433.25</u>

Ernst & Young LLP
85122-0001

Page 8

Invoice No. 438752
October 28, 2016

Plus 5% Goods & Service Tax	21.66	
TOTAL: (INCL Goods & Service Tax)		\$454.91

OTHER CHARGES:

Investment of Funds	\$25.00	
Photocopies	65.40	
Scanning	1.20	
Laser - Printing Letter paper	208.80	
Laser - Printing Envelopes	1.65	
Laser - Printing Labels	0.05	
Fax	2.00	
Telephone - Long Distance/Teleconferences	4.20	
Postage	21.32	
Total Other Charges:	329.62	
Plus 5% Goods & Service Tax	16.48	
TOTAL: (INCL Goods & Service Tax)		\$346.10

TOTAL FEES & DISBURSEMENTS	\$15,645.62
TAX	\$782.28
TOTAL DUE THIS MATTER	\$16,427.90

This is our account herein

BROWNLEE LLP

PER: _____
Daniel R. Peskett

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



B R O W N L E E
L L P
R E C E I V E R S & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

November 29, 2016
Invoice No.: 439500
Our File Number: 85122-0001/DRP
Your Reference:
Email: ddeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	4,422.50
TOTAL TAXABLE DISBURSEMENTS	0.00
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	64.25
TOTAL GOODS & SERVICE TAX	<u>224.34</u>
TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$4,711.09

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
R E C E I V E R S H I P & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

November 29, 2016
Invoice No.: 439500
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH November 29, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
10/17/16	Telephone call to purchaser's counsel; Attend to Closing; Send E-mail to client; Review of undertakings;	SFJC
10/26/16	Send E-mail to purchaser's counsel; Telephone call from purchaser's counsel;	SFJC
10/27/16	Telephone call to Purchaser's counsel; Review of trust conditions; Send E-mail to purchaser's counsel	SFJC
10/28/16	Review response from purchaser counsel regarding use of funds for taxes; Emails to all counsel re: access to funds.	DRP
10/28/16	Further review of tax issues and ability to use deposit monies to pay	MTC
10/28/16	Correspondence from and to solicitor for AFSC regarding tax penalty issues	MTC
10/28/16	Receive E-mail from Purchaser's counsel re: use of deposit funds; instruct preparation of tax payment; Receive E-mail re: taxes;	SFJC
10/31/16	Deliver correspondence and cheque to RMRF LLP re payment of tax levy.	JNU
10/31/16	Correspondence to solicitor for County regarding 2016 taxes; Various correspondence from and to solicitor for parties regarding taxes; Various correspondence to and from solicitor for County regarding tax payment	MTC
10/31/16	Correspondence to S. Finlay; Review of tax payment;	SFJC
11/01/16	Conference call with Receiver re: next step in the Receivership.	DRP
11/01/16	Call with Receiver regarding next steps on wind up receivership	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
11/02/16	Receipt of Notice of Dissolution of Growing Power Management; Review of County email regarding payment of 2016 taxes and issues arising therefrom.	DRP
11/02/16	Research regarding preferential application of tax payments to arrears; Discussion with M. Coombs regarding same;	GGP
11/02/16	Various correspondence from and to solicitor for County regarding tax arrears	MTC
11/02/16	Correspondence from corporate solicitor for Growing Power; Correspondence to Receiver regarding status of GPML; Correspondence from Receiver regarding corporate status	MTC
11/02/16	Call with solicitor for County regarding taxes	MTC
11/02/16	Further calls and correspondence with solicitor for County regarding tax issues	MTC
11/08/16	Send E-mail to purchaser's counsel re: release of funds; Receive E-mail from purchaser's counsel; Correspondence from purchaser's counsel; Receipt and Review of registered titles;	SFJC
11/09/16	Correspondence from and to solicitor for County regarding taxes	MTC
11/09/16	Update pleadings binder with Order of Justice Viet	NE
11/15/16	Review file status	DRP
11/15/16	Review issues on taxes with County	MTC
11/17/16	Receipt of Notice of Release of Sale proceed trust conditions; Review Court Order regarding obligations of Receiver dealing with sale proceeds	DRP
11/17/16	Correspondence from and to Receiver regarding sale closing; Review issues on release of sales proceeds; Correspondence from and to Receiver regarding release of funds	MTC
11/22/16	Call to solicitor for County regarding payment of fees and financing issues	MTC
11/23/16	Telephone attendance with Receiver re: next steps regarding distribution of monies	DRP
11/23/16	Call with solicitor for County; Call with Receiver regarding status and steps to deal with taxes and dryer issue and payment of financing; Correspondence from and to Receiver regarding order vesting	MTC
11/24/16	Correspondence to Receiver regarding accounts to be paid from	MTC

Ernst & Young LLP
85122-0001

Invoice No. 439500
November 29, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	sales proceeds	
11/25/16	Various calls with Receiver regarding payments for financing; Correspondence to Receiver regarding payment for financing; Call from solicitor for County regarding tax issues	MTC
11/28/16	Review issues regarding Receiver Certificate and closing sale; Correspondence to and from Receiver regarding payment of legals and tax issue and filing for Receiver Certificate	MTC

Total Services	\$4,422.50
Plus 5% Goods & Service Tax	221.13
TOTAL FEES FOR PROFESSIONAL SERVICES:	\$4,643.63

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRP	Peskett, Daniel R.	1.80	475.00	855.00
MTC	Coombs, Michael T.	6.25	375.00	2,343.75
SFJC	Curran, Sean F.J.	2.80	375.00	1,050.00
GGP	Plester, Greg G.	0.40	275.00	110.00
JNU	Ungar, Joshua	0.25	130.00	32.50
NE	Elliott, Nadine	0.25	125.00	31.25
	Total Services			<u>\$4,422.50</u>

DISBURSEMENTS AND OTHER CHARGES:

OTHER CHARGES:

Scanning	\$0.60
Laser - Printing Letter paper	62.70
Laser - Printing Envelopes	0.15
Postage	0.80
Total Other Charges:	<u>64.25</u>
Plus 5% Goods & Service Tax	<u>3.21</u>
TOTAL: (INCL Goods & Service Tax)	<u>\$67.46</u>

TOTAL FEES & DISBURSEMENTS	\$4,486.75
TAX	\$224.34
TOTAL DUE THIS MATTER	\$4,711.09

This is our account herein

PER:

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

December 20, 2016
Invoice No.: 440922
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	16,551.25
TOTAL TAXABLE DISBURSEMENTS	104.00
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	187.50
TOTAL GOODS & SERVICE TAX	842.14

TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$17,684.89
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Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



B R O W N L E E
L L P
R E C E I V E R S & S O L I C I T O R S

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

December 20, 2016
Invoice No.: 440922
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH December 20, 2016

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
11/28/16	Review Court Order and provision in Receiver Certificate for transaction closing; Instruct next steps with Receiver Certificate	DRP
11/28/16	Email from and to Receiver re: accounts and taxes and by-laws	DRP
11/28/16	Review prior Orders and Receiver Reports; Email to the Receiver re: taxes and legal account	DRP
11/29/16	Compile tax information from Receiver and other sources	DRP
11/29/16	Correspondence from Receiver regarding Receiver certificate; Instruct filing with Court	MTC
11/30/16	Email from Receiver re: Municipal gas contracts	DRP
11/30/16	Review use of natural gas in ethanol plant; Review linear property charges; Review utility contracts and land descriptions; Review plots for land locations related to contracts; Review Court information on ethanol plants and land descriptions; Review invoice amount for utilities and 4 meters and calculate amounts claimed owed; Review legal issues raised by AFSC and review applicable law and MGA provisions; Review summary of County claimed tax amounts; Review tax assessments and issues raised; Review internal analysis of tax issues; Outline additional outstanding issues in relation to taxes; Email to counsel for County re: confirmation of claimed amount, request for missing invoices and request for particulars of added readjusted tax charge; Review background from tax assessor including reference to PG and the dryer	DRP
11/30/16	Correspondence to Receiver regarding filed Receiver Certificate; Correspondence to solicitor for FCC and AFSC regarding filed Receiver Certificate; Correspondence to solicitor for purchaser	MTC
11/30/16	Obtain corporate search for Grow-Gen Energy, Growing Power	NE

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	Management and 1308643	
11/30/16	Research re: definition of "public utility" and ability to add utility costs to the tax roll that are the responsibility of the occupant.	RLK
11/30/16	Review of titles, plans re: utilities;	SFJC
12/01/16	Draft opinion to Receiver on tax issues	DRP
12/01/16	Research regarding miscellaneous issues with respect to issuance of amended tax notices and limitation for challenging same; Prepare memo do D. Peskett regarding same;	GGP
12/02/16	Review issues regarding tax claim	MTC
12/05/16	Review email from counsel for the County re: taxes and gas charges; Review timing of land subdivision; Email from and telephone attendance with the receiver re: tax issues	DRP
12/05/16	Review research on tax issues and outstanding questions	DRP
12/05/16	Various correspondence to and from Receiver regarding status of funds in trust and accounts; Correspondence to Receiver regarding forwarding funds	MTC
12/06/16	Review Crown agency/public corporation law in relation to the tax priority issue; Instruct further research; Review Provincial Statutes	DRP
12/06/16	Research re: definition of "Crown" in Municipal Government Act and priority of tax claim over claim by Farm Credit Canada and Agriculture Financial Services Corporation.	RLK
12/07/16	Review legislation of AFSC and FCC	DRP
12/07/16	Telephone attendance with the Receiver re: tax priority and agents of Crown lenders	DRP
12/07/16	Conduct various corporate searches	LS
12/07/16	Review tax issues and claims of Crown and status of AFSC	MTC
12/07/16	Obtain corporate searches on Agricultural Financial and Farm Credit	NE
12/07/16	Review corporate searches for provincial and federal agriculture companies; Research re: types of Crown claims captured by exception in Section 348 of MGA; Research re: prerogative claim of Farm Credit Canada.	RLK
12/08/16	Receipt of research on Crown Prerogative	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
12/08/16	Review various case law dealing with Crown priority and exceptions; review list of AB Public Acts; Instruct pulling and noting up additional case law; Review additional cases; Draft opinion on relation to Crown issues re: Crown Prerogative and exceptions	DRP
12/08/16	Email from and to the Receiver re: Crown issue	DRP
12/08/16	Additional research re: definition of Crown claims.	RLK
12/09/16	Review and revise opinion on Crown issues; Email to Receiver re: tax issue	DRP
12/12/16	Email from the Receiver re: approval of email on taxes	DRP
12/12/16	Email to counsel for County re: affect of potential Crown priority on tax claim	DRP
12/12/16	Email from and to counsel for the County re: Crown definition and potential priority in relation to the tax issue; Email to counsel for the secured creditor re: taxes and potential for Crown priority; Review and compile exhibits and tax records	DRP
12/12/16	Further review of tax issues and whether lenders could be considered Crown for priority	MTC
12/13/16	Email from counsel for County re: validity of tax claim and Court Order; Review Court Order holding monies for taxes	DRP
12/14/16	Email to counsel for County re: affect of Order and email update to the Receiver	DRP
12/15/16	Emails from and to counsel for County, counsel for secured creditor and email update to the receiver	DRP
12/15/16	Receipt of corporate search for FCC	DRP
12/15/16	Review of correspondence from solicitor for secured creditors regarding tax issues	MTC
12/19/16	Telephone attendance with counsel for AFSC re: taxes and dryer issues	DRP

Total Services	\$16,551.25
Plus 5% Goods & Service Tax	827.56
TOTAL FEES FOR PROFESSIONAL SERVICES:	\$17,378.81

<u>Timekeeper</u>	<u>Summary of Services</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
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Ernst & Young LLP
85122-0001

Invoice No. 440922
December 20, 2016

DRP	Peskett, Daniel R.	25.95	475.00	12,326.25
MTC	Coombs, Michael T.	2.25	375.00	843.75
SFJC	Curran, Sean F.J.	0.50	375.00	187.50
GGP	Plester, Greg G.	2.75	275.00	756.25
RLK	Kos, Rebecca L.	11.50	200.00	2,300.00
NE	Elliott, Nadine	0.50	125.00	62.50
LS	Schill, Lori	0.50	150.00	75.00
	Total Services			<u>\$16,551.25</u>

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

ACS	\$63.00	
Corporate Registry Searches	21.00	
Land Titles - Online Searches Edmonton	20.00	
Total Taxable Disbursements:	<u>104.00</u>	
Plus 5% Goods & Service Tax	5.20	
TOTAL: (INCL Goods & Service Tax)		\$109.20

OTHER CHARGES:

Photocopies	\$8.10	
Scanning	7.50	
Laser - Printing Letter paper	171.90	
Total Other Charges:	<u>187.50</u>	
Plus 5% Goods & Service Tax	9.38	
TOTAL: (INCL Goods & Service Tax)		<u>\$196.88</u>

TOTAL FEES & DISBURSEMENTS	\$16,842.75
TAX	\$842.14
TOTAL DUE THIS MATTER	\$17,684.89

This is our account herein

BROWNLEE LLP

PER:

Daniel R. Peskett

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

Ernst & Young LLP
85122-0001

Invoice No. 440922
December 20, 2016

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



BROWNLEE LLP
Barristers & Solicitors

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

January 30, 2017
Invoice No.: 442579
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	4,720.00
TOTAL TAXABLE DISBURSEMENTS	84.82
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	87.90
TOTAL GOODS & SERVICE TAX	<u>244.63</u>

TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax **\$5,137.35**

Please make cheque payable to Brownlee LLP or payment may also be made by VISA or Mastercard on line
www.brownleelaw.com/payment/

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INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



BROWNLEE LLP
Barristers & Solicitors

Ernst & Young LLP
ATTN: Matt McCulloch
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Edmonton AB T5H 0E7
Canada

January 30, 2017
Invoice No.: 442579
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH January 30, 2017

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
12/21/16	Email to counsel for secured creditor re: decision to not pay taxes and incur penalty; Email update to the Receiver re: taxes	DRP
12/22/16	Email from and to the Receiver re: County request on future utility charges	DRP
12/22/16	Email from AFSC counsel and to Receiver re: AFSC position, discussion with County next steps	DRP
12/22/16	Various correspondence with Receiver regarding tax issues and status; Correspondence from solicitor for FCC regarding tax issues	MTC
01/03/17	Correspondence from counsel for AFSC and email update to Receiver re: demand for undertaking responses from PGG in relation to dryer	DRP
01/03/17	Emails from and to Receiver re: utility charges; Email from PGG counsel re: undertaking responses related to dryer; Email from counsel for County re: willingness to settle	DRP
01/03/17	Emails from and to Receiver re: utility set up issue and potential settlement for arrears	DRP
01/04/17	Emails from counsel for AFSC and PGG re: volume of undertaking responses	DRP
01/04/17	Prepare for and call Receiver re: utility arrears and PGG	DRP
01/04/17	Correspondence from and to Receiver regarding status of gas utility on lands; Correspondence from solicitor for PGG on dryer issues	MTC
01/05/17	Email from counsel for AFSC re: dealing with County counsel	DRP
01/05/17	Email from counsel for the secured creditor re: dealing with the County	DRP

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
01/05/17	Emails from and to the Receiver re: position of secured creditors	DRP
01/06/17	Emails from and to counsel for secured creditor re: position on taxes and next step; Emails from and to the Receiver re: request for additional plant documents by the purchaser and dealing with the County	DRP
01/06/17	Emails from and to the Receiver re: plant documents and access to them	DRP
01/08/17	Email from counsel for AFSC and to the receiver re: taxes; Email to County counsel re: timing of a call	DRP
01/09/17	Emails from and to counsel for County re: call to discuss the tax position	DRP
01/09/17	Correspondence from solicitor for PGG regarding undertaking answers; Correspondence to Receiver regarding PGG undertaking responses	MTC
01/10/17	Prepare for settlement conference call with counsel for the Municipality re: issues related to priority; Telephone attendance with counsel for the County re: settlement position and next steps	DRP
01/13/17	Correspondence from receiver regarding tax issues	MTC
01/15/17	Emails from and to the Receiver re: dealing with County on tax position	DRP
01/16/17	Correspondence from Receiver regarding environmental notice	MTC
01/17/17	Emails from and to receiver re: Environmental Protection Agency	DRP
01/20/17	Review report on tax issues; Review notes on discussion with County counsel; Draft list of issues for County counsel for purposes of settlement considerations; Email update to counsel for secured creditor re: County settlement position	DRP
01/23/17	Email update to Receiver re: dealing with the County	DRP

Total Services	\$4,720.00
Plus 5% Goods & Service Tax	236.00
TOTAL FEES FOR PROFESSIONAL SERVICES:	\$4,956.00

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRP	Peskett, Daniel R.	8.30	497.74	4,131.25
MTC	Coombs, Michael T.	1.50	392.50	588.75

Ernst & Young LLP
85122-0001

Invoice No. 442579
January 30, 2017

Total Services

\$4,720.00

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

ACS	\$13.50	
Court House/LTO Runner Fees - Eldor-Wal	42.00	
Court House/LTO Search Fees - Eldor-Wal	26.32	
Corporate Registry Searches	3.00	
Total Taxable Disbursements:	84.82	
Plus 5% Goods & Service Tax	4.24	
TOTAL: (INCL Goods & Service Tax)		\$89.06

OTHER CHARGES:

Laser - Printing Letter paper	\$12.30	
Westlaw eCarswell	75.60	
Total Other Charges:	87.90	
Plus 5% Goods & Service Tax	4.39	
TOTAL: (INCL Goods & Service Tax)		\$92.29

TOTAL FEES & DISBURSEMENTS

\$4,892.72

TAX

\$244.63

TOTAL DUE THIS MATTER

\$5,137.35

This is our account herein

BROWNLEE LLP

PER:

Daniel R. Peskett

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE

Ernst & Young LLP
85122-0001

Invoice No. 442579
January 30, 2017



BROWNLEE LLP
Barristers & Solicitors

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

February 27, 2017
Invoice No.: 443576
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	3,660.00
TOTAL TAXABLE DISBURSEMENTS	30.00
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	71.62
TOTAL GOODS & SERVICE TAX	<u>188.08</u>

TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$3,949.70
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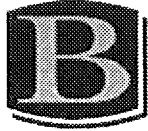
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February 27, 2017
Invoice No.: 443576
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH February 27, 2017

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
02/02/17	Emails from and to the Receiver re: environmental approval	DRP
02/02/17	Emails from and to AFSC counsel re: status on position of dryer after receipt of undertaking responses	DRP
02/03/17	Review various correspondence with Receiver regarding consent to transfer approval	MTC
02/03/17	Preparation of PPR discharges; Send E-mail to Registry agency;	SFJC
02/07/17	Correspondence with DPA consultant regarding Alberta Environment issues; Review service of materials on Province	MTC
02/08/17	Review issues with License transfer and involvement of the Energy regulator	DRP
02/08/17	Review a portion of Government approval license	DRP
02/08/17	Emails from and to the Receiver re: transfer of regulatory approval	DRP
02/08/17	Various calls and correspondence with solicitor for purchaser and consultant respecting environmental approval transfer; Various correspondence with Receiver regarding environmental approval; Review environmental approval and condition; Various correspondence and calls to Alberta Environment respecting approval issues	MTC
02/09/17	Emails to counsel for purchaser re: transfer of Government approval	DRP
02/09/17	Review PPR searches regarding security; Correspondence from Alberta Environment regarding transfer documents and security; Correspondence to Receiver regarding status of transfer; Revise transfer documents; Correspondence to solicitor for purchaser regarding assignment; Correspondence to and from solicitor for purchaser; Correspondence from consultant to purchaser regarding name change; Correspondence to Receiver regarding	MTC

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>	
	name change of purchaser		
02/09/17	Receipt and Review of Assignment; Amend Assignment; Order and review titles, PPR;	SFJC	
02/10/17	Review consent transfer issues of Government approval	DRP	
02/10/17	Correspondence from and to solicitor for Purchaser regarding transfer of approval; Revise consent to assign; Correspondence to Receiver regarding executing consent to assign	MTC	
02/14/17	Correspondence from Receiver regarding executed Consent to Transfer; Correspondence to solicitor for purchaser regarding consent to transfer	MTC	
02/15/17	Emails from and to FCC counsel re: conference call; Email to County counsel re: conference call	DRP	
02/15/17	Telephone call with D. Woo regarding trust monies and taxes	MTC	
02/20/17	Emails between counsel for secured creditor and from counsel for County re: tax settlement discussions	DRP	
02/22/17	Emails from and to AFSC counsel; Email update to the Receiver re: tax issues	DRP	
02/23/17	Various correspondence with counsel for parties regarding tax issues	MTC	
Total Services			\$3,660.00
Plus 5% Goods & Service Tax			183.00
TOTAL FEES FOR PROFESSIONAL SERVICES:			<u>\$3,843.00</u>

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRP	Peskett, Daniel R.	2.60	500.00	1,300.00
MTC	Coombs, Michael T.	4.90	400.00	1,960.00
SFJC	Curran, Sean F.J.	1.00	400.00	400.00
	Total Services			<u>\$3,660.00</u>

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

Court House/LTO Runner Fees - Eldor-Wal	<u>\$30.00</u>	
Total Taxable Disbursements:	30.00	
Plus 5% Goods & Service Tax	<u>1.50</u>	
TOTAL: (INCL Goods & Service Tax)		\$31.50

Ernst & Young LLP
85122-0001

Invoice No. 443576
February 27, 2017

OTHER CHARGES:

Scanning	\$2.70	
Laser - Printing Letter paper	67.80	
Laser - Printing Envelopes	0.30	
Postage	0.82	
Total Other Charges:	71.62	
Plus 5% Goods & Service Tax	3.58	
TOTAL: (INCL Goods & Service Tax)		<u>\$75.20</u>

TOTAL FEES & DISBURSEMENTS	\$3,761.62
TAX	\$188.08
TOTAL DUE THIS MATTER	\$3,949.70

This is our account herein

BROWNLEE LLP

PER:

Daniel R. Peskett

This file is Taxable for purposes of Goods & Service Tax.

INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE



BROWNLEE LLP
Barristers & Solicitors

Ernst & Young LLP
ATTN: Matt McCulloch
EPCOR Tower, Suite 1400
10423 101 Street, PO Box 44
Edmonton AB T5H 0E7
Canada

March 30, 2017
Invoice No.: 445678
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

REMITTANCE COPY

PLEASE REMIT WITH PAYMENT TO

**2200 Commerce Place
10155 – 102 St
Edmonton Alberta T5J 4G8**

TOTAL THIS INVOICE:

TOTAL PROFESSIONAL FEES	3,556.25
TOTAL TAXABLE DISBURSEMENTS	40.95
TOTAL NON-TAXABLE DISBURSEMENTS	0.00
TOTAL OTHER CHARGES	20.70
TOTAL GOODS & SERVICE TAX	<u>180.89</u>

TOTAL FEES, DISBURSEMENTS, OTHER CHARGES AND Goods & Service Tax	\$3,798.79
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WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096



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Barristers & Solicitors

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ATTN: Matt McCulloch
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Edmonton AB T5H 0E7
Canada

March 30, 2017
Invoice No.: 445678
Our File Number: 85122-0001/DRP
Your Reference:
Email: dpeskett@brownleelaw.com
Direct Line: 780-497-4875

RE: Growing Power Hairy Hill LP - Receivership

FOR PROFESSIONAL SERVICES RENDERED THROUGH March 30, 2017

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
02/27/17	Email from and to County counsel re: tax assessment review and request for sale document information	DRP
02/28/17	Email from the County counsel re: 2016 assessments	DRP
02/28/17	Review assessment appeal rights related to information being requested by County counsel	DRP
02/28/17	Review MGA regarding requirements to pay outstanding taxes following commencement of assessment complaint;	GGP
03/01/17	Telephone attendance with counsel for County re: tax claim and appeal of present assessments; Update the Receiver on status	DRP
03/06/17	Correspondence from solicitor for FCC regarding tax settlement; Correspondence to Receiver regarding taxes	MTC
03/07/17	Correspondence from and to Receiver regarding taxes and final issues in Receivership; Correspondence from Receiver regarding sales proceeds for report to court	MTC
03/08/17	Email from counsel for FCC re: Settlement of County claim	DRP
03/08/17	Email from AFSC counsel re: settlement and process for next steps	DRP
03/08/17	Correspondence from and to solicitor for PGG; Correspondence from and to Receiver regarding dryer issues; Correspondence from and to Receiver regarding Court Availability	MTC
03/09/17	Telephone attendance with the Receiver re: next steps	DRP
03/09/17	Telephone attendance with FCC counsel	DRP
03/09/17	Emails from and to the Receiver re: transfer of monies and timing for distributions	DRP
03/09/17	Call with Receiver regarding application issues to wind-up	MTC

Ernst & Young LLP
85122-0001

Invoice No. 445678
March 30, 2017

<u>Date</u>	<u>Description</u>	<u>Tkpr</u>
	receivership; Correspondence to solicitor for FCC and AFSC regarding application	
03/12/17	Emails from AGLC counsel re: timing of Court application for discharge; receipt of confirmation of Court date	DRP
03/13/17	Correspondence from D. Woo regarding attending before Justice Veit	MTC
03/14/17	Email from the Receiver re: timing of Court application	DRP
03/14/17	Correspondence from D. Woo regarding final reporting	MTC
03/15/17	Revise correspondence to book Court date	DRP
03/15/17	Emails from and to counsel for AFSC and the Receiver re: position on dryer	DRP
03/15/17	Correspondence from S. Robinson-Burns regarding confirmation of April 18 meeting; Correspondence to D. Woo confirming April 18 meeting with Justice	MTC
03/15/17	Review of file; Telephone call to client; review of opinion requirements;	SFJC
03/16/17	Correspondence from Trial Coordinator regarding April 18 hearing	MTC
03/16/17	Review of file; Receive E-mail from client; Send E-mail to client;	SFJC
03/17/17	Review of pleadings, evidence re: opinion;	SFJC
03/28/17	Legal conference with S. Curran regarding security review opinion issues	MTC

Total Services	\$3,556.25
Plus 5% Goods & Service Tax	177.81
TOTAL FEES FOR PROFESSIONAL SERVICES:	\$3,734.06

Summary of Services

	<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Value</u>
DRP	Peskett, Daniel R.	2.65	500.00	1,325.00
MTC	Coombs, Michael T.	3.15	400.00	1,260.00
SFJC	Curran, Sean F.J.	2.25	400.00	900.00
GGP	Plester, Greg G.	0.25	285.00	71.25
	Total Services			<u>\$3,556.25</u>

DISBURSEMENTS AND OTHER CHARGES:

TAXABLE DISBURSEMENTS:

ACS	\$4.95	
Personal Property Registry Searches	36.00	
Total Taxable Disbursements:	40.95	
Plus 5% Goods & Service Tax	2.05	
TOTAL: (INCL Goods & Service Tax)		\$43.00

OTHER CHARGES:

Laser - Printing Letter paper	\$20.70	
Total Other Charges:	20.70	
Plus 5% Goods & Service Tax	1.03	
TOTAL: (INCL Goods & Service Tax)		\$21.73

TOTAL FEES & DISBURSEMENTS	\$3,617.90
TAX	\$180.89
TOTAL DUE THIS MATTER	\$3,798.79

This is our account herein

BROWNLEE LLP

PER:

Daniel R. Peskett

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INTEREST ON ACCOUNTS OUTSTANDING IN EXCESS OF 30 DAYS

WILL BE CHARGED at 18.00% PER ANNUM.

G.S.T. NUMBER: R119412096

E&OE

EXHIBIT "E"

Estate Number: 24-115781 and 24-115782
Court Number: 24-115781 and 24-115782

In the Matter of the Receivership of
Growing Power Management Ltd. and
Growing Power Hairy Hill Limited Partnership

Final Statement of Receipts and Disbursements
For the Period November 20, 2015 to April 6, 2017
(CDN \$)

RECEIPTS	NOTE	\$
Sale of Assets	1	\$ 2,419,811.01
Deposit on Sale	1	600,000.00
Receiver's Certificates - Borrowing		529,088.07
Auction Proceeds		40,505.00
Insurance Refund		33,693.00
Cash Seized by Receiver		24,062.18
Accounts Receivable Collections		8,059.88
Interest - Solicitor's Trust Account		2,218.26
Miscellaneous Refund		536.12
GST Collected	3	402.99
Interest - Receiver's Trust Account		345.27
Total Receipts to Date		<u>\$ 3,658,721.78</u>
DISBURSEMENTS		
Receiver's Certificates - Repayment		\$ 550,898.14
Legal Fees and Disbursements	5	289,483.57
Insurance		275,721.62
Receiver's Fees and Disbursements	4	233,818.53
Property Taxes	2	91,784.32
Contract Services		49,795.00
GST Paid		29,135.66
Utilities		7,960.72
Miscellaneous Disbursements (Data Site)		5,869.47
Repairs and Maintenance		274.00
OSB Filing Fees		140.00
Total Disbursements to Date		<u>\$ 1,534,881.03</u>
AMOUNT AVAILABLE FOR DISTRIBUTION		<u><u>\$ 2,123,840.75</u></u>
Comprised of:		
Funds in Receiver's Trust Account		\$ 7,067.72
Funds in Solicitor's Trust Account		2,116,773.03
TOTAL FUNDS HELD IN TRUST		<u><u>\$ 2,123,840.75</u></u>

Note 1: Represents funds deposited to the lawyer's trust account from the sale of the Growing Power lands.

Note 2: 2016 property taxes in the amount of \$91,784.32 were paid directly from the Lawyer's trust account to the County of Two Hills No. 21. These funds did not flow through the Receiver's trust account but are disclosed on the Final SRD for transparency purposes.

Note 3: GST collected arises from the collection of accounts receivable. In regards to the property sale, a GST44 election was executed between the Receiver and the Purchaser allowing the sale of substantially all of the assets of Growing Power without the requirement to collect GST.

Note 4: As at the date of the Final SRD, the Receiver's has paid \$245,509.46 (\$233,818.53 Receiver's fees and disbursements and \$11,690.93 GST) from estate funds on hand pursuant to paragraph 19 of the Receivership Order. Any outstanding WIP and an estimated accrual to close the administration of the estate is set out in the Proposed Distribution section.

Note 5: As at the date of the Final SRD, the Receiver's has paid legal invoices of \$303,934.28 (\$289,483.57 legal fees and disbursements and \$14,450.71 GST) from estate funds on hand pursuant to paragraph 19 of the Receivership Order. Any outstanding WIP and an estimated accrual to close the administration of the estate is set out in the Proposed Distribution section.