

Clerk's Stamp

COURT FILE NUMBER 2303-06543
COURT COURT OF KING'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 AN PLAN OF COMPROMISE OR
ARRANGEMENT OF J.W. CARR HOLDINGS LTD., SPRUCE
GROVE INDUSTRIAL PARK INC., 272649 ALBERTA LTD.,
279896 ALBERTA LTD., GRANDE PRAIRIE PLACE
ENTERPRISES (1996) INC., 1170292 ALBERTA LTD. and
627612 ALBERTA LTD.

APPLICANTS J.W. CARR HOLDINGS LTD., SPRUCE GROVE INDUSTRIAL
PARK INC., 272649 ALBERTA LTD., 279896 ALBERTA LTD.,
GRANDE PRAIRIE PLACE ENTERPRISES (1996) INC.,
1170292 ALBERTA LTD. and 627612 ALBERTA LTD.

DOCUMENT **AFFIDAVIT OF MATTHEW MCCULLOCH**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY
FILING THIS DOCUMENT McCarthy Tétrault LLP
4000, 421 – 7th Avenue SW
Calgary, AB T2P 4K9
Attention: Sean Collins / Erinn Wilson
Tel: 403-260-3531 / 3682
Fax: 403-260-3501
Email: scollins@mccarthy.ca / erinnwilson@mccarthy.ca

AFFIDAVIT OF MATTHEW MCCULLOCH
Sworn on July 18, 2023

I, Matthew McCulloch, of the City of Edmonton, of the Province of Alberta, **SWEAR AND SAY THAT:**

1. I am a Chartered Professional Accountant, Chartered Insolvency and Restructuring Professional, Licenced Insolvency Trustee and Senior Vice President of Ernst & Young Inc. ("EY"). EY was appointed as the Court-appointed monitor of J.W. Carr Holdings Ltd., Spruce Grove Industrial Park Inc., 272649 Alberta Ltd., 279896 Alberta Ltd., Grande Prairie Place Enterprises (1996) Inc., 1170292 Alberta Ltd. and 627612 Alberta Ltd. (collectively, the "**Applicants**") pursuant to the Initial Order granted under the *Companies' Creditors Arrangement Act* (Canada) (the "**CCAA**") on April 19, 2023, as subsequently amended and restated on April 26, 2023 (collectively, the "**ARIO**"), in the within proceedings (the "**CCAA Proceedings**").

M.M

2. As such, based upon my personal knowledge regarding the matters sworn to herein, and based upon my review of the records kept in the ordinary course of business, I have personal knowledge of the matters and facts hereinafter sworn to, except where stated to be based on information and belief, in which case, I verily believe the same to be true.
3. I am authorized to swear this Affidavit on behalf of EY (hereinafter referred to as, the "**Monitor**"), in its capacity as the Monitor of the Applicants.
4. This Affidavit is made in support of an application by the Monitor for an Order for, among other things, the approval of the fees and disbursements of the Monitor for the period from February 18, 2023, to June 2, 2023 (the "**Fee Period**"). This affidavit is filed in conjunction with the Monitor's Fourth Report, dated July 18, 2023.

Monitor's Fees

5. The total amount of the fees and disbursements claimed by the Monitor, for the Fee Period, is \$375,000.00 plus GST.
6. Attached and marked as **Exhibit "A"** to this, my Affidavit, are copies of the two invoices rendered by the Monitor during the Fee Period, which outline the fees, disbursements (if any), and total fees charged under each invoice (collectively, the "**Accounts**") and a schedule for each invoice summarizing the billing rates of each individual of the Monitor that rendered services in connection with the CCAA Proceedings, under each of the invoices.
7. The Accounts and summary charts disclose the name of each person who rendered services, the total hours of such individual, the rate charged, and the total charges for fees, disbursements, and taxes. Copies of the invoices with the fee detail will be made available to the Court if the Court wishes to review same.
8. The Fee Period includes the Monitor's fees for all steps taken prior to the granting of the Initial Order in April, 2023 and which related to these CCAA proceedings (the "**Pre-filing Fees**"). The Pre-filing fees were discounted from the Monitor's standard rates due to the fact that the Applicants did not then have sufficient liquidity to pay the Monitor's standard rates. The discount was provided on the understanding that, if the Applicants applied for and obtained an Initial Order including securing interim financing, then the Monitor would charge its standard rates. Accordingly, once the Initial Order was granted, EY's standard

M. M.

rates for all individuals working on the matter were applied and are reflected in the second invoice rendered, adjusted to account for certain time entries which the Monitor determined to discount in addition to a courtesy discount provided by the Monitor.

9. I have reviewed the Monitor's Reports and confirm that, to the best of my knowledge, the work detailed therein was carried out by the Monitor and such work was necessary to the Monitor in carrying out its obligations pursuant to the ARIO and the provisions of the CCAA.

Monitor's Counsel's Fees

10. As authorized by the ARIO, EY retained the Calgary office of McCarthy Tétrault LLP ("**McCarthy**") as counsel to the Monitor in the within CCAA Proceedings.
11. The engagement of McCarthy in these CCAA Proceedings is reasonable and appropriate in the circumstances given: (i) most, if not all, Edmonton based law firms with appropriate expertise had conflicts with other engagements in relation to this matter; (ii) the EY office located Calgary is assisting the Edmonton office on this matter; (iii) EY has previously retained McCarthy in several CCAA matters and has developed a working relationship which creates efficiencies built into the fashion by which the Monitor is able to instruct and advise counsel and (iv) McCarthy has experience with, and regularly appears as counsel on matters in Edmonton on the Edmonton Commercial List.
12. I have reviewed the invoices of McCarthy rendered from the inception of these CCAA proceedings to June 30, 2023, and I am satisfied that the services have been undertaken by McCarthy at the request of the Monitor and were necessary and that the fees and disbursements of McCarthy are reasonable.

Process for Commissioning of this Affidavit

13. I am not physically present before the Commissioner for Oaths (the "**Commissioner**") taking this Affidavit, but I am linked with the Commissioner by video technology. The following steps have been or will be taken by me and the Commissioner:
 - (a) I have shown the Commissioner the front and back of my current government-issued photo identification ("**ID**") and the Commissioner has compared my video image to the information on my ID;

M. M.

- (b) the Commissioner has taken a screenshot of the front and back of my ID to retain it;
- (c) the Commissioner and I have a paper copy of this Affidavit before us;
- (d) the Commissioner and I have reviewed each page of this Affidavit to verify that the pages are identical and have initialed each page in the lower right corner;
- (e) at the conclusion of our review of the Affidavit, the Commissioner administered the oath to me, and the Commissioner watched me sign my name to this Affidavit; and
- (f) I will send this signed Affidavit electronically to the Commissioner.

SWORN BEFORE ME via two-way video)
conference in the City of Edmonton, in the)
Province of Alberta, this 18 day of July,)
2023.)

A Commissioner for Oaths in and for Alberta

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MATTHEW MCCULLOCH

This is Exhibit "A" referred to in the Affidavit of Matthew McCulloch
sworn before me by two-way video conference this ____ day of July, 2023.

A Commissioner for Oaths in and for the Province of Alberta

M.m



Ernst & Young Inc.
Edmonton, AB

Invoice

J. W. Carr Holdings Ltd
10303 Jasper Ave NW Suite 2400
Edmonton, AB T5J 3N6
Canada

Invoice No.: CA12C500009182
Please include this number with payment

Invoice Date: May 01, 2023
Due Date: Upon receipt
Client No.: 0013312575
Engagement No.: E-67098073

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

Final invoice in connection with the engagement letter dated December 14, 2022 for pre-CCAA advisory services rendered from February 18, 2023 up to and including April 19, 2023, as follows:

	Net	Tax	Rate	Tax Amount	CAD Total
Professional Fees	163,130.50				
Courtesy Discount	-13,130.50				
Total Fees:	150,000.00	GST	5 %	7,500.00	157,500.00
	150,000.00			7,500.00	157,500.00
Invoice summary	150,000.00				
Tax: 5% GST				7,500.00	
Total:	150,000.00			7,500.00	157,500.00
Less: Retainer on File					7,927.95
Total:					<u>\$149,572.05</u>

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:

Beneficiary Bank: Royal Bank of Canada
Swift Code: ROYCCAT2
Bank Address: 10200 102 AVE NW-UNIT D219
Edmonton, AB T5J 4B7
Transit #: 03749
Institution #: 003
Beneficiary Acc #: 103 320 8
Beneficiary Name#: Ernst & Young Inc. – General Trust
Beneficiary Address: Ernst & Young Inc.
1400, 10423 – 101 Street
Edmonton, AB T5H 0E7

Electronic fund transfer instructions: To ensure accurate allocation of funds, please email confirmation to: trina.m.sorbara@parthenon.ey.com.

M.m

JW Carr Group

Hours worked - February 18 -April 19, 2023 **(Proposed Monitor)**

Employee	Hours		Fees (\$ CAD)
Duncan Yang	26.10	\$ 595.00	15,529.50
Evan MacKinnon	126.60	\$ 350.00	44,310.00
Mark Shtay	2.70	\$ 200.00	540.00
Matt McCulloch	145.00	\$ 595.00	86,275.00
Neil Narfason	21.20	\$ 750.00	15,900.00
Peter Chisholm	33.80	\$ 595.00	20,111.00
Tanner Clarkson	5.20	\$ 360.00	1,872.00
Trina Sorbara	0.50	\$ 200.00	100.00

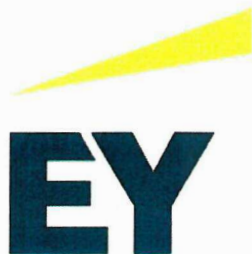
Total	361.1		184,637.50
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Courtesy Discount:		\$	13,130.50
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Direct Time Discount:			21,507.00
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Amount Invoiced			150,000.00
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MN



Ernst & Young Inc.
Edmonton, AB

Invoice

J. W. Carr Holdings Ltd
10303 Jasper Ave NW Suite 2400
Edmonton, AB T5J 3N6
Canada

Invoice No.: CA12C500009369

Please include this number with payment

Invoice Date: June 09, 2023

Due Date: Upon receipt

Client No.: 0013312575

Engagement No.: E-67391220

Remit To:

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

A/R Queries:

EYCanadaInvoiceInquiry@ca.ey.com

For professional services in relation to the CCAA Proceedings from April 19 to June 2, 2023:

	Net	Tax	Rate	Tax Amount	CAD Total
Fees:	284,770.00				
Courtesy Discount:	-59,770.00				
Total Fee:	225,000.00	GST	5 %	11,250.00	236,250.00
	225,000.00			11,250.00	236,250.00
Invoice summary	225,000.00				
Tax:		5% GST		11,250.00	
Total:	225,000.00			11,250.00	236,250.00

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.

M. W.

JW Carr Group
Hours worked - April 19, 2023 - June 2, 2023 **(CCAA Monitor)**

Employee	Hours	Fees (\$ CAD)	
Andrew Evans	5.40	725.00	3,915.00
Dayton Marit	4.50	895.00	4,027.50
Duncan Yang	86.20	725.00	62,495.00
Evan MacKinnon	82.10	525.00	43,102.50
Mark Shtay	13.20	395.00	5,214.00
Matt McCulloch	102.80	895.00	92,006.00
Michael Nazarevich	3.20	525.00	1,680.00
Neil Narfason	0.50	895.00	447.50
Peter Chisholm	14.60	895.00	13,067.00
Robert Ferguson	0.50	395.00	197.50
Tanner Clarkson	142.40	395.00	56,248.00
Trina Sorbara	6.00	395.00	2,370.00
Total	461.4		284,770.00
Courtesy Discount		-	59,770.00
Amount Invoiced			225,000.00

M.M

Clerk's Stamp

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AFFIDAVIT OF MATTHEW MCCULLOCH
Sworn on July 18, 2023

I, Matthew McCulloch, of the City of Edmonton, of the Province of Alberta, **SWEAR AND
SAY THAT:**

1. I am a Chartered Professional Accountant, Chartered Insolvency and Restructuring Professional, Licenced Insolvency Trustee and Senior Vice President of Ernst & Young Inc. ("EY"). EY was appointed as the Court-appointed monitor of J.W. Carr Holdings Ltd., Spruce Grove Industrial Park Inc., 272649 Alberta Ltd., 279896 Alberta Ltd., Grande Prairie Place Enterprises (1996) Inc., 1170292 Alberta Ltd. and 627612 Alberta Ltd. (collectively, the "**Applicants**") pursuant to the Initial Order granted under the *Companies' Creditors Arrangement Act* (Canada) (the "**CCAA**") on April 19, 2023, as subsequently amended and restated on April 26, 2023 (collectively, the "**ARIO**"), in the within proceedings (the "**CCAA Proceedings**").

2. As such, based upon my personal knowledge regarding the matters sworn to herein, and based upon my review of the records kept in the ordinary course of business, I have personal knowledge of the matters and facts hereinafter sworn to, except where stated to be based on information and belief, in which case, I verily believe the same to be true.
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Monitor's Fees

5. The total amount of the fees and disbursements claimed by the Monitor, for the Fee Period, is \$375,000.00 plus GST.
6. Attached and marked as **Exhibit "A"** to this, my Affidavit, are copies of the two invoices rendered by the Monitor during the Fee Period, which outline the fees, disbursements (if any), and total fees charged under each invoice (collectively, the "**Accounts**") and a schedule for each invoice summarizing the billing rates of each individual of the Monitor that rendered services in connection with the CCAA Proceedings, under each of the invoices.
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Monitor's Counsel's Fees

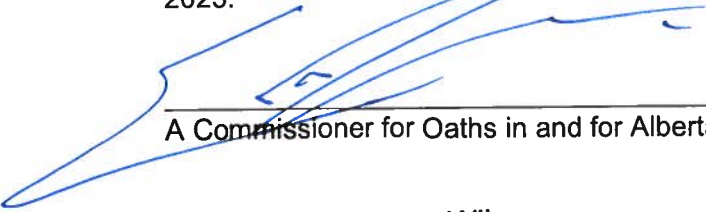
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- (e) at the conclusion of our review of the Affidavit, the Commissioner administered the oath to me, and the Commissioner watched me sign my name to this Affidavit; and
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SWORN BEFORE ME via two-way video
conference in the City of Edmonton, in the
Province of Alberta, this 16 day of July,
2023.



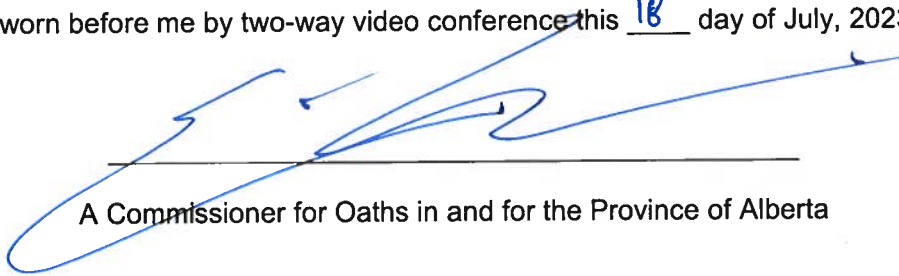
A Commissioner for Oaths in and for Alberta

Erinn V. Wilson
Barrister & Solicitor

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MATTHEW MCCULLOCH

This is Exhibit "A" referred to in the Affidavit of Matthew McCulloch
sworn before me by two-way video conference this 18 day of July, 2023.



A Commissioner for Oaths in and for the Province of Alberta

Erinn V. Wilson
Barrister & Solicitor

ml



Ernst & Young Inc.
Edmonton, AB

Invoice

J. W. Carr Holdings Ltd
10303 Jasper Ave NW Suite 2400
Edmonton, AB T5J 3N6
Canada

Invoice No.: CA12C500009182
Please include this number with payment

Invoice Date: May 01, 2023
Due Date: Upon receipt
Client No.: 0013312575
Engagement No.: E-67098073

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

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GST/HST: R123425522 QST: 1006354498

Electronic payment instructions:

Beneficiary Bank:	Royal Bank of Canada
Swift Code:	ROYCCAT2
Bank Address:	10200 102 AVE NW-UNIT D219 Edmonton, AB T5J 4B7
Transit #:	03749
Institution #:	003
Beneficiary Acc #:	103 320 8
Beneficiary Name#:	Ernst & Young Inc. – General Trust
Beneficiary Address:	Ernst & Young Inc. 1400, 10423 – 101 Street Edmonton, AB T5H 0E7

Electronic fund transfer instructions: To ensure accurate allocation of funds, please email confirmation to:
trina.m.sorbara@parthenon.ey.com.

JW Carr Group

Hours worked - February 18 -April 19, 2023 **(Proposed Monitor)**

Employee	Hours		Fees (\$ CAD)
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Evan MacKinnon	126.60	\$ 350.00	44,310.00
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Tanner Clarkson	5.20	\$ 360.00	1,872.00
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Total	361.1		184,637.50
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Courtesy Discount:		\$	13,130.50
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Direct Time Discount:			21,507.00
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Amount Invoiced			150,000.00
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Ernst & Young Inc.
Edmonton, AB

Invoice

J. W. Carr Holdings Ltd
10303 Jasper Ave NW Suite 2400
Edmonton, AB T5J 3N6
Canada

Invoice No.: CA12C500009369
Please include this number with payment

Invoice Date: June 09, 2023
Due Date: Upon receipt
Client No.: 0013312575
Engagement No.: E-67391220

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

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Invoice summary	225,000.00				
Tax:		5% GST		11,250.00	
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A member of Ernst & Young Global

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GST/HST: R123425522 QST: 1006354498

Electronic payment instructions:

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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.

JW Carr Group

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Employee	Hours		Fees (\$ CAD)
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Neil Narfason	0.50	895.00	447.50
Peter Chisholm	14.60	895.00	13,067.00
Robert Ferguson	0.50	395.00	197.50
Tanner Clarkson	142.40	395.00	56,248.00
Trina Sorbara	6.00	395.00	2,370.00
Total	461.4		284,770.00
Courtesy Discount		-	59,770.00
Amount Invoiced			225,000.00



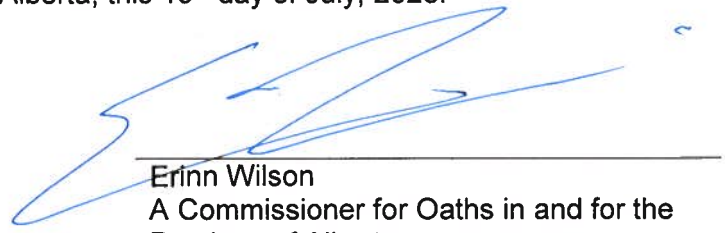
CERTIFICATE

CANADA	)	<i>IN THE MATTER OF THE COMPANIES' CREDITORS</i>
	)	<i>ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED</i>
PROVINCE OF	)	
	)	<i>AND IN THE MATTER OF AN PLAN OF COMPROMISE OR</i>
ALBERTA	)	<i>ARRANGEMENT OF J.W. CARR HOLDINGS LTD., SPRUCE</i>
	)	<i>GROVE INDUSTRIAL PARK INC., 272649 ALBERTA LTD., 279896</i>
	)	<i>ALBERTA LTD., GRANDE PRAIRIE PLACE ENTERPRISES (1996)</i>
	)	<i>INC., 1170292 ALBERTA LTD. and 627612 ALBERTA LTD.</i>

I, Erinn Wilson, of the City of Calgary, in the Province of Alberta, Barrister and Solicitor,
DO CERTIFY that:

1. I remotely commissioned the affidavit of Matthew McCulloch dated July 18, 2023, attached hereto, using videoconferencing software in accordance with the procedure set out in the Court of King's Bench of Alberta Notice to the Profession and Public NPP#2020-02 regarding Remote Commissioning of Affidavits for Use in Civil and Family Proceedings During The COVID-19 Pandemic.
2. The remote commissioning process was necessary because it was impossible or unsafe, for medical reasons, for the deponent and I to be physically present together.

IN TESTIMONY WHEREOF I have hereunto subscribed my name and affixed my seal of office at the City of Calgary, in the Province of Alberta, this 19th day of July, 2023.


Erinn Wilson
A Commissioner for Oaths in and for the
Province of Alberta

Erinn V. Wilson
Barrister & Solicitor