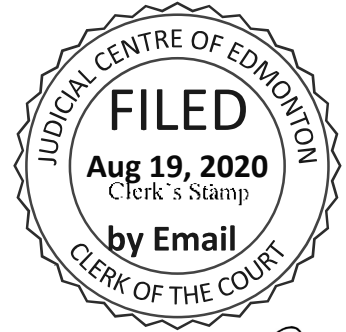




jm

COURT FILE NUMBER 1703-20802

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

PLAINTIFF AGRICULTURE FINANCIAL SERVICES CORPORATION

DEFENDANTS ALL 4 WATER CORP., FOUR WINDS HOTELS
MANAGEMENT CORP., R. HOYDA MANAGEMENT
CORP., RONALD ALEXANDER HOYDA and
ROSEMARIE HOYDA

DOCUMENT **RECEIVER'S FOURTH REPORT**
(Re: Four Winds Hotels Management Corp. and
R. Hoyda Management Corp.)

August 18, 2020

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

RECEIVER

ERNST & YOUNG INC.
EPCOR Tower
10423 - 101 Street, Suite 1400
PO Box 44
Edmonton, Alberta T5H 0E7
Attention: Matt McCulloch / Bob Sword
Telephone: 780-638-6642 / 780-441-4665
Fax: 780-428-8977
Email: matt.mcculloch@ca.ey.com
bob.sword@ca.ey.com

COUNSEL

Terrence Warner
Miller Thomson LLP
2700 Commerce Place
10155 - 102 Street
Edmonton, AB T5J 4G8
Telephone: 780-429-9727
Fax: 780-424-5866
Email: twarner@millerthomson.com

TABLE OF CONTENTS

INTRODUCTION AND PURPOSE OF THE REPORT	3
DISCLAIMER	4
THE RECEIVER'S ACTIVITIES SINCE THE DATE OF THE THIRD REPORT	5
Sale of the Companies' Real Estate and Related Assets	5
Auction Sale of Liquor Inventory, Non-Perishables, and 2011 Dodge Truck	5
Other Activities of the Receiver	6
Preparation of Statements of Receipts and Disbursements	6
CREDITOR MATTERS, PRIORITY CLAIMS AND PROPOSED SCHEMES OF DISTRIBUTION	7
RECEIVER'S AND RECEIVER'S COUNSEL'S FEES AND DISBURSEMENTS	9
BOOKS AND RECORDS OF THE COMPANIES	9
DISCHARGE OF THE RECEIVER	10
CONCLUSION	10

SCHEDULES

SCHEDULE A - THE RECEIVER'S STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR FOUR WINDS HOTELS MANAGEMENT CORP. TO JULY 31, 2020

SCHEDULE B - THE RECEIVER'S STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR R. HOYDA MANAGEMENT CORP. TO JULY 31, 2020

SCHEDULE C - PROPOSED SCHEME OF DISTRIBUTION FOR FOUR WINDS HOTELS
MANAGEMENT CORP.

SCHEDULE D - PROPOSED SCHEME OF DISTRIBUTION FOR R. HOYDA MANAGEMENT CORP.

SCHEDULE E - THE RECEIVER'S TIME DOCKETS AND OUT OF POCKET DISBURSEMENTS

SCHEDULE F - FEE ACCOUNTS AND DISBURSEMENTS FROM THE RECEIVER'S COUNSEL

INTRODUCTION AND PURPOSE OF THE REPORT

1. On October 30, 2017, pursuant to an application made by Agriculture Financial Services Corporation ("AFSC") in respect of Four Winds Hotels Management Corp. ("**Four Winds**") and R. Hoyda Management Corp. ("**RHMC**"), Ernst & Young Inc. ("**EY**" or the "**Receiver**") was appointed as Receiver of Four Winds and RHMC by virtue of an order (the "**Receivership Order**") granted by the Court of Queen's Bench of Alberta. For the balance of this report, unless specific reference to Four Winds and RHMC is required, Four Winds and RHMC will simply be referred to collectively as the "**Companies**".
2. For the better part of 2 years since the onset of these proceedings, the Receiver attempted to sell the real properties, equipment and other assets of the Companies. Over this time, the Receiver negotiated with a number of parties that expressed legitimate interest in the real properties and other assets; however, such interest was contingent on the businesses remaining operating. As a result, the Receiver operated the businesses of the Companies until December 18, 2018, at which time it became evident that the continued operation of the businesses was not vital to the sale of the Companies' real properties and assets, and the businesses were not viable within the context of these proceedings.
3. On September 30, 2019, on application by the Receiver, the Court granted an Order approving the sale of the real estate and all equipment assets of Four Winds and RHMC.
4. The purpose of this brief report (the "**Receiver's Fourth Report**") is to provide this Honourable Court and other stakeholders with the following information:
 - a) the Receiver's activities since the date of the Receiver's Third Report as well as statements or receipts and disbursements for each of the Companies to August 17, 2020;
 - b) creditor matters, priority claims and proposed schemes of distribution for each of the Companies;
 - c) the Receiver's time dockets and disbursements;
 - d) the fee accounts and disbursements of counsel for the Receiver;
 - e) information in relation to the Companies' remaining books and records;

and to serve as support for the Receiver's request for an Order from this Honourable Court that:

- f) approves the Receiver's actions to date;
- g) approves the Receiver's proposed schemes of distribution;
- h) approves the Receiver's and Receiver's counsel's fees and disbursements;
- i) authorizes and directs the Receiver to file final GST returns and pay any refunds or other recoveries to ATB Financial in accordance with the schemes of distribution;
- j) approves the discharge of the Receiver after all funds held by the Receiver have been disbursed, and all administrative matters have been concluded, without the requirement for an additional application to the Court;
- k) upon the discharge of the Receiver, unseals the confidential supplement to the Receiver's Third Report pursuant to the terms of the Sealing Order; and,
- l) authorizes the Receiver to destroy all remaining books and records of the Companies as contemplated herein.

DISCLAIMER

5. In preparing the Receiver's Fourth Report, the Receiver has relied upon unaudited financial information of the Companies, the Companies' books and records and certain financial information obtained from the Companies. The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information obtained. Accordingly, the Receiver expresses no opinion or other form of assurance on the information contained in this report or relied upon in its preparation.
6. This report should be read in conjunction with the Receiver's First, Second and Third Reports filed by the Receiver and dated February 21, 2018, November 13, 2018 and September 20, 2019, respectively, as well as the Confidential Supplement to the Third Report (collectively hereinafter referred to as the "**Reports**"), as only new details not previously provided to the Court will be discussed herein, unless otherwise stated.
7. All references to dollars are in Canadian currency unless otherwise noted. Capitalized terms used herein, not otherwise defined, are as defined in one of the Receiver's three previous reports.

THE RECEIVER'S ACTIVITIES SINCE THE DATE OF THE THIRD REPORT

Sale of the Companies' Real Estate and Related Assets

8. As noted earlier in this report, on September 30, 2019, the Court granted an Order approving the sale of the real estate and all remaining assets of Four Winds and RHMC. The Order also stipulated that all third-party assets had to be removed by October 5, 2019 or such assets "shall be deemed abandoned and shall form part of the Purchased Assets". As previously reported, MYE Canada Inc. ("MYE") had purchased all of the equipment for a water bottling facility located in the motel building from an affiliated business, All 4 Water Corp., and made arrangements with the Receiver to store the equipment for a short period of time in the premises. In anticipation of the Receiver obtaining a Court Order approving the sale of the real estate, the Receiver had given notice to MYE that its assets were to be removed prior to the closing of the sale, which could possibly occur by the end of September. As a result of the notice given to MYE Canada Inc., and subsequent discussions and e-mail exchanges between MYE and the Receiver, MYE removed substantially all of its equipment and other assets on September 30, 2019. Further, MYE confirmed by an e-mail to the Receiver on October 1, 2019, that any assets remaining on site were abandoned.
9. The sale of the Companies' land and buildings closed on October 10, 2019 and the proceeds derived from the sale in the amount of \$850,000 have been received. In accordance with the sale approval and vesting order, the Receiver filed a Receiver's Certificate with the Court certifying that the Purchaser has paid the Receiver the Purchase Price; the conditions of Closing have been satisfied or waived by the Receiver and the Purchaser (or its nominee); and, the Transaction has been completed to the satisfaction of the Receiver.

Auction Sale of Liquor Inventory, Non-Perishables, and 2011 Dodge Truck

10. As reported in the Receiver's Third Report, the Receiver contracted with an auctioneer to conduct an on-site auction at the Four Winds liquor store to dispose of all of the remaining alcohol and other related assets. Arrangements were finalized and the sale was conducted on September 28, 2019.
11. Along with the alcohol inventory, there was a small inventory of dry goods and non-perishables and a 2011 Dodge truck, which had high mileage and required significant maintenance, that were also sold at the auction.

12. The auction sale resulted in gross realizations of \$25,418.00, which included \$2,400.00 for the 2011 Dodge truck. The net recovery from the sale was \$16,156.90.

Other Activities of the Receiver

13. The Receiver terminated its contract with the maintenance man / security guard and contacted the utility companies serving the properties to request that all services be cancelled. In addition, the insurance coverage was cancelled effective October 10, 2019. All final accounts have been received and paid.
14. However, on December 12 and 13, 2019, the Receiver received e-mail notices from Direct Energy claiming amounts owing for the default supply of electricity. The Receiver requested details of the claims and after investigation, determined that while some charges were proper, there was over \$45,000 in charges that were not the Receiver's responsibility and should have been charged to other parties. Following a series of discussions and negotiations with Direct Energy, the Receiver settled all of its outstanding obligations to Direct Energy and only paid for appropriate services provided to the estate.
15. In mid-April 2020, the Receiver successfully negotiated settlement agreements in relation to property taxes owed on the real properties of the Companies (both pre and post receivership). The details of the receiver's efforts in this regard are discussed later in this report.

Preparation of Statements of Receipts and Disbursements

16. Attached as Schedules "A" and "B" to this report are the Statements of Receipts and Disbursements ("SRDs") to July 31, 2020 in relation to Four Winds and RHMC, respectively, as prepared by the Receiver after considering all of the transactions noted in this, and previous reports of the Receiver. These SRDs summarize all of the transactions and funds received or disbursed by the Receiver throughout these receivership proceedings to July 31, 2020.
17. In regard to the sale proceeds from the real property, the Receiver allocated the proceeds derived from the sale between the Companies on a two thirds / one third basis between Four Winds and RHMC respectively, based on the real estate values provided in independent appraisals obtained by the Receiver effective December 30, 2017, with an adjustment of \$25,333.00 in favour of Four Winds on account of the equipment and furnishings in the restaurant and lounge.

18. The allocation resulted in proceeds of \$592,000.00 being allocated to Four Winds and \$258,000.00 being allocated to RHMC.
19. The Receiver submits that the SRDs and the allocation of the sale proceeds derived from the sale of the real properties and equipment noted therein are reasonable and appropriate in the circumstances.

CREDITOR MATTERS, PRIORITY CLAIMS AND PROPOSED SCHEMES OF DISTRIBUTION

20. Attached as Schedule "C" and "D" to this report are the Receiver's proposed schemes of distribution ("Distribution(s)") for Four Winds and RHMC, respectively. The Paragraphs that follow outline the various creditor and priority claims and basis for the Distributions. The Receiver has also made notes within the Schedules for further explanation, where required or deemed appropriate.
21. To begin, as previously reported, the Receiver borrowed an aggregate amount of \$825,000.00 under Receiver's Certificates to continue the operation of the businesses, safeguard and insure the assets and market the assets of the Companies. Ultimately the net recoveries in these receivership proceedings were materially less than the Receiver's outstanding borrowings and as a result, there will not be any distribution to any unsecured creditors of the Companies.
22. In accordance with the court order appointing the Receiver, the Receiver's fees and costs and those of its counsel have been accorded a first charge on the assets of the Companies followed by a charge for the borrowings under Receiver Certificates, subject to any secured claim by Service Canada for payments made pursuant to the Wage Earner Protection Program Act. In that regard, Service Canada has filed secured claims with the Receiver for \$26,792.53 in connection with Four Winds and \$16,631.49 in connection with RHMC, which amounts the Receiver is proposing be paid to Service Canada in each of the respective Distributions.
23. Canada Revenue Agency has filed a deemed trust claim for Four Winds with the Receiver for Goods and Services Tax due for the period prior to the receivership in the amount of \$17,142.46. Based on the priorities set out in the Receivership Order and current case law, the deemed trust claim will rank behind the Receiver's fees and costs and the Receiver's borrowings. Therefore, no payment is being proposed to Canada Revenue Agency.

24. As at the date of receivership, Four Winds owed \$23,458.35 to the Town of High Level for unpaid property taxes, interest and penalties. In addition, a further \$58,950.30 including interest and penalties accrued over the course of the receivership up to the time of the sale. In preparation to finalize these receivership proceedings it was apparent that there would be a material shortfall on the repayment of the Receiver's Certificates. Consequently, after consulting with ATB, the Receiver approached the Town of High Level (the "Town") to enquire whether it would consider a possible settlement of its property tax claim rather than have the matter litigated in the circumstances. Early in April 2020, the Receiver made a settlement offer to the Town to compromise the property tax debt and on April 14, 2020, Town Council formally accepted the Receiver's offer of \$24,796.90 as a full settlement of the Receiver's obligations for property taxes owed in relation to Four Winds. The Receiver has since paid the settlement amount, and this transaction is reflected in the SRD for Four Winds. Given this amount has been paid by the Receiver, there is no payment to the Town contemplated in the Distribution for Four Winds.
25. Likewise, with RHMC, the Town of High Level was owed \$3,164.13 for property taxes, interest and penalties as at the date of receivership and a further \$19,740.02 for property taxes, interest and penalties that accrued for the period of the receivership. Town Council agreed to settle these amounts for \$8,685.25, which the Receiver has paid and is reflected in the SRD for RHMC. Given this amount has been paid by the Receiver, there is no payment to the Town contemplated in the Distribution for RHMC.
26. The Receiver proposes to pay its out of pocket disbursements along with the outstanding fees and disbursements of its legal counsel and any further fees and costs of its counsel to conclude the administration of the estate.
27. Outside of the proposed distribution to Service Canada noted above, the Receiver is proposing that the balance of funds remaining on deposit be paid to ATB to be applied against the Receiver's Borrowings in each estate. As noted at the beginning of this section, there are insufficient funds to repay the Receiver's Borrowings in full and as such, no distributions to other creditors are contemplated in these proceedings. Further, the Receiver is proposing that unless and until the Receiver's Borrowings are repaid in full, any further recoveries for GST refunds (if any) or otherwise are to be paid to ATB to repay the shortfall on the Receiver's Borrowings.
28. The Receiver submits that the Distributions are fair and reasonable in the circumstances.

RECEIVER'S AND RECEIVER'S COUNSEL'S FEES AND DISBURSEMENTS

29. Since January 5, 2019, subsequent to shutting down all operations, the Receiver has tracked its time and fees in connection with the Receivership; however, as a courtesy to stakeholders, and in light of the fact that the real properties and assets did not yield a recovery large enough to repay the interim borrowing of the Receiver, it has not billed the estate for its outstanding fees, and will only bill its unpaid out-of-pocket disbursements. The Receiver's aggregate unbilled fees from January 5, 2019 to July 31, 2020 amount to \$159,843.00. The Receiver advises that it will also not be billing the estate for the additional time required to complete the administration of the Receivership.
30. Attached as **Schedule "E"** are the Receiver's invoices and time dockets to January 4, 2019 along with its out-of-pocket disbursements to date and unbilled time dockets to July 31, 2020. The Receiver is of the view that its fees and expenses are fair and reasonable in these circumstances, especially in light of the significant courtesy discount provided.
31. Attached as **Schedule "F"** to this report are the invoices, with time and disbursement details, of the Receiver's counsel including a letter providing an estimate of the fees to complete the administration of these proceedings; which counsel has agreed to discount in its entirety as a courtesy to the stakeholders. As a consequence, counsel has provided an accommodation to the Receiver and courtesy discount to the stakeholders in the approximate amount of \$13,034.50. The Receiver is of the view that the fees and costs of its counsel, as significantly discounted, are fair and reasonable in the circumstances.

BOOKS AND RECORDS OF THE COMPANIES

32. The Receiver advises that it no longer has any use for the Companies' books and records, and to the best of the Receiver's knowledge, CRA has completed any audits or other work it requires in relation thereto. Continuing to store the remaining records of the Companies will serve simply to impose an additional cost on the estate for no real benefit.
33. Given the above, the Receiver respectfully recommends that the Court authorize the Receiver to have all of the Companies' remaining books and records that are in its possession destroyed four weeks after the date upon which an Order of this Honourable Court is granted authorizing the destruction of the Companies' books and records, unless a former director or officer of the Companies makes arrangements with the Receiver to physically take possession of the records, at their sole cost and expense, at least one week prior to the authorized destruction date.

DISCHARGE OF THE RECEIVER

34. In an effort to minimize costs, the Receiver requests that the Court grant its discharge at this time, without the requirement for an additional application to the Court, subject to the Receiver confirming to the Court that it will complete the following (as required):
- a) filing of final GST returns with CRA and, if applicable, payment of any resulting refunds to ATB Financial;
 - b) payment of any further recoveries or refunds received by the Receiver to ATB Financial;
 - c) payment of any surplus of the amount retained to pay the Receiver's out of pocket disbursements to ATB Financial; and,
 - d) upon completion of the above, close the Companies' trust accounts.

CONCLUSION

35. The Receiver respectfully submits that its actions to date as outlined in this report are reasonable and appropriate in the circumstances.
36. As there are no other matters to report to the Court at this time, the Receiver recommends that this Honourable Court grant an Order that:
- a) approves the Receiver's actions to date, to the extent that any such actions have not been previously approved by the Court;
 - b) approves the Receiver's Statements of Receipts and Disbursements to July 31, 2020 and the proposed disbursements;
 - c) approves the Receiver's Schemes of Distribution;
 - d) approves the fees and disbursements of the Receiver and those of its legal Counsel incurred over the course of the Receivership (including their respective anticipated further fees and disbursements);
 - e) approves the discharge of the Receiver after all funds held by the Receiver have been disbursed, and all administrative matters have been concluded, without the requirement for an additional application to the Court;
 - f) upon the discharge of the Receiver, unseals the Confidential Supplement to the Receiver's Third Report, pursuant to the terms of the Sealing Order; and,

- g) authorizes the Receiver to have all of the Companies' remaining books and records that are in its possession destroyed four weeks after the date upon which an Order of this Honourable Court is granted authorizing the destruction of the Companies' books and records, unless a former director or officer of the Companies, makes arrangements with the Receiver to physically take possession of the records, at their sole cost and expense, at least one week prior to the authorized destruction date.

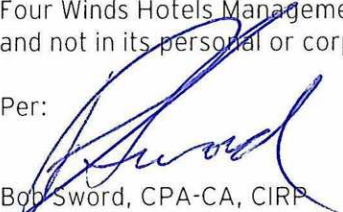
All of which is respectfully submitted.

Dated at the City of Edmonton, this 18th day of August, 2020

Ernst & Young Inc.

In its capacity as Receiver of
Four Winds Hotels Management Corp. and R. Hoyda Management Corp.
and not in its personal or corporate capacity

Per:


Bob Sword, CPA-CA, CIRP
Senior Manager

For:

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

SCHEDULE "A"

Four Winds Hotels Management Corp. - in Receivership
Ernst & Young Inc., Receiver
Statement of Receipts and Disbursements
For the Period October 31, 2017 to July 31, 2020

Receipts:

Cash in bank - October 31, 2017	\$ 28,123.64
Pre-receivership accounts receivable recoveries	5,868.81
VLT and Lottery revenue	1,540,553.78
Sales revenue	1,383,021.70
VLT / Lottery commissions	310,205.87
GST collected	70,337.07
GST refunds	1,231.69
Interest earned	13,397.44
Miscellaneous recoveries	15,926.80
Recovery of security costs	6,841.80
Insurance proceeds	22,105.62
Proceeds from sale of real estate, equipment and furnishings	592,000.00
Proceeds from auction sale of inventory	23,018.00
Receiver's certificates	450,000.00
Total Receipts	\$ <u>4,462,632.22</u>

Disbursements:

AGLC payments re: VLT and Lottery revenue	\$ 1,541,106.66
Liquor purchases	759,324.19
Grocery purchases	167,821.41
Payroll costs	704,210.32
Utilities - net of refunds	189,789.78
Repairs and maintenance	21,786.16
Insurance	70,788.00
Interest and bank charges	82,873.60
Office expenses	11,036.91
Fuel and sundry costs	3,672.21
Licenses and fees	2,950.00
Advertising	715.00
Property taxes	21,492.08
GST paid	81,814.86
Real estate appraisal fees	2,500.00
Real estate commission	17,000.00
Auctioneer's commission and expenses	8,387.50
Legal fees	9,252.50
Receiver's fees and costs	374,720.42
Receivership filing fees	70.00
Total Disbursements	\$ <u>4,071,311.60</u>
Cash on Hand - July 31, 2020	\$ <u>391,320.62</u>

SCHEDULE "B"

**R. Hoyda Management Corp. - in Receivership
Ernst & Young Inc., Receiver
Statement of Receipts and Disbursements
For the Period October 31, 2017 to July 31, 2020**

Receipts:

Cash in bank - October 31, 2017	\$ 14,637.56
Pre-receivership accounts receivable recoveries	46,936.20
Sales revenue	746,938.58
GST collected	4,539.64
GST refunds	14,804.15
Interest earned	5,071.80
Miscellaneous recoveries	171.26
Proceeds from sale of real estate and equipment	258,000.00
Proceeds from auction sale of vehicle	2,400.00
Receiver's certificates	375,000.00
Total Receipts	\$ <u>1,468,499.19</u>

Disbursements:

Groceries and consumables	\$ 557,402.63
Freight	30,727.11
Payroll costs	225,035.39
Utilities	77,800.40
Repairs and maintenance	7,410.11
Insurance	16,906.77
Office expenses	101.52
Bank charges and interest	55,503.82
Licenses and fees	3,187.18
Advertising	1,133.00
Property taxes	7,144.71
GST paid	21,260.38
Real estate appraisal fees	2,500.00
Real estate commission	8,500.00
Auctioneer's commission and expenses	873.60
Receiver's fees and costs	258,761.05
Receivership filing fee	70.00
Total Disbursements	\$ <u>1,274,317.67</u>
Cash on Hand - July 31, 2020	\$ <u>194,181.52</u>

SCHEDULE "C"

FOUR WINDS HOTELS MANAGEMENT CORP. AND
R. HOYDA MANAGEMENT CORP. - IN RECEIVERSHIP
ERNST & YOUNG INC., RECEIVER

PROPOSED SCHEME OF DISTRIBUTION

Four Winds Hotels Management Corp.

Description:	Amount Due	Proposed Amount Payable	Funds Available	Balance of Funds	Notes
Cash Available for Distribution			391,320.62	391,320.62	
Expected GST refunds				391,320.62	Note 1
Town of High Level					
Property taxes - post receivership	58,950.30	0.00		391,320.62	Note 2
- pre receivership	23,458.35	0.00		391,320.62	
WEPPA					
Secured	26,792.53	26,792.53		364,528.09	Note 3
Unsecured	9,193.50	0.00		364,528.09	
Unpaid Legal Fees and Disbursements					
Miller Thomson LLP	6,198.93	6,198.93		358,329.16	Note 4
- accrual to complete	7,660.00	0.00		358,329.16	
Unpaid Receiver's Disbursements					
- accrual to complete	4,716.32	4,716.32		353,612.84	Note 5
	0.00	0.00		353,612.84	
Receiver's Certificates	450,000.00	353,612.84		0.00	Note 6
CRA - Deemed Trust- GST					
a/c: 891423899 RT0001	17,142.46	0.00			Note 7

Four Winds Hotels Management Corp. &
R. Hoyda Management Corp. - in Receivership
Ernst & Young Inc., Receiver

Notes to Proposed Scheme of Distribution

Four Winds Hotels Management Corp.

- Note 1.** Expected GST refunds in the amount of \$9,076.63 are comprised of refundable Input Tax Credits included on GST returns filed and awaiting release by Canada Revenue Agency ("CRA"). If, and when the refunds are released by CRA, amounts received will be paid to ATB as a reduction of the outstanding balance of the Receiver's Certificates. Final GST returns will be filed and any further refunds will likewise be paid to ATB.
- Note 2.** In April 2020 the Receiver negotiated a settlement of the outstanding property Taxes with the Town of High Level. The settlement amount was \$24,796.90 which was 50% of the property taxes accruing due for the period the Receiver occupied the premises, October 31, 2017 to October 10, 2019, net of all interest and penalties.
- Note 3.** Service Canada accepted and paid claims filed by former employees of Four Winds Hotels Management Corp. ("Four Winds") as a result of their termination as at the date of receivership pursuant to the *Wage Earners Protection Plan Act* ("WEPPA"). In total the claims amounted to \$35,986.03, of which \$26,792.53 was secured by WEPPA from realizations from current assets of Four Winds. This priority was recognized pursuant to the terms of the court order appointing the Receiver.
- Note 4.** The Receiver's legal counsel has discounted its outstanding invoice for fees by an amount of approximately 50% and has undertaken to complete all remaining legal matters in connection with closing the estate at no charge.
- Note 5.** As a courtesy to the stakeholders, the Receiver has undertaken to not bill for its fees incurred to complete the administration of the estate effective from January 5, 2019; but, only bill for its out of pocket disbursements. The Receiver's unbilled fees for the period from January 5, 2019 to July 31, 2020 amount to \$153,681.50 plus the fees necessary to complete the administration of the estate.

Note 6. The balance of funds on hand will be paid to ATB Financial as a partial repayment of the funds advanced to the Receiver pursuant to borrowings under the Receiver's Certificates. The actual amount that will be paid to ATB Financial will be adjusted by GST refunds and net interest and bank charges.

Note 7. Canada Revenue Agency filed a deemed trust claim for \$17,142.46 for unremitted Goods and Services Tax as at the date of the appointment of the Receiver. In accordance with the terms of the receivership order and current case law, the fees, costs and borrowings of the Receiver have priority over Canada Revenue Agency deemed trust claims.

SCHEDULE "D"

FOUR WINDS HOTELS MANAGEMENT CORP. AND
R. HOYDA MANAGEMENT CORP. - IN RECEIVERSHIP
ERNST & YOUNG INC., RECEIVER

PROPOSED SCHEME OF DISTRIBUTION

R. Hoyda Management Corp.

Description:	Amount Due	Proposed Amount Payable	Funds Available	Balance of Funds	Notes
Cash Available for Distribution			194,181.52	194,181.52	
Expected GST refunds				194,181.52	Note 1
WEPPA					
Secured	16,631.49	16,631.49		177,550.03	Note 2
Unsecured	10,178.40	0.00		177,550.03	
Town of High Level					
Property taxes - post receivership	19,740.02	0.00		177,550.03	Note 3
- pre receivership	3,164.13	0.00		177,550.03	
Unpaid Receiver's Disbursements	43.47	43.47		177,506.56	Note 4
- accrual to complete	0.00	0.00		177,506.56	
Receiver's Certificates	325,000.00	177,506.56		0.00	Note 5

Four Winds Hotels Management Corp. &
R. Hoyda Management Corp. - in Receivership
Ernst & Young Inc., Receiver

Notes to Proposed Scheme of Distribution

R. Hoyda Management Corp.

- Note 1.** Expected GST refunds in the amount of \$1,879.59 are comprised of refundable Input Tax Credits included on GST returns filed and awaiting release by Canada Revenue Agency ("CRA"). If, and when the refunds are released by CRA, amounts received will be paid to ATB as a reduction of the outstanding balance of the Receiver's Certificates. Final GST returns will be filed and any further refunds will likewise be paid to ATB.
- Note 2.** In April 2020 the Receiver negotiated a settlement of the outstanding property Taxes with the Town of High Level. The settlement amount was \$8,685.25 which was 50% of the property taxes accruing due for the period the Receiver occupied the premises, October 31, 2017 to October 10, 2019, net of all interest and penalties.
- Note 3.** Service Canada accepted and paid claims filed by former employees of R. Hoyda Management Corp. ("RHMC") as a result of their termination as at the date of receivership pursuant to the *Wage Earners Protection Plan Act* ("WEPPA"). In total the claims amounted to \$26,809.89, of which \$16,631.49 was secured by WEPPA from realizations from current assets of RHMC. This priority was recognized pursuant to the terms of the court order appointing the Receiver.
- Note 4.** As a courtesy to the stakeholders, the Receiver has undertaken to not bill for its fees incurred to complete the administration of the estate effective from January 5, 2019; but, only bill for its out of pocket disbursements. In the interest of efficiency, the Receiver has not recorded any further fees in connection with the RHMC estate; instead, it has consolidated RHMC fees with those of Four Winds Hotels Management Corp.
- Note 5.** The balance of funds on hand will be paid to ATB Financial as a partial repayment of the funds advanced to the Receiver pursuant to borrowings under the Receiver's Certificates. The actual amount that will be paid to ATB Financial will be adjusted by GST refunds and net interest and bank charges subsequent to May 1, 2020.

SCHEDULE "E"

Four Winds Hotels Management Corp. and
R. Hoyda Management Corp. - in Receivership

Ernst & Young Inc., Receiver

Summary of Receiver's Fees and Disbursements
To July 31, 2020

Billed Fees and Expenses:	Hours	Fees	Discount	Sub Total	Expenses	GST	Total Invoiced
R. Hoyda Management Corp.	872.4	287,115.00	-32,526.09	254,588.91	4,172.14	12,938.05	271,699.10
Four Winds Hotels Management Corp.	1,286.1	406,019.00	-50,538.63	355,480.37	19,240.05	18,736.01	393,456.43
Total	2,158.5	693,134.00	-83,064.72	610,069.28	23,412.19	31,674.06	665,155.53
Unbilled Time and Expenses:							
- R. Hoyda Management Corp.	28.7	6,161.50	-6,161.50	0.00	41.40	2.07	43.47
- Four Winds Hotels Management Corp.	381.5	153,681.50	-153,681.50	0.00	4,491.73	224.59	4,716.32
Total	410.2	159,843.00	-159,843.00	0.00	4,533.13	226.66	4,759.79

Four Winds Hotels Management Corp. - in Receivership

Ernst & Young Inc., Receiver

Summary of Fees and Disbursements

EY Invoice	Date	Hours	Fees	Discount	Sub Total	Expenses	GST	Total Invoice
CA12C500002491	Feb. 6 2018	359.5	114,290.50	-11,429.05	102,861.45	4,541.33	5,370.14	112,772.92
CA12C500002753	Apr. 27 2018	327.0	101,339.50	-10,133.95	91,205.55	11,222.94	5,121.42	107,549.91
CA12C500002850	May 28 2018	64.9	21,546.50	-2,168.78	19,377.72	141.33	975.95	20,495.00
CA12C500003018	Aug. 1 2018	147.3	48,138.00	-4,813.80	43,324.20	0.00	2,166.21	45,490.41
CA12C500004473	Dec. 5 2019	67.8	21,493.50	-2,150.85	19,342.65	15.00	967.88	20,325.53
CA12C500004474	Dec. 5 2019	319.6	99,211.00	-19,842.20	79,368.80	3,319.45	4,134.41	86,822.66
Total		1,286.1	406,019.00	-50,538.63	355,480.37	19,240.05	18,736.01	393,456.43
Unbilled Time and Expenses	Jul. 31 2020	381.5	153,681.50	-153,681.50	0.00	4,491.73	224.59	4,716.32

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	7-Jan-19	ANSR	395	3.7	1,461.50	1,461.50	review outstanding accounts payable and GST summaries for November and December; call to Jeff W. at CanWorld Financial; follow-up on insurance coverage; e-mail from Elgan Developments regarding closure of account; e-mail from Elgan Developments regarding a possible listing.
	E-65155057	Bob Sword	General	8-Jan-19	ANSR	395	2.6	1,027.00	1,027.00	work on cash reconciliation; discussion with Trina regarding voiding pay cheques and putting a stop payment on a paycheque and re-issuing; preparation of journal entries to record disbursements.
	E-65155057	Bob Sword	General	9-Jan-19	ANSR	395	2.7	1,066.50	1,066.50	calls to / from Kelly Richards regarding pay cheque and ROE; arrange for Purulater; discussions with Rene regarding security and maintenance matters
	E-65155057	Bob Sword	General	10-Jan-19	ANSR	395	0.3	118.50	118.50	call from and to John regarding move-out and purchase of furnishings; update and complete journal entries for disbursements.
	E-65155057	Bob Sword	General	11-Jan-19	ANSR	395	1.1	434.50	434.50	review invoices and phone call with Rene regarding security inspections, etc. Richards analyse utility accounts and approve payments; phone call from Kelly Richards regarding missing cheque; phone call from Carleen Gregorio regarding missing cheque and request for payment.
	E-65155057	Bob Sword	General	14-Jan-19	ANSR	395	1.8	711.00	711.00	arrange for travel to High Level; discussions with Matt M.; phone call with Rene Pelletier; review and request account payment.
	E-65155057	Bob Sword	General	15-Jan-19	ANSR	395	7.8	3,081.00	3,081.00	travel to High Level (4.7 hr.); meeting with Rene P. inspection of premises and review remaining inventory; phone call and discussions with Mostafa regarding liquor inventory and frozen meals.
	E-65155057	Bob Sword	General	16-Jan-19	ANSR	395	8.3	3,278.50	3,278.50	meeting with AGLC regarding removal of VLT's; discussions with Rene regarding move-out of tenants and review signed letters; several discussions with John Dykema regarding move-out and purchase of furnishings; phone call and discussion with Josie regarding her chattels in the premises and removal of same; discussion with Mostafa regarding food and liquor inventory; meet with Mostafa for inspection; travel to Edmonton (2.8 hr.).
	E-65155057	Bob Sword	General	17-Jan-19	ANSR	395	1.7	671.50	671.50	review e-mails from Josie and Town of High Level; discussion with Mark regarding inventory valuation; review and revise inventory list to provide to Mostafa; prepare disclaimer and forward listing; phone discussion with Mostafa.
	E-65155057	Bob Sword	General	18-Jan-19	ANSR	395	1.1	434.50	434.50	review Josie's e-mail; draft a response, discuss with Matt M. and send; review power bills.
	E-65155057	Bob Sword	General	21-Jan-19	ANSR	395	0.2	79.00	79.00	review phone messages and call to John Dykema; call to Chuck Clubine regarding real estate listing.
	E-65155057	Bob Sword	General	22-Jan-19	ANSR	395	0.6	237.00	237.00	discussions with John Dykema regarding furnishings; phone call with Rene Pelletier regarding security, move-outs and maintenance; phone Mostafa regarding e-mail of inventory listing.
	E-65155057	Bob Sword	General	23-Jan-19	ANSR	395	0.4	158.00	158.00	review e-mail and invoices from Shaw Direct; e-mail to Derran Sweet regarding payment.
	E-65155057	Bob Sword	General	24-Jan-19	ANSR	395	1.5	592.50	592.50	discussions with John Dykema regarding sale of furnishings and move-out; discussion with Mostafa regarding sale of inventory; phone call with Rene Pelletier.
	E-65155057	Bob Sword	General	28-Jan-19	ANSR	395	0.7	276.50	276.50	review and assemble information for GST return; review and approve payment of accounts; phone call from Ken Graham and e-mail with informing package.
	E-65155057	Bob Sword	General	29-Jan-19	ANSR	395	1.1	434.50	434.50	letter to Shaw Direct re account payment; e-mail to Greg Steidl, et al regarding status of file; phone discussion with Derek Shyunka regarding real estate listing and send e-mail with information package; review Direct energy invoices and e-mail to Direct energy with request for further information; phone call to Derek Shyunka re listing.
	E-65155057	Bob Sword	General	30-Jan-19	ANSR	395	0.9	355.50	355.50	e-mail from Kurt Bishop and respond with extract from appraisal and RFP; phone discussion with Rene Pelletier; arrange for payroll; review Ermax invoices; discussion with Matt M. regarding progress on real estate listing and financial statement.
	E-65155057	Bob Sword	General	31-Jan-19	ANSR	395	0.4	158.00	158.00	review Telus invoice and CRA withholding account statement.

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65289645	Bob Sword	General	1-Feb-19	ANSR	395	0.7	276.50	276.50	phone discussion with Rene Pelletier regarding move-outs, signage and TV service; phone call and e-mails with Charles Derksen regarding signage; call to Mostafa regarding inventory purchase; call and e-mail to Bell Satellite Services regarding service cut-off
	E-65289645	Bob Sword	General	4-Feb-19	ANSR	395	1.5	592.50	592.50	review outstanding issues; phone discussion with Mostafa regarding offer for inventory and recalculate a sales price by product; review Moneris accounts; calculate a settlement amount for Direct Energy; e-mails with Magne iSigns;
	E-65289645	Bob Sword	General	5-Feb-19	ANSR	395	1.3	513.50	513.50	review electric utility accounts; phone call to Enmax (Jim Hahn) and review of All 4 Water account for High Level; phone discussion with Rene regarding the IP numbers on the Moneris terminals;
	E-65289645	Bob Sword	General	6-Feb-19	ANSR	395	0.4	158.00	158.00	
	E-65289645	Bob Sword	General	20-Feb-19	ANSR	395	0.4	158.00	158.00	review e-mail from Peter Rossouw; e-mail from Roy Duarte (Bell)
	E-65289645	Bob Sword	General	21-Feb-19	ANSR	395	0.3	118.50	118.50	review e-mail from Peter and financial information available; review e-mails from Tony Thompson and Antonia Cheung regarding insurance
	E-65289645	Bob Sword	General	22-Feb-19	ANSR	395	0.4	158.00	158.00	prepare financial information for Peter and forward to him; phone call from Direct Energy regarding account
	E-65289645	Bob Sword	General	25-Feb-19	ANSR	395	0.6	237.00	237.00	e-mail from and respond to Eigan Dev; phone call from Wayne Hynes regarding letter on his occupancy; phone call and e-mail from Marc Dachuk regarding interest in refrigeration equipment; review of Direct Energy account;
	E-65289645	Bob Sword	General	26-Feb-19	ANSR	395	0.9	355.50	355.50	E-mails from HUB Insurance regarding renewal; search for liquor stores in High Level and phone calls to same regarding the sale of the liquor; discussion with Rene P. regarding break in, property inspections and truck insurance; discussion with Mark regarding truck insurance extension and arrange for fax to Rene
	E-65289645	Bob Sword	General	27-Feb-19	ANSR	395	0.5	197.50	197.50	review outstanding utility invoices; follow up e-mail to interested party; invoices and request payment of truck insurance;
	E-65289645	Bob Sword	General	28-Feb-19	ANSR	395	0.6	237.00	237.00	complete review of utility charges and request payments; review insurance
	E-65289645	Bob Sword	General	1-Mar-19	ANSR	395	0.3	118.50	118.50	e-mail from Magnetic signs, investigate payment and send e-mail response;
	E-65289645	Bob Sword	General	4-Mar-19	ANSR	395	0.7	276.50	276.50	review weekly bank statements and Moneris accounts; e-mail from Matt M. and respond with e-mail to ATB re ongoing activity; phone call regarding interest in sea-can; phone calls regarding J-4's
	E-65289645	Bob Sword	General	5-Mar-19	ANSR	395	0.5	197.50	197.50	phone discussions with Direct Energy regarding settlement of outstanding accounts; review statements and make settlement offer, request cheque and prepare covering letter
	E-65289645	Bob Sword	General	6-Mar-19	ANSR	395	0.3	118.50	118.50	phone calls from / to Rene Pelletier regarding T-4's; review and advise;
	E-65289645	Bob Sword	General	7-Mar-19	ANSR	395	0.9	355.50	355.50	e-mails from Chief Marred and Peter Rossouw regarding inspection of properties and meeting to discuss an offer, respond to e-mails; phone call from Norm Franklin regarding T-4 and discuss with Mark; call from Jonalyn Tenario regarding T-4; call from Service Canada regarding a ROE for Dillon Powers and Associates with Mark
	E-65289645	Bob Sword	General	13-Mar-19	ANSR	395	0.5	197.50	197.50	review property tax assessment notices; phone call to Rene and Peter Rosseau to set up appointment; review correspondence and invoices;
	E-65289645	Bob Sword	General	14-Mar-19	ANSR	395	0.7	276.50	276.50	e-mail from HUB Ins. and review insurance cover notes and endorsements; phone discussion with Rene; review Direct Energy account;
	E-65289645	Bob Sword	General	15-Mar-19	ANSR	395	0.3	118.50	118.50	phone discussion with Winston regarding the restaurant & kitchen; call to Rene to discuss; call from Direct Energy;
	E-65289645	Bob Sword	General	18-Mar-19	ANSR	395	1.8	711.00	711.00	review e-mail and letter from Bell TV regarding termination of account e-mail to Roy Duarte(Bell); phone call from Winston regarding inspection of properties; call from Norman Driedger regarding interest in properties; discussion with Delbert Bull and prepare letter to him re occupation; review GST returns and ITC's for Jan and Feb 2019 adjust revenue for VLT commissions; discussion with Charles Driedger regarding signage and amount of interest payable on 6 months term note;
	E-65289645	Bob Sword	General	20-Mar-19	ANSR	395	0.8	316.00	316.00	review accounts payable, bank statements and Ascend; authorize payments; discussions with Tina and Mark regarding payments;
	E-65289645	Bob Sword	General	21-Mar-19	ANSR	395	0.3	118.50	118.50	phone calls regarding Direct Energy;

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65289645	Bob Sword	General	26-Mar-19	ANSR	395	0.3	118.50	118.50	phones to and from Alberta Gov't tax revenue regarding filing corporate tax returns; discussions regarding utility costs;
	E-65289645	Bob Sword	General	27-Mar-19	ANSR	395	0.3	118.50	118.50	phone call and e-mail from Stewey Louie Locksmith regarding outstanding account; review disbursements and request payment;
	E-65289645	Bob Sword	General	29-Mar-19	ANSR	395	0.3	118.50	118.50	phone calls regarding interest in the premises;
	E-65289645	Bob Sword	General	1-Apr-19	ANSR	395	0.7	276.50	276.50	review utility accounts and request payment; review invoice for signage and request payment; phone discussions with Rene regarding water line and request to do up shut-off valve
	E-65289645	Bob Sword	General	2-Apr-19	ANSR	395	0.3	118.50	118.50	follow up with Rene on water problem;
	E-65289645	Bob Sword	General	8-Apr-19	ANSR	395	0.3	118.50	118.50	review e-mails and bank statements; e-mail and phone call with Winston Whyte regarding lease on kitchen;
	E-65289645	Bob Sword	General	10-Apr-19	ANSR	395	0.3	118.50	118.50	review invoices and bank statements;
	E-65289645	Bob Sword	General	11-Apr-19	ANSR	395	0.8	237.00	237.00	phone calls to Rene regarding water shut-off; and review realtor information in High Level; phone calls to Jo Halebi and Kevin Chehade regarding the liquor inventory and sent copy of listing to Kevin;
	E-65289645	Bob Sword	General	12-Apr-19	ANSR	395	0.3	118.50	118.50	phone call from Winston Whyte and Ash (Flamingo Inn) party regarding availability of property;
	E-65289645	Bob Sword	General	13-Apr-19	ANSR	395	0.8	316.00	316.00	review invoice for Jackhammer work; phone discussion with Rene regarding work done and time charges; request payroll payment; review bank statements and Ascend balances;
	E-65289645	Bob Sword	General	16-Apr-19	ANSR	395	0.5	197.50	197.50	phone call and discussion with Direct Energy agent regarding outstanding account; forward Court appointment and confirm unsecured claim; phone discussion with Helen Brown regarding a real estate listing; discussion with Rene;
	E-65289645	Bob Sword	General	17-Apr-19	ANSR	395	0.3	118.50	118.50	review e-mails and utility invoices, etc.
	E-65289645	Bob Sword	General	22-Apr-19	ANSR	395	0.5	197.50	197.50	review bank statements and review files for PAD agreements; e-mail to Kairee regarding PAD charges;
	E-65289645	Bob Sword	General	23-Apr-19	ANSR	395	0.5	197.50	197.50	review invoice from contractor for Jackhammer work; phone discussion with Kairee Clish and review PAD declarations; phone call and discussion with Helen Brown regarding possible listing agreement;
	E-65289645	Bob Sword	General	24-Apr-19	ANSR	395	0.3	118.50	118.50	phone call from Alta Gas regarding utilities; phone call from Direct Energy regarding outstanding pre-receivership invoice;
	E-65289645	Bob Sword	General	25-Apr-19	ANSR	395	0.3	118.50	118.50	review invoice for insurance; phone message for Helen Brown;
	E-65289645	Bob Sword	General	26-Apr-19	ANSR	395	0.4	158.00	158.00	review copy of a standard real estate listing agreement; and listing information from Helen Brown;
	E-65289645	Bob Sword	General	29-Apr-19	ANSR	395	0.3	118.50	118.50	review e-mail from Kairee Clish regarding PAD charges and reversal entries; follow up on 2019 property tax assessments;
	E-65289645	Bob Sword	General	30-Apr-19	ANSR	395	0.1	39.50	39.50	phone call from Collection Agency regarding old Direct Energy account;
	E-65289645	Bob Sword	General	1-May-19	ANSR	395	0.2	79.00	79.00	review MagnetSign invoice and approve for payment; review insurance extension documents;
	E-65289645	Bob Sword	General	2-May-19	ANSR	395	0.4	158.00	158.00	review listing agreement and title searches regarding tax notifications;
	E-65289645	Bob Sword	General	3-May-19	ANSR	395	0.3	118.50	118.50	approve payment of invoices
	E-65289645	Bob Sword	General	6-May-19	ANSR	395	0.4	158.00	158.00	review e-mail from ATB re banking; review and request payment of accounts;
	E-65289645	Bob Sword	General	7-May-19	ANSR	395	0.6	237.00	237.00	phone call from interested party; discussion with Rene regarding utility costs and appointment to inspect the properties; discussion with Matt regarding property tax notice; e-mail from Oracle Canada and respond;
	E-65289645	Bob Sword	General	8-May-19	ANSR	395	0.6	237.00	237.00	letter to town of High Level regarding the tax notice; discussion with Matt m. regarding the tax notice and the insurance proof of loss; e-mails to / from ATB and AFSC regarding the insurance claim;
	E-65289645	Bob Sword	General	13-May-19	ANSR	395	0.2	79.00	79.00	review bank statements and consider PAD charges;
	E-65289645	Bob Sword	General	16-May-19	ANSR	395	0.8	316.00	316.00	review proof of loss and fill in for execution; letter to Claimspro; complete PAD declaration documents for execution and forward to Kairee Clish;
	E-65289645	Bob Sword	General	21-May-19	ANSR	395	0.8	316.00	316.00	review outstanding invoices and request payments; review weekly bank statements; phone discussion with Rene regarding evacuation, etc.; message and e-mail from / to Sam Saxena regarding possible offer for the properties;

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65289645	Bob Sword	General	22-May-19	ANSR	385	0.7	276.50	276.50	review insurance policy and e-mails to / from insurance agent; e-mail to ATB; review e-mail from Mye Canada and e-mail to Mark regarding follow up; e-mail to Mye Canada;
	E-65289645	Bob Sword	General	23-May-19	ANSR	395	0.3	118.50	118.50	e-mail from Atco Electric and telephone discussion;
	E-65289645	Bob Sword	General	27-May-19	ANSR	395	0.4	158.00	158.00	review e-mail from Direct Energy collections and respond; review correspondence and weekly bank statements;
	E-65289645	Bob Sword	General	30-May-19	ANSR	395	0.3	118.50	118.50	review invoices and authorize payment;
	E-65289645	Bob Sword	General	31-May-19	ANSR	395	0.2	79.00	79.00	discussion with Rene regarding properties in High Level and evacuation order;
	E-65289645	Bob Sword	General	12-Jun-19	ANSR	395	0.2	79.00	79.00	e-mail from Stephanie Wanke and respond
	E-65289645	Bob Sword	General	14-Jun-19	ANSR	395	0.3	118.50	118.50	review various invoices and discussion with Rene regarding evacuation, etc.;
	E-65289645	Bob Sword	General	3-Jul-19	ANSR	450	0.7	315.00	315.00	review e-mails and respond; begin preparation of real estate listing;
	E-65289645	Bob Sword	General	4-Jul-19	ANSR	450	2.1	945.00	945.00	review and update real estate listing agreement; discussion with Steph Wanke regarding the Town and update on sale activities;
	E-65289645	Bob Sword	General	5-Jul-19	ANSR	450	3.8	1,710.00	1,710.00	complete real estate listing and forward to Helen Brown; review utility invoices and ongoing expenses; discussions with Mark S.
	E-65289645	Bob Sword	General	8-Jul-19	ANSR	450	1.1	495.00	495.00	update and amend real estate listing agreement, finalize have executed and forward to M&M Realty; phone discussion with Rene regarding leaking faucets and break-ins; phone to Ron Victor regarding an auction sale of the inventory;
	E-65289645	Bob Sword	General	9-Jul-19	ANSR	450	0.6	270.00	270.00	phone calls from party requesting use of parking lot; follow-up on insurance payout;
	E-65289645	Bob Sword	General	10-Jul-19	ANSR	450	0.6	270.00	270.00	e-mail from Andrea C. regarding insurance and review renewal documentation; e-mails to Sam Mraiche and Moe A. regarding missing deposits and rent for storage;
	E-65289645	Bob Sword	General	12-Jul-19	ANSR	450	0.3	135.00	135.00	discussions with Mark regarding payment to Rene and transfer of funds;
	E-65289645	Bob Sword	General	22-Jul-19	ANSR	450	0.9	405.00	405.00	e-mails with Ron Victor; phone discussion; review inventory listing; review outstanding accounts payable;
	E-65289645	Bob Sword	General	23-Jul-19	ANSR	450	0.5	225.00	225.00	discussion with Helen Brown regarding a form of offer to be used;
	E-65289645	Bob Sword	General	24-Jul-19	ANSR	450	3.2	1,440.00	1,440.00	review offer received for the properties; discussion with Dan M.; conference call with Greg Steidl and Chuck Orlick regarding the offer received and strategies;
	E-65289645	Bob Sword	General	25-Jul-19	ANSR	450	4.1	1,845.00	1,845.00	review cash flow, outstanding accounts and prepare memo for ATB and AFSC; discussions with Dan M.; conference call with Greg Steidl and Chuck Orlick regarding a counter offer and dealing with Sam Mraiche; review e-mail from Helen Brown regarding offer; update counter offer document and arrange for execution thereof;
	E-65289645	Bob Sword	General	28-Jul-19	ANSR	450	0.7	315.00	315.00	receipt and review of utility refund; discussion with Dan M. regarding the possibility of an offer from Sam Mraiche; final review of counter offer and forward to Helen Brown;
	E-65289645	Bob Sword	General	29-Jul-19	ANSR	450	0.7	315.00	315.00	review updated accounts payable and banking information, approve accounts for payment;
	E-65289645	Bob Sword	General	30-Jul-19	ANSR	450	0.4	180.00	180.00	review Alta Gas utility invoices and request payment; discussion with Dan P. regarding R. Hoyda payroll audit;
	E-65289645	Bob Sword	General	31-Jul-19	ANSR	450	0.6	270.00	270.00	discussions with Dan P. and CRA auditor regarding payroll audit; e-mails with Magnetsign; phone discussion with Helen Brown regarding signage and sale prospects;
	E-65289645	Bob Sword	General	6-Aug-19	ANSR	450	0.7	315.00	315.00	phone discussion with Rene Pelletier regarding issue with the Town and the water supply; discussion with Rene regarding Sam Saxena's interest in the properties; phone call to and from Helen Brown; review utility bills and property taxes;
	E-65289645	Bob Sword	General	7-Aug-19	ANSR	450	1.6	720.00	720.00	phone discussion with Rene Pelletier regarding the removal of the equipment from the water plant and investigation of the problems with the water utility; review e-mail from Matt M. regarding the removal of the equipment; prepare e-mail to Eddy A. at MYE Canada regarding the removal; discussions with Dan M. regarding the Xerox claim and review e-mails and files;

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65289645	Bob Sword	General	8-Aug-19	ANSR	450	3.9	1,755.00	1,755.00	work on preparation of Stmt. of R & D for Four Winds and R. Hoyda to Aug 31
	E-65289645	Bob Sword	General	9-Aug-19	ANSR	450	0.9	405.00	405.00	finalize R&D's; review Hoyda bank statements regarding Moneris charges and recommend ATB reverse the charges.
	E-65289645	Bob Sword	General	19-Aug-19	ANSR	450	2.1	945.00	945.00	discussions with Dan M. regarding current status of file; review and discussion of ongoing matters on file and preparation for conference call with ATB and AFSC; attend conference call; review Ascend and commence preparation of Statement of R & D; discussion with Ron Victor regarding an auction of the inventory
	E-65289645	Bob Sword	General	20-Aug-19	ANSR	450	2.4	1,080.00	1,080.00	work on Stmt of R & D excluding Receiver's related costs, etc.; discussions with real estate agent; phone call to Tim O. at Town of High Level regarding issues with the water meters and review his response; discussion with Mark S. regarding removal of auto policy
	E-65289645	Bob Sword	General	21-Aug-19	ANSR	450	1.5	675.00	675.00	discussion with Ron Victor regarding auction; review e-mail from Insurance agent and request extension to October 28; finalize stmts. of R & D; various other matters
	E-65289645	Bob Sword	General	22-Aug-19	ANSR	450	2.1	945.00	945.00	review analysis of water meter readings and consumption; discussion with Rene and follow up on e-mail from Tim (Town of High Level); discussion with Dan M. regarding Xerox machine and review e-mails; e-mail to Eddy A. at MYE Canada regarding outstanding rent and removal of equipment; review response from Sam Mraiche; discussion with Trina regarding debits on bank statement; discussion with real estate agent regarding offer
	E-65289645	Bob Sword	General	23-Aug-19	ANSR	450	2.3	1,035.00	1,035.00	receipt of offer from Real estate agent; review, discuss with Dan M.; set up telephone conference with ATB and AFSC for Monday; review insurance extension documents; review e-mails from ATB regarding the debit reversals and discussion with Trina; review e-mails from Sam Mraiche regarding CCA charges aligning with Dan M.
	E-65289645	Bob Sword	General	26-Aug-19	ANSR	450	2.9	1,305.00	1,305.00	discussions with Dan M. regarding conference call with Greg Steidl and Chuck Orlick to discuss the offer received from Mr. Park and a potential counter offer; attend call and prepare a counter offer; forward to real estate agents; discussion with Matt M.; review outstanding accounts; discussion with Mark regarding insurance and reimbursement on truck
	E-65289645	Bob Sword	General	27-Aug-19	ANSR	450	3.3	1,485.00	1,485.00	update statement of receipts and disbursements and forward to Greg Steidl and Chuck Orlick; review e-mails from Helen Brown with questions regarding the sale contract and respond as necessary; work through receipts and disbursements spreadsheets to re-calculate net of Receivership costs; discussion with Matt regarding the removal of the water plant assets and review Matt's e-mail to Sam Mraiche
	E-65289645	Bob Sword	General	28-Aug-19	ANSR	450	2.9	1,305.00	1,305.00	receipt and review of final offer from Mr. Park; discussions with Dan M. and Matt M. regarding sale and receivership costs; set up conference call with Chuck Orlick and Greg Steidl regarding final offer; prepare acceptance and forward to real estate agents; discussion with Trina regarding banking info and forward to real estate agent for EFT of deposit; respond to Winston Whyte's request to rent the kitchen
	E-65289645	Bob Sword	General	29-Aug-19	ANSR	450	0.7	315.00	315.00	E-mail exchange with real estate agents regarding deposit information and closing; discussion with Matt M.; phone call to Stephanie Wanke regarding the sale and Court approval process; phone calls to ATB regarding confirmation of receipt and e-mail to Real estate agent confirming
	E-65289645	Bob Sword	General	3-Sep-19	ANSR	450	3.7	1,665.00	1,665.00	work on draft report to the court; e-mails from real estate agents and respond; confirm receipt of deposit funds; discussions with Matt M. regarding Sam Mraiche and equipment removal; review and sign off on the auction license application; discussion with Ron Victor regarding travel to High Level; telephone conference with Matt & Sam; e-mails with Xerox and discussions with Dan M. regarding analysis in High Level
	E-65289645	Bob Sword	General	4-Sep-19	ANSR	450	2.9	1,305.00	1,305.00	review and deal with e-mails as necessary; discussions with Ron Victor regarding travel arrangements for Thursday; review and amend draft report to the Court; update Statements of R & D to August 31, 2019;

Is H (E-550)
 WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65289645	Bob Sword	General	5-Sep-19	ANSR	450	11.5	5,175.00	5,175.00	travel to High Level; review water plant assets; conduct inventory analysis of liquor inventory with Ron Victor; meeting and discussions with Rene Pelletier on auction sale and sale of properties and removal of water plant assets;
	E-65289645	Bob Sword	General	6-Sep-19	ANSR	450	1.5	675.00	675.00	review and respond to various e-mails; amend draft report to the Court as necessary; real estate agent enquiry regarding Court date; discussion with Stephanie Wanke regarding date for Court application;
	E-65289645	Bob Sword	General	9-Sep-19	ANSR	450	0.9	405.00	405.00	review auction proposal and discussion with Ron Victor regarding amendments; e-mail from Helen Brown regarding sale; e-mail to Kaivan at Xerox regarding machine in High Level; phone calls to and from Rene P. regarding contractors available to remove waterplant equipment;
	E-65289645	Bob Sword	General	10-Sep-19	ANSR	450	2.2	990.00	990.00	phone calls to and from Alco Energy regarding reinstallation of meter; call to Alco Electric re the cost of energizing; e-mail from Alco regarding the site ID; review revised auction proposal discuss with Matt M. sign and return proposal prepare e-mail to Sam Mraiche regarding work to be done to remove the waterplant equipment; discussions with Dan M. regarding Court report and forward to Stephanie Wanke for review; review Town of High Level utility
	E-65289645	Bob Sword	General	11-Sep-19	ANSR	450	0.7	315.00	315.00	review e-mail from Jenna Halwa (ATB) and respond to enquiry; e-mail from Stephanie's assistant regarding confirmation of Court date;
	E-65289645	Bob Sword	General	12-Sep-19	ANSR	450	0.8	360.00	360.00	discussion with Ron Victor regarding auction sale and preparation therefore; e-mail from Helen Brown regarding amendment and addendum to purchase contract; review, sign off and e-mail to Helen;
	E-65289645	Bob Sword	General	16-Sep-19	ANSR	450	1.1	495.00	495.00	brief discussion with Matt M. regarding the removal of the waterplant assets and possible storage location; prepare e-mails to Sam Mraiche regarding quotes and utilities; exchange of e-mails with Xerox representative; follow up with Stephanie Wanke on Court Report;
	E-65289645	Bob Sword	General	18-Sep-19	ANSR	450	0.6	270.00	270.00	phone discussion with Rene P. regarding La Crele Transport access to the waterplant facility; discussion with Ron Victor regarding the auction sale; e-mail from Helen Brown regarding the storage of the equipment; phone discussion with Sam Mraiche regarding the equipment removal;
	E-65289645	Bob Sword	General	19-Sep-19	ANSR	450	1.1	495.00	495.00	review e-mails from Sam Mraiche and respond as necessary; phone discussions with Eddy Abdallah; phone discussion with Rene Pelletier; follow-up with Stephanie regarding report and need for information regarding Ron Mraiche's attendance on site;
	E-65289645	Bob Sword	General	20-Sep-19	ANSR	450	2.2	990.00	990.00	review e-mail from Stephanie; review Court reports and amend as necessary; update contents of Court reports prepare for filing and discuss with Trina; sign off on reports; various e-mails and telephone discussions with Sam Mraiche, Eddy Abdallah with Matt M. regarding attendance of Ron Hoyda in High Level; discussion with Stephanie and prepare Notice of Trespass for Mr. Hoyda along with notice to MYE Canada;
	E-65289645	Bob Sword	General	23-Sep-19	ANSR	450	1.3	585.00	585.00	review e-mails from MYE Canada personnel and respond as necessary; e-mails from Stephanie Wanke and her assistant regarding the Court application and review filed documents; calls to and from Alco Electric regarding energizing the waterplant;
	E-65289645	Bob Sword	General	24-Sep-19	ANSR	450	10.6	4,770.00	4,770.00	Travel Edmonton to High Level (7.3 hr.); meeting with Rene and several parties who are going to work for MYE Canada; calls to / from Alco Electric; inspection of premises and photos (3.3 hr.)
	E-65289645	Bob Sword	General	25-Sep-19	ANSR	450	9.6	4,320.00	4,320.00	meetings and discussions with Rene; discussions with Ron Hoyda regarding attendance on-site and matters relating to damages and indemnity from MYE Canada; phone discussions with Alco Electric; site inspections and monitoring;
	E-65289645	Bob Sword	General	28-Sep-19	ANSR	450	10.8	4,860.00	4,860.00	attend premises meeting with Rene; discussions regarding ongoing attendance and inspections; review auction sale ads and instal notice of sale on Pylon Sign; various phone calls and discussions; photograph areas where equipment and inventory had been moved; (3.6 hr.); travel High Level to Edmonton (7.2 hr.)



Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65289645	Bob Sword	General	27-Sep-19	ANSR	450	2.8	1,260.00	1,260.00	review e-mails received and respond as necessary; discussions with Matt regarding attendance in High Level; phone calls with real estate agent and forward Court application documentation; e-mails to and from Stephanie Wanke; review L&P Disposals e-mail, invoices and payment listing; phone discussion with Cindy LADP
	E-65289645	Bob Sword	General	30-Sep-19	ANSR	450	2.3	1,035.00	1,035.00	preparation for and attendance in Court for the approval of a sale of the properties; discussions with Stephanie Wanke; review e-mails relating to the removal of assets by MYE Canada; discussions with Rene Pelletier regarding the progress of the removal; e-mail exchange with Jenna Halwa regarding court approval of the sale
	E-65289645	Bob Sword	General	1-Oct-19	ANSR	450	1.1	495.00	495.00	discussions with Matt M. regarding the sale approval and ongoing matters; e-mail from Sam Maiche; phone calls to and from Rene Pelletier regarding disposal of garbage and remaining assets as well as details of closing procedures, etc.; phone discussions with the real estate agents regarding the sale and closing procedures, etc.; confirmation of abandonment of the remaining water plant assets; e-mail exchange with Tim DenOuden (Town of High Level); review outstanding invoices for utilities and availability for
	E-65289645	Bob Sword	General	2-Oct-19	ANSR	450	0.7	315.00	315.00	review e-mails from Dale Vey (insurance adjuster and discussion with same regarding a MYE Canada claim; phone discussions with Rene Pelletier)
	E-65289645	Bob Sword	General	3-Oct-19	ANSR	450	0.5	225.00	225.00	discussion with Helen Brown (M&M Realty) regarding sale process; phone discussions with Rene Pelletier; review cash availability; e-mail to Stephanie Wanke and discussion regarding required documentation for the sale
	E-65289645	Bob Sword	General	4-Oct-19	ANSR	450	0.4	180.00	180.00	review invoices from Enmax and prepare/send e-mail to Jim Hahn regarding outstanding balances
	E-65289645	Bob Sword	General	7-Oct-19	ANSR	450	2.3	1,035.00	1,035.00	review utility accounts; phone calls to cancel utilities; review e-mail from Town of High Level
	E-65289645	Bob Sword	General	8-Oct-19	ANSR	450	3.1	1,395.00	1,395.00	review e-mail from Tim DenOuden regarding property taxes and prepare a spreadsheet breaking down the amounts; e-mail from real estate agent and respond regarding closing; phone call to Stephanie Wanke; review e-mails from Miller Thompson regarding the closing documentation, etc.; review a sign off on the Bonaventure Certificate return to Enmax
	E-65289645	Bob Sword	General	9-Oct-19	ANSR	450	2.2	990.00	990.00	update property tax spreadsheet and e-mail to Town of High Level; e-mail from real estate agent and respond; re-issue Receiver's Certificate and cover letter in court; discussion with Rene Pelletier
	E-65289645	Bob Sword	General	10-Oct-19	ANSR	450	2.3	1,035.00	1,035.00	review e-mails regarding closing and respond as necessary; e-mail from EnMax regarding power accounts; review e-mail from Town regarding utilities and property taxes; analyze and prepare response
	E-65289645	Bob Sword	General	11-Oct-19	ANSR	450	1.2	540.00	540.00	review e-mail from Tim DenOuden regarding property taxes, utilities and penalties; review utility invoices from 2017
	E-65289645	Bob Sword	General	15-Oct-19	ANSR	450	1.5	675.00	675.00	Review accounts and prepare spreadsheet summary; e-mail to Stephanie regarding outstanding rent; receipt of proceeds of sale; brief discussions with Matt M. regarding meeting with Sam M; phone message from Alco Energy and call to discuss cut-off and accrual
	E-65289645	Bob Sword	General	16-Oct-19	ANSR	450	0.8	360.00	360.00	phone calls and e-mail regarding cancellation of insurance, etc.; further review outstanding charges and payroll
	E-65289645	Bob Sword	General	21-Oct-19	ANSR	450	2.4	1,080.00	1,080.00	Review and update outstanding charges spreadsheet; review AltaGas invoices and phone discussion with a representative regarding the use of estimates in a final billing; review Telus accounts and summarize; telephone discussion with Rene regarding final payment and other matters; preparation of a letter to Mr. Pelletier; discussion with Mark Shray regarding cheques and utility bills; review and respond to AltaGas e-mail
	E-65289645	Bob Sword	General	22-Oct-19	ANSR	450	1.3	585.00	585.00	follow up on GST filings; discussion with Mark Shray regarding filings; review Ascend for accounting treatment of asset sale and real estate commissions; prepare journal entry to adjust
	E-65289645	Bob Sword	General	23-Oct-19	ANSR	450	1.1	495.00	495.00	review AltaGas billings; phone discussion with representative of AltaGas regarding amendments to billings and re-issue invoices; phone discussion with Ron Victor and meeting to pick up auction report and payment; review and prepare journal entry to reflect the sale of the assets and related real estate commissions and GST

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65289645	Bob Sword	General	24-Oct-19	ANSR	450	1.0	450.00	450.00	update outstanding charges spreadsheet; summarize Telus accounts and phone Telus (Rick Wan) regarding outstanding amounts; review final billing from Atco Energy; phone call and discussion with Rene Pelletier regarding payments and license plate
	E-65289645	Bob Sword	General	25-Oct-19	ANSR	450	1.5	675.00	675.00	675.00 phone discussion with Cynthia at L&P Disposal regarding final billing and outstanding balances; complete assessment of Atco Energy final accounts; review GST and claimed deemed trust matters; phone to Rick Wan (Telus); begin preparation of fourth report to the court; review WEPPA reports and add in spreadsheet
	E-65289645	Bob Sword	General	28-Oct-19	ANSR	450	1.1	495.00	495.00	495.00 review L&P Disposal invoices and compare to payments made; update outstanding account spreadsheet; e-mail to Tim DenOuden regarding the utility accounts; analyze Telus accounts and send e-mail summarizing the charges to Rick Wan with a settlement offer
	E-65289645	Bob Sword	General	29-Oct-19	ANSR	450	1.8	810.00	810.00	810.00 review response from Tim DenOuden regarding Town utility inquiry; approve all outstanding invoices and request payment thereof; update spreadsheet
	E-65289645	Bob Sword	General	30-Oct-19	ANSR	450	2.9	1,305.00	1,305.00	prepare cover letters for final payments; prepare SRD's for Four Winds and R Hoyda and reconcile to Ascend;
	E-65289645	Bob Sword	General	31-Oct-19	ANSR	450	0.8	360.00	360.00	360.00 revise and update SRD's for R. Hoyda and Four Winds;
	E-65289645	Bob Sword	General	4-Nov-19	ANSR	450	0.8	360.00	360.00	update outstanding costs spreadsheet; review e-mail from Telus and request cheque for settlement amount; prepare letter to Telus; phone call from Rene Pelletier re: ROF
	E-65289645	Bob Sword	General	5-Nov-19	ANSR	450	0.3	135.00	135.00	135.00 e-mail from Tim DenOuden regarding utility payment and penalties; e-mail from and to Rick Wan (Telus) regarding address for payment and respond;
	E-65289645	Bob Sword	General	6-Nov-19	ANSR	450	1.3	585.00	585.00	585.00 phone discussion with Roy Duarte (Bell Canada) regarding the termination fees and forward a copy of my letter and the Court Order appointing the Receiver; work on a draft report to the court;
	E-65289645	Bob Sword	General	7-Nov-19	ANSR	450	2.2	990.00	990.00	990.00 work on draft report to the court; prepare draft scheme of distribution
	E-65289645	Bob Sword	General	11-Nov-19	ANSR	450	0.2	90.00	90.00	90.00 update spreadsheet;
	E-65289645	Bob Sword	General	12-Nov-19	ANSR	450	0.5	225.00	225.00	225.00 phone call from Daniel Park regarding the utility accounts and safe combinations; review invoices for site ID's and look up safe combinations; discussion with Matt M. regarding rent collections and review e-mail from Matt M.
	E-65289645	Bob Sword	General	15-Nov-19	ANSR	450	0.3	135.00	135.00	135.00 e-mail from ATB (Jenna H.) and respond as necessary; discussion with Matt M.
	E-65289645	Bob Sword	General	18-Nov-19	ANSR	450	1.1	495.00	495.00	495.00 review draft report to Court; review and amend proposed distribution spreadsheet; prepare e-mail to Stephanie Wanke regarding report and preparation for discharge;
	E-65289645	Bob Sword	General	19-Nov-19	ANSR	450	0.9	405.00	405.00	405.00 amend Court report; analyze legal fees and legal accounts;
	E-65289645	Bob Sword	General	20-Nov-19	ANSR	450	0.9	405.00	405.00	405.00 follow up on legal accounts and complete analysis; e-mail to Stephanie Wanke;
	E-65289645	Bob Sword	General	21-Nov-19	ANSR	450	0.6	270.00	270.00	270.00 review and amend Court report;
	E-65289645	Bob Sword	General	22-Nov-19	ANSR	450	0.5	225.00	225.00	225.00 review and amend Court report as necessary;
	E-65289645	Bob Sword	General	25-Nov-19	ANSR	450	0.7	315.00	315.00	315.00 work on wording of 4th Report draft; e-mail to Stephanie Wanke
	E-65289645	Bob Sword	General	26-Nov-19	ANSR	450	0.8	360.00	360.00	360.00 re-work draft report; brief discussion with Matt M.; e-mail meeting invite to Matt and Stephanie Wanke;
	E-65289645	Bob Sword	General	27-Nov-19	ANSR	450	0.5	225.00	225.00	225.00 work on draft Report;
	E-65289645	Bob Sword	General	28-Nov-19	ANSR	450	0.8	360.00	360.00	360.00 work on re-draft of Court Report;
	E-65289645	Bob Sword	General	2-Dec-19	ANSR	450	0.7	315.00	315.00	315.00 review and revise draft report; SRD's and proposed distributions
	E-65289645	Bob Sword	General	3-Dec-19	ANSR	450	1.9	855.00	855.00	855.00 review documents; discussion with Matt M. regarding final report and distribution; attend telephone conference with Matt M. and Stephanie Wanke;
	E-65289645	Bob Sword	General	4-Dec-19	ANSR	450	1.6	720.00	720.00	720.00 work on Court report and proposed distribution; discussions with Matt M.; review e-mails;
	E-65289645	Bob Sword	General	5-Dec-19	ANSR	450	2.6	1,170.00	1,170.00	1,170.00 review WIP and invoices, reconcile receiver's fees to SRD's; discussions with Trina S. and Matt M. review of WIP spreadsheets; review GST matters regarding refunds, etc.

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65289645	Bob Sword	General	6-Dec-19	ANSR	450	3.9	1,755.00	1,755.00	review WIP and prepare schedules for Court report; review draft report and amend as necessary.
	E-65289645	Bob Sword	General	9-Dec-19	ANSR	450	0.4	180.00	180.00	180.00 draft report; e-mail to Stephanie regarding invoices and property tax matter.
	E-65289645	Bob Sword	General	10-Dec-19	ANSR	450	2.3	1,035.00	1,035.00	work on draft report; e-mails from Jenna Haliwa and respond; discussions with Matt M. regarding ATB and set up conference call; e-mail to Kailee Clish regarding bank statements and update SRD's; e-mail SRD's and priorities spreadsheet to ATB and AFSC.
	E-65289645	Bob Sword	General	11-Dec-19	ANSR	450	2.2	990.00	990.00	preparation for and attend conference call; discussion with Matt M.; e-mail to Matt regarding time charges w/o; review notes of previous conference call; work on draft report.
	E-65289645	Bob Sword	General	12-Dec-19	ANSR	450	1.1	495.00	495.00	draft report; e-mail from Direct Energy and extended phone call regarding a new account set up in error; e-mail from Stephanie Wanke regarding property taxes; review invoices from Town of High Level.
	E-65289645	Bob Sword	General	16-Dec-19	ANSR	450	0.8	360.00	360.00	review e-mail statements from Direct Energy and e-mail to Megan Woodward with further questions; review power statement spreadsheet; e-mail to Stephanie Wanke regarding Court application and request for information to complete report.
	E-65289645	Bob Sword	General	17-Dec-19	ANSR	450	0.7	315.00	315.00	amend draft report; review assessment notice re: GST and discuss with Mark S.; discussion with Stephanie regarding re-scheduling the Court date; e-mail from Megan Woodward regarding Direct Energy.
	E-65289645	Bob Sword	General	18-Dec-19	ANSR	450	0.6	270.00	270.00	e-mail from Megan W. (Direct Energy) regarding outstanding accounts; review and respond; review e-mails between Sam Mraiche and EY regarding accounting and utilities.
	E-65289645	Bob Sword	General	19-Dec-19	ANSR	450	0.5	225.00	225.00	review and amend draft report.
	E-65289645	Bob Sword	General	20-Dec-19	ANSR	450	0.4	180.00	180.00	phone calls to and from Stephanie Wanke regarding rescheduling Court Application; discussion regarding Court Report, invoices and ATB counsels' review of the property tax issue; brief discussion with Matt M.
	E-65289645	Bob Sword	General	23-Dec-19	ANSR	450	0.7	315.00	315.00	review e-mail from Stephanie; prepare e-mail to ATB and AFSC regarding postponement of Court application; review Direct Energy statements and utility spreadsheet.
	E-65289645	Bob Sword	General	24-Dec-19	ANSR	450	0.3	135.00	135.00	review e-mails; e-mail to Stephanie regarding Court date; spreadsheet.
	E-65289645	Bob Sword	General	2-Jan-20	ANSR	450	0.6	270.00	270.00	review and update Direct Energy matter.
	E-65289645	Bob Sword	General	3-Jan-20	ANSR	450	0.4	180.00	180.00	review e-mails to / from Megan Woodward (Direct Energy) and follow up with a request for a prompt response.
	E-65289645	Bob Sword	General	6-Jan-20	ANSR	450	2.9	1,305.00	1,305.00	review e-mail from Direct Energy and commence review and analysis of accounts; e-mail exchange with Stephanie Wanke regarding the Court Application; update the SRD's and proposed scheme of distribution.
	E-65289645	Bob Sword	General	7-Jan-20	ANSR	450	4.5	2,025.00	2,025.00	complete analysis of Direct Energy accounts prepare letter to Direct Energy and review with Matt M.; send letter.
	E-65289645	Bob Sword	General	8-Jan-20	ANSR	450	0.4	180.00	180.00	review e-mails from Stephanie Wanke regarding new Court dates and response from Court house; discussion with Stephanie.
	E-65289645	Bob Sword	General	9-Jan-20	ANSR	450	0.9	405.00	405.00	update calendar; review e-mail from Stephanie Wanke regarding Court Application and property tax matter; begin update of Court report.
	E-65289645	Bob Sword	General	10-Jan-20	ANSR	450	0.8	360.00	360.00	update Court report and proposed scheme of distribution;
	E-65289645	Bob Sword	General	13-Jan-20	ANSR	450	0.8	360.00	360.00	review and update report to the court;
	E-65289645	Bob Sword	General	14-Jan-20	ANSR	450	0.6	270.00	270.00	review e-mails from Direct Energy and consider response;
	E-65289645	Bob Sword	General	20-Jan-20	ANSR	450	0.3	135.00	135.00	review draft Court Report.
	E-65289645	Bob Sword	General	21-Jan-20	ANSR	450	0.8	360.00	360.00	review Ascend regarding GST and SRD changes; update Statements of Receipts and Disbursements to Jan 21, 2020
	E-65289645	Bob Sword	General	22-Jan-20	ANSR	450	0.9	405.00	405.00	prepare and review e-mail to Direct Energy regarding claims; review with Matt M. and forward e-mail to Megan Woodward; draft report to the Court.
	E-65289645	Bob Sword	General	23-Jan-20	ANSR	450	0.3	135.00	135.00	review response from Direct Energy regarding settlement;
	E-65289645	Bob Sword	General	24-Jan-20	ANSR	450	1.8	810.00	810.00	review e-mail relating to property tax issue and follow up on Court cases; review Bayhold Financial case, discuss with Matt M. and prepare e-mail to counsel; phone call and discussion with Direct Energy regarding outstanding account.

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65289645	Bob Sword	General	27-Jan-20	ANSR	450	0.3	135.00	135.00	review e-mails from Megan and others at Direct Energy regarding outstanding accounts;
	E-65289645	Bob Sword	General	28-Jan-20	ANSR	450	0.5	225.00	225.00	review e-mail from Megan at Direct Energy; discussion with Matt M.; calls to / from Terry Warner regarding Court application; discussion regarding property tax issue and case law
	E-65289645	Bob Sword	General	31-Jan-20	ANSR	450	0.4	180.00	180.00	review e-mails regarding Court dates and update Court report;
	E-65289645	Bob Sword	General	3-Feb-20	ANSR	450	0.2	90.00	90.00	phone messages and review of Direct Energy accounts;
	E-65289645	Bob Sword	General	4-Feb-20	ANSR	450	0.2	90.00	90.00	Direct Energy matters;
	E-65289645	Bob Sword	General	6-Feb-20	ANSR	450	0.3	135.00	135.00	phone calls from Direct Energy regarding outstanding accounts;
	E-65289645	Bob Sword	General	11-Feb-20	ANSR	450	0.2	90.00	90.00	review e-mail from Direct Energy and follow-up;
	E-65289645	Bob Sword	General	12-Feb-20	ANSR	450	0.2	90.00	90.00	e-mail from Megan Woodward (Direct Energy)
	E-65289645	Bob Sword	General	19-Feb-20	ANSR	450	0.4	180.00	180.00	phone calls from Direct Energy; review e-mail sent to Trina regarding collection; discussion with Matt M.; Terry Warner and Court report;
	E-65289645	Bob Sword	General	20-Feb-20	ANSR	450	0.6	270.00	270.00	update statements of receipts and disbursements; update proposed scheme of distribution; phone to Terry Warner; e-mail to Terry Warner;
	E-65289645	Bob Sword	General	21-Feb-20	ANSR	450	0.4	180.00	180.00	e-mail to Terry Warner regarding court application; exchange telephone messages;
	E-65289645	Bob Sword	General	24-Feb-20	ANSR	450	0.8	360.00	360.00	exchange of telephone messages with Terry Warner; extended discussion with Terry regarding issues with property taxes and Direct Energy; prior to Court application and review various e-mails;
	E-65289645	Bob Sword	General	25-Feb-20	ANSR	450	0.3	135.00	135.00	review e-mails between counsel and the court regarding the adjournment of the application;
	E-65289645	Bob Sword	General	2-Mar-20	ANSR	450	0.3	135.00	135.00	phone calls from Direct Energy collectors;
	E-65289645	Bob Sword	General	4-Mar-20	ANSR	450	0.2	90.00	90.00	e-mail to Terry Warner regarding moving the file forward;
	E-65289645	Bob Sword	General	5-Mar-20	ANSR	450	0.1	45.00	45.00	e-mail from Terry Warner and respond;
	E-65289645	Bob Sword	General	12-Mar-20	ANSR	450	0.3	135.00	135.00	review e-mails and correspondence regarding claims by Direct Energy;
	E-65289645	Bob Sword	General	13-Mar-20	ANSR	450	0.4	180.00	180.00	discussions with Matt M. regarding Direct Energy claims; e-mail to Megan Woodward regarding telephone call; attend telephone conference;
	E-65289645	Bob Sword	General	16-Mar-20	ANSR	450	0.5	225.00	225.00	letter to Direct Energy with cheque; e-mail from / to Megan Woodward
	E-65289645	Bob Sword	General	27-Mar-20	ANSR	450	0.4	180.00	180.00	review preliminary distribution spreadsheet; phone discussion with Terry Warner regarding the property tax issue and ongoing legal fees; prepare e-mail to Matt M with details of discussion;
	E-65289645	Bob Sword	General	30-Mar-20	ANSR	450	0.4	180.00	180.00	phone call to Greg Steidl regarding the property tax matter; calculate possible settlement amount net of interest and penalties;
	E-65289645	Bob Sword	General	31-Mar-20	ANSR	450	0.7	315.00	315.00	review file for property taxes details; formulate a settlement offer; phone discussion with Carolyn Zenko (High Level CFO) regarding property tax issue and settlement discussion; confirm settlement offer in an e-mail;
	E-65289645	Bob Sword	General	1-Apr-20	ANSR	450	0.4	180.00	180.00	phone discussion with Terry Warner regarding fees and status of property tax settlement negotiations;
	E-65289645	Bob Sword	General	7-Apr-20	ANSR	450	0.9	405.00	405.00	discussion with Matt M. regarding legal fees matter and setting up a telephone conference; review e-mails regarding outstanding fees and costs going forward; forward relevant e-mails to Matt M.; attend conference call
	E-65289645	Bob Sword	General	8-Apr-20	ANSR	450	0.8	360.00	360.00	e-mail from CFO of High Level; research answer to query on property tax and respond;
	E-65289645	Bob Sword	General	9-Apr-20	ANSR	450	0.6	270.00	270.00	attend office to obtain legal invoices; scan to network; review correspondence with invoices;
	E-65289645	Bob Sword	General	14-Apr-20	ANSR	450	0.7	315.00	315.00	phone calls from Tim DenOuden and Carolyn Czenko (Town of High Level) and exchange of e-mails in preparation of a presentation to Council regarding a property tax settlement
	E-65289645	Bob Sword	General	15-Apr-20	ANSR	450	1.1	495.00	495.00	review Ascend and update SRD's and draft of final distribution; phone call to Terry Warner regarding legal accounts;
	E-65289645	Bob Sword	General	16-Apr-20	ANSR	450	0.6	270.00	270.00	phone call to Greg Steidl and discussion regarding property tax settlement and progress on closing the file; e-mail to Mark and Trina regarding GST refunds and undertaking Ascend; call to CRA
	E-65289645	Bob Sword	General	17-Apr-20	ANSR	450	0.9	405.00	405.00	update SRD's and scheme of distribution; review GST and ITC's as recorded in Ascend; e-mail to Mark regarding GST returns;

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65289645	Bob Sword	General	20-Apr-20	ANSR	450	0.8	360.00	360.00	amend re-drafted statements of receipts and disbursements and draft schemes of distribution;
	E-65289645	Bob Sword	General	21-Apr-20	ANSR	450	0.7	315.00	315.00	review legal account from Oviatt Law; prepare letter to Town of High Level regarding payment of property tax settlement;
	E-65289645	Bob Sword	General	22-Apr-20	ANSR	450	0.7	315.00	315.00	finalize letter to Town of High Level and requisition cheques to pay property taxes; prepare letter to Oviatt Law and requisition payment of outstanding account;
	E-65289645	Bob Sword	General	23-Apr-20	ANSR	450	0.9	405.00	405.00	review Ascend entries then update SRD's and scheme of distribution; work on update and amendments to fourth report to the Court;
	E-65289645	Bob Sword	General	24-Apr-20	ANSR	450	1.1	495.00	495.00	review GST files and outstanding matters;
	E-65289645	Bob Sword	General	27-Apr-20	ANSR	450	3.3	1,485.00	1,485.00	work on redraft of report to the court, proposed scheme of distribution; e-mail to Terry Warner regarding legal fees and tax settlement;
	E-65289645	Bob Sword	General	28-Apr-20	ANSR	450	3.0	1,350.00	1,350.00	analyze GST refunds recoverable; phone discussion with Matt M. regarding amendments to report; work on amendments;
	E-65289645	Bob Sword	General	29-Apr-20	ANSR	450	2.9	1,305.00	1,305.00	work on re-draft of report to the court and proposed scheme of distribution;
	E-65289645	Bob Sword	General	30-Apr-20	ANSR	450	2.4	1,080.00	1,080.00	amend and redraft proposed scheme of distribution with notes;
	E-65289645	Bob Sword	General	4-May-20	ANSR	450	0.3	135.00	135.00	review and update report and documentation; review WIP and e-mail exchange;
	E-65289645	Bob Sword	General	5-May-20	ANSR	450	0.2	90.00	90.00	e-mail from Terry Warner regarding legal accounts;
	E-65289645	Bob Sword	General	6-May-20	ANSR	450	0.3	135.00	135.00	review Trina's e-mail regarding WIP; review legal account notices;
	E-65289645	Bob Sword	General	7-May-20	ANSR	450	0.4	180.00	180.00	e-mail from Terry Warner with legal bill and compare to other billings; e-mail exchange with Terry;
	E-65289645	Bob Sword	General	8-May-20	ANSR	450	0.7	315.00	315.00	e-mail to / from Kairee Clish for interest payments, etc.; update SRD's and scheme of distribution to May 8;
	E-65289645	Bob Sword	General	11-May-20	ANSR	450	1.7	765.00	765.00	work on edits of report, etc.; SRD's and schemes of distribution;
	E-65289645	Bob Sword	General	12-May-20	ANSR	450	3.3	1,485.00	1,485.00	review report update from Matt and amend as necessary; extended discussion with Terry Warner regarding the possibility of a Court application, billings and legal fees; review documents for use as Schedules for Court Report;
	E-65289645	Bob Sword	General	13-May-20	ANSR	450	3.8	1,710.00	1,710.00	analyze Receiver time dockets and out of pocket disbursements and reconcile unpaid disbursements; revise scheme of distribution;
	E-65289645	Bob Sword	General	21-May-20	ANSR	450	0.6	270.00	270.00	e-mail to Terry Warner with copies of draft report and schedules; e-mail from Matt M. and reply;
	E-65289645	Bob Sword	General	26-May-20	ANSR	450	0.3	135.00	135.00	discussion with Matt M. regarding Terry Warner; e-mail to Terry to follow up;
	E-65289645	Bob Sword	General	27-May-20	ANSR	450	0.2	90.00	90.00	e-mail from Terry W. and respond;
	E-65289645	Bob Sword	General	10-Jun-20	ANSR	450	0.4	180.00	180.00	e-mail from Direct Energy; forward account details to Jessica Murray in Calgary; respond to e-mail to Megan Woodward; e-mail from Terry Warner;
	E-65289645	Bob Sword	General	15-Jun-20	ANSR	450	0.4	180.00	180.00	telephone discussion with Terry Warner; review e-mail from Miller Thomson regarding invoice;
	E-65289645	Bob Sword	General	17-Jun-20	ANSR	450	0.4	180.00	180.00	discussion with Terry Warner regarding billing and memo for discounted fees;
	E-65289645	Bob Sword	General	19-Jun-20	ANSR	450	0.8	360.00	360.00	review correspondence for former employee and draft letter to legal counsel;
	E-65289645	Bob Sword	General	23-Jun-20	ANSR	450	0.3	135.00	135.00	phone discussion with Terry Warner regarding the Miller Thomson accounts;
	E-65289645	Bob Sword	General	15-Jul-20	ANSR	450	0.3	135.00	135.00	e-mail from Greg Steidl and respond;
	E-65289645	Bob Sword	General	30-Jul-20	ANSR	450	0.2	90.00	90.00	prepare e-mail to counsel regarding finalizing receivership;
	Bob Sword Total								303.5 132,961.50 132,961.50	
	E-65289645	Dan McCulloch	General	24-Jul-19	ANSR	450	0.5	225.00	225.00	Discussions with B Sword; call with ATB and AFSC
	E-65289645	Dan McCulloch	General	25-Jul-19	ANSR	450	0.5	225.00	225.00	Discussions with B Sword; call with ATB and AFSC
	E-65289645	Dan McCulloch	General	15-Aug-19	ANSR	450	0.1	45.00	45.00	Review and sign July 2019 bank reconciliation
	E-65289645	Dan McCulloch	General	11-Sep-19	ANSR	450	2.1	945.00	945.00	A4W - Staff meeting to discuss file; prepare final summary re funds on hand; prepare letters to ATB and AFSC; review and sign trust cheques
	E-65289645	Dan McCulloch	General	13-Sep-19	ANSR	450	0.9	405.00	405.00	A4W - review of files for TAs for F Robertson; emails to and from same
	Dan McCulloch Total								4.1 1,845.00 1,845.00	
	E-65289645	Daniel Pintaric	General	31-Jul-19	ANSR	300	0.2	60.00	60.00	Netfile June 2019 GST return

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
		Daniel Pintaric Total								
	E-65155057	Mark Shlay	General	7-Jan-19	ANSR	180	0.2	60.00	60.00	
	E-65155057	Mark Shlay	General	8-Jan-19	ANSR	180	2.0	360.00	360.00	Update Ascend per ATB
	E-65155057	Mark Shlay	General	9-Jan-19	ANSR	180	2.0	360.00	360.00	Update Liquor Inventory
	E-65155057	Mark Shlay	General	11-Jan-19	ANSR	180	1.1	198.00	198.00	Revise Liquor Pricing
										Revise Liquor Inventory Pricing
										Send Bob Furniture Pics
										GST Return net file
										Nov Bank Rec for AGLC acct.
	E-65155057	Mark Shlay	General	17-Jan-19	ANSR	180	0.2	36.00	36.00	Pay 11th Dec Y4
	E-65155057	Mark Shlay	General	18-Jan-19	ANSR	180	2.0	360.00	360.00	Deposit Jade Cash Cheque
	E-65155057	Mark Shlay	General	29-Jan-19	ANSR	180	1.0	180.00	180.00	Bank Rec 2 accounts
										180.00 Pay Town of HL, L&P, Miller Thompson, ATCO, CRA GST
										Enter J/E to record Disb. from Cash on Hand.
	E-65155057	Mark Shlay	General	31-Jan-19	ANSR	180	0.8	144.00	144.00	
	E-65289645	Mark Shlay	General	1-Feb-19	ANSR	180	1.5	270.00	270.00	
	E-65289645	Mark Shlay	General	5-Feb-19	ANSR	180	4.7	846.00	846.00	846.00 T4 Data Prep
	E-65289645	Mark Shlay	General	6-Feb-19	ANSR	180	2.4	432.00	432.00	Complete T4's for all Employees
	E-65289645	Mark Shlay	General	7-Feb-19	ANSR	180	0.5	90.00	90.00	Bank Rec
	E-65289645	Mark Shlay	General	11-Feb-19	ANSR	180	0.4	72.00	72.00	Pay Altogas
										Call w/ Service Canada on ROE
	E-65289645	Mark Shlay	General	22-Feb-19	ANSR	180	0.2	36.00	36.00	Bank Rec
	E-65289645	Mark Shlay	General	25-Feb-19	ANSR	180	0.2	36.00	36.00	GST Filing
	E-65289645	Mark Shlay	General	27-Feb-19	ANSR	180	1.3	234.00	234.00	Pay Rene Pelletier and rec general.
	E-65289645	Mark Shlay	General	28-Feb-19	ANSR	180	0.6	108.00	108.00	Pay L&P, ATCO and Town of HL
	E-65289645	Mark Shlay	General	7-Mar-19	ANSR	180	1.7	306.00	306.00	Call to Norman Franklin
										Revise T4's Norman, Lauren, Brian
	E-65289645	Mark Shlay	General	8-Mar-19	ANSR	180	0.6	108.00	108.00	Call with Kevin Service Canada - Dillon, Rogers
										Call w/ Kevin SC re: Dillon Rogers
	E-65289645	Mark Shlay	General	12-Mar-19	ANSR	180	0.2	36.00	36.00	ROE - Dillian Rogers
	E-65289645	Mark Shlay	General	14-Mar-19	ANSR	180	0.3	54.00	54.00	Close AGLC account Request
	E-65289645	Mark Shlay	General	20-Mar-19	ANSR	180	1.0	180.00	180.00	Pay Rene & Rec. General
										J/E Adjustment
	E-65289645	Mark Shlay	General	22-Mar-19	ANSR	180	0.7	126.00	126.00	Pay Town of HL, Altogas, ATCO
										GST Netfile Jan & Feb
										Transfer Funds to R. Hoyda
										Bank Recs
	E-65289645	Mark Shlay	General	25-Mar-19	ANSR	180	0.2	36.00	36.00	Call w/ Sophie at SC re: Randy Martel
	E-65289645	Mark Shlay	General	1-Apr-19	ANSR	180	0.6	108.00	108.00	Randy Martel Follow up - Service Can.
	E-65289645	Mark Shlay	General	5-Apr-19	ANSR	180	0.3	54.00	54.00	Pay Rene, Receiver General, Altogas
	E-65289645	Mark Shlay	General	10-Apr-19	ANSR	180	0.3	54.00	54.00	Deposit GST refund cheque x2
	E-65289645	Mark Shlay	General	15-Apr-19	ANSR	180	0.3	54.00	54.00	Bank Rec
	E-65289645	Mark Shlay	General	17-Apr-19	ANSR	180	0.3	54.00	54.00	Pay Rene
	E-65289645	Mark Shlay	General	29-Apr-19	ANSR	180	0.3	54.00	54.00	Bank Rec
	E-65289645	Mark Shlay	General	1-May-19	ANSR	180	0.5	90.00	90.00	Pay Rene
	E-65289645	Mark Shlay	General	3-May-19	ANSR	180	0.3	54.00	54.00	Call w/ Donna Ringrose Accounting - T4 for Robert Speley
	E-65289645	Mark Shlay	General	6-May-19	ANSR	180	0.4	72.00	72.00	Pay Woodbruners, Magnet Signs
	E-65289645	Mark Shlay	General	9-May-19	ANSR	180	0.2	36.00	36.00	Pay DFehr Trucking Invoice
	E-65289645	Mark Shlay	General	9-May-19	ANSR	180	0.8	144.00	144.00	Review CPP & EI Deductions for CRA
	E-65289645	Mark Shlay	General	10-May-19	ANSR	180	0.7	126.00	126.00	Review CRA Payroll request
	E-65289645	Mark Shlay	General		ANSR	180	1.2	216.00	216.00	Review source deductions and complete response to CRA.

Marked	Engagement Code	Person	Activity Name	Date	Rate	Type	Hours	Fee	Total	Description
	E-65289645	Mark Shlay	General	14-May-19	180	ANSR	0.9	162.00	162.00	Pay Rene Bank Rec
	E-65289645	Mark Shlay	General	27-May-19	180	ANSR	0.3	54.00	54.00	Review Source Deductions for remitted amount
	E-65289645	Mark Shlay	General	4-Jun-19	180	ANSR	0.3	54.00	54.00	GST refile
	E-65289645	Mark Shlay	General	14-Jun-19	180	ANSR	0.5	90.00	90.00	Pay Rene and CRA
	E-65289645	Mark Shlay	General	18-Jun-19	180	ANSR	0.4	72.00	72.00	Deposit GST refund Cheques x 3
	E-65289645	Mark Shlay	General	19-Jun-19	180	ANSR	0.3	54.00	54.00	Bank Rec
	E-65289645	Mark Shlay	General	27-Jun-19	180	ANSR	0.5	90.00	90.00	Pay Rene
	E-65289645	Mark Shlay	General	9-Jul-19	225	ANSR	0.3	67.50	67.50	Bank Rec
	E-65289645	Mark Shlay	General	10-Jul-19	225	ANSR	0.5	112.50	112.50	Send request to CRA to Refund credit
	E-65289645	Mark Shlay	General	12-Jul-19	225	ANSR	0.3	67.50	67.50	Pay Rene
	E-65289645	Mark Shlay	General	13-Sep-19	225	ANSR	0.3	67.50	67.50	Bank Rec
	E-65289645	Mark Shlay	General	16-Sep-19	225	ANSR	0.3	67.50	67.50	Pay Rene
	E-65289645	Mark Shlay	General	1-Oct-19	225	ANSR	0.3	67.50	67.50	Pay Rene & CRA
	E-65289645	Mark Shlay	General	21-Oct-19	225	ANSR	0.6	135.00	135.00	Rene Payroll
	E-65289645	Mark Shlay	General	22-Oct-19	225	ANSR	0.8	180.00	180.00	Call to Loraine Avid - Move \$ to RP0002 account.
	E-65289645	Mark Shlay	General	24-Oct-19	225	ANSR	0.8	180.00	180.00	Deposit Mirterra Cheque.
	E-65289645	Mark Shlay	General	29-Oct-19	225	ANSR	0.9	202.50	202.50	Journal entries to adjust for gross proceeds.
	E-65289645	Mark Shlay	General	31-Oct-19	225	ANSR	0.5	112.50	112.50	Cheque to R. Hoyda - Net Sale Proceeds.
	E-65289645	Mark Shlay	General	4-Nov-19	225	ANSR	2.6	585.00	585.00	Record J/E.
	E-65289645	Mark Shlay	General	6-Nov-19	225	ANSR	0.6	135.00	135.00	Pay Town of High Level? Alton Bell I & P AltaGas
	E-65289645	Mark Shlay	General	12-Nov-19	225	ANSR	2.5	562.50	562.50	Pay R. Hoyda - Property tax adjustment.
	E-65289645	Mark Shlay	General	4-Dec-19	225	ANSR	0.2	45.00	45.00	J/E x 3.
	E-65289645	Mark Shlay	General	5-Dec-19	225	ANSR	0.1	22.50	22.50	Prepare T4 data and ROE for Rene.
	E-65289645	Mark Shlay	General	9-Dec-19	225	ANSR	0.1	22.50	22.50	Complete ROE for Rene.
	E-65289645	Mark Shlay	General	12-Dec-19	225	ANSR	0.3	67.50	67.50	Call to CRA re: account discrepancy.
	E-65289645	Mark Shlay	General	18-Dec-19	225	ANSR	0.5	112.50	112.50	Complete 2019 T4 Summary.
	E-65289645	Mark Shlay	General	20-Jan-20	225	ANSR	0.3	67.50	67.50	Letter to CRA re: Refund.
	E-65289645	Mark Shlay	General	28-Jan-20	225	ANSR	0.2	45.00	45.00	Bank Rec.
	E-65289645	Mark Shlay	General	6-Feb-20	225	ANSR	0.2	45.00	45.00	Call w/ Sharlene Rutherford - CRA - Credit refund issue.
	E-65289645	Mark Shlay	General	11-Feb-20	225	ANSR	0.7	157.50	157.50	Call to Sharlene Rutherford - Left VM: GST balance owing and T4 Posting.
	E-65289645	Mark Shlay	General	12-Feb-20	225	ANSR	0.8	180.00	180.00	Balance on RT001 account
	E-65289645	Mark Shlay	General	16-Mar-20	225	ANSR	0.2	45.00	45.00	Call to CRA - Close RC0001 account.
	E-65289645	Mark Shlay	General	25-Mar-20	225	ANSR	0.3	67.50	67.50	Call to CRA - Close RC0001 account.
	E-65289645	Mark Shlay	General	15-Apr-20	225	ANSR	0.2	45.00	45.00	Call to Surrey Intake center: Left VM.
	E-65289645	Mark Shlay	General	17-Apr-20	225	ANSR	0.5	112.50	112.50	Call w/ CRA/Linda business windows, re: RC001 account. Will escalate to call team.
	E-65289645	Mark Shlay	General	22-Apr-20	225	ANSR	0.4	90.00	90.00	Reissue Direct Energy cheque.
	E-65289645	Mark Shlay	General		225	ANSR	0.3	67.50	67.50	Bank Rec
	E-65289645	Mark Shlay	General		225	ANSR	0.2	45.00	45.00	Email to Bob - RC0001 and refund.
	E-65289645	Mark Shlay	General		225	ANSR	0.5	112.50	112.50	J/E to correct for GST paid on Direct Energy Invoice.
	E-65289645	Mark Shlay	General		225	ANSR	0.4	90.00	90.00	Bank Rec.
	E-65289645	Mark Shlay	General		225	ANSR	0.4	90.00	90.00	Cheques to Oviatt Law and Town of High Level.



our ds f s (E 550
WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65289645	Trina Sorbara	General	15-Jul-19	ANSR	185	0.2	37.00	37.00	Prepare deposit
	E-65289645	Trina Sorbara	General	26-Jul-19	ANSR	185	0.2	37.00	37.00	prepare deposit
	E-65289645	Trina Sorbara	General	29-Jul-19	ANSR	185	0.5	92.50	92.50	prepare cheques
	E-65289645	Trina Sorbara	General	30-Jul-19	ANSR	185	0.2	37.00	37.00	prepare deposit
	E-65289645	Trina Sorbara	General	1-Aug-19	ANSR	185	0.2	37.00	37.00	prepare cheque
	E-65289645	Trina Sorbara	General	6-Aug-19	ANSR	185	0.2	37.00	37.00	prepare cheque
	E-65289645	Trina Sorbara	General	9-Aug-19	ANSR	185	0.4	74.00	74.00	July bank reconciliation
	E-65289645	Trina Sorbara	General	19-Aug-19	ANSR	185	0.2	37.00	37.00	prepare payroll cheques
	E-65289645	Trina Sorbara	General	27-Aug-19	ANSR	185	0.3	55.50	55.50	prepare cheques, prepare deposit
	E-65289645	Trina Sorbara	General	20-Sep-19	ANSR	185	1.0	185.00	185.00	format/finalize/courier court reports
	E-65289645	Trina Sorbara	General	23-Sep-19	ANSR	185	0.2	37.00	37.00	update website
	E-65289645	Trina Sorbara	General	10-Oct-19	ANSR	185	0.2	37.00	37.00	September bank reconciliation
	E-65289645	Trina Sorbara	General	15-Oct-19	ANSR	185	0.2	37.00	37.00	prepare deposit
	E-65289645	Trina Sorbara	General	22-Nov-19	ANSR	185	0.1	18.50	18.50	Void stale-dated cheque
	E-65289645	Trina Sorbara	General	5-Dec-19	ANSR	185	0.5	92.50	92.50	WIP analysis; prepare cheques
	E-65289645	Trina Sorbara	General	14-Feb-20	ANSR	185	0.3	55.50	55.50	record disbursement, January bank reconciliation
	E-65289645	Trina Sorbara	General	5-May-20	ANSR	185	0.3	55.50	55.50	WIP Analysis
	E-65289645	Trina Sorbara	General	11-May-20	ANSR	185	0.5	92.50	92.50	format report
Trina Sorbara Total							9.3	1,702.50	1,702.50	
Grand Total							381.5	153,681.50	153,681.50	

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65155057	Air Transportation (Airfare)	General	13-Jan-19	30.00	Air Transportation (Airfare)	
	E-65155057	Air Transportation (Airfare)	General	13-Jan-19	75.00	Air Transportation (Airfare)	
	E-65155057	Air Transportation (Airfare)	General	13-Feb-19	60.00	Air Transportation (Airfare)	
	E-65155057	Air Transportation (Airfare)	General	13-Feb-19	866.00	Air Transportation (Airfare)	
		Air Transportation (Airfare) Total			1,031.00		
	E-65155057	Bob Sword	General	18-Dec-18	48.87	Meals - Partially Tax Deductible	
	E-65155057	Bob Sword	General	18-Dec-18	57.89	Ground Transportation	
	E-65155057	Bob Sword	General	18-Dec-18	154.07	Ground Transportation	
	E-65155057	Bob Sword	General	18-Dec-18	450.36	Hotel	
	E-65155057	Bob Sword	General	18-Dec-18	54.48	Transportation- Mileage	
	E-65155057	Bob Sword	General	18-Dec-18	16.24	Transportation- Mileage	
	E-65155057	Bob Sword	General	19-Dec-18	33.83	Meals - Partially Tax Deductible	
	E-65155057	Bob Sword	General	20-Dec-18	42.37	Meals - Partially Tax Deductible	
	E-65155057	Bob Sword	General	21-Dec-18	16.36	Ground Transportation	
	E-65155057	Bob Sword	Equipment	21-Sep-19	412.08	Transportation- Mileage	
	E-65155057	Bob Sword	Equipment	21-Sep-19	8.56	Transportation- Mileage	
	E-65155057	Bob Sword	Equipment	21-Sep-19	412.08	Transportation- Mileage	
	E-65155057	Bob Sword	Equipment	21-Sep-19	8.56	Transportation- Mileage	
	E-65155057	Bob Sword	Equipment	21-Sep-19	26.29	Meals - Partially Tax Deductible	
	E-65155057	Bob Sword	Equipment	21-Sep-19	34.04	Meals - Partially Tax Deductible	
	E-65155057	Bob Sword	Equipment	26-Sep-19	8.53	Meals - Partially Tax Deductible	
	E-65155057	Bob Sword	Equipment	26-Sep-19	288.83	Hotel	
	E-65155057	Bob Sword	General	10-Jan-19	54.48	Transportation- Mileage	
	E-65155057	Bob Sword	General	10-Jan-19	16.24	Transportation- Mileage	
	E-65155057	Bob Sword	General	15-Jan-19	26.28	Meals - Partially Tax Deductible	
	E-65155057	Bob Sword	General	15-Jan-19	44.84	Meals - Partially Tax Deductible	
	E-65155057	Bob Sword	General	15-Jan-19	40.74	Ground Transportation	
	E-65155057	Bob Sword	General	16-Jan-19	28.85	Ground Transportation	
	E-65155057	Bob Sword	General	16-Jan-19	6.74	Ground Transportation	
	E-65155057	Bob Sword	General	16-Jan-19	158.95	Hotel	
		Bob Sword Total			2,351.18		
	E-65289845	Government of Alberta	General	31-Jul-19	7.00	Outside Research - Generic	
	E-65289845	Government of Alberta	General	30-Sep-19	7.00	Outside Research - Generic	
		Government of Alberta Total			14.00		
	E-65155057	Mark Shlay	General	18-Dec-18	14.50	Meals - Partially Tax Deductible	
	E-65155057	Mark Shlay	General	20-Dec-18	300.25	Hotel	
		Mark Shlay Total			314.75		
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	28-Jun-19	42.97	Postage & Shipping Costs	
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	28-Jun-19	43.33	Postage & Shipping Costs	
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	28-Jun-19	4.20	Postage & Shipping Costs	
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	28-Jun-19	0.84	Postage & Shipping Costs	
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	28-Jun-19	43.15	Postage & Shipping Costs	
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	28-Jun-19	0.84	Postage & Shipping Costs	
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	28-Jun-19	0.84	Postage & Shipping Costs	
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	28-Jun-19	0.84	Postage & Shipping Costs	

Meal Expense was rejected on the No. 11328263 Ref # SR14658697(NA). This was a client-related meal, travelled to High Level for inventory counts and casino operations. Flight was delayed 4 hours, ate lunch at airport. Travelled to High Level to inventory count and shutdown.

[illegible]

Ex] De

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	1-Aug-19	2.61	Postage & Shipping Costs	
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	9-Sep-19	0.87	Postage & Shipping Costs	
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	9-Sep-19	0.87	Postage & Shipping Costs	
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	31-Oct-19	1.74	Postage & Shipping Costs	
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	31-Oct-19	0.87	Postage & Shipping Costs	
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	6-Dec-19	1.74	Postage & Shipping Costs	Four Winds Hotel
		Postage & Shipping			760.80		
		Costs Total					
		Grand Total			4,491.73		



Ernst & Young Inc.
Edmonton, AB

Invoice

Four Winds Hotels Management Corp
10302 97 St
High Level, AB T0H 1Z0
Canada

Invoice No.: CA12C500004474
Please include this number with payment

Invoice Date: 05 December 2019
Due Date: Upon receipt
Client No.: 0011884089
Engagement No.: E-65156982

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Billing for services rendered from September 8, 2018 to January 4, 2019 in connection with the receivership of Four Winds Hotels Management Corp., as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Receiver Fees	99,211.00				
Expenses	3,319.45				
Less 20% Courtesy Discount	-19,842.20				
Total Fees	82,688.25	GST	5 %	4,134.41	86,822.66
	82,688.25			4,134.41	86,822.66
Invoice summary	82,688.25				
Tax :	5% GST			4,134.41	
Total:	82,688.25			4,134.41	86,822.66

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

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65155057	Air Transportation (Airfare)	General	13-Nov-18	60.00	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 20112018 to
	E-65155057	Air Transportation (Airfare)	General	13-Nov-18	866.00	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 20112018 to YEG YOJ YEG
	E-65155057	Air Transportation (Airfare)	General	13-Dec-18	20.00	Air Transportation (Airfare)	Traveller 4006048 SHTAY Date 18122018 to
	E-65155057	Air Transportation (Airfare)	General	13-Dec-18	891.00	Air Transportation (Airfare)	Traveller 4006048 SHTAY Date 18122018 to YEG YOJ YEG
	E-65155057	Air Transportation (Airfare)	General	13-Dec-18	20.00	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 18122018 to
	E-65155057	Air Transportation (Airfare)	General	13-Dec-18	891.00	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 18122018 to YEG YOJ YEG
					2,748.00		
					Air Transportation (Airfare) Total		
	E-65155057	Bob Sword	General	20-Nov-18	15.69	Meals - Partially Tax Deductible	Lunch at Four Winds Hotel
	E-65155057	Bob Sword	General	20-Nov-18	31.16	Meals - Partially Tax Deductible	Dinner at Stardust
	E-65155057	Bob Sword	General	20-Nov-18	80.40	Ground Transportation	National - Rental Car
	E-65155057	Bob Sword	General	20-Nov-18	54.48	Transportation- Mileage	Travel from EY office to airport and return.
	E-65155057	Bob Sword	General	21-Nov-18	14.71	Meals - Partially Tax Deductible	Lunch Four Winds Hotels Management Corp.
	E-65155057	Bob Sword	General	21-Nov-18	28.85	Ground Transportation	Parking, Edmonton Airport - Four Winds
	E-65155057	Bob Sword	General	21-Nov-18	6.52	Ground Transportation	ESSO - Gas for Rental Car
	E-65155057	Bob Sword	General	21-Nov-18	168.64	Hotel	Best Western - Hotel for Four Winds
					400.45		
					Bob Sword Total		
	E-65155057	Matt McCulloch	General	7-Sep-18	43.03	Meals - Partially Tax Deductible	K. Chehade - Discuss FWH
	E-65155057	Matt McCulloch	General	4-Oct-18	94.81	Meals - Partially Tax Deductible	Lunch with K. Chehade - Discussing High Level
	E-65155057	Matt McCulloch	General	8-Dec-18	33.16	Meals - Partially Tax Deductible	EY/Remax Lunch at Original Joes
					171.00		
					Matt McCulloch Total		
					3,319.45		
					Grand Total		

2 11:43 AM Page 1 of 1

2 11:43 AM Page 1 of 1

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	2-Oct-18	ANSR	395	2.8	1,106.00	1,106.00	review revenue reports; discussions with Matt M. regarding offers and sale prospects; telephone conversations and e-mails regarding offers; prepare a response to Josie regarding her letter; work on update of stmt of R&D for Sam Maiche.
	E-65155057	Bob Sword	General	3-Oct-18	ANSR	395	2.1	829.50	829.50	review revenue reports; revise and issue response to Josie's letter; review follow up letter and prepare a response; forward stmt of R&D to Sam Maiche; discussions with Matt and follow-up e-mail; review cash position and outstanding accounts; obtain renewal of food services permit.
	E-65155057	Bob Sword	General	4-Oct-18	ANSR	395	2.4	948.00	948.00	review revenue reports; update cash position with Moneris account and ATB online; reconcile cash available with Ascend and request payment of accounts; phone discussion with Ed Siffledeen regarding offer and attendance to inspect the properties.
	E-65155057	Bob Sword	General	5-Oct-18	ANSR	395	0.8	316.00	316.00	review revenue reports; review order request from Josie and authorize purchases; discussion with Mark regarding payments.
	E-65155057	Bob Sword	General	9-Oct-18	ANSR	395	1.6	632.00	632.00	review revenue reports and cash available; discussions with Trina and Dan. P. regarding revenue and cash; review e-mails regarding liquor order and obtain invoice from Liquor Connect; review and authorize payment; e-mails from / to Matt M. regarding OSB enquiry about O/D in AGLC account; prepare memo to file and call to AGLC regarding the use of the account.
	E-65155057	Bob Sword	General	10-Oct-18	ANSR	395	1.1	434.50	434.50	review revenue report; review e-mails and voicemail regarding o/s payables e-mail to prospective purchasers; finalize memo to file on AGLC old account.
	E-65155057	Bob Sword	General	11-Oct-18	ANSR	395	2.8	1,106.00	1,106.00	review revenue reports; review invoices from Bell TV and exchange e-mails with Bell; phone call from Rene regarding power for section 3 of the motel; call from Rene regarding boiler issues in section 4 and burst pipe; phone calls with Alco Electric regarding installation of a meter in Section 3; review cash availability.
	E-65155057	Bob Sword	General	12-Oct-18	ANSR	395	0.8	316.00	316.00	review revenue reports; review accounts payable invoices received; phone call from Alco electric regarding meter installation.
	E-65155057	Bob Sword	General	15-Oct-18	ANSR	395	1.4	553.00	553.00	review revenue reports; phone calls and discussions regarding offers for the properties; e-mail from and discussion with Josie regarding their offer; review cash position for funding to cover payroll.
	E-65155057	Bob Sword	General	16-Oct-18	ANSR	395	1.7	671.50	671.50	review revenue reports; e-mails and discussions with Josie regarding her offer; phone discussion with Rene regarding winterizing and need for power and repairs to boiler; discussions with Matt; set up telephone conference with ATB and AFSC; request updated deposit information regarding funding for payroll; e-mail to insurance adjuster regarding payout and reporting.
	E-65155057	Bob Sword	General	17-Oct-18	ANSR	395	2.0	790.00	790.00	review revenue reports; e-mail from Greg Steidl and review receipts and disbursements to prepare calculation of cash burn; attend telephone conference with ATB, AFSC and Matt M.; arrange for continued insurance coverage.
	E-65155057	Bob Sword	General	18-Oct-18	ANSR	395	1.1	434.50	434.50	review revenue reports; e-mail from insurance adjuster and respond thereto; review e-mail from Josie regarding the Flamingo Inn and respond to Dan P. to follow-up; review expression of interest from J. Palak and send e-mail requesting update on interest.
	E-65155057	Bob Sword	General	19-Oct-18	ANSR	395	1.2	474.00	474.00	review revenue reports; e-mail from Josie regarding orders for the kitchen and liquor store; e-mail from Josie regarding utility costs; review payments and respond.
	E-65155057	Bob Sword	General	24-Oct-18	ANSR	395	0.8	316.00	316.00	review revenue reports; discussion with Dan P. regarding apparent discrepancies in revenue from liquor store; e-mail from Josie regarding utility services and orders for the liquor store.
	E-65155057	Bob Sword	General	25-Oct-18	ANSR	395	0.8	316.00	316.00	review revenue reports; telephone calls to / from High Level regarding operations; review cash available for accounts.
	E-65155057	Bob Sword	General	26-Oct-18	ANSR	395	1.5	592.50	592.50	review revenue reports; e-mail from Hub Insurance and review policy renewal docs; phone call and discussion with Josie regarding orders for the liquor store and kitchen; discussion with Josie regarding her offer to purchase; review ATB bank accounts and urgent call to Josie regarding overdraft in AGLC account.

VIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	29-Oct-18	ANSR	395	1.5	592.50	592.50	review revenue reports; discussions with Mark, Dan & Tina regarding ongoing cash requirements and revenue; review ATB accounts and deposits; respond to overdraft enquiry and transfer funds to AGLC sweep account; review e-mail from Josie regarding purchase; phone discussion with Bell TV regarding account.
	E-65155057	Bob Sword	General	30-Oct-18	ANSR	395	1.5	592.50	592.50	review revenue reports; discussions with Matt & Dan M. regarding telephone call and scheduling a Court application; attend telephone conference with Stephanie Wanke, Matt & Dan; discussion with Dan P. regarding reports.
	E-65155057	Bob Sword	General	31-Oct-18	ANSR	395	0.9	355.50	355.50	review revenue reports; phone call from Bell TV Services and discussions regarding the account (4 hr. on phone); review Ascend and atb online
	E-65155057	Bob Sword	General	1-Nov-18	ANSR	395	1.1	434.50	434.50	review revenue reports; e-mails from Josie and telephone discussion with her regarding their offer, the restaurant / lounge and liquor store; review cash on hand; e-mail to ATB and AFSC regarding Josie's offer.
	E-65155057	Bob Sword	General	2-Nov-18	ANSR	395	0.3	118.50	118.50	review revenue reports.
	E-65155057	Bob Sword	General	3-Nov-18	ANSR	395	0.5	197.50	197.50	text message from Josie regarding a liquor / beer order; review online banking and text to Josie.
	E-65155057	Bob Sword	General	4-Nov-18	ANSR	395	0.3	118.50	118.50	consider outstanding accounts and text Josie to cancel liquor / beer orders.
	E-65155057	Bob Sword	General	5-Nov-18	ANSR	395	1.0	395.00	395.00	review revenue reports; review ATB bank statements for the week; call from Alco Electric regarding service cut-off at the water plant; discussion with Josie regarding inventory and opening hours for the restaurant and kitchen; discussion with Matt M. and e-mail to Greg Steidl regarding Josie's offer and her financing.
	E-65155057	Bob Sword	General	6-Nov-18	ANSR	395	1.6	632.00	632.00	review revenue reports; extended phone discussion with Mark Lee and follow-up with e-mail; e-mails and discussion with Josie regarding a shortage in the AGLC deposit; contact three people at AGLC regarding the shortage and damaged VLT; discussion with Dan M. review ATB online AGLC account; review funds available to cover; phone discussion with Carla Buck regarding the insurance claim; review letter with cheques from insurance companies; prepare memo to file regarding the insurance claim.
	E-65155057	Bob Sword	General	7-Nov-18	ANSR	395	0.7	276.50	276.50	review revenue reports; phone call with Mark Lee regarding his interest in the properties; e-mail and response to Jeff Weiland regarding Josie's offer to purchase.
	E-65155057	Bob Sword	General	8-Nov-18	ANSR	395	1.7	671.50	671.50	work on draft of report to the Court; review revenue reports; discussions with Josie regarding her offer; review cash on hand and accounts payable.
	E-65155057	Bob Sword	General	9-Nov-18	ANSR	395	1.4	553.00	553.00	review revenue reports; work on draft report, Smts. of Rec & Disb.; review revenue report to breakout GST.
	E-65155057	Bob Sword	General	10-Nov-18	ANSR	395	1.9	750.50	750.50	re-draft Stmt of Rec & Disb.; calculate GST for returns for Sept. and Oct.; work on Court Report.
	E-65155057	Bob Sword	General	12-Nov-18	ANSR	395	2.5	987.50	987.50	review revenue reports; work on amendments to draft report; review e-mails and banking.
	E-65155057	Bob Sword	General	13-Nov-18	ANSR	395	1.7	671.50	671.50	review revenue reports; review and approve payment for AGLC purchases; work on finalizing Court report; phone discussion with Matt M.; discussions with Tina and Dan M. regarding report and pulling WIP.
	E-65155057	Bob Sword	General	14-Nov-18	ANSR	395	1.8	711.00	711.00	review revenue reports; phone call to Josie regarding offer; e-mail from Jeff Weiland; phone call and discussion with Jeff W. regarding the operation, assets and Josie's offer; review files regarding fork lift owned by Four Winds and phone call to Rene for serial number; discussion with Matt M. and request travel arrangements.
	E-65155057	Bob Sword	General	15-Nov-18	ANSR	395	1.8	711.00	711.00	review revenue reports; phone discussion with Greg Steidl and Muhammed Ashraf regarding update; review filed documents and file; discussions with Dan M. regarding forklift; e-mail exchange with Jasmeet Palak regarding interest in the properties.
	E-65155057	Bob Sword	General	16-Nov-18	ANSR	395	1.2	474.00	474.00	review revenue reports; review accounts payable and request payment of several outstanding accounts; discussion with Dan P. and Mark S.; telephone discussion with Josie regarding Can World Finance and her offer; phone discussion with Jasmeet Palak regarding his interest and update interested parties spreadsheet.

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	19-Nov-18	ANSR	395	0.9	355.50	355.50	review revenue reports; review transfers of inventory to Four Winds from R. Hoyda for October and request payment to cover; preparation for travel to High Level;
	E-65155057	Bob Sword	General	20-Nov-18	ANSR	395	8.6	3,397.00	3,397.00	travel to High Level (4.2 Hr.); meetings with Rene, Josie and Jenna; review of cash payouts and revenue; check serial number on fork lift.
	E-65155057	Bob Sword	General	21-Nov-18	ANSR	395	8.6	3,397.00	3,397.00	review cash reports and cash disbursements; discussions with Josie and Rene; prepare shipment of paper to Edmonton; travel to Edmonton (3.4 Hr.);
	E-65155057	Bob Sword	General	22-Nov-18	ANSR	395	1.7	671.50	671.50	review revenue reports; discussions regarding Purolator shipment; review accounts payable & discussions with staff.
	E-65155057	Bob Sword	General	23-Nov-18	ANSR	395	2.2	869.00	869.00	review revenue report; review draft order; phone discussion with Stephanie Wanke about Court application; attend Court.
	E-65155057	Bob Sword	General	26-Nov-18	ANSR	395	2.1	829.50	829.50	review revenue reports; check online balances and status of receiver's advance; phone discussion with Josie regarding her funding and various matters; review e-mails and voicemails from creditors; review liquor and beer orders; authorize payment
	E-65155057	Bob Sword	General	27-Nov-18	ANSR	395	2.3	908.50	908.50	review revenue reports; discussions with Trina and Mark regarding payroll and updates to the banking / Ascend; review Ascend transactions; review and summarize outstanding accounts and request payments; phone discussion with Ms. Virani at CRA regarding the status of the receiverships and outstanding documentation.
	E-65155057	Bob Sword	General	28-Nov-18	ANSR	395	2.5	987.50	987.50	review revenue reports; review bank account and Ascend; review requirement for a CRA T - 2 Waiver; prepare waive and letter to CRA; review and respond to e-mails from Greg Stiehl and Matt; phone call and discussion with Josie regarding her financing; follow-up on Purolator delivery.
	E-65155057	Bob Sword	General	29-Nov-18	ANSR	395	3.2	1,264.00	1,264.00	review revenue reports; analyse sales revenue for staff purchases July to Nov. and journalize; review payroll withholding statements and request payment as necessary; finalize letter to CRA and fax; review real estate appraisal and prepare letter to Assessor's office with confidentiality request; review outstanding EY invoices and request payment.
	E-65155057	Bob Sword	General	30-Nov-18	ANSR	395	0.4	158.00	158.00	review revenue report; review atb online and Ascend; discussions with Mark S. regarding the requested payment and journal entries.
	E-65155057	Bob Sword	General	3-Dec-18	ANSR	395	0.8	316.00	316.00	review revenue reports; review ATB bank statements/ bank charges; discussion with Mark S. regarding balance in AGLC account; e-mail from Bob Daudelin regarding property tax assessment and respond with copies of the appraisals.
	E-65155057	Bob Sword	General	4-Dec-18	ANSR	395	0.6	237.00	237.00	review revenue reports; phone discussion with Josie regarding purchase financing; e-mail from Jasmeet Palak regarding renewed interest.
	E-65155057	Bob Sword	General	5-Dec-18	ANSR	395	1.0	395.00	395.00	review revenue reports; consider liquor and beer order and e-mail to Josie; call to Josie regarding snow removal and pending offer; e-mail exchange with Hub Insurance and phone call with Tony Thompson.
	E-65155057	Bob Sword	General	6-Dec-18	ANSR	395	0.8	316.00	316.00	review revenue reports; review e-mails relating to various matters; review offer from Josie and Larry; request month end statements from Josie; and receive and review; forward Josie's offer to Greg Stiehl and Chuck Orlick.
	E-65155057	Bob Sword	General	7-Dec-18	ANSR	395	1.7	671.50	671.50	review revenue reports; discussion with Matt M. regarding Josie's offer; set up and attend conference call with Greg and chuck and Matt regarding the offer; call Josie and advise her of firm date for a best offer and express disappointment at the offer; phone call and discussion with Matt regarding offer and his discussion with Sam.
	E-65155057	Bob Sword	General	10-Dec-18	ANSR	395	0.8	316.00	316.00	review revenue reports; discussions with Matt M. regarding options going forward; review and authorize payment for liquor and beer purchases.
	E-65155057	Bob Sword	General	11-Dec-18	ANSR	395	0.9	355.50	355.50	review revenue reports; discussion with Dan P., discussion with AGLC regarding license renewal; request payment of fee; review ATB online; review bank statements.

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	12-Dec-18	ANSR	395	2.9	1,145.50	1,145.50	review revenue reports; discussion with Dan P.; telephone discussion with Jasmeet Palak regarding his interest and structure of a possible offer; review e-mail from Josie regarding their offer; forward offer to Matt M. and discussion with him; prepare memo to file regarding Josie's comments; forward Josie's e-mail to Greg and Chuck with copy of the memo to file; set up a telephone conference with Greg S. Muhammad and Chuck O.
	E-65155057	Bob Sword	General	13-Dec-18	ANSR	395	4.7	1,856.50	1,856.50	Review revenue reports; discussions with Dan P.; E-mails from Tony Thompson (HUB Ins.) regarding the policy extension; attend telephone conference with Greg S. and Muhammad; extended telephone call with Chuck Orlick regarding the telephone conference; discussions with Matt M. regarding the telephone conference and plan for the next week; discussions with Tina regarding letters of termination and contract staff; review draft termination letter; review offer from Jasmeet Palak and discussion with Matt regarding approach to deal with the offer; discussions with Mark S. regarding shutdown; arrangements for travel
	E-65155057	Bob Sword	General	14-Dec-18	ANSR	395	5.2	2,054.00	2,054.00	review revenue reports; discussion with Dan P. and Mark S.; review draft termination letter and amend; phone call and discussion with Jasmeet Palak; discussion with Matt M. regarding counter offer; e-mail exchange with Greg Steidl; review appraisal and property tax notice; update interested party spreadsheet
	E-65155057	Bob Sword	General	17-Dec-18	ANSR	395	4.4	1,738.00	1,738.00	review revenue reports; review termination letter and discussion with Matt; draft notice of closure; review notes and list contact information for essential numbers; preparation for travel to High Level; phone calls to / from Locksmith to arrange appointment on a confidential basis;
	E-65155057	Bob Sword	General	18-Dec-18	ANSR	395	8.5	3,357.50	3,357.50	travel to High Level; close operations;
	E-65155057	Bob Sword	General	19-Dec-18	ANSR	395	8.0	3,160.00	3,160.00	onsite work re: closure
	E-65155057	Bob Sword	General	20-Dec-18	ANSR	395	8.0	3,160.00	3,160.00	onsite work re: closure
	E-65155057	Bob Sword	General	21-Dec-18	ANSR	395	9.5	3,752.50	3,752.50	onsite work re: closure and travel to Edmonton;
	E-65155057	Bob Sword	General	2-Jan-19	ANSR	395	4.0	1,580.00	1,580.00	various matters
	E-65155057	Bob Sword	General	3-Jan-19	ANSR	395	2.0	790.00	790.00	various matters
	E-65155057	Bob Sword	General	4-Jan-19	ANSR	395	2.0	790.00	790.00	various matters
	Bob Sword Total							173.7	68,611.50	
	E-65155057	Dan McCulloch	General	2-Oct-18	Rate Card	395	0.2	79.00	79.00	Review and sign trust cheques
	E-65155057	Dan McCulloch	General	5-Oct-18	Rate Card	395	0.1	39.50	39.50	Review and sign trust cheques
	E-65155057	Dan McCulloch	General	12-Dec-18	Rate Card	395	0.2	79.00	79.00	Meeting with ATB to discuss offer received and plan forward
	Dan McCulloch Total							0.5	197.50	
	E-65155057	Daniel Pintaric	General	10-Sep-18	ANSR	250	1.0	250.00	250.00	Record liquor store and restaurant revenues for 4 days
	E-65155057	Daniel Pintaric	General	11-Sep-18	ANSR	250	0.5	125.00	125.00	Enter grocery store revenues for 1 day
	E-65155057	Daniel Pintaric	General	12-Sep-18	ANSR	250	0.5	125.00	125.00	Enter liquor store and restaurant revenues for 1 day
	E-65155057	Daniel Pintaric	General	13-Sep-18	ANSR	250	0.5	125.00	125.00	Record revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	14-Sep-18	ANSR	250	0.5	125.00	125.00	Record revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	17-Sep-18	ANSR	250	2.0	500.00	500.00	Enter revenues for liquor store and restaurant for 3 days; Reconcile bank; Update Ascend
	E-65155057	Daniel Pintaric	General	18-Sep-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	19-Sep-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	20-Sep-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	21-Sep-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	24-Sep-18	ANSR	250	1.5	375.00	375.00	Enter revenues for liquor store and restaurant for 3 days; Enter banking into Ascend
	E-65155057	Daniel Pintaric	General	25-Sep-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	26-Sep-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Daniel Pintaric	General	27-Sep-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	28-Sep-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	1-Oct-18	ANSR	250	1.5	375.00	375.00	Record revenue for restaurant and liquor store for 3 days
	E-65155057	Daniel Pintaric	General	2-Oct-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	3-Oct-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	4-Oct-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	9-Oct-18	ANSR	250	2.0	500.00	500.00	Enter revenues for liquor store and restaurant for 4 days
	E-65155057	Daniel Pintaric	General	10-Oct-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	11-Oct-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	11-Oct-18	ANSR	250	0.8	200.00	200.00	Bank rec
	E-65155057	Daniel Pintaric	General	12-Oct-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	15-Oct-18	ANSR	250	1.5	375.00	375.00	Enter revenues for restaurant and liquor store for 3 days
	E-65155057	Daniel Pintaric	General	16-Oct-18	ANSR	250	0.5	125.00	125.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	18-Oct-18	ANSR	250	0.5	125.00	125.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	19-Oct-18	ANSR	250	0.5	125.00	125.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	22-Oct-18	ANSR	250	1.5	375.00	375.00	Record revenues for restaurant and liquor store for 3 days
	E-65155057	Daniel Pintaric	General	23-Oct-18	ANSR	250	0.5	125.00	125.00	Record revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	24-Oct-18	ANSR	250	0.5	125.00	125.00	Record revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	25-Oct-18	ANSR	250	0.5	125.00	125.00	Record revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	26-Oct-18	ANSR	250	0.5	125.00	125.00	Record revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	29-Oct-18	ANSR	250	1.5	375.00	375.00	Record revenues for liquor store and restaurant for 3 days
	E-65155057	Daniel Pintaric	General	30-Oct-18	ANSR	250	0.5	125.00	125.00	Record revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	31-Oct-18	ANSR	250	0.5	125.00	125.00	Record revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	1-Nov-18	ANSR	250	0.5	125.00	125.00	Record revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	2-Nov-18	ANSR	250	0.5	125.00	125.00	Record revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	5-Nov-18	ANSR	250	1.0	250.00	250.00	Enter revenues for restaurant and liquor store for 3 days
	E-65155057	Daniel Pintaric	General	6-Nov-18	ANSR	250	0.5	125.00	125.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	7-Nov-18	ANSR	250	0.5	125.00	125.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	8-Nov-18	ANSR	250	1.5	375.00	375.00	Enter revenues for restaurant and liquor store for 1 day; Prepare updated R&D statement for Bob
	E-65155057	Daniel Pintaric	General	9-Nov-18	ANSR	250	0.5	125.00	125.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	13-Nov-18	ANSR	250	0.6	150.00	150.00	Enter revenues for liquor store and restaurant for 3 days
	E-65155057	Daniel Pintaric	General	14-Nov-18	ANSR	250	0.2	50.00	50.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	15-Nov-18	ANSR	250	0.2	50.00	50.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	16-Nov-18	ANSR	250	0.2	50.00	50.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	19-Nov-18	ANSR	250	0.5	125.00	125.00	Enter revenues for restaurant and liquor store for 3 days
	E-65155057	Daniel Pintaric	General	20-Nov-18	ANSR	250	0.2	50.00	50.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	21-Nov-18	ANSR	250	0.2	50.00	50.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	22-Nov-18	ANSR	250	0.2	50.00	50.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	23-Nov-18	ANSR	250	0.2	50.00	50.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	26-Nov-18	ANSR	250	0.6	150.00	150.00	Record revenues for restaurant and liquor store for 3 days.
	E-65155057	Daniel Pintaric	General	27-Nov-18	ANSR	250	0.2	50.00	50.00	Record revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	28-Nov-18	ANSR	250	0.2	50.00	50.00	Record revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	29-Nov-18	ANSR	250	0.2	50.00	50.00	Record revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	30-Nov-18	ANSR	250	0.2	50.00	50.00	Record revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	3-Dec-18	ANSR	250	0.6	150.00	150.00	Enter revenues for liquor store and restaurant for 3 days

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Daniel Pintaric	General	5-Dec-18	ANSR	250	0.4	100.00	100.00	Enter revenues for liquor store and restaurant for 2 days
	E-65155057	Daniel Pintaric	General	6-Dec-18	ANSR	250	0.2	50.00	50.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	7-Dec-18	ANSR	250	0.2	50.00	50.00	Enter revenues for liquor store and restaurant for 1 day
	E-65155057	Daniel Pintaric	General	10-Dec-18	ANSR	250	0.6	150.00	150.00	Enter revenues for restaurant and liquor store for 3 days
	E-65155057	Daniel Pintaric	General	11-Dec-18	ANSR	250	0.2	50.00	50.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	12-Dec-18	ANSR	250	0.2	50.00	50.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	13-Dec-18	ANSR	250	0.2	50.00	50.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	14-Dec-18	ANSR	250	0.2	50.00	50.00	Enter revenues for restaurant and liquor store for 1 day
	E-65155057	Daniel Pintaric	General	17-Dec-18	ANSR	250	0.8	150.00	150.00	Record revenues for liquor store and grocery store for 3 days
	E-65155057	Daniel Pintaric	General	18-Dec-18	ANSR	250	0.2	50.00	50.00	Record revenues for liquor store and grocery store for 1 day
	E-65155057	Daniel Pintaric	General	19-Dec-18	ANSR	250	0.2	50.00	50.00	Record revenues for liquor store and grocery store for 1 day
	E-65155057	Daniel Pintaric	General	21-Dec-18	ANSR	250	4.0	1,000.00	1,000.00	Prepare and mail-out 14 REO's
	Daniel Pintaric Total							43.5	10,875.00	
	E-65155057	Mark Shlay	General	10-Sep-18	ANSR	180	1.9	342.00	342.00	Update ascend per aTB Update AGLC acct.
	E-65155057	Mark Shlay	General	11-Sep-18	ANSR	180	0.6	108.00	108.00	Record BDL & CL order Respond to Eigen - unpaid invoice Cheque to R. Hoyda - Groceries Pay Eigen Invoice
	E-65155057	Mark Shlay	General	17-Sep-18	ANSR	180	0.5	90.00	90.00	Update Sep 17 Deposits to Ascend Email to Josie - ROE's
	E-65155057	Mark Shlay	General	18-Sep-18	ANSR	180	3.9	702.00	702.00	Cheque to Hoyda ROE - Milica & Audrey Update Ascend
	E-65155057	Mark Shlay	General	20-Sep-18	ANSR	180	0.2	36.00	36.00	Deposit Jade Cash Cheque
	E-65155057	Mark Shlay	General	24-Sep-18	ANSR	180	0.5	90.00	90.00	Update AGLC Account GST Net File
	E-65155057	Mark Shlay	General	25-Sep-18	ANSR	180	0.8	144.00	144.00	Pay Utility and Insurance Bills
	E-65155057	Mark Shlay	General	26-Sep-18	ANSR	180	1.3	234.00	234.00	Pay Telus July GST Netfile August AGLC Reconcile
	E-65155057	Mark Shlay	General	1-Oct-18	ANSR	180	0.6	108.00	108.00	Update Ascend per aTB
	E-65155057	Mark Shlay	General	2-Oct-18	ANSR	180	0.5	90.00	90.00	Update Ascend per aTB
	E-65155057	Mark Shlay	General	3-Oct-18	ANSR	180	2.2	396.00	396.00	Deposit Alta Gas Refund Cheques to AHS
	E-65155057	Mark Shlay	General	4-Oct-18	ANSR	180	1.1	198.00	198.00	ROE - Angela Richards, Randy Konda Martel Pay preferred electric, Allagas, A-1 Glass.
	E-65155057	Mark Shlay	General	5-Oct-18	ANSR	180	0.2	36.00	36.00	Update ascend per aTB Cheque to R. Hoyda
	E-65155057	Mark Shlay	General	10-Oct-18	ANSR	180	1.3	234.00	234.00	Reply to Service Canada - Kayla Bertrand Audit Finish ROE's Milica, Audrey, Randy, Angela Update Ascend per aTB
	E-65155057	Mark Shlay	General	15-Oct-18	ANSR	180	0.5	90.00	90.00	Update ascend per aTB
	E-65155057	Mark Shlay	General	16-Oct-18	ANSR	180	0.9	162.00	162.00	Pay Eigen Invoice Update Ascend per aTB Cheque to Hoyda
	E-65155057	Mark Shlay	General	26-Oct-18	ANSR	180	0.9	162.00	162.00	Update Ascend per aTB AGLC acct. Update
	E-65155057	Mark Shlay	General	1-Nov-18	ANSR	180	0.5	90.00	90.00	Update AGLC acct Transactions
	E-65155057	Mark Shlay	General	5-Nov-18	ANSR	180	1.0	180.00	180.00	Update Ascend per aTB, 2 Accts
	E-65155057	Mark Shlay	General	13-Nov-18	ANSR	180	2.0	360.00	360.00	Update Ascend bank account and AGLC account Oct Bank Rec.

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Mark Shitay	General	14-Nov-18	ANSR	180	0.2	36.00	36.00	Pay Eigen Invoice
	E-65155057	Mark Shitay	General	16-Nov-18	ANSR	180	0.4	72.00	72.00	Deposit Jade Cheque Pay Bell Invoice
	E-65155057	Mark Shitay	General	19-Nov-18	ANSR	180	1.2	216.00	216.00	Cheque to R. Hoyda Update Ascend per ATB - 2 accounts Bank Rec. - AGLC Account Update Ascend per ATB smtts.
	E-65155057	Mark Shitay	General	26-Nov-18	ANSR	180	0.8	144.00	144.00	Update Ascend per ATB Smtts.
	E-65155057	Mark Shitay	General	27-Nov-18	ANSR	180	1.1	198.00	198.00	Update Ascend per ATB Smtts. Deposit Rec. Certificate. \$5. Pay Utilities.
	E-65155057	Mark Shitay	General	29-Nov-18	ANSR	180	0.6	108.00	108.00	Pay EY Invoice x2 Pay CRA
	E-65155057	Mark Shitay	General	30-Nov-18	ANSR	180	0.3	54.00	54.00	Cheque to R. Hoyda - Staff Purch. J/E - Employee Purch.
	E-65155057	Mark Shitay	General	3-Dec-18	ANSR	180	0.5	90.00	90.00	Update ascend per ATB
	E-65155057	Mark Shitay	General	5-Dec-18	ANSR	180	1.7	306.00	306.00	T4 Data Consolidation
	E-65155057	Mark Shitay	General	6-Dec-18	ANSR	180	3.5	630.00	630.00	T4 Data Consolidation
	E-65155057	Mark Shitay	General	11-Dec-18	ANSR	180	0.7	126.00	126.00	Update T4 data w/ new Payroll Info Pay AGLC Fee
	E-65155057	Mark Shitay	General	12-Dec-18	ANSR	180	0.4	72.00	72.00	Call with Service Canada Judy - Kayla Bertrand Info Request
	E-65155057	Mark Shitay	General	17-Dec-18	ANSR	180	0.7	126.00	126.00	Call to Jody @ S.C - Kayla Bertrand Pay Pay Eigen, & L&P
	E-65155057	Mark Shitay	General	18-Dec-18	ANSR	180	10.7	1,926.00	1,926.00	Travel to High Level - Stop Operations Inventory Count
	E-65155057	Mark Shitay	General	19-Dec-18	ANSR	180	10.2	1,836.00	1,836.00	Liquor Store Inventory Count
	E-65155057	Mark Shitay	General	20-Dec-18	ANSR	180	9.0	1,620.00	1,620.00	ROE Data Prep Inventory Count
	E-65155057	Mark Shitay	General	21-Dec-18	ANSR	180	9.0	1,620.00	1,620.00	ROE Sent out Inventory List for Liquor
		Mark Shitay Total				72.4	13,032.00	13,032.00		
	E-65155057	Matt McCulloch	General	2-Oct-18	Rate Card	575	0.2	115.00	115.00	Email catch up and review
	E-65155057	Matt McCulloch	General	22-Oct-18	Rate Card	575	0.4	230.00	230.00	Review, approval & Signing of August & September 2018 bank reconciliation
	E-65155057	Matt McCulloch	General	30-Oct-18	Rate Card	575	0.2	115.00	115.00	Call with counsel and EY team re Nov 23 Court date (time split .2 to all 3 companies, total .6)
	E-65155057	Matt McCulloch	General	9-Nov-18	Rate Card	575	0.5	287.50	287.50	Review 1st draft of Report to Court for FWH and RHMC (time split 50/50 between files)
	E-65155057	Matt McCulloch	General	5-Dec-18	Rate Card	575	0.2	115.00	115.00	Review, approval & signing of November 2018 bank reconciliation
	E-65155057	Matt McCulloch	General	7-Dec-18	Rate Card	575	0.2	115.00	115.00	Call with ATB and AFSC re Josee's offer and related matters (time split 50/50 betw FWH and R hoyda)
	E-65155057	Matt McCulloch	General	12-Dec-18	Rate Card	575	0.7	402.50	402.50	Meeting with Greg S - re update on status of offer and other related matters. Conference call with B Sword re offer received and terms contained therein
	E-65155057	Matt McCulloch	General	13-Dec-18	Rate Card	575	0.2	115.00	115.00	email review
	E-65155057	Matt McCulloch	Land	12-Sep-18	Rate Card	575	0.1	57.50	57.50	Discussions with B Sword re potential new purchasers and text to S Mirachie re same (time split 50/50 RHMC/FWH)
	E-65155057	Matt McCulloch	Land	17-Oct-18	Rate Card	575	0.3	172.50	172.50	Calls with B Sword and conference call with ATB & AFSC re status of offers on sites, and options ext steps (time split 50/50 betw R Hoyda and FWH)
		Matt McCulloch Total				3.0	1,725.00	1,725.00		
	E-65155057	Trina Sorbara	General	10-Sep-18	Rate Card	180	0.2	36.00	36.00	CL and BDL online liquor purchase payments to AGLC
	E-65155057	Trina Sorbara	General	13-Sep-18	Rate Card	180	0.2	36.00	36.00	WIP analysis
	E-65155057	Trina Sorbara	General	13-Sep-18	Rate Card	180	0.2	36.00	36.00	WIP analysis
	E-65155057	Trina Sorbara	General	17-Sep-18	Rate Card	180	2.0	360.00	360.00	payroll calculations, review receipts/disbursements for errors, prepare cheques



Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Trina Sorbara	General	20-Sep-18	Rate Card	180	0.5	90.00	90.00	August bank reconciliation
	E-65155057	Trina Sorbara	General	21-Sep-18	Rate Card	180	1.0	180.00	180.00	August bank reconciliation (continued)
	E-65155057	Trina Sorbara	General	24-Sep-18	Rate Card	180	0.2	36.00	36.00	AGLC online BDL liquor purchase
	E-65155057	Trina Sorbara	General	1-Oct-18	Rate Card	180	1.5	270.00	270.00	payroll calculations, prepare cheques
	E-65155057	Trina Sorbara	General	2-Oct-18	Rate Card	180	0.5	90.00	90.00	prepare courier - payroll
	E-65155057	Trina Sorbara	General	9-Oct-18	Rate Card	180	0.3	54.00	54.00	AGLC CL online payment, review OSB letter re sweep account
	E-65155057	Trina Sorbara	General	16-Oct-18	Rate Card	180	2.0	360.00	360.00	payroll calculations, prepare cheques, courier
	E-65155057	Trina Sorbara	General	22-Oct-18	Rate Card	180	0.2	36.00	36.00	prepare deposit
	E-65155057	Trina Sorbara	General	23-Oct-18	Rate Card	180	0.2	36.00	36.00	prepare deposit
	E-65155057	Trina Sorbara	General	24-Oct-18	Rate Card	180	0.5	90.00	90.00	review Service Canada letter re o/s WIEPP, email
	E-65155057	Trina Sorbara	General	29-Oct-18	Rate Card	180	2.0	360.00	360.00	payroll calculations, prepare cheques
	E-65155057	Trina Sorbara	General	5-Nov-18	Rate Card	180	0.3	54.00	54.00	emails w/ former employee
	E-65155057	Trina Sorbara	General	9-Nov-18	Rate Card	180	0.7	126.00	126.00	prepare deposit, prepare cheque
	E-65155057	Trina Sorbara	General	13-Nov-18	Rate Card	180	2.5	450.00	450.00	AGLC online payment for liquor purchases, WIP analysis, payroll calculations, prepare cheques
	E-65155057	Trina Sorbara	General	15-Nov-18	Rate Card	180	0.2	36.00	36.00	update website
	E-65155057	Trina Sorbara	General	26-Nov-18	Rate Card	180	2.2	396.00	396.00	AGLC online liquor payments, payroll calculations
	E-65155057	Trina Sorbara	General	27-Nov-18	Rate Card	180	1.0	180.00	180.00	prepare cheques
	E-65155057	Trina Sorbara	General	29-Nov-18	Rate Card	180	0.1	18.00	18.00	update website
	E-65155057	Trina Sorbara	General	10-Dec-18	Rate Card	180	2.0	360.00	360.00	AGLC online liquor purchase payments, payroll calculations, prepare cheques
	E-65155057	Trina Sorbara	General	11-Dec-18	Rate Card	180	0.5	90.00	90.00	prepare payroll for courier
	E-65155057	Trina Sorbara	General	13-Dec-18	Rate Card	180	0.5	90.00	90.00	draft employee termination letter
	E-65155057	Trina Sorbara	General	14-Dec-18	Rate Card	180	0.5	90.00	90.00	review employee service contracts, prepare copies
	E-65155057	Trina Sorbara	General	19-Dec-18	Rate Card	180	2.0	360.00	360.00	call with employee re hours, prepare deposit, payroll calculations, calls/emails with Bob
	E-65155057	Trina Sorbara	General	20-Dec-18	Rate Card	180	2.5	450.00	450.00	amend payroll, prepare cheques, discussions with Bob and Mark re ROEs
		Trina Sorbara Total					26.5	4,770.00	4,770.00	
		Grand Total					319.6	99,211.00	99,211.00	



Ernst & Young Inc.
Edmonton, AB

Invoice

Four Winds Hotels Management Corp
10302 97 St
High Level, AB T0H 1Z0
Canada

Invoice No.: CA12C500004473
Please include this number with payment

Invoice Date: 05 December 2019
Due Date: Upon receipt
Client No.: 0011884089
Engagement No.: E-65156982

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Interim billing for services rendered from July 28, 2018 to September 7, 2018 in connection with the receivership of Four Winds Hotels Management Corp., as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Receiver Fees	21,493.50				
Expenses (search fees)	15.00				
Less 10% Courtesy Discount	-2,150.85				
Total Fees	19,357.65	GST	5 %	967.88	20,325.53
	19,357.65			967.88	20,325.53
Invoice summary	19,357.65				
Tax : 5% GST				967.88	
Total:	19,357.65			967.88	20,325.53

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

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.



WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	30-Jul-18	395	1.6	632.00	632.00	update revenue spreadsheets for three days; e-mails and discussions with Josie regarding operations and liquor / beer orders for the week; discussions regarding offers; review cash position;
	E-65155057	Bob Sword	General	31-Jul-18	395	2.5	987.50	987.50	discussion with Josie regarding offers; review offers and phone discussion with Jasmeet Palak regarding his offer; review updated offer; ; update revenue spreadsheets; phone call and discussion with Alberta Finance regarding the hotel tax;
	E-65155057	Bob Sword	General	1-Aug-18	395	2.0	790.00	790.00	update revenue spreadsheets; send e-mail to ATB and AFSC regarding offers received; review offer from Josie; discussions with Matt regarding offers and Sam Mraiche; e-mails and discussions with Josie regarding liquor and beer orders and Jenna;
	E-65155057	Bob Sword	General	2-Aug-18	395	1.2	474.00	474.00	update revenue spreadsheets; e-mail to Jenna regarding missing information; review bank account for AGLC sweep regarding overdraft; discussions regarding Telus accounts and Town of HL utility accounts;
	E-65155057	Bob Sword	General	7-Aug-18	395	2.3	908.50	908.50	update revenue spreadsheets for four days; review websites regarding outstanding liquor and beer orders; discussions with Jenna Asels; access ATB Online to set up payment for orders to AGLC; review cash on hand and payroll information; discussions with Dan and Mark regarding payroll and payment for orders; review accounts payable; phone call with Direct Energy;
	E-65155057	Bob Sword	General	8-Aug-18	395	2.5	987.50	987.50	update revenue spreadsheets; review sales and cash on hand; discussions with Mark regarding recording deposits and bank charges in Ascend; e-mail exchanges with Jenna regarding missing reports and information; text message exchange and telephone discussion with Mr. Daniel Park regarding an offer for the assets; e-mail exchanges with secured creditors and set up conference call;
	E-65155057	Bob Sword	General	9-Aug-18	395	2.2	869.00	869.00	update revenue spreadsheets; phone calls and e-mails with former insurance agents and adjusters regarding outstanding insurance claims; discussions with Dan M. regarding documentation available; review outstanding Telus bills and review; follow up with Mark to ascertain valid accounts;
	E-65155057	Bob Sword	General	10-Aug-18	395	1.8	711.00	711.00	update revenue spreadsheets; review outstanding payable invoices; call from Direct Energy and review resulting e-mail; review e-mails regarding outstanding offers to purchase; review text message from Mr. Park regarding withdrawal of offer;
	E-65155057	Bob Sword	General	11-Aug-18	395	0.4	158.00	158.00	update revenue spreadsheets for two days; phone calls and e-mails relating to ongoing operations;
	E-65155057	Bob Sword	General	13-Aug-18	395	0.7	276.50	276.50	update revenue spreadsheets; discussions with Josie, Daniel Phitric and Trina; discussion with insurance adjuster on hail damage claim;
	E-65155057	Bob Sword	General	14-Aug-18	395	0.8	316.00	316.00	review updated revenue spreadsheets; discussions with Daniel P. regarding input data; e-mails and discussions with Josie regarding orders and cash position; review vendors accounts;
	E-65155057	Bob Sword	General	22-Aug-18	395	1.6	632.00	632.00	update revenue spreadsheets; discussions and e-mails with Josie regarding orders and funds available; review vendor accounts and phone discussion with Bell Canada;
	E-65155057	Bob Sword	General	23-Aug-18	395	0.9	355.50	355.50	update revenue spreadsheets; review e-mail from Insurers;
	E-65155057	Bob Sword	General	24-Aug-18	395	0.9	355.50	355.50	review day end cash reports for three days and discuss with Daniel P. regarding recording updates; review liquor and beer orders, discuss with Dan M. and prepare online payments
	E-65155057	Bob Sword	General	27-Aug-18	395	1.8	711.00	711.00	review day end cash reports and discuss with Daniel P.; review outstanding accounts and telephone discussion with Bell TV services; discuss preparation of statement of R&D with Daniel P.; begin preparation of report to the court;
	E-65155057	Bob Sword	General	28-Aug-18	395	2.4	948.00	948.00	work on report to the court; discussions with Mark and Daniel regarding the R&D and adjustments; assemble schedules for the report;
	E-65155057	Bob Sword	General	29-Aug-18	395	2.3	908.50	908.50	complete draft report to the court; review day end cash reports;
	E-65155057	Bob Sword	General	30-Aug-18	395	0.9	355.50	355.50	

P T I Deta

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	4-Sep-18	ANSR	395	2.3	908.50	908.50	review revenue spreadsheets and update e-mails; discussion with Dan P.; discussions with Mark and Tina regarding cash on hand and funding available for payroll, etc.; discussions with Matt regarding Sam Mraiche and reporting to ATB; review draft report and make minor amendments.
	E-65155057	Bob Sword	General	5-Sep-18	ANSR	395	1.9	750.50	750.50	discussions with Mark S. and Dan P. regarding funding available and payment of payroll and other accounts; issue payment to R. Hoyda for purchase of supplies; review cash on hand; update draft report; phone discussion with prospective purchaser and send REP.
	E-65155057	Bob Sword	General	7-Sep-18	ANSR	395	2.1	829.50	829.50	review revenue spreadsheets; discussion with Dan P. e-mails from Josie; e-mail to Sam regarding water plant equipment; e-mail from interested party and update gross revenue spreadsheet; forward to Hirt's Vacuum Truck Service; phone discussion with R. Fowler (AGLC gaming inspector); review e-mail and request Josie prepare response and update as necessary.
		Bob Sword Total				35.1		13,864.50	13,864.50	
	E-65155057	Dan McCulloch	Land	7-Aug-18	Rate Card	395	1.3	513.50	513.50	Discussions re offers with B Sword; directions to M Shlay re payroll and mail out to employees; review and sign trust cheques re power, groceries and liquor
	E-65155057	Dan McCulloch	Land	8-Aug-18	Rate Card	395	0.3	118.50	118.50	Sign trust cheques
	E-65155057	Dan McCulloch	Land	21-Aug-18	Rate Card	395	0.2	79.00	79.00	Review and sign trust cheques
	E-65155057	Dan McCulloch	Land	4-Sep-18	Rate Card	395	0.2	79.00	79.00	Sign trust cheques
	E-65155057	Dan McCulloch	Land	5-Sep-18	Rate Card	395	0.2	79.00	79.00	Sign trust cheques
		Dan McCulloch Total				2.2		369.00	369.00	
	E-65155057	Daniel Pintaric	General	16-Aug-18	ANSR	250	1.0	250.00	250.00	Enter liquor store and restaurant revenues for 2 days.
	E-65155057	Daniel Pintaric	General	20-Aug-18	ANSR	250	1.0	250.00	250.00	Enter liquor store and restaurant revenues for 2 days
	E-65155057	Daniel Pintaric	General	21-Aug-18	ANSR	250	0.5	125.00	125.00	Enter liquor store and restaurant revenues for 1 day
	E-65155057	Daniel Pintaric	General	22-Aug-18	ANSR	250	1.5	375.00	375.00	Enter liquor store and restaurant revenues for one day; determine cash on hand to place orders
	E-65155057	Daniel Pintaric	General	27-Aug-18	ANSR	250	2.0	500.00	500.00	Enter revenues from liquor store and lounge for 2 days; Enter bank statements into ASCEND
	E-65155057	Daniel Pintaric	General	28-Aug-18	ANSR	250	2.0	500.00	500.00	Prepare draft R&D statement; Enter daily revenues for liquor store and lounge
	E-65155057	Daniel Pintaric	General	29-Aug-18	ANSR	250	0.5	125.00	125.00	Record daily revenue for liquor store and restaurant
	E-65155057	Daniel Pintaric	General	30-Aug-18	ANSR	250	0.5	125.00	125.00	Record daily revenues for liquor store and restaurant
	E-65155057	Daniel Pintaric	General	4-Sep-18	ANSR	250	2.0	500.00	500.00	Enter liquor store and lounge revenues for 4 days
	E-65155057	Daniel Pintaric	General	5-Sep-18	ANSR	250	0.5	125.00	125.00	Enter liquor store and lounge revenues for 1 day
	E-65155057	Daniel Pintaric	General	6-Sep-18	ANSR	250	0.5	125.00	125.00	Enter revenues for liquor store and lounge for 1 day
	E-65155057	Daniel Pintaric	General	7-Sep-18	ANSR	250	0.5	125.00	125.00	Enter liquor store and lounge revenues for 1 day
		Daniel Pintaric Total				12.5		3,125.00	3,125.00	
	E-65155057	Mark Shitay	General	30-Jul-18	ANSR	180	0.7	126.00	126.00	Email to ATB
	E-65155057	Mark Shitay	General	1-Aug-18	ANSR	180	0.4	72.00	72.00	Update Ascend per ATB
	E-65155057	Mark Shitay	General	7-Aug-18	ANSR	180	3.2	576.00	576.00	Email to Bebs @ Telus re: Line Trace
	E-65155057	Mark Shitay	General	8-Aug-18	ANSR	180	2.1	378.00	378.00	Pay A To
	E-65155057	Mark Shitay	General	9-Aug-18	ANSR	180	0.2	36.00	36.00	Cheque to R. Hoyda Re: Groceries
	E-65155057	Mark Shitay	General	13-Aug-18	ANSR	180	1.0	180.00	180.00	Payroll
	E-65155057	Mark Shitay	General	14-Aug-18	ANSR	180	1.0	180.00	180.00	Finish Payroll
	E-65155057	Mark Shitay	General	15-Aug-18	ANSR	180	0.2	36.00	36.00	Update Ascend per ATB
	E-65155057	Mark Shitay	General	16-Aug-18	ANSR	180	0.2	36.00	36.00	Record Connect Log. & BDL order
	E-65155057	Mark Shitay	General	17-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	18-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	19-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	20-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	21-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	22-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	23-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	24-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	25-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	26-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	27-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	28-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	29-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	30-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	31-Aug-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	1-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	2-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	3-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	4-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	5-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	6-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	7-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	8-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	9-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	10-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	11-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	12-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	13-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	14-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	15-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	16-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	17-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	18-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	19-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	20-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	21-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	22-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	23-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	24-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	25-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	26-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	27-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	28-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	29-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	30-Sep-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	1-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	2-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	3-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	4-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	5-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	6-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	7-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	8-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	9-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	10-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	11-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	12-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	13-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	14-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	15-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	16-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	17-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	18-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	19-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	20-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	21-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	22-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	23-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	24-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	25-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	26-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	27-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	28-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	29-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	30-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	31-Oct-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	1-Nov-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	2-Nov-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	3-Nov-18	ANSR	180	0.2	36.00	36.00	Record PMT to ATB & Fees
	E-65155057	Mark Shitay	General	4-Nov-18	ANSR	180	0.2	36.00	36.00	

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Mark Shray	General	23-Aug-18	ANSR	180	0.3	54.00	54.00	Bank Rec AGLC
	E-65155057	Mark Shray	General	27-Aug-18	ANSR	180	1.2	216.00	216.00	Email to Kairae ATB simis. Update ascend per atb. Update AGLC Acct
	E-65155057	Mark Shray	General	29-Aug-18	ANSR	180	0.4	72.00	72.00	Cheque to R. Hoyda re. Grocery purch. Reconcile AGLC Entry
	E-65155057	Mark Shray	General	4-Sep-18	ANSR	180	2.7	486.00	486.00	Journal Entry to correct Payroll
	E-65155057	Mark Shray	General	5-Sep-18	ANSR	180	0.6	108.00	108.00	Update Ascend Per ATB. Cheque to R. hoyda - Grocery Purchase Cheque to Receiver General
		Mark Shray Total					13.8	2,484.00	2,484.00	Bill Invoice
	E-65155057	Matt McCulloch	General	2-Aug-18	Rate Card	575	0.1	57.50	57.50	Bank req review
	E-65155057	Matt McCulloch	General	2-Aug-18	Rate Card	575	0.1	57.50	57.50	Bank req review
	E-65155057	Matt McCulloch	General	28-Aug-18	Rate Card	575	0.1	57.50	57.50	Review of August 2018 bank reconciliation
	E-65155057	Matt McCulloch	General	28-Aug-18	Rate Card	575	0.1	57.50	57.50	Review of August 2018 bank reconciliation
	E-65155057	Matt McCulloch	General	31-Aug-18	Rate Card	575	0.3	172.50	172.50	Reply to emails from ATB re status of S Mirachie offer - call to S Mirachie, other email review
	E-65155057	Matt McCulloch	Land	13-Aug-18	Rate Card	575	0.3	172.50	172.50	calls with S Mirachie re offer to purchase High Level, discussions with B Sword re same. time split 50/50 with R hoyda
		Matt McCulloch Total					1.0	575.00	575.00	
	E-65155057	Trina Sorbara	General	31-Jul-18	Rate Card	180	0.2	36.00	36.00	WIP analysis
	E-65155057	Trina Sorbara	General	20-Aug-18	Rate Card	180	0.5	90.00	90.00	AGLC online payment for liquor purchases
	E-65155057	Trina Sorbara	General	21-Aug-18	Rate Card	180	2.5	450.00	450.00	update weekly revenues, payroll calculations, prepare cheques
		Trina Sorbara Total					3.2	576.00	576.00	
		Grand Total					67.8	21,493.50	21,493.50	

WIP Expense Details

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65155057	GOVERNMENT OF ALBERTA	Four Winds Hotels Mgt. - Receivership	31-Aug-18	15.00	Other Income / Expense	
		GOVERNMENT OF ALBERTA Total			15.00		
		Grand Total			15.00		



Ernst & Young Inc.
Edmonton, AB

Invoice

Four Winds Hotels Management Corp
10302 97 St
High Level, AB T0H 1Z0
Canada

Invoice No.: CA12C500003018
Please include this number with payment

Invoice Date: 01 August 2018
Due Date: Upon receipt
Client No.: 0011884089
Engagement No.: E-65156982

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Interim billing for services rendered from May 19, 2018 to July 27, 2018 in connection with the Receivership of Four Winds Hotels Management Corp., as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Receiver fees	48,138.00				
Less 10% courtesy discount	-4,813.80				
Total fee	43,324.20	GST	5 %	2,166.21	45,490.41
	43,324.20			2,166.21	45,490.41
Invoice summary	43,324.20				
Tax : 5% GST				2,166.21	
Total:	43,324.20			2,166.21	45,490.41

A member of Ernst & Young Global

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

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	22-May-18	ANSR	395	2.9	1,145.50	1,145.50	update revenue spreadsheets for three days; review cash position; review electricity accounts and discussions with Leeza at Atco Power; review Atco website; discussion with Rene regarding the power and meters; phone call to Henry Kwok regarding offer.
	E-65155057	Bob Sword	General	23-May-18	ANSR	395	2.5	987.50	987.50	update revenue spreadsheets; discussions with Josie regarding orders for the liquor store; review cash position and authorize orders; e-mail from ATB regarding overdraft in the AGLC VLT account; contact Josie regarding the Lottery deposit.
	E-65155057	Bob Sword	General	24-May-18	ANSR	395	2.4	948.00	948.00	update revenue spreadsheets; discussions with Josie regarding liquor store inventory; follow up on electric utility accounts; e-mails from and to Town of High Level regarding the water utility services; e-mail invoice from exhaust cleaning company and respond; e-mail from Henry Kwok regarding withdrawal of proposal.
	E-65155057	Bob Sword	General	25-May-18	ANSR	395	1.1	434.50	434.50	update revenue spreadsheets; review cash position and follow up on WCLC payment/deposit; review interested parties schedule and contact two parties; provide copies of the RFP.
	E-65155057	Bob Sword	General	28-May-18	ANSR	395	1.6	632.00	632.00	update revenue spreadsheets for three days; review orders from AGLC and approve payments; update cash position; discussions with Josie regarding ongoing matters; phone calls and e-mails with Bell Canada regarding o/s invoices and follow up.
	E-65155057	Bob Sword	General	29-May-18	ANSR	395	2.4	948.00	948.00	update revenue spreadsheet; review cash position vis a vis EY invoice; review Enmax invoices and power supply data; access Atco Energy web site; discussions with Atco Electric regarding site ID's, etc.
	E-65155057	Bob Sword	General	30-May-18	ANSR	395	2.8	1,106.00	1,106.00	update revenue spreadsheets; discussions with Rene, Josie and Atco Electric regarding shut-off notices and transfer of accounts; apply for electricity accounts with Atco Energy; review documents for accounts.
	E-65155057	Bob Sword	General	31-May-18	ANSR	395	2.8	1,106.00	1,106.00	update revenue spreadsheets; phone calls from/to Rene and Josie regarding power cutoff and whereabouts of service locations; e-mail to Henry Kwok regarding withdrawal of proposal; finalize draw on Receiver's certificate; discussion with Matt; complete and send to ATB with brief e-mail to ATB; phone calls to prospective purchasers and follow-up with e-mails.
	E-65155057	Bob Sword	General	1-Jun-18	ANSR	395	1.2	474.00	474.00	update revenue spreadsheets; e-mails and discussions with Josie regarding a special order of liquor for next week.
	E-65155057	Bob Sword	General	4-Jun-18	ANSR	395	1.9	750.50	750.50	extend revenue spreadsheets for June and update spreadsheets for three days; review liquor orders and discuss with Josie; call to Liquor Connect to clarify order; review cash position.
	E-65155057	Bob Sword	General	5-Jun-18	ANSR	395	2.3	908.50	908.50	update revenue spreadsheets; e-mails and discussions with Josie regarding stock and sales prospects; review cash position and projection of cash requirements; e-mails from insurance agent regarding policy renewal; consider matters for telephone conference call; review property taxes and call to Town of High Level.
	E-65155057	Bob Sword	General	6-Jun-18	ANSR	395	1.6	632.00	632.00	prepare for and attend telephone conference call with ATB and AFSC, with Matt; update revenue spreadsheets.
	E-65155057	Bob Sword	General	7-Jun-18	ANSR	395	2.2	869.00	869.00	discussions with Josie regarding daily reporting of sales and accuracy of payment information, petty cash expenditures, etc.; review cash position and cash requirements for payroll and next week's orders; discussions with Trina regarding pre-receivership bank statements and activity; call from ATCOEnergy regarding termination of service and phone ATCO Electric regarding confusion with meters on the water plant section.
	E-65155057	Bob Sword	General	8-Jun-18	ANSR	395	1.1	434.50	434.50	update revenue spreadsheets for two days; review cash position; review and consider revenue from room rents; phone call regarding electricity utility and current accounts versus terminated accounts; review billings and utility spreadsheet then call back to Atco Electric.

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Type	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	11-Jun-18	ANSR		395	2.6	1,027.00	1,027.00
	E-65155057	Bob Sword	General	12-Jun-18	ANSR		395	1.7	671.50	update revenue spreadsheets for three days; update cash position calculations; review AGLC order and request payments;
	E-65155057	Bob Sword	General	13-Jun-18	ANSR		395	3.3	1,303.50	update revenue spreadsheets; discussions with Josie regarding the deposits and sales revenue;
	E-65155057	Bob Sword	General	14-Jun-18	ANSR		395	3.3	1,303.50	update revenue spreadsheets; review Ascend balances and commence preparation of a statement of Rec. and Disb.; review and update cash position.
	E-65155057	Bob Sword	General	15-Jun-18	ANSR		395	2.3	908.50	update revenue spreadsheets; review cash position; e-mail to ATB regarding an OJD in the AGLC account and respond as necessary; work on statement of R&D and review and adjust cash on hand at Oct 31 / 17; phone call and discussion with Rene regarding maintenance and notification of weed control
	E-65155057	Bob Sword	General	18-Jun-18	ANSR		395	2.1	829.50	update revenue spreadsheets; review Ascend for errors in entries and continue with R&D;
	E-65155057	Bob Sword	General	19-Jun-18	ANSR		395	2.1	829.50	update revenue spreadsheets for three days; review liquor and beer order, request and authorize payments; review e-mails from Josie; review appraisal and insurance coverage then e-mail to and discussion with Tony Thompson at HUB Insurance; review Electric utility accounts and ENMax accts; arrange payment.
	E-65155057	Bob Sword	General	20-Jun-18	ANSR		395	1.9	750.50	update revenue spreadsheets; discussion with Matt regarding insurance and insurable values; review payment for ENMAX and forward with covering letter; discussion with Auto Finance regarding Matthew Berry's employment status; discussion with Matt regarding sale prospects and further offer from Sam Malche; e-mail and set up telephone conference with stakeholders;
	E-65155057	Bob Sword	General	21-Jun-18	ANSR		395	2.3	908.50	update revenue spreadsheets; discussions with Matt regarding sale prospects and attend telephone conference with ATB and AFSC; deal with e-mail exchanges regarding available funding for orders, etc.; discussion with Matt regarding the offer from Sam and the inventory; phone calls and e-mails with Insurance agents to finalize coverage and request certificate of insurance;
	E-65155057	Bob Sword	General	22-Jun-18	ANSR		395	1.5	592.50	update revenue spreadsheets; review Henry's e-mail on their proposal; discussion with Matt regarding Sam's proposal and review options; prepare e-mail and forward to stakeholders; e-mail from Greg and respond; e-mail from HUB Insurance and forward to AGLC;
	E-65155057	Bob Sword	General	25-Jun-18	ANSR		395	2.2	869.00	update revenue spreadsheets for three days; review liquor and beer orders; review cash position and request payment for orders; approve payments; discussion with Tina regarding GST matters; calls to/from Josie regarding ongoing operations; discussion with Matt regarding possible sale; phone call and discussion regarding outstanding Bell TV account; follow-up with Josie regarding room rents, etc.
	E-65155057	Bob Sword	General	26-Jun-18	ANSR		395	1.0	395.00	update revenue spreadsheets; discussions with Josie regarding issues with the day end reports on the restaurant and lounge; e-mail to Bell TV regarding account payment;
	E-65155057	Bob Sword	General	27-Jun-18	ANSR		395	0.9	355.50	update revenue spreadsheet; e-mails and discussion with Josie regarding room occupancy and problem with day end report; review cash position; consider possible offer;
	E-65155057	Bob Sword	General	28-Jun-18	ANSR		395	2.7	1,066.50	update revenue spreadsheets; e-mails exchanges with Josie regarding issues with the reports and adjustments; discussions with Matt regarding offer from Sam and prepare an e-mail confirming the terms of his offer; complete analysis of Revenue and GST collected and ITC's;
	E-65155057	Bob Sword	General	29-Jun-18	ANSR		395	1.4	553.00	update revenue spreadsheets; review e-mails from Josie and adjust prior report amounts for the restaurant and lounge; discussion with Mark regarding auto insurance and follow up on pink card for renewal; review payroll records for Patty Morris and e-mail to Josie regarding employment agreement.

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	26-Jul-18	ANSR	395	2.5	987.50	987.50	update revenue spreadsheets; review and respond to Josie's Xerox e-mail; review cash position and discuss orders with Josie; review accounts payable and authorize payments; analyze telephone accounts; telephone discussion with Jasmeet Palak regarding an offer for the properties;
	E-65155057	Bob Sword	General	27-Jul-18	ANSR	395	1.8	711.00	711.00	update revenue spreadsheets; discussions with Mark and Rene regarding the telephone accounts and water/sewer accounts; review e-mails to/from town;
	Bob Sword Total									
	E-65155057	Dan McCulloch	General	5-Jun-18	Rate Card	395	0.4	158.00	158.00	Review and sign trust cheques; wire transfers; discussions with B Sword
	E-65155057	Dan McCulloch	General	12-Jun-18	Rate Card	395	0.2	79.00	79.00	Review and sign trust cheques
	Dan McCulloch Total									
	E-65155057	Joshua Bourhis	General	24-Jul-18	ANSR	100	1.7	170.00	170.00	Payroll - July 9-22
	Joshua Bourhis Total									
	E-65155057	Mark Shtay	General	22-May-18	ANSR	180	0.5	90.00	90.00	Call with service Canada re: Butic wepp claim.
	E-65155057	Mark Shtay	General	24-May-18	ANSR	180	0.4	72.00	72.00	Process Journal entries.
	E-65155057	Mark Shtay	General	25-May-18	ANSR	180	1.0	180.00	180.00	ROE for Kelly Richards
	E-65155057	Mark Shtay	General	28-May-18	ANSR	180	1.6	288.00	288.00	Update Ascend per ATB simt
	E-65155057	Mark Shtay	General	29-May-18	ANSR	180	1.2	216.00	216.00	Pay Bell Town of High Level, Hub.
	E-65155057	Mark Shtay	General	30-May-18	ANSR	180	0.2	36.00	36.00	ROE for Michelle Coutarelle.
	E-65155057	Mark Shtay	General	1-Jun-18	ANSR	180	0.5	90.00	90.00	Email to James Richards re: employment records search.
	E-65155057	Mark Shtay	General	4-Jun-18	ANSR	180	1.2	216.00	216.00	Open and Sort Enmax and alta gas mail and update tracker with current balances.
	E-65155057	Mark Shtay	General	5-Jun-18	ANSR	180	2.1	378.00	378.00	Email to Josie re: ROE request
	E-65155057	Mark Shtay	General	8-Jun-18	ANSR	180	0.2	36.00	36.00	Review RP0002 account simts.
	E-65155057	Mark Shtay	General	11-Jun-18	ANSR	180	1.0	180.00	180.00	RP0002 Account review Disbursements
	E-65155057	Mark Shtay	General	15-Jun-18	ANSR	180	0.7	126.00	126.00	Call w. Stacy CRA - re: rp0002 accts.
	E-65155057	Mark Shtay	General	18-Jun-18	ANSR	180	0.5	90.00	90.00	Pay Screw Louis, Xerox invoices.
	E-65155057	Mark Shtay	General	20-Jun-18	ANSR	180	2.0	360.00	360.00	Pay Eigen Invoice
	E-65155057	Mark Shtay	General	21-Jun-18	ANSR	180	0.8	144.00	144.00	Update Ascend per ATB simts.
	E-65155057	Mark Shtay	General	22-Jun-18	ANSR	180	1.1	198.00	198.00	Cheque to Hoyda for groceries.
	E-65155057	Mark Shtay	General	25-Jun-18	ANSR	180	2.1	378.00	378.00	Deposit Flamingo Cheque.
	E-65155057	Mark Shtay	General	27-Jun-18	ANSR	180	2.0	360.00	360.00	Update expense tracker. Telus.
	E-65155057	Mark Shtay	General	28-Jun-18	ANSR	180	0.7	126.00	126.00	Look into RP0002 Acct. penalties.
	E-65155057	Mark Shtay	General	29-Jun-18	ANSR	180	0.5	90.00	90.00	Pay Altogas
	E-65155057	Mark Shtay	General	9-Jul-18	ANSR	180	1.5	270.00	270.00	Deposit Jade Cash Cheque
	E-65155057	Mark Shtay	General	27-Jun-18	ANSR	180	2.0	360.00	360.00	Reconcile T4 Remittance Amounts
	E-65155057	Mark Shtay	General	28-Jun-18	ANSR	180	0.7	126.00	126.00	Update Ascend per ATB simts.
	E-65155057	Mark Shtay	General	29-Jun-18	ANSR	180	0.5	90.00	90.00	Update AGLC account to date per ATB.
	E-65155057	Mark Shtay	General	9-Jul-18	ANSR	180	1.5	270.00	270.00	Audit of Payroll RP0002 remittances.
	E-65155057	Mark Shtay	General	27-Jun-18	ANSR	180	2.0	360.00	360.00	Send Cheque to R. Hoyda re: Groceries.
	E-65155057	Mark Shtay	General	28-Jun-18	ANSR	180	0.7	126.00	126.00	Update Ascend Bank acct. per atb.
	E-65155057	Mark Shtay	General	29-Jun-18	ANSR	180	0.5	90.00	90.00	Review Bell Communication for overdue account status.
	E-65155057	Mark Shtay	General	9-Jul-18	ANSR	180	1.5	270.00	270.00	Call to High Level ATB re: \$20 Dr.
	E-65155057	Mark Shtay	General	27-Jun-18	ANSR	180	2.0	360.00	360.00	Email to Kairee @ ATB re: \$20 Dr.
	E-65155057	Mark Shtay	General	28-Jun-18	ANSR	180	0.7	126.00	126.00	Update Ascend per ATB simt.
	E-65155057	Mark Shtay	General	29-Jun-18	ANSR	180	0.5	90.00	90.00	Pay EY Invoice
	E-65155057	Mark Shtay	General	9-Jul-18	ANSR	180	1.5	270.00	270.00	Look into Bank Rec Rpt. outstanding items.
	E-65155057	Mark Shtay	General	27-Jun-18	ANSR	180	2.0	360.00	360.00	Update Ascend per ATB simt.

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Type	Hours	Fee	Total	Description
	E-65155057	Mark Shitay	General	10-Jul-18	180	ANSR	1.2	216.00	216.00	Cheque to Hoyda.
	E-65155057	Mark Shitay	General	12-Jul-18	180	ANSR	0.4	72.00	72.00	ROE for Nick Boisvert and Destiny Moberly.
	E-65155057	Mark Shitay	General	13-Jul-18	180	ANSR	0.2	36.00	36.00	Update Ascend per ATB strmts.
	E-65155057	Mark Shitay	General	16-Jul-18	180	ANSR	0.6	108.00	108.00	Deposit Jade Cash Cheque
	E-65155057	Mark Shitay	General	17-Jul-18	180	ANSR	0.5	90.00	90.00	Bank Rec
	E-65155057	Mark Shitay	General	24-Jul-18	180	ANSR	1.0	180.00	180.00	Update Ascend per ATB
	E-65155057	Mark Shitay	General	25-Jul-18	180	ANSR	1.8	324.00	324.00	Bank Rec - Sweep Acct.
	E-65155057	Mark Shitay	General	27-Jul-18	180	ANSR	2.1	378.00	378.00	Update Ascend per ATB Cheque to Hoyda employee purch. Cheq to hoyda for grocery order. Pay Peace Country Exhaust. J/E employee purchases Pay Eigen, Altagas, L&P J/E Correct ITC in Exp. GST Remittance Look into Town of H.L Invoice naming Sent email to Tim at H.L re- accounts. Pay Xerox, T.H.L.
Mark Shitay Total							29.6	5,328.00	5,328.00	
	E-65155057	Matt McCulloch	General	22-May-18	Rate Card	575	0.1	57.50	57.50	May 2018 bank reconciliation
	E-65155057	Matt McCulloch	General	22-May-18	Rate Card	575	0.1	57.50	57.50	May 2018 bank reconciliation
	E-65155057	Matt McCulloch	General	27-Jun-18	Rate Card	575	0.1	57.50	57.50	bank reconciliation review
	E-65155057	Matt McCulloch	General	27-Jun-18	Rate Card	575	0.1	57.50	57.50	bank reconciliation review
	E-65155057	Matt McCulloch	Land	30-Apr-18	Rate Card	575	0.5	287.50	287.50	Misc file related work in relation to High Level Properties, (split 50/50 between FWH and RHoyda); meeting with Bob on status of sale options and continued operations if sales fall through
	E-65155057	Matt McCulloch	Land	6-Jun-18	Rate Card	575	0.3	172.50	172.50	Preparation for and call with senior secured creditors re status of sale of High Level properties and other matters. Time split 50/50 R Hoyda
	E-65155057	Matt McCulloch	Land	18-Jun-18	Rate Card	575	0.1	57.50	57.50	email from and return call to S Mirachie re potential offer on High Level; review email re same. (time split 50/50)
	E-65155057	Matt McCulloch	Land	19-Jun-18	Rate Card	575	0.1	57.50	57.50	Discuss Mirachie offer with B Sword, review insurance issues with B Sword; instructions re same as required (split 50/50)
	E-65155057	Matt McCulloch	Land	20-Jun-18	Rate Card	575	0.4	230.00	230.00	Review of o/s AVR (EY) and email to B Sword re same and status of receiver's certificate; call with creditors re High Level offer (split 50/50)
	E-65155057	Matt McCulloch	Land	21-Jun-18	Rate Card	575	0.4	230.00	230.00	meeting with S Mirachie re High Level offer - address questions (split 50/50)
	E-65155057	Matt McCulloch	Land	22-Jun-18	Rate Card	575	0.2	115.00	115.00	Discussion with B Sword re Mirachie offer - instructions re same (split 50/50)
Matt McCulloch Total							2.4	1,380.00	1,380.00	
	E-65155057	Trina Sorbara	General	22-May-18	Rate Card	180	1.0	180.00	180.00	enter weekly revenues
	E-65155057	Trina Sorbara	General	25-May-18	Rate Card	180	0.2	36.00	36.00	review WIP and analysis
	E-65155057	Trina Sorbara	General	28-May-18	Rate Card	180	1.5	270.00	270.00	AGLC online liquor payments to CL and BDL; payroll calculations; enter cheques
	E-65155057	Trina Sorbara	General	29-May-18	Rate Card	180	1.2	216.00	216.00	emails w/ Josie re Stat pay; update payroll calculations; prepare cheques; update expenses
	E-65155057	Trina Sorbara	General	4-Jun-18	Rate Card	180	0.2	36.00	36.00	BD/AGLC online payment
	E-65155057	Trina Sorbara	General	5-Jun-18	Rate Card	180	0.2	36.00	36.00	CL/AGLC online payment
	E-65155057	Trina Sorbara	General	7-Jun-18	Rate Card	180	0.3	54.00	54.00	prepare cheque; call/email w/ ATB re pre-receivership accounts, close accounts
	E-65155057	Trina Sorbara	General	11-Jun-18	Rate Card	180	1.4	252.00	252.00	AGLC online payments to CL and BDL, payroll calculations
	E-65155057	Trina Sorbara	General	12-Jun-18	Rate Card	180	1.0	180.00	180.00	prepare payroll cheques, courier

Four Winds Hotels Receivership (E-65155057) WIP 2018 07-31
 WIP Time Details

EY

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Tina Sorbara	General	14-Jun-18	Rate Card	180	1.0	180.00	180.00	May bank reconciliations
	E-65155057	Tina Sorbara	General	18-Jun-18	Rate Card	180	0.5	90.00	90.00	AGLC online payment for CL and BDL orders
	E-65155057	Tina Sorbara	General	19-Jun-18	Rate Card	180	0.2	36.00	36.00	prepare cheque
	E-65155057	Tina Sorbara	General	20-Jun-18	Rate Card	180	0.5	90.00	90.00	review/discuss CRA RP0002 assessments/discrepancies with Mark
	E-65155057	Tina Sorbara	General	25-Jun-18	Rate Card	180	2.5	450.00	450.00	AGLC online liquor purchases, payroll calculations, prepare cheques, call w/ TD auto finance
	E-65155057	Tina Sorbara	General	26-Jun-18	Rate Card	180	0.5	90.00	90.00	prepare cheq, courier payroll
	E-65155057	Tina Sorbara	General	28-Jun-18	Rate Card	180	0.8	144.00	144.00	netfile GST returns October thru May
	E-65155057	Tina Sorbara	General	10-Jul-18	Rate Card	180	2.5	450.00	450.00	AGLC online liquor purchases, payroll calculations, prepare cheques, emails re stat pay
	E-65155057	Tina Sorbara	General	23-Jul-18	Rate Card	180	0.1	18.00	18.00	AGLC online liquor purchase
	E-65155057	Tina Sorbara	General	24-Jul-18	Rate Card	180	1.2	216.00	216.00	AGLC online liquor purchase, prepare cheques
	Tina Sorbara Total						16.8	3,024.00	3,024.00	
	Grand Total						147.3	48,138.00	48,138.00	



Ernst & Young Inc.
Edmonton, AB

Invoice

Four Winds Hotels Management Corp
10302 97 St
High Level, AB T0H 1Z0
Canada

Invoice No.: CA12C500002850
Please include this number with payment

Invoice Date: 28 May 2018
Due Date: Upon receipt
Client No.: 0011884089
Engagement No.: E-65156982

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Interim billing for services rendered from April 21, 2018 to May 18, 2018 in connection with the Receivership of Four Winds Hotels Management Corp., as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Receiver Fees:	21,546.50				
Expenses:	141.33				
Less: 10% Courtesy Discount:	-2,168.78				
Total Fees:	19,519.05	GST	5 %	975.95	20,495.00
	19,519.05			975.95	20,495.00
Invoice summary	19,519.05				
Tax:	5% GST			975.95	
Total:	19,519.05			975.95	20,495.00

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

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds sent electronically, please email your remittance detail to gss.canadaaccountsreceivable@xe02.ey.com including the amount paid, the invoice number and your company name.

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	23-Apr-18	ANSR	395	4.8	1,896.00	1,896.00	update revenue spreadsheets for three days; discussion with Trina regarding Kayla Bertrand and e-mail; review file for documentation relating to Ms. Bertrand and prepare memo to file; review cash position and discussion with Chantelle regarding orders of beer and liquor; begin review of expenditures from cash on hand in liquor store in November.
	E-65155057	Bob Sword	General	24-Apr-18	ANSR	395	3.4	1,343.00	1,343.00	update revenue spreadsheets; review liquor store inventory spreadsheet; work on adjustments for expenditures in November; finalize memo to file regarding Kayla Bertrand; phone call and discussion with Henry Kwok regarding offer and request to sweeten the deal as well as the process and AGLC applications; calls from two parties with an interest in the properties.
	E-65155057	Bob Sword	General	25-Apr-18	ANSR	395	3.9	1,540.50	1,540.50	update revenue spreadsheets; continue analysis of expenditures; discussion with Rene regarding emergency due to ball valve failure and flooding; discussion with Josie; review invoice from Stephanie Wanke and discuss with Dan McCulloch regarding lease and split of billing; e-mail from / to Matt regarding bank statements with incorrect information.
	E-65155057	Bob Sword	General	26-Apr-18	ANSR	395	3.8	1,501.00	1,501.00	update revenue spreadsheet; discussion with Chantelle regarding liquor and beer orders and authorize orders and review order confirmations; discussion with Chantelle regarding the liquor store inventory; review and analyse cash expenditures and make journal entry adjustments; review cash position; telephone discussion with Henry Kwok regarding their offer and application to the AGLC for licenses.
	E-65155057	Bob Sword	General	27-Apr-18	ANSR	395	1.2	474.00	474.00	update revenue spreadsheet; discussions with Mark regarding journal entries; phone call and e-mail from Greg Steidl regarding appraisals and forward same to him.
	E-65155057	Bob Sword	General	30-Apr-18	ANSR	395	2.6	1,027.00	1,027.00	update revenue spreadsheets for three days; e-mails and discussions with Chantelle regarding liquor & beer purchases, discuss with Trina and arrange / approve payments; review and update cash position; discussion with Henry Kwok regarding purchase of properties.
	E-65155057	Bob Sword	General	1-May-18	ANSR	395	2.6	1,027.00	1,027.00	update revenue spreadsheets and extend for a month; discussions with Josie and Chantelle regarding various matters; discussion with Reg Tancowry regarding possible interest in the properties.
	E-65155057	Bob Sword	General	2-May-18	ANSR	395	2.6	1,027.00	1,027.00	update revenue spreadsheets; discussions with Josie regarding staffing matters and follow up on meeting with the head cook; discussions with two prospective purchasers and arrangements to attend the premises; discussion with Josie regarding the pending attendance of potential purchasers and providing instructions.
	E-65155057	Bob Sword	General	3-May-18	ANSR	395	2.2	869.00	869.00	update revenue spreadsheet; review invoices for current purchases and approve for payment; review cash position.
	E-65155057	Bob Sword	General	4-May-18	ANSR	395	1.7	671.50	671.50	update revenue spreadsheets; discussion with Josie regarding attendance of prospective purchasers; follow-up on GST matters and re-allocation of revenue and costs.
	E-65155057	Bob Sword	General	7-May-18	ANSR	395	2.9	1,145.50	1,145.50	update revenue spreadsheets for three days; review e-mails from Chantelle and follow up discussions; phone discussion with Henry Kwok regarding offer, follow up with Rene regarding the property inspections; discussions with Chantelle and Josie regarding ongoing matters; review and approve Davies Plumbing invoices; extended discussion with Reg Tancowry regarding his withdrawal of his offer to purchase the properties.
	E-65155057	Bob Sword	General	8-May-18	ANSR	395	2.7	1,066.50	1,066.50	update revenue spreadsheets; discussions with Chantelle and Josie regarding ongoing matters and a certificate of load occupancy for the restaurant and lounge; review cash position; review voicemails from Tom Gaye regarding claim by Oracle and phone discussion.
	E-65155057	Bob Sword	General	9-May-18	ANSR	395	1.8	711.00	711.00	update revenue spreadsheet; discussions with Josie and Chantelle; review cash position.
	E-65155057	Bob Sword	General	10-May-18	ANSR	395	2.9	1,145.50	1,145.50	update revenue spreadsheets; discussions with Josie and Chantelle regarding ongoing operations; discussion with Matt regarding Kayla Bertrand and Employment Standards complaint; review memo to file and amend; calls to Josie and Chantelle regarding their interactions with Ms. Bertrand.

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
		Trina Sorbara	Total				7.8	1,404.00	1,404.00	
		Grand Total					64.9	21,546.50	21,546.50	

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65155057	Air Transportation (Airfare)	General	14-May-18	60.00	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 17042018 to
		Air Transportation (Airfare) Total			60.00		
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	4-May-18	44.66	Postage & Shipping Costs	Four Winds Hotel
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	4-May-18	2.52	Postage & Shipping Costs	Four Winds Hotel
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	4-May-18	34.15	Postage & Shipping Costs	Four Winds Hotel
		Postage & Shipping Costs Total			81.33		
		Grand Total			141.33		



Ernst & Young Inc.
Edmonton, AB

Invoice

Four Winds Hotels Management Corp
10302 97 St
High Level, AB T0H 1Z0
Canada

Invoice No.: CA12C500002753

Please include this number with payment

Invoice Date: 25 April 2018
Due Date: Upon receipt
Client No.: 0011884089
Engagement No.: E-65156982

Remit To:

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

A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Interim billing for services rendered from January 20, 2018 to April 20, 2018 in connection with the Receivership of Four Winds Hotels Management Corp., as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Receivership Fees:	101,339.50				
Less- 10% Courtesy Discount:	-10,133.95				
Expenses:	11,222.94				
Fee	102,428.49	GST	5 %	5,121.42	107,549.91
	102,428.49			5,121.42	107,549.91
Invoice summary	102,428.49				
Tax : 5% GST				5,121.42	
Total:	102,428.49			5,121.42	107,549.91

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

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds sent electronically, please email your remittance detail to gss.canadaaccountsreceivable@xe02.ey.com including the amount paid, the invoice number and your company name.

WIP Time Details



Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	22-Jan-18	ANSR	395	1.3	513.50	513.50	Review daily sales for three days and update spreadsheet; e-mails and discussions regarding sales revenue unreconciled difference; review Moneri balances and Varbanov e-mail; respond to e-mail.
	E-65155057	Bob Sword	General	23-Jan-18	ANSR	395	1.7	671.50	671.50	work on draft report to the Court; discussions regarding sale process; telephone conference with ATB (Greg, Muhammad) with Matt.
	E-65155057	Bob Sword	General	24-Jan-18	ANSR	395	2.6	1,027.00	1,027.00	Update daily sales revenue; e-mails and telephone calls with Chantelle; discussions with Trina regarding trust accounts and former company accounts; e-mails with ATB; work on draft report and sales process.
	E-65155057	Bob Sword	General	25-Jan-18	ANSR	395	1.9	750.50	750.50	deal with ongoing administration matter; work on draft report and sales process documents; various e-mails and discussions with Mark Trina and Chantelle; telephone conference with ATB (Greg and Muhammad) with Trina.
	E-65155057	Bob Sword	General	26-Jan-18	ANSR	395	1.5	592.50	592.50	work on sales process and draft report; discussions with Chantelle regarding cheques and miscellaneous matters; update daily sales spreadsheet.
	E-65155057	Bob Sword	General	29-Jan-18	ANSR	395	2.7	1,066.50	1,066.50	Review assets and secured claims; discussions with Dan McCulloch regarding trucks and trailer; update sales revenue spreadsheet; review banking matters; discussions with Trina; discussions with Chantelle; travel to High Level (4.5 hr split); meetings with Chantelle and Josie regarding ongoing operations; discussion with Mark regarding inventory of equipment, etc.; meeting with Sylvia Kennedy regarding sale prospects.
	E-65155057	Bob Sword	General	30-Jan-18	ANSR	395	4.2	1,659.00	1,659.00	discussions with Josie and Chantelle regarding operations; discussion with Mark regarding inventory and revenue accounting adjustments; travel to Edmonton (5.4 hr split); inspection of trucks and photograph; discussions with Rene regarding smoke detectors and maintenance issues.
	E-65155057	Bob Sword	General	31-Jan-18	ANSR	395	4.8	1,896.00	1,896.00	Work on draft RFP documents and equipment listings prepared by Mark; e-mails to Brent Cheung regarding valuation of vehicles; update eighteen days sales revenue from restaurant and lounge; update sales revenue from liquor store; various e-mails and telephone calls.
	E-65155057	Bob Sword	General	1-Feb-18	ANSR	395	3.4	1,343.00	1,343.00	complete RFP documents for review; review and amend Court Report; update sales revenue spreadsheet; e-mails and discussions with Chantelle regarding purchase of beer and liquor; review purchases for grocery store and request payment.
	E-65155057	Bob Sword	General	2-Feb-18	ANSR	395	2.3	908.50	908.50	Discussions with Chantelle regarding purchases from AGLC and payment therefore; access website for copies of invoices and research payment through online banking; set up payments; discussions with Dan regarding same and approvals; e-mails and correspondence from AGLC regarding licenses and insurance on a go forward basis; follow up on banking matters.
	E-65155057	Bob Sword	General	5-Feb-18	ANSR	395	3.3	1,303.50	1,303.50	Phone calls and e-mails regarding ongoing operational matter; e-mail to Bren Cheung regarding valuation of trucks, and review response; discussions regarding maintenance matters on refrigeration units; discussion with Bob Shepley regarding inventory in grocery store; work on update of RFP document and draft report; e-mail exchange with AGLC regarding VLT payment; arrange for overdraft coverage and payment of held funds.
	E-65155057	Bob Sword	General	6-Feb-18	ANSR	395	3.3	1,303.50	1,303.50	Discussions with Matt regarding the RFP and Court Report; review and update of RFP and Report; discussions with Chantelle regarding liquor order delivery; update daily sales and revenue spreadsheet.
	E-65155057	Bob Sword	General	7-Feb-18	ANSR	395	2.9	1,145.50	1,145.50	work on redraft of Court Report; update sales revenue spreadsheet; discussions with Chantelle and e-mail exchange; follow-up on liquor shipments.
	E-65155057	Bob Sword	General	8-Feb-18	ANSR	395	3.2	1,264.00	1,264.00	redraft spreadsheet for total revenue and update daily revenue spreadsheets; discussion of various matters with Mark and Dan regarding A/R and current vendor invoices; review insurance coverage.
	E-65155057	Bob Sword	General	9-Feb-18	ANSR	395	1.3	513.50	513.50	telephone discussion with Tim at Town of High Level regarding utilities; discuss with Rene; update daily sales revenue spreadsheet; e-mail to Josie and phone discussion regarding restaurant and lounge sales information; review Bell matter; discuss with Mark; work on draft report.
	E-65155057	Bob Sword	General	12-Feb-18	ANSR	395	3.9	1,540.50	1,540.50	review draft report and commence work on draft statement of receipts and disbursements; phone calls and e-mails related to the statement; update spreadsheet and lounge and restaurant sales data.
	E-65155057	Bob Sword	General	13-Feb-18	ANSR	395	2.3	908.50	908.50	

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	14-Feb-18	ANSR	395	2.6	1,027.00	1,027.00	work on statement of receipts and disbursements; amendments to draft report; updates to revenue spreadsheets.
	E-65155057	Bob Sword	General	15-Feb-18	ANSR	395	4.7	1,856.50	1,856.50	work on statement of receipts and disbursements; analyze revenue and GST components of Ascend; analyze purchases and GST inputs for the statement phone discussions with Josie and Chantelle; discussions with Mark regarding entries in Ascend; update of daily revenue spreadsheets and GST components.
	E-65155057	Bob Sword	General	16-Feb-18	ANSR	395	4.2	1,659.00	1,659.00	work on reconciliation of statement of receipts and disbursements to Ascend; analyze accounts receivable collections, revenue and the GST; review hotel revenue and collections.
	E-65155057	Bob Sword	General	20-Feb-18	ANSR	395	3.8	1,501.00	1,501.00	work on draft report and RFP; follow up on AGLC orders and OTHER MATTERS
	E-65155057	Bob Sword	General	21-Feb-18	ANSR	395	3.9	1,540.50	1,540.50	work on draft report and RFP; deal with AGLC matters, orders and insurance update revenue spreadsheets; e-mails and discussions with Chantelle and Josie; work on ad for sale of assets; review entries in Ascend.
	E-65155057	Bob Sword	General	22-Feb-18	ANSR	395	3.5	1,382.50	1,382.50	discussions with Josie and e-mails with Josie and Chantelle regarding Oracle; work on draft ad; update revenue spreadsheets.
	E-65155057	Bob Sword	General	26-Feb-18	ANSR	395	3.3	1,303.50	1,303.50	update sales revenue spreadsheets; work on draft ad for sale; phone calls and e-mails with Chantelle regarding Matthew; deal with payments to AGLC; update sales revenue; attend Court (split 50/50 - 6); discussion with Stephanie regarding the AGLC; review documents regarding their licensing requirements and review e-mails.
	E-65155057	Bob Sword	General	27-Feb-18	ANSR	395	4.0	1,580.00	1,580.00	update revenue spreadsheets; discussions with AGLC regarding licensing issues and work on preparation of information; work on letter to interested parties; issue letter and documents; calls regarding e-mail addresses; update revenue spreadsheet; discussion with Matt regarding AGLC; send e-mail to AGLC regarding licensing issues; discussions regarding advertising and approval of ad placements.
	E-65155057	Bob Sword	General	28-Feb-18	ANSR	395	4.0	1,580.00	1,580.00	update revenue spreadsheets and review calculation of GST included in the sales revenue.
	E-65155057	Bob Sword	General	5-Mar-18	ANSR	395	3.3	1,303.50	1,303.50	Update revenue spreadsheets; review e-mails from Chantelle and respond regarding orders from AGLC; do ad for insolvency insider; discussions with Mark regarding funds available and review online banking.
	E-65155057	Bob Sword	General	6-Mar-18	ANSR	395	3.3	1,303.50	1,303.50	review e-mail from AGLC licensing; discussions with Matt and call to Stephanie regarding completion of the necessary forms; review online banking in detail and discuss with Mark regarding a bank reconciliation; update revenue spreadsheets; review license application and ensure it is complete; phone calls to AGLC.
	E-65155057	Bob Sword	General	7-Mar-18	ANSR	395	3.7	1,461.50	1,461.50	Matt regarding billing and obtaining a Receiver's certificate; review and analyze accounts payable and projections; discussions with Mark regarding accounting and adjustments to accounts.
	E-65155057	Bob Sword	General	8-Mar-18	ANSR	395	2.9	1,145.50	1,145.50	prepare receiver's certificate; draft e-mail to ATB regarding receiver's certificate; discussions with Matt; review updated cash position and request payment of EY invoice; update revenue spreadsheets; review bank accounts online and e-mails regarding deposit into AGLC VLT account and adjust.
	E-65155057	Bob Sword	General	9-Mar-18	ANSR	395	1.4	553.00	553.00	update Revenue spreadsheets; phone discussion with Jim Hahn (Enmax) regarding outstanding power invoices; review newspaper ad and discuss Request For Proposals with Mark; phone discussion with Kate Whelpton at AGLC regarding licensing; discussions with Mark regarding fire alarm monitoring.
	E-65155057	Bob Sword	General	12-Mar-18	ANSR	395	4.3	1,698.50	1,698.50	update revenue spreadsheet for three days; review RFP advertising; discussions and e-mails with Chantelle; e-mail to ATB - Greg with Time Dockets; e-mails and discussions with Matt and Stephanie Wanke regarding the AGLC licenses; review Court orders and documents; review and approve purchases of beer and alcohol.

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	13-Mar-18	ANSR	395	3.5	1,382.50	1,382.50	update revenue spreadsheet; discussions with Mark regarding accounts payable; Alta Gas accounts, etc.; phone calls and e-mails regarding a portable sign.
	E-65155057	Bob Sword	General	14-Mar-18	ANSR	395	3.6	1,422.00	1,422.00	update revenue spreadsheet; discussions with Mark regarding various payables; review cash management; e-mails and discussions regarding several orders; e-mails and phone calls regarding signage.
	E-65155057	Bob Sword	General	15-Mar-18	ANSR	395	2.8	1,106.00	1,106.00	update revenue spreadsheets; review cash management and discussions with Trina and Mark; phone calls with Josie regarding signage and inspections, ongoing operations; e-mails and phone calls and e-mails regarding interested parties and inspections.
	E-65155057	Bob Sword	General	16-Mar-18	ANSR	395	2.6	1,027.00	1,027.00	update revenue spreadsheet; e-mails and discussion with Chantelle regarding order of beer; review cash availability; confirm order.
	E-65155057	Bob Sword	General	19-Mar-18	ANSR	395	2.9	1,145.50	1,145.50	update revenue spreadsheets three days; review cash management; follow up on orders for beer and liquor; discussions with Matt regarding liquor licenses and disclosure; e-mails from interested parties and respond.
	E-65155057	Bob Sword	General	20-Mar-18	ANSR	395	3.4	1,343.00	1,343.00	update revenue spreadsheet; discussions with Matt regarding disclosure; review and send to AGLC; discussion with Tim Lake regarding VLTs; calls and e-mails from interested parties and respond; follow up on beer and liquor orders. review cash available.
	E-65155057	Bob Sword	General	21-Mar-18	ANSR	395	4.8	1,896.00	1,896.00	travel, Edmonton to High Level (split 50/50 with Hoyda) inspect properties and discussions with Josie, Chantelle and Rene.
	E-65155057	Bob Sword	General	22-Mar-18	ANSR	395	4.5	1,777.50	1,777.50	update revenue spreadsheet two days; discussions with Rene regarding fire extinguishers; meet with interested party and inspect premises; discussions with staff; travel High Level to Edmonton (split 50/50 with Hoyda).
	E-65155057	Bob Sword	General	23-Mar-18	ANSR	395	1.7	671.50	671.50	update revenue spreadsheet; review cash position for funds available for liquor order; discussions with Chantelle; e-mail to Tony Thompson regarding fire extinguishers and suppression system.
	E-65155057	Bob Sword	General	26-Mar-18	ANSR	395	3.2	1,264.00	1,264.00	update revenue spreadsheets for three days; review e-mails from Chantelle, approve liquor purchase and authorize payment; discussions with Mark regarding payment of invoices; review e-mails from interested parties; forward info packages.
	E-65155057	Bob Sword	General	27-Mar-18	ANSR	395	3.1	1,224.50	1,224.50	update revenue spreadsheets; phone calls and e-mails regarding interest in properties; send info packages as necessary; discussions and e-mails with Josie regarding reconciliation of deposits with accounting records; review cash position.
	E-65155057	Bob Sword	General	28-Mar-18	ANSR	395	4.1	1,619.50	1,619.50	update revenue spreadsheets; phone calls and e-mails regarding interested parties; discussions with Rene regarding maintenance matters; call to locksmith to follow up on repairs; work on Ascend reallocation.
	E-65155057	Bob Sword	General	29-Mar-18	ANSR	395	4.1	1,619.50	1,619.50	update revenue spreadsheets; discussions with Rene and Josie regarding prospective purchaser; work on Ascend adjustments and re-coding; discussions with Trina and Mark.
	E-65155057	Bob Sword	General	2-Apr-18	ANSR	395	2.9	1,145.50	1,145.50	update revenue spreadsheets for four days; review cash position and invoices for grocery purchases from R. Hoyda; review Ascend adjustments and follow up on missing entries.
	E-65155057	Bob Sword	General	3-Apr-18	ANSR	395	3.4	1,343.00	1,343.00	update revenue spreadsheets; work on analysis of Ascend accounts and adjust as necessary; review e-mails regarding orders and invoices; discussions with Chantelle regarding staff and a new order for liquor.
	E-65155057	Bob Sword	General	4-Apr-18	ANSR	395	4.1	1,619.50	1,619.50	update revenue spreadsheets; work on analysis of Ascend accounts and adjust as necessary; review and allocate employee purchases; e-mails and discussion with Chantelle regarding order of liquor; review cash position.
	E-65155057	Bob Sword	General	5-Apr-18	ANSR	395	4.0	1,580.00	1,580.00	update revenue spreadsheets; review cash position visa purchase liquor; discussion with Chantelle regarding order and ongoing matters; work on revenue analysis and reconciliation.
	E-65155057	Bob Sword	General	6-Apr-18	ANSR	395	3.4	1,343.00	1,343.00	update revenue spreadsheets; review cash position; deal with e-mails; discussion with Trina regarding payroll and stat holidays; work on revenue and deposit reconciliation.

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Bob Sword	General	9-Apr-18	ANSR	395	4.2	1,659.00	1,659.00	update revenue spreadsheets for three days; review cash position and arrange to pay for beer order, discussions with staff regarding ongoing matters; discussions and respond to enquiries regarding the asset sale.
	E-65155057	Bob Sword	General	10-Apr-18	ANSR	395	5.8	2,291.00	2,291.00	process; review of corporate bank statements; update revenue spreadsheets; work on bank statement analysis; discussion with staff.
	E-65155057	Bob Sword	General	11-Apr-18	ANSR	395	5.9	2,330.50	2,330.50	update revenue spreadsheets; work on bank statement analysis including review of EFT deposits and follow up with Mark; discussions with Josie regarding property inspections and need to get petty cash support for GST; discussion with Chantelle; review Enmax invoices and discussion with Mark regarding variables; arrange for extension of insurance coverage.
	E-65155057	Bob Sword	General	12-Apr-18	ANSR	395	1.8	711.00	711.00	update revenue spreadsheets; review analysis of pre-receivables air collections and bank deposits; discussion with Chantelle.
	E-65155057	Bob Sword	General	13-Apr-18	ANSR	395	2.4	948.00	948.00	update revenue spreadsheets; review Enmax account and prepare settlement offer; discussions with Chantelle and Mark.
	E-65155057	Bob Sword	General	16-Apr-18	ANSR	395	3.6	1,422.00	1,422.00	update revenue spreadsheets for three days; discussions with Trina and Mark regarding entries in Ascend and adjustments; review cash position and approve payment for liquor order; review and summarize offers received; discussions with Dan and Matt.
	E-65155057	Bob Sword	General	17-Apr-18	ANSR	395	4.5	1,777.50	1,777.50	Travel to High Level 2.3 hr. (split 50/50 with R. Hoyda); meeting with Josie to discuss ongoing management and obtain requested information to review; review cash expenditures/receipts; discussion with Rene Pelletier regarding maintenance matters and fire extinguisher inspections.
	E-65155057	Bob Sword	General	18-Apr-18	ANSR	395	4.9	1,935.50	1,935.50	Update revenue spreadsheets; discussions with Josie regarding cash and revenue reporting; follow-up on reconciling deposits in early November; Travel to Edmonton (split 50/50 with Hoyda 1.8 hr.)
	E-65155057	Bob Sword	General	19-Apr-18	ANSR	395	3.8	1,501.00	1,501.00	update revenue spreadsheets; review e-mails from Chantelle; discussion with Mark regarding Pitney Bowes and send e-mail regarding postage meter; set up conference call with ATB and AFSC; attend call; prepare memo to file and discussion with Matt.
	E-65155057	Bob Sword	General	20-Apr-18	ANSR	395	1.6	632.00	632.00	update revenue spreadsheets; review interested parties spreadsheet and update; phone to Jeff Chonkolay; review cash position.
	E-65155057	Bob Sword Total					207.8	82,081.00	82,081.00	
	E-65155057	Brent Cheung	Equipment	1-Feb-18	ANSR	395	0.1	39.50	39.50	Emails with Bob Sword re: values for two trucks.
	E-65155057	Brent Cheung Total					0.1	39.50	39.50	
	E-65155057	Dan McCulloch	General	26-Feb-18	Rate Card	395	0.2	79.00	79.00	Sign trust cheques
	E-65155057	Dan McCulloch	General	28-Feb-18	Rate Card	395	0.2	79.00	79.00	Sign trust cheques
	E-65155057	Dan McCulloch Total					0.4	158.00	158.00	
	E-65155057	Mark Shtay	General	22-Jan-18	ANSR	125	0.2	25.00	25.00	Deposit
	E-65155057	Mark Shtay	General	23-Jan-18	ANSR	125	1.0	125.00	125.00	Bell TV Call
	E-65155057	Mark Shtay	General	24-Jan-18	ANSR	125	2.0	250.00	250.00	Bank Rec
	E-65155057	Mark Shtay	General	25-Jan-18	ANSR	125	0.5	62.50	62.50	Telus Call
	E-65155057	Mark Shtay	General	26-Jan-18	ANSR	125	1.3	162.50	162.50	Deposit
	E-65155057	Mark Shtay	General							Enmax Call
	E-65155057	Mark Shtay	General							Reconcile AGLC acct
	E-65155057	Mark Shtay	General	29-Jan-18	ANSR	125	3.4	425.00	425.00	Billing
	E-65155057	Mark Shtay	General							Deposit - AGLC Refund Cheque.
	E-65155057	Mark Shtay	General							Travel Booking - Booked Flight and Hotel to High Level
	E-65155057	Mark Shtay	General							Bank Rec - Reviewed and updated Dr/Cr to AGLC account to bring up to date.
	E-65155057	Mark Shtay	General	30-Jan-18	ANSR	125	8.0	1,000.00	1,000.00	Travelled to High Level to complete Asset Count of Restaurant Bar and Hotel
	E-65155057	Mark Shtay	General	1-Feb-18	ANSR	125	3.5	437.50	437.50	Typed up Asset Listing for Restaurant, Hotel and Bar.
	E-65155057	Mark Shtay	General							Pull & Sent copy of T4 to Kayla Bertrand.
	E-65155057	Mark Shtay	General							Updated Ascend Direct Deposits to date.

w/P Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Type	Hours	Fee	Total	Description
	E-65155057	Mark Shtay	General	2-Feb-18	125	ANSR	0.9	112.50	112.50	Submitted WEPP Claim for Cesar Memorando. Cut Cheque to R. Hoyda for Groceries.
	E-65155057	Mark Shtay	General	6-Feb-18	125	ANSR	1.0	125.00	125.00	Updated Asset Listing with new info. Updated Ascend Deposits as per Bank statements to date.
	E-65155057	Mark Shtay	General	7-Feb-18	125	ANSR	0.4	50.00	50.00	Sent Cheque to FourWinds Re: AGLC Deposited Transfer From 4100 ACCT.
	E-65155057	Mark Shtay	General	8-Feb-18	125	ANSR	0.2	25.00	25.00	Emailed Jocelyn for info on Pay stations.(Eigen) Updated WEPP List for Bulldog PMT.
	E-65155057	Mark Shtay	General	9-Feb-18	125	ANSR	2.7	337.50	337.50	AVR Demand Letter Prep Deposit Flamingo Inn Cheque.
	E-65155057	Mark Shtay	General	12-Feb-18	125	ANSR	1.6	200.00	200.00	Bell Email - Disconnected Services Receiver Notice Sent to High Country Ref. Update Ascend Bank Acct as per Strmnt.
	E-65155057	Mark Shtay	General	13-Feb-18	125	ANSR	1.9	237.50	237.50	Payment made to Xerox and AltaGas. Paid L&P Disposal
	E-65155057	Mark Shtay	General	14-Feb-18	125	ANSR	1.5	187.50	187.50	Email with Lisa Webb re: charges and service cut off. Paid staff account charges to R. Hoyda.
	E-65155057	Mark Shtay	General	15-Feb-18	125	ANSR	3.2	400.00	400.00	Prepare A/R Notice/Charges Outstanding T4 Data Prep
	E-65155057	Mark Shtay	General	16-Feb-18	125	ANSR	1.5	187.50	187.50	AVR Notices Data Prep T4's Issued for 2017
	E-65155057	Mark Shtay	General	20-Feb-18	125	ANSR	2.2	275.00	275.00	Wire sent to Eigen Finalize and Mail Out T4's Bank Rec Adjustments
	E-65155057	Mark Shtay	General	21-Feb-18	125	ANSR	0.9	112.50	112.50	Pitney Bowes Call - Machine Lease Completed Everett Tailcree's T4 Updated Ascend Bank Accts to Date
	E-65155057	Mark Shtay	General	22-Feb-18	125	ANSR	2.0	250.00	250.00	Sent Chantelle Ramonillos ROE Paid R. Hoyda re: Groceries Purchased Deposit Cheque from Jade Cash
	E-65155057	Mark Shtay	General	23-Feb-18	125	ANSR	0.2	25.00	25.00	Brian Messenger WEPP Claim Enlarged Cheques sent to R. Hoyda Rene's Wages and grocery purchases. Sent out Payroll Cheques.
	E-65155057	Mark Shtay	General	28-Feb-18	125	ANSR	0.5	62.50	62.50	Printed Payroll Cheques. Updated A/R for Pre-receiver Accounts Prepared A/R Letters
	E-65155057	Mark Shtay	General	1-Mar-18	125	ANSR	3.7	462.50	462.50	Sent out Amanda Bulldogs T4 Updated Ascend bank accounts to date Emailed Tim @ High Level re: Utility accts Audited Telus Invoices to determine if we should pay.
	E-65155057	Mark Shtay	General	2-Mar-18	125	ANSR	1.1	137.50	137.50	AGLC bank Account Reconcile. Paid Town of High Level Invoices. Emailed Sandra CMB Ins to cancel F550 coverage Deposited FHW cheque from 4100 acct Emailed Bell regarding charges
	E-65155057	Mark Shtay	General	5-Mar-18	125	ANSR	1.8	225.00	225.00	Emailed Enimax re: pre receiver charges. Update Ascend Bank Account to date. Reconcile February Bank Acct.
	E-65155057	Mark Shtay	General	6-Mar-18	125	ANSR	2.5	312.50	312.50	Bank Account -4100 reconcile. Review and Summaries Enimax accounts Invoice Summary - All outstanding bills
	E-65155057	Mark Shtay	General	7-Mar-18	125	ANSR	4.7	587.50	587.50	Update WEPP list - Re: Cesar payment Bank Account Reconcile - Still out

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Total	Description
	E-65155057	Mark Shitay	General	8-Mar-18	125	4.1	512.50	512.50	Enmax utility costs breakdown A/R Pre-receiver update.
	E-65155057	Mark Shitay	General	9-Mar-18	125	0.8	100.00	100.00	A/R Demand Letters Sent Receiver Fees Cheque Issued Deposited Receiver Certificate Service Canada Call re: Dallas Cronkley Cheque to R. Hoyda re: Grocery Purch.
	E-65155057	Mark Shitay	General	12-Mar-18	125	1.5	187.50	187.50	Notice Sent to Surguard Update Ascend Bank Accounts Sent out Millica's T4's
	E-65155057	Mark Shitay	General	13-Mar-18	125	2.0	250.00	250.00	Updated A/R Tracker for Flamingo PMT AltaGas meter call to clarify accounts. New Telus Invoices, updated tracker. Paid Bell Invoice.
	E-65155057	Mark Shitay	General	14-Mar-18	125	1.4	175.00	175.00	Void AGLC cheque 238 for fees. Paid R. Hoyda for Groceries. Paid HUB Insurance Fees. Sent Amanda Building her T4s Deposit Cent 21 Cheque
	E-65155057	Mark Shitay	General	15-Mar-18	125	0.6	75.00	75.00	Deposit Cheq from R. Hoyda and A4W Paid AltaGas Invoices Email to Alta GAs for Account changes Paid L&P & Eigen Invoices Eigen Wire
	E-65155057	Mark Shitay	General	16-Mar-18	125	0.2	25.00	25.00	25.00 Matt Chalifoux WEPP Email
	E-65155057	Mark Shitay	General	19-Mar-18	125	1.5	187.50	187.50	Update Ascend Bank Acct
	E-65155057	Mark Shitay	General	20-Mar-18	125	0.6	75.00	75.00	Update Ascend AGLC Acct Paid Town of High Level Invoices Paid Magnetsigns Invoice
	E-65155057	Mark Shitay	General	21-Mar-18	125	1.0	125.00	125.00	ROE form request from Service Canada Update ROE Template
	E-65155057	Mark Shitay	General	22-Mar-18	125	1.9	237.50	237.50	Update WEPP Claim Matt Chalifoux Update Ascend Bank Acct. Wire to Sobseys
	E-65155057	Mark Shitay	General	26-Mar-18	125	1.0	125.00	125.00	ROE for all employees quit to date
	E-65155057	Mark Shitay	General	27-Mar-18	125	0.3	37.50	37.50	Update Ascend Bank Account to Date
	E-65155057	Mark Shitay	General	2-Apr-18	125	0.8	100.00	100.00	Print and Send Brian Messenger T4
	E-65155057	Mark Shitay	General	4-Apr-18	125	0.8	100.00	100.00	Update Ascend Bank Account to Date
	E-65155057	Mark Shitay	General	5-Apr-18	125	0.3	37.50	37.50	Invoice Summary for Bob Email to Jim Haun for Outstanding Enmax charges
	E-65155057	Mark Shitay	General	6-Apr-18	125	1.8	225.00	225.00	Email Rick Wan Telus Bankrupt. Re: Charge amendments Deposit Patmore, BDL cheques Update WEPP tracker Matt Chalifoux PMT
	E-65155057	Mark Shitay	General	9-Apr-18	125	1.8	225.00	225.00	Review of Enmax Charge adjustments Entered BDL Order to Ascend Cheq to Hoyda for Staff Purch.
	E-65155057	Mark Shitay	General	11-Apr-18	125	1.2	150.00	150.00	Deposit Cheq from Hoyda Deposit Flamingo and AGLC Cheques Update Ascend Bank acct to Date
	E-65155057	Mark Shitay	General	12-Apr-18	125	0.2	25.00	25.00	AGLC Voice mail Re: Credit Inquiry Pay Altagas, Screwloous, DeFehr Truck Call w/ Betty AGLC re: Credit
	E-65155057	Mark Shitay	General	13-Apr-18	125	0.2	25.00	25.00	Clear up GFS EET deposit from OCT. Call with GFS. Email to Eigen re: Cheques 25.00 WEPP List Update - Brian Messenger PMT

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Mark Shlay	General	16-Apr-18	ANSR	125	1.9	237.50	237.50	PMT to RhoYda re: Purch of Groceries x2
	E-65155057	Mark Shlay	General	17-Apr-18	ANSR	125	3.2	400.00	400.00	Update Ascend banking to date
	E-65155057	Mark Shlay	General	18-Apr-18	ANSR	125	0.5	62.50	62.50	Fix AGLC Transfer (Reconcile)
	E-65155057	Mark Shlay	General	19-Apr-18	ANSR	125	0.2	25.00	25.00	CRA Deductions Notice Review
	E-65155057	Mark Shlay	General	31-Jan-18	Rate Card	575	0.2	115.00	115.00	Pay Town of High Level Invoices
	E-65155057	Matt McCulloch	General	6-Feb-18	Rate Card	575	0.9	517.50	517.50	Lauren Hamlin ROE
	E-65155057	Matt McCulloch	General	7-Feb-18	Rate Card	575	1.0	575.00	575.00	Deposit Jade Cash Cheque
	E-65155057	Matt McCulloch	General	20-Feb-18	Rate Card	575	0.2	115.00	115.00	Review of Receiver's First Report (time split 50/50 FWH/RHoyda)
	E-65155057	Matt McCulloch	General	26-Feb-18	Rate Card	575	0.1	57.50	57.50	Review of Receiver's First Report (time split 50/50 FWH/RHoyda)
	E-65155057	Matt McCulloch	General	26-Feb-18	Rate Card	575	0.2	115.00	115.00	Review, approve, and sign January bank rec.
	E-65155057	Matt McCulloch	General	12-Mar-18	Rate Card	575	0.2	115.00	115.00	Review, approve, and sign January & December bank rec.
	E-65155057	Matt McCulloch	General	15-Mar-18	Rate Card	575	0.1	57.50	57.50	email review
	E-65155057	Matt McCulloch	General	15-Mar-18	Rate Card	575	0.1	57.50	57.50	March 2018 Bank Rec Review
	E-65155057	Matt McCulloch	General	19-Mar-18	Rate Card	575	0.8	460.00	460.00	March 2018 Bank Rec Review
	E-65155057	Matt McCulloch	General	23-Mar-18	Rate Card	575	0.8	460.00	460.00	Review and completion of AGLC disclosure forms to maintain gambling VLTs
	E-65155057	Matt McCulloch	Inventory	1-Mar-18	Rate Card	575	0.1	57.50	57.50	Relieve Notice of assessments to comply with AGLC Licence requests - send to AGLC by email
	E-65155057	Matt McCulloch	Land	23-Jan-18	Rate Card	575	0.2	115.00	115.00	Discussion with B Sword re issues with AGLC Licence - instructions re same emails and calls with ATB re status and next steps
	E-65155057	Matt McCulloch	Land	16-Apr-18	Rate Card	575	0.3	172.50	172.50	Call with S Mirache re sale of High Level Properties: review of proposals received and discussions with B Sword re same.
	E-65155057	Matt McCulloch	Land	17-Apr-18	Rate Card	575	0.3	172.50	172.50	
	E-65155057	Matt McCulloch	Land	19-Apr-18	Rate Card	575	0.3	172.50	172.50	Attend conference call with AFSC and ATB re proposals received. (time split 50/50)
	E-65155057	Robert Ferguson	General	8-Mar-18	ANSR	250	0.5	125.00	125.00	Co-ordinate placement of ads.
	E-65155057	Robert Ferguson	General	23-Jan-18	Rate Card	180	2.0	360.00	360.00	payroll calculations, prepare cheques
	E-65155057	Robert Ferguson	General	24-Jan-18	Rate Card	180	0.9	162.00	162.00	finalize payroll cheques for courier; emails with ATB re outstanding requests
	E-65155057	Robert Ferguson	General	29-Jan-18	Rate Card	180	0.8	144.00	144.00	WIP analysis, draft bills
	E-65155057	Robert Ferguson	General	6-Feb-18	Rate Card	180	0.4	72.00	72.00	review ATB schedule of amounts to be transferred from pre-receivership accounts; email Muhammad
	E-65155057	Robert Ferguson	General	7-Feb-18	Rate Card	180	2.0	360.00	360.00	payroll calculations, prepare cheques; courier to High Level
	E-65155057	Robert Ferguson	General	16-Feb-18	Rate Card	180	0.5	90.00	90.00	January bank reconciliation
	E-65155057	Robert Ferguson	General	20-Feb-18	Rate Card	180	0.7	126.00	126.00	December/January bank reconciliations
	E-65155057	Robert Ferguson	General	21-Feb-18	Rate Card	180	2.7	486.00	486.00	payroll calculations, prepare cheques, counter cheque, format/finalize Receiver's Report
	E-65155057	Robert Ferguson	General	23-Feb-18	Rate Card	180	0.1	18.00	18.00	update website
	E-65155057	Robert Ferguson	General	26-Feb-18	Rate Card	180	0.5	90.00	90.00	transfer funds to AGLC for BDL and Connect liquor purchases, email ATB re status of transfers
	E-65155057	Robert Ferguson	General	1-Mar-18	Rate Card	180	0.1	18.00	18.00	update website
	E-65155057	Robert Ferguson	General	2-Mar-18	Rate Card	180	0.5	90.00	90.00	email w/ Kayla Bertrand re pay deductions, call w/ CRA re RP0002
	E-65155057	Robert Ferguson	General	5-Mar-18	Rate Card	180	2.0	360.00	360.00	remittances
	E-65155057	Robert Ferguson	General	7-Mar-18	Rate Card	180	0.7	126.00	126.00	payroll calculations, prepare cheques
	E-65155057	Robert Ferguson	General	12-Mar-18	Rate Card	180	0.4	72.00	72.00	Feb bank reconciliation
	E-65155057	Robert Ferguson	General	14-Mar-18	Rate Card	180	0.5	90.00	90.00	BDL and CL AGLC payments online
	E-65155057	Robert Ferguson	General	14-Mar-18	Rate Card	180	0.5	90.00	90.00	February bank reconciliation - sweep account

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65155057	Trina Sorbara	General	19-Mar-18	Rate Card	180	0.1	18.00	18.00	BDL/AGLC payment online
	E-65155057	Trina Sorbara	General	20-Mar-18	Rate Card	180	3.5	630.00	630.00	payroll calculations, prepare cheque, review payroll info for ROEs required
	E-65155057	Trina Sorbara	General	21-Mar-18	Rate Card	180	1.5	270.00	270.00	review payroll info for ROEs required, email Jocelyn for confirmation
	E-65155057	Trina Sorbara	General	26-Mar-18	Rate Card	180	0.2	36.00	36.00	CL/AGLC online payment
	E-65155057	Trina Sorbara	General	27-Mar-18	Rate Card	180	0.5	90.00	90.00	call w/CRA re mis-applied SD remittances
	E-65155057	Trina Sorbara	General	29-Mar-18	Rate Card	180	0.5	90.00	90.00	journal entries
	E-65155057	Trina Sorbara	General	3-Apr-18	Rate Card	180	2.0	360.00	360.00	journal entries, payroll calculations, prepare cheques
	E-65155057	Trina Sorbara	General	6-Apr-18	Rate Card	180	0.3	54.00	54.00	journal entries
	E-65155057	Trina Sorbara	General	9-Apr-18	Rate Card	180	0.6	108.00	108.00	AGLC/BDL online payment; call with Neeshila at CRA, prepare schedule of SD payments remitted to RP0002 accounts
	E-65155057	Trina Sorbara	General	12-Apr-18	Rate Card	180	0.8	144.00	144.00	March bank reconciliation
	E-65155057	Trina Sorbara	General	13-Apr-18	Rate Card	180	0.2	36.00	36.00	March bank reconciliation - sweep account
	E-65155057	Trina Sorbara	General	16-Apr-18	Rate Card	180	2.7	486.00	486.00	AGLC/CCL online payment, payroll calculations, prepare cheques, journal entries
	E-65155057	Trina Sorbara	General	17-Apr-18	Rate Card	180	0.5	90.00	90.00	emails re payroll, prepare cheque
	Trina Sorbara Total						28.2	5,076.00	5,076.00	
	Grand Total						327.0	101,339.50	101,339.50	

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65155057	Air Transportation (Airfare)	Four Winds Hotels Mgt. - Receivership	25-Jan-18	60.00	Air Transportation (Airfare)	Traveller SWORD Date 02112017 to
	E-65155057	Air Transportation (Airfare)	Four Winds Hotels Mgt. - Receivership	25-Jan-18	456.00	Air Transportation (Airfare)	Traveller SWORD Date 02112017 to YOJ YEG
	E-65155057	Air Transportation (Airfare)	Four Winds Hotels Mgt. - Receivership	25-Jan-18	60.00	Air Transportation (Airfare)	Traveller 014006016 SWORD Date 01112017 to
	E-65155057	Air Transportation (Airfare)	Four Winds Hotels Mgt. - Receivership	25-Jan-18	474.60	Air Transportation (Airfare)	Traveller 014006016 SWORD Date 31102017 to YEG YOJ
	E-65155057	Air Transportation (Airfare)	Four Winds Hotels Mgt. - Receivership	25-Jan-18	60.00	Air Transportation (Airfare)	Traveller 3191056 LAGUTA Date 01112017 to
	E-65155057	Air Transportation (Airfare)	Four Winds Hotels Mgt. - Receivership	25-Jan-18	290.00	Air Transportation (Airfare)	Traveller 3191056 LAGUTA Date 01112017 to YOJ YEG
	E-65155057	Air Transportation (Airfare)	Four Winds Hotels Mgt. - Receivership	25-Jan-18	60.00	Air Transportation (Airfare)	Traveller 3191056 LAGUTA Date 31102017 to
	E-65155057	Air Transportation (Airfare)	Four Winds Hotels Mgt. - Receivership	25-Jan-18	427.00	Air Transportation (Airfare)	Traveller 3191056 LAGUTA Date 31102017 to YEG YOJ
	E-65155057	Air Transportation (Airfare)	General	13-Feb-18	20.00	Air Transportation (Airfare)	Traveller 4006048 SHTAY Date 30012018 to
	E-65155057	Air Transportation (Airfare)	General	13-Feb-18	799.00	Air Transportation (Airfare)	Traveller 4006048 SHTAY Date 30012018 to YEG YOJ
	E-65155057	Air Transportation (Airfare)	General	15-Mar-18	20.00	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 21032018 to
	E-65155057	Air Transportation (Airfare)	General	15-Mar-18	774.00	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 21032018 to YEG YOJ
	E-65155057	Air Transportation (Airfare)	General	14-Apr-18	849.00	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 17042018 to YEG YOJ
		Air Transportation (Airfare) Total			4,349.60		
	E-65155057	Cossette Communication Inc.	Four Winds Hotels Mgt. - Receivership	6-Apr-18	5,817.04	Advertising	
		Cossette Communication Inc. Total			5,817.04		
	E-65155057	Mark Shtay	General	30-Jan-18	32.23	Meals - Partially Tax Deductible	Travelled to High Level to complete Asset Count.
	E-65155057	Mark Shtay	General	30-Jan-18	169.63	Hotel	Travelled to High Level to Complete Asset List
	E-65155057	Mark Shtay	General	31-Jan-18	28.85	Ground Transportation	Parking at Airport for Travel to High Level.
		Mark Shtay Total			230.71		
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	26-Jan-18	84.96	Postage & Shipping Costs	Edm Postage Chgbk-Four Winds Hotels
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	1-Feb-18	10.56	Postage & Shipping Costs	Edm Postage Chgbk-Four Winds Hotel
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	1-Feb-18	0.82	Postage & Shipping Costs	Edm Postage Chgbk-Four Winds Hotel
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	1-Feb-18	138.99	Postage & Shipping Costs	Edm Postage Chgbk-Four Winds Hotel
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	1-Feb-18	0.84	Postage & Shipping Costs	Edm Postage Chgbk-Four Winds Hotel
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	1-Feb-18	44.30	Postage & Shipping Costs	Edm Postage Chgbk-Four Winds Hotel

WIP Expense Details

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	2-Mar-18	46.54	Postage & Shipping Costs	Four Winds Hotel Mgmt
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	2-Mar-18	59.05	Postage & Shipping Costs	Four Winds Hotel Mgmt
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	2-Mar-18	44.48	Postage & Shipping Costs	Four Winds Hotel Mgmt
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	9-Apr-18	46.73	Postage & Shipping Costs	Four Winds Hotels Mgmt
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	9-Apr-18	46.00	Postage & Shipping Costs	Four Winds Hotels Mgmt
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	9-Apr-18	8.40	Postage & Shipping Costs	Four Winds Hotels Mgmt
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	9-Apr-18	44.48	Postage & Shipping Costs	Four Winds Hotels Mgmt
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	9-Apr-18	27.30	Postage & Shipping Costs	Four Winds Hotels Mgmt
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	9-Apr-18	9.24	Postage & Shipping Costs	Four Winds Hotels Mgmt
	E-65155057	Postage & Shipping Costs	Four Winds Hotels Mgt. - Receivership	9-Apr-18	1.19	Postage & Shipping Costs	Four Winds Hotels Mgmt
		Postage & Shipping Costs Total			613.88		
	E-65155057	Recharges - Creative Dsgn Svcs	General	9-Mar-18	41.98	Recharges - Creative Dsgn Svcs	Work Request: 2607729/ Contact Name: Robert Ferguson/ Four Winds RPF Ad (TAS 1802)
		Recharges - Creative Dsgn Svcs Total			41.98		
	E-65155057	Trina Sorbara	General	20-Mar-18	169.73	Other Taxes Country Specific	Four Winds mail redirection renewal
		Trina Sorbara Total			169.73		
		Grand Total			11,222.94		



Ernst & Young Inc.
Edmonton, AB

Invoice

Four Winds Hotels Management Corp
10302 97 St
High Level, AB T0H 1Z0
Canada

Invoice No.: CA12C500002491

Please include this number with payment

Invoice Date: 06 February 2018
Due Date: Upon receipt
Client No.: 0011884089
Engagement No.: E-65156982

Remit To:

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

A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Interim billing for services rendered to January 19, 2018 in connection with the Receivership of Four Winds Hotels Management Corp., as follows:

Receiver Fees: \$114,290.50
Less: 10% Courtesy Discount: -\$11,429.05
Expenses: \$4,541.33
GST

	Net	Tax	Rate	Tax Amount	CAD Total
Receiver Fees:	114,290.50				
Less - 10% Courtesy Discount:	-11,429.05				
Expenses:	4,541.33				
Total Fee:	107,402.78	GST	5 %	5,370.14	112,772.92
	107,402.78			5,370.14	112,772.92
Invoice summary	107,402.78				
Tax : 5% GST				5,370.14	
Total:	107,402.78			5,370.14	112,772.92

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



Ernst & Young Inc.
Edmonton, AB

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds sent electronically, please email your remittance detail to gss.canadaaccountsreceivable@xe02.ey.com including the amount paid, the invoice number and your company name.

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65155057	Bob Sword	Accounts Receivable	1-Nov-17	395	0.3	118.50	Discussions with Chantelle regarding AVR
	E-65155057	Bob Sword	General	27-Oct-17	395	0.5	197.50	Review AGLC website and phone calls to AGLC Licensing regarding operation of a bar and retail liquor store, including VLTs
	E-65155057	Bob Sword	General	31-Oct-17	395	9.2	3,634.00	Travel to High Level incl. flight delay of 1.5 hr. (total of 3 hr) travel time 3.4 hr; 5.8 hr mtg with management and staff, tour of premises, arrange for discussions with Chantelle; mtgs. with staff;
	E-65155057	Bob Sword	General	1-Nov-17	395	3.8	1,501.00	Attend premises to open for morning cook; staff mtgs.; ongoing operational issues with restaurant, lounge and motel; travel to Edmonton 1.7 hr.
	E-65155057	Bob Sword	General	2-Nov-17	395	5.2	2,054.00	Discussion with Matt regarding cash on hand and reconciling the cash count; e-mail to Josie
	E-65155057	Bob Sword	General	3-Nov-17	395	1.0	395.00	exchange of text message with Kayla Bertrand regarding an advance on pay; telephone discussions with Dan McCulloch and Matt McCulloch regarding payroll and advance; telephone call to Kayla; telephone call with Chantelle regarding advance and documentation;
	E-65155057	Bob Sword	General	4-Nov-17	395	0.4	158.00	receipt and review of various e-mails regarding matters at the hotel, the restaurant and the lounge; discussions with Matt McCulloch telephone conference with ATB (Greg & Alex); meeting with Matt, Dan and Roman regarding estate administration
	E-65155057	Bob Sword	General	6-Nov-17	395	3.2	1,264.00	discussions, e-mails and telephone calls regarding the state of condition of the motel rooms and inspection; review Receiver Certificates and prepare and send a draft to ATB; discussions with Trina and e-mails related to the frozen accounts and the VLT funds.
	E-65155057	Bob Sword	General	7-Nov-17	395	3.3	1,303.50	travel to High Level - 50/50 split (2.8); meeting with RCMP commander split 50/50 (.5)
	E-65155057	Bob Sword	General	8-Nov-17	395	3.3	1,303.50	pick Matt up from airport (50/50); tour premises and discussions with Rene Josie and Chantelle (50/50) calls and discussions with potential purchasers;
	E-65155057	Bob Sword	General	9-Nov-17	395	3.6	1,422.00	travel to Edmonton (50/50) 2.8; lay-off Kayla
	E-65155057	Bob Sword	General	10-Nov-17	395	3.4	1,343.00	review deposit reports; deal with e-mails from Chantelle and Josie; discussions with Matt and Dan about ongoing management and operations;
	E-65155057	Bob Sword	General	13-Nov-17	395	3.7	1,461.50	restaurant door. e-mails and calls from creditors and interested parties; discussions with Josie regarding the kitchen and staff; payroll queries; discussions with Trina regarding banking wire transfers; e-mails with Matt and Stephanie and discussions with Matt regarding Dolores;
	E-65155057	Bob Sword	General	14-Nov-17	395	2.7	1,066.50	set up an appointment with the Health Inspector for the motel; discussion with Chantelle regarding the sale of groceries from the store across to the restaurant; discussion with Matt regarding the termination of Dolores;
	E-65155057	Bob Sword	General	15-Nov-17	395	0.9	355.50	Travel to High Level - split 4.6 (2.3); meeting with Josie to discuss staffing and ongoing operations; prepare letter to Dolores; meeting with Dolores to terminate; phone call to A-1 Glass regarding inspection of restaurant door to secure it.
	E-65155057	Bob Sword	General	16-Nov-17	395	4.1	1,619.50	
	E-65155057	Bob Sword	General	17-Nov-17	395	5.2	2,054.00	Travel to Edmonton split 4.2 (2.1); motel inspection with AHS Health Inspector; phone discussion with Kayla; discussion with Josie regarding kitchen staff; discussion with Mack of Jade cash machines regarding an informal agreement to fill machines;

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65155057	Bob Sword	General	20-Nov-17	395	6.0	2,370.00	review e-mails from various parties and respond as necessary; request payment for Dolores; review Mperis documents and prepare; calls regarding snow removal and arrange; e-mails and discussions with AGLC regarding the VLT payments and account changes; phone discussion with plumber and Rene regarding rusted pipes in the boiler; discussion with Jade Cash and review documents for cash machines; obtain information from Chantelle for a liquor order
	E-65155057	Bob Sword	General	21-Nov-17	395	6.7	2,646.50	various discussions with Josie and Chantelle regarding ongoing operations; review liquor order spreadsheet and re-draft format; update and forward to Chantelle for review; discussions with Rene regarding the repair of the hotel boiler; discussions regarding the vehicles and winterizing; follow-up on repair of door in beer store and discussion with A-1 Glass regarding the repair of the door at the restaurant
	E-65155057	Bob Sword	General	22-Nov-17	395	4.7	1,856.50	e-mails and discussions with Josie regarding staffing of the kitchen and potential new cooks; detailed review of Moneris reports; several extended discussion with Moneris personnel regarding reports and errors and adjustments; phone calls and e-mail with CMB Insurance regarding a quote for coverage for the High Level businesses
	E-65155057	Bob Sword	General	23-Nov-17	395	2.7	1,066.50	Extended phone discussion with Moneris regarding problems with their accounts and review of their online reporting system (split with R Hoyda 3.8) 1.9hr; review invoices for plumbing work, discussions with Rene and Josie regarding hotwater tank repair; review sales information for the restaurant and lounge; discuss with Josie
	E-65155057	Bob Sword	General	24-Nov-17	395	3.3	1,303.50	Review and discussions of the ATB accounts regarding the overdraft in the AGLC account and follow up with ATB for details; review Moneris reports for correction and adjustment; review liquor order and adjust; contact AGLC regarding order process and details of logistics
	E-65155057	Bob Sword	General	27-Nov-17	395	4.4	1,738.00	phone calls and e-mails with AGLC personnel regarding liquor orders and payment therefore; discussions with Trina about banking; discussions with Matt and Dan regarding insurance; calls to CMB insurance; meeting with Matt, Trina and Dan regarding the status of the receivership (split 1.2) 7; review ppr searches
	E-65155057	Bob Sword	General	28-Nov-17	395	5.7	2,251.50	follow-up on insurance coverage; calls and e-mails with Philip Kan, Sandy Peacock at CMB, and Luke at HUB Insurance; discussions with Tony Thompson regarding coverage and bind property coverage; discussions with Trina regarding banking matters and working with AGLC
	E-65155057	Bob Sword	General	30-Nov-17	395	4.8	1,896.00	meeting with Josie; review e-mails from insurer and follow-up with fire suppression system inspection and discuss snow removal with Dave Fehr; discussions with Rene regarding the boiler repairs and inspect same; Travel to High Level Split 4.8 hr 60/40 2.9
	E-65155057	Bob Sword	General	1-Dec-17	395	4.0	1,580.00	review and discussions with Chantelle regarding the daily revenue reporting for the liquor store; discussions with Josie regarding daily sales revenue and cost of continuing the buffet; travel to Edmonton (split 3.8 hr 60/40) 2.3hr
	E-65155057	Bob Sword	General	4-Dec-17	395	3.9	1,540.50	Phone calls and e-mails with Chantelle regarding the purchase of liquor and payment; discussion with trina; review sales revenue; conference with ATB, Dan and Matt
	E-65155057	Bob Sword	General	5-Dec-17	395	2.6	1,027.00	work on extension of liquor inventory spreadsheet; work on resolution of payment for liquor purchase; discussions and follow up

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65155057	Bob Sword	General	6-Dec-17	395	4.4	1,738.00	complete liquor inventory; prepare liquor store revenue spreadsheet; deal with liquor purchase issues; review real estate titles and encumbrances; draft memo for ATB; discussions with Trina, Matt and Dan;
	E-65155057	Bob Sword	General	7-Dec-17	395	3.9	1,540.50	finalize memo to ATB; several calls to AGLC regarding liquor licensing and gaming licensing; review application and disclosure information; review insurance policy and call snow removal contractor; calls and discussions with real estate agents and an appraiser.
	E-65155057	Bob Sword	General	8-Dec-17	395	3.6	1,422.00	Meet with Ron Victor to review photos of the equipment in High Level; phone discussion with Muhammed and prepare e-mail on fees; discussions with AGLC on licensing and insurance; e-mails and discussions with insurance agent.; miscellaneous phone calls and discussions.
	E-65155057	Bob Sword	General	11-Dec-17	395	3.7	1,461.50	Review and deal with / respond to e-mails; summarize sales revenue from the liquor store; phone calls and discussions
	E-65155057	Bob Sword	General	12-Dec-17	395	4.1	1,619.50	Deal with ongoing operations matters; phone calls, e-mails and discussions regarding payment for the liquor purchase.
	E-65155057	Bob Sword	General	13-Dec-17	395	3.6	1,422.00	Update sales revenue for the liquor store and lounge / restaurant; review Moner's settlement offer and confirm balances deposited; review and respond to various e-mails; discussion regarding Christmas party; call to insurance agent and discussion; discussions with Josie regarding problems with Bell TV orders for kitchen and bar; review photos for insurance agent and send.
	E-65155057	Bob Sword	General	14-Dec-17	395	2.4	948.00	Deal with e-mails and phone calls regarding ongoing operations; memo regarding liability insurance and discussions.
	E-65155057	Bob Sword	General	15-Dec-17	395	1.8	711.00	review e-mails regarding ongoing matters; e-mail with estimate of value for the real estate; calls with Josie regarding the Bell account and calls to Bell; review Moner's account and e-mail to counsel.
	E-65155057	Bob Sword	General	17-Dec-17	395	0.5	197.50	review e-mails and call to Josie regarding order to AGLC
	E-65155057	Bob Sword	General	18-Dec-17	395	3.7	1,461.50	e-mails and discussion regarding purchases from AGLC and banking matters; general ongoing operational issues, payroll, etc.
	E-65155057	Bob Sword	General	19-Dec-17	395	4.4	1,738.00	discussions with ATB, review and respond to e-mails from ATB; commence analysis of sales revenue; ongoing issues with cash on hand, payroll and payment to AGLC.
	E-65155057	Bob Sword	General	20-Dec-17	395	4.2	1,659.00	ongoing administration matters deal with receiver's certificate; ensure payroll and other obligations are met; discussions with Josie and Chantelle; discussions with Matt, Trina and Mark;
	E-65155057	Bob Sword	General	21-Dec-17	395	2.4	948.00	deal with ongoing operations matter; discussions with Josie and Chantelle; e-mails and correspondence; update sales and revenue spreadsheets.
	E-65155057	Bob Sword	General	22-Dec-17	395	3.3	1,303.50	update sales revenue; follow-up on insurance with CMB; review payroll and ensure delivery; ongoing operational matters;
	E-65155057	Bob Sword	General	28-Dec-17	395	2.2	869.00	deal with ongoing operational matters; follow-up on sales revenue;
	E-65155057	Bob Sword	General	29-Dec-17	395	2.2	869.00	deal with ongoing operational matters and review of sales revenue;
	E-65155057	Bob Sword	General	2-Jan-18	395	2.8	1,106.00	ongoing operational matters, phone calls and discussions with Josie and Chantelle; discussions with Rene regarding maintenance matters;
	E-65155057	Bob Sword	General	3-Jan-18	395	4.4	1,738.00	update sales revenue spreadsheet; review inventory schedule and extend; discussions with Trina regarding service charges from ATB and review ATB account statements and statements from Monerai.
	E-65155057	Bob Sword	General	4-Jan-18	395	4.0	1,580.00	travel to High Level (split); discussions with Josie and Chantelle; update sales spreadsheet; e-mail to Muhammed (ATB);
	E-65155057	Bob Sword	General	5-Jan-18	395	4.5	1,777.50	review and update restaurant / lounge revenue; discussions with Josie and request memo regarding various matters; travel to Edmonton (split);

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65155057	Bob Sword	General	8-Jan-18	395	3.8	1,501.00	follow-up on AGLC request for insurance; review payments and deposits in ATB re AGLC sweeps; update daily sales revenue spreadsheet; discussions with staff in High Level;
	E-65155057	Bob Sword	General	9-Jan-18	395	3.7	1,461.50	work on components for gross profit calculations and spreadsheet; update daily revenue; discussions with Josie and Rene regarding ongoing matters; e-mails to and from appraiser; receive and review appraisal; update daily sales revenue; discussions regarding orders for the liquor store; review banking and determine budget for orders;
	E-65155057	Bob Sword	General	10-Jan-18	395	3.8	1,501.00	e-mails to Greg at ATB; update daily sales revenue; discussions with Josie and Chantelle;
	E-65155057	Bob Sword	General	11-Jan-18	395	3.2	1,264.00	complete gross profit calculations; discussions with Matt and prepare and forward appraisal to Greg at ATB; update daily sales revenue; discussions with Josie and Chantelle;
	E-65155057	Bob Sword	General	12-Jan-18	395	3.4	1,343.00	final review of gross profit calculation and prepare e-mail to Greg and Muhammed with notes on calculations; e-mails from and to Enmax regarding utility services; e-mails and discussions regarding AGLC orders;
	E-65155057	Bob Sword	General	15-Jan-18	395	2.6	1,027.00	review AGLC orders and discussions with Chantelle; obtain copies of confirmed order for liquor Connect and approve payment of invoice; obtain copy of BDL invoice and request/approve payment; discussions and e-mails regarding payments on A/R;
	E-65155057	Bob Sword	General	16-Jan-18	395	1.7	671.50	Review e-mails and various documents regarding Moneris and deposits to ATB accounts; discussions with Xerox regarding new account set up and service call; discussion with Josie regarding slump in sales in restaurant and lounge;
	E-65155057	Bob Sword	General	17-Jan-18	395	3.1	1,224.50	Update daily sales revenue; call from creditor and send notice; Commence work on draft sales process documents
	E-65155057	Bob Sword	General	18-Jan-18	395	2.9	1,145.50	work on draft sales process documents; update daily sales spreadsheet; review Moneris revenue reports
	E-65155057	Bob Sword	General	19-Jan-18	395	2.8	1,106.00	Revisions to sale process documents; work on draft Court report;
	E-65155057	Bob Sword	Inventory	1-Nov-17	395	0.6	237.00	disc. with Josie regarding inventory; disc with Roman re inspection;
	E-65155057	Bob Sword	Inventory	2-Nov-17	395	0.6	237.00	discussions with Josie regarding liquor inventory
	E-65155057	Bob Sword	Inventory	3-Nov-17	395	0.7	276.50	discussion with Matt and e-mail to Josie regarding inventory and reconciliations
	E-65155057	Bob Sword	Inventory	6-Nov-17	395	0.7	276.50	Discussions with Josie regarding inventory on hand in restaurant and lounge;
	E-65155057	Bob Sword	Inventory	8-Nov-17	395	0.5	197.50	discussions with Josie regarding kitchen matters;
	E-65155057	Bob Sword	Inventory	15-Nov-17	395	0.4	158.00	discussions with Chantelle regarding the liquor store and markdowns;
	Bob Sword Total						203.2	80,264.00
	E-65155057	Dan McCulloch	General	6-Nov-17	395	0.5	197.50	FWH - internal meeting to discuss plan going forward
	E-65155057	Dan McCulloch	General	16-Nov-17	395	1.2	474.00	Review of draft report; directions to R Laguta; call with AFSC
	Dan McCulloch Total						1.7	671.50
	E-65155057	Mark Shtay	General	2-Nov-17	125	3.8	475.00	Prepared and Sent Receivership Notice to Utilities
	E-65155057	Mark Shtay	General	3-Nov-17	125	2.0	250.00	Created AP Import List
	E-65155057	Mark Shtay	General	6-Nov-17	125	0.2	25.00	Created and Sent Receivership Notice to Evolocity and Town of High Valley
	E-65155057	Mark Shtay	General	10-Nov-17	125	0.1	12.50	Pulled PPR Report
	E-65155057	Mark Shtay	General	16-Nov-17	125	1.3	162.50	Sent out Receiver Notice L&P Disposal
							Email Creditor (Telus) Pay Invoices	

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65155057	Mark Shtay	General	17-Nov-17	125	1.0	125.00	Updated WEPPA Claims
	E-65155057	Mark Shtay	General	20-Nov-17	125	2.0	250.00	WEPPA Claims
	E-65155057	Mark Shtay	General	21-Nov-17	125	2.5	312.50	Update Liabilities
	E-65155057	Mark Shtay	General	22-Nov-17	125	1.5	187.50	Sent Receiver Notices Billing Review
	E-65155057	Mark Shtay	General	23-Nov-17	125	1.0	125.00	WEPPA CLAIMS Update Liabilities Voice Mail Follow Up
	E-65155057	Mark Shtay	General	24-Nov-17	125	2.0	250.00	A/R Processing WEPP Claims
	E-65155057	Mark Shtay	General	27-Nov-17	125	0.5	62.50	Voice Mail Followup WEPP CLAIMS
	E-65155057	Mark Shtay	General	28-Nov-17	125	0.8	100.00	Notice of Receiver Ship Sent Insurance Policy
	E-65155057	Mark Shtay	General	29-Nov-17	125	1.9	237.50	A/R Chgs. Receiver Notices Email Response A/R Call
	E-65155057	Mark Shtay	General	1-Dec-17	125	0.3	37.50	A/R Cheques Receiver Notice
	E-65155057	Mark Shtay	General	4-Dec-17	125	1.0	125.00	WEPP Claim Invoices
	E-65155057	Mark Shtay	General	5-Dec-17	125	2.1	262.50	Receiver Notices WEPP
	E-65155057	Mark Shtay	General	6-Dec-17	125	2.4	300.00	Telus Call WEPP Pkgs. / Dor Pay Invoices Enmax
	E-65155057	Mark Shtay	General	7-Dec-17	125	0.2	25.00	Upload Quickbooks
	E-65155057	Mark Shtay	General	8-Dec-17	125	1.2	150.00	A/R WEPP Call Bell Mail Sort
	E-65155057	Mark Shtay	General	12-Dec-17	125	1.6	200.00	WCB Call - Brian Messenger Install Quick Books File WEPP
	E-65155057	Mark Shtay	General	13-Dec-17	125	0.6	75.00	WCM - SEEMA WEPP
	E-65155057	Mark Shtay	General	15-Dec-17	125	0.3	37.50	WEPP
	E-65155057	Mark Shtay	General	18-Dec-17	125	0.8	100.00	Receiver Notice WEPP Wire
	E-65155057	Mark Shtay	General	19-Dec-17	125	1.3	162.50	WEPP Deposit Entry Wire A/R
	E-65155057	Mark Shtay	General	20-Dec-17	125	0.6	75.00	Update Liability WEPP Pkg Enmax Call

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65155057	Mark Shtay	General	22-Dec-17	125	0.5	62.50	Payroll Mailout
	E-65155057	Mark Shtay	General	2-Jan-18	125	1.2	150.00	WEPP
	E-65155057	Mark Shtay	General	3-Jan-18	125	0.5	62.50	A/R Cheques
	E-65155057	Mark Shtay	General	4-Jan-18	125	1.2	150.00	Payroll Summary
	E-65155057	Mark Shtay	General	5-Jan-18	125	1.0	125.00	Bank Rec.
	E-65155057	Mark Shtay	General	8-Jan-18	125	2.0	250.00	Billings
	E-65155057	Mark Shtay	General	9-Jan-18	125	1.3	162.50	Moneris Reconcile
	E-65155057	Mark Shtay	General	10-Jan-18	125	0.9	112.50	Milica Termination Pay
	E-65155057	Mark Shtay	General	11-Jan-18	125	1.7	212.50	Billings
	E-65155057	Mark Shtay	General	12-Jan-18	125	1.7	212.50	WCB Data
	E-65155057	Mark Shtay	General	15-Jan-18	125	0.2	25.00	Moneris Rec
	E-65155057	Mark Shtay	General	16-Jan-18	125	2.8	350.00	Billings
	E-65155057	Mark Shtay	General	17-Jan-18	125	1.5	187.50	A/R
	E-65155057	Mark Shtay	General	18-Jan-18	125	0.2	25.00	WEPP Notice
	E-65155057	Mark Shtay	General	19-Jan-18	125	1.2	150.00	Deposits
	E-65155057	Mark Shtay	General	30-Oct-17	575	0.8	460.00	WCB Email
	E-65155057	Mark Shtay	General	30-Oct-17	575	0.6	345.00	Bank Rec
	E-65155057	Mark Shtay	General	2-Nov-17	575	0.4	230.00	Billing (L&P)
	E-65155057	Mark Shtay	General	2-Nov-17	575	1.3	747.50	Wire Transfer
	E-65155057	Mark Shtay	General	3-Nov-17	575	0.3	172.50	Groupex Call
	E-65155057	Mark Shtay	General	6-Nov-17	575	0.8	460.00	Wire Transfer
	E-65155057	Mark Shtay	General	8-Nov-17	575	0.7	402.50	Telus Email
	E-65155057	Mark Shtay	General	9-Nov-17	575	5.0	2,875.00	November Bank Rec
	E-65155057	Mark Shtay	General					Rudolph Call - WEPP
	E-65155057	Mark Shtay	General					WEPP Claim
	E-65155057	Mark Shtay	General					Billings
	E-65155057	Mark Shtay	General					Update Liability
	E-65155057	Mark Shtay	General			50.9	6,362.50	
	E-65155057	Matt McCulloch	General	30-Oct-17	575	0.8	460.00	General, attend Court on Receivership application; initial meeting time on site to discuss general matters - split equally between 3 cos
	E-65155057	Matt McCulloch	General	30-Oct-17	575	0.6	345.00	Initial meeting with Ron FWH specific
	E-65155057	Matt McCulloch	General	2-Nov-17	575	0.4	230.00	calls with B Sword re update or status of affairs on site
	E-65155057	Matt McCulloch	General	2-Nov-17	575	1.3	747.50	general work, calls, emails and other related actions (3.9 split equally)
	E-65155057	Matt McCulloch	General	3-Nov-17	575	0.3	172.50	General Work on All 4 Group (Split equally)
	E-65155057	Matt McCulloch	General	6-Nov-17	575	0.8	460.00	Discussions with ATB on status of affairs and operations email review and other related work - time split 50/50 between RHMC and FWH
	E-65155057	Matt McCulloch	General	8-Nov-17	575	0.7	402.50	draft receiver's certificate - time split 50/50 between FWH and RHMC; email review
	E-65155057	Matt McCulloch	General	9-Nov-17	575	5.0	2,875.00	Travel to High Level; meeting with staff - misc meetings, work and other matters related to continued operations and possession (split 50/50 between FWH and RHMC)

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65155057	Matt McCulloch	General	10-Nov-17	575	3.0	1,725.00	Continued work on FWH and RHMC on site in High Level; travel back to Edmonton (time conservative - was on site from 9 am returned to Edmonton at 7 pm)
	E-65155057	Matt McCulloch	General	14-Nov-17	575	0.3	172.50	0.2 - Discuss court report with RL and B. Sword;
	E-65155057	Matt McCulloch	General	15-Nov-17	575	0.1	57.50	0.1 - payroll review with Trina
	E-65155057	Matt McCulloch	General	16-Nov-17	575	0.3	172.50	Meeting with Roman re. inventory & report
	E-65155057	Matt McCulloch	General	17-Nov-17	575	0.2	115.00	Update call with AFSC
	E-65155057	Matt McCulloch	General	24-Nov-17	575	0.1	57.50	Call with Kayla Bertrand - former employee
	E-65155057	Matt McCulloch	General	27-Nov-17	575	0.4	230.00	Voicemail message from and return call to M Sable
	E-65155057	Matt McCulloch	General	4-Dec-17	575	0.3	172.50	Internal meeting for status update and instructions on next steps (50/50 with RHMC)
	E-65155057	Matt McCulloch	General	20-Dec-17	575	0.1	57.50	Bank reconciliation
		Matt McCulloch Total				14.7	8,452.50	
	E-65155057	Roman Laguta	Accounts Receivable	7-Nov-17	250	2.0	500.00	A/R review, collect support, prepare collection letters
	E-65155057	Roman Laguta	Accounts Receivable	8-Nov-17	250	1.5	375.00	A/R review, collect support, prepare collection letters
	E-65155057	Roman Laguta	Accounts Receivable	9-Nov-17	250	1.0	250.00	A/R review, collect support, prepare collection letters
	E-65155057	Roman Laguta	Accounts Receivable	13-Nov-17	250	3.0	750.00	accounts receivable - prepare the demand letters, supervise junior staff who is helping with letters preparation.
	E-65155057	Roman Laguta	General	31-Oct-17	250	3.0	750.00	travel time
	E-65155057	Roman Laguta	General	31-Oct-17	250	5.0	1,250.00	liquor store and convenience store - talking in general to Chantelle, planning next steps re employee terminations/rehire; termination/rehire of employees at hotel and restaurant; taking pictures at liquor store and convenience store; taking pictures at hotel and bar/kitchen;
	E-65155057	Roman Laguta	General	1-Nov-17	250	3.0	750.00	travel time, significant delays at the airport both ways
	E-65155057	Roman Laguta	General	1-Nov-17	250	4.0	1,000.00	walkthrough of bottle plant; taking pictures of the plant; talk to employees about operations; putting signs on doors - all businesses; hotel occupancy team meeting to discuss trip results; transfer and sort pictures to the server; work on expense reports from the trip to High Level.
	E-65155057	Roman Laguta	General	2-Nov-17	250	1.2	300.00	work on expense reports from the trip with the team and discuss next steps (CF projections); talk to Mike (accountant) about cash flows reports; review cash flows for the last year; prepare analysis for Matt
	E-65155057	Roman Laguta	General	3-Nov-17	250	0.8	200.00	drafting Receiver's First Report
	E-65155057	Roman Laguta	General	6-Nov-17	250	2.6	650.00	drafting Receiver's First Report
	E-65155057	Roman Laguta	General	14-Nov-17	250	2.0	500.00	team meeting - discussing work progress with the team and discussing next steps; potential buyers research (researching corporate real estate agents); inventory process review - liquor store; testing inventory count process.
	E-65155057	Roman Laguta	General	15-Nov-17	250	3.6	900.00	
	E-65155057	Roman Laguta	General	20-Nov-17	250	1.8	450.00	
	E-65155057	Roman Laguta	Inventory	1-Nov-17	250	1.5	375.00	
		Roman Laguta Total				36.0	9,000.00	
	E-65155057	Tony Fei	Accounts Receivable	13-Nov-17	180	1.9	342.00	receivership letter for AR match to related invoices, and prepare mail out
	E-65155057	Tony Fei	Accounts Receivable	14-Nov-17	180	0.3	54.00	receivership letter for AR match to related invoices, and prepare mail out
		Tony Fei Total				2.2	396.00	
	E-65155057	Trina Sorbara	General	30-Oct-17	180	1.0	180.00	coordinate travel with Sue for Bob and Roman, arrange locksmith for Edmonton and send Bob and Roman list of High Level locksmiths, contact ATB re trust accounts, contact ATB in Grande Prairie to freeze accounts

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65155057	Trina Sorbara	General	31-Oct-17	180	0.8	144.00	call ATB re accounts, emails w/ ATB re frozen accounts and new trust accounts, set up websites, prepare termination letters
	E-65155057	Trina Sorbara	General	1-Nov-17	180	0.5	90.00	prepare and email letter to AltaGas re utility accounts
	E-65155057	Trina Sorbara	General	2-Nov-17	180	1.3	234.00	review/complete ATB account opening docs, call/emails w/ ATB, cancel credit cards, set up Ascend files, start potential purchaser listing
	E-65155057	Trina Sorbara	General	3-Nov-17	180	1.3	234.00	set up Ascend, import creditor listings, prepare and email property claim forms, draft 245/246 notice, calls from employees re outstanding pay, fax orders to OSB
	E-65155057	Trina Sorbara	General	6-Nov-17	180	1.0	180.00	update creditor listing, set up bank accounts in Ascend and request funds transfers, emails and calls w/ OSB, emails w/ employees
	E-65155057	Trina Sorbara	General	7-Nov-17	180	0.3	54.00	review emails, email ATB re status of transfers, call/emails w/ OSB re estate numbers.
	E-65155057	Trina Sorbara	General	8-Nov-17	180	1.3	234.00	finalize 245/246 notices, call CIBC re accounts, prepare mailouts and affidavits
	E-65155057	Trina Sorbara	General	9-Nov-17	180	1.0	180.00	review emails, respond to employee emails, emails re receiver certificates and accounts
	E-65155057	Trina Sorbara	General	10-Nov-17	180	1.0	180.00	review emails, prepare payroll cheques, call w/ CMB insurance
	E-65155057	Trina Sorbara	General	11-Nov-17	180	0.4	72.00	review mail, update creditor listing, prepare OSB cheque, update expenses
	E-65155057	Trina Sorbara	General	13-Nov-17	180	0.6	108.00	prepare deposits, prepare cheques
	E-65155057	Trina Sorbara	General	14-Nov-17	180	4.0	720.00	prepare payroll calculations and cheques, call w/ former employee
	E-65155057	Trina Sorbara	General	15-Nov-17	180	1.0	180.00	prepare cheques, calls and emails w/ former employees, calls and emails w/ creditors.
	E-65155057	Trina Sorbara	General	16-Nov-17	180	0.6	108.00	calls, emails and meetings with former employees re WEPPA, calls/emails w/ ATB re account balances, prepare wire transfer to Sobey's, update expenses
	E-65155057	Trina Sorbara	General	17-Nov-17	180	0.6	108.00	review emails, calls/emails with ATB re wire transfer, file/forward employee POCs, prepare deposit
	E-65155057	Trina Sorbara	General	19-Nov-17	180	0.3	54.00	
	E-65155057	Trina Sorbara	General	20-Nov-17	180	0.2	36.00	
	E-65155057	Trina Sorbara	General	21-Nov-17	180	1.5	270.00	
	E-65155057	Trina Sorbara	General	22-Nov-17	180	1.0	180.00	
	E-65155057	Trina Sorbara	General	23-Nov-17	180	0.1	18.00	
	E-65155057	Trina Sorbara	General	24-Nov-17	180	0.2	36.00	
	E-65155057	Trina Sorbara	General	27-Nov-17	180	1.6	288.00	payroll calculations, prepare cheques, team meeting re status
	E-65155057	Trina Sorbara	General	28-Nov-17	180	1.2	216.00	review emails, print invoices, email ATB re AGLC and ATBOnline, submit source deductions, prepare cheques, banking entries, emails and discussion with Bob re ATBOnline and AGLC requirements
	E-65155057	Trina Sorbara	General	29-Nov-17	180	0.3	54.00	review mail, review emails
	E-65155057	Trina Sorbara	General	30-Nov-17	180	1.5	270.00	review mail and emails, calls with creditors, banking journal entries, prepare cheques, prepare deposits, payroll calculations, request stop payment on cheque, update Shpeley WEPP calculation and resubmit
	E-65155057	Trina Sorbara	General	1-Dec-17	180	0.3	54.00	discuss Thinking Capital issue with Dan and Bob, review mail and emails
	E-65155057	Trina Sorbara	General	4-Dec-17	180	4.0	720.00	set up ATBOnline, complete AGLC forms, review mail, prepare cheque, calls with ATB and AGLC re funds transfer
	E-65155057	Trina Sorbara	General	5-Dec-17	180	3.5	630.00	calls and emails with ATB and AGLC re payments not received, ATBOnline issues, land title searches
	E-65155057	Trina Sorbara	General	6-Dec-17	180	0.4	72.00	AGLC online Liquor payments

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65155057	Trina Sorbara	General	7-Dec-17	180	1.8	324.00	admit claims, calls from interested purchasers, review emails and print invoices, journal entries for daily cash receipts, bank reconciliations, prepare cheques, review mail
	E-65155057	Trina Sorbara	General	8-Dec-17	180	0.2	36.00	analysis of fees and expenses
	E-65155057	Trina Sorbara	General	11-Dec-17	180	2.0	360.00	payroll calculations, prepare cheques
	E-65155057	Trina Sorbara	General	12-Dec-17	180	0.7	126.00	prepare cheques, AGLC online payment, courier cheques to High Level, review mail
	E-65155057	Trina Sorbara	General	15-Dec-17	180	0.7	126.00	review mail, journal entries for daily receipts
	E-65155057	Trina Sorbara	General	19-Dec-17	180	1.4	252.00	review mail, submit AGLC payment for Connect order, prepare cheque, calls we WEPP claims
	E-65155057	Trina Sorbara	General	20-Dec-17	180	0.8	144.00	journal entry for 2nd receiver certificate, online AGLC payment for BDL order, review mail, prepare cheques
	E-65155057	Trina Sorbara	General	21-Dec-17	180	2.0	360.00	payroll calculations, prepare cheques, journal entries for daily receipt, prepare deposit
	E-65155057	Trina Sorbara	General	2-Jan-18	180	0.1	18.00	review mail
	E-65155057	Trina Sorbara	General	3-Jan-18	180	0.8	144.00	review mail, emails w/ ATB re bank charges and deposits to pre-receivership accounts
	E-65155057	Trina Sorbara	General	4-Jan-18	180	0.1	18.00	review mail
	E-65155057	Trina Sorbara	General	8-Jan-18	180	1.8	324.00	prepare payroll calculations and cheques
	E-65155057	Trina Sorbara	General	9-Jan-18	180	0.5	90.00	finalize paycheques and courier to High Level, email with creditor
	E-65155057	Trina Sorbara	General	10-Jan-18	180	0.5	90.00	email ATB re missing statements, review pre-receivership statements
	E-65155057	Trina Sorbara	General	11-Jan-18	180	2.2	396.00	review/analysis of pre-receivership ATB accounts to determine amounts due to Receiver
	E-65155057	Trina Sorbara	General	15-Jan-18	180	1.2	216.00	review RT0002 and RP0002 CRA statements, call and fax CRA re authorization, incorrect reporting periods and closing the 0001 accounts; finalize and email analysis of pre-receivership accounts; ATB Online payment to AGLC
	E-65155057	Trina Sorbara	General	17-Jan-18	180	1.2	216.00	mtg w/ CRA re trust examination; December bank reconciliation
Trina Sorbara Total						50.8	9,144.00	
Grand Total						359.5	114,290.50	

General	110,143.50
Accounts Receivable	2,389.50
Inventory	1,757.50
TOTAL	114,290.50

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65155057	Air Transportation (Airfare)	General	13-Nov-17	799.00	Air Transportation (Airfare)	Traveller 4002447 MCCULLOCH Date 09112017 to YEG YOJ
	E-65155057	Air Transportation (Airfare)	General	13-Nov-17	20.00	Air Transportation (Airfare)	Traveller 4002447 MCCULLOCH Date 09112017 to YEG
	E-65155057	Air Transportation (Airfare)	General	13-Nov-17	427.00	Air Transportation (Airfare)	Traveller 4002447 MCCULLOCH Date 09112017 to YEG
	E-65155057	Air Transportation (Airfare)	General	13-Nov-17	474.60	Air Transportation (Airfare)	Traveller 3191056 LAGUTA
	E-65155057	Air Transportation (Airfare)	General	13-Nov-17	60.00	Air Transportation (Airfare)	Traveller 014006016 SWORD
	E-65155057	Air Transportation (Airfare)	General	13-Nov-17	60.00	Air Transportation (Airfare)	Traveller 3191056 LAGUTA
	E-65155057	Air Transportation (Airfare)	General	13-Nov-17	60.00	Air Transportation (Airfare)	Traveller 014006016 SWORD
	E-65155057	Air Transportation (Airfare)	General	13-Nov-17	60.00	Air Transportation (Airfare)	Traveller 014006016 SWORD
	E-65155057	Air Transportation (Airfare)	General	13-Nov-17	456.00	Air Transportation (Airfare)	Traveller 3191056 LAGUTA
	E-65155057	Air Transportation (Airfare)	General	13-Nov-17	290.00	Air Transportation (Airfare)	Traveller 014006016 SWORD
	E-65155057	Air Transportation (Airfare)	General	13-Jan-18	824.00	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 04012018 to YEG YOJ YEG
	E-65155057	Air Transportation (Airfare)	General	13-Jan-18	60.00	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 04012018 to YEG
		Air Transportation (Airfare) Total			3,590.60		
	E-65155057	GOVERNMENT OF ALBERTA	General	30-Nov-17	3.00	Other Income / Expense	
	E-65155057	Government of Alberta	General	31-Dec-17	10.00	Outside Research - Generic	
		GOVERNMENT OF ALBERTA Total			13.00		
	E-65155057	Matt McCulloch	General	9-Nov-17	13.39	Meals - Partially Tax Deductible	Lunch @ airport - travel to High Level
	E-65155057	Matt McCulloch	General	9-Nov-17	14.68	Meals - Partially Tax Deductible	Four Winds Hotel - lunch in High Level (Matt & Bob Sword)
	E-65155057	Matt McCulloch	General	9-Nov-17	28.22	Meals - Partially Tax Deductible	Quality Inn & Suites: Dinner in High Level (Matt and Bob)
	E-65155057	Matt McCulloch	General	10-Nov-17	84.82	Hotel	Best Western High Level - hotel in High Level
	E-65155057	Matt McCulloch	General	10-Nov-17	14.42	Ground Transportation	Airport parking - trip to High Level
		Matt McCulloch Total			155.53		
	E-65155057	Copying	General	19-Jan-18	152.50	Copying	245/246 Notices
		Copying Total			279.96		
	E-65155057	Postage & Shipping Costs	General	19-Jan-18	265.44	Postage & Shipping Costs	Edm Postage Chgbk-Four Winds Hotels
		Postage & Shipping Costs Total			265.44		
	E-65155057	Roman Laguta	General	1-Nov-17	54.53	Meals - Partially Tax Deductible	
	E-65155057	Roman Laguta	General	1-Nov-17	35.06	Ground Transportation	
	E-65155057	Roman Laguta	General	1-Nov-17	58.69	Hotel	
	E-65155057	Roman Laguta	General	1-Nov-17	24.04	Ground Transportation	
	E-65155057	Roman Laguta	General	1-Nov-17	22.21	Transportation- Mileage	
		Roman Laguta Total			194.53		
	E-65155057	Trina Sorbara	General	7-Nov-17	169.73	Other Taxes Country Specific	Canada Post Mail Redirection- approved by Matt McCulloch
		Trina Sorbara Total			169.73		
		Grand Total			4,541.33		

R. Hoyda Management Corp. - in Receivership

Ernst & Young Inc., Receiver

Summary of Fees and Disbursements

EY Invoice	Date	Hours	Fees	Discount	Sub Total	Expenses	GST	Total Invoice
CA12C500002492	Feb. 6, 2018	276.2	91,158.00	-9,115.80	82,042.20	3,149.67	4,259.59	89,451.46
CA12C500002763	Apr. 27, 2018	249.0	80,642.50	-8,064.25	72,578.25	1,018.63	3,679.84	77,276.72
CA12C500002853	May 28, 2018	52.8	18,560.00	-1,856.09	16,703.91	0.84	835.24	17,539.99
CA12C500003019	Aug. 1, 2018	120.3	40,885.00	-4,088.50	36,796.50	0.00	1,839.83	38,636.33
CA12C500003142	Sept. 19, 2018	55.2	17,727.50	-1,773.05	15,954.45	3.00	797.87	16,755.32
CA12C500004472	Dec. 5, 2019	118.9	38,142.00	-7,628.40	30,513.60	0.00	1,525.68	32,039.28
Total		872.4	287,115.00	-32,526.09	254,588.91	4,172.14	12,938.05	271,699.10

Unbilled Time and

Expenses	Jul. 31, 2020	28.7	6,161.50	-6,161.50	0.00	41.40	2.07	43.47
----------	---------------	------	----------	-----------	------	-------	------	-------

WIP Time Details

2.0

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65291884	Mark Shitay	General	3-Oct-19	ANSR	225	0.5	112.50	112.50	Review Trust exam Results.
	E-65291884	Mark Shitay	General	8-Oct-19	ANSR	225	0.5	112.50	112.50	Call to Nesheela @ CRA left VM
	E-65291884	Mark Shitay	General	22-Oct-19	ANSR	225	0.3	67.50	67.50	Review Trust Exam results. Shortfall PMT to CRA.
	E-65291884	Mark Shitay	General	24-Oct-19	ANSR	225	0.4	90.00	90.00	67.50 GST Netfile July - September, 2019
	E-65291884	Mark Shitay	General	28-Oct-19	ANSR	225	0.1	22.50	22.50	90.00 Deposit FWH Cheque.
	E-65291884	Mark Shitay	General	29-Oct-19	ANSR	225	0.7	157.50	157.50	Journal Entry to adjust for Gross proceeds. 22.50 Call to M. Roloff - Cancel Coverage on Truck. 157.50 Deposit FWH Cheque.
	E-65291884	Mark Shitay	General	30-Oct-19	ANSR	225	0.1	22.50	22.50	Record J/E.
	E-65291884	Mark Shitay	General	31-Oct-19	ANSR	225	0.2	45.00	45.00	Pay CRA. ATCO. AltaGas
	E-65291884	Mark Shitay	General	12-Nov-19	ANSR	225	0.3	67.50	67.50	22.50 Email to CMB Insurance.
	E-65291884	Mark Shitay	General	28-Nov-19	ANSR	225	0.3	67.50	67.50	45.00 Deposit FWH Cheque.
	E-65291884	Mark Shitay	General	6-Dec-19	ANSR	225	1.0	225.00	225.00	67.50 Bank Rec
	E-65291884	Mark Shitay	General	12-Dec-19	ANSR	225	0.2	45.00	45.00	67.50 Call to Debit CRA - Left VM
	E-65291884	Mark Shitay	General	20-Jan-20	ANSR	225	0.3	67.50	67.50	225.00
	E-65291884	Mark Shitay	General	28-Jan-20	ANSR	225	0.2	45.00	45.00	45.00 Bank Rec.
	E-65291884	Mark Shitay	General	6-Feb-20	ANSR	225	0.2	45.00	45.00	67.50 Bank Rec
	E-65291884	Mark Shitay	General	25-Mar-20	ANSR	225	0.3	67.50	67.50	45.00 GST Filing.
	E-65291884	Mark Shitay	General	17-Apr-20	ANSR	225	0.3	67.50	67.50	45.00 Deposit CMB cheque.
	E-65291884	Mark Shitay	General	22-Apr-20	ANSR	225	0.2	45.00	45.00	67.50 Bank Rec
	E-65153388	Matt McCulloch	General	13-Jan-19	Rate Card	575	0.1	57.50	57.50	67.50 Town of High Level Cheque.
	E-65153388	Matt McCulloch	General	26-Jan-19	Rate Card	575	0.1	57.50	57.50	57.50 Review, approval & signing of November 2018 bank reconciliation
	E-65153388	Matt McCulloch	Land	12-Sep-18	Rate Card	575	0.1	57.50	57.50	57.50 Discussions with B Sword re potential new purchasers and text to S Mrachie re same (time split 50/50 RHMCFWH)
	E-65153388	Matt McCulloch	Land	17-Oct-18	Rate Card	575	0.3	172.50	172.50	172.50 Calls with B Sword and conference call with ATB & AFSC re status of offers on sites, and options
	E-65153388	Matt McCulloch	Land	9-Jan-19	Rate Card	575	0.4	230.00	230.00	187 stars (time split 50/50 betw R Hoyda and FWH) 230.00 Call with S Mrachie re High Level property, email to ATB/AFSC re matter - discussions with B Sword, other related work
	E-65153388	Trina Sorbara	General	10-Jan-19	Rate Card	180	1.0	575.00	575.00	575.00
	E-65291884	Trina Sorbara	General	19-Mar-19	ANSR	180	0.2	36.00	36.00	36.00 WIP analysis
	E-65291884	Trina Sorbara	General	22-Jul-19	ANSR	185	0.2	37.00	37.00	54.00 stop payment and reissue cheque
	E-65291884	Trina Sorbara	General	29-Jul-19	ANSR	185	0.5	92.50	92.50	37.00 prepare deposit
	E-65291884	Trina Sorbara	General	1-Aug-19	ANSR	185	0.2	37.00	37.00	92.50 prepare cheques
	E-65291884	Trina Sorbara	General	12-Aug-19	ANSR	185	0.2	37.00	37.00	37.00 prepare cheque
	E-65291884	Trina Sorbara	General	15-Aug-19	ANSR	185	0.5	92.50	92.50	37.00 email ATB re unauthorized transactions in July
	E-65291884	Trina Sorbara	General	23-Aug-19	ANSR	185	0.3	55.50	55.50	92.50 July bank reconciliation and emails w/ ATB
	E-65291884	Trina Sorbara	General	27-Aug-19	ANSR	185	0.2	37.00	37.00	55.50 emails w/ ATB re unauthorized bank draft, process reversal
	E-65291884	Trina Sorbara	General	23-Sep-19	ANSR	185	0.2	37.00	37.00	37.00 prepare cheque
	E-65291884	Trina Sorbara	General	10-Oct-19	ANSR	185	0.2	37.00	37.00	37.00 update website
	E-65291884	Trina Sorbara	General	5-Dec-19	ANSR	185	0.5	92.50	92.50	37.00 September bank reconciliation
	E-65291884	Trina Sorbara	General	14-Feb-20	ANSR	185	0.3	55.50	55.50	92.50 WIP analysis, prepare cheque
	E-65291884	Trina Sorbara	General		ANSR	185	0.3	55.50	55.50	55.50 record disbursement, January bank reconciliation
		Grand Total					3.8	700.50	700.50	
							28.7	6,161.50	6,161.50	

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.84	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.84	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.84	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.84	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.84	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	1.88	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.84	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.84	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.87	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	1.74	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.87	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	5.22	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.87	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	10.44	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	1.74	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.87	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	1.68	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.84	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.87	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	28-Jun-19	0.87	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	1-Aug-19	4.35	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	9-Sep-19	0.87	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	31-Oct-19	0.87	Postage & Shipping Costs	
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	31-Oct-19	0.87	Postage & Shipping Costs	
		Postage & Shipping	Corp - Receivership		41.40		
		Costs Total					
		Grand Total			41.40		



Ernst & Young Inc.
Edmonton, AB

R. Hoyda Management Corp.
10310 97 Street Po Box 300
HIGH LEVEL, AB T0H 1Z0
Canada

Invoice

Invoice No.: CA12C500004472

Please include this number with payment

Invoice Date: 05 December 2019
Due Date: Upon receipt
Client No.: 0011884084
Engagement No.: E-65151687

Remit To:

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

A/R Queries:

EYCanadaInvoiceInquiry@ca.ey.com

Billing for services rendered from September 8, 2018 to January 4, 2019 in connection with receivership of R. Hoyda Management Corp., as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Receiver Fees	38,142.00				
Less 20% Courtesy Discount	-7,628.40				
Total Fees	30,513.60	GST	5 %	1,525.68	32,039.28
	30,513.60			1,525.68	32,039.28
Invoice summary	30,513.60				
Tax: 5% GST				1,525.68	
Total:	30,513.60			1,525.68	32,039.28

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

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65153388	Bob Sword	General	9-Aug-18	ANSR	395	1.3	513.50	513.50	update revenue spreadsheet; review cash position; follow-up on offers for the assets and dealing with the inventory.
	E-65153388	Bob Sword	General	10-Sep-18	ANSR	395	2.2	869.00	869.00	review day end reports and discuss with Daniel P.; review outstanding accounts; review grocery order and calls to Josie; follow up on revenue receipts and review deposits and Moneris transfers.
	E-65153388	Bob Sword	General	11-Sep-18	ANSR	395	2.8	1,106.00	1,106.00	review cash position and update with bank statements; authorize payment to Sobeys; discussions with Josie regarding operations; e-mails from interested party regarding potential offer; begin review of statement of R&D and consider adjustments as necessary.
	E-65153388	Bob Sword	General	12-Sep-18	ANSR	395	4.7	1,856.50	1,856.50	work on adjustments to allocation of receipts and adjustments to the R&D; e-mails to / from ATB regarding bank statements; review day end reports and discuss with Daniel P.
	E-65153388	Bob Sword	General	13-Sep-18	ANSR	395	4.0	1,580.00	1,580.00	work on R&D and adjustments to accounting records; various phone calls; review day end report.
	E-65153388	Bob Sword	General	14-Sep-18	ANSR	395	4.6	1,817.00	1,817.00	complete adjustments to R&D and re-draft; prepare journal entries to reflect adjustments; review day end report.
	E-65153388	Bob Sword	General	17-Sep-18	ANSR	395	1.7	671.50	671.50	review day end reports and weekly bank statements; discussions with Mark and Daniel; calculate cash available for payroll and A/P.
	E-65153388	Bob Sword	General	18-Sep-18	ANSR	395	2.2	869.00	869.00	review cash on hand and availability for payroll; request updated bank statements and review deposits; analyse account payable and summarize; discussions with Matt M. regarding interested parties and telephone conference.
	E-65153388	Bob Sword	General	19-Sep-18	ANSR	395	1.7	671.50	671.50	review day end cash reports; discuss with Mark and Daniel P.; review accounts payable; e-mails and discussions with Josie.
	E-65153388	Bob Sword	General	20-Sep-18	ANSR	395	1.6	632.00	632.00	review day end reports; review cash on hand and accounts payable; phone discussion with Josie; attend telephone conference with ATB and AFSC; discussion with Matt. e-mail to Kevin at Q2's re. meeting.
	E-65153388	Bob Sword	General	24-Sep-18	ANSR	395	0.9	355.50	355.50	review revenue reports; review cash on hand and weekly bank statements; discussions with Daniel P. and Josie.
	E-65153388	Bob Sword	General	25-Sep-18	ANSR	395	1.1	434.50	434.50	review revenue reports and cash available; e-mail exchange with Sobeys regarding outstanding balance; telephone discussion with Jennifer Traffon regarding balance due and cancellation of DSD orders.
	E-65153388	Bob Sword	General	26-Sep-18	ANSR	395	1.3	513.50	513.50	review revenue reports; phone discussion with Rene Pelletier and Josie regarding expired registration and pink card; discussions with Mark regarding insurance on truck and extension to November. review e-mails from Josie.
	E-65153388	Bob Sword	General	27-Sep-18	ANSR	395	0.9	355.50	355.50	review revenue reports; e-mails and discussion with Josie regarding ordering; review and approve payment of accounts payable.
	E-65153388	Bob Sword	General	28-Sep-18	ANSR	395	0.8	316.00	316.00	review revenue reports; discussion with Josie regarding their offer and other matters; review response letter.
	E-65153388	Bob Sword	General	1-Oct-18	ANSR	395	1.5	592.50	592.50	review revenue reports; discussions with Dan P.; review weekly bank statements; discussions with Kevin and Joe regarding an offer to purchase; review revenue reports; discussions with Dan P. regarding reports, etc.; work on updated stmt of R&D for Sam Mraiche; discussions with Matt M. regarding offers and response to Josie.
	E-65153388	Bob Sword	General	2-Oct-18	ANSR	395	1.8	711.00	711.00	review revenue report and discussion with Dan P.; review cash position and outstanding accounts; forward stmt of R&D to Sam Mraiche; discussion with Matt and follow-up e-mail; review and respond to e-mails from Josie; obtain registration renewal for truck; review food services permit.
	E-65153388	Bob Sword	General	3-Oct-18	ANSR	395	2.2	869.00	869.00	review revenue report; discussions with Dan P.; request updated statement from ATB; review Moneris account and update Ascend; request payment of accounts.
	E-65153388	Bob Sword	General	4-Oct-18	ANSR	395	2.1	829.50	829.50	review revenue report; review e-mails from Josie with order request; calculate available funds and authorize orders; discussion with Mark regarding cheque preparation and wire transfer; review invoices from La Crete Transport.
	E-65153388	Bob Sword	General	5-Oct-18	ANSR	395	0.9	355.50	355.50	review revenue reports and discussion with Dan P.;
	E-65153388	Bob Sword	General	9-Oct-18	ANSR	395	0.5	197.50	197.50	review revenue reports; discussion with Dan P. regarding missing report; review outstanding account with Enmax.
	E-65153388	Bob Sword	General	10-Oct-18	ANSR	395	0.6	237.00	237.00	

20

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65153388	Bob Sword	General	26-Nov-18	ANSR	395	0.7	276.50	276.50	discussion with Josie regarding disposition of remaining inventory and shut down of all unnecessary equipment;; review deposit information and available funds; discussion with Mark Shitay regarding auto insurance and extension of policy for three months.
	E-65153388	Bob Sword	General	27-Nov-18	ANSR	395	0.9	355.50	355.50	review banking and Ascend transactions; request update on bank statements; discussion with Mark regarding update of Ascend; review outstanding accounts and approve payments.
	E-65153388	Bob Sword	General	28-Nov-18	ANSR	395	1.1	434.50	434.50	review CRA payroll and GST accounts; review CRA requirements for a T-2 waiver, complete waiver request and letter to CRA to close RP0001 and RT0001 accounts.
	E-65153388	Bob Sword	General	29-Nov-18	ANSR	395	0.8	316.00	316.00	review payroll for staff purchases and record; request payment from Four Winds to cover staff purchases; review outstanding EY invoices and request payment.
	E-65153388	Bob Sword	General	30-Nov-18	ANSR	395	0.1	39.50	39.50	discussion with Mark S. regarding recognition of the employee purchases;
		Bob Sword Total					68.6	27,097.00	27,097.00	
	E-65153388	Dan McCulloch	General	2-Oct-18	Rate Card	395	0.1	39.50	39.50	Review and sign trust cheque
	E-65153388	Dan McCulloch	General	5-Oct-18	Rate Card	395	0.1	39.50	39.50	Review and sign wire transfer for groceries
		Dan McCulloch Total					0.2	79.00	79.00	
	E-65153388	Daniel Pintaric	General	10-Sep-18	ANSR	250	1.0	250.00	250.00	Record grocery store revenues for 4 days
	E-65153388	Daniel Pintaric	General	11-Sep-18	ANSR	250	0.5	125.00	125.00	Enter liquor store and restaurant revenues for 1 day
	E-65153388	Daniel Pintaric	General	12-Sep-18	ANSR	250	0.5	125.00	125.00	Enter grocery store revenues for 1 day
	E-65153388	Daniel Pintaric	General	13-Sep-18	ANSR	250	0.5	125.00	125.00	Record revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	14-Sep-18	ANSR	250	0.5	125.00	125.00	Record revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	17-Sep-18	ANSR	250	2.0	500.00	500.00	Enter revenues for grocery store for 3 days; Reconcile bank; Update Ascend
	E-65153388	Daniel Pintaric	General	18-Sep-18	ANSR	250	0.5	125.00	125.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	19-Sep-18	ANSR	250	0.5	125.00	125.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	20-Sep-18	ANSR	250	0.5	125.00	125.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	21-Sep-18	ANSR	250	0.5	125.00	125.00	Enter revenue for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	24-Sep-18	ANSR	250	1.0	250.00	250.00	Enter revenues for grocery store for 3 days; Enter banking into Ascend
	E-65153388	Daniel Pintaric	General	25-Sep-18	ANSR	250	1.0	250.00	250.00	Enter revenues for grocery store for 1 day; Enter various journal entries into Ascend
	E-65153388	Daniel Pintaric	General	28-Sep-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	27-Sep-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	28-Sep-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	1-Oct-18	ANSR	250	0.5	125.00	125.00	Record revenues for grocery store for 3 days
	E-65153388	Daniel Pintaric	General	2-Oct-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	3-Oct-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	4-Oct-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	9-Oct-18	ANSR	250	0.5	125.00	125.00	Enter revenues for grocery store for 4 days
	E-65153388	Daniel Pintaric	General	10-Oct-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	11-Oct-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	11-Oct-18	ANSR	250	0.6	150.00	150.00	Bank rec
	E-65153388	Daniel Pintaric	General	12-Oct-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	15-Oct-18	ANSR	250	0.5	125.00	125.00	Enter revenues for grocery store for 3 days
	E-65153388	Daniel Pintaric	General	16-Oct-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	18-Oct-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	19-Oct-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	22-Oct-18	ANSR	250	0.5	125.00	125.00	Record revenues for grocery store for 3 days
	E-65153388	Daniel Pintaric	General	23-Oct-18	ANSR	250	0.2	50.00	50.00	Record revenues for grocery store for 1 day

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65153388	Daniel Pintaric	General	24-Oct-18	ANSR	250	0.2	50.00	50.00	Record revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	25-Oct-18	ANSR	250	0.2	50.00	50.00	Record revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	26-Oct-18	ANSR	250	0.2	50.00	50.00	Record revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	29-Oct-18	ANSR	250	0.5	125.00	125.00	Record revenues for grocery store for 3 days
	E-65153388	Daniel Pintaric	General	30-Oct-18	ANSR	250	0.2	50.00	50.00	Record revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	31-Oct-18	ANSR	250	0.2	50.00	50.00	Record revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	1-Nov-18	ANSR	250	0.2	50.00	50.00	Record revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	2-Nov-18	ANSR	250	0.2	50.00	50.00	Record revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	5-Nov-18	ANSR	250	0.5	125.00	125.00	Enter revenues for grocery store for 3 days
	E-65153388	Daniel Pintaric	General	6-Nov-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	7-Nov-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	8-Nov-18	ANSR	250	1.2	300.00	300.00	Enter revenues for grocery store for 1 day; Prepare updated R&D statement for Bob
	E-65153388	Daniel Pintaric	General	9-Nov-18	ANSR	250	0.2	50.00	50.00	Enter revenues for grocery store for 1 day
	E-65153388	Daniel Pintaric	General	15-Nov-18	ANSR	250	0.2	50.00	50.00	Bank rec
	E-65153388	Daniel Pintaric	General	11-Dec-18	ANSR	250	0.2	50.00	50.00	Bank rec
	Daniel Pintaric Total						18.8	4,700.00	4,700.00	
	E-65153388	Mark Shlay	General	9-Aug-18	ANSR	180	0.5	90.00	90.00	Deposit Quality Inn Cheq Fax test to High Level
	E-65153388	Mark Shlay	General	10-Sep-18	ANSR	180	0.5	90.00	90.00	Update Ascend per ATB
	E-65153388	Mark Shlay	General	11-Sep-18	ANSR	180	0.4	72.00	72.00	Deposit Four Winds Cheque Wire to Sobey's
	E-65153388	Mark Shlay	General	18-Sep-18	ANSR	180	0.4	72.00	72.00	Deposit FWH Cheque Update Ascend per ATB
	E-65153388	Mark Shlay	General	24-Sep-18	ANSR	180	0.3	54.00	54.00	Deposit Per ATB
	E-65153388	Mark Shlay	General	25-Sep-18	ANSR	180	0.8	144.00	144.00	Pay Utility and Insurance Bills
	E-65153388	Mark Shlay	General	26-Sep-18	ANSR	180	0.7	126.00	126.00	Pay Telus
	E-65153388	Mark Shlay	General	27-Sep-18	ANSR	180	0.4	72.00	72.00	Call w/ Sandra GMB Insurance Cheque to CMB Insurance
	E-65153388	Mark Shlay	General	1-Oct-18	ANSR	180	0.4	72.00	72.00	Call to Tim - High Level
	E-65153388	Mark Shlay	General	2-Oct-18	ANSR	180	0.3	54.00	54.00	Update Ascend per ATB
	E-65153388	Mark Shlay	General	3-Oct-18	ANSR	180	0.4	72.00	72.00	Wire to Sobey's
	E-65153388	Mark Shlay	General	4-Oct-18	ANSR	180	0.8	144.00	144.00	Cheq to AHS, Bob Sword Update ascend per atb.
	E-65153388	Mark Shlay	General	5-Oct-18	ANSR	180	0.4	72.00	72.00	Pay Preferred electric, Allagas Deposit FWH cheque.
	E-65153388	Mark Shlay	General	10-Oct-18	ANSR	180	0.2	36.00	36.00	Wire to Sobey's
	E-65153388	Mark Shlay	General	15-Oct-18	ANSR	180	0.3	54.00	54.00	Update ascend per ATB
	E-65153388	Mark Shlay	General	16-Oct-18	ANSR	180	0.4	72.00	72.00	Update Ascend
	E-65153388	Mark Shlay	General	26-Oct-18	ANSR	180	0.5	90.00	90.00	Deposit FWH cheq
	E-65153388	Mark Shlay	General	5-Nov-18	ANSR	180	0.4	72.00	72.00	Update Ascend per ATB
	E-65153388	Mark Shlay	General	13-Nov-18	ANSR	180	0.4	72.00	72.00	Update Ascend per ATB
	E-65153388	Mark Shlay	General	14-Nov-18	ANSR	180	4.0	720.00	720.00	Update Ascend per ATB. GST Net File
	E-65153388	Mark Shlay	General	19-Nov-18	ANSR	180	0.8	144.00	144.00	ROE's for Mary Ann Butic, Karen Ghostkeeper, Michelle Courtorellie, Ernestina Memorando, Serena Paul, Robert Shepley. Deposit FWH Cheque Wire to Sobey's Update Ascend per ATB Record J/E for Grocery Purchase

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65153388	Mark Shitay	General	26-Nov-18	ANSR	180	0.2	36.00	36.00	Email to CMB Insurance - Renew
	E-65153388	Mark Shitay	General	27-Nov-18	ANSR	180	0.8	144.00	144.00	Update ascend for Rec. Cert #6.
	E-65153388	Mark Shitay	General	29-Nov-18	ANSR	180	0.4	72.00	72.00	Pay Utilities.
	E-65153388	Mark Shitay	General	30-Nov-18	ANSR	180	0.3	54.00	54.00	Pay EY Invoices x2
	E-65153388	Mark Shitay	General	3-Dec-18	ANSR	180	0.4	72.00	72.00	Deposit FWH Cheque - J/E Emp Purchase.
	E-65153388	Mark Shitay	General	4-Dec-18	ANSR	180	2.5	450.00	450.00	Update Ascend per ATB
	E-65153388	Mark Shitay	General	5-Dec-18	ANSR	180	3.5	630.00	630.00	T4 Payroll Data Consolidation
	E-65153388	Mark Shitay	General	6-Dec-18	ANSR	180	0.2	36.00	36.00	T4 Data Consolidation
	E-65153388	Mark Shitay	General	11-Dec-18	ANSR	180	1.2	216.00	216.00	Pay La Crete Invoice
	E-65153388	Mark Shitay	General	17-Dec-18	ANSR	180	0.2	36.00	36.00	Update Ascend per ATB
		Mark Shitay Total					23.0	4,140.00	4,140.00	Bank Rec
	E-65153388	Matt McCulloch	General	22-Oct-18	Rate Card	575	0.2	115.00	115.00	Pay L&P Invoice
	E-65153388	Matt McCulloch	General	30-Oct-18	Rate Card	575	0.2	115.00	115.00	Review, approval & signing of August & September 2018 bank reconciliation
	E-65153388	Matt McCulloch	General	9-Nov-18	Rate Card	575	0.5	287.50	287.50	Call with counsel and EY team re Nov 23 Court date (time split .2 to all 3 companies, total .6)
	E-65153388	Matt McCulloch	General	5-Dec-18	Rate Card	575	0.1	57.50	57.50	Review 1st draft of Report to Court for FWH and RHMC (time split 50/50 between files)
	E-65153388	Matt McCulloch	General	7-Dec-18	Rate Card	575	0.2	115.00	115.00	Review, approval & signing of November 2018 bank reconciliation
	E-65153388	Matt McCulloch	Land	12-Sep-18	Rate Card	575	0.1	57.50	57.50	Call with ATB and AFSC re Josee's offer and related matters (time split 50/50 between FWH and R hoyda)
	E-65153388	Matt McCulloch	Land	17-Oct-18	Rate Card	575	0.3	172.50	172.50	Discussions with B Sword re potential new purchasers and text to S Mirachia re same (time split 50/50 RHMC/FWH)
		Matt McCulloch Total					1.6	920.00	920.00	Calls with B Sword and conference call with ATB & AFSC re status of offers on sites, and options
	E-65153388	Trina Sorbara	General	13-Sep-18	Rate Card	180	0.2	36.00	36.00	next steps (time split 50/50 between R Hoyda and FWH)
	E-65153388	Trina Sorbara	General	17-Sep-18	Rate Card	180	0.5	90.00	90.00	WIP analysis
	E-65153388	Trina Sorbara	General	18-Sep-18	Rate Card	180	0.5	90.00	90.00	payroll calculations
	E-65153388	Trina Sorbara	General	1-Oct-18	Rate Card	180	1.0	180.00	180.00	prepare cheques
	E-65153388	Trina Sorbara	General	16-Oct-18	Rate Card	180	1.0	180.00	180.00	payroll calculations, prepare cheques
	E-65153388	Trina Sorbara	General	22-Oct-18	Rate Card	180	0.2	36.00	36.00	payroll calculations, prepare cheques
	E-65153388	Trina Sorbara	General	29-Oct-18	Rate Card	180	1.5	270.00	270.00	prepare deposit
	E-65153388	Trina Sorbara	General	13-Nov-18	Rate Card	180	1.5	270.00	270.00	payroll calculations, update weekly revenues, prepare cheques
	E-65153388	Trina Sorbara	General	15-Nov-18	Rate Card	180	0.2	36.00	36.00	WIP analysis, payroll calculations, prepare cheques
	E-65153388	Trina Sorbara	General	29-Nov-18	Rate Card	180	0.1	18.00	18.00	update website
		Trina Sorbara Total					6.7	1,206.00	1,206.00	update website
		Grand Total					118.9	38,142.00	38,142.00	



Ernst & Young Inc.
Edmonton, AB

Invoice

R. Hoyda Management Corp.
10310 97 Street Po Box 300
HIGH LEVEL, AB T0H 1Z0
Canada

Invoice No.: CA12C500003142

Please include this number with payment

Invoice Date: 19 September 2018
Due Date: Upon receipt
Client No.: 0011884084
Engagement No.: E-65151687

Remit To:

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

A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Interim billing for services rendered from July 28, 2018 to September 7, 2018 in connection with the Receivership of Four Winds Hotels Management Corp., as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Receiver Fees:	17,727.50				
Expenses (search fees):	3.00				
Less: 10% Courtesy Discount:	-1,773.05				
Fee	15,957.45	GST	5 %	797.87	16,755.32
	15,957.45			797.87	16,755.32
Invoice summary	15,957.45				
Tax : 5% GST				797.87	
Total:	15,957.45			797.87	16,755.32

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

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65153388	Bob Sword	General	30-Jul-18	ANSR	395	3.1	1,224.50	1,224.50	update revenue spreadsheet; review cash position and discuss grocery order with Josie; review correspondence from CRA - GST regarding an audit; phone discussion with Muhammad Ur-Rahman at CRA; prepare response to CRA audit request including schedules and documents;
	E-65153388	Bob Sword	General	31-Jul-18	ANSR	395	2.6	1,027.00	1,027.00	discussions with Josie regarding offers; review offers received and send e-mail to ATB; complete CRA - GST audit request documentation and forward to CRA.
	E-65153388	Bob Sword	General	1-Aug-18	ANSR	395	1.9	750.50	750.50	update revenue spreadsheet; discussions and e-mails with Josie regarding the grocery order and process for Jenna; review cash position;
	E-65153388	Bob Sword	General	2-Aug-18	ANSR	395	1.1	434.50	434.50	update revenue spreadsheet;
	E-65153388	Bob Sword	General	7-Aug-18	ANSR	395	1.8	711.00	711.00	update revenue spreadsheets for four days; review cash position; review e-mails from Sobey's regarding amounts due and responding; phone discussion with Jenna Asels regarding the grocery order; review outstanding accounts; update revenue spreadsheet; discussion with Jenna; discussion with Mark regarding wire transfer to Sobey's and available funds;
	E-65153388	Bob Sword	General	8-Aug-18	ANSR	395	1.7	671.50	671.50	update revenue spreadsheet; review cash position; follow-up on offers for the assets and dealing with the inventory.
	E-65153388	Bob Sword	General	9-Aug-18	ANSR	395	1.3	513.50	513.50	update revenue spreadsheet; phone discussions with Jenna Asels;
	E-65153388	Bob Sword	General	10-Aug-18	ANSR	395	1.1	434.50	434.50	update revenue spreadsheets for three days;
	E-65153388	Bob Sword	General	13-Aug-18	ANSR	395	0.6	237.00	237.00	update revenue spreadsheet; discussion with Josie regarding sales revenue and orders;
	E-65153388	Bob Sword	General	14-Aug-18	ANSR	395	0.5	197.50	197.50	update revenue spreadsheet; discussion with Josie regarding sales revenue and orders;
	E-65153388	Bob Sword	General	22-Aug-18	ANSR	395	1.4	553.00	553.00	review updated revenue spreadsheets; discussions with Daniel P.; discussions and e-mails from Josie regarding orders; review cash available; fax from CRA regarding ITC's to June 30; prepare letter and forward with details;
	E-65153388	Bob Sword	General	23-Aug-18	ANSR	395	1.1	434.50	434.50	update revenue spreadsheet and adjust prior entries as necessary; phone calls and e-mails regarding cash available and orders;
	E-65153388	Bob Sword	General	24-Aug-18	ANSR	395	0.6	237.00	237.00	update revenue spreadsheet;
	E-65153388	Bob Sword	General	27-Aug-18	ANSR	395	1.4	553.00	553.00	review day end reports for two days and discuss with Daniel P. regarding spreadsheet updates; review grocery order; e-mail from Sobey's requesting payment;
	E-65153388	Bob Sword	General	28-Aug-18	ANSR	395	2.6	1,027.00	1,027.00	review day end cash report and discuss with Daniel P.; ensure payment received from Four Winds and wire prepared and sent to Sobey's; begin preparation of report to the court;
	E-65153388	Bob Sword	General	29-Aug-18	ANSR	395	2.1	829.50	829.50	work on draft report to the court; assemble schedules; discussions with Dan and Mark; review accounts and day end cash report; telephone discussion with Leroy at Sunnybrook Sausage; discussions with Josie regarding door repair and purchases;
	E-65153388	Bob Sword	General	30-Aug-18	ANSR	395	0.9	355.50	355.50	complete draft report to the court; review day end cash report;
	E-65153388	Bob Sword	General	4-Sep-18	ANSR	395	1.8	711.00	711.00	review revenue spreadsheet and e-mail up dates; discussion with Dan P. regarding statement of receipts & disbursements; review cash in bank and funding available for payroll; review draft report and make minor amendments;
	E-65153388	Bob Sword	General	5-Sep-18	ANSR	395	1.9	750.50	750.50	review revenue update and discuss with Dan P. discussion with Mark regarding funding for payroll and funds transfer; review and amend draft report; discussion with Hirts Vacuum Truck Service regarding possible offer and forward a copy of the RFP;
	E-65153388	Bob Sword	General	7-Sep-18	ANSR	395	0.9	355.50	355.50	review revenue update and discussions with Dan P.; review cash available for orders and respond to Josie;
	E-65153388	Bob Sword Total					30.4	12,008.00	12,008.00	
	E-65153388	Dan McCulloch	Land	21-Aug-18	Rate Card	395	0.2	79.00	79.00	Review and sign trust cheques for payroll
	E-65153388	Dan McCulloch Total					0.2	79.00	79.00	
	E-65153388	Daniel Pintaric	General	17-Aug-18	ANSR	250	1.0	250.00	250.00	Enter grocery store revenues for 2 days
	E-65153388	Daniel Pintaric	General	20-Aug-18	ANSR	250	1.0	250.00	250.00	Enter grocery store revenues for 2 days
	E-65153388	Daniel Pintaric	General	21-Aug-18	ANSR	250	0.5	125.00	125.00	Enter grocery store revenues for 1 day

WIP Expense Details

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65153388	GOVERNMENT OF ALBERTA	R. Hoyda Management Corp - Receivership	31-Aug-18	3.00	Other Income / Expense	
GOVERNMENT OF ALBERTA Total					3.00		
Grand Total					3.00		



Ernst & Young Inc.
Edmonton, AB

Invoice

R. Hoyda Management Corp.
10310 97 Street Po Box 300
HIGH LEVEL, AB T0H 1Z0
Canada

Invoice No.: CA12C500003019
Please include this number with payment

Invoice Date: 01 August 2018
Due Date: Upon receipt
Client No.: 0011884084
Engagement No.: E-65151687

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Interim billing for services rendered from May 19, 2018 to July 27, 2018 in connection with the Receivership of R. Hoyda Management Corp., as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Receiver fees	40,885.00				
Less 10% courtesy discount	-4,088.50				
Total fee	36,796.50	GST	5 %	1,839.83	38,636.33
	36,796.50			1,839.83	38,636.33
Invoice summary	36,796.50				
Tax : 5% GST				1,839.83	
Total:	36,796.50			1,839.83	38,636.33

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

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65153388	Bob Sword	General	22-May-18	ANSR	395	2.5	987.50	987.50	review e-mails from Sobey's and respond; discussion with Josie regarding the order from Sobey's; update revenue spreadsheet for six days; review cash position and request wire transfer to Sobey's to cover increase to order; phone call to Henry Kwok regarding offer;
	E-65153388	Bob Sword	General	23-May-18	ANSR	395	2.5	987.50	987.50	update revenue spreadsheet; discussion with Josie regarding the Sobey's order and price discrepancy; e-mail and discussion with Jennifer Trafton regarding calculation of meat order; review cash position;
	E-65153388	Bob Sword	General	24-May-18	ANSR	395	2.4	948.00	948.00	update revenue spreadsheet; discussion with Josie and Jennifer regarding meat pricing; phone call regarding electric utility; discussion with Josie regarding an inventory of the grocery store and instructions;
	E-65153388	Bob Sword	General	25-May-18	ANSR	395	1.1	434.50	434.50	update revenue spreadsheet; review interested parties schedule and contact two parties; forward copies of the RFP;
	E-65153388	Bob Sword	General	28-May-18	ANSR	395	1.2	474.00	474.00	update revenue spreadsheet; discussion with Josie regarding ongoing matters and orders from Sobey's; review cash position;
	E-65153388	Bob Sword	General	29-May-18	ANSR	395	2.1	829.50	829.50	update revenue spreadsheet; review cash position and discussions with Josie regarding a special order from Sobey's; confirm order and request a wire transfer;
	E-65153388	Bob Sword	General	30-May-18	ANSR	395	1.8	711.00	711.00	update revenue spreadsheet; review and respond to e-mails from Sobey's regarding order; discussions with Josie and Rene regarding power supply at the deli; review Enmax invoices; review cash position regarding EY invoice payments;
	E-65153388	Bob Sword	General	31-May-18	ANSR	395	2.1	829.50	829.50	update revenue spreadsheet; review cash position and finalize draw on Receiver's certificate; discussion with Matt and send to ATB;
	E-65153388	Bob Sword	General	1-Jun-18	ANSR	395	1.2	474.00	474.00	update revenue spreadsheet; e-mails and discussions with Josie regarding the shrinkage and supporting materials;
	E-65153388	Bob Sword	General	4-Jun-18	ANSR	395	2.4	948.00	948.00	extend revenue spreadsheet for June and update revenue spreadsheet for three days; review e-mails from Josie and discussions with her regarding additional order from Sobey's; review cash position and authorize order;
	E-65153388	Bob Sword	General	5-Jun-18	ANSR	395	2.7	1,066.50	1,066.50	update revenue spreadsheet; review e-mails from Josie and phone discussions regarding the Sobey's meat order and pricing; discussion with Matt and send e-mails regarding a telephone conference with ATB and AFSC; receive and review grocery inventory listing; check mark-ups on a test basis; discuss with Josie;
	E-65153388	Bob Sword	General	6-Jun-18	ANSR	395	1.5	592.50	592.50	prepare for and attend conference call with ATB and AFSC, with Matt; update revenue spreadsheet; e-mails and phone calls;
	E-65153388	Bob Sword	General	7-Jun-18	ANSR	395	1.7	671.50	671.50	discussions with Josie regarding the problems with the coolers and refrigeration systems; discussions regarding competitive price checks and whether our margins were low; review cash position and cash requirements for payroll and next week's orders;
	E-65153388	Bob Sword	General	8-Jun-18	ANSR	395	0.8	316.00	316.00	update revenue spreadsheet for two days; review cash position;
	E-65153388	Bob Sword	General	11-Jun-18	ANSR	395	2.4	948.00	948.00	review of Josie's e-mail regarding mark-ups and discussions with Josie regarding same; update revenue spreadsheet for three days; review cash position; review grocery order, discuss with Josie and Mark and request wire transfer;
	E-65153388	Bob Sword	General	12-Jun-18	ANSR	395	2.7	1,066.50	1,066.50	review Sobey's account balance and exchange e-mails with Sobey's regarding the DSD accounts; analyze and reconcile wire transfers with
	E-65153388	Bob Sword	General	13-Jun-18	ANSR	395	1.7	671.50	671.50	update revenue spreadsheet; discussions with Josie regarding the ongoing operations and review the current cash position and obligations; follow up on meat delivery and standing orders; discuss with Josie;
	E-65153388	Bob Sword	General	14-Jun-18	ANSR	395	1.3	513.50	513.50	update revenue spreadsheet; review cash position;
	E-65153388	Bob Sword	General	15-Jun-18	ANSR	395	0.9	355.50	355.50	update revenue spreadsheet; review vendor invoices;

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65153388	Bob Sword	General	18-Jun-18	ANSR	395	2.1	829.50	829.50	update revenue spreadsheet; review e-mails; review grocery order and request wire transfer to Sobey's; review appraisals then e-mail regarding insurance coverage; discuss insurable values with Tony Thompson; review ENMAX acct. and arrange payment; review AltaGas accts. and request payment.
	E-65153388	Bob Sword	General	19-Jun-18	ANSR	395	2.0	790.00	790.00	update revenue spreadsheet; discussion with Matt regarding insurance coverage and insurable values; discussion with Matt regarding sale prospect; and new offer from Sam Mraiche; discussion with Trina regarding cheque preparation and forward payment to ENMAX; e-mail and set up telephone conference with stakeholders.
	E-65153388	Bob Sword	General	20-Jun-18	ANSR	395	1.8	711.00	711.00	update revenue spreadsheet; discussions with Matt regarding sale prospects and attend telephone conference with ATB and AFSC.
	E-65153388	Bob Sword	General	21-Jun-18	ANSR	395	2.2	869.00	869.00	update revenue spreadsheet; review cash position and discussions / e-mails with Josie regarding orders and available funds; e-mails regarding insurance coverage.
	E-65153388	Bob Sword	General	22-Jun-18	ANSR	395	1.5	592.50	592.50	update revenue spreadsheet; phone calls and e-mails regarding offers or lack thereof; review cash position and discussion with Mark regarding payments to CRA.
	E-65153388	Bob Sword	General	25-Jun-18	ANSR	395	1.8	711.00	711.00	update revenue spreadsheet for three days; follow up on minor issues; review cash position and requested grocery orders, review funds request from Sobey's and authorize wire transfer.
	E-65153388	Bob Sword	General	26-Jun-18	ANSR	395	0.9	355.50	355.50	update revenue spreadsheet; review sales and discussion with Josie; review cash position.
	E-65153388	Bob Sword	General	27-Jun-18	ANSR	395	0.9	355.50	355.50	update revenue spreadsheet; discussions regarding possible sale; review cash position.
	E-65153388	Bob Sword	General	28-Jun-18	ANSR	395	2.6	1,027.00	1,027.00	update revenue spreadsheet; discussion and e-mails from / to Josie regarding various operational matters; discussions with Matt regarding offer from Sam and responding by e-mail; review cash position and get update of cash on hand; request payment of fees; complete analysis of Revenue and GST collected and ITC's.
	E-65153388	Bob Sword	General	29-Jun-18	ANSR	395	0.9	355.50	355.50	update revenue spreadsheet; review revenue worksheet, follow up on adjustments with Josie.
	E-65153388	Bob Sword	General	4-Jul-18	ANSR	395	1.6	632.00	632.00	update revenue spreadsheet for five days; discussions with Josie; discussions with Matt and review e-mails.
	E-65153388	Bob Sword	General	5-Jul-18	ANSR	395	2.3	908.50	908.50	update revenue spreadsheet; review cash position regarding available funding; discussion with Josie.
	E-65153388	Bob Sword	General	6-Jul-18	ANSR	395	1.4	553.00	553.00	update revenue spreadsheet; review cash position and discuss orders with Josie; follow up on discrepancies in cash reports.
	E-65153388	Bob Sword	General	9-Jul-18	ANSR	395	0.7	276.50	276.50	update revenue spreadsheets for three days; review e-mail regarding grocery order.
	E-65153388	Bob Sword	General	10-Jul-18	ANSR	395	1.7	671.50	671.50	update revenue spreadsheets; review accounts payable and e-mails regarding outstanding payables; phone discussion with Josie; follow up on wire transfer to Sobey's.
	E-65153388	Bob Sword	General	11-Jul-18	ANSR	395	1.9	750.50	750.50	update revenue spreadsheet; review cash flows and discuss low sales with Josie; analyse amounts due to CRA for payroll withholdings and GST.
	E-65153388	Bob Sword	General	12-Jul-18	ANSR	395	1.2	474.00	474.00	update revenue spreadsheet; review cash position; follow up with Josie on orders and accounts payable.
	E-65153388	Bob Sword	General	13-Jul-18	ANSR	395	0.5	197.50	197.50	update revenue spreadsheet; discussion with Josie regarding sales revenue and accounts payable.
	E-65153388	Bob Sword	General	16-Jul-18	ANSR	395	1.7	671.50	671.50	update revenue spreadsheet for three days; follow up on grocery delivery; review cash position; review accounts payable and summarize old accounts.
	E-65153388	Bob Sword	General	17-Jul-18	ANSR	395	1.9	750.50	750.50	update revenue spreadsheet and review cash requirements; review invoice for oven repair and discuss with Josie; review e-mails regarding same.

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Type	Hours	Fee	Total	Description
	E-65153388	Bob Sword	General	18-Jul-18	395	ANSR	1.9	750.50	750.50	update revenue spreadsheet; review outstanding accounts and prepare a Receiver's Certificate, get approved and forward to ATB; follow up on deposit error in the AGLC sweep account and arrange to transfer funds to cover;
	E-65153388	Bob Sword	General	19-Jul-18	395	ANSR	2.4	948.00	948.00	discussion with Josie regarding error;
	E-65153388	Bob Sword	General	20-Jul-18	395	ANSR	2.9	1,145.50	1,145.50	update revenue spreadsheet; follow up on outstanding invoices and review cash availability; discussion with Greg Steidl and Muhammad regarding our request for a Receiver's Certificate; call to Josie to discuss order quantities; review GST and provide details for returns;
	E-65153388	Bob Sword	General	23-Jul-18	395	ANSR	1.5	592.50	592.50	update revenue spreadsheet; review accounts payable and request payment of accounts; e-mail exchange regarding deposit of the Receiver's Certificate; discussion with Matt regarding Sam's offer and inventory on hand;
	E-65153388	Bob Sword	General	24-Jul-18	395	ANSR	2.8	1,106.00	1,106.00	update revenue spreadsheet for two days; follow up on grocery order; e-mails with Josie regarding ongoing matters; respond to a request for information on the properties;
	E-65153388	Bob Sword	General	25-Jul-18	395	ANSR	3.1	1,224.50	1,224.50	update revenue spreadsheet; discussions with Josie about operational matters; discussions with Matt and ATB regarding Sam's offer and inventory matters; review e-mail from Sobey's and request preparation of a wire transfer to cover order and drop deliveries; update spreadsheet on employee purchases;
	E-65153388	Bob Sword	General	26-Jul-18	395	ANSR	1.8	711.00	711.00	update revenue spreadsheet; discussion with Daniel Park regarding a potential offer; review accounts payable and authorize payments; review Ascend and adjust payments for GST; prepare journal entry for staff purchases; discussion with Mark regarding GST matters and payments;
	E-65153388	Bob Sword	General	27-Jul-18	395	ANSR	1.6	632.00	632.00	update revenue spreadsheet; discussions with Josie regarding orders and accounts payable; review accounts and authorize payments; review cash position; discussions with Jasmeet Palak regarding a possible offer;
										update revenue spreadsheet; review of correspondence from CRA regarding a GST audit; discussions with Mark and Trina; review Enmax payment and statements; e-mail from Jasmeet Palak;
		Bob Sword Total					84.6	33,417.00	33,417.00	
	E-65153388	Joshua Bourhis	General	24-Jul-18	100	ANSR	0.8	80.00	80.00	Payroll - July 9-22
		Joshua Bourhis Total					0.8	80.00	80.00	
	E-65153388	Mark Shitay	General	24-May-18	180	ANSR	0.5	90.00	90.00	Update Mary Ann Bultic WEPP claim. Call we Sandy service Canada.
	E-65153388	Mark Shitay	General	25-May-18	180	ANSR	3.1	558.00	558.00	Deposit Dechant, Caliber and Long Cheques. Call with Dechant requesting copy of invoice.
	E-65153388	Mark Shitay	General	28-May-18	180	ANSR	0.7	126.00	126.00	ROE for Chantelle Richmond and Matt Unruh.
	E-65153388	Mark Shitay	General	29-May-18	180	ANSR	0.5	90.00	90.00	Update Ascend per ATB stmt.
	E-65153388	Mark Shitay	General	30-May-18	180	ANSR	1.4	252.00	252.00	Pay Town of High Level
										ROE for Michelle Coutarelle.
	E-65153388	Mark Shitay	General	4-Jun-18	180	ANSR	2.6	468.00	468.00	ROE for Michelle Courtarelle. Wire to Sobey's.
										Call to CRA for T4 accounts.
										Call w. Service Canada re: T4 Accounts.
	E-65153388	Mark Shitay	General	5-Jun-18	180	ANSR	1.5	270.00	270.00	Wire to Sobey's
	E-65153388	Mark Shitay	General	8-Jun-18	180	ANSR	0.2	36.00	36.00	Review RP0002 account stmts.
	E-65153388	Mark Shitay	General	11-Jun-18	180	ANSR	1.1	198.00	198.00	RP0002 Account review Disbursements
										Update WEPP tracker re: Mary Ann
										Update ascend per ATB stmts.
										Wire to Sobey's.
	E-65153388	Mark Shitay	General	13-Jun-18	180	ANSR	0.2	36.00	36.00	Deposit 4WH cheque.
										Deposit Cheque Quality Inn.

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65153388	Trina Sorbara	General	22-May-18	Rate Card	180	1.0	180.00	180.00	enter weekly revenues, prepare deposit, prepare wire transfer
	E-65153388	Trina Sorbara	General	25-May-18	Rate Card	180	0.2	36.00	36.00	review WIP and analysis
	E-65153388	Trina Sorbara	General	28-May-18	Rate Card	180	1.0	180.00	180.00	payroll calculations, prepare cheques
	E-65153388	Trina Sorbara	General	7-Jun-18	Rate Card	180	0.2	36.00	36.00	call/email w/ ATB re pre-receivership accounts, close accounts
	E-65153388	Trina Sorbara	General	8-Jun-18	Rate Card	180	0.2	36.00	36.00	prepare deposit
	E-65153388	Trina Sorbara	General	11-Jun-18	Rate Card	180	1.0	180.00	180.00	payroll calculations, prepare cheques
	E-65153388	Trina Sorbara	General	12-Jun-18	Rate Card	180	1.0	180.00	180.00	May bank reconciliation
	E-65153388	Trina Sorbara	General	19-Jun-18	Rate Card	180	0.2	36.00	36.00	prepare cheque
	E-65153388	Trina Sorbara	General	25-Jun-18	Rate Card	180	1.0	180.00	180.00	payroll calculations, prepare cheques
	E-65153388	Trina Sorbara	General	28-Jun-18	Rate Card	180	0.2	36.00	36.00	netfile GST returns October thru May
	E-65153388	Trina Sorbara	General	10-Jul-18	Rate Card	180	1.5	270.00	270.00	payroll calculations, prepare cheques
	E-65153388	Trina Sorbara	General	11-Jul-18	Rate Card	180	0.5	90.00	90.00	payroll calculation and cheque for Michelle Courtoreille
	E-65153388	Trina Sorbara	General	19-Jul-18	Rate Card	180	0.2	36.00	36.00	journal entries
	E-65153388	Trina Sorbara	General	24-Jul-18	Rate Card	180	0.5	90.00	90.00	prepare cheques
		Trina Sorbara Total					8.7	1,566.00	1,566.00	
		Grand Total					120.3	40,885.00	40,885.00	



Ernst & Young Inc.
Edmonton, AB

Invoice

R. Hoyda Management Corp.
10310 97 Street Po Box 300
HIGH LEVEL, AB T0H 1Z0
Canada

Invoice No.: CA12C500002853
Please include this number with payment

Invoice Date: 28 May 2018
Due Date: Upon receipt
Client No.: 0011884084
Engagement No.: E-65151687

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Interim billing for services rendered from April 21, 2018 to May 18, 2018 in connection with the Receivership of R. Hoyda Management Corp., as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Receiver Fees:	18,560.00				
Expenses:	0.84				
Less: 10% Courtesy Discount:	-1,856.09				
Total Fees:	16,704.75	GST	5 %	835.24	17,539.99
	16,704.75			835.24	17,539.99
Invoice summary	16,704.75				
Tax : 5% GST				835.24	
Total:	16,704.75			835.24	17,539.99

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

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds sent electronically, please email your remittance detail to gss.canadaaccountsreceivable@xe02.ey.com including the amount paid, the invoice number and your company name.

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
	E-65153388	Bob Sword	General	23-Apr-18	ANSR	395	1.41	553.00	553.00	update revenue spreadsheet for three days; discussions with Chantelle regarding grocery purchase and review cash position;
	E-65153388	Bob Sword	General	24-Apr-18	ANSR	395	3.3	1,303.50	1,303.50	update revenue spreadsheet; review of adjustments for cash expenditures and prepare journal entries to record same; review e-mails from Chantelle; discussions with Trina and Mark;
	E-65153388	Bob Sword	General	25-Apr-18	ANSR	395	1.8	711.00	711.00	update revenue spreadsheet; review cash position via a vis possible grocery order; review e-mail from interested party and respond with copies of Court Order and RFP;
	E-65153388	Bob Sword	General	26-Apr-18	ANSR	395	2.9	1,145.50	1,145.50	update revenue spreadsheet; review cash position and discussion with Chantelle regarding a grocery order; review order and approve issuance of a wire transfer; discussion and follow up on order of meat from La Crele;
	E-65153388	Bob Sword	General	27-Apr-18	ANSR	395	0.9	355.50	355.50	update revenue spreadsheet; e-mail from 1 to Sobey's regarding wire transfer; discussion with Mark regarding wire and journal entries;
	E-65153388	Bob Sword	General	30-Apr-18	ANSR	395	2.4	948.00	948.00	update revenue spreadsheet for three days; discussions with Chantelle regarding an additional purchase of groceries; arrange for wire transfer to Sobey's; discussion with Henry Kwok regarding the purchase of the properties; review grocery store inventory count and discuss with Chantelle; review health inspection reports; begin review of Ascend and prepare adjustments as necessary;
	E-65153388	Bob Sword	General	1-May-18	ANSR	395	3.3	1,303.50	1,303.50	update revenue spreadsheet and extend for a month; work on analysis of Ascend and purchases for GST matters, adjust as necessary; e-mails to 1 from Sobey's regarding new grocery order and payment; e-mails and discussion with Chantelle; review updated inventory list; pull Sobey's invoices for analysis; call to and discussion with Reg Tancowney regarding possible offer for the properties;
	E-65153388	Bob Sword	General	2-May-18	ANSR	395	3.8	1,501.00	1,501.00	update revenue spreadsheet; discussions and e-mails with Chantelle regarding grocery invoices and review historic e-mail file for copies of invoices for analysis; work on analysis; phone discussions with two prospective purchasers regarding pricing and attendance in high level;
	E-65153388	Bob Sword	General	3-May-18	ANSR	395	3.8	1,501.00	1,501.00	complete work on analysis of Sobey's payments and GST and re-allocate as necessary; e-mails and discussion with Chantelle regarding staffing and ongoing issues;
	E-65153388	Bob Sword	General	4-May-18	ANSR	395	2.0	790.00	790.00	update revenue spreadsheets for two days; review Ascend entries and adjust GST; discussion with Josie regarding attendance of prospective purchasers;
	E-65153388	Bob Sword	General	7-May-18	ANSR	395	2.9	1,145.50	1,145.50	update revenue spreadsheet for three days; discussions and e-mails with Chantelle regarding a meat order; follow up and approve; discussion with Henry Kwok regarding offer and operations at the store; e-mail from Maplehurst Bakeries regarding an outstanding account;
	E-65153388	Bob Sword	General	8-May-18	ANSR	395	2.9	1,145.50	1,145.50	e-mail exchange with Sobey's regarding an order and payment; update revenue spreadsheet; review cash position; e-mails from and to Chantelle regarding operations;
	E-65153388	Bob Sword	General	9-May-18	ANSR	395	2.4	948.00	948.00	update revenue spreadsheet; discussions with Chantelle regarding ongoing matters; call from Sunnybrook Sausage regarding meat order; review invoices and statements from Sobey's; e-mails and discussion regarding compressor problems and call to NX-1;
	E-65153388	Bob Sword	General	10-May-18	ANSR	395	2.2	869.00	869.00	update revenue spreadsheet; discussions with Chantelle regarding ongoing matters; follow up on repairs to compressors;
	E-65153388	Bob Sword	General	11-May-18	ANSR	395	1.6	632.00	632.00	update revenue spreadsheet; e-mails from Chantelle regarding Sunnybrook Sausage order; review cash position;
	E-65153388	Bob Sword	General	14-May-18	ANSR	395	0.7	276.50	276.50	update revenue spreadsheet for three days; phone call to Henry Kwok regarding the offer; review Sobey's statements and invoices;
	E-65153388	Bob Sword	General	16-May-18	ANSR	395	1.5	592.50	592.50	update revenue spreadsheet; discussions with Josie regarding logistics of ordering groceries and wire transfers; e-mail from Henry Kwok;
	E-65153388	Bob Sword	General	17-May-18	ANSR	395	1.5	592.50	592.50	discussion with TKM regarding service for compressors and refrigeration units; discussion with Josie regarding general matters and Sobey's order;
	E-65153388	Bob Sword	General	18-May-18	ANSR	395	1.1	434.50	434.50	discussions with Josie and Mark regarding a wire to Sobey's; reconcile available cash and deposits through Moneris; request payments;

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate Type	Rate	Hours	Fee	Total	Description
Bob Sward Total										
	E-65153388	Mark Shlay	General	23-Apr-18	ANSR	125	0.7	87.50	87.50	Update Ascend per ATB stmnt
	E-65153388	Mark Shlay	General	25-Apr-18	ANSR	125	0.2	25.00	25.00	Paid L&P Invoice
	E-65153388	Mark Shlay	General	26-Apr-18	ANSR	125	0.2	25.00	25.00	Deposit Little Red River Cheque
	E-65153388	Mark Shlay	General	27-Apr-18	ANSR	125	0.8	100.00	100.00	Paid Sunnybrook Sausages
	E-65153388	Mark Shlay	General	30-Apr-18	ANSR	125	1.1	137.50	137.50	Wire to Sobey's
	E-65153388	Mark Shlay	General	1-May-18	ANSR	125	0.2	25.00	25.00	Journal Entry Adjustments
	E-65153388	Mark Shlay	General	7-May-18	ANSR	125	1.5	187.50	187.50	Update Ascend Accts per ATB Stmnt.
										Wire to Sobey's
										Follow up on Wire to Sobey's
										Update Ascend to date per ATB
										Deposit FWH cheque
										Pay La Crete Transport
										Call w/ Service Canada re: Butic Claim
										Pay Maplehurst
	E-65153388	Mark Shlay	General	11-May-18	ANSR	125	0.2	25.00	25.00	Wire to Sobey's
	E-65153388	Mark Shlay	General	18-May-18	ANSR	125	0.5	62.50	62.50	Deposit Quality Inn Cheque
										Deposit Cheques.
										Pay Bills.
										Wire to Sobey's.
										Check Mail
Mark Shlay Total										
	E-65153388	Matt McCulloch	General	27-Apr-18	Rate Card	575	0.1	57.50	57.50	review of bank Recs April 2018
	E-65153388	Matt McCulloch	Land	30-Apr-18	Rate Card	575	0.5	287.50	287.50	Misc file related work in relation to High Level Properties. (split 50/50 between FWH and RHyoda); meeting with Bob on status of sale options and continued operations if sales fall through
Matt McCulloch Total										
	E-65153388	Trina Sorbara	General	26-Apr-18	Rate Card	180	0.6	345.00	345.00	WIP analysis
	E-65153388	Trina Sorbara	General	30-Apr-18	Rate Card	180	1.5	270.00	270.00	payroll calculations; prepare cheques
	E-65153388	Trina Sorbara	General	10-May-18	Rate Card	180	0.1	18.00	18.00	call w/ Doraine Awid at CRA
	E-65153388	Trina Sorbara	General	14-May-18	Rate Card	180	2.0	360.00	360.00	payroll calculations, prepare cheques, enter weekly revenues
	E-65153388	Trina Sorbara	General	16-May-18	Rate Card	180	0.3	54.00	54.00	prepare payroll cheques for courier
Trina Sorbara Total										
Grand Total										
									4.4	792.00
									52.8	18,560.00
										18,560.00

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65153388	Postage & Shipping Costs	R. Hoyda Management Corp - Receivership	4-May-18	0.84	Postage & Shipping Costs	R. Hoyda
Postage & Shipping Costs Total					0.84		
Grand Total					0.84		



Ernst & Young Inc.
Edmonton, AB

Invoice

R. Hoyda Management Corp.
10310 97 Street Po Box 300
HIGH LEVEL, AB T0H 1Z0
Canada

Invoice No.: **CA12C500002763**
Please include this number with payment

Invoice Date: 27 April 2018
Due Date: Upon receipt
Client No.: 0011884084
Engagement No.: E-65151687

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Interim billing for services rendered from January 20, 2018 to April 20, 2018 in connection with the Receivership of R. Hoyda Management Corp., as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Receiver Fees:	80,642.50				
Less: 10% Courtesy Discount:	-8,064.25				
Expenses:	1,018.63				
Total Fees:	73,596.88	GST	5 %	3,679.84	77,276.72
	73,596.88			3,679.84	77,276.72
Invoice summary	73,596.88				
Tax : 5% GST				3,679.84	
Total:	73,596.88			3,679.84	77,276.72

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

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds sent electronically, please email your remittance detail to gss.canadaaccountsreceivable@xe02.ey.com including the amount paid, the invoice number and your company name.

Engagement ID	Employee Name	Activity Code Description	Transaction Date	NSR Rate	Charged Hours	Total Fees	Charged Hours Description
E-65153388	Bob Sword	General	20 Apr 2018	395.00	1.50	592.50	update revenue spreadsheet; review cash position and funds on hand / deposited;
E-65153388	Bob Sword	General	19 Apr 2018	395.00	3.70	1,461.50	update revenue spreadsheet; review e-mails from Chantelle regarding Sobey's; review security vis a vis priorities in preparation for conference call; attend conference call and prepare memo to file;
E-65153388	Bob Sword	General	18 Apr 2018	395.00	4.40	1,738.00	update revenue spreadsheet; review cash position, discussions with Chantelle regarding deposits and cash expenditures; review November deposits; travel to Edmonton (split 50/50 with 4 Winds 1.7 hr.)
E-65153388	Bob Sword	General	17 Apr 2018	395.00	4.40	1,738.00	travel to High Level 2.3 Hr (split 50/50 with 4 Winds); discussions with Chantelle regarding ongoing management of the store; obtain cash expenditure receipts for review;
E-65153388	Bob Sword	General	16 Apr 2018	395.00	3.50	1,382.50	update revenue spreadsheets for three days; review cash position and exchange e-mails with Sobey's regarding purchase and transfer of funds; discussions with Mark and Trina regarding cash on hand and payroll; review offers received and discussion with Matt; prepare memo to file;
E-65153388	Bob Sword	General	13 Apr 2018	395.00	2.80	1,106.00	update revenue spreadsheet; review bank account details; discussions with Chantelle regarding meat and kitchen orders; analyse Enmax account and prepare settlement offer;
E-65153388	Bob Sword	General	12 Apr 2018	395.00	4.90	1,935.50	update revenue spreadsheet; review cash position; work on reconciliation of pre-receivables; work on recoveries;
E-65153388	Bob Sword	General	11 Apr 2018	395.00	0.70	276.50	update revenue spreadsheet; discussions with Chantelle regarding grocery order; and authorize; review of Enmax invoices from Jim Hahn; discussions with Mark regarding payables and authorize payments;
E-65153388	Bob Sword	General	10 Apr 2018	395.00	0.80	316.00	update revenue spreadsheet; review cash position and discussions with Mark regarding outstanding a/p;
E-65153388	Bob Sword	General	09 Apr 2018	395.00	2.30	908.50	update revenue spreadsheet for three days; discussions with Chantelle regarding notice; discussions with staff regarding ongoing matters;
E-65153388	Bob Sword	General	06 Apr 2018	395.00	1.30	513.50	update revenue spreadsheet; review cash position; discussions with Mark;
E-65153388	Bob Sword	General	05 Apr 2018	395.00	2.80	1,106.00	update revenue spreadsheet; discussion with David Vos regarding interest in properties and the Jade cash machines; review cash position;

E-65153388	Bob Sword	General	04 Apr 2018	395.00	2.60	1,027.00	update revenue spreadsheet; review cash position; discussion with Mark regarding payment of accounts; allocate employee purchases;
E-65153388	Bob Sword	General	03 Apr 2018	395.00	3.10	1,224.50	update revenue spreadsheet; review deposits and reconcile to revenue numbers; follow-up on discrepancies; discussions with Chantelle regarding Sobey's order and wire transfer;
E-65153388	Bob Sword	General	02 Apr 2018	395.00	2.30	908.50	update revenue spreadsheet for four days; review e-mails regarding orders; review cash position;
E-65153388	Bob Sword	General	29 Mar 2018	395.00	1.00	395.00	update revenue spreadsheet; discussions with Rene re maintenance matters; discussions with Josie and Rene regarding inspection of the properties by an interested party;
E-65153388	Bob Sword	General	28 Mar 2018	395.00	2.20	869.00	update revenue spreadsheet; discussions with Chantelle regarding grocery order; e-mails and phones from interested parties; review cash position and Moneris reports;
E-65153388	Bob Sword	General	27 Mar 2018	395.00	2.90	1,145.50	update revenue spreadsheet; discussions and e-mails with interested parties; review cash position; discussion with Mark regarding invoices;
E-65153388	Bob Sword	General	26 Mar 2018	395.00	2.60	1,027.00	update revenue spreadsheet for three days; review e-mails regarding interested parties; various phone calls; discussion with Mark Dachuk regarding the refrigeration problems; review cash position;
E-65153388	Bob Sword	General	23 Mar 2018	395.00	1.40	553.00	update revenue spreadsheet; review funds on hand and e-mail to Sobey's regarding confirmation of wire transfer; discussion with Chantelle;
E-65153388	Bob Sword	General	22 Mar 2018	395.00	4.50	1,777.50	update revenue spreadsheet two days; meet with prospective purchaser and inspect premises; discussions with Chantelle regarding grocery order; review cash position and discussion with Mark regarding wire transfer; travel High Level to Edmonton (split 50/50 with 4Winds);
E-65153388	Bob Sword	General	21 Mar 2018	395.00	4.80	1,896.00	travel Edmonton to High Level (split 50/50 with 4 Winds); inspect properties and discussions with Chantelle, Josie and Rene;
E-65153388	Bob Sword	General	20 Mar 2018	395.00	3.30	1,303.50	update revenue spreadsheet; discussions with Chantelle regarding meat order; review cash management and cash on hand; discussions with Mark;

E-65153388	Bob Sword	General	19 Mar 2018	395.00	2.40	948.00	update revenue spreadsheet three days; follow up on wire transfer and meat order; e-mails from interested parties and respond; phone discussions and e-mails with Chantelle;
E-65153388	Bob Sword	General	16 Mar 2018	395.00	2.40	948.00	update revenue spreadsheet; discussion and e-mails with Chantelle regarding a meat order, review cash availability and authorize order;
E-65153388	Bob Sword	General	15 Mar 2018	395.00	2.80	1,106.00	update revenue spreadsheet; phone calls and e-mails with Chantelle regarding property inspections, ongoing operations and signage; review cash management and discussions with Mark regarding payables;
E-65153388	Bob Sword	General	14 Mar 2018	395.00	3.30	1,303.50	update revenue spreadsheet; discussions with Mark regarding accounts and invoices; review cash management; deal with development permit for signage;
E-65153388	Bob Sword	General	13 Mar 2018	395.00	3.30	1,303.50	update revenue spreadsheet; review RFP notices for follow-up; discussions with Mark regarding deposits and accounts payable; discussions and e-mails with Chantelle;
E-65153388	Bob Sword	General	12 Mar 2018	395.00	2.40	948.00	update revenue spreadsheets for three days; review RFP ad; e-mails and discussions with Chantelle; discussions with Matt regarding portable sign;
E-65153388	Bob Sword	General	09 Mar 2018	395.00	1.00	395.00	update revenue spreadsheet; e-mail from Chantelle regarding cheques payments on account;
E-65153388	Bob Sword	General	08 Mar 2018	395.00	3.30	1,303.50	update revenue spreadsheet; review numerous e-mails from Macdonald's Consolidated regarding our order; review Enmax invoices and Mark's analysis; review cash position and request payment of EY invoice;
E-65153388	Bob Sword	General	07 Mar 2018	395.00	2.60	1,027.00	update revenue spreadsheet; discussions and e-mails with Chantelle regarding Maplehurst bakeries order; follow up on adjustments to ATB accounts for transfers; discussions with Mark regarding cash on hand and accounts;
E-65153388	Bob Sword	General	06 Mar 2018	395.00	2.10	829.50	update revenue spreadsheet; review funds on hand and authorize order from Sobey's; request wire transfer;
E-65153388	Bob Sword	General	05 Mar 2018	395.00	3.10	1,224.50	update revenue spreadsheets; e-mails and discussions with Chantelle regarding order from Sobey's; discussions with Mark regarding funds on hand and available for an order;
E-65153388	Bob Sword	General	02 Mar 2018	395.00	1.80	711.00	update daily sales revenue spreadsheet; e-mail from Wade Fedosenko regarding interest in a sale and respond;

E-65153388	Bob Sword	General	01 Mar 2018	395.00	2.60	1,027.00	update revenue spreadsheet; e-mails and discussions with Chantelle regarding freezer and compressor problems; review data regarding intercompany transfers of inventory; discussions with the Town regarding business licenses;
E-65153388	Bob Sword	General	28 Feb 2018	395.00	3.00	1,185.00	update revenue spreadsheet; e-mails and phone discussions with Chantelle regarding problems with the freezers; work on a letter to interested parties for the assets; issue letters and sale process documents; phones regarding e-mail addresses;
E-65153388	Bob Sword	General	27 Feb 2018	395.00	3.10	1,224.50	update sales revenue spreadsheet; discussions with Chantelle regarding Sobey's; attend Court (split 50/50 - 6); work on draft ad;
E-65153388	Bob Sword	General	26 Feb 2018	395.00	2.80	1,106.00	review e-mails to/from Chantelle and Sobey's respond as necessary; update sales revenue spreadsheets; forward invoices to Chantelle;
E-65153388	Bob Sword	General	23 Feb 2018	395.00	2.40	948.00	update revenue spreadsheet; phone discussions with Chantelle regarding grocery order; work on draft ad for sale of assets;
E-65153388	Bob Sword	General	22 Feb 2018	395.00	3.30	1,303.50	print originals of report and send to Stephanie; e-mails with HUB Insurance regarding renewal; discussions with Mark, e-mails with Jennifer Traflet regarding payment to Sobey's; work on updates for Ascend entries;
E-65153388	Bob Sword	General	21 Feb 2018	395.00	3.60	1,422.00	work on draft report and RFP; deal with issues related to Sobey's and orders
E-65153388	Bob Sword	General	20 Feb 2018	395.00	3.20	1,264.00	WORK ON DRAFT REPORT AND RFP; DEAL WITH ISSUES REGARDING ORDER FROM SOBEY'S
E-65153388	Bob Sword	General	16 Feb 2018	395.00	2.30	908.50	review revenue and GST collections; accounts receivable and entries in Ascend; various discussions with Mark and Chantelle;
E-65153388	Bob Sword	General	15 Feb 2018	395.00	2.30	908.50	work on statement of receipts and disbursements; analyze revenue and GST in Ascend; review purchases for data; update sales revenues spreadsheet; discussions with Chantelle regarding A/R and pre-post accounts and deposits;
E-65153388	Bob Sword	General	14 Feb 2018	395.00	4.20	1,659.00	work on statement of receipts and disbursements and draft report; phone calls and e-mails respecting A/R and revenue matters;
E-65153388	Bob Sword	General	13 Feb 2018	395.00	4.90	1,935.50	review draft report; work on preparation of statement of receipts and disbursements; phone calls and e-mails related thereto;

E-65153388	Bob Sword	General	12 Feb 2018	395.00	3.10	1,224.50	review and update daily sales revenue spreadsheet; discussions with Chantelle regarding deposits and A/R collectors; work on draft report;
E-65153388	Bob Sword	General	09 Feb 2018	395.00	1.20	474.00	redraft total revenue spreadsheet and update daily revenue spreadsheet; e-mails and discussions regarding short shipped goods from sobey's; discussions with Mark regarding payment to vendors; review of insurance coverage;
E-65153388	Bob Sword	General	08 Feb 2018	395.00	3.10	1,224.50	work on re-draft of Court Report; discussions with Chantelle; order meat saw blades and arrange delivery; update daily sales spreadsheet;
E-65153388	Bob Sword	General	07 Feb 2018	395.00	3.00	1,185.00	review and update daily sales revenue spreadsheet; review shipping documents and invoices from Sobey's; review e-mails from ATB; work on amendments to RFP and Court Report; discussions with Matt; consider secured claims;
E-65153388	Bob Sword	General	06 Feb 2018	395.00	3.30	1,303.50	discussions with Jennifer Trafton regarding invoices for drop ship orders and determination of total invoiced amounts; review e-mail copies of shipping documents and invoices from Macdonalds; discussion with Chantelle regarding Bob Sheply and e-mail; review and update daily revenue spreadsheets;
E-65153388	Bob Sword	General	05 Feb 2018	395.00	3.10	1,224.50	E-mails and discussions with obeys (Jennifer Trafton) regarding payment for balance of order; reconcile cash on available and arrange for a further funds transfer; discussions with Chantelle regarding the order from Sobey's and other matters;
E-65153388	Bob Sword	General	02 Feb 2018	395.00	2.60	1,027.00	Finalize RFP documents for review; update sales revenue; review banking and request for grocery purchase; ensure funding available; discussions and e-mails with Chantelle regarding an unauthorized purchase;
E-65153388	Bob Sword	General	01 Feb 2018	395.00	3.40	1,343.00	update RFP documents and equipment listings from Mark; update sales revenue spreadsheet; various telephone calls and discussions; e-mail to Brent Cheung regarding truck valuation;
E-65153388	Bob Sword	General	31 Jan 2018	395.00	4.30	1,698.50	travel to Edmonton (5.4 hr split); discussions with Josie and Chantelle regarding ongoing operations; discussions with Mark and Josie/Chantelle regarding adjustments to sales revenue;

E-65153388	Bob Sword	General	30 Jan 2018	395.00	4.30	1,698.50	Travel to High Level (4.5 hr split); discussions with Josie and Chantelle regarding ongoing operations; discussion with Mark regarding equipment inventory.
E-65153388	Bob Sword	General	29 Jan 2018	395.00	2.60	1,027.00	Review PPR searches, secured claims and discuss trucks and trailers with Dan, update daily sales revenue spreadsheet, discussions with Mark regarding trip to High Level;
E-65153388	Bob Sword	General	26 Jan 2018	395.00	1.40	553.00	update daily sales revenue spreadsheet, work on draft report and sales process documents; e-mail to Greg (ATB) regarding Ford truck;
E-65153388	Bob Sword	General	25 Jan 2018	395.00	1.80	711.00	work on draft report and sales process documents; discussions with Mark and Trina regarding payroll, banking issues, etc;
E-65153388	Bob Sword	General	24 Jan 2018	395.00	2.50	987.50	update daily sales spreadsheet, discussions with Chantelle, work on draft report and sales process documents;
E-65153388	Bob Sword	General	23 Jan 2018	395.00	1.60	632.00	work on draft report to the Court; discussions regarding the sale process; telephone conference with ATB (Greg, Muhammad) with Matt
E-65153388	Bob Sword	General	22 Jan 2018	395.00	1.20	474.00	review three days sales revenue and update spreadsheet; review e-mails and vendor invoice, approve for payment;
Bob Sword Total							
E-65153388	Mark Shtay	General	19 Apr 2018	125.00	0.20	25.00	Deposit Obsidian Cheque
E-65153388	Mark Shtay	General	17 Apr 2018	125.00	2.40	300.00	CRA Source Deductions ReviewPay Town of HL and Sunnybrook
E-65153388	Mark Shtay	General	16 Apr 2018	125.00	0.90	112.50	Wire to Sobseys \$13000Update Ascend
E-65153388	Mark Shtay	General	11 Apr 2018	125.00	1.30	162.50	Banking to DateWire to Sobseys \$3000
E-65153388	Mark Shtay	General	09 Apr 2018	125.00	1.00	125.00	Call to Kayla Gaudette Service Canada re: wepp claim for Mary Ann Butic Pay Altagas, La CreteUpdate Trustee From for Mary Ann ButicWire to Sobseys
E-65153388	Mark Shtay	General	06 Apr 2018	125.00	1.40	175.00	Cheq to FWH - Staff PurchasesDeposit Cheque from FWH and Gov AB Chq Update Ascend to Date.
E-65153388	Mark Shtay	General	05 Apr 2018	125.00	0.20	25.00	Email to Mary Ann Butic re: WEPP ClaimCall with Service Canada Mary Butic
E-65153388	Mark Shtay	General	02 Apr 2018	125.00	0.50	62.50	Call with Maplehurst re: payments made
E-65153388	Mark Shtay	General	29 Mar 2018	125.00	0.20	25.00	Update Ascend Bank Acct to Date
E-65153388	Mark Shtay	General	28 Mar 2018	125.00	0.20	25.00	Deposit Stardust Cheque
E-65153388	Mark Shtay	General	26 Mar 2018	125.00	0.70	87.50	Deposit Obsidian Cheque
E-65153388	Mark Shtay	General	22 Mar 2018	125.00	1.40	175.00	Update Ascend Bank Account to Date.Paid NX-1 Invoice
E-65153388	Mark Shtay	General	21 Mar 2018	125.00	0.50	62.50	Deposit Red Rock & Noralta
E-65153388	Mark Shtay	General					Cheques Completed ROE for 3 employees
E-65153388	Mark Shtay	General					ROE request from Service CanadaCall with Dale, Little Red River re: AR letterEmail to Date with invoices

E-65153388	Mark Shtay	General	20 Mar 2018	125.00	1.00	125.00	Chantelle Email re: Patmore oilfield serv. Chq. Deposit Patmore Oilfield cheque. Paid Town of High Level Invoice. Paid Sunnybrook Invoice
E-65153388	Mark Shtay	General	19 Mar 2018	125.00	1.10	137.50	Renew Canada Post Mail Forward Email Roslyn at Stardust re: AR Letter Update Ascend Bank account to date Email to CMB Insurance re: Ram 3500
E-65153388	Mark Shtay	General	16 Mar 2018	125.00	0.60	75.00	Sent Danika Bulldog her T4 Wire to Sobey's Call with Alberta Sheriffs re: A/R letter
E-65153388	Mark Shtay	General	15 Mar 2018	125.00	1.00	125.00	Email to Chantelle re: Obsidian Energy Inv. Paid L&P Diposal and La Crete Invoice Email to Ginette/Sysco re: A/R Letter Email to Preferred Electric, Second Invoice.
E-65153388	Mark Shtay	General	14 Mar 2018	125.00	2.40	300.00	Paid AltaGas Invoices Deposit EY Cheque for Purchases Paid Maplehurst Invoice Call w/ Teena from Sustainable resc. A/R Letter. Call with Rolph - Tolko Industries A/R Email to Chantelle requesting Invoices Deposit Longrun Explor. cheque Paid 4WH for \$ from Longrun deposit Email to Ginette / Obsidian Energy A/R Email to Sustainable Resc. re: Inv 6735
E-65153388	Mark Shtay	General	13 Mar 2018	125.00	1.40	175.00	Call with Robert Arnold re: A/R Demand. Will pay 2018 going forward. Update WEPP tracker Ernestina Pmt. Chantelle email for Redrock Camps Invoices Bank Account Reconcile for February.
E-65153388	Mark Shtay	General	12 Mar 2018	125.00	0.60	75.00	Update Ascend Bank Account to date.
E-65153388	Mark Shtay	General	09 Mar 2018	125.00	0.50	62.50	A/R Demand Letters Sent out.
E-65153388	Mark Shtay	General	08 Mar 2018	125.00	2.10	262.50	A/R Pre-receiver Update A/R Demand Letters Prepared Receiver Fees cheque issued Deposited Receiver Certificate
E-65153388	Mark Shtay	General	06 Mar 2018	125.00	0.40	50.00	Sobey's Wire
E-65153388	Mark Shtay	General	05 Mar 2018	125.00	1.40	175.00	Update Ascend Bank account to date.
E-65153388	Mark Shtay	General	02 Mar 2018	125.00	0.50	62.50	Sorted Outstanding Invoices to be Paid
E-65153388	Mark Shtay	General	01 Mar 2018	125.00	0.20	25.00	Paid Town of High Level Invoice
E-65153388	Mark Shtay	General	28 Feb 2018	125.00	0.50	62.50	Updated Ascend Bank accounts to date
E-65153388	Mark Shtay	General	22 Feb 2018	125.00	2.20	275.00	Wire paperwork Sobey's Updated A/R for pre-receiver accounts Prepared A/R Letters
E-65153388	Mark Shtay	General	21 Feb 2018	125.00	1.00	125.00	Wire to Sobey's for Groceries Reconcile update - Moneris Fees Deposit Four Winds Cheque Second Wire to Sobey's Prepare Payroll Cheques
E-65153388	Mark Shtay	General	20 Feb 2018	125.00	0.90	112.50	Mailed Out T4's Updated Ascend Bank Acct to Date Deposited FWH Cheque
E-65153388	Mark Shtay	General	16 Feb 2018	125.00	2.70	337.50	Issue T4's for 2017 Deposit Noralta Cheque
E-65153388	Mark Shtay	General	14 Feb 2018	125.00	1.70	212.50	T4 Data Prep A/R Notices Data Prep Deposit Cheque - Tolko Industries

E-65153388	Mark Shtay	General	13 Feb 2018	125.00	1.60	200.00	Paid Packers Supplies and L&P Disposal Deposit Cheque from 4WH. Prepare AVR Notices - Outstanding Charges.
E-65153388	Mark Shtay	General	12 Feb 2018	125.00	0.50	62.50	Update Ascend Acct to date per bank stmt.
E-65153388	Mark Shtay	General	09 Feb 2018	125.00	2.20	275.00	AVR Demand Letter PrepScan and Send T4 to Bhavesh, K.
E-65153388	Mark Shtay	General	07 Feb 2018	125.00	0.40	50.00	Email to Sandra Peacock for Update on Insurance Policy Changes. Paid La Crete Invoice.
E-65153388	Mark Shtay	General	06 Feb 2018	125.00	0.90	112.50	Updated Ascend Deposits as per statement to Date.
E-65153388	Mark Shtay	General	05 Feb 2018	125.00	1.20	150.00	Sent Wire Transfer to Sobey's Mary Ann Butic - WEPP Claim Adjust and Sent Copy of T4. Resent Notice to La Crete Transport.
E-65153388	Mark Shtay	General	02 Feb 2018	125.00	1.10	137.50	Updated Ascend Direct Deposits to Date Wire Transfer to Sobey's for Groceries Cut Cheque to MK-1 for repairs. Updated Asset Listing with new info.
E-65153388	Mark Shtay	General	01 Feb 2018	125.00	1.00	125.00	Typed up Asset List for Grocery Store and Liquor Store.
E-65153388	Mark Shtay	General	31 Jan 2018	125.00	8.00	1,000.00	Travelled to High Level to Complete Asset Count of Grocery Store and Liquor Store. Completed Audit of Daily Cash out report for Grocery Store due to Inconsistencies.
E-65153388	Mark Shtay	General	29 Jan 2018	125.00	0.20	25.00	Updated WEPP tracking sheet for Romancito Tenorio Pmt.
E-65153388	Mark Shtay	General	26 Jan 2018	125.00	0.40	50.00	Deposits
E-65153388	Mark Shtay	General	25 Jan 2018	125.00	0.40	50.00	Billing
E-65153388	Mark Shtay	General	24 Jan 2018	125.00	2.00	250.00	Bank Rec
E-65153388	Mark Shtay	General	23 Jan 2018	125.00	0.20	25.00	WEPP Claim
E-65153388	Mark Shtay	General	22 Jan 2018	125.00	0.60	75.00	Billing Matt Unruh WEPP Claim
E-65153388	Mark Shtay Total				53.80	6,725.00	
E-65153388	Matt McCulloch	Land	19 Apr 2018	575.00	0.30	172.50	Attend conference call with AFSC and ATB re proposals received. (time split 50/50)
E-65153388	Matt McCulloch	Land	17 Apr 2018	575.00	0.30	172.50	calls w/ B Sword re High Level matters; emails to ATB/AFSC re proposals received and set up call; email to counsel re same
E-65153388	Matt McCulloch	Land	16 Apr 2018	575.00	0.30	172.50	Call with S Mirache re sale of High Level Properties; review of proposals received and discussions with B Sword re same.
E-65153388	Matt McCulloch	General	15 Mar 2018	575.00	0.10	57.50	March 2018 Bank Rec Review
E-65153388	Matt McCulloch	General	26 Feb 2018	575.00	0.20	115.00	Review, approve, and sign January bank rec.
E-65153388	Matt McCulloch	General	07 Feb 2018	575.00	1.00	575.00	Review of Receiver's First Report (time split 50/50 FWH/RHovda)
E-65153388	Matt McCulloch	General	06 Feb 2018	575.00	0.90	517.50	Review of RFP - time split 50/50 to FWH
E-65153388	Matt McCulloch	General	31 Jan 2018	575.00	0.10	57.50	Review, approve, and sign November bank recs.

Matt McCulloch Total				3.20	1,840.00	
E-65153388	Trina Sorbara	General	16 Apr 2018	180.00	1.00	payroll calculations, prepare cheques
E-65153388	Trina Sorbara	General	12 Apr 2018	180.00	0.50	March bank reconciliation
E-65153388	Trina Sorbara	General	09 Apr 2018	180.00	0.50	call with Neeshila at CRA, prepare schedule of SD payments remitted to RP0002 accounts
E-65153388	Trina Sorbara	General	06 Apr 2018	180.00	0.10	journal entries
E-65153388	Trina Sorbara	General	03 Apr 2018	180.00	2.00	payroll calculations, prepare cheques, prepare wire transfer, enter revenues, prepare deposit
E-65153388	Trina Sorbara	General	20 Mar 2018	180.00	2.50	review payroll info for ROEs required, email Chantelle for confirmation
E-65153388	Trina Sorbara	General	19 Mar 2018	180.00	1.50	payroll calculations, prepare cheques
E-65153388	Trina Sorbara	General	05 Mar 2018	180.00	1.50	payroll calculations, prepare cheques
E-65153388	Trina Sorbara	General	01 Mar 2018	180.00	0.10	update website
E-65153388	Trina Sorbara	General	23 Feb 2018	180.00	0.10	update website
E-65153388	Trina Sorbara	General	21 Feb 2018	180.00	1.30	January bank reconciliation, courier cheques, format/finalize Receiver's Report
E-65153388	Trina Sorbara	General	20 Feb 2018	180.00	1.50	payroll calculations, prepare cheques, December bank reconciliation
E-65153388	Trina Sorbara	General	07 Feb 2018	180.00	0.50	payroll calculations, prepare cheques; courier to High Level
E-65153388	Trina Sorbara	General	06 Feb 2018	180.00	2.00	review ATB schedule of amounts to be transferred from pre-receivership accounts; email Muhammad; payroll calculations, prepare cheques
E-65153388	Trina Sorbara	General	29 Jan 2018	180.00	0.80	WIP analysis, draft bills
E-65153388	Trina Sorbara	General	24 Jan 2018	180.00	0.90	emails with ATB re outstanding requests; enter and finalize payroll cheques
E-65153388	Trina Sorbara	General	22 Jan 2018	180.00	0.70	payroll calculations, email ATB re statements required
Trina Sorbara Total					17.50	3,150.00
Grand Total					249.00	80,642.50

Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
E-65153388	Trina Sorbara	General	20 Mar 2018	169.73	GL Expense	R. Hoyda mail redirection renewal
	Trina Sorbara Total			169.73		
E-65153388	Unknown	General	01 Feb 2018	0.84	GL Expense	GON1807006 / Edm Postage Chgbk-R. Hoyta
E-65153388	Unknown	General	01 Feb 2018	0.82	GL Expense	GON1807006 / Edm Postage Chgbk-R. Hoyta
E-65153388	Unknown	General	01 Feb 2018	3.28	GL Expense	GON1807006 / Edm Postage Chgbk-R. Hoyta
	Postage total			4.94		
E-65153388	Unknown	General	13 Feb 2018	20.00	GL Expense	Traveller 4006016 SWORD Date 30012018 to /1008 / Vendor 10224133 Inv # 000192092
E-65153388	Unknown	General	13 Feb 2018	774.00	GL Expense	Traveller 4006016 SWORD Date 30012018 to YEG YOJ YEG /1008 / Vendor 10224133 Inv # 000192092
	Total Travel			794.00		
E-65153388	Unknown	General	09 Apr 2018	14.28	GL Expense	GON1810001 / R. Hoyta
E-65153388	Unknown	General	09 Apr 2018	34.00	GL Expense	GON1810001 / R. Hoyta
E-65153388	Unknown	General	09 Apr 2018	1.68	GL Expense	GON1810001 / R. Hoyta

49.96

1,018.63



Ernst & Young Inc.
Edmonton, AB

Invoice

R. Hoyda Management Corp.
10310 97 Street Po Box 300
HIGH LEVEL, AB T0H 1Z0
Canada

Invoice No.: CA12C500002492
Please include this number with payment

Invoice Date: 06 February 2018
Due Date: Upon receipt
Client No.: 0011884084
Engagement No.: E-65151687

Remit To:
P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5
A/R Queries:
EYCanadaInvoiceInquiry@ca.ey.com

Interim billing for services rendered to January 19, 2018 in connection with the Receivership of R. Hoyda Management Corp., as follows:

Receiver Fees: \$91,158.00
Less: 10% Courtesy Discount: -\$9,115.80
Expenses: \$3,149.67
GST

	Net	Tax	Rate	Tax Amount	CAD Total
Receiver Fees:	91,158.00				
Less - 10% Courtesy Discount:	-9,115.80				
Expenses:	3,149.67				
Total Fee:	85,191.87	GST	5 %	4,259.59	89,451.46
	85,191.87			4,259.59	89,451.46
Invoice summary	85,191.87				
Tax : 5% GST				4,259.59	
Total:	85,191.87			4,259.59	89,451.46

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

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65153388	Bob Sword	Accounts Receivable	1-Nov-17	395	0.3	118.50	discussions with Chantelle regarding AVR
	E-65153388	Bob Sword	General	31-Oct-17	395	4.5	1,777.50	Travel to High Level incl. 1.5 hr travel delay (total 3.0 hr delay) total travel 3.3 hr. 1.2 hr mtg with management and staff, arrange locksmith, tour premises; discussions with Chantelle and mtgs. with staff;
	E-65153388	Bob Sword	General	1-Nov-17	395	2.8	1,106.00	discussions with Chantelle and mtgs. with staff;
	E-65153388	Bob Sword	General	2-Nov-17	395	2.3	908.50	travel to Edmonton split with 4Winds 1.7 hr, mtgs with grocery staff
	E-65153388	Bob Sword	General	3-Nov-17	395	1.3	513.50	Discussion with Matt regarding cash on hand and e-mail to Chantelle; e-mail from Josie and call regarding a contract worker;
	E-65153388	Bob Sword	General	6-Nov-17	395	1.8	711.00	e-mails and discussions with Chantelle regarding matter at the grocery store; meeting with Matt and telephone conference with ATB (Greg & Alex); Meeting with Matt, Dan and Roman regarding the estate administration
	E-65153388	Bob Sword	General	7-Nov-17	395	1.8	711.00	Phone calls with Chantelle and food service suppliers; e-mails and copies of credit application; discussions regarding logistics of ordering groceries;
	E-65153388	Bob Sword	General	8-Nov-17	395	3.3	1,303.50	travel to High Level - split 50/50 (2.8); meeting with RCMP commander - split 50/50 (.5);
	E-65153388	Bob Sword	General	9-Nov-17	395	3.9	1,540.50	pickup Matt from airport (50/50); tour of premises with Rene and discussions with Josie and Chantelle (50/50); discussions with potential purchasers;
	E-65153388	Bob Sword	General	10-Nov-17	395	2.8	1,106.00	travel to Edmonton split 50/50 2.8;
	E-65153388	Bob Sword	General	13-Nov-17	395	3.1	1,224.50	Numerous discussions with Wade Fedosenko at MacDonalds Consol. regarding setting up an account and logistics; discussions and e-mails with Chantelle regarding order and ongoing matters;
	E-65153388	Bob Sword	General	14-Nov-17	395	3.1	1,224.50	discussions and e-mails with Chantelle regarding deposits and sales e-mails and discussions with Wade Fedosenko regarding orders from MacDonald's Consol.;
	E-65153388	Bob Sword	General	15-Nov-17	395	2.9	1,145.50	e-mails from MacDonald's Consol.; discussions with Wade Fedosenko regarding logistics of account setup; conference call with Wade, Jennifer and Stephanie of MacDonald's; discussions and e-mails with Chantelle regarding the account; calls regarding payroll and discussions with Trina;
	E-65153388	Bob Sword	General	16-Nov-17	395	3.5	1,382.50	review and complete DSD form for MacDonald's Consol.; e-mail to MacDonald's Consol with information to activate the account; discussions with Chantelle regarding ongoing operations; travel to High Level 4.6 split (2.3); discussion with Rene and call to A-1 Glass regarding replacement of glass in liquor store;
	E-65153388	Bob Sword	General	17-Nov-17	395	3.3	1,303.50	Travel to Edmonton split 4.2 (2.1); e-mails from Sobey's staff, phone discussion with Wade; e-mail regarding EFT; discussions regarding delivery logistics; discussions regarding POS problems with Chantelle and IT consultant who fixed the problem; review InnQuest invoices for software service;
	E-65153388	Bob Sword	General	20-Nov-17	395	0.9	355.50	calls and discussions with Sobey's staff regarding the wire transfers; discussions with Chantelle regarding direct orders for chicken and sausage; discussions with Wade at MacDonald's Consol. regarding pick-up logistics;
	E-65153388	Bob Sword	General	21-Nov-17	395	0.8	316.00	discussions with Chantelle regarding groceries and delivery logistics; review sales data;
	E-65153388	Bob Sword	General	22-Nov-17	395	2.2	869.00	Review of Moneris report on debit / credit deposits and discussions regarding errors and adjustments; discussion with Chantelle re: groceries and ongoing assistance; extended discussions with Chas Davis regarding trucking groceries and water;
	E-65153388	Bob Sword	General	23-Nov-17	395	2.6	1,027.00	deal with Moneris regarding problems with their accounts and online reports (split with Four winds 3.8) 1.9 hr.; review e-mails between Sobey's personnel and problems with order preparation; phone calls with Wade and Chantelle;

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65153388	Bob Sword	General	24-Nov-17	395	1.4	553.00	Phone discussion with Chantelle regarding shopping bags; arrange for purchase and delivery of bags for shipping; review sales data;
	E-65153388	Bob Sword	General	26-Nov-17	395	1.3	513.50	Revenue and analysis; draft spreadsheet;
	E-65153388	Bob Sword	General	27-Nov-17	395	3.2	1,264.00	phone calls and e-mails regarding ongoing matters; meeting with Matt, Trina and Dan regarding the status of the receivership - split with Four Winds (1.2) split .5; review ppr searches
	E-65153388	Bob Sword	General	28-Nov-17	395	1.1	434.50	review e-mails from Sobey's personnel; discussions with Chantelle regarding ordering groceries and logistics;
	E-65153388	Bob Sword	General	30-Nov-17	395	3.7	1,461.50	discussions with Chantelle regarding groceries; discussion with Wade at Sobey's and review ongoing e-mails; travel to High Level (split 4.8 hr 60/40) 2.9
	E-65153388	Bob Sword	General	1-Dec-17	395	3.4	1,343.00	review and discussions with Chantelle regarding the sales revenue and the daily reporting thereof
	E-65153388	Bob Sword	General	4-Dec-17	395	4.3	1,698.50	Discussions with Chantelle regarding a grocer order and changes; request payment by wire transfer; discussions with Sobey's personnel regarding timing of shipment; and ordering from Lilydale; conference with ATB and Dan and Matt
	E-65153388	Bob Sword	General	5-Dec-17	395	1.8	711.00	work on resolution of purchase from Sobey's; review sales revenue from grocery store;
	E-65153388	Bob Sword	General	6-Dec-17	395	3.8	1,501.00	prepare revenue summary; deal with issues with the Sobey's purchase and request a further wire of funds; review real estate title; draft memo for ATB;
	E-65153388	Bob Sword	General	7-Dec-17	395	3.6	1,422.00	finalize memo to ATB; follow numerous Sobey's e-mails regarding the grocery purchase and shipping; call to real estate agents and appraiser;
	E-65153388	Bob Sword	General	8-Dec-17	395	1.7	671.50	discussions with Ron Victor; regarding asset values; review e-mails; various discussions regarding operations;
	E-65153388	Bob Sword	General	11-Dec-17	395	3.4	1,343.00	Review and dal with / respond to e-mails and phone calls and discussions; summarize sales revenue from grocery store;
	E-65153388	Bob Sword	General	12-Dec-17	395	3.1	1,224.50	deal with ongoing operation matters; phone calls and e-mails; e-mails and discussions with
	E-65153388	Bob Sword	General	13-Dec-17	395	2.8	1,106.00	ongoing discussions and e-mails regarding orders from Lilydale; review photos for insurance agent and send;
	E-65153388	Bob Sword	General	14-Dec-17	395	1.6	632.00	phone calls and e-mails regarding ongoing operations;
	E-65153388	Bob Sword	General	15-Dec-17	395	1.7	671.50	review e-mails regarding ongoing operation; discussions with Josie regarding ordering for Sobey's and other accounts; e-mail to sobeys regarding the account; e-mail to Moneris regarding payment of account;
	E-65153388	Bob Sword	General	18-Dec-17	395	3.1	1,224.50	deal with purchases from Sobey's and ongoing banking matters; discussions with ATB regarding a receiver's certificate; e-mails and discussions with Folks in High Level;
	E-65153388	Bob Sword	General	19-Dec-17	395	2.8	1,106.00	ongoing cash and banking matters related to payment of payroll and Sobey's account; review of sales and revenue accounting;
	E-65153388	Bob Sword	General	20-Dec-17	395	3.3	1,303.50	ongoing accounting matters and deal with cash requirements to make payroll and other commitments; discussions with Josie and Chantelle;
	E-65153388	Bob Sword	General	21-Dec-17	395	2.8	1,106.00	deal with ongoing operational matters; phone discussions with Chantelle and Josie regarding payroll and Sobey's; update sales and revenue spreadsheets;
	E-65153388	Bob Sword	General	22-Dec-17	395	2.8	1,106.00	deal with ongoing operational matters; complete revenue analysis; deal with sobey's and delivery by La Crete transport; deal with insurance matters;
	E-65153388	Bob Sword	General	28-Dec-17	395	2.2	869.00	deal with ongoing operational matters and review sales revenue;
	E-65153388	Bob Sword	General	29-Dec-17	395	2.2	869.00	review ongoing operational matters and sales revenue;

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65153388	Mark Shtay	General	2-Jan-18	125	1.0	125.00	Deposits
	E-65153388	Mark Shtay	General	3-Jan-18	125	0.5	62.50	Update Account Balances
	E-65153388	Mark Shtay	General	4-Jan-18	125	1.2	150.00	A/R Deposit
	E-65153388	Mark Shtay	General	5-Jan-18	125	0.9	112.50	Payroll Summary
	E-65153388	Mark Shtay	General	8-Jan-18	125	0.8	100.00	Bank Rec
	E-65153388	Mark Shtay	General	10-Jan-18	125	1.4	175.00	WEPP
	E-65153388	Mark Shtay	General	11-Jan-18	125	1.0	125.00	Notice Sent
	E-65153388	Mark Shtay	General	12-Jan-18	125	2.3	287.50	Billings
	E-65153388	Mark Shtay	General	15-Jan-18	125	0.8	100.00	WEPP Update
	E-65153388	Mark Shtay	General	16-Jan-18	125	0.2	25.00	Notice
	E-65153388	Mark Shtay	General	17-Jan-18	125	0.3	37.50	Wire
	E-65153388	Mark Shtay	General	19-Jan-18	125	0.8	100.00	WCB Email
	E-65153388	Mark Shtay	General	30-Oct-17	575	0.8	460.00	Deposit
	E-65153388	Matt McCulloch	General	30-Oct-17	575	0.8	460.00	Shaw Call 0.5
	E-65153388	Matt McCulloch	General	1-Nov-17	575	0.2	115.00	Billing
	E-65153388	Matt McCulloch	General	2-Nov-17	575	1.4	805.00	Bank Rec
	E-65153388	Matt McCulloch	General	2-Nov-17	575	1.3	747.50	Deposits
	E-65153388	Matt McCulloch	General	3-Nov-17	575	0.3	172.50	from call with ATB and AFSC
	E-65153388	Matt McCulloch	General	6-Nov-17	575	0.8	460.00	general work, calls, emails and other related actions (3.9 split equally)
	E-65153388	Matt McCulloch	General	7-Nov-17	575	0.4	230.00	General Work on All 4 Group (Split equally)
	E-65153388	Matt McCulloch	General	8-Nov-17	575	0.7	402.50	Discussions with ATB on status of affairs and operations; email review and other related work - time split 50/50 between RHMC and FWH
	E-65153388	Matt McCulloch	General	9-Nov-17	575	5.0	2,875.00	General work and discussions with Bob S re matter
	E-65153388	Matt McCulloch	General	10-Nov-17	575	3.0	1,725.00	draft receiver's certificate - time split 50/50 between FWH and RHMC; email review
	E-65153388	Matt McCulloch	General					Travel to High Level; meeting with staff - misc meetings, work and other matters related to continued operations and possession (split 50/50 between FWH and RHMC)
	E-65153388	Matt McCulloch	General					Continued work on FWH and RHMC on site in High Level; travel back to Edmonton (time conservative - was on site from 9 am returned to Edmonton at 7 pm)
Mark Shtay Total							31.6	3,950.00

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65153388	Matt McCulloch	General	14-Nov-17	575	0.4	230.00	0.2 - Discuss court report with RL and B Sword; 0.2 - review payroll with Trina
	E-65153388	Matt McCulloch	General	15-Nov-17	575	0.1	57.50	Meeting with Roman re. inventory & report
	E-65153388	Matt McCulloch	General	16-Nov-17	575	0.2	115.00	Update call with AFSC
	E-65153388	Matt McCulloch	General	27-Nov-17	575	0.4	230.00	Internal meeting for status update and instructions on next steps (50/50 with FWH)
	E-65153388	Matt McCulloch	General	4-Dec-17	575	0.3	172.50	
	Matt McCulloch Total						16.1	9,257.50
	E-65153388	Roman Laguta	Accounts Receivable	7-Nov-17	250	2.0	500.00	A/R review, gathering support and preparation of collection letters
	E-65153388	Roman Laguta	Accounts Receivable	8-Nov-17	250	1.5	375.00	A/R review, gathering support and preparation of collection letters
	E-65153388	Roman Laguta	Accounts Receivable	9-Nov-17	250	1.0	250.00	A/R review, gathering support and preparation of collection letters
	E-65153388	Roman Laguta	Accounts Receivable	10-Nov-17	250	0.8	200.00	A/R review, gathering support and preparation of collection letters
	E-65153388	Roman Laguta	General	31-Oct-17	250	3.0	750.00	travel time
	E-65153388	Roman Laguta	General	1-Nov-17	250	3.0	750.00	travel time, significant delays at the airport both ways
	E-65153388	Roman Laguta	General	2-Nov-17	250	1.1	275.00	team meeting to discuss trip results, transfer and sort pictures to the server; work on expense reports from the trip to High Level.
	E-65153388	Roman Laguta	General	3-Nov-17	250	0.7	175.00	discuss results from the trip with the team and discuss next steps (CF projections); talk to Mike (accountant) about cash flows reports;
	E-65153388	Roman Laguta	General	6-Nov-17	250	2.5	625.00	cash flows review for the last year; prepare report for Matt
	E-65153388	Roman Laguta	General	8-Nov-17	250	1.3	325.00	WEPPA application
	E-65153388	Roman Laguta	General	9-Nov-17	250	1.0	250.00	WEPPA application and expenses review
	E-65153388	Roman Laguta	General	14-Nov-17	250	2.0	500.00	drafting Receiver's First Report
	E-65153388	Roman Laguta	General	15-Nov-17	250	3.6	900.00	drafting Receiver's First Report
	E-65153388	Roman Laguta	General	20-Nov-17	250	1.8	450.00	team meeting - discussing work progress with the team and discussing next steps; potential buyers research (researching corporate real estate agents);
	E-65153388	Roman Laguta	General	24-Nov-17	250	0.2	50.00	follow up with client regarding grocery store inventory
	E-65153388	Roman Laguta	Inventory	1-Nov-17	250	0.5	125.00	inventory process review - convenience store
	E-65153388	Roman Laguta	Inventory	4-Dec-17	250	0.3	75.00	follow up on inventory listing with Chantelle
	E-65153388	Roman Laguta	Inventory	11-Dec-17	250	0.6	150.00	inventory - review work prepared by Chantelle for the grocery store; send instructions to Mark;
	Roman Laguta Total						26.9	6,725.00
	E-65153388	Tony Fei	Accounts Receivable	14-Nov-17	180	0.5	90.00	receivership letter for AR match to related invoices, and prepare mail out
	Tony Fei Total						0.5	90.00
	E-65153388	Trina Sorbara	General	30-Oct-17	180	1.0	180.00	coordinate travel with Sue for Bob and Roman, arrange locksmith for Edmonton and send Bob and Roman list of High Level locksmiths, contact ATB re trust accounts, contact ATB in Grande Prairie to freeze accounts
	E-65153388	Trina Sorbara	General	31-Oct-17	180	0.8	144.00	call ATB re accounts, emails w/ ATB re frozen accounts and new trust accounts, set up websites, prepare termination letters
	E-65153388	Trina Sorbara	General	2-Nov-17	180	1.3	234.00	review/complete ATB account opening docs, call/emails w/ ATB, cancel credit cards, set up Ascend files, start potential purchaser listing
	E-65153388	Trina Sorbara	General	3-Nov-17	180	1.3	234.00	set up Ascend, import creditor listings, prepare and email property claim forms, draft 245/246 notices, calls from employees re o/s pay, fax orders to OSB
	E-65153388	Trina Sorbara	General	6-Nov-17	180	1.0	180.00	update creditor listing, set up bank accounts in Ascend and request funds transfers, emails and calls w/ OSB, emails w/ employees

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65153388	Trina Sorbara	General	7-Nov-17	180	0.3	54.00	review emails, email ATB re status of transfers, call/emails w/ OSB re estate numbers.
	E-65153388	Trina Sorbara	General	8-Nov-17	180	1.3	234.00	finalize 245/246 notices, call CIBC re accounts, prepare mailouts and affidavits
	E-65153388	Trina Sorbara	General	9-Nov-17	180	1.0	180.00	review emails, respond to employee emails, emails re receiver certificates and accounts
	E-65153388	Trina Sorbara	General	10-Nov-17	180	1.0	180.00	review emails, prepare payroll cheques, call w/ CMB insurance
	E-65153388	Trina Sorbara	General	11-Nov-17	180	0.4	72.00	review mail, update creditor listing, prepare OSB cheque, update expenses
	E-65153388	Trina Sorbara	General	13-Nov-17	180	0.6	108.00	prepare deposits, prepare cheques
	E-65153388	Trina Sorbara	General	14-Nov-17	180	1.5	270.00	prepare payroll calculations and cheques
	E-65153388	Trina Sorbara	General	15-Nov-17	180	1.0	180.00	prepare cheques, calls and emails w/ former employees, calls and emails w/ creditors
	E-65153388	Trina Sorbara	General	16-Nov-17	180	0.6	108.00	calls, emails and meetings with former employees re WEPPA, calls/emails w/ ATB re account balances, prepare wire transfer to Sobey's, update expenses
	E-65153388	Trina Sorbara	General	17-Nov-17	180	0.6	108.00	review emails, calls/emails with ATB re wire transfer, file/forward employee POCs, prepare deposit
	E-65153388	Trina Sorbara	General	19-Nov-17	180	0.3	54.00	
	E-65153388	Trina Sorbara	General	20-Nov-17	180	0.2	36.00	
	E-65153388	Trina Sorbara	General	21-Nov-17	180	1.5	270.00	
	E-65153388	Trina Sorbara	General	22-Nov-17	180	1.0	180.00	
	E-65153388	Trina Sorbara	General	23-Nov-17	180	0.1	18.00	
	E-65153388	Trina Sorbara	General	27-Nov-17	180	1.6	288.00	payroll calculations, prepare cheques; team meeting re status
	E-65153388	Trina Sorbara	General	28-Nov-17	180	1.2	216.00	review emails, print invoices, email ATB re AGLC and ATBOnline, submit source deductions, prepare cheques, banking entries, emails and discussion with Bob re ATBOnline and AGLC requirements
	E-65153388	Trina Sorbara	General	29-Nov-17	180	0.3	54.00	review mail, review emails
	E-65153388	Trina Sorbara	General	30-Nov-17	180	1.5	270.00	review mail and emails, calls with creditors, banking journal entries, prepare cheques, prepare deposits, payroll calculations, request stop payment on cheque, update Shoeley WEPP calculation and resubmit
	E-65153388	Trina Sorbara	General	6-Dec-17	180	1.2	216.00	Sobey's wire transfer, journal entries for daily receipts
	E-65153388	Trina Sorbara	General	7-Dec-17	180	1.8	324.00	admit claims, calls from interested purchasers, review emails and print invoices, journal entries for daily cash receipts, bank reconciliations, prepare cheques, review mail
	E-65153388	Trina Sorbara	General	8-Dec-17	180	0.2	36.00	analysis of fees and expenses
	E-65153388	Trina Sorbara	General	11-Dec-17	180	2.0	360.00	payroll calculations, prepare cheques
	E-65153388	Trina Sorbara	General	12-Dec-17	180	0.2	36.00	review mail
	E-65153388	Trina Sorbara	General	15-Dec-17	180	0.7	126.00	review mail, journal entries for daily receipts
	E-65153388	Trina Sorbara	General	19-Dec-17	180	1.4	252.00	review mail, submit AGLC payment for Connect order, prepare cheque, calls re WEPP claims
	E-65153388	Trina Sorbara	General	20-Dec-17	180	0.3	54.00	review mail, prepare cheques
	E-65153388	Trina Sorbara	General	21-Dec-17	180	2.0	360.00	payroll calculations, prepare cheques, journal entries for daily receipt, prepare deposit
	E-65153388	Trina Sorbara	General	2-Jan-18	180	0.1	18.00	review mail
	E-65153388	Trina Sorbara	General	3-Jan-18	180	0.8	144.00	review mail, emails w/ ATB re bank charges and deposits to pre-receivership accounts

WIP Time Details

Marked	Engagement Code	Person	Activity Name	Date	Rate	Hours	Fee	Description
	E-65153388	Trina Sorbara	General	4-Jan-18	180	0.1	18.00	review mail
	E-65153388	Trina Sorbara	General	8-Jan-18	180	1.8	324.00	prepare payroll calculations and cheques
	E-65153388	Trina Sorbara	General	9-Jan-18	180	0.5	90.00	finalize paycheques and courier to High Level, email with creditor
	E-65153388	Trina Sorbara	General	10-Jan-18	180	0.5	90.00	email ATB re missing statements, review pre-receivership statements
	E-65153388	Trina Sorbara	General	11-Jan-18	180	2.2	396.00	review/analysis of pre-receivership ATB accounts to determine amounts due to Receiver
	E-65153388	Trina Sorbara	General	15-Jan-18	180	1.2	216.00	review RT0002 and RP0002 CRA statements, call and fax CRA re authorization, incorrect reporting periods and closing the 0001 accounts; finalize and email analysis of pre-receivership accounts; ATB Online payment to AGLC
	E-65153388	Trina Sorbara	General	17-Jan-18	180	0.2	36.00	mtg w/ CRA re trust examination
		Trina Sorbara Total				38.6	6,948.00	
		Grand Total				276.2	91,158.00	

General	85,403.50
Accounts Receivable	1,533.50
Inventory	4,221.00
TOTAL	91,158.00

Marked	Engagement Code	Account	Activity Name	Date	Amount	Description	Long Text
	E-65153388	Air Transportation (Airfare)	General	13-Nov-17	855.20	Air Transportation (Airfare)	Traveller SWORD Date 08112017 to YEG YOJ YEG
	E-65153388	Air Transportation (Airfare)	General	13-Nov-17	60.00	Air Transportation (Airfare)	Traveller SWORD Date 08112017 to
	E-65153388	Air Transportation (Airfare)	General	13-Nov-17	75.60	Air Transportation (Airfare)	Traveller SWORD Date 08112017 to
	E-65153388	Air Transportation (Airfare)	General	13-Nov-17	838.95	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 16112017 to YEG YOJ YEG
	E-65153388	Air Transportation (Airfare)	General	13-Nov-17	60.00	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 17112017 to
	E-65153388	Air Transportation (Airfare)	General	13-Nov-17	75.60	Air Transportation (Airfare)	Traveller SWORD Date 08112017 to
	E-65153388	Air Transportation (Airfare)	General	13-Dec-17	20.00	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 29112017 to
	E-65153388	Air Transportation (Airfare)	General	13-Dec-17	774.00	Air Transportation (Airfare)	Traveller 4006016 SWORD Date 29112017 to YEG YOJ YEG
		Air Transportation (Airfare) Total			2,618.15		
	E-65153388	GOVERNMENT OF ALBERTA	General	30-Nov-17	3.00	Other Income / Expense	
	E-65153388	Government of Alberta	General	31-Dec-17	10.00	Outside Research - Generic	
		GOVERNMENT OF ALBERTA Total			13.00		
	E-65153388	Matt McCulloch	General	9-Nov-17	13.38	Meals - Partially Tax Deductible	Lunch @ airport - travel to High Level
	E-65153388	Matt McCulloch	General	9-Nov-17	14.68	Meals - Partially Tax Deductible	Four Winds Hotel - lunch in High Level (Matt & Bob Sword)
	E-65153388	Matt McCulloch	General	9-Nov-17	28.21	Meals - Partially Tax Deductible	Quality Inn & Suites: Dinner in High Level (Matt and Bob Sword)
	E-65153388	Matt McCulloch	General	10-Nov-17	84.81	Hotel	Best Western High Level - hotel in High Level
	E-65153388	Matt McCulloch	General	10-Nov-17	14.42	Ground Transportation	Airport parking - trip to High Level
		Matt McCulloch Total			155.50		
	E-65153388	Copying	General	19-Jan-18	60.00	Copying	245/246 Notice
		Copying Total			60.00		
	E-65153388	Postage & Shipping Costs	General	19-Jan-18	108.49	Postage & Shipping Costs	Edm Postage Chgbk-R.Hoyda Mgmt
		Postage & Shipping Costs Total			108.49		
	E-65153388	Roman Laguta	General	1-Nov-17	54.53	Meals - Partially Tax Deductible	
	E-65153388	Roman Laguta	General	1-Nov-17	35.06	Ground Transportation	
	E-65153388	Roman Laguta	General	1-Nov-17	58.69	Hotel	
	E-65153388	Roman Laguta	General	1-Nov-17	24.04	Ground Transportation	
	E-65153388	Roman Laguta	General	1-Nov-17	22.21	Transportation- Mileage	
		Roman Laguta Total			194.53		
		Grand Total			3,149.67		

SCHEDULE "F"

Four Winds Hotels Management Corp. - in Receivership

Ernst & Young Inc., Receiver

Summary of Legal Counsel Fees and Disbursements

Invoice	Date	Hours	Fees	Discount	Sub Total	Expenses	GST	Total Invoice
Paid Invoices:								
Oviatt Law - 3610	Mar. 4, 2018	10.0	4,320.00	0.00	4,320.00	0.00	216.00	4,536.00
Miller Thomson - 3169277	Mar. 31, 2018	6.8	2,412.50	0.00	2,412.50	0.00	120.63	2,533.13
Miller Thomson - 3288225	Dec. 31, 2018	5.6	2,520.00	0.00	2,520.00	0.00	126.00	2,646.00
Total Billed and Paid		22.4	9,252.50	0.00	9,252.50	0.00	462.63	9,715.13
Unpaid Invoices:								
Miller Thomson - 3492695	Jun. 10, 2020	24.8	10,874.50	-5,374.50	5,500.00	412.50	286.43	6,198.93
Total Billed		47.2	20,127.0	-5,374.5	14,752.5	412.5	749.1	15,914.1
Accrual to close:								
Miller Thomson - letter	Aug. 13, 2020		7,660.00	-7,660.00	0.00			0.00



MILLER THOMSON
AVOCATS | LAWYERS

MILLER THOMSON LLP
COMMERCE PLACE
10155 - 102 STREET, SUITE 2700
EDMONTON, AB T5J 4G8
CANADA

T 780.429.1751
F 780.424.5866

MILLERTHOMSON.COM

August 13, 2020

PRIVATE AND CONFIDENTIAL

VIA EMAIL: bob.sword@ca.ey.com

Terrence M. Warner
Direct Line: 780.429.9727
twarner@millerthomson.com

File: 0230710.1

Ernst & Young Inc.
Epcor Tower
10423 - 101 Street, Suite 1400
P.O. Box 44
Edmonton, AB T5H 0E7

**Attention: Bob Sword
Matt McCulloch**

Dear Sir:

**Re: Receivership of All 4 Water Corp., Four Winds Hotels Management Corp., R.
Hoyda Management Corp.**

Further to our discussion, as an accommodation to Ernst & Young Inc. and the primary secured creditor on this matter, and in view of the recoveries, we previously reversed Invoice Number 3456175 that was issued April, 2020 in the amount of \$11,293.46 and reissued the account, capping our fees in the amount of \$5,500. The amount of \$5,374.50 was written off. There is currently work in progress in the amount of \$4160, and we anticipate a further amount of time will be incurred in bringing this matter to a conclusion, in the approximate amount of \$3,500, which will result in a further write-off of approximately \$7,660.

Yours sincerely,

MILLER THOMSON LLP

Per: 

Terrence M. Warner

TMW/
47121542.1



MILLER THOMSON
AVOCATS | LAWYERS

MILLER THOMSON LLP
COMMERCE PLACE
10155 - 102 STREET, SUITE 2700
EDMONTON, AB T5J 4G8
CANADA

T 780.429.1751
F 780.424.5866

MILLERTHOMSON.COM

June 10, 2020

Invoice Number 3492695

Ernst & Young Inc
PO Box 44
1400, 10423-101 Street
Edmonton, AB T5H 0E7

Attention: Matt McCulloch, Partner & Senior Vice President

To Professional Services Rendered in connection with the following matter(s) including:

**Re: Receivership of All 4 Water Corp., Four Winds Hotels Management Corp., R.
Hoyda Management Corp.
Our File No. 0230710.0001**

Date	Initials	Description	Hours
07/04/2019	SW	Email and call to B. Sword re: status and municipality tax arrears; Email update to G. Stewart-Palmer	0.40
08/26/2019	SW	Call to and from B. Sword re: potential offer and consideration of timing of approval application	0.20
09/06/2019	SW	Email to court coordinator; Follow up email to B. Sword re: sale and report; Call with B. Sword re: status of application and timing; Confirming letter to Court	0.30
09/19/2019	SW	Reviewing Receiver's second report and related materials	0.80
09/20/2019	SW	Reviewing draft report and confidential supplement; Comments to Receiver in respect of same; Call and emails with B. Sword re: notice to trespass R. Hoyda; Initial drafting application materials (Application, Order and Brief) for application to sell assets	1.60
09/22/2019	SW	Drafting material for sale approval application (Order, Application and Brief)	2.20
09/23/2019	TG	Attended at Court to file Application, Brief, and Receiver's Report;	0.80

Please return the Account Summary and Remittance Form with your payment.
Terms: Accounts due when rendered. Interest at the rate of 12.0% per annum will be
charged on accounts overdue 30 days or more. Any disbursements not posted to your account on the date of this account will be billed later.



Date	Initials	Description	Hours
09/23/2019	SW	Final drafting of material for sale approval application; Filing and serving same; Email with B. Sword re: same and posting of documents; Email with S. Keiser re: application questions; Emails with S. Mraiche re chattels; Call and Emails with client and B. Ferland in respect of same	1.70
09/25/2019	SW	Email with C. Boyer re: High Level taxes and Email with B. Ferland re: removal	0.20
09/27/2019	SW	Call with M. McCulloch; Emails with B. Ferland; Email with B. Sword; Call with B. Ferland; Reporting to client	0.40
09/30/2019	SW	Preparing for and attending Court for Sale Approval of Four Winds Centre; Conference with counsel for High Level, Purchaser, and client in respect of closing and distribution matters; Filing and service of Order; Call with B. Ferland re: deadline to remove assets; Instructions to assistant	1.90
10/01/2019	SW	Email to N. Strong re: closing sale; Instructions to paralegal re: sale	0.20
10/01/2019	BH	Receipt and review of Order; telephone call with examiner regarding cancelled titles mentioned in Order; telephone call to S. Wanke; order property tax searches;	0.60
10/02/2019	BH	Obtain and review property tax searches; email correspondence with S. Wanke;	0.30
10/03/2019	BH	Draft documents and trust letter to complete sale; discussions with S. Wanke regarding amended Order required to correct title numbers; email correspondence to buyer's lawyer to obtain buyer's information;	1.80
10/08/2019	BH	Email correspondence with D. Hawryluk regarding status of documents; forward GST Warranty & Indemnity and draft Statement of Adjustments to D. Hawryluk;	0.30
10/09/2019	BH	Amend trust letter to include Receiver's Closing Certificate; forward proposed trust letter to buyer's lawyer and advise status of amended Order; email correspondence with S. Wanke regarding status of	0.50



Date	Initials	Description	Hours
		Order;	
10/10/2019	BH	Review file for commission calculations; email correspondence with H. Brown requesting commission statement and receipt of same; email correspondence with S. Wanke regarding payouts upon receipt of closing funds; attend to closing;	1.00
10/10/2019	SW	Exchanges with B. Hollman (paraprofessional) re: closing Four Winds Center sale	0.20
10/25/2019	BH	Email correspondence from N. Strong's office regarding rejection; instructions from S. Wanke; correspondence to the registrar advising and confirming that the Security Interest and Tax Notification are to be discharged upon presentation of the Order;	0.40
11/08/2019	BH	Email correspondence to N. Strong's office requesting confirmation that registration is complete and all encumbrances have been discharged including tax notification;	0.20
11/08/2019	SW	Reporting to Receiver re: land sale and MYE outstanding rent	0.10
12/03/2019	SW	Review proposed distribution; Call with M. McCullough and B. Sword; Call to C. Boyer re: distribution	0.50
12/12/2019	SW	Reviewing the law re: liability for post-receivership taxes and email memo to client in respect of same	1.00
12/20/2019	SW	Call and email with P. Greep re: proposed distribution; Emails and calls with stakeholders re: scheduling distribution and discharge application	0.80
01/06/2020	SW	Email to P. Greep and C. Boyer	0.10
01/07/2020	TMW	Review various exchanges of emails regarding application and next steps; conference with S. Wanke regarding application;	0.50
01/08/2020	TMW	Review exchanges of emails regarding booking time on commercial list;	0.20
01/08/2020	TMW	Conference with partner regarding status; review exchanges of emails regarding booking (follow up to earlier emails);	0.20



Date	Initials	Description	Hours
01/09/2020	TMW	Review correspondence received from Court Coordinator;	0.10
01/24/2020	TMW	Review email exchange with E & Y;	0.20
01/28/2020	TMW	Telephone call received from B. Sword regarding adjournment of application;	0.20
01/28/2020	TMW	Discussion with B. Sword regarding property tax issue; review case forwarded by B. Sword; review case law on tax issues;	1.00
01/29/2020	TMW	Exchanges of emails with counsel and with Court Coordinator; letter to Court Coordinator;	0.50
01/30/2020	TMW	Exchange emails with the court coordinator regarding scheduling;	0.20
01/30/2020	TMW	Exchanges of emails with counsel regarding scheduling;	0.10
02/21/2020	TMW	Conference with B. Sword; conference with P. Greep;	0.60
02/24/2020	TMW	Conference with B. Sword; email to P. Greep and to C. Boyer regarding adjournment;	0.50
02/25/2020	TMW	Exchange emails with court coordinator regarding adjournment;	0.20
02/25/2020	TMW	Exchange emails with P. Greep and C. Boyer;	0.20
03/04/2020	TMW	Exchange of emails with B. Sword;	0.10
04/01/2020	TMW	Telephone call from B. Sword regarding municipality negotiation;	0.20
04/07/2020	TMW	Exchange of emails regarding account issues;	0.10
05/14/2020	JB	Instructions from T. Warner to discharge land titles registrations on property; review registrations; perform land title document registration searches; prepare discharges; email to T. Warner requesting clarification for party signing authority;	1.00
05/15/2020	JB	Emails from and to T. Warner regarding signatory;	0.20
Total Hours			24.80



Invoice 3492695

Our Fee: 5,500.00

Total Fees and Other Charges \$5,500.00

Taxable Disbursements

Delivery	33.50
Agent's Fees	67.00
Tax Certificate	53.00
Postage	75.00

Total Taxable Disbursements	228.50	\$228.50
-----------------------------	--------	----------

Non-Taxable Disbursements

Filing Fee	50.00
Courthouse Search	34.00
Land Titles Title Copy	100.00

Total Non-Taxable Disbursements	184.00	\$184.00
---------------------------------	--------	----------

Total Fees and Disbursements \$5,912.50

GST 5% (R119440766)

On Fees	\$275.00
---------	----------

On Disbursements	\$11.43
------------------	---------

Total Amount Due	<u>\$6,198.93</u>
------------------	-------------------

This is our Account Herein

MILLER THOMSON LLP

Per: 
Terrence M. Warner

E.&O.E.



MILLER THOMSON
AVOCATS | LAWYERS

MILLER THOMSON LLP
COMMERCE PLACE
10155 - 102 STREET, SUITE 2700
EDMONTON, AB T5J 4G9
CANADA

T 780.429.3751
F 780.424.5866

MILLERTHOMSON.COM

March 31, 2018

Invoice Number 3169277

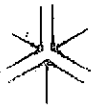
Ernst & Young Inc
PO Box 44
1400, 10423-101 Street
Edmonton, AB T5H 0E7

Attention: Malt McCulloch, Partner & Senior Vice President

To Professional Services Rendered in connection with the following matter(s) including:

Re: Receivership of All 4 Water Corp., Four Winds Hotels Management Corp., R.
Hoyda Management Corp.
Our File No. 0230710.0001

Date	Initials	Description	Hours	
03/05/2018	SW	Telephone conference with Ms. Merryweather of AGLC re: license extension; Email to Ms. Merryweather; Telephone conference with Mr. Sword of Ernst & Young Inc. in respect of same	0.30	4 Winds
03/06/2018	SW	Telephone conference with Ms. Merryweather of AGLC; Telephone conference with Mr. Sword of Ernst & Young Inc.; Review of application material for licence renewals and review of law in respect of license renewal options	1.70	4 Winds
03/07/2018	SN	Review Alberta Gaming and Liquor Act; Review Receivership Order re: continuing licenses; Review case law re: powers of court to extend licenses.	1.00	4 Winds
03/07/2018	SN	Draft lease re: Four Wind Hotel water bottling operation.	1.50	4 Winds
03/07/2018	SW	Discussion with Mr. Norris in respect of lease, security review and license; Telephone call with Mr. McCulloch of the Receiver in respect of license issue	0.30	4 Winds
03/08/2018	SN	Complete draft of Lease Agreement.	1.00	4 Winds



Date	Initials	Description	Hours
03/08/2018	SW	Discussion with Mr. Norris in respect of security allocation opinion and consideration of issues with respect to same	0.30 <i>All 4 weeks</i>
03/09/2018	LG	Conduct PPR serial number searches and save to DMS (5);	0.20 <i>A4W-E</i>
03/09/2018	SW	Drafting lease; Drafting and emailing with respect to options to pursue for gaming license *	0.60 <i>4 weeks</i>
03/12/2018	SW	Telephone conference with Mr. McCulloch in respect of extension of gaming license; Emails with Mr. Sword in respect of same; Emails with Ms. Bracco-Callaghan of Scott Venturo Rudakoff LLP in respect of insurance claims *	0.40 <i>4 weeks</i>
03/20/2018	SW	Conference with Mr. Warner re: status of transaction and payout of CLE; Emailing Mr. Sword	0.30 <i>A4W-E</i>
03/21/2018	SW	Continuation of security review and allocation analysis; Review of financial disclosure to prospective purchasers and emailing Mr. Sword in respect of same	0.60 <i>A4W-E</i>
03/23/2018	SW	Drafting security review and allocation proposal	1.00 <i>A4W-E</i>

Total Hours

9.20 *2.4*

A4W
4 WINDS

2.4
6.8

Our Fee:

3,448.50

GST 5% (R119440766)
On Fees

\$172.43

Total Amount Due

6.8 hours

\$3,620.93

E.&O.E.

** billed for the account of
Four Winds Hotels Mgmt. Corp.*

Legal Fees 2,412.50

GST

120.63

2,533.13



MILLER THOMSON

AVOCATS | LAWYERS

MILLER THOMSON LLP
COMMERCE PLACE
10155 - 102 STREET, SUITE 2700
EDMONTON, AB T5J 4G8
CANADA

T 780.429.1751
F 780.424.5866

MILLERTHOMSON.COM

December 31, 2018

Invoice Number 3288225

Ernst & Young Inc
PO Box 44
1400, 10423-101 Street
Edmonton, AB T5H 0E7

Attention: Matt McCulloch, Partner & Senior Vice President

To Professional Services Rendered in connection with the following matter(s) including:

**Re: Receivership of All 4 Water Corp., Four Winds Hotels Management Corp., R.
Hoyda Management Corp.
Our File No. 0230710.0001**

Date	Initials	Description	Hours
04/17/2018	SW	Four Winds - Review of offers; Emailing with Mr. McCulloch in respect of same	0.20
10/30/2018	SW	4Winds - Email with M. McCulloch re: outstanding issues re: sale and receivership; Call with M. McCulloch and D. McCulloch re: proposed application; Call to S. Hinz	0.50
11/02/2018	SW	4 Winds: Review and updating service list; Email to client in respect of same	0.20
11/12/2018	SW	Four Winds - Reviewing Receiver's Second Report and providing comments to B. Sword; Drafting application and service letter in respect of application	1.90
11/13/2018	SW	Four Winds - Finalizing application materials; Filing and serving application materials	0.40
11/23/2018	SW	Four Winds: Preparation for court application; Drafting order for increase in borrowing charge; Attending court to obtain order; Reporting to service list; Discussions with client	1.10
12/27/2018	SW	Four Winds: Conference with B. Sword in respect of	1.30

Please return the Account Summary and Remittance Form with your payment.
Terms: Accounts due when rendered. Interest at the rate of 12.0% per annum will be charged on accounts overdue 30 days or more. Any disbursements not posted to your account on the date of this account will be billed later.



Invoice 3288225

Date	Initials	Description	Hours
		terminating long term tenancy; Review of Residential Tenancy Act in respect of same; Drafting advice memo to B. Sword, cover letter and rent increase notice in respect of same	

Total Hours	5.60
--------------------	-------------

Our Fee:	2,520.00
-----------------	-----------------

GST 5% (R119440766) On Fees	\$126.00
---------------------------------------	-----------------

Total Amount Due	\$2,646.00
-------------------------	-------------------

This is our Account Herein

MILLER THOMSON LLP

Per:

Stephanie Wanke

E.&O.E.

Statement of Account

 Ernst & Young Inc.
 EPCOR Tower, 10423 - 101 Street, Suite 1400
 Edmonton, AB T5H 0E7

 G.S.T. REG. No.: 815830765 RT0001
 Date : 2018-03-04
 Client No. : 917001
 Invoice No. : 3610

RE : All 4 Water Inc.

DATE	INIT	DESCRIPTION OF SERVICE	HOURS	AMOUNT
2017-12-01	E	SW A4W: Email with S. Robinson-Burns re: proposed en bloc sale of assets	0.20	90.00
2017-12-03	E	SW A4W - Consideration of issues re: timing of application for en bloc sale; Emails with Receiver in respect of same	0.30	135.00
2017-12-04	E	SW A4W - Correspondence with Court re: timing and filing for sale approval application; Drafting terms and conditions for sale; Emails with Receiver	2.20	990.00
2017-12-05	E	SW A4W - Drafting Application for sale approval; Reviewing Receiver's report; Finalizing draft of sale terms and conditions; Emails and call with Receiver re: potential issues with PMSI / Serial Number creditors; Review of law in respect of same	3.70	1,665.00
2017-12-06	E	SW A4W - Finalizing materials for en bloc sale application, including Receivers Report and Confidential Supplement; Filing same; Preparing and updating service list; Consideration of exclusion of specific assets from sale; Conference with Receiver	4.00	1,800.00
2017-12-06		SW 4Winds - Review of letter from D. Esch re: Pratts	0.20	90.00 *
2017-12-07	G	SW A4W - Service of materials; Multiple emails with creditors in respect of application	1.10	495.00
2017-12-09	G	SW A4W - Emails with Receiver with respect to bids received and consideration of same	0.80	360.00
2017-12-10	E	SW A4W - Drafting Brief in respect of application for en bloc sale of secured assets	3.50	1,575.00
2017-12-11	E	SW A4W - Telephone call with Receiver re: scope of sale; Telephone call and email with S. Robinson-Burns re: bids received; Searches on prospective purchaser; Discussion of issues	3.30	1,485.00

			with form of Offer with Receiver; Further drafting of Brief		
2017-12-12	E	SW	A4W - Telephone calls and emails with affected creditors re: application for en bloc sale; Review of security in connection with same; Drafting clarification letter to address issues in selected offer; Reviewing Second Confidential Supplement to the Receiver's First Report	2.80	1,260.00
2017-12-13	E	SW	A4W - Letter to Service List re: update to application to advise offer recommended for acceptance; Filing and service of Brief; Emails with D. Tkachuk re: application; Drafting sale process approval Order and Vesting Order; Consideration and drafting of service provisions in Order	2.00	900.00
2017-12-14	E	SW	A4W - Further drafting of proposed Order; Preparation for and attendance at Court for Sale Approval Order; Revisions to Order following Court; Filing and Service of Order; Call to S. Mirth re: closing of Offer with Krude; Memo to S. Mirth re: transaction overview and next steps	4.20	1,890.00
2017-12-18	E	SW	All 4 Water - Security Review of equipment leases; Emails with S. Mirth re: encumbrances and description of assets; Telephone call to S. Mirth	2.40	1,080.00
2017-12-19	E	SW	All 4 Water: Telephone call to S. Mirth and emails with respect to purchaser's requests to amend closing (re: transportation of assets and delay in closing); Conference with Receiver in respect of issues	0.80	360.00
2017-12-20	E	SW	All 4 Water: Telephone call with S. Mirth re: sale closing issues; Conference with Receiver; Memo to S. Mirth re: outstanding issues and proposed solutions; Review of law re: occupation rent, notice of termination and Receiver liabilities; Email to Receiver in respect of same; Setting up 4-way call re: Krude transaction issues	2.30	1,035.00
2017-12-21	ES	SW	All 4 Water: Call with S. Mirth, S. Mraiche and M. McCulloch re: outstanding transaction issues; Email with M. McCulloch in respect of same	0.50	225.00
2017-12-22	E	SW	All 4 Water: Drafting Amending Agreement for sale transaction with Krude; Circulating same; Reviewing comments and revisions to	2.50	1,125.00

(Statement of Account does not) Statement of accounts are due upon receipt. Interest is charged on all overdue accounts at a rate of 1.5% per month (18% per annum)

Date : October 30, 2018

			Amending Agreement; Finalizing Agreement and arranging for execution		
2017-12-27	E	SW	All 4 Water: Emails re: Bentall Kennedy lease; Security review of equipment leases; Filing and service of Sales Order	1.70	765.00
2017-12-28	E	SW	All 4 Water: Email with National Leasing and S. Robinson Burns	0.30	135.00
2017-12-28		SW	4 Winds: Email from D. Tkachuk; Memo to D. Tkachuk re: update on Receivership and key issues	0.40	180.00 *
2018-01-04	G	SW	All 4 Water - Reviewing claim of landlord for removal and cleaning; Review of law and order with respect to same; Reply memo to Bentall Kennedy re: scope of Receiver's responsibilities; Emails re: keys	0.80	360.00
2018-01-08	E	SW	All 4 Water: Telephone call with Receiver; Reviewing and forwarding executed Amending Agreement; Reply email to RCAP	0.40	180.00
2018-01-09	E	SW	All 4 Water: Various emails; Emails with B. Ferland re: amendment and closing logistics	0.40	180.00
2018-01-10	E	SW	All 4 Water: Consideration of closing matters re: sale to Krude; Emails with B. Ferland in respect of same; Drafting and revision to closing documents	1.60	720.00
2018-01-11		SW	4 Winds: Review of appraisals; Consideration of issues	0.40	180.00 *
2018-01-15	E	SW	All 4 Water: Attending to request to reduce purchase price from Krude; Conference with Receiver in respect of same; Reviewing terms of Offer and Amendments; Reply memo to B. Ferland; Various calls and emails; Settling issue; Update to S. Robinson Burns; Attending to closing and execution of documents; Key release	3.10	1,395.00
2018-01-16	G	SW	All 4 Water - Review of creditor emails	0.10	45.00
2018-01-17	G	SW	All 4 Water Emails with S. Robinson Burns and W. Mather	0.20	90.00
2018-01-25	E	SW	All 4 Water: Telephone call and emails with S. Krieser re: equipment claim	0.20	90.00
2018-01-30	G	SW	All 4 Water - Review of MNP claims	0.10	45.00
2018-01-30		SW	4 Winds/ Hoyda - Review of MNP claims / counterclaims	0.10	45.00 *
2018-02-08		SW	4 Winds: Telephone call with Receiver re: sales process recommendations; Letter to Court setting date for application	0.30	135.00 *

Statement of Account does. (1) Statement of accounts are due upon receipt. Interest is charged on all overdue accounts at a rate of 1.5% per month (18% per annum)

Date : October 30, 2018

2018-02-20	SW	4 Winds: Email from Receiver re: draft RFP and Receiver's Report; Initial review of same	1.00	450.00	*
2018-02-21	SW	4 Winds: Review of RFP and Receivers Report; Providing comments to Receiver in respect of same; Drafting Application materials; Letter to the Court; Call with M. McCulloch re: Report and Application	2.50	1,125.00	*
2018-02-22	SW	4 Winds; Finalizing materials for sales process application; Filing and service of materilas; Security Opinion re: Ford Truck; Telephone call with B. Sword	1.80	810.00	*
2018-02-23	SW	4 Winds: Telephone call with D. Esch re: security issues	0.20	90.00	*
2018-02-26	SW	4 Winds: Email from D. Esch; Emails with Court coordinator re: AFSC phone attendance; Drafting proposed form of Order and Affidavit of Service	1.30	585.00	*
2018-02-27	SW	Four Winds: Preparation for and Attendance at Court for Sales Approval Order; Emails with CRA re: deemed trust; Conference with B. Sword re: AGLC license renewal issue	1.50	675.00	*
2018-02-28	SW	Four Winds: Telephone call with creditor (Choice); Filing and Service of Order	0.30	135.00	*
2018-03-01	G SW	All 4 Water: Emails with Anna at National Leasing	0.20	90.00	*
OUR FEE :			55.70	25,065.00	
TAXABLE OTHER CHARGES			A4W 45.7		
Photocopies			4 WINDS 10.0		
			205.95		
Total Other Charges				205.95	
TAXABLE DISBURSEMENT					
Courier			911.01		
Corporate Registry - Searches			7.00		
Personal Property - Searches			15.00		
Government of Alberta, Court House - Fees - Application			50.00		
Total Taxable Disbursements				983.01	
NON TAXABLE DISBURSEMENT					

Total Non Taxable Disbursements 0.00

Total Fees, Other Charges and Disbursements 26,253.96

G.S.T. On Fees 1,253.25
 G.S.T. On Other Charges 10.30
 G.S.T. On Disbursements 49.15

Total G.S.T. 1,312.70

TOTAL 27,566.66

Amount transferred from trust \$ 0.00

Net amount owing on this bill \$ 27,566.66

STATEMENT OF ACCOUNT

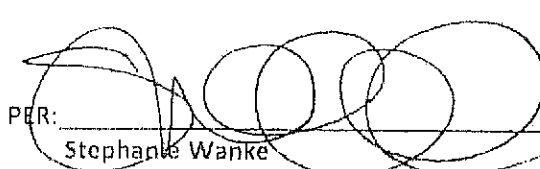
Prior Balance 0.00
 Payment & adjustments 0.00
 Current fees including all taxes 26,318.25
 Current disbursements including all taxes 1,248.41

AMOUNT DUE AND OWING TO DATE 27,566.66

*** TRUST LEDGER ***

DATE	DESCRIPTION	AMOUNT	BALANCE
15/01/18	Reynolds Mirth Richards & Farmer LLP - sale proceeds	-850,000.00	-850,000.00

OVIATT LAW

PER: 
 Stephanie Wanke
 E. & O.E.

10.0 hours.
 * billed for the account of
 Four Winds Hotels Mgmt. Corp
 Legal Fees 4320.00
 GST 216.00
4536.00