Clerk's Stamp

COURT FILE NUMBER	1703-12327
COURT	COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE	EDMONTON
	IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED
	AND IN THE MATTER OF A PLAN OF ARRANGEMENT OF 667402 ALBERTA LTD., 18512398 ALBERTA LTD., 816956 ALBERTA LTD., 1371047 ALBERTA LTD., 1919209 ALBERTA LTD. AND CANADA NORTH GROUP LP HOLDINGS LTD.
DOCUMENT	**THE MONITOR'S THIRTY-FIRST REPORT** **February 5, 2021**
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	<u>MONITOR</u>

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PURPOSE OF THE REPORT

1. Over the Course of these CCAA proceedings the Applicants and the Monitor have made several applications to this Court, most (if not all) of which have not been outlined in this report, requesting various relief and corresponding extensions of the Stay. Prior to this report, the Monitor has filed thirty reports with the Court, issued one confidential report (the Confidential Twenty-Fourth Report) and issued twelve unfiled Confidential Supplements in relation to its Eleventh, Twelfth, Thirteenth, Sixteenth, Seventeenth, Eighteenth, Twentieth, Twenty-First, Twenty-Second Twenty-Seventh and Twenty-Ninth Reports. Copies of all filed Monitor's reports, materials filed by the Applicants, application materials and previous Orders of the Court can be accessed on the Monitor's website as noted in the disclaimer section of this report below.

2. The purpose of this report (the "**31st Report**") is to provide the Court and the Remaining Applicants' stakeholders with the following:

    a.) for ease of reference and as a reminder, to again set out the rationale used by the Monitor in developing the original allocation analysis presented to the Court and the Applicants' stakeholders in the Monitor's 11th Report and related confidential supplement (hereinafter referred to as the "**Original Allocation Analysis**");

    b.) information and an explanation of the changes made by the Monitor to the rationale used in the Original Allocation Analysis, and to introduce the most current version of the proposed cost allocation and distribution analysis (hereinafter referred to the "**February 2021 Allocation**") which will be presented to the Court and the Applicants' stakeholders using a confidential supplement to this report (the "**Confidential 31st Supplement**");

    c.) information and the Monitor's recommendation in relation to its future involvement and dealing with the Applicants' remaining real estate properties;

    d.) the Monitor's view in relation to the treatment of post-CCAA trade payables and other unsecured creditors in these proceedings with respect to the February 2021 Allocation;

    e.) updated statements of receipts and disbursements to December 31, 2020 prepared by the Monitor for each of the Applicants that tie into the February 2021 Allocation;

    f.) a summary of the Monitor's fees and expenses invoiced to January 29, 2021;

g.) a summary of the Monitor's counsel's fees and expenses invoiced to January 29, 2021;

h.) information in relation to the Monitor's recent communications and filings with CRA regarding GST filings up to December 31, 2020 for each of the Applicants;

and to serve as support for a request by the Monitor for an order of the Court that:

i.) approves the actions of the Monitor as outlined in this report;

j.) authorizes the Monitor to abandon/return the Applicants' remaining real properties to the applicable mortgagee(s) and/or tax authorities (or any one or more of such stakeholders) after the expiry of a 30-day notice period has lapsed;

k.) approves the February 2021 Allocation and directs the Monitor to distribute the remaining funds on hand and held in trust by the Monitor in accordance with the February 2021 Allocation or as otherwise decided by the Court with such further directions and orders as may be necessary to complete the cost allocation; and,

l.) approves the professional fees and disbursements invoiced and paid to date of both the Monitor and its counsel as well as the one invoice of the Monitor that is noted as unpaid as at the date of this report as presented herein.

DISCLAIMER

3. This 31st Report should be read in conjunction with all previously filed affidavits and reports, as well as Court Orders and unfiled Confidential Supplements previously issued in these proceedings all of which, save for items directed to be sealed for confidentiality purposes, are available on the Monitor's website established for these proceedings that is located at *https://documentcentre.ey.com/#/detail-engmt?eid=303* as only new details not previously provided to the Court will be discussed herein, unless otherwise stated. The Monitor reminds all parties reviewing this report that the website address established for these proceedings has changed since the filing of the 28th Report to the address noted above as the Monitor's firm has revamped its web-based document centre for all of its engagements.

4. Unless otherwise stated, all references to monetary amounts contained herein are expressed

in Canadian currency. Capitalized terms used herein not otherwise defined are as defined in the previous reports of the Monitor and other materials filed in connection with these CCAA proceedings to date.

RATIONALE USED BY MONITOR IN DEVISING THE ORIGINAL ALLOCATION ANALYSIS

5. In the paragraphs that follow, the Monitor will restate its rationale used to develop the Original Allocation Analysis for ease of reference. Also, attached as **Schedule A** to the Confidential 31st Supplement is a copy of the Original Allocation Analysis. It is the Monitor's view that all of the allocation figures, values and calculations remain confidential, in particular to protect the value attributed to the Applicants' remaining real estate in all of the allocation analyses.

6. The values reflected in the Original Allocation Analysis were based on either values provided by previous Management, independent appraisals, current sale prices and other relevant information at that time. The Monitor advised readers at the time the Original Allocation Analysis was prepared that the analysis was subject to any new or alternative information received respecting values or asset ownership from the Applicants or others.

7. First, the Monitor proposed that the value of the assets of each of the individual Applicants be segregated to each Applicant to determine the expected value in each individual Applicant. For this purpose, the Monitor calculated the specific asset values in the Original Allocation Analysis as follows:

   a) Accounts Receivable - based off the estimated collectible receivables from the Applicant's records as at March 3, 2018;

   b) Work in Progress - based off the information provided by Management as at March 3, 2018 (the allocation of this asset was arbitrary as this information was not available in time to complete the report);

   c) Inventory - based off the average of the reduced Net Realizable Value ("NRV") as per the Monitor's NRV Schedule;

   d) Remaining Machinery and Equipment (not included in proposed transaction with Restructuring Investor) - based off the average of the reduced NRV as per the Monitor's NRV Schedule;

e) Real Estate (excluding the Applicants' former Head Office building) - based on the lesser of the appraised value and current listing price;

f) Former Head Office Real Property -based off the actual contracted sale price, less commissions, moving costs and property taxes as per the Chief Restructuring Officer's ("**CRO**") first report;

g) Restructuring Investor Transaction - based on funds contemplated in the Modified Letter of Intent ("**Modified LOI**") for the transaction which was ultimately completed with the Xalta Capital Partners Ltd. and TEC Investment Properties Inc (collectively the "**Camp Purchaser**"), split between leased assets, owned assets and intangible assets using the average of orderly liquidation value and forced liquidation value;

h) Share Values - based on funds contemplated in Modified LOI, the allocation of which was arbitrary at the time pending finalization of the Modified LOI with the Camp Purchaser.

8. Once asset values were segregated, the applicable percentage of the total expected value of the assets was then calculated for each Applicant.

9. Thereafter, the Monitor proposed to apply specific percentages of the total expected priority charges or costs not directly attributable to any specific Applicant or asset ("general costs") to each Applicant in the manner set out in the Original Allocation Analysis.

10. Once the "general costs" along with any Applicant or asset specific priority charges or costs were applied against the segregated asset values, the net distribution by Applicant was determined on a preliminary basis, which is shown in the Original Allocation Analysis. The Monitor recommended that the net distribution of funds by Applicant be split between secured creditors based off each specific secured creditor's pro-rata share of that value of anticipated recovery for the assets.

11. For purposes of "general costs" allocation (i.e. costs not directly attributable to any specific company or asset) the Monitor proposed that creditors holding valid mortgages against real property only share in half of what would otherwise be their applicable percentage of the total expected recovery value of the Applicants' assets. The revised allocation percentage in the Original Allocation Analysis was calculated on that basis. The Monitor does not believe that mortgage lenders should pay the same percentage of costs as the other creditors given the

nature of the assets involved in these CCAA proceedings. Most of the Applicants' real properties with permanent buildings affixed thereto were either sold fairly early in these CCAA proceedings, or were simply comprised of bare land (some of which had camp assets and other equipment located thereon, while others did not) and generally did not require significant efforts on the part of the Monitor or its counsel. Further, much of the direct costs associated with such real properties (such as property taxes, legal fees and sale commissions) have been charged directly against the related recovery of such assets. As such, it is the Monitor's view that the overall "general costs" incurred in relation to dealing with the Applicants' real properties were far less than such costs incurred to date in relation to the Applicants' other assets thereby making a reduced allocation percentage appropriate.

12. With respect to costs, the Monitor recommended that 5 categories of costs be allocated in some fashion. These categories were as follows:

    a) Post-CCAA trade Suppliers and creditors;
    b) Professional fees;
    c) DIP financing;
    d) CRA Deemed Trust Claims - Source Deductions; and,
    e) Property Taxes.

13. The Applicants' advised the Monitor that its accounts receivable as at March 3, 2018 increased since July 15, 2017 by $1.165 million and that there was an additional $669,776 in work in progress to be billed to customers. It was the Monitor's view at that time that without the continued support of the post-CCAA trade suppliers and creditors, continued operations would not have been possible, and this increase would not have been realized. The Monitor further noted that the post-CCAA payables to trade creditors and suppliers (excluding professional fees) increased by approximately $770,379. It was the Monitor's view that the post-CCAA trade creditors and suppliers be paid from the existing accounts receivable from CNC, DJ and CampCorp in priority to pre-CCAA creditors, to the extent that such accounts receivables exist and to the extent that any such payables exist. These amounts were specifically allocated to CNC, DJ and CampCorp based on the most recent information provided by Management at the time.

14. The Monitor considered both the professional fees and the DIP incurred in connection with these CCAA proceedings to be "general costs" and, accordingly, suggested that these costs be allocated between the Applicants based on the allocation percentages outlined in the Original

Allocation Analysis.

15. With respect to the CRA deemed trust claims for source deductions, CRA had claims only against CNC and Campcorp, and as such these costs were only allocated to these specific Applicants.

16. Municipal property taxes offered a different challenge with respect to camps. The Monitor suggested that property taxes owed on the Applicants' properties be first allocated to the specific corporate entities assessed. And, in the case of owned real estate, the taxes can be deducted and paid directly in priority to other creditors from the sale proceeds ultimately received when the property was sold. In the case of camps where there are property tax claims, the Monitor suggested that a supplementary allocation would likely have to be made between real estate values and improvement values, particularly in cases where the improvements consist of specific personal property which may be the property of other corporate entities. The Applicants did have assets which belonged to a number of Applicant entities at various camp locations.

17. It was the Monitor's view at the time of the Original Allocation Analysis, based on the above factors, that the above costs and charges should be paid in priority to any other secured creditor claims.

18. The Monitor was of the view at that time that the allocation methodology outlined in the Original Allocation Analysis was fair and reasonable to the stakeholders in these CCAA proceedings. The Monitor presented and discussed the Original Allocation Analysis methodology with CWB and at the time, CWB was agreeable to the methodology proposed by the Monitor. The Original Allocation analysis was included in a Confidential Supplement to the 11th Report and was provided confidentially to those creditors or their counsel who requested the document and who provided the necessary confidentiality undertaking.

CHANGES INCOROPRATED INTO THE FEBRUARY 2021 ALLOCATION

General Change Comments

19. As briefly noted earlier in this report, as well as referenced in both the Monitor's 29th and 30th Reports, over the past several months, amongst other tasks, the Monitor has been working on receiving and reviewing receipts and disbursements, making numerous accounting

adjustments and entries, evaluating security interests, reviewing court orders and settlement agreements and other matters to prepare a revised cost allocation and proposed distribution. In this regard, the Monitor previously prepared the October Allocation and related schedules which were attached as Schedule A to the Confidential 29th Supplement.

20. Since the time the October Allocation was prepared, the Monitor and its counsel have engaged in further discussions with various stakeholders, determined a few adjustments to the figures reported in the October Allocation were required, and updated its accounting records to December 31, 2020. The Monitor has prepared the February 2021 Allocation to reflect all these changes (a copy of the February 2021 Allocation is attached as **Schedule B** to the Confidential 31st Supplement). The Monitor advises that the February 2021 Allocation remains subject to any new or alternative information received respecting values or asset ownership from the Applicants or others as well as ongoing costs associated with these proceedings.

21. The Original Allocation Analysis methodology put forward by the Monitor (discussed above and as originally detailed in the Monitor's 11th Report) continues to have been substantially followed in preparing both the October Allocation and the February 2021 Allocation. However, like the October allocation, one substantive change is that the CCAA general costs have been calculated on a collective total basis across all the entities and then allocated to the stakeholders based on net realizations, versus attempting to try and split costs on an entity basis, then allocating these amounts determined to the stakeholders in each entity. The Monitor believes that this change makes the allocation simpler and results in a more equitable allocation of the general CCAA costs among the stakeholders.

Remaining Real Property Values

22. The realization values reflected in the February 2021 Allocation are the actual amounts/net amounts received (as applicable) by the Monitor, except for the anticipated realizations in relation to the Applicants' remaining real estate, where (in accordance with the October Allocation) the Monitor has used a net zero approach (for reasons discussed in the Confidential 29th Supplement) as the anticipated future realization figures for such properties. This represents a change from the Original Allocation Analysis which used an approach valuing the real estate based on the lesser of the appraised value and current listing price. The use of these values and the other relevant information and cost figures in the February 2021 Allocation is the Monitor's best attempt to demonstrate what it believes is the fairest proposed allocation of costs and creditor distributions available as at December 31, 2020 given the lack

of market interest in the remaining real estate.

23. In addition to the above, given that the Monitor is recommending a net zero approach in relation to the Applicants' remaining real properties, and that the Monitor is of the view that the value of these remaining properties will likely not be sufficient to cover the related outstanding mortgages and property taxes, the Monitor recommends that these properties should be turned back to the affected mortgagee(s) and/or the related tax authority such that these properties can be realized on by the directly affected creditors outside of these proceedings. The Monitor further recommends that, if after a notice period of not more than 30 days has lapsed and no such creditors have advised the Monitor of their intention to take over the affected property(s) and confirmed to the Monitor that they will cover any further costs until the property(s) have transitioned, that the Monitor will be at liberty to abandon all remaining properties immediately thereafter. The Monitor seeks approval from this Court for such proposed future steps.

24. Of particular concern is the Applicants' Wabasca property. There remains a stick-built lodging structure on site which the Monitor continues to safeguard and insure (the balance of the Applicants' remaining real properties do not have any other property that requires safeguarding). The Monitor advises that this property continues to be the target of thieves (and possibly vandals) and believes that significant theft or damage to the premises will occur if left unattended. The proposed 30-day notice period will allow interested creditors time to elect to put in place security, take over utilities and insure the property. The monthly time expenses for the Monitor's staff to continue to coordinate payments and safeguard this property, as well as the costs of continued on-site security, utilities and maintenance of this property are simply be a cash burn to the estate generally, with no clear indication that such further costs will be recovered through an eventual sale. Further, it appears that the only parties who stand to possibly benefit from the eventual sale of the Wabasca property will likely be the local tax authorities and possibly the directly affected secured creditor(s).

Post-CCAA Trade Creditors and Suppliers

25. At the time that the Original Allocation Analysis was presented to the Court and stakeholders, the Monitor's powers had not yet been expanded, and many of the major obstacles encountered by the Monitor since the expansion of its powers were not known. Since the expansion of the Monitor's powers, a litany of problems, litigation, asset ownership, security and realization issues arose, combined with the general depressed state of the Alberta economy, followed by

the COVID-19 pandemic. The liquidation and finalization of these CCAA matters was therefore difficult and lengthy, and as a result costly in terms of both fees and out of pocket expenses incurred.

26. In addition to the above and as noted earlier in this report, at the time the Original Allocation Analysis was prepared the Monitor was advised by the Applicants that accounts receivable as at March 3, 2018 had increased since July 15, 2017 by $1.165 million and there was an additional $669,776 of work in work in progress to be billed to customers. It continues to be the view of the Monitor that without the continued support of the post-CCAA trade suppliers and creditors, continued operations would not have been possible and there would not have been any potential to increase accounts receivable. However, attached as **Schedule A** to this report is an analysis prepared by the Monitor in relation to receivables collected to date versus the receivables that existed as of July 15, 2017. As detailed and explained in **Schedule A**, upon review and attempted collection by the Monitor it became evident that several of the accounts receivable noted by the Applicants were either not legitimate or were otherwise not collectible. Only $10,916.89 of additional real accounts receivable over the balance determined as of July 15, 2017 were ultimately collectable (and thereby collected) by the Monitor, which is immaterial in the scheme of these proceedings.

27. As a result of the above, the Monitor's comments in its 11th report in relation to the increase in accounts receivable appear now to only relate to the $10,916.89 noted above, which is an amount that is much smaller than expected when the Original Allocation Analysis was prepared. In addition, had a receivership occurred July 15, 2017, CWB would have been the sole beneficiary of the accounts receivable at that time, and it appears that there would have only been $10,916.89 less collected in a receivership over what was collected by the Monitor.

28. For the Court's ease of reference, paragraph 6 of the Initial Order stipulates that the Applicants shall be entitled but not required to pay expenses incurred in carrying on business in the ordinary course; however, paragraphs 17 and 18 of the Initial Order state that no creditor is prevented from requiring immediate payment, nor is any creditor is required to advance or re-advance any monies or extend any credit to the Applicants. Based on its review, the Monitor understands that the Initial Order does not grant post-CCAA trade suppliers or creditors any security for their credit or business dealings with the Applicants whatsoever, nor any priority to those of existing secured creditors. In addition to the above, CWB has not waived its priority entitlement to the Applicants' accounts receivables as at the date of this report.

29. Considering all the above factors, the Monitor is now of the view that there is no longer any defendable argument that unsecured post-CCAA trade creditors should be paid ahead of the secured creditors in these proceedings. The February 2021 Allocation contemplates payments only to secured creditors in these CCAA proceedings, all of which are going to suffer shortfalls, and in several cases, significant shortfalls over what they are owed by the Applicants.

GST Refunds and Amounts Due

30. In the October Allocation, the Monitor assumed that it would set-off the amount owed for GST in relation to 667 against the anticipated refund expected in 185. In recent discussions both internally and with CRA, the Monitor determined that a set-off treatment of the GST owing would likely not be acceptable to CRA and as such, in January 2021, the GST owing in the amount of $11,312.35 on account of 667 up to December 31, 2020 (discussed in further detail later in this report) was paid to CRA. The anticipated full amount of the refund of GST for 185 in the amount of $67,426.20 is now reflected as a potential future receipt and disbursement to CWB (also discussed later in this report).

RECEIPTS AND DISBURSEMENTS SINCE APRIL 21, 2018

31. Attached as **Schedules** B to H to this report are copies of the Monitor's SRDs which outline the consolidated receipts and disbursements for 185, CCS, DJ, 137, 816, 667 and 1919 respectively from April 21 up to and including December 31,2020. The Monitor advises that it has balanced and reconciled its accounts to December 31, 2020, and the transactions reflected within the SRDs reflect the activities over this period.

32. The Monitor reminds all parties reviewing this report that the SRDs reflect only the direct receipts and disbursements of the Remaining Applicants and the Monitor from April 22, 2018 up to and including December 31, 2020. Prior to April 22, 2018 the Remaining Applicants and other entities were operating in the normal course of their business.

33. The reconciled balances noted in the SRDs for each of the Applicants have been incorporated into the February 2021 Allocation.

FEES AND DISBURSEMENTS OF THE MONITOR AND ITS COUNSEL

34. Further to paragraphs 28 and 29 of the Initial Order, the Court directed that Monitor and its

counsel shall be paid their reasonable fees and disbursements ("**Accounts**"), in each case at their standard rates and charges. However, the Monitor and its legal counsel shall pass their accounts from time to time.

35. Over the course of these CCAA Proceedings, there have been numerous contentious issues (including without limitation contested ownership, validity, priority and distribution disputes) and other pressing matters that have imposed a significant burden on the Court's time to date and as a result, the Monitor and its counsel chose to hold off passing their Accounts until now in order to focus on the pressing issues presented to date and until a more fulsome cost allocation and distribution was presented for approval. Further, given that it is the hope of the Monitor that these CCAA proceedings are moving closely towards conclusion in the near future, the Monitor is the opinion that passing its Accounts and those of its counsel is now appropriate.

36. Attached as **Schedule I** to this report is a summary of the fees and disbursements of Monitor, including the Monitor's most recent invoice for time and expenses incurred to January 29, 2021 (the Monitor's most recent invoice has not been paid as at the date of this report). Attached as **Schedule J** to this report is a summary of the fees and disbursements of the Monitor's, counsel to January 29, 2021 (the Monitor's counsel's most recent invoice was processed for payment just prior to the date of this report). Some amount of additional work in progress has accrued since January 29, 2021 for both the Monitor and its counsel in finalizing the materials associated with this report and the application before this Honourable Court scheduled for February 25, 2021. This additional work in progress for both the Monitor and its counsel is not reflected in the attached schedules but is not material and will be presented for approval at a later date.

37. In relation to the fees, the rates and charges applied by the Monitor are the standard rates and charges of personnel of the Monitor. The Monitor has been informed by its legal counsel that the rates and charges applied by the Monitor's legal counsel are its standard rates and charges of its personnel.

38. The Monitor advises that over the course of these proceedings, it has provided some discounts on its billings primarily as a courtesy to all stakeholders, but also in any instance where the Monitor felt there may have been duplication of efforts or other similar concerns. The Monitor also advises that a tremendous amount of time (primarily in relation to correspondence management such as extensive email review and unexpected after hours telephone calls) is not

reflected in the attached summary of its Accounts as much of this time was incurred outside of regular business hours, when representatives of the Monitor were on vacation, or was otherwise simply not charged to the matter as a courtesy. Further, any time incurred by the Monitor in relation to the Supreme Court of Canada ("**SCC**") application was also not charged by the Monitor, and the Monitor contributed over $4,000.00 to its counsel's out of pocket costs for the SCC application of its own funds. Based on the above, the Monitor is of the view that its fees and disbursements as outlined in **Schedule I** are reasonable in the circumstances and respectfully requests the Court's approval of same.

39. Like the above, the Monitor confirms that it has worked closely and extensively with its counsel since the onset of these CCAA proceedings and believes its counsel's Accounts as noted in **Schedule J** are also fair and reasonable in the circumstances. Further, the Monitor advises that its counsel also did not accrue any time or expenses to prepare for and attend the SCC application on December 1, 2020 with the exception of a small $600.00 (approximate) disbursement disclosed in previous reports of the Monitor. Based on the above, the Monitor respectfully requests the Court's approval of its counsel's fees and disbursements as noted herein. Copies of the detailed Accounts of the Monitor's legal counsel are available and can be provided on a confidential and redacted basis to protect privilege if requested.

OTHER MATTERS

GST filings to December 31, 2020

40. The Monitor has been in contact with CRA to discuss and file all GST returns for the Remaining Applicants up to December 31, 2020.

41. In speaking directly with the CRA collector responsible for the GST filings, the Monitor understands that all returns for 816, 137 and 185 are now filed to December 31, 2020 and that there are no outstanding amounts owing and no concerns were noted. For 185, a GST refund in the amount of $67,426.20 is expected based on the returns filed to December 31, 2020 and the Monitor has reflected this amount as a potential future disbursement to CWB in the February 2021 Allocation on account of CWB's first place general security over 185.

42. Regarding 1919, given that this entity was not part of original CCAA proceedings (added shortly after as part of an extension order) EY was not added as an authorized representative by CRA. CRA had assigned someone to investigate why outstanding GST returns had not been

filed but was unable to reach anyone (likely because they indicated that they did not know that the Monitor was appointed and as such did not previously contact the Monitor). Because of this, the CRA closed the RT0001 account effective June 30, 2019 with no outstanding amounts owing. The Monitor is not anticipating any concerns or amounts payable regarding GST for 1919.

43. 667, DJ, CCS and Canada North Group LP Holdings ("**LP**") presented a bit of a different issue for the Monitor regarding GST. The CRA representative advised the Monitor that it had no record of there being any GST accounts for 667, DJ or CCS that it was aware of or associated with the Applicants. For LP, again, this entity was not part of original CCAA proceedings and the CRA did not reflect the Monitor as being an authorized representative in its records and would not comment in any fashion on the affairs of LP to the Monitor. In the end, the Monitor filed GST returns that included all the activities of 667, DJ, CCS and LP under LP's GST number and paid the corresponding amount owing of $11,312.35 in late January 2021. The Monitor advises that the only entities of these four Applicants with any GST implications were DJ and CCS, which were wound up into 667 as part of the transaction with the Restructuring Investor earlier in these proceedings. Although the Monitor is unable to comment on how CRA will treat these filings (internally on an administrative level), given that the net GST owing for these entities has been paid, the Monitor is hopeful that no material monetary issues (if any) will result.

CONCLUSION

44. Based on the matters outlined in this report, the Monitor respectfully requests an Order that:

a.) approves the actions of the Monitor as outlined in this report;

b.) authorizes the Monitor to abandon/return the Applicants' remaining real properties to the related mortgagee(s) and/or tax authorities (or any one or more of such stakeholders) after the expiry of a 30-day notice period to be provided by the Monitor has lapsed;

c.) approves and directs the Monitor to allocate costs and distribute the remaining funds on hand and held in trust by the Monitor in accordance with the February 2021 Allocation or as otherwise decided by the Court; and,

d.) approves the fees and disbursements invoiced and paid to date of both the Monitor and its counsel as well as the one invoice of the Monitor that is noted as unpaid as at the date of this report as presented herein.

All of which is respectfully submitted.

Dated at Edmonton, this 5th day of February, 2021.

Ernst & Young Inc.
In its capacity as Monitor of
667402 Alberta Ltd.; 18512398 Alberta Ltd.; 816956 Alberta Ltd.; 1371047 Alberta Ltd.; 1919209 Alberta Ltd.; and Canada North Group LP Holdings Ltd.
and not in its personal or corporate capacity

Per:

Matt McCulloch, CA, CPA, CIRP, LIT
Senior Vice President

SCHEDULE A

Schedule A

A/R Analysis as at July 15, 2017

	Canada North Camps Inc.	D.J. Catering Ltd.	Campcorp Structures	Totals
Opening A/R Balance at June 27, 2017	12,169,611.02	1,497,799.55	3,433,078.71	17,100,489.28
Less: Room Guarantees Removed from A/R by the Group				
Amec Foster Wheeler	33,447.00			
Barrier Coating Inc.	33,975.00			
NCSG Hauling & Rigging Ltd.	49,486.50			
Newalta Corporation	21,100.00			
Nighthawk Enterprises Ltd.	18,000.00			
Pembina Pipeline	49,602.60			
Surepoint	2,708.40			
Thurber Engineering Ltd.	1,326.00			
Tri Can Well Services	90,000.00			
Triple Fox Energy	623.40			
X-Calibur	25,002.75			
Benedict Pipeline Inc.		101,850.00		
Canyon Technical Services Ltd.		57,050.25		
Delphi Energy Corp		279,143.15		
Evergreen Energy Ltd.		123,500.00		
McStrong Safety Services		3,770.55		
New Venture Safety		18,000.00		
Rainbow Riggers Ltd.		52,250.00		
Randy See Enterprises Ltd.		34,200.00		
Trican Well Service Ltd.		68,500.00		
XTO Energy Canada		130,500.25		
Total	325,271.65	868,764.20	-	1,194,035.85
Closing Adjusted A/R Balance at June 27, 2017	11,844,339.37	629,035.35	3,433,078.71	15,906,453.43
Less: Items Still Included in A/R				
Room Guarantees	1,722,552.73			
Alstar Construction Room Guarantee	42,481.40			
Grande Rapids Pipeline LP/HLCNG LP	7,440,462.00			
Doubtful Account	409,798.41			
Total	9,615,294.54	-	-	9,615,294.54
Less: Related Party Receivables	1,291,786.80		65,967.71	1,357,754.51
Adjusted Collectible A/R at June 27, 2017	937,258.03	629,035.35	3,367,111.00	4,933,404.38
Closing A/R Balance at July 15, 2017	12,128,206.54	821,428.32	3,426,659.02	16,376,293.88
Less: Items Still Included in A/R	9,615,294.54			9,615,294.54
Less: Related Party Receivables	1,291,786.80		65,967.71	1,357,754.51
Adjusted Collectible A/R at July 15, 2017	1,221,125.20	821,428.32	3,360,691.31	5,403,244.83
Other Adjustments and Reductions				
Construction rec adv. (customer overbilling per		-132,825.00		-132,825.00
Add back error on intercompany	17,933.00			
Ottawa University			-397,058.40	-397,058.40
Reliant (Phx)			-647,521.02	-647,521.02
CNRL A/R			-2,128,977.98	-2,128,977.98
Related Parties			-233.91	-233.91
Saskatoon School Division **Note 1**			-186,900.00	-186,900.00
	17,933.00	-132,825.00	-3,360,691.31	-3,306,616.31
Revised Actual Collectible AR @ onset of CCAA:	1,239,058.20	688,603.32	-	1,927,661.52
A/R Collected by Monitor Per allocation:	1,542,352.88	396,225.53	-	1,938,578.41
A/R increase over CCAA				**10,916.89**

Notes:

1. No change order was ever signed as per Gary from Sask. School Division 13. Confirmed with Susan at CNC that 2ft extensions were added to units on site but no change order was signed for the work. Amount not collected by the Monitor.

SCHEDULE B

Schedule B

CNC (185) - Consolidated Statement of Receipts and Disbursements
(CNC and EY Accounts)
as at December 31, 2020

Opening Cash Balances:		
Operating Account BMO (@April 21):	$	573,357.30
EY Trust Account:	$	-
Operating Account Servus (@April 1):	$	828.48
Total Opening Cash:	$	574,185.78
Cash Receipts:		
Sale of Assets (Net of GST)	$	12,210,062.53
Collection of A/R (Net of GST)	$	1,542,352.88
Transfer in from DJ Servus Account #2089134	$	37,791.90
Refunds - Misc (Net of GST)	$	325,590.52
GST Collected	$	180,616.04
Hotel Tax Collected	$	27,990.65
Funds Transferred from BMO Op Acct	$	472,300.05
Interest Received	$	140,732.89
Unallocated (EY)	$	94,937.73
Cash in Bank	$	1,490.39
Transfer in from DJ	$	75,011.94
Transfer in From Spall - Reimburse exps - for Spall from RBC/BMO Account	$	6,000.00
Transfer in from CNC Servus to CNC BMO	$	19,050.77
Intercompany	$	8,000.77
Reimbursement of Lodgistx Operating Costs Paid by CNC	$	59,928.69
Total Cash Receipts:	$	15,201,857.75
Cash Disbursements:		
Wages Paid	$	268,574.85
Source Deductions	$	207,861.72
Utilities (Net of GST)	$	216,580.42
Insurance	$	170,184.79
Legal Fees (Net of GST)	$	1,111,756.88
Waste Disposal (Net of GST)	$	129,246.33
Interim Distributions to secured creditors	$	674,806.61
Property Taxes	$	25,486.86
GST Paid	$	248,042.24
Other (EY)	$	4,398.00
Other (OP)	$	359,763.30
Monitor Fees	$	2,094,638.78
Monitor Disbursements	$	28,476.39
Operating Costs/Misc (Net of GST)	$	663,949.10
Deemed Trust Claim (Crown-Federal)	$	652,916.43
PST Paid	$	14.46
DIP Lenders - Payment	$	3,606,582.29
Trust Funds Allocated to CCS Disbursements	$	111,983.47
Rent	$	28,571.43
Disbursements Made - DJ Bills	$	31,887.93
Disbursements - HML Lodge GP (Net of GST if Applicable)	$	29,750.65
Disbursements Made - CCS Bills	$	1,243.80
Bank Service Charges	$	98.33
Transfer out to RBC CNC OP Accnt	$	3,000.77
Transfer out to BMO CNC Accnt	$	58,051.54
Moneris Fees - AR collections	$	2,162.17
Other Moneris Fees	$	678.99
Transfer to Cimmaron Account	$	1,000.00
Daycare Expenses (Net of GST)	$	52,228.58
BDC DIP Interest	$	32,613.02
Total Cash Disbursements:	$	10,816,550.13
Remaining Cash on Hand:	$	4,959,493.40

SCHEDULE C

Schedule C

CCS - Consolidated Statement of Receipts and Disbursements
(CCS and EY Accounts)
as at December 31, 2020

Opening Cash Balances:		
Operating Account BMO (@April 21):	$	148,609.84
EY Trust Account:	$	-
Total Opening Cash:	**$**	**148,609.84**
Cash Receipts:		
Refunds - Misc(net of GST)	$	39.80
Interest Collected	$	1,379.96
Transfer in from US Acct	$	675.80
CNC Trust Funds Used for Disbursemer	$	111,983.47
WCB Refund	$	4,483.30
Total Cash Receipts:	**$**	**118,562.33**
Cash Disbursements:		
Wages Paid	$	44,516.97
Source Deductions	$	37,081.78
Utilities (Net of GST)	$	6,326.70
Legal Fees (Net of GST)	$	427.51
Waste Disposal (Net of GST)	$	146.25
GST Paid	$	5,803.13
FV Daycare Expenses (net of GST)	$	98,972.12
Other (OP)	$	13,676.11
General Operating Expenses	$	8,269.01
Deemed Trust Claim	$	32,626.50
Bank Charges	$	1,991.84
Total Cash Disbursements:	**$**	**249,837.92**
Remaining Cash on Hand:	**$**	**17,334.25**

SCHEDULE D

Schedule D

DJ Catering - Consolidated Statement of Receipts and Disbursements
(DJ and EY Accounts)
as at December 31, 2020

Opening Cash Balances:		
Operating Account BMO (@April 21):	$	9,510.58
EY Trust Account:	$	-
Servus Operating Account (@April 1):	$	1,911.04
Total Opening Cash:	**$**	**11,421.62**
Cash Receipts:		
Sale of Assets (Net of GST)	$	-
Collection of A/R (Net of GST)	$	396,225.53
Recovery on GICs	$	45,478.00
Refunds - Misc(net of GST)	$	17,158.24
GST Collected	$	19,845.45
Hotel Tax Collected	$	8,785.64
Interest(EY)	$	10,388.79
Total Cash Receipts:	$	497,881.65
Cash Disbursements:		
Utilities (Net of GST)	$	53,714.43
Legal Fees (Net of GST)	$	340.95
Property Taxes	$	41.00
GST Paid	$	2,729.97
POS Fees	$	360.17
Bank Charges	$	101.00
Transfer out to CNC Servus Account #13901!	$	37,791.90
GST Remitted	$	2,925.85
Lease/Rent Paid	$	543.50
Funds Transferred to CNC Op Account by CN(	$	75,011.94
Total Cash Disbursements:	**$**	**173,560.71**
Remaining Cash on Hand:	**$**	**335,742.56**

SCHEDULE E

Schedule E

137 - Consolidated Statement of Receipts and Disbursements
(137 and EY Accounts)
as at December 31, 2020

Opening Cash Balances:		
Operating Account BMO (@April 21):	$	835.42
EY Trust Account:	$	-
Total Opening Cash:	$	835.42
Cash Receipts:		
Sale of Assets (Net of GST)	$	5,662,023.29
GST Collected	$	238.10
Rental Income (Other)	$	4,761.90
Interest(EY)	$	66,821.80
Total Cash Receipts:	$	5,733,845.09
Cash Disbursements:		
Legal Fees (Net of GST)	$	1,994.14
Post CCAA Payables(Net of GST)	$	2,320.00
Property Taxes	$	26,029.55
GST Paid	$	8,865.71
Payment to Secured Creditor	$	4,157,132.75
Real Estate Commissions	$	171,000.00
Total Cash Disbursements:	$	4,367,342.15
Remaining Cash on Hand:	$	1,367,338.36

SCHEDULE F

Schedule F

816 - Consolidated Statement of Receipts and Disbursements
(816 and EY Accounts)
as at December 31, 2020

Opening Cash Balances:		
Operating Account BMO (@April 21):	$	121.45
EY Trust Account:	$	-
Total Opening Cash:	**$**	**121.45**
Cash Receipts:		
Sale of Assets (Net of GST)	$	900,540.00
Interest earned on account	$	8,978.51
GST Collected	$	-
Transfer from CNC Op Acct	$	48.00
Total Cash Receipts:	**$**	**909,566.51**
Cash Disbursements:		
Utilities (Net of GST)	$	2,210.56
Legal Fees (Net of GST)	$	5,326.10
Property Taxes	$	1,581.82
GST Paid	$	6,451.84
PST Paid	$	15.75
Bank Charges	$	49.44
Real Estate Commissions	$	121,500.00
Total Cash Disbursements:	**$**	**137,135.51**
Remaining Cash on Hand:	**$**	**772,552.45**

SCHEDULE G

Schedule G

667 AB Ltd. - Statement of Receipts and Disbursements
as at December 31, 2020

Opening Cash Balance:		
EY Trust Account:	$	-
Total Opening Cash:	**$**	**-**
Cash Receipts:		
Sale of Assets (Net of GST)	$	450,000.00
Interest Earned	$	760.56
Total Cash Receipts:	**$**	**450,760.56**
Cash Disbursements:		
Total Cash Disbursements:	**$**	**-**
Remaining Cash on Hand:	**$**	**450,760.56**

SCHEDULE H

Schedule H

1919 - Consolidated Statement of Receipts and Disbursements
(1919 & EY Accounts)
as at December 31, 2020

Opening Cash Balances:		
Operating Account BMO (@April 21):	$	47.21
EY Trust Account:	$	-
Total Opening Cash:	**$**	**47.21**
Cash Receipts:		
Sale of Assets (Net of GST)	$	1,084,100.00
Interest Earned	$	1,859.10
Total Cash Receipts:	**$**	**1,085,959.10**
Cash Disbursements:		
Total Cash Disbursements:	**$**	**-**
Remaining Cash on Hand:	**$**	**1,086,006.31**

SCHEDULE I

Schedule I

Summary of Monitor Fees

Invoice Number	Date	Monitor Fees & Disbursements	GST on Monitor Fees	Total
CA12C500006267*	03-Feb-21	43,985.00	2,199.25	46,184.25
CA12C500006029	03-Dec-20	81,416.48	4,070.82	85,487.30
CA12C500005715	24-Sep-20	63,227.17	3,161.36	66,388.53
CA12C500005408	17-Jul-20	85,218.50	4,260.93	89,479.43
CA12C500005026	05-May-20	39,544.76	1,977.24	41,522.00
CA12C500004716	18-Feb-20	34,723.88	1,736.20	36,460.08
CA12C500004437	25-Nov-19	121,687.97	6,084.40	127,772.37
CA12C500003836	04-Jun-19	27,306.50	1,365.33	28,671.83
CA12C500003562	27-Feb-19	73,694.42	3,684.72	77,379.14
CA12C500003360	13-Dec-18	57,963.10	2,898.15	60,861.25
CA12C500003206	16-Oct-18	117,448.89	5,872.44	123,321.33
CA12C500003116	06-Sep-18	92,768.02	4,638.40	97,406.42
CA12C500003008	26-Jul-18	96,952.50	4,847.63	101,800.13
CA12C500002950	28-Jun-18	110,269.33	5,513.47	115,782.80
CA12C500002852	28-May-18	102,026.88	5,101.34	107,128.22
CA12C500002712	11-Apr-18	154,360.00	7,718.00	162,078.00
CA12C500002713	11-Apr-18	101,457.30	5,072.87	106,530.17
CA12C500002525	15-Feb-18	214,104.34	10,705.22	224,809.56
CA12C500002434	23-Jan-18	127,706.99	6,385.35	134,092.34
CA12C500002397	10-Jan-18	135,702.88	6,785.14	142,488.02
CA12C500002239	27-Nov-17	103,284.00	5,164.20	108,448.20
CA12C500002132	19-Oct-17	68,615.12	3,430.76	72,045.88
CA12C500001937	22-Aug-17	62,315.34	3,115.77	65,431.11
CA12C500001866	24-Jul-17	51,320.80	2,566.04	53,886.84
Total		**$ 2,167,100.17**	**$ 108,355.03**	**$ 2,275,455.20**

***Note:** As at the date of this report, Invoice No. CA12C500006267 has not be paid to the Monitor.

EY

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500006267
Please include this number with payment

Invoice Date:	February 03, 2021
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from November 30, 2020 to January 29, 2021 in connection with the CCAA for Canada North Group Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., 1919209 Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Monitor Fees		43,970.00	GST	5 %	2,198.50	46,168.50
Expenses		15.00	GST	5 %	0.75	15.75
		43,985.00			**2,199.25**	**46,184.25**
Invoice summary		**43,985.00**				
Tax:	5% GST				2,199.25	
Total:		**43,985.00**			**2,199.25**	**46,184.25**

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.

EY

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500006029
Please include this number with payment

Invoice Date:	December 03, 2020
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from September 19, 2020 to November 27, 2020 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., 1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Monitor Fees:	85,695.00				
Less: 5% Courtesy Discount:	-4,284.75				
Subtotal:	81,410.25	GST	5 %	4,070.51	85,480.76
Expenses:	6.23	GST	5 %	0.31	6.54
	81,416.48			**4,070.82**	**85,487.30**

Invoice summary		**81,416.48**		
Tax :	5% GST		4,070.82	
Total:		**81,416.48**	**4,070.82**	**85,487.30**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500005715
Please include this number with payment

Invoice Date:	September 24, 2020
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from July 11, 2020 to September 18, 2020 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd.,1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	**CAD** Total
Monitor Fees		68,217.50				
Less courtesy discount		-5,000.00				
Total Fees		63,217.50	GST	5 %	3,160.88	66,378.38
Expenses		9.67	GST	5 %	0.48	10.15
		63,227.17			**3,161.36**	**66,388.53**
Invoice summary		**63,227.17**				
Tax :	5% GST				3,161.36	
Total:		**63,227.17**			**3,161.36**	**66,388.53**

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.

EY

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500005408
Please include this number with payment

Invoice Date:	July 17, 2020
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from May 2, 2020 to July 10, 2020 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd.,1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Monitor Fees		90,204.50				
Less Courtesy Discount		-5,000.00				
Total Fees		85,204.50	GST	5 %	4,260.23	89,464.73
Expenses		14.00	GST	5 %	0.70	14.70
		85,218.50			**4,260.93**	**89,479.43**
Invoice summary		**85,218.50**				
Tax :	5% GST				4,260.93	
Total:		**85,218.50**			**4,260.93**	**89,479.43**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500005026
Please include this number with payment

Invoice Date:	May 05, 2020
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from February 14, 2020 to May 1, 2020 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd.,1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Monitor Fees		39,536.00	GST	5 %	1,976.80	41,512.80
Expenses		8.76	GST	5 %	0.44	9.20
		39,544.76			**1,977.24**	**41,522.00**
Invoice summary		**39,544.76**				
Tax :	5% GST				1,977.24	
Total:		**39,544.76**			**1,977.24**	**41,522.00**

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, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.

EY

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500004716
Please include this number with payment

Invoice Date:	February 18, 2020
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from November 23, 2019 to February 14, 2020 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd.,1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Monitor Fees		34,711.50	GST	5 %	1,735.58	36,447.08
Expenses		12.38	GST	5 %	0.62	13.00
		34,723.88			**1,736.20**	**36,460.08**
Invoice summary		**34,723.88**				
Tax :	5% GST				1,736.20	
Total:		**34,723.88**			**1,736.20**	**36,460.08**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500004437
Please include this number with payment

Invoice Date:	25 November 2019
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from June 1, 2019 to November 22, 2019 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd.,1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Monitor Fees		117,989.50	GST	5 %	5,899.48	123,888.98
Expenses		3,698.47	GST	5 %	184.92	3,883.39
		121,687.97			**6,084.40**	**127,772.37**
Invoice summary		**121,687.97**				
Tax :	5% GST				6,084.40	
Total:		**121,687.97**			**6,084.40**	**127,772.37**

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.

EY

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500003836
Please include this number with payment

Invoice Date:	04 June 2019
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from February 23, 2019 to May 31, 2019 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd.,1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Monitor Fees		27,306.50	GST	5 %	1,365.33	28,671.83
		27,306.50			**1,365.33**	**28,671.83**
Invoice summary		**27,306.50**				
Tax :	5% GST				1,365.33	
Total:		**27,306.50**			**1,365.33**	**28,671.83**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500003562
Please include this number with payment

Invoice Date:	27 February 2019
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from December 8, 2018 to February 22, 2019 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd.,1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Monitor Fees		81,824.00				
Less: 10% Courtesy Discount		-8,182.40				
Total Fees		73,641.60	GST	5 %	3,682.08	77,323.68
Expenses		52.82	GST	5 %	2.64	55.46
		73,694.42			**3,684.72**	**77,379.14**
Invoice summary		**73,694.42**				
Tax :	5% GST				3,684.72	
Total:		**73,694.42**			**3,684.72**	**77,379.14**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500003360
Please include this number with payment

Invoice Date:	13 December 2018
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from October 13, 2018 to December 7, 2018 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd.,1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Total Invoice Amount:		57,391.62	GST	5 %	2,869.58	60,261.20
Expenses		571.48	GST	5 %	28.57	600.05
		57,963.10			**2,898.15**	**60,861.25**
Invoice summary		**57,963.10**				
Tax :	5% GST				2,898.15	
Total:		**57,963.10**			**2,898.15**	**60,861.25**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500003206
Please include this number with payment

Invoice Date:	16 October 2018
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from September 1, 2018 to October 12, 2018 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd.,1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Monitor Fees:		117,261.50				
Expenses:		187.39				
Total Fees:		117,448.89	GST	5 %	5,872.44	123,321.33
		117,448.89			**5,872.44**	**123,321.33**
Invoice summary		**117,448.89**				
Tax :	5% GST				5,872.44	
Total:		**117,448.89**			**5,872.44**	**123,321.33**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500003116
Please include this number with payment

Invoice Date:	06 September 2018
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from July 21, 2018 to August 31, 2018 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd.,1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	**CAD** Total
Monitor Fees:		91,841.00				
Expenses:		927.02				
Total Fees:		92,768.02	GST	5 %	4,638.40	97,406.42
		92,768.02			**4,638.40**	**97,406.42**
Invoice summary		**92,768.02**				
Tax :	5% GST				4,638.40	
Total:		**92,768.02**			**4,638.40**	**97,406.42**

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.

EY

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500003008
Please include this number with payment

Invoice Date:	26 July 2018
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from June 23, 2018 to July 20, 2018 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., 1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	**CAD** Total
Monitor Fees:		96,908.50	GST	5 %	4,845.43	101,753.93
Expenses:		44.00	GST	5 %	2.20	46.20
		96,952.50			**4,847.63**	**101,800.13**
Invoice summary		**96,952.50**				
Tax :	5% GST				4,847.63	
Total:		**96,952.50**			**4,847.63**	**101,800.13**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500002950
Please include this number with payment

Invoice Date:	28 June 2018
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from May 19, 2018 to June 22, 2018 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., 1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Monitor fees:	110,042.00				
Expenses:	227.33				
Total fees:	110,269.33	GST	5 %	5,513.47	115,782.80
	110,269.33			**5,513.47**	**115,782.80**

Invoice summary		**110,269.33**		
Tax :	5% GST		5,513.47	
Total:		**110,269.33**	**5,513.47**	**115,782.80**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500002852
Please include this number with payment

Invoice Date:	28 May 2018
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from April 7, 2018 to May 18, 2018 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., 1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Monitor Fees:	101,837.50				
Expenses:	189.38				
Fee	102,026.88	GST	5 %	5,101.34	107,128.22
	102,026.88			**5,101.34**	**107,128.22**

Invoice summary		102,026.88		
Tax :	5% GST		5,101.34	
Total:		**102,026.88**	**5,101.34**	**107,128.22**

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.

EY

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500002712
Please include this number with payment

Invoice Date:	11 April 2018
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

(please do not send this invoice to the client. A reversal of WIP was required , this is a reissue of invoice CA12C500002700, which has already been sent to the client)

Professional services rendered from February 3, 2018 to March 2, 2018 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., 1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

	Net	Tax	Rate	Tax Amount	**CAD** Total
Monitor fees- restructuring:	102,510.50				
Monitor fees - corporate:	54,947.50				
Less courtesy discount:	-3,098.00				
Total fees:	154,360.00	GST	5 %	7,718.00	162,078.00
	154,360.00			**7,718.00**	**162,078.00**
Invoice summary	**154,360.00**				
Tax : 5% GST				7,718.00	
Total:	**154,360.00**			**7,718.00**	**162,078.00**

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

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500002713
Please include this number with payment

Invoice Date:	11 April 2018
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from March 3, 2018 to April 6, 2018 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., 1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Monitor fees - restructuring:	99,705.00				
Monitor fees - corporate finance:	1,368.50				
Expenses:	383.80				
Total fees:	101,457.30	GST	5 %	5,072.87	106,530.17
	101,457.30			**5,072.87**	**106,530.17**

		Net	Tax Amount	Total
Invoice summary		**101,457.30**		
Tax :	5% GST		5,072.87	
Total:		**101,457.30**	**5,072.87**	**106,530.17**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500002525
Please include this number with payment

Invoice Date:	15 February 2018
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from January 6, 2018 to February 2, 2018 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., 1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	**CAD** Total
Monitor fees-restructuring:		110,680.00				
Monitor fees-corporate finance:		109,581.00				
Less courtesy discount:		-22,026.10				
Total fees:		198,234.90	GST	5 %	9,911.75	208,146.65
		198,234.90			**9,911.75**	**208,146.65**
Expenses:		15,869.44	GST	5 %	793.47	16,662.91
		15,869.44			**793.47**	**16,662.91**
Invoice summary		**214,104.34**				
Tax :	5% GST				10,705.22	
Total:		**214,104.34**			**10,705.22**	**224,809.56**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500002434
Please include this number with payment

Invoice Date:	23 January 2018
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from December 9, 2017 to January 5, 2018 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., 1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	**CAD** Total
Monitor fees:		128,214.00				
Less courtesy discount:		-5,810.00				
Total fees:		122,404.00	GST	5 %	6,120.20	128,524.20
Expenses:		5,302.99	GST	5 %	265.15	5,568.14
		127,706.99			**6,385.35**	**134,092.34**
Invoice summary		**127,706.99**				
Tax :	5% GST				6,385.35	
Total:		**127,706.99**			**6,385.35**	**134,092.34**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
16903 129 Ave. NW
Edmonton, AB T5V 1L2
Canada

Invoice No.: CA12C500002397
Please include this number with payment

Invoice Date:	10 January 2018
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from November 11, 2017 to December 8, 2017 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., 1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Monitor fees:		149,136.50				
Less courtesy discount of 10%		-14,913.65				
Total fee:		134,222.85	GST	5 %	6,711.14	140,933.99
Expenses:		1,480.03	GST	5 %	74.00	1,554.03
		135,702.88			**6,785.14**	**142,488.02**
Invoice summary		**135,702.88**				
Tax :	5% GST				6,785.14	
Total:		**135,702.88**			**6,785.14**	**142,488.02**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
14238 134 Ave NW
Edmonton, AB T5L 5V8
Canada

Invoice No.: CA12C500002239
Please include this number with payment

Invoice Date:	27 November 2017
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from September 25, 2017 to November 10, 2017 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., 1919209 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Monitor fees:		103,284.00	GST	5 %	5,164.20	108,448.20
		103,284.00			**5,164.20**	**108,448.20**
Invoice summary		**103,284.00**				
Tax :	5% GST				5,164.20	
Total:		**103,284.00**			**5,164.20**	**108,448.20**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
14238 134 Ave NW
Edmonton, AB T5L 5V8
Canada

Invoice No.: CA12C500002132
Please include this number with payment

Invoice Date:	19 October 2017
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from August 19 to September 22, 2017 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Monitor fees		68,599.50	GST	5 %	3,429.98	72,029.48
Expenses		15.62	GST	5 %	0.78	16.40
		68,615.12			**3,430.76**	**72,045.88**
Invoice summary		**68,615.12**				
Tax :	5% GST				3,430.76	
Total:		**68,615.12**			**3,430.76**	**72,045.88**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
14238 134 Ave NW
Edmonton, AB T5L 5V8
Canada

Invoice No.: CA12C500001937
Please include this number with payment

Invoice Date:	22 August 2017
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered from July 15 to August 18, 2017 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Monitor Fees:		52,713.00	GST	5 %	2,635.65	55,348.65
Expenses (advertising):		9,602.34	GST	5 %	480.12	10,082.46
		62,315.34			**3,115.77**	**65,431.11**
Invoice summary		**62,315.34**				
Tax :	5% GST				3,115.77	
Total:		**62,315.34**			**3,115.77**	**65,431.11**

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.

Ernst & Young Inc.
Edmonton, AB

Invoice

Canada North Camps Inc
14238 134 Ave NW
Edmonton, AB T5L 5V8
Canada

Invoice No.: CA12C500001866
Please include this number with payment

Invoice Date:	24 July 2017
Due Date:	Upon receipt
Client No.:	0011312581
Engagement No.:	E-65132003

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

Professional services rendered to July 14, 2017 in connection with the CCAA for Canada North Group Inc., Canada North Camps Inc., Campcorp Structures Ltd., D.J. Catering Ltd., 816956 Alberta Ltd., and 1371047 Alberta Ltd. as follows:

		Net	Tax	Rate	Tax Amount	CAD Total
Fees		50,663.00	GST	5 %	2,533.15	53,196.15
Expenses		657.80	GST	5 %	32.89	690.69
		51,320.80			**2,566.04**	**53,886.84**
Invoice summary		**51,320.80**				
Tax :	5% GST				2,566.04	
Total:		**51,320.80**			**2,566.04**	**53,886.84**

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.

SCHEDULE J

Schedule J

Summary of Monitor's Counsel's Fees

Invoice Number	Amount
208190	18,678.66
208809	27,055.46
209259	2,705.85
210140	19,421.57
211007	18,521.82
211970	10,924.70
212870	21,283.00
213531	25,837.39
214269	27,374.59
215194	52,890.92
216059	36,725.42
217015	54,289.27
217939	48,609.96
218549	30,924.35
219399	26,173.12
220429	46,364.64
221499	69,404.26
222457	17,926.44
223170	63,831.10
224164	52,965.17
224779	20,677.89
225506	25,887.49

Invoice Number	Amount
226376	5,384.33
227672	10,637.95
228582	12,660.12
229482	27,207.20
230306	26,728.73
231274	12,798.49
232270	26,120.87
233260	19,408.28
234381	18,481.30
235111	7,400.41
235917	3,328.98
236653	2,742.28
237965	12,092.18
238746	12,733.35
239667	2,272.00
240361	7,171.34
241012	2,357.62
242064	4,245.89
342344	12,972.40
343250	8,061.61
344745	9,973.32
345533	12,120.81
Total	$ 975,372.53

A/R TRANSACTION LISTING

Matter: 196164 Canada North Camps Group of Companies Ernst & Young Inc.

Client: 3135697 Ernst & Young Inc.

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
7/26/2017		208190	— 208190	Bill		18,678.66	17,654.00	0.00	135.20	889.46	0.00	196164	3135697	Ernst & Young Inc.	CAD
7/26/2017	8/15/2017	208190	— 208190	Receipt	cc6	(18,678.66)	(17,654.00)	0.00	(135.20)	(889.46)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
8/18/2017		208809	— 208809	Bill		27,055.46	25,000.00	0.00	767.10	1,288.36	0.00	196164	3135697	Ernst & Young Inc.	CAD
8/18/2017	9/14/2017	208809	— 208809	Receipt	cc1	(27,055.46)	(25,000.00)	0.00	(767.10)	(1,288.36)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
8/30/2017		209259	— 209259	Bill		2,705.85	2,541.00	0.00	36.00	128.85	0.00	196164	3135697	Ernst & Young Inc.	CAD
8/30/2017	10/6/2017	209259	— 209259	Receipt	cc1	(2,705.85)	(2,541.00)	0.00	(36.00)	(128.85)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
9/29/2017		210140	— 210140	Bill		19,421.57	18,287.50	0.00	209.23	924.84	0.00	196164	3135697	Ernst & Young Inc.	CAD
9/29/2017	10/27/2017	210140	— 210140	Receipt	cc4	(19,421.57)	(18,287.50)	0.00	(209.23)	(924.84)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
10/31/2017		211007	— 211007	Bill		18,521.82	17,385.50	0.00	254.32	882.00	0.00	196164	3135697	Ernst & Young Inc.	CAD
10/31/2017	2/2/2018	211007	— 211007	Receipt	cc6	(18,521.82)	(17,385.50)	0.00	(254.32)	(882.00)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
11/30/2017		211970	— 211970	Bill		10,924.70	10,342.50	0.00	61.97	520.23	0.00	196164	3135697	Ernst & Young Inc.	CAD
11/30/2017	12/27/2017	211970	— 211970	Receipt	online	(10,924.70)	(10,342.50)	0.00	(61.97)	(520.23)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
12/28/2017		212870	— 212870	Bill		21,283.00	20,096.50	0.00	173.02	1,013.48	0.00	196164	3135697	Ernst & Young Inc.	CAD
12/28/2017	3/26/2018	212870	— 212870	Receipt	Online	(21,283.00)	(20,096.50)	0.00	(173.02)	(1,013.48)	0.00	196164	3135697	Ernst & Young Inc.	CAD

				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
1/31/2018		213531	— 213531	Bill		25,837.39	23,976.00	0.00	631.04	1,230.35	0.00	196164	3135697	Ernst & Young Inc.	CAD
1/31/2018	3/26/2018	213531	— 213531	Receipt	Online	(25,837.39)	(23,976.00)	0.00	(631.04)	(1,230.35)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
2/28/2018		214269	— 214269	Bill		27,374.59	25,949.00	0.00	122.04	1,303.55	0.00	196164	3135697	Ernst & Young Inc.	CAD
2/28/2018	5/31/2018	214269	— 214269	Receipt	71	(27,374.59)	(25,949.00)	0.00	(122.04)	(1,303.55)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
3/28/2018		215194	— 215194	Bill		52,890.92	49,229.00	50.00	1,095.69	2,516.23	0.00	196164	3135697	Ernst & Young Inc.	CAD
3/28/2018	5/31/2018	215194	— 215194	Receipt	71	(52,890.92)	(49,229.00)	(50.00)	(1,095.69)	(2,516.23)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
4/27/201		216059	—	Bill		36,725.42	34,022.	0.00	954.59	1,748.83	0.00	196164	3135697	Ernst & Young Inc.	CAD

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
8			216059				00								
4/27/2018	5/28/2018	216059	— 216059	Receipt	11	(36,725.42)	(34,022.00)	0.00	(954.59)	(1,748.83)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
5/31/2018		217015	— 217015	Bill		54,289.27	49,235.00	309.88	2,173.94	2,570.45	0.00	196164	3135697	Ernst & Young Inc.	CAD
5/31/2018	6/12/2018	217015	— 217015	Receipt	119	(54,289.27)	(49,235.00)	(309.88)	(2,173.94)	(2,570.45)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
6/28/2018		217939	— 217939	Bill		48,609.96	44,234.00	50.00	2,013.58	2,312.38	0.00	196164	3135697	Ernst & Young Inc.	CAD
6/28/2018	7/18/2018	217939	— 217939	Receipt	138	(48,534.11)	(44,161.69)	(50.00)	(2,013.58)	(2,308.84)	0.00	196164	3135697	Ernst & Young Inc.	CAD
6/28/2018	9/27/2018	217939	— 217939	Woff	WOFF	(75.85)	(72.31)	0.00	0.00	(3.54)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
7/24/2018		218549	— 218549	Bill		30,924.35	26,486.50	53.24	2,912.35	1,472.26	0.00	196164	3135697	Ernst & Young Inc.	CAD

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
7/24/2018	7/31/2018	218549	— 218549	Receipt	150	(30,924.35)	(26,486.50)	(53.24)	(2,912.35)	(1,472.26)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
8/27/2018		219399	— 219399	Bill		26,173.12	22,327.00	40.04	2,609.03	1,197.05	0.00	196164	3135697	Ernst & Young Inc.	CAD
8/27/2018	9/25/2018	219399	— 219399	Receipt	174	(26,173.12)	(22,327.00)	(40.04)	(2,609.03)	(1,197.05)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
9/28/2018		220429	— 220429	Bill		46,364.64	40,731.50	50.00	3,379.34	2,203.80	0.00	196164	3135697	Ernst & Young Inc.	CAD
9/28/2018	10/19/2018	220429	— 220429	Receipt	200	(46,364.64)	(40,731.50)	(50.00)	(3,379.34)	(2,203.80)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
10/31/2018		221499	— 221499	Bill		69,404.26	61,528.50	50.00	4,523.17	3,302.59	0.00	196164	3135697	Ernst & Young Inc.	CAD
10/31/2018	11/21/2018	221499	— 221499	Receipt	220	(69,404.26)	(61,528.50)	(50.00)	(4,523.17)	(3,302.59)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
11/29/2018		222457	— 222457	Bill		17,926.44	16,577.00	70.12	428.06	851.26	0.00	196164	3135697	Ernst & Young Inc.	CAD
11/29/2018	12/13/2018	222457	— 222457	Receipt	229	(17,926.44)	(16,577.00)	(70.12)	(428.06)	(851.26)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
12/18/2018		223170	— 223170	Bill		63,831.10	54,954.00	1,773.00	4,064.52	3,039.58	0.00	196164	3135697	Ernst & Young Inc.	CAD
12/18/2018	12/28/2018	223170	— 223170	Receipt	242	(63,831.10)	(54,954.00)	(1,773.00)	(4,064.52)	(3,039.58)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
1/31/2019		224164	— 224164	Bill		52,965.17	49,555.00	50.00	838.02	2,522.15	0.00	196164	3135697	Ernst & Young Inc.	CAD
1/31/2019	2/20/2019	224164	— 224164	Receipt	270	(52,965.17)	(49,555.00)	(50.00)	(838.02)	(2,522.15)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
2/28/2019		224779	— 224779	Bill		20,677.89	18,322.50	0.00	1,370.72	984.67	0.00	196164	3135697	Ernst & Young Inc.	CAD
2/28/2019	3/15/2019	224779	— 224779	Receipt	286	(20,677.89)	(18,322.50)	0.00	(1,370.72)	(984.67)	0.00	196164	3135697	Ernst & Young Inc.	CAD

				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
3/27/2019		225506	— 225506	Bill		25,887.49	23,225.00	0.00	1,429.75	1,232.74	0.00	196164	3135697	Ernst & Young Inc.	CAD
3/27/2019	4/10/2019	225506	— 225506	Receipt	296	(25,887.49)	(23,225.00)	0.00	(1,429.75)	(1,232.74)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
4/30/2019		226376	— 226376	Bill		5,384.33	5,070.00	0.00	57.93	256.40	0.00	196164	3135697	Ernst & Young Inc.	CAD
4/30/2019	5/22/2019	226376	— 226376	Receipt	320	(5,384.33)	(5,070.00)	0.00	(57.93)	(256.40)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
5/31/2019		227672	— 227672	Bill		10,637.95	9,413.00	0.00	718.38	506.57	0.00	196164	3135697	Ernst & Young Inc.	CAD
5/31/2019	6/19/2019	227672	— 227672	Receipt	339	(10,637.95)	(9,413.00)	0.00	(718.38)	(506.57)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
6/28/201		228582	—	Bill		12,660.12	11,554.	50.00	456.83	599.29	0.00	196164	3135697	Ernst & Young Inc.	CAD

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
9			228582				00								
6/28/2019	7/18/2019	228582	— 228582	Receipt	352	(12,660.12)	(11,554.00)	(50.00)	(456.83)	(599.29)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
7/31/2019		229482	— 229482	Bill		27,207.20	25,548.50	17.08	346.03	1,295.59	0.00	196164	3135697	Ernst & Young Inc.	CAD
7/31/2019	8/16/2019	229482	— 229482	Receipt	360	(27,207.20)	(25,548.50)	(17.08)	(346.03)	(1,295.59)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
8/28/2019		230306	— 230306	Bill		26,728.73	23,667.50	50.00	1,740.81	1,270.42	0.00	196164	3135697	Ernst & Young Inc.	CAD
8/28/2019	9/19/2019	230306	— 230306	Receipt	372	(26,728.73)	(23,667.50)	(50.00)	(1,740.81)	(1,270.42)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
9/30/2019		231274	— 231274	Bill		12,798.49	11,938.50	0.00	250.53	609.46	0.00	196164	3135697	Ernst & Young Inc.	CAD
9/30/2019	10/18/2019	231274	— 231274	Receipt	386	(12,798.49)	(11,938.50)	0.00	(250.53)	(609.46)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
10/31/2019		232270	— 232270	Bill		26,120.87	24,351.50	50.00	475.51	1,243.86	0.00	196164	3135697	Ernst & Young Inc.	CAD
10/31/2019	11/18/2019	232270	— 232270	Receipt	401	(26,120.87)	(24,351.50)	(50.00)	(475.51)	(1,243.86)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
11/29/2019		233260	— 233260	Bill		19,408.28	18,035.50	50.00	400.95	921.83	0.00	196164	3135697	Ernst & Young Inc.	CAD
11/29/2019	12/19/2019	233260	— 233260	Receipt	410	(19,408.28)	(18,035.50)	(50.00)	(400.95)	(921.83)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
12/23/2019		234381	— 234381	Bill		18,481.30	16,146.50	0.00	1,454.73	880.07	0.00	196164	3135697	Ernst & Young Inc.	CAD
12/23/2019	1/7/2020	234381	— 234381	Receipt	413	(18,481.30)	(16,146.50)	0.00	(1,454.73)	(880.07)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
1/30/2020		235111	— 235111	Bill		7,400.41	5,763.50	1,272.48	12.02	352.41	0.00	196164	3135697	Ernst & Young Inc.	CAD
1/30/2020	2/21/2020	235111	— 235111	Receipt	428	(7,400.41)	(5,763.50)	(1,272.48)	(12.02)	(352.41)	0.00	196164	3135697	Ernst & Young Inc.	CAD

				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
2/28/2020		235917	— 235917	Bill		3,328.98	3,160.00	0.00	10.46	158.52	0.00	196164	3135697	Ernst & Young Inc.	CAD
2/28/2020	3/23/2020	235917	— 235917	Receipt	436	(3,328.98)	(3,160.00)	0.00	(10.46)	(158.52)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
3/20/2020		236653	— 236653	Bill		2,742.28	2,607.50	0.00	4.19	130.59	0.00	196164	3135697	Ernst & Young Inc.	CAD
3/20/2020	3/31/2020	236653	— 236653	Receipt	438	(2,742.28)	(2,607.50)	0.00	(4.19)	(130.59)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
4/29/2020		237965	— 237965	Bill		12,092.18	11,462.50	0.00	53.86	575.82	0.00	196164	3135697	Ernst & Young Inc.	CAD
4/29/2020	5/13/2020	237965	— 237965	Receipt	446	(12,092.18)	(11,462.50)	0.00	(53.86)	(575.82)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
5/28/202		238746	—	Bill		12,733.35	12,109.	0.00	18.00	606.35	0.00	196164	3135697	Ernst & Young Inc.	CAD

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
0			238746				00								
5/28/2020	8/12/2020	238746	— 238746	Receipt	459	(12,733.35)	(12,109.00)	0.00	(18.00)	(606.35)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
6/29/2020		239667	— 239667	Bill		2,272.00	2,127.50	0.00	36.30	108.20	0.00	196164	3135697	Ernst & Young Inc.	CAD
6/29/2020	7/14/2020	239667	— 239667	Receipt	455	(2,272.00)	(2,127.50)	0.00	(36.30)	(108.20)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
7/30/2020		240361	— 240361	Bill		7,171.34	6,312.50	492.84	24.50	341.50	0.00	196164	3135697	Ernst & Young Inc.	CAD
7/30/2020	8/18/2020	240361	— 240361	Receipt	462	(7,171.34)	(6,312.50)	(492.84)	(24.50)	(341.50)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
8/31/2020		241012	— 241012	Bill		2,357.62	2,235.00	0.00	10.35	112.27	0.00	196164	3135697	Ernst & Young Inc.	CAD
8/31/2020	9/29/2020	241012	— 241012	Receipt	466	(2,357.62)	(2,235.00)	0.00	(10.35)	(112.27)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
9/29/2020		242064	— 242064	Bill		4,245.89	4,042.50	0.00	1.20	202.19	0.00	196164	3135697	Ernst & Young Inc.	CAD
9/29/2020	10/15/2020	242064	— 242064	Receipt	470	(4,245.89)	(4,042.50)	0.00	(1.20)	(202.19)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
10/27/2020		342344	— 342344	Bill		12,972.40	11,775.00	550.00	29.67	617.73	0.00	196164	3135697	Ernst & Young Inc.	CAD
10/27/2020	11/16/2020	342344	— 342344	Receipt	474	(12,972.40)	(11,775.00)	(550.00)	(29.67)	(617.73)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
11/29/2020		343250	— 343250	Bill		8,061.61	7,502.50	0.00	177.60	381.51	0.00	196164	3135697	Ernst & Young Inc.	CAD
11/29/2020	12/15/2020	343250	— 343250	Receipt	476	(8,061.61)	(7,502.50)	0.00	(177.60)	(381.51)	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
12/23/2020		344745	— 344745	Bill		9,973.32	9,497.50	0.00	0.90	474.92	0.00	196164	3135697	Ernst & Young Inc.	CAD
12/23/2020	1/14/2021	344745	— 344745	Receipt	479	(9,973.32)	(9,497.50)	0.00	(0.90)	(474.92)	0.00	196164	3135697	Ernst & Young Inc.	CAD

				Invoice Total:		0.00	0.00	0.00	0.00	0.00	0.00				

Invoice Date	Receipt Date	Invoice Number	Credit Note Tax Invoice	Type	Document	Total	Fees	Hard Cost	Soft Cost	Other	Unallocated	Lead Matter	Client	Client Name	Currency
1/29/2021		345533	— 345533	Bill		12,120.81	11,440.00	0.00	103.63	577.18	0.00	196164	3135697	Ernst & Young Inc.	CAD
				Invoice Total:		12,120.81	11,440.00	0.00	103.63	577.18	0.00				
		TOTAL FOR CURRENCY:			CAD	12,120.81	11,440.00	0.00	103.63	577.18	0.00				

TIMECARD SUMMARY

Matter: 196164 Canada North Camps Group of Companies Ernst & Young Inc.

Client: 3135697 Ernst & Young Inc.

Timekeeper	Timekeeper Name	Currency	Work Hours	Work Amount	WIP Hours	WIP Amount	Standard Amount	Std Currency	Reference Amount	Ref Currency
204	DARREN R. BIEGANEK, QC	CAD	801.40	426,767.00	801.40	426,633.50	444,322.50	CAD	426,767.00	CAD
306	KARLA SOOKDEO	CAD	0.20	25.00	0.20	0.00	25.00	CAD	25.00	CAD
371	MARK BAERGEN	CAD	27.60	7,933.00	27.60	7,933.00	7,945.50	CAD	7,933.00	CAD
389	BRITTANY EARL	CAD	30.00	9,775.00	30.00	9,775.00	9,775.00	CAD	9,775.00	CAD
399	ZACHARY SOPROVICH	CAD	24.20	5,791.50	24.20	5,791.50	5,791.50	CAD	5,791.50	CAD
406	MARNIE PORTER	CAD	0.50	82.50	0.50	0.00	82.50	CAD	82.50	CAD
414	KAYLA THOMPSON	CAD	24.20	4,414.00	24.20	4,279.03	4,414.00	CAD	4,414.00	CAD
428	BRETT ROONEY	CAD	10.80	2,074.00	10.80	2,074.00	2,074.00	CAD	2,074.00	CAD
436	TRENT KULCHAR	CAD	1.80	585.00	1.80	585.00	585.00	CAD	585.00	CAD
441	NATASHA HEPP	CAD	4.60	851.00	4.60	851.00	851.00	CAD	851.00	CAD
442	BRAD ANGOVE	CAD	221.50	38,445.50	221.50	32,331.47	38,466.50	CAD	38,445.50	CAD
445	RYAN QUINLAN	CAD	1,053.60	390,927.00	1,053.60	390,927.00	390,941.00	CAD	390,927.00	CAD
454	PIERCE QUAGHEBEUR	CAD	19.10	3,685.00	19.10	3,685.00	3,685.00	CAD	3,685.00	CAD
462	ISABEL MURDOCH	CAD	71.50	13,227.50	71.50	6,239.50	13,227.50	CAD	13,227.50	CAD
	Total For Currency:	CAD	2,291.00	904,583.00	2,291.00	891,105.00				

COST CODE SUMMARY

Matter: 196164 Canada North Camps Group of Companies Ernst & Young Inc.

Client: 3135697 Ernst & Young Inc.

Cost Code	Description	Currency	Work Quantity	Work Amount	WIP Quantity	WIP Amount	Standard Amount	Std Currency	Reference Amount	Ref Currency
160	Fax Filing - Registration	CAD	1.00	50.00	1.00	50.00	50.00	CAD	50.00	CAD
161	Fax Filing - Service/Fee	CAD	1.00	20.00	1.00	20.00	20.00	CAD	20.00	CAD
164	PPSA-Search	CAD	130.00	1,275.00	130.00	1,275.00	1,275.00	CAD	1,275.00	CAD
172	Supply Expense	CAD	2.00	979.54	2.00	979.54	979.54	CAD	979.54	CAD
173	Corporate-Search	CAD	31.00	308.00	31.00	308.00	308.00	CAD	308.00	CAD
180	Long Distance Charges	CAD	2.00	2.38	2.00	2.38	2.38	CAD	2.38	CAD
181	Postage	CAD	189.00	1,687.07	189.00	1,687.07	1,687.07	CAD	1,687.07	CAD
182	Fax	CAD	107.00	76.00	107.00	76.00	76.00	CAD	76.00	CAD
183	Photocopying/Printing	CAD	65,134.00	25,659.35	65,134.00	25,659.35	25,659.35	CAD	25,659.35	CAD
185	Delivery	CAD	27.00	372.11	27.00	372.11	372.11	CAD	372.11	CAD
187	Court Runner Fee / Agent Fee	CAD	88.00	3,090.20	88.00	3,090.20	3,090.20	CAD	3,090.20	CAD
195	eCarswell Research	CAD	7.00	455.45	7.00	455.45	455.45	CAD	455.45	CAD
197	File Processing Fee	CAD	1.00	25.00	1.00	25.00	25.00	CAD	25.00	CAD
51	Land Titles - Registration	CAD	2.00	1,060.00	2.00	1,060.00	1,060.00	CAD	1,060.00	CAD
52	Land Titles - Search	CAD	25.00	740.00	25.00	740.00	740.00	CAD	740.00	CAD
936	Corporate Registry - Certified Copy	CAD	6.00	42.00	6.00	42.00	42.00	CAD	42.00	CAD
ANTX	Anticipated Costs - Taxable	CAD	4.00	0.00	4.00	0.00	0.00	CAD	0.00	CAD
H199	Misc.Taxable Disbursement	CAD	13.00	4,168.80	13.00	4,168.80	4,168.80	CAD	4,168.80	CAD
H999	Misc. Non-Taxable Disbursements	CAD	12.00	859.88	12.00	859.88	859.88	CAD	859.88	CAD
	Total For Currency:	CAD	65,782.00	40,870.78	65,782.00	40,870.78				

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CHARGE CARD LISTING

Matter: 196164 Canada North Camps Group of Companies Ernst & Young Inc.

Charge Card	Description	Work Date	Matter	Matter Name	Timekeeper	Currency Code	Amount	WIP Amount
421064	GST	7/26/2017	196164	Canada North Camps Group of Companies	204	CAD	889.46	889.46
422374	GST	8/18/2017	196164	Canada North Camps Group of Companies	204	CAD	1,288.36	1,288.36
423318	GST	8/30/2017	196164	Canada North Camps Group of Companies	204	CAD	128.85	128.85
425166	GST	9/29/2017	196164	Canada North Camps Group of Companies	204	CAD	924.84	924.84
426984	GST	10/31/2017	196164	Canada North Camps Group of Companies	204	CAD	882.00	882.00
429012	GST	11/30/2017	196164	Canada North Camps Group of Companies	204	CAD	520.23	520.23
430880	GST	12/28/2017	196164	Canada North Camps Group of Companies	204	CAD	1,013.48	1,013.48
432242	GST	1/31/2018	196164	Canada North Camps Group of Companies	204	CAD	1,230.35	1,230.35
433780	GST	2/28/2018	196164	Canada North Camps Group of Companies	204	CAD	1,303.55	1,303.55
435734	GST	3/28/2018	196164	Canada North Camps Group of Companies	204	CAD	2,516.23	2,516.23
437528	GST	4/27/2018	196164	Canada North Camps Group of Companies	204	CAD	1,748.83	1,748.83
439554	GST	5/31/2018	196164	Canada North Camps Group of Companies	204	CAD	2,570.45	2,570.45
441486	GST	6/28/2018	196164	Canada North Camps Group of Companies	204	CAD	2,312.38	2,312.38
442744	GST	7/24/2018	196164	Canada North Camps Group of Companies	204	CAD	1,472.26	1,472.26
444556	GST	8/27/2018	196164	Canada North Camps Group of Companies	204	CAD	1,197.05	1,197.05
446697	GST	9/28/2018	196164	Canada North Camps Group of Companies	204	CAD	2,203.80	2,203.80
448967	GST	10/31/2018	196164	Canada North Camps Group	204	CAD	3,302.59	3,302.59

Charge Card	Description	Work Date	Matter	Matter Name	Timekeeper	Currency Code	Amount	WIP Amount
				of Companies				
451013	GST	11/29/2018	196164	Canada North Camps Group of Companies	204	CAD	851.26	851.26
452530	GST	12/18/2018	196164	Canada North Camps Group of Companies	204	CAD	3,039.58	3,039.58
455157	GST	1/31/2019	196164	Canada North Camps Group of Companies	204	CAD	2,522.15	2,522.15
457108	GST	2/28/2019	196164	Canada North Camps Group of Companies	204	CAD	984.67	984.67
459283	GST	3/27/2019	196164	Canada North Camps Group of Companies	204	CAD	1,232.74	1,232.74
461787	GST	4/30/2019	196164	Canada North Camps Group of Companies	204	CAD	256.40	256.40
465425	GST	5/31/2019	196164	Canada North Camps Group of Companies	204	CAD	506.57	506.57
467917	GST	6/28/2019	196164	Canada North Camps Group of Companies	204	CAD	599.29	599.29
470461	GST	7/31/2019	196164	Canada North Camps Group of Companies	204	CAD	1,295.59	1,295.59
472770	GST	8/28/2019	196164	Canada North Camps Group of Companies	204	CAD	1,270.42	1,270.42
475474	GST	9/30/2019	196164	Canada North Camps Group of Companies	204	CAD	609.46	609.46
478287	GST	10/31/2019	196164	Canada North Camps Group of Companies	204	CAD	1,243.86	1,243.86
481098	GST	11/29/2019	196164	Canada North Camps Group of Companies	204	CAD	921.83	921.83
484411	GST	12/23/2019	196164	Canada North Camps Group of Companies	204	CAD	880.07	880.07
486602	GST	1/30/2020	196164	Canada North Camps Group of Companies	204	CAD	352.41	352.41
489032	GST	2/28/2020	196164	Canada North Camps Group of Companies	204	CAD	158.52	158.52
491025	GST	3/20/2020	196164	Canada North Camps Group of Companies	204	CAD	130.59	130.59
495162	GST	4/29/2020	196164	Canada North Camps Group of Companies	204	CAD	575.82	575.82

Charge Card	Description	Work Date	Matter	Matter Name	Timekeeper	Currency Code	Amount	WIP Amount
497456	GST	5/28/2020	196164	Canada North Camps Group of Companies	204	CAD	606.35	606.35
500040	GST	6/29/2020	196164	Canada North Camps Group of Companies	204	CAD	108.20	108.20
502047	GST	7/30/2020	196164	Canada North Camps Group of Companies	204	CAD	341.50	341.50
503895	GST	8/31/2020	196164	Canada North Camps Group of Companies	204	CAD	112.27	112.27
506603	GST	9/29/2020	196164	Canada North Camps Group of Companies	204	CAD	202.19	202.19
521450	GST	10/27/2020	196164	Canada North Camps Group of Companies	204	CAD	617.73	617.73
523818	GST	11/29/2020	196164	Canada North Camps Group of Companies	204	CAD	0.00	0.00
523817	GST	11/29/2020	196164	Canada North Camps Group of Companies	204	CAD	381.51	381.51
527796	GST	12/23/2020	196164	Canada North Camps Group of Companies	204	CAD	474.92	474.92
529496	GST	1/29/2021	196164	Canada North Camps Group of Companies	204	CAD	577.18	577.18
					TOTAL FOR CURRENCY:	CAD	46,357.79	46,357.79

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