

COURT FILE NUMBER 2303 04003
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON

Clerk's Stamp

APPLICANTS FREDRICK NORTH, FRED NORTH TRUST, TEMOR HOLDINGS LIMITED PARTNERSHIP by its general partner TEMOR HOLDINGS LTD., and TEMOR HOLDINGS LTD.

RESPONDENTS AARON DAVISON, SCOTT CABLE, CHRISTOPHER KEOWN, CORALYNNE KEOWN, JAMIE CABLE, VENTURES NORTH FINANCIAL GROUP LIMITED PARTNERSHIP by its general partner VENTURES NORTH FINANCIAL GROUP INC., VENTURES NORTH FINANCIAL GROUP INC., OSOYOOS MOUNTAIN ESTATES INC., T "N" T TANK & TRAILER REPAIR LIMITED PARTNERSHIP by its general partner T "N" T TANK & TRAILER REPAIR LTD., T "N" T TANK & TRAILER REPAIR LTD., T "N" T TANK & TRAILER REPAIR GRANDE PRAIRIE LIMITED PARTNERSHIP by its general partner T "N" T TANK & TRAILER REPAIR GRANDE PRAIRIE GP LTD., T "N" T TANK & TRAILER REPAIR GRANDE PRAIRIE GP LTD., MOONLIGHT SYSTEMS INC., LIGHTVU INC., DIGITAL EDGE MEDIA INC., HILL 7 LLOYD DEVELOPMENT INC., CHRIS L. KEOWN PROFESSIONAL CORPORATION, 1417691 ALBERTA LTD., OPTIMUM CONCRETE & FOUNDATIONS LTD., 2135974 ALBERTA LTD., TRELLIS STEEL CONSTRUCTION LTD., 2202474 ALBERTA LTD., BLUE LOBSTER HOLDINGS LTD., SILENT BEAR HOLDINGS LTD., ANGRY ELEPHANT HOLDINGS LTD., 1981670 ALBERTA LTD., 2092013 ALBERTA LTD., ABC CORPORATION, DEF CORPORATION, GHI CORPORATION, JOHN DOE, and JANE DOE

DOCUMENT **SECOND SUPPLEMENT TO THE FOURTH REPORT OF THE INTERIM RECEIVER**

August 29, 2023

ADDRESS FOR
SERVICE AND
CONTACT
INFORMATION OF
PARTY FILING THIS
DOCUMENT

INTERIM RECEIVER

Ernst & Young Inc.
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2200, 215 - 2nd Street SW
Calgary, Alberta T2P 1M4
Attention: Neil Narfason / Carolyn Parker
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Fax: 403-206-5075
Email: neil.narfason@parthenon.ey.com
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INTERIM RECEIVER'S COUNSEL

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Edmonton, Alberta T5J 3G1
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INTERIM RECEIVER**

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APPENDIX 'B'	Invoice and Time Details of the Interim Receiver – June 2023
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APPENDIX 'D'	Invoices and Time Summaries of MLTA

1.0 PURPOSE

1. The purpose of this second supplement (the “**Second Supplement**”) to the fourth report of the Interim Receiver (the “**Fourth Report**”) is to provide this Honourable Court with redacted copies of the invoices and time details for the Interim Receiver’s fees and expenses (the “**Invoices**”), including the fees of the Interim Receiver’s legal counsel, MLT Aikins LLP (“**MLTA**”), since May 1, 2023.
2. The ARIRO granted by this Honourable Court on May 29, 2023 approved, amongst other requested relief, the Interim Receiver’s fees and expenses through and including April 30, 2023, with MLTA’s fees and disbursements having been captured within the Interim Receiver’s expenses.
3. The provision of this additional documentation is to support the Interim Receiver’s request for the approval of its fees and expenses discussed in Section 10 of the Fourth Report.
4. The Interim Receiver also corrects a typing error in the Fourth Report. Specifically, paragraph 61(d), which reads that the estimated fees and expenses of \$77,000 (including GST) was for the period of April 12, 2023 through August 31, 2023. However, these estimated fees and expenses are for the period of August 12, 2023 through August 31, 2023.

2.0 TERMS OF REFERENCE AND DISCLAIMER

5. In preparing this Second Supplement, the Interim Receiver has been provided with, and has relied upon certain information, including unaudited financial information of the Companies, books and records, and discussions with the Companies’ current and former employees and contractors (collectively, the “**Information**”).
6. Except as described in this report, the Interim Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Canadian auditing standards pursuant to the Chartered Professional Accountants of Canada Handbook.
7. All references to dollars are in Canadian dollars.
8. Capitalized terms not defined herein are as defined in the Fourth Report.

3.0 INVOICES AND TIME DETAILS FOR FEES AND EXPENSES OF THE INTERIM RECEIVER

9. As discussed in Section 10 of the Fourth Report, the Interim Receiver is seeking this Court’s approval for payment of its actual and estimated fees and expenses totaling \$620,000 from May 1, 2023 to August 31, 2023, comprised of \$427,000 for the Interim Receiver’s professional fees, and \$222,000 for expenses, including the professional fees and disbursements of MLTA.

10. The Interim Receiver encloses the invoices and time details for its fees and expenses. Certain time details have been redacted where time descriptions relate to privileged matters, including MLTA invoices, which include only time summaries for this same reason.
11. The appendices to this Second Supplement include:
 - a. **Appendix 'A'**, which is comprised of the Interim Receiver's invoice for May 2023, including partially redacted time details. This invoice has been paid by Fredrick North;
 - b. **Appendix 'B'**, which is comprised of the Interim Receiver's unpaid invoice for June 2023, including partially redacted time details;
 - c. **Appendix 'C'**, which is comprised of the partially redacted time details for accrued fees of the Interim Receiver for the period of July 1, 2023 through August 25, 2023; and
 - d. **Appendix 'D'**, which is comprised of the invoices and summarized time details for MLTA as legal counsel to the Interim Receiver dated May 31 2023, June 30, 2023 and July 31, 2023. MLTA's invoice dated May 31, 2023 was included in the Interim Receiver's expenses in its May 2023 invoice, which was paid by Fredrick North.
12. The Invoices and time entries for personnel of the Interim Receiver and MLTA reflected in the appendices reflect work performed by such personnel at their ordinary respective hourly rates (which are comparable to rates of personnel of similar seniority and experience in the market). The amount of time expended by such personnel on the tasks reflected in the Invoices is commensurate with the complexity and significance of those tasks.
13. In providing redacted copies of its Invoices and those of MLTA, the Interim Receiver does not intend to waive the privilege attached to the content of such Invoices (which privilege is expressly maintained and reserved by the Interim Receiver).
14. Subsequent to the issuance of its June 2023 invoice, the Interim Receiver noted that the Interim Receiver's fees captured in its May 2023 invoice were overstated by \$139.50 due to a copy and paste error. This overpayment will result in a credit on the Interim Receiver's next invoice for the same amount.

Dated at Calgary, this 29th day of August, 2023.

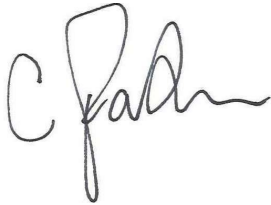
ERNST & YOUNG INC.

Licensed Insolvency Trustee

acting solely in its capacity as Interim Receiver of the VNFG Group
and not in its personal or corporate capacity

A handwritten signature in black ink, appearing to be 'Narfason', with a long horizontal stroke extending to the right.

Neil Narfason, CPA, CA, CIRP, LIT, CBV
President

A handwritten signature in black ink, appearing to be 'Parker', with a large 'C' at the beginning and a long horizontal stroke.

Carolyn Parker, CPA, CBV
Senior Director

APPENDIX 'A'

INVOICE AND TIME DETAILS OF THE INTERIM RECEIVER

MAY 2023



Ernst & Young Inc.
Calgary, AB

Invoice

Ventures North Financial Group LP
#40 120 Portage Close
Sherwood Park, AB T8H 2W2
Canada

Invoice No.: CA12C500009428

Please include this number with payment

Invoice Date: June 14, 2023

Due Date: Upon receipt

Client No.: 0013386387

Engagement No.: E-67260192

Please see last page of the invoice for
payment instructions.

For professional fees rendered in connection with Ernst & Young Inc.'s appointment as Interim Receiver of
Ventures North et al.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	208,455.50				
Less: Courtesy discount	-40,000.00				
TOTAL FEE	168,455.50	GST	5 %	8,422.78	176,878.28
TOTAL EXPENSES	115,918.12	GST	5 %	5,795.91	121,714.03
	284,373.62			14,218.69	298,592.31
Invoice summary	284,373.62				
Tax:	5% GST			14,218.69	
Total:	284,373.62			14,218.69	298,592.31

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.
Calgary, AB

Payment Options and Instructions

Interac e-Transfer

Email to use for transfer: etransfer.eyllp.cad@ca.ey.com

Auto-deposit is enabled, no password is required.

In Notes/Comments section, please include invoice number(s).

Wire Transfer

Beneficiary: Ernst & Young LLP
Address: 100 Adelaide Street West
Toronto, ON, M5H 0B3
Beneficiary Bank: BMO Bank of Montreal
Bank SWIFT Code: BOFMCAM2
Code CC: 000124112
Beneficiary's Account #: 24111000237

Cheques

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

Please include the invoice number(s) on the cheque details.

Electronic Funds Transfer (EFT)

Legal Name: Ernst & Young LLP
Banking Information: Bank of Montreal
Bank : 001
Transit : 24112
Account #: 1000237

To ensure proper application of your electronic payment, please provide client and invoice number details directly to:
gss.CanadaAccountsReceivable@xe02.ey.com.

**Fredrick North Interim Receiver
up to May 31, 2023**

Individual	Hours	Rate	Amount
Neil Narfason	25.8	\$ 895.00	\$ 23,091.00
Nabeel Pabani	0.5	\$ 695.00	347.50
Brent Cheung	0.7	\$ 695.00	486.50
Andrew Evans	16.0	\$ 550.00	8,800.00
Guilherme Zuaneti	9.0	\$ 450.00	4,050.00
Carolyn Parker	167.8	\$ 525.00	88,095.00
Daniel Pintaric	9.5	\$ 400.00	3,800.00
Serena Daniels	70.1	\$ 425.00	29,792.50
Jeremy Rizzo	2.0	\$ 395.00	790.00
Matt Hanrahan	121.7	\$ 350.00	42,595.00
Utkarsh Goel	15.0	\$ 295.00	4,425.00
Jessica Murray	3.9	\$ 295.00	1,150.50
Mark Shtay	3.5	\$ 295.00	1,032.50
	445.5		\$ 208,455.50
Courtesy Discount			(40,000.00)
			\$ 168,455.50
Expenses:			\$ 115,918.12
Subtotal			\$ 284,373.62
GST (5%)			\$ 14,218.69
Total			\$ 298,592.31

Fredrick North Interim Receiver Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Andrew Evans	4-May-23	550	4.0	2,200.00	2,200.00	Researching market values for portfolio. Call with Carolyn
Andrew Evans	5-May-23	550	4.9	2,695.00	2,695.00	Researching market values for portfolio
Andrew Evans	8-May-23	550	2.4	1,320.00	1,320.00	Researching market values for portfolio
Andrew Evans	9-May-23	550	2.5	1,375.00	1,375.00	Researching market values for portfolio
Andrew Evans	11-May-23	550	1.1	605.00	605.00	Researching market values for portfolio
Andrew Evans	12-May-23	550	0.4	220.00	220.00	Researching market values for portfolio
Andrew Evans	15-May-23	550	0.7	385.00	385.00	Researching market values for portfolio. Call with Carolyn
Andrew Evans Total			16.0	8,800.00	8,800.00	
Brent John William Cheung	5-May-23	695	0.1	69.50	69.50	Review messaging between M. Hanrahan, C. Parker and G. Zuaneti re: corroborating reasonableness of purchase offers. Messaging with G. Zuaneti.
Brent John William Cheung	11-May-23	695	0.2	139.00	139.00	Meeting with G. Zuaneti re: discounts for net realizable value estimates. Preliminary review of additional assets requiring NOLV assessments.
Brent John William Cheung	16-May-23	695	0.2	139.00	139.00	Review NFLVs for leased units. Messaging with G. Zuaneti.
Brent John William Cheung	23-May-23	695	0.2	139.00	139.00	Meeting with G. Zuaneti to review market research for Stock # 13-41006: 2013 Polar TC 407 stainless steel quad wagon.
Brent John William Cheung Total			0.7	486.50	486.50	
Carolyn Parker	1-May-23	525	6.9	3,622.50	3,622.50	Call with Cornerstone CU and counsels on general update; internal call with N Narfason and M Hanrahan over CFFs for TNT and VNFG; resetting Becky's Servus password; [REDACTED]; [REDACTED]; detailed overview email to the City of Lloydminster on the proceedings; reading new mail; various emails
Carolyn Parker	2-May-23	525	8.7	4,567.50	4,567.50	[REDACTED] starting to compile information needed for EY TRE; weekly update call with TNT; call with Lizotte; sending FX information to Becky T; final review on BFL memo; compiling and sending CRA letters to MLT; call with Serena D on VNFG Quickbooks and tax returns; reading certain emails from C Keown email on various transactions of importance; reading Polar agreement; email to DLA Piper on status of LightVu matter; starting to outline tables for IR report
Carolyn Parker	3-May-23	525	7.1	3,727.50	3,727.50	Continued work on outlining tables for IR report; meeting with Neil and Matt on transaction selection and report table outline; [REDACTED] compiling property tax statements and related appraisals; emails with Lizotte; [REDACTED] various discussions with M. Hanrahan on to-dos (condo keys, appraisal of TNT equipment, etc.); downloading and accessing new Quickbooks files obtained from the ISS for LightVu and Digital Edge Media

Fredrick North Interim Receiver Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Carolyn Parker	4-May-23	525	7.8	4,095.00	4,095.00	Sending property listing to TRE and related call with Duncan Y.; working on 'selected transactions' spreadsheet, cross-referencing all of Fred North's affidavits and populating spreadsheet for known information; processing TNT transaction through Servus; discussions with EY capital equipment (CE) re. desktop valuations; emails with EY Edmonton for update on 120 Portage; requesting Polar agreement terms and conditions [REDACTED]
Carolyn Parker	5-May-23	525	6.5	3,412.50	3,412.50	Quick discussion with N Narfason on engagement updates; call with CRA on extension for trust exam; requesting Polar invoice payment and coordinating etransfer from Servus to CWB accounts; [REDACTED] requests to EY capital equipment on appraisals for smaller equipment sales at TNT and responding to Dwight H; call with EY TRE on property desktop FMV analysis; email to Jeremy R on investment accounting considerations for IR report; various emails
Carolyn Parker	8-May-23	525	9.3	4,882.50	4,882.50	Preparing report tables and supporting analysis; call with TNT and Serena D on year-end financial statements; discussions with M Hanrahan on various matters; various emails; call with N Narfason and M Hanrahan on report content / outline
Carolyn Parker	9-May-23	525	6.7	3,517.50	3,517.50	Weekly update call with TNT; CFF review discussion with M Hanrahan; preparing tables and analysis for report; sending ROEs to Nick and Tyler; various emails; Misc. operating matters at TNT
Carolyn Parker	10-May-23	525	6.9	3,622.50	3,622.50	Tax matters with Serena D and EY Tax; PCCU and Cornerstone CU emails; Lizotte call on estimated values; CAFT pull for 15th draw; TNT AP approvals; various emails
Carolyn Parker	11-May-23	525	10.2	5,355.00	5,355.00	Call with TRE on values for report; discussions with EY capital equipment on equipment values for report; tables for report, including related analyses; Addressing TNT requests, reviewing AP and coordinating Corpay requests / related cash transfers
Carolyn Parker	12-May-23	525	5.1	2,677.50	2,677.50	Correspondence with Lizotte, M Hanrahan and security company on alarm system and contractor accessing 120 Portage; moving forward draft report; various emails; Servus cash transfer per TNT request; reviewing information from Lizotte on property values
Carolyn Parker	14-May-23	525	6.5	3,412.50	3,412.50	Second Report of the Interim Receiver
Carolyn Parker	15-May-23	525	13.4	7,035.00	7,035.00	Second Report of the Interim Receiver; attending RTDRS hearing re Laurie Brown; disc. with M Hanrahan and S Daniels; [REDACTED] various emails
Carolyn Parker	16-May-23	525	13.0	6,825.00	6,825.00	Second Report of the Interim Receiver; TNT weekly update call; various emails
Carolyn Parker	17-May-23	525	6.7	3,517.50	3,517.50	Second Report of the Interim Receiver and sending to N Narfason for review; various emails
Carolyn Parker	18-May-23	525	7.5	3,937.50	3,937.50	Incorporating N Narfason comments into report, and edits from M Hanrahan; call with CRA; various emails
Carolyn Parker	20-May-23	525	0.5	262.50	262.50	Reading application material drafts and attending update call with MLT

Fredrick North Interim Receiver Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Carolyn Parker	21-May-23	525	2.3	1,207.50	1,207.50	Reading draft application materials and providing comments
Carolyn Parker	22-May-23	525	1.5	787.50	787.50	Finalizing Second Report of the Interim Receiver and sending to MLT for filing and service
Carolyn Parker	23-May-23	525	3.2	1,680.00	1,680.00	Operational emails with TNT; catching up on emails from prior week on various matters; [REDACTED]
Carolyn Parker	24-May-23	525	7.1	3,727.50	3,727.50	[REDACTED]; selecting key transactions for financial investigation; discussions with N Narfason and M Hanrahan on status; update call with TNT; various emails
Carolyn Parker	25-May-23	525	3.5	1,837.50	1,837.50	Downloading full VNFG LP TB for investigation and summarizing cash transactions from 2015-2023 (high level); TNT operational emails; [REDACTED]
Carolyn Parker	26-May-23	525	4.5	2,362.50	2,362.50	Bank transfers for TNT; requesting Corpay payments for invoices; call with S Daniels on tax question for returns; updating cash snapshot for all counterparties of interest and level of detail; emails [REDACTED]
Carolyn Parker	29-May-23	525	8.4	4,410.00	4,410.00	Attending Court application; preparing net income summary for each of the entities; cal with N Narfason and M Hanrahan on cash snapshot; coordinating summer students for cash vouching; pulling information for S Daniels and M Hanrahan from emails and v: drive
Carolyn Parker	30-May-23	525	8.9	4,672.50	4,672.50	Cash analysis / pivot tables for report; framing out report outline; reviewing draft letters prepared by M Hanrahan; sending letter to D Holzinger re. TNT FS for personal taxes; TNT update call; various emails
Carolyn Parker	31-May-23	525	5.6	2,940.00	2,940.00	Emails re. TNT operations; continued work on cash analysis / financial investigation; various emails
Carolyn Parker Total			167.8	88,095.00	88,095.00	
Daniel Pintaric	4-May-23	400	2.4	960.00	960.00	Pick-up mail and sort; Met Hanno on site and saved copy of GST confirmations for him on a memory stick; Met Scott on site who picked freezer and meat and moved to tenant below, he also removed personal effects from Lincoln Navigator; Provided Carolyn with update on site visit and keys to downtown condo
Daniel Pintaric	5-May-23	400	0.2	80.00	80.00	Courier key fob for downtown condo to Calgary EY office.
Daniel Pintaric	11-May-23	400	1.9	760.00	760.00	Pick-up and sort mail from Sherwood Park premises; Communications with Carolyn regarding possible trespassing.
Daniel Pintaric	12-May-23	400	1.9	760.00	760.00	Matters related to checking doors at Sherwood Park location and communicating observations with Matt and Carolyn
Daniel Pintaric	15-May-23	400	1.9	760.00	760.00	Check mail and check site; Met Christina from Lizotte on site to give her keys and tour premises; Update Carolyn
Daniel Pintaric	24-May-23	400	1.2	480.00	480.00	Pick-up and sort mail at Sherwood Park office; Email Carolyn fax from RBC regarding Trellis Steel; Email with Carolyn regarding dropping-off vehicles keys in server room at Sherwood Park office

Fredrick North Interim Receiver Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Daniel Pintaric			9.5	3,800.00	3,800.00	
Total						
Guilherme Zuaneti	4-May-23	450	2.5	1,125.00	1,125.00	market research for trailers
Guilherme Zuaneti	11-May-23	450	1.5	675.00	675.00	updating the initial NRV analysis for net NRV; reviewing and coordinating with Utkarsh the market research for the additional leased units
Guilherme Zuaneti	12-May-23	450	1.0	450.00	450.00	meeting with UT to discuss status and comparables data
Guilherme Zuaneti	15-May-23	450	1.0	450.00	450.00	market research for leased units.
Guilherme Zuaneti	16-May-23	450	2.0	900.00	900.00	market research for leased units.
Guilherme Zuaneti	23-May-23	450	1.0	450.00	450.00	market research for Polar trailer
Guilherme Zuaneti			9.0	4,050.00	4,050.00	
Total						
Jeremy Rizzo	8-May-23	395	2.0	790.00	790.00	ASPE accounting support
Jeremy Rizzo Total			2.0	790.00	790.00	
Jessica Murray	16-May-23	295	1.0	295.00	295.00	Prepare vehicle and corporate searches.
Jessica Murray	17-May-23	295	1.0	295.00	295.00	Prepare vehicle and corporate searches.
Jessica Murray	18-May-23	295	0.2	59.00	59.00	Prepare April bank reconciliations
Jessica Murray	31-May-23	295	1.7	501.50	501.50	Pull historical corporate searches and populate spreadsheet with owner information.
Jessica Murray			3.9	1,150.50	1,150.50	
Total						
Mark Shtay	24-May-23	295	2.2	649.00	649.00	Complete multiple asset PPR searches and summaries results. Send email update to M. Hanrahan.
Mark Shtay	29-May-23	295	1.3	383.50	383.50	Review access to SK PPR search site. Complete PPR searches in SK. Save and send update to M. Hanrahan.
Mark Shtay Total			3.5	1,032.50	1,032.50	
Matt Hanrahan	30-Apr-23	350	6.6	2,310.00	2,310.00	revision to TNT CFF; response to Becky T. (TNT) questions re: HASCAP Loans;
Matt Hanrahan	1-May-23	350	7.8	2,730.00	2,730.00	[REDACTED] w/ Carolyn P. re: TNT CFF revisions; work on TNT CFF; [REDACTED]; call to Shaw to confirm cancellation; correspondence to CanadaLife re: VNFG insurance; call w/ Carolyn P. (EY) and Neil N. (EY) re: VNFG and TNT CFF, IR's Court report; Arrange to insure TNT trailers; call to Walter Z. (OMEI) regarding summer maintenance at OMEI properties and ongoing maintenance capex requirements; remove RentFaster listing for a VNFG property that is occupied; open and review physical mail directed to the Respondents;
Matt Hanrahan	2-May-23	350	8.6	3,010.00	3,010.00	Review of Polar Tank Trailer/TNT distribution agreement; Update call w/ TNT Management team and EYI; Call w/ Becky T. (TNT) and Carolyn P. (EY) to discuss TNT CFF; Review of Affidavits filed to date to identify transactions for further review by the IR; Final revisions to memo to BFL regarding LightVu and DEM insurance renewal; gather information on VNFG Edmonton Condo for Lizotte property management;

Fredrick North Interim Receiver Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Matt Hanrahan	3-May-23	350	6.5	2,275.00	2,275.00	Additions/revisions to transactions of interest to the IR summary; investigation in to rental payments made by a residential VNFG tenant; Correspondence with VNFG property manager, Lizotte; meeting w/ Carolyn P. (EY) and Neil N. (EY) to discuss potential transactions for further investigation by the IR; payment of Waste Connections VNFG invoice; review and consent to TNT expenses
Matt Hanrahan	4-May-23	350	1.6	560.00	560.00	Review of TNT payments and trailer purchase/sale transactions; correspondence with EY Capital Equipment re: TNT trailer purchases; Arrange for TNT Lloyd keys to be returned to Becky T. (TNT); Correspondence with residential tenants and utility providers re: incorrect invoices and billing changes;
Matt Hanrahan	5-May-23	350	1.9	665.00	665.00	Coordination with EY Capital Equipment team to review proposed TNT Trailer sales; coordination of returning keys to TNT Lloyd; revisions and review of TNT cash flow statements; review of TNT expenses; coordinate access to VNFG properties with Lizotte (property management)
Matt Hanrahan	7-May-23	350	2.2	770.00	770.00	[REDACTED]; Coordinate locksmith for VNFG Edmonton Condo (Legends); Review of Lizotte Associates invoices (property management); Review of TNT payables; arrange for VNFG bank statements back to 2013; verify ownership of vehicles located at 120 Portage Close;
Matt Hanrahan	8-May-23	350	8.5	2,975.00	2,975.00	[REDACTED]; review of TNT interest accruals for year end; Meeting w/ Carolyn P. (EY) and Neil N. (EY) re: planning for IR's report to the Court.; Obtain cash/debt balances as at effective date for report to Court.; Work on IR's report to Court; Review and revisions to TNT CFF;
Matt Hanrahan	9-May-23	350	4.0	1,400.00	1,400.00	Revisions to TNT CFF based on comments from TNT Management and Carolyn P. (EY); General update call and CFF review with TNT management and EY; review of TNT GP and TNT LL payroll; follow up on past VNFG payments not received by vendors;
Matt Hanrahan	12-May-23	350	3.6	1,260.00	1,260.00	Review of TNT and GP payables; call w/ Lizotte property management, Carolyn Parker (EY), and Daniel P. (EY) re: alarm trip at VNFG office; coordinate exchange of keys with property management company; complete TNT LL and GP EBITDA forecast for IR's Report; Call w/ Grant Harfman regarding OMEI land historically used for Cattle Ranching; correspondence with VNFG tenants and Strathcona County regarding utilities invoices;
Matt Hanrahan	14-May-23	350	2.4	840.00	840.00	Review of OMEI cattle grazing lease agreement; update TNT CFF for May 14th BTA; review of VNFG Loan with PCCU (VN219); Response to Ean S. (BFL) re: TNT Trailer insurance policy; Payment of Lizotte Associates (property manager) invoice;
Matt Hanrahan	15-May-23	350	2.3	805.00	805.00	Prep of TNT forecast EBITDA; review of VNFG insurance; following up with Canada Life; transfer funds from VNFG CWB to VNFG Servus to rectify overdraft;

Fredrick North Interim Receiver Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Matt Hanrahan	16-May-23	350	6.8	2,380.00	2,380.00	Binding of TNT Trailer insurance; Call w/ TNT Management (general update on operations); review of TNT GP Digital Sign Lease Documents; Call w/ Reid C. (BFL) re: DEM and LV insurance; Correspondence with Walter Z. (OMEI) re: maintenance expenses; Transfer funds from VNFG CWB to VNFG Servus; Call w/ Servus customer support re: same; Review and revisions to TNT EBITDA analysis for IR's Report; work on Second Report of the IR;
Matt Hanrahan	17-May-23	350	4.1	1,435.00	1,435.00	Work drafting Second Report of the IT; Review and revisions to Second Report of the IR; deposit customer funds received for TNT GP; correspondence with TNT management;
Matt Hanrahan	18-May-23	350	2.1	735.00	735.00	Review and revisions to Second Report of the IR;
Matt Hanrahan	19-May-23	350	0.5	175.00	175.00	Review of MLTA comments on Second Report of the IR; Review of insurance binding agreements for TNT trailer insurance;
Matt Hanrahan	23-May-23	350	7.7	2,695.00	2,695.00	Call with EPCOR to pay 120 Portage VNFG utilities; payment of same; review of TNT expenses; Review and payment of VNFG residential property utilities; Review of PST notices for TNT, VNFG, and DEM; payment of City of Leduc property taxes (VNFG residential properties); call to Quest Logistics re: location of VNFG leased assets; call w/ Direct Energy re: adding EY to VNFG utilities account; review of TNT Lloyd payroll; attend Servus branch to sign forms required for Cornerstone CU online banking access; complete City of Grande Prairie annual request for information; payment of VNFG Edmonton condo utilities (Legends Condo); review TNT GP payroll; Review of TNT GP and TNT LL payables run; review and revision to TNT cash flow forecast and BTA; review and upload of historical bank statements to server;
Matt Hanrahan	24-May-23	350	7.4	2,590.00	2,590.00	Review of PPR search and registration for two TNT vehicles to determine true ownership; Weekly update call with TNT Management; review of TNT cash flow forecast (sales updates); Review and cancellation of Victor insurance for VNFG terminated employees; obtain bank statements from CWB for VNFG; review of TNT LL and TNT GP payables; review of Cornerstone CU May 19 Affidavit; Prep of files requested by CRA for Trust Exam; call to Deluxe Payroll to obtain payroll registers for CRA Trust exam;
Matt Hanrahan	25-May-23	350	6.0	2,100.00	2,100.00	Call w/ Becky T. (TNT) re: CFF revisions; review of same; prep of materials for CRA Trust Exam; call w/ Deluxe Payroll re: same
Matt Hanrahan	26-May-23	350	7.2	2,520.00	2,520.00	Prep of CRA trust exam documents; review of correspondence from MLTA re: OMEI property sales; Review of TNT GP payables; calls w/ Deluxe payroll to assist with CRA trust exam; mail out of CRA trust exam information;

Fredrick North Interim Receiver Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Matt Hanrahan	28-May-23	350	5.2	1,820.00	1,820.00	Prep of documents for CRA Trust exam; Download of digital minute book files; Review of TNT LL and GP payables; review of mail received by the Respondent entities; payment of invoice related to Legends condo (VNFG) locksmith; [REDACTED]; review of TNT Trailer insurance financing options; review of Direct Energy May invoice (VNFG utilities)
Matt Hanrahan	29-May-23	350	9.2	3,220.00	3,220.00	Correspondence with Quest Energy re: VNFG leased asset return; initiate payment to PCCU for missed lease payment; call w/ Carolyn P. (EY) and Neil N. (EY) re: VNFG shareholder cash withdrawal analysis; payment of VNFG LP IT invoice; review of TNT LL and TNT GP margin cards for Servus overdraft facility; review of registration and PPR searches to determine ownership of TNT service trucks held at VNFG; cancellation of insurance at TNT for equipment temporarily on loan from Trellis; draft letter to Scotiabank re: VNFG lease information request; work to cancel VNFG printer lease; download of bank statements for Respondent entities;
Matt Hanrahan	30-May-23	350	7.0	2,450.00	2,450.00	Review of TNT GP and LL expenses; call w/ Walter Z. (OMEI) re: property maintenance; revisions to OMEI Grazing Agreement termination based on comments received from Carolyn P. (EY); Operations update call w/ TNT management; draft of FS transmittal letter to provide TNT FS to Dwight H. (TNT shareholder); review of ownership of TNT service trucks held by VNFG; vouching a sample of VNFG transaction to tie QuickBooks to bank statements; sign up for Corpay to view historical LV and DEM FX transactions;
Matt Hanrahan	31-May-23	350	2.5	875.00	875.00	Call w/ CRA re: trust exam; correspondence w/ TNT management and BFL re: trailer insurance; payment of property taxes and utilities bills (VNFG); OMEI May 31 payroll and expense reimbursements; review of OMEI employee expenses;
Matt Hanrahan Total			121.7	42,595.00	42,595.00	
Nabeel Pabani	10-May-23	695	0.5	347.50	347.50	IFRS accounting support
Nabeel Pabani Total			0.5	347.50	347.50	
Neil Narfason	1-May-23	895	2.9	2,595.50	2,595.50	t/a Cornerstone CU and their counsel, review Cornerstone loan grid, review and respond to various emails, review and comment on draft GSA, emails re: same, review updated CFF for VNFG, emails re: ops, text to S. Cable re: loader, EY Team discussion of TNT ops/CFF/Polar orders
Neil Narfason	2-May-23	895	1.6	1,432.00	1,432.00	review and respond to emails [REDACTED] attend weekly update call with TNT mgmt, [REDACTED], vm from/to Novus Construction re: Doosan Loader, [REDACTED]
Neil Narfason	3-May-23	895	2.3	2,058.50	2,058.50	[REDACTED] review transactions of concerns list, attend mtg with Carolyn and Matt to high grade transactions of concern and discuss next IR reports, review further emails from MLT and from C. Parker, further texts with s. Cable re: loader, t/a Novus Construction re: loader, text to Novus

Fredrick North Interim Receiver Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Neil Narfason	4-May-23	895	1.1	984.50	984.50	review and respond to emails, further texts from Scott
Neil Narfason	5-May-23	895	2.0	1,790.00	1,790.00	review and respond to various emails, disc. Carolyn x2, equipment offers/sales, re: review of certain court materials, [REDACTED]
Neil Narfason	8-May-23	895	1.0	895.00	895.00	review and respond to various emails, attend call with ET Team re: second report and general update
Neil Narfason	9-May-23	895	0.5	447.50	447.50	review revised TNT CFF, emails re: same, review and respond to various emails
Neil Narfason	15-May-23	895	1.2	1,074.00	1,074.00	review and respond to various emails, meeting with Dave Carrier of Polar re: trailer supply
Neil Narfason	16-May-23	895	1.8	1,611.00	1,611.00	review and respond to emails, review and comment on draft Second Report, attend TNT weekly update call
Neil Narfason	17-May-23	895	2.0	1,790.00	1,790.00	review draft 2nd report and comment, emails re: same, other general emails
Neil Narfason	18-May-23	895	0.2	179.00	179.00	review emails
Neil Narfason	19-May-23	895	0.8	716.00	716.00	review MLT comments on 2nd report, [REDACTED] emails re: LV and DEM settlement
Neil Narfason	21-May-23	895	0.1	89.50	89.50	reviewing emails re; court docs
Neil Narfason	22-May-23	895	0.2	179.00	179.00	reviewing emails re: May 29 court docs and updates thereto
Neil Narfason	23-May-23	895	1.0	895.00	895.00	review and respond to various emails re: May 29 court docs, ISS request, [REDACTED] review LV demand letter, comm with Carolyn P
Neil Narfason	24-May-23	895	1.8	1,611.00	1,611.00	review and respond to various emails re: ops, insurance, TNT equipment, legal, court, disc. EY Team re: next report (investigation), t/a Gary Z/Chuck R re: May 29 application and relief sought by IR, further emails
Neil Narfason	25-May-23	895	0.2	179.00	179.00	review and respond to various emails
Neil Narfason	26-May-23	895	0.7	626.50	626.50	review and respond to various emails, review information re: OMEI Lot 14, review Net cash out to S. Cable 2015-2023, TNT related emails
Neil Narfason	29-May-23	895	2.5	2,237.50	2,237.50	call with Carolyn/Matt re: 3rd Report (investigation) outline and scope, review various emails re: May 29 court (revised order based on feedback), general emails, [REDACTED] attend at court re: Frederick North et. al v. Aaron Davidson et al (Interim Receivership of T"N"T Tank & Trailer et. al; Court Action No. 2303 04003
Neil Narfason	30-May-23	895	0.8	716.00	716.00	review schedule of earnings/losses for IR Entities and comment, TNT emails, general email
Neil Narfason	31-May-23	895	1.1	984.50	984.50	review and respond to various emails, corr with Carolyn, execute docs re: LP tax returns/filings
Neil Narfason Total			25.8	23,091.00	23,091.00	
Serena Daniels	2-May-23	425	1.5	637.50	637.50	Call with C Parker; preparation of statements; collect information for GST returns
Serena Daniels	3-May-23	425	4.2	1,785.00	1,785.00	Prepare TNT GP Statements in Caseware; email to/from Becky re: TB
Serena Daniels	4-May-23	425	3.4	1,445.00	1,445.00	Preparation of TNT Loyd and VNFG statements for T2 return; generate reports in Quickbooks, complete caseware entries

Fredrick North Interim Receiver Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Serena Daniels	8-May-23	425	3.4	1,445.00	1,445.00	Preparation of LP financials for T2s
Serena Daniels	9-May-23	425	4.5	1,912.50	1,912.50	Preparation of LP financials for T2s; email to/from Becky; review of fixed asset schedule
Serena Daniels	10-May-23	425	4.6	1,955.00	1,955.00	Prepare financials for LP's; respond to questions from Tax team; gather additional documents
Serena Daniels	11-May-23	425	3.5	1,487.50	1,487.50	prepare TNT loyd financial statements
Serena Daniels	12-May-23	425	2.1	892.50	892.50	Email Becky re: questions; emails to/from EY tax team re: questions; finalize financials
Serena Daniels	15-May-23	425	4.6	1,955.00	1,955.00	Prepare LP statements; email to Becky re: adjusting entries
Serena Daniels	16-May-23	425	5.3	2,252.50	2,252.50	Finalize ventures North LP statements; emails with EY tax team; pull partnership agreements
Serena Daniels	17-May-23	425	3.5	1,487.50	1,487.50	Address questions from EY tax team; prepare GST returns
Serena Daniels	18-May-23	425	4.2	1,785.00	1,785.00	Call with EY tax team
Serena Daniels	23-May-23	425	4.6	1,955.00	1,955.00	Final preparation of statements for tax return; correspondence with EY tax team
Serena Daniels	24-May-23	425	4.9	2,082.50	2,082.50	Final preparation of statements for tax return; correspondence with EY tax team; reply to various questions with EY tax; call with L Yu
Serena Daniels	25-May-23	425	3.2	1,360.00	1,360.00	correspondence with EY tax team; reply to various questions with EY tax; call with L Yu
Serena Daniels	26-May-23	425	1.2	510.00	510.00	Final preparation of statements for tax return; correspondence with EY tax team; reply to various questions with EY tax; call with L Atienza
Serena Daniels	29-May-23	425	5.6	2,380.00	2,380.00	Call with EY Tax re: LP returns; answer questions from EY tax; prepare schedule for support; request and upload GL details from TNT; email to H Hanrahan re: GST accounts and returns
Serena Daniels	30-May-23	425	2.1	892.50	892.50	Call with EY Tax re: finalizing LP returns; review corp returns and prepare email for T2
Serena Daniels	31-May-23	425	3.7	1,572.50	1,572.50	Prepare ownership timeline exhibit; email with Becky T; review T2 returns
Serena Daniels Total			70.1	29,792.50	29,792.50	
Utkarsh Goel	4-May-23	295	1.5	442.50	442.50	Market research for Heil Tridem trailer
Utkarsh Goel	5-May-23	295	2.5	737.50	737.50	market research for Lazer Inox and Dura-Haul
Utkarsh Goel	12-May-23	295	5.5	1,622.50	1,622.50	Market research for the list of assets provided further. 27 assets in total
Utkarsh Goel	23-May-23	295	5.5	1,622.50	1,622.50	Market research for the truck Getting all the information required
Utkarsh Goel Total			15.0	4,425.00	4,425.00	
Grand Total			445.5	208,455.50	208,455.50	



Fredrick North Interim Receiver Expense Details

Account	Date	Amount	Description	Long Text
Carolyn Parker	25-May-23	401.04	Subscriptions - Generic	Microsoft 365 subscription to maintain Outlook licenses for former employees of VNFG (for EY to access relevant historical emails)March 2023: \$100.80April 2023: \$132.24May 2023: \$33.60 (lower in May because we dropped the majority of licenses)Quickbooks licenseApril 2023: \$67.20May 2023: \$67.20
Carolyn Parker Total		401.04		
Daniel Pintaric	20-Apr-23	22.02	Transportation- Mileage	Travel from EY Edmonton office to 120 Portage Close in Sherwood Park, Alberta to pick-up mail and check on premises and then return to EYEdmonton office.
Daniel Pintaric	25-Apr-23	22.02	Transportation- Mileage	Travel from EY Edmonton office to 120 Portage Close in Sherwood Park, Alberta to pick-up mail and check on premises and then return to EYEdmonton office.
Daniel Pintaric	4-May-23	22.02	Transportation- Mileage	Travel from EY Edmonton office to 120 Portage Close in Sherwood Park, Alberta to pick-up mail and check on premises and then return to EYEdmonton office.
Daniel Pintaric	11-May-23	22.02	Transportation- Mileage	Travel from EY Edmonton office to 120 Portage Close in Sherwood Park, Alberta to pick-up mail and check on premises and then return to EYEdmonton office.
Daniel Pintaric	12-May-23	22.02	Transportation- Mileage	Travel from EY Edmonton office to 120 Portage Close in Sherwood Park, Alberta to check on premises following alarm being tripped and thenreturn to EY Edmonton office.
Daniel Pintaric	15-May-23	22.02	Transportation- Mileage	Travel from EY Edmonton office to 120 Portage Close in Sherwood Park, Alberta to pick-up mail, check on premises and turn-over keys to Christina from Lizotte and then return to EY Edmonton office.
Daniel Pintaric	24-May-23	22.02	Transportation- Mileage	Travel from EY Edmonton office to 120 Portage Close in Sherwood Park, Alberta to pick-up mail and then return to EY Edmonton office.
Daniel Pintaric Total		154.14		
EY LLP (Tax)		30,750.10		Tax Preperation T5013 Partnership Information Returns and Schedules for the year ended Dec 31 2022
Professional Fees Total		30,860.20		
Mark Shtay	29-May-23	70.00	Other Taxes Country Specific	PPR Searches completed for VNFG engagement.
Mark Shtay Total		70.00		
MLT Aikins	31-May-23	84,432.74	Legal Fees	Invoice #6374430
		84,432.74		
Serena Daniels	17-May-23		Professionl Organizations-Dues	QuickBooks License - Approved by Partner; Neil Narfason
Serena Daniels Total		-		
Grand Total		115,918.12		

APPENDIX 'B'

INVOICE AND TIME DETAILS OF THE INTERIM RECEIVER

JUNE 2023



Ernst & Young Inc.
Calgary, AB

Invoice

Ventures North Financial Group LP
#40 120 Portage Close
Sherwood Park, AB T8H 2W2
Canada

Invoice No.: CA12C500009510

Please include this number with payment

Invoice Date: June 30, 2023

Due Date: Upon receipt

Client No.: 0013386387

Engagement No.: E-67260192

Please see last page of the invoice for
payment instructions.

For professional fees rendered in connection with Ernst & Young Inc.'s appointment as Interim Receiver or
Ventures North et al as of June 30, 2023.

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	121,384.00	GST	5 %	6,069.20	127,453.20
Expenses	36,452.02	GST	5 %	1,822.60	38,274.62
	157,836.02			7,891.80	165,727.82
Invoice summary	157,836.02				
Tax:	5% GST			7,891.80	
Total:	157,836.02			7,891.80	165,727.82

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.
Calgary, AB

Payment Options and Instructions

Interac e-Transfer

Email to use for transfer: etransfer.eyllp.cad@ca.ey.com

Auto-deposit is enabled, no password is required.

In Notes/Comments section, please include invoice number(s).

Wire Transfer

Beneficiary: Ernst & Young LLP
Address: 100 Adelaide Street West
Toronto, ON, M5H 0B3
Beneficiary Bank: BMO Bank of Montreal
Bank SWIFT Code: BOFMCAM2
Code CC: 000124112
Beneficiary's Account #: 24111000237

Cheques

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

Please include the invoice number(s) on the cheque details.

Electronic Funds Transfer (EFT)

Legal Name: Ernst & Young LLP
Banking Information: Bank of Montreal
Bank : 001
Transit : 24112
Account #: 1000237

To ensure proper application of your electronic payment, please provide client and invoice number details directly to:
gss.CanadaAccountsReceivable@xe02.ey.com.

**Fredrick North Interim Receiver
up to June 30, 2023**

Individual	Hours	Rate	Amount
Neil Narfason	18.0	\$ 895.00	\$ 16,110.00
Carolyn Parker	130.4	\$ 525.00	\$ 68,460.00
Josh Heagy	1.2	\$ 425.00	\$ 510.00
Daniel Pintaric	1.2	\$ 400.00	\$ 480.00
Serena Daniels	4.5	\$ 425.00	\$ 1,912.50
Matt Hanrahan	74.9	\$ 350.00	\$ 26,215.00
Hasan Chawdhry	34.5	\$ 200.00	\$ 6,900.00
Jessica Murray	1.5	\$ 295.00	\$ 442.50
Trina Sorbara	1.2	\$ 295.00	\$ 354.00
	267.4		\$ 121,384.00
Expenses:			\$ 36,452.02
Subtotal			\$ 157,836.02
 GST (5%)			 \$ 7,891.80
Total			\$ 165,727.82

Ventures North IR Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Carolyn Parker	11-Jun-23	525	1.8	945.00	945.00	Reviewing initial audio recording transcripts; updating Third Report updates for N Narfason comments
Carolyn Parker	12-Jun-23	525	7.6	3,990.00	3,990.00	Transaction analysis for Third Report; various emails
Carolyn Parker	13-Jun-23	525	6.3	3,307.50	3,307.50	Continued work on transaction analysis for Third Report; CAFT pulls; TNT weekly update call; various emails
Carolyn Parker	14-Jun-23	525	8.2	4,305.00	4,305.00	Continued work on transaction analysis; call with M Silvius and his counsel; [REDACTED]; various emails
Carolyn Parker	15-Jun-23	525	8.4	4,410.00	4,410.00	Looking into specifics on Mule Deer Point transaction, summarizing in PPT and sending to N Narfason for review; emails with MLT on Laurie Brown's damage deposit; review of OMEI cash; various operational emails; emails with Lizotte on various matters
Carolyn Parker	16-Jun-23	525	4.1	2,152.50	2,152.50	Updating Mule Deer Point analysis for N Narfason comments, and sending him responses to questions; updating report for new transaction analysis; [REDACTED]; returning funds to TNT GP for funds that should not have been pulled in CAFT; various emails
Carolyn Parker	19-Jun-23	525	7.4	3,885.00	3,885.00	Work on report (Blue Lobster Transaction); various emails
Carolyn Parker	20-Jun-23	525	9.7	5,092.50	5,092.50	Working on report (Magnum, Boag Lake); incorporating comments from N Narfason into draft report; discussions with M Hanrahan and S Daniels on assisting with various tasks
Carolyn Parker	21-Jun-23	525	6.9	3,622.50	3,622.50	Working on report and transaction analysis; various emails
Carolyn Parker	22-Jun-23	525	6.8	3,570.00	3,570.00	Continued work on report and transaction analysis; incorporating comments from N Narfason into report; various emails
Carolyn Parker	23-Jun-23	525	9.7	5,092.50	5,092.50	Continued work on report and related call with N Narfason; sending Corpay confirmations to Becky; various emails
Carolyn Parker	25-Jun-23	525	11.3	5,932.50	5,932.50	Continued work on Third Report of the Interim Receiver
Carolyn Parker	26-Jun-23	525	15.3	8,032.50	8,032.50	Continued work on Third Report of the Interim Receiver
Carolyn Parker	27-Jun-23	525	8.5	4,462.50	4,462.50	Continued work on Third Report of the Interim Receiver
Carolyn Parker	28-Jun-23	525	11.3	5,932.50	5,932.50	Continued work on Third Report of the Interim Receiver
Carolyn Parker	29-Jun-23	525	5.0	2,625.00	2,625.00	Continued work on Third Report of the Interim Receiver
Carolyn Parker	30-Jun-23	525	2.1	1,102.50	1,102.50	Finalizing termination letters and sending to Bryan + Co.; reviewing updated Appendix B; finalizing report and sending to MLT to filing and service
Carolyn Parker Total			130.4	68,460.00	68,460.00	
Daniel Pintaric	13-Jun-23	400	1.2	480.00	480.00	Pick-up mail from Sherwood Park office and sort.
Daniel Pintaric Total			1.2	480.00	480.00	
Hasan Chawdhry	12-Jun-23	200	8.0	1,600.00	1,600.00	Transcribing audio recordings.

Ventures North IR Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Hasan Chawdhry	13-Jun-23	200	8.0	1,600.00	1,600.00	Transcribing audio recordings.
Hasan Chawdhry	14-Jun-23	200	8.0	1,600.00	1,600.00	Vouching cash for entities associated with Ventures.
Hasan Chawdhry	16-Jun-23	200	4.0	800.00	800.00	Analyze property tax notices for properties within rural British Columbia and Strathcona County.
Hasan Chawdhry	22-Jun-23	200	4.0	800.00	800.00	Matched payments from "Cambridge" to "Cash only" tabs within the same spreadsheet.
Hasan Chawdhry	27-Jun-23	200	1.0	200.00	200.00	Ventures cash matching for 21 transactions under TNT
Hasan Chawdhry	28-Jun-23	200	1.5	300.00	300.00	Review Third Report of the Interim Receiver to check for any spelling, grammatical, and any wording errors
Hasan Chawdhry Total			34.5	6,900.00	6,900.00	
Jessica Murray	14-Jun-23	295	0.5	147.50	147.50	Input PPSP/Title/Corp search invoices into AP system
Jessica Murray	15-Jun-23	295	1.0	295.00	295.00	Input PPSP/Title/Corp search invoices into AP system
Jessica Murray Total			1.5	442.50	442.50	
Josh Heagy	29-Jun-23	425	1.2	510.00	510.00	Review of the third report of the Interim Receiver
Josh Heagy Total			1.2	510.00	510.00	
Matt Hanrahan	11-Jun-23	350	1.5	525.00	525.00	Review of draft Third Report; review of VNFG LP Shaw internet invoices; correspondence with AB Registry to obtain ownership documents related to a TNT/VNFG vehicle; review correspondence between TNT management and the IR; download of TNT bank statements for financial investigation
Matt Hanrahan	12-Jun-23	350	3.8	1,330.00	1,330.00	Restore and download QuickBooks files; call w/ Ben (KDM Property Management) re: a disturbance at a VNFG property; correspondence with TNT Management re: trailer insurance; call to Quest Logistics re: mistaken payment recovery; review of TNT expenses; correspondence with Servus CU regarding online banking errors and download of TNT bank statements for financial investigation; Review of loan documents between DEM and Cornerstone CU; [REDACTED]; Review and revisions to TNT Cash flow Forecast
Matt Hanrahan	13-Jun-23	350	5.1	1,785.00	1,785.00	call w/ TNT Management re: general update; review and revisions to CFF for June 12; review of updated Polar delivery schedule (TNT); review of TNT LL expenses; review of TNT LL Receivable from VNFG; download of TNT bank statements
Matt Hanrahan	14-Jun-23	350	8.3	2,905.00	2,905.00	Work on GL Review and cash vouching for TNT LL, TNT GP, OMEI and VNFG; Discussion w/ QuickBooks customer support re: OMEI; Correspondence w/ TNT Management re: TNT Bridge Loan from VNFG; [REDACTED] [REDACTED] [REDACTED] [REDACTED]

Ventures North IR Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Matt Hanrahan	15-Jun-23	350	3.7	1,295.00	1,295.00	Execution of OMEI Grazing Agreement Lease termination letter; [REDACTED] review of TNT GP and TNT LL payables; review and payment of Lizotte property management invoices; prep of statement of adjustments for evicted VNFG tenant; [REDACTED]
Matt Hanrahan	16-Jun-23	350	5.4	1,890.00	1,890.00	Open mail for Respondent entities; [REDACTED] calculation of utilities at 356 Ascott to be charged to an evicted tenant; review and coordinate payment of OMEI and VNFG property taxes; enrollment in TIPP for same; call w/ CRA RE: TNT Payroll trust exam; arrange for pickup and payment of Ford van owned by VNFG; [REDACTED] draft cover letter re: 356 Ascott eviction and damage deposit
Matt Hanrahan	17-Jun-23	350	1.2	420.00	420.00	Review of TNT LL and TNT GP expenses
Matt Hanrahan	18-Jun-23	350	4.9	1,715.00	1,715.00	Review draft material related to OMEI Lot 14 Mule Deer Point financial investigation; [REDACTED] download of OMEI bank statements from CWB
Matt Hanrahan	19-Jun-23	350	8.1	2,835.00	2,835.00	Finalize cover letter to be provided with statement of adjustments for evicted VNFG tenant; revisions to VNFG Residential property listing for Lizotte sales proposal; work on cash vouching for financial investigation; call w/ BC E-tax support regarding OMEI property taxes; provide statement of account to evicted VFNG tenant; review of VNFG LP partnership agreement
Matt Hanrahan	20-Jun-23	350	7.2	2,520.00	2,520.00	Review of payroll for TNT LL and TNT GP; review of Corpay payments for VNFG as part of financial investigation; draft NDA to be provided to potential real estate selling agents; [REDACTED] call w/ Quest Logistics re: payment sent in error; process payment to PCCU for a VNFG loan; Investigation in to VNFG shareholder draws/contributions and prep summary of same of Third Report
Matt Hanrahan	26-Jun-23	350	8.4	2,940.00	2,940.00	Work on financial investigation for Third Report; review of TNT GP and TNT LL expenses
Matt Hanrahan	27-Jun-23	350	5.9	2,065.00	2,065.00	Review of TNT LL and TNT GP expenses; work on Third Report; review of TNT LL and TNT GP margin cards for Servus overdraft facility
Matt Hanrahan	28-Jun-23	350	4.4	1,540.00	1,540.00	Review of VNFG properties listing proposal (Lizotte); work on 3rd report
Matt Hanrahan	29-Jun-23	350	5.3	1,855.00	1,855.00	Prep of VNFG/DEM/LightVu asset listing for Auctioneers; work on analysis for Third Report; call to Shaw/Rogers re: cancellation of services
Matt Hanrahan	30-Jun-23	350	1.7	595.00	595.00	Review of TNT LL and TNT GP expenses; submission of City of Lloydminster Property Assessment Review; finalize Third Report of the IR

Ventures North IR Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Matt Hanrahan Total			74.9	26,215.00	26,215.00	
Neil Narfason	12-Jun-23	895	1.0	895.00	895.00	Review revisions to draft 3rd report, review summary of specific recordings, review agenda re: July 2020 reorg, [REDACTED] review email from Sarah Hart re: Maui condos
Neil Narfason	13-Jun-23	895	1.5	1,342.50	1,342.50	Disc. With C Parker re: draft 3rd report and general matters, attend at MLT offices to execute Fred North loan docs re: \$900K, review and respond to various emails
Neil Narfason	14-Jun-23	895	3.0	2,685.00	2,685.00	Review and respond to various emails, attend call with M. Silvius and counsel, attend call with Fred & Lilly North and counsel, further emails
Neil Narfason	15-Jun-23	895	0.7	626.50	626.50	Review and respond to various emails
Neil Narfason	16-Jun-23	895	1.1	984.50	984.50	Review and comment on OMEI lot 14 transaction, emails re: same, emails with MLT re: various matters, correspondence with Carolyn P,
Neil Narfason	19-Jun-23	895	0.6	537.00	537.00	Review and respond to various emails
Neil Narfason	20-Jun-23	895	1.3	1,163.50	1,163.50	Review sections of draft 3rd report and comment, review and respond to various emails (MLT, TNT, general)
Neil Narfason	21-Jun-23	895	0.4	358.00	358.00	Review and respond to various emails
Neil Narfason	22-Jun-23	895	0.9	805.50	805.50	Review and respond to various emails, review and comment on 3rd report - transaction D, correspondence with Carolyn P
Neil Narfason	23-Jun-23	895	1.1	984.50	984.50	Review and respond to various emails, t/a Carolyn P re: 3rd report content/tables/issues
Neil Narfason	26-Jun-23	895	0.3	268.50	268.50	Review and respond to various emails
Neil Narfason	27-Jun-23	895	2.4	2,148.00	2,148.00	Review and comment on 3rd report, [REDACTED] review and respond to various emails, further comms with Carolyn P, further emails
Neil Narfason	28-Jun-23	895	0.6	537.00	537.00	Review and respond to various emails
Neil Narfason	29-Jun-23	895	2.1	1,879.50	1,879.50	Further review and comment on draft 3rd report, correspondence with C Parker, review and respond to various emails, review appendix A and B to 3rd report and comment, comms with C. Parker re: Transaction review,
Neil Narfason	30-Jun-23	895	1.0	895.00	895.00	Final reviews of 3rd report, emails re: same re: filing of 3rd report, [REDACTED] other emails
Neil Narfason Total			18.0	16,110.00	16,110.00	
Serena Daniels	13-Jun-23	425	0.5	212.50	212.50	Email to/from Becky T re: TNT GL Details; generate and send GL details to C Parker
Serena Daniels	14-Jun-23	425	1.0	425.00	425.00	Email/call to/from Becky T re: TNT rerun GL details; review of partnership income difference and email
Serena Daniels	15-Jun-23	425	1.5	637.50	637.50	Emails to/from M Hanrahan re: GL details; prepare GL cleanup

Ventures North IR Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Serena Daniels	20-Jun-23	425	1.5	637.50	637.50	Assisting with the documentation of one section of the draft Third Report
Serena Daniels Total			4.5	1,912.50	1,912.50	
Trina Sorbara	20-Jun-23	295	0.5	147.50	147.50	Corporate searches
Trina Sorbara	21-Jun-23	295	0.2	59.00	59.00	Corporate searches
Trina Sorbara	22-Jun-23	295	0.5	147.50	147.50	Purchase extensions for Canada Post mail redirection
Trina Sorbara Total			1.2	354.00	354.00	
Grand Total			267.4	121,384.00	121,384.00	

Ventures North IR Expense Details

Account	Date	Amount	Description	Long Text
A PLUS REGISTRY SERVICES LTD	4-Apr-23	14.50	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	4-Apr-23	14.50	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	4-Apr-23	14.50	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	4-Apr-23	14.50	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	4-Apr-23	14.50	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	4-Apr-23	14.50	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	24-Apr-23	14.50	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	24-Apr-23	72.38	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	8-May-23	1,053.83	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	8-May-23	26.20	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	8-May-23	9.99	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	8-May-23	26.20	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	8-May-23	9.99	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	8-May-23	26.20	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	8-May-23	9.99	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD	29-May-23	398.09	Comp-CS Contrctr	
A PLUS REGISTRY SERVICES LTD Total		1,734.37		
Daniel Pintaric	2-Jun-23	22.02	Transportation- Mileage	Travel from EY Edmonton office to 120 Portage Close in Sherwood Park, Alberta to pick-up mail.
Daniel Pintaric	13-Jun-23	22.02	Transportation- Mileage	Travel from EY Edmonton office to 120 Portage Close in Sherwood Park, Alberta to pick-up mail.
Daniel Pintaric Total		44.04		
MLT Akins	18-Jun-23	880.11	Legal Costs	Legal Costs
MLT Akins	19-Jun-23	33,763.50	Legal Costs	Legal Costs
Legal Costs Total		34,643.61		

APPENDIX 'C'

ACCRUED FEES AND EXPENSES OF THE INTERIM RECEIVER

JULY 1, 2023 - AUGUST 25, 2023



Engagement (E-67271664)
WIP Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Brent John William Cheung	17-Jul-23	895	0.1	89.50	89.50	Messaging with C. Parker re: valuing 2021 Ford Explorer.
Brent John William Cheung	19-Jul-23	895	0.1	89.50	89.50	Meeting with M. Herzog. Messaging with C. Parker.
Brent John William Cheung	2-Aug-23	895	0.7	626.50	626.50	Messaging with C. Parker re: high-level OLV and FLV analysis of TNT trailers. Review listing. Call with M. Herzog. Review analysis with M. Herzog.
Brent John William Cheung Total			0.9	805.50	805.50	
Carolyn Parker	5-Jul-23	525	1.0	525.00	525.00	Sending non-disclosure agreements and related emails; CAFT pull and related emails with CWB
Carolyn Parker	6-Jul-23	525	1.5	787.50	787.50	Preparing and sending NDAs, and correspondence with potential listing agents and auctioneers; various emails
Carolyn Parker	7-Jul-23	525	0.5	262.50	262.50	Responding to emails from potential selling agent and property manager, and reviewing related data compiled by M Hanrahan
Carolyn Parker	10-Jul-23	525	0.5	262.50	262.50	Various correspondence, including coordinating EY touring potential auction companies, and requesting Polar invoice payments
Carolyn Parker	11-Jul-23	525	2.5	1,312.50	1,312.50	Call with BLG as counsel to Servus CU; weekly update call with TNT; drafting response to questions received from K. Chapotelle; correspondence with EY Tax on T5013 forms; Polar invoice payment requests
Carolyn Parker	12-Jul-23	525	2.9	1,522.50	1,522.50	Updating and sending CRA cover letter to J Murray for faxing; emails from Torq on liens [REDACTED] update call with M Shtay on appraiser visits; reviewing T5013 slips and emailing to partners of TNT LPs and VNFG LP
Carolyn Parker	13-Jul-23	525	2.9	1,522.50	1,522.50	Sending Corpay invoice payment requests; coordinating auctioneer site visit with M Shtay and Lizotte; discussion with M Hanrahan re. assets at 120 Portage; review of VNFG CFF and related discussion with M Hanrahan; requesting lien discharges re. Torq [REDACTED]
Carolyn Parker	17-Jul-23	525	0.5	262.50	262.50	Various emails including auctioneer, Cable motorcycle, and supplier invoicing matters
Carolyn Parker	18-Jul-23	525	1.5	787.50	787.50	Weekly update call with TNT; [REDACTED] [REDACTED]; various emails
Carolyn Parker	19-Jul-23	525	2.4	1,260.00	1,260.00	Looking into Ben Samuels vehicle lease; emails with auctioneers; emails with TNT re. hedges, trailer purchases, and AMVIC licenses; call with MacDougall auctions; correspondence with EY Capital Equipment on VNFG vehicles
Carolyn Parker	20-Jul-23	525	6.5	3,412.50	3,412.50	[REDACTED]; emails with TNT on hedges, Polar invoice payment; YTD financial statements and AMVIC matters; compiling financial information for TNT per Corpay requests; correspondence with auctioneers; reviewing auctioneer proposals and preparing analysis and recommendation for N Narfason review
Carolyn Parker	21-Jul-23	525	0.3	157.50	157.50	Emails with TNT, reviewing and approving payables; call with M Shtay on mail direction



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Person	Date	Rate	Hours	Fee	Total	Description
Carolyn Parker	25-Jul-23	525	2.3	1,207.50	1,207.50	TNT update call; emails to follow-up with prospective selling agents; [REDACTED] [REDACTED]
Carolyn Parker	26-Jul-23	525	6.6	3,465.00	3,465.00	[REDACTED]; correspondence with McDougall auctions; call with Servus CU and Becky T on TNT margins; emails to S Cable and K Chapotelle on auction; email to Jack Maslen responding to questions; various other emails
Carolyn Parker	27-Jul-23	525	6.1	3,202.50	3,202.50	Reviewing and sending edits to auction agreement, subsequently finalizing; [REDACTED]; performing CAFT pulls for Aug 1; updating YTD 2023 TNT analysis and sending to Becky T for review; notifying other auctioneers that accepted other proposal; various emails
Carolyn Parker	28-Jul-23	525	5.3	2,782.50	2,782.50	Finalizing YTD 2023 TNT financial summary for Corpay and sending; [REDACTED] [REDACTED]; update call with McLennan Ross; requesting Polar invoice payment from Polar and sending confirmations to TNT; call with Becky T on DLL financing and related emails to MLT and Jack Maslen; coordinating S Cable attendance at 120 Portage next week; various emails
Carolyn Parker	31-Jul-23	525	5.2	2,730.00	2,730.00	Following up with Corpay on status of payment; going to registry to get vehicle insurance for VNFG passenger vehicles and getting copies for certain trailers; [REDACTED] [REDACTED] miscellaneous other emails
Carolyn Parker	1-Aug-23	525	3.6	1,890.00	1,890.00	TNT update call; email with Auctioneer to plan viewing / key hand off; saving various Corpay statements and sending to TNT; various other emails
Carolyn Parker	2-Aug-23	525	2.1	1,102.50	1,102.50	[REDACTED]; various emails on matters including tenant non-payments and collections, tenant requests, ROE for Jamie Cable, AMVIC call and emails re TNT GP, EY Capital Equipment request for desktop analysis of TNT trailer inventory
Carolyn Parker	3-Aug-23	525	2.5	1,312.50	1,312.50	Call with AMVIC on TNT GP and related follow-up email; [REDACTED] [REDACTED]; following up with CWB for payments that were supposed to be blocked but were allowed to clear; [REDACTED] [REDACTED] email to NAI on proposed timing of review
Carolyn Parker	8-Aug-23	525	5.6	2,940.00	2,940.00	TNT weekly update call; call with Servus CU and McLennan Ross re. upcoming application; coordinating posting of eviction notice at Shaelynn Holke's rental; dealing with Soak inventory to have moved; determining location of genset; operational emails with TNT; other miscellaneous emails



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Person	Date	Rate	Hours	Fee	Total	Description
Carolyn Parker	9-Aug-23	525	1.3	682.50	682.50	Call and email with Soak contact re. DEM inventory; operational emails with TNT; email with Fuelled re. genset; email with MacDougall re. additional assets;
Carolyn Parker	10-Aug-23	525	7.3	3,832.50	3,832.50	Reaching out to IT companies re. fob duplicating; emails with TNT re. vehicle registration; requesting Polar invoice payments and sending confirmations to TNT; emails with Scott Cable on motorcycle and other property; email to Mark Silvius on content of pallets at Soak; preparing selling agent proposal summary and recommendation for N Narfason
Carolyn Parker	11-Aug-23	525	11.0	5,775.00	5,775.00	[Including 6 hours travel time to and from Edmonton] Meeting with MacDougall Auctions to tour the property, and explain locks and alarm system; identifying keys for all vehicles and providing to MacDougall; Nerds on Site attendance at 120 Portage to inspect hardware in order to develop a quote for wiping ahead of auction; calling locksmiths re. side door; calls with M Hanrahan and Servus CU re. TNT margining
Carolyn Parker	14-Aug-23	525	2.3	1,207.50	1,207.50	Internal update call ahead of call with Dentons/Silvius; call with Dentons / Silvius at the request of M Silvius; various operational emails
Carolyn Parker	15-Aug-23	525	8.9	4,672.50	4,672.50	CRA in-person document review re. trust examination; starting Fourth Report of the IR; reviewing quote from Nerds on Site; sending MacDougall property access codes; requesting payment of Polar invoices from Corpay and sending confirmations to TNT; [REDACTED] various emails
Carolyn Parker	16-Aug-23	525	9.2	4,830.00	4,830.00	Call with PCCU and McLennan Ross on upcoming application; continued work on the Fourth Report; [REDACTED]; providing comments on McLennan Ross' draft order; pulling support and other documents for appendices to Fourth Report
Carolyn Parker	17-Aug-23	525	10.9	5,722.50	5,722.50	Reviewing updated orders from MLT; email to MLT on date of affidavit re. North [REDACTED] requesting payment of Polar invoice for TNT after reviewing, and sending confirmations to TNT after processed
Carolyn Parker	18-Aug-23	525	2.0	1,050.00	1,050.00	Incorporating comments into Report from N Narfason and sending to MLT for review
Carolyn Parker	20-Aug-23	525	2.1	1,102.50	1,102.50	Reviewing other application materials and providing comments
Carolyn Parker	21-Aug-23	525	4.9	2,572.50	2,572.50	Making final edits to Fourth Report and finalizing with appendices for filing; [REDACTED]; various emails
Carolyn Parker	22-Aug-23	525	2.7	1,417.50	1,417.50	Sending Soak information to MacDougall for consideration; correspondence with Nerds on Site re. services agreement; reading various emails; drafting the Supplement to the Fourth Report
Carolyn Parker	23-Aug-23	525	1.5	787.50	787.50	[REDACTED]; call with Servus; various emails
Carolyn Parker	24-Aug-23	525	1.8	945.00	945.00	Submitting Polar invoice request and subsequent confirmations; call with MacDougall auctions; various emails

Person	Date	Rate	Hours	Fee	Total	Description
Carolyn Parker Total			128.2	67,305.00	67,305.00	
Jessica Murray	5-Jul-23	295	0.7	206.50	206.50	Enter legal bills into AP system.
Jessica Murray	6-Jul-23	295	0.2	59.00	59.00	Enter legal bills into AP system.
Jessica Murray	19-Jul-23	295	0.2	59.00	59.00	Submit MLT invoice to AP for payment.
Jessica Murray	26-Jul-23	295	0.4	118.00	118.00	Open new bank account for auction proceeds
Jessica Murray	1-Aug-23	295	0.1	29.50	29.50	June bank reconciliations
Jessica Murray Total			1.6	472.00	472.00	
Marcus Herzog	17-Jul-23	395	0.4	158.00	158.00	review prior FLV values and discuss assumptions with Brent Cheung and Carolyn Parker
Marcus Herzog	19-Jul-23	395	1.2	474.00	474.00	update FLV analysis of 5 vehicles for liquidation
Marcus Herzog	20-Jul-23	395	0.8	316.00	316.00	Discuss FLV analysis of 5 vehicles for liquidation results with Brent Cheung and share with Carolyn Parker.
Marcus Herzog	2-Aug-23	395	3.4	1,343.00	1,343.00	OLV and FLV analysis of TNT trailer inventory for discussion with key creditor. Discuss scope and results with Brent Cheung, shared with Carolyn Parker
Marcus Herzog Total			5.8	2,291.00	2,291.00	
Mark Shtay	10-Jul-23	295	0.2	59.00	59.00	Respond to emails with Carolyn/Christina re: VNFG site visit.
Mark Shtay	11-Jul-23	295	0.4	118.00	118.00	Call w/ Carolyn to go over site visit instructions.
Mark Shtay	12-Jul-23	295	6.5	1,917.50	1,917.50	Travel to Sherwood park office. Meet with Christina from Lizotte for keys and tour. Meet with Micky From GD auctions. Meet with Mike from McDougal Auctioneers. Pickup mail from Canada post. Drive to Lizotte office drop off keys.
Mark Shtay	18-Jul-23	295	6.0	1,770.00	1,770.00	VNFG - Meet with Chad Guay McDougal Auctioneer. Meet with Ernest, Kastner Auctions. Upload pics to server and email vehicle specs to Carolyn.
Mark Shtay	26-Jul-23	295	0.1	29.50	29.50	Send POD to Carolyn.
Mark Shtay	3-Aug-23	295	2.5	737.50	737.50	Meet w/ Scott @ VNFG office to review personal belongings.
Mark Shtay	10-Aug-23	295	1.2	354.00	354.00	Download pics to server and send to Carolyn. Type up Scott's claimed asset list.
Mark Shtay	15-Aug-23	295	0.2	59.00	59.00	Email response to Christina re: keys and showings. Call w/ Carolyn re: door lock.
Mark Shtay	21-Aug-23	295	1.2	354.00	354.00	Check on Door at office. Pickup Mail.
Mark Shtay Total			18.3	5,398.50	5,398.50	
Matt Hanrahan	5-Jul-23	350	3.8	1,330.00	1,330.00	Review of TNT GP and TNT LL Cashflow forecast; follow up on DEM / LightVu insurance policies; cancel group insurance coverage through Victor for VNFG; review of July auto debits for VNFG; review of OMEI employee timesheets; call w/ BFL re: TNT trailer insurance; discussions w/ Carolyn P. (EY) re: VNFG asset listing
Matt Hanrahan	6-Jul-23	350	2.4	840.00	840.00	Payment of various VNFG invoices; coordinate setup of monthly financing for TNT trailer insurance; deposit rent for multiple VNFG residential properties; Termination of Victor insurance; Follow ups to Canada Life re: VNFG insurance



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Person	Date	Rate	Hours	Fee	Total	Description
Matt Hanrahan	7-Jul-23	350	2.1	735.00	735.00	Call to Deluxe payroll re: ROEs for terminated employees; finalize VNFG assets listing for auctioneer proposals; review of correspondence from MLTA
Matt Hanrahan	10-Jul-23	350	6.5	2,275.00	2,275.00	Work preparing documents for CRA Trust exam re: TNT payroll; process of OMEI payroll and call with Deluxe re: same; correspondence with Walter Z (OMEI) re: payroll and expenses; investigation in to status of OMEI gas card; review of TNT LL and TNT GP expenses; payment of Lizotte Property Management invoices
Matt Hanrahan	11-Jul-23	350	0.2	70.00	70.00	Payment of VNFG IT invoice
Matt Hanrahan	12-Jul-23	350	4.1	1,435.00	1,435.00	Work updating VNFG cash flow forecast; reconciliation of rental revenue (VNFG); finalize TNT CRA trust exam materials
Matt Hanrahan	13-Jul-23	350	0.5	175.00	175.00	Response to auctioneer questions re: VNFG asset sale; review of TNT LL and TNT GP expenses
Matt Hanrahan	14-Jul-23	350	1.2	420.00	420.00	review of TNT LL and TNT GP expenses; work on VNFG/OMEI CFF; call to Walter Z. re: Gas Card; payment of OMEI employees expenses
Matt Hanrahan	17-Jul-23	350	4.2	1,470.00	1,470.00	Call to Scotiabank re: Missed car loan payment letter; open of various VNFG and TNT mail; review of proposal related to VNFG asset sales; analysis of VNFG vehicles in preparation for potential asset sale; review of potential VNFG ownership of a Canmore property; call to CARMA billing solutions re: Legends condo utilities payment error; review and payment of invoice from Deluxe re: O/S VNFG payroll; review of TNT expenses; review of TNT LL and TNT GP cashflow forecast update
Matt Hanrahan	18-Jul-23	350	1.8	630.00	630.00	Cancellation of auto debits coming from VNFG CWB account; review of TNT LL and TNT GP CFF; update call w/ TNT Management; correspondence with CanadaLife re: Automatic payments; call w/ MLT A re: IR proceedings next steps; review of TNT LL and TNT GP payroll
Matt Hanrahan	19-Jul-23	350	1.0	350.00	350.00	Review of vehicle loan through VNFG to respond to a inquiry; coordinate with dealerships on potential purchase of VNFG vehicles
Matt Hanrahan	24-Jul-23	350	1.5	525.00	525.00	Review of TNT LL and TNT GP expenses; correspondence with CWB re: auto withdrawal setup for tenants; review invoices from Viktor benefits
Matt Hanrahan	25-Jul-23	350	0.9	315.00	315.00	update call w TNT management; review of TNT expenses
Matt Hanrahan	26-Jul-23	350	1.1	385.00	385.00	payment of VNFG utilities; review of TNT expenses; review of TNT margining cards for Servus operating line
Matt Hanrahan	27-Jul-23	350	3.6	1,260.00	1,260.00	Review monthly VNFG CAFT pulls; review VNFG Cash flows; [REDACTED]; review of TNT expenses; correspondence with Strathcona County and Lizotte Real Estate re: unpaid utilities; [REDACTED]
Matt Hanrahan	28-Jul-23	350	0.6	210.00	210.00	Call w/ TNT management re: Trailer purchases
Matt Hanrahan	29-Jul-23	350	1.9	665.00	665.00	[REDACTED]; process CWB stop payment requests; revisions to VNFG CFF



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Person	Date	Rate	Hours	Fee	Total	Description
Matt Hanrahan	31-Jul-23	350	2.8	980.00	980.00	Review of CAFT for missed VNFG rent payments; pull insurance documents for VNFG vehicles; pull lease agreements for VNFG residential properties; review TNT Payroll; work processing stop payments for CWB; consolidate information re. VNFG properties in response to questions from Cornerstone CU
Matt Hanrahan	1-Aug-23	350	4.2	1,470.00	1,470.00	Review of TNT Cashflow forecast; summarize cash flow forecast to provide to Corpay; deposit VNFG rent; attend to water damage issue at a VNFG property; review secured correspondence from CWB re: VNFG
Matt Hanrahan	2-Aug-23	350	2.2	770.00	770.00	Review of TNT expenses; call w/ Deluxe Payroll re: potential ROE for Jaime Cable, per request of counsel to Scott Cable; call w/ M. Ross and EY re: IR proceedings
Matt Hanrahan	3-Aug-23	350	1.1	385.00	385.00	Process OMEI payroll; call w/ Deluxe payroll re Jaime Cable ROE
Matt Hanrahan	8-Aug-23	350	2.3	805.00	805.00	██████████ update call w/ TNT Management; deposit refund cheque from Victor insurance; pay invoice for VNFG vehicle cleaning; review and payment of utilities; review of TNT Expenses;
Matt Hanrahan	9-Aug-23	350	2.5	875.00	875.00	Review of TNT payments; calls with AB Registry to obtain copies of BOS for VNFG vehicles; coordinate return of VNFG vehicles to lessors; work with BNS to payout vehicle loan and discharge security; research in to who is paying for ██████████
Matt Hanrahan	10-Aug-23	350	1.0	350.00	350.00	Review of TNT expenses; response to Direct Energy regarding outstanding utilities; arrange meeting room and organize documents for CRA in person document review re. trust exam
Matt Hanrahan	11-Aug-23	350	1.4	490.00	490.00	Request Cambridge payments for TNT Trailer purchases; discussion regarding VNFG property management; ██████████
Matt Hanrahan	12-Aug-23	350	0.4	140.00	140.00	Review of TNT expenses; review of TNT Margin Cards
Matt Hanrahan	14-Aug-23	350	3.2	1,120.00	1,120.00	Review TNT expenses; coordinate FX transactions through Corpay; pulling TNT insurance documents for AMVIC registration; review of TNT payroll; meeting w/ Neil N. (EY) and Carolyn P. (EY) re. IR proceedings update; draft letters to obtain information on a VNFG vehicle from AB registry; review and reconciliation of equipment potentially owned by Scott Cable
Matt Hanrahan	15-Aug-23	350	3.6	1,260.00	1,260.00	Meet w/ CRA for in person trust exam document review (all entities); draft bill of sale to move van from LV to VNFG for insurance/auction purposes; ██████████ work on eviction for tenant at 176 Galloway Wynd (VNFG property); review and payment of Lizotte Property Management invoices
Matt Hanrahan	16-Aug-23	350	1.1	385.00	385.00	Reach out to CWB to reset CAFT password; ██████████ review TNT expenses; call w/ Richard Lizotte re. various property management matters



Engagement (E-67271664)
WIP Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Matt Hanrahan	17-Aug-23	350	4.1	1,435.00	1,435.00	Reconciliation of equipment at VNFG that is potentially owned by Scott Cable; open and review VNFG mail; attend registry to register VNFG assets; call w/ BNS re: buyout of VNFG vehicle financing; prepare summary of 176 Galloway tenant situation to prepare eviction notice; pull addresses of OMEI properties for Aug 31 application
Matt Hanrahan Total			67.3	23,555.00	23,555.00	
Neil Narfason	5-Jul-23	895	0.2	179.00	179.00	Review and respond to emails
Neil Narfason	6-Jul-23	895	0.2	179.00	179.00	Review and respond to various emails
Neil Narfason	7-Jul-23	895	0.1	89.50	89.50	Review emails
Neil Narfason	10-Jul-23	895	0.3	268.50	268.50	Review and respond to various emails
Neil Narfason	11-Jul-23	895	1.0	895.00	895.00	Review and respond to emails, short call with Carolyn/Matt and Mel re: TNT weekly update; t/a BLG re: Servus
Neil Narfason	12-Jul-23	895	0.2	179.00	179.00	Review and respond to emails
Neil Narfason	13-Jul-23	895	0.4	358.00	358.00	Review and respond to various emails
Neil Narfason	17-Jul-23	895	0.5	447.50	447.50	Review and respond to emails, comms with Carolyn re: motorcycle and vehicle sales, [REDACTED]
Neil Narfason	18-Jul-23	895	0.7	626.50	626.50	Review and respond to various emails, t/a TNT, [REDACTED]
Neil Narfason	19-Jul-23	895	0.2	179.00	179.00	Review and respond to various emails
Neil Narfason	20-Jul-23	895	0.7	626.50	626.50	Discussion with Carolyn and Matt re: auction proposals, court, cash flows, r/e listings, emails re: same, review and respond to emails
Neil Narfason	24-Jul-23	895	1.3	1,163.50	1,163.50	[REDACTED] review and respond to various emails
Neil Narfason	25-Jul-23	895	0.4	358.00	358.00	Attend weekly TNT management call, [REDACTED]
Neil Narfason	26-Jul-23	895	1.2	1,074.00	1,074.00	Review and respond to emails re: Scott Cable's personal items, [REDACTED]
Neil Narfason	27-Jul-23	895	0.7	626.50	626.50	Review and respond to emails re: Cable personal assets, emails re: MT (Chuck questions), emails re: auction of LV/DEM assets, [REDACTED]
Neil Narfason	28-Jul-23	895	1.4	1,253.00	1,253.00	[REDACTED] review and respond to emails
Neil Narfason	31-Jul-23	895	1.8	1,611.00	1,611.00	Review and respond to various emails re: PCCU, legal, auction, general matters, review and respond to various questions from CCU [REDACTED]
Neil Narfason	1-Aug-23	895	1.7	1,521.50	1,521.50	Attend weekly TNT Mgmt call, attend call with Cornerstone CU and Tory's, review and respond to various emails
Neil Narfason	2-Aug-23	895	2.0	1,790.00	1,790.00	Review and respond to various emails, [REDACTED]
Neil Narfason	3-Aug-23	895	0.6	537.00	537.00	Review and respond to various emails
Neil Narfason	8-Aug-23	895	1.2	1,074.00	1,074.00	[REDACTED], review and respond to various emails
Neil Narfason	9-Aug-23	895	0.6	537.00	537.00	Review and respond to various emails



Engagement (E-67271664)
WIP Time Details

Person	Date	Rate	Hours	Fee	Total	Description
Neil Narfason	10-Aug-23	895	0.5	447.50	447.50	Review and respond to various emails
Neil Narfason	11-Aug-23	895	0.7	626.50	626.50	Review and respond to various emails
Neil Narfason	14-Aug-23	895	1.5	1,342.50	1,342.50	Review and respond to numerous emails, meeting with Carolyn and Matt re: o/s matters on Ventures, attend call with Silvius and counsel re: additional info, further emails
Neil Narfason	15-Aug-23	895	1.1	984.50	984.50	Review and respond to various emails, attend TNT weekly mgmt update call, [REDACTED]
Neil Narfason	16-Aug-23	895	3.0	2,685.00	2,685.00	[REDACTED] [REDACTED], review and respond to various emails, comms with Carolyn Parker, [REDACTED] [REDACTED], further review of revised draft IR Discharge Order, [REDACTED] [REDACTED]
Neil Narfason	17-Aug-23	895	0.8	716.00	716.00	Review and respond to various emails, review and comment on draft 4th report
Neil Narfason	18-Aug-23	895	2.0	1,790.00	1,790.00	Review and comment on the draft 4th report, review and respond to emails
Neil Narfason	21-Aug-23	895	1.3	1,163.50	1,163.50	Review and comment on further draft Ventures and OMEI orders, execute GSA and P-Note re: Fred's security, emails re: same, comms with Carolyn P re: court docs, further emails re: Aug 28 court docs, emails re: ISS, review emails re: filed court docs
Neil Narfason	22-Aug-23	895	0.7	626.50	626.50	Review and respond to various emails
Neil Narfason	23-Aug-23	895	1.8	1,611.00	1,611.00	Review and comment on draft supplemental report to the 4th report of the IR, emails re: same [REDACTED] [REDACTED]
Neil Narfason	24-Aug-23	895	0.5	447.50	447.50	Review and respond to various emails
Neil Narfason	25-Aug-23	895	0.6	537.00	537.00	Review and respond to various emails, begin review of materials filed by K. Chapotelle
Neil Narfason Total			31.9	28,550.50	28,550.50	
Grand Total			254.0	128,377.50	128,377.50	

APPENDIX 'D'

INVOICES AND TIME SUMMARIES OF MLTA



WESTERN CANADA'S LAW FIRM

Suite 1201 - 409 3rd Avenue S
Saskatoon, SK S7K 5R5
Tel. 306-975-7100
Fax 306-975-7145

GST # 121 975 544
BC PST # 1016-8828
SK PST # 1868751
MB RST # 121975544MT0001

May 31, 2023
Invoice #6374430

INVOICE

Ernst & Young Inc.
Calgary City Centre
2200 - 215 2nd Street SW
Calgary, AB T2P 1M4
Neil Narfason

TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 05/31/23 AS FOLLOWS

RE: Project Sky
MLT Aikins File No: 0107691-00011

Date	Initials	Hours	Narrative
Apr 25/2023	MDD	0.50	
Apr 27/2023	MDD	0.30	
Apr 28/2023	MDD	2.10	
May 01/2023	JML	0.70	
May 01/2023	CJT	0.20	
May 01/2023	JML	0.80	
May 01/2023	JML	0.10	
May 01/2023	EH	0.10	

Date	Initials	Hours	Narrative
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May 01/2023	JML	0.10	
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May 01/2023	MDD	1.00	
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May 01/2023	JML	0.60	
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May 01/2023	JML	0.20	
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May 01/2023	JML	0.20	
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May 01/2023	JML	0.20	
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May 01/2023	JML	0.30	
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May 01/2023	JML	0.30	
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May 01/2023	JML	0.10	
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May 01/2023	SEO	0.90	
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May 02/2023	JML	0.20	
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May 02/2023	JML	0.10	
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Date	Initials	Hours	Narrative
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May 02/2023	JML	0.10	
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May 02/2023	JML	0.20	
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May 02/2023	JML	0.20	
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May 02/2023	JML	0.20	
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May 02/2023	JML	0.50	
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May 02/2023	JML	0.20	
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May 02/2023	NW	1.90	
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May 02/2023	JML	0.10	
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May 02/2023	MDD	0.30	
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May 02/2023	EOS	0.20	
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May 02/2023	CJT	0.60	
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May 02/2023	JML	0.40	
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May 02/2023	KMW	2.60	
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May 02/2023	JML	0.30	
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Date	Initials	Hours	Narrative
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May 02/2023	PO	0.60	
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May 03/2023	NW	1.20	
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May 03/2023	CSM	0.10	
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May 03/2023	JML	0.10	
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May 03/2023	EOS	1.00	
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May 03/2023	KMW	4.20	
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May 03/2023	MDD	0.20	
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May 03/2023	JML	0.30	
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May 03/2023	JML	0.20	
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May 03/2023	JML	0.40	
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May 03/2023	JML	0.10	
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May 03/2023	CJT	0.20	
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May 03/2023	JML	0.30	
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Date	Initials	Hours	Narrative
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May 03/2023	JML	0.10	
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May 03/2023	SEO	3.20	
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May 03/2023	GCJ	0.30	
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May 03/2023	GCJ	0.10	
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May 03/2023	GCJ	0.50	
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May 03/2023	GCJ	0.10	
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May 04/2023	CJT	1.80	
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May 04/2023	MDD	1.50	
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May 04/2023	JML	0.10	
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May 04/2023	JML	0.10	
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May 04/2023	KMW	3.10	
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May 04/2023	GCJ	0.50	
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Date	Initials	Hours	Narrative
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May 04/2023	GCJ	0.50	
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May 04/2023	GCJ	0.10	
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May 04/2023	KGW	1.30	
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May 04/2023	SEO	1.10	
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May 05/2023	NW	1.30	
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May 05/2023	CJT	0.10	
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May 05/2023	JML	0.30	
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May 05/2023	JML	0.10	
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May 05/2023	EOS	1.00	
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May 05/2023	KMW	1.10	
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May 05/2023	JML	0.10	
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May 05/2023	KGW	0.20	
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May 06/2023	MDD	0.10	
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May 07/2023	JML	0.40	
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Date	Initials	Hours	Narrative
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May 08/2023	JML	0.10	
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May 08/2023	KMW	0.20	
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May 08/2023	EH	0.30	
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May 08/2023	JML	0.40	
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May 08/2023	MDD	0.20	
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May 08/2023	SEO	0.60	
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May 09/2023	CJT	1.10	
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May 09/2023	JML	0.20	
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May 09/2023	JML	0.50	
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May 09/2023	JML	0.20	
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May 09/2023	JML	0.40	
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May 09/2023	JML	0.20	
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May 10/2023	JML	0.10	
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Date	Initials	Hours	Narrative
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May 10/2023	JML	0.20	
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May 10/2023	CJT	0.70	
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May 10/2023	JML	0.10	
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May 10/2023	JML	0.30	
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May 10/2023	JML	0.10	
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May 11/2023	JML	0.10	
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May 12/2023	JML	0.30	
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May 12/2023	EH	0.80	
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May 12/2023	JML	0.30	
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May 12/2023	KMW	0.70	
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May 14/2023	JML	0.30	
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May 15/2023	JML	0.60	
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May 15/2023	JML	0.20	
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May 15/2023	JML	0.10	
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Date	Initials	Hours	Narrative
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May 15/2023	JML	0.30	
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May 15/2023	JML	0.20	
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May 15/2023	EH	1.00	
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May 15/2023	JML	0.10	
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May 15/2023	JML	0.10	
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May 15/2023	JML	0.10	
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May 15/2023	JML	0.20	
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May 15/2023	SMJ	0.30	
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May 15/2023	CJT	1.60	
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May 15/2023	JML	0.30	
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May 15/2023	JML	0.20	
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May 15/2023	KMW	0.50	
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Date	Initials	Hours	Narrative
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May 15/2023	MG	0.40	
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May 15/2023	VAP	0.60	
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May 15/2023	MDD	0.20	
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May 15/2023	SEO	2.00	
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May 16/2023	EH	1.00	
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May 16/2023	CJT	0.90	
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May 16/2023	JML	0.10	
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May 16/2023	JML	0.10	
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May 16/2023	JML	0.80	
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May 16/2023	KMW	0.20	
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May 16/2023	JML	0.20	
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May 16/2023	MDD	0.60	
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May 16/2023	JML	0.10	
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May 16/2023	JML	0.10	
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Date	Initials	Hours	Narrative
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May 16/2023	JML	0.20	
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May 16/2023	JML	0.50	
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May 16/2023	JML	0.30	
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May 16/2023	SMB	0.50	
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May 16/2023	GCJ	0.50	
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May 16/2023	MG	0.20	
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May 16/2023	SEO	0.60	
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May 16/2023	SEO	0.40	
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May 17/2023	SMB	3.90	
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May 17/2023	CJT	1.70	
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May 17/2023	EH	0.10	
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May 17/2023	MDD	0.30	
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May 17/2023	JML	0.20	
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May 17/2023	JML	0.20	
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May 17/2023	EOS	0.50	
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May 17/2023	JML	0.10	
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May 17/2023	JML	0.10	
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Date	Initials	Hours	Narrative
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May 17/2023	JML	1.50	
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May 17/2023	GCJ	1.00	
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May 18/2023	CJT	0.30	
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May 18/2023	EH	0.30	
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May 18/2023	JML	0.70	
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May 18/2023	JML	1.70	
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May 18/2023	EOS	0.70	
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May 18/2023	MDD	0.20	
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May 18/2023	GCJ	0.20	
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May 18/2023	NA	1.00	
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May 18/2023	SEO	0.20	
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May 19/2023	SMB	6.50	
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May 19/2023	EH	1.00	
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May 19/2023	JML	1.40	
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May 19/2023	MDD	0.70	
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May 19/2023	CJT	0.20	
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Date	Initials	Hours	Narrative
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May 19/2023	JML	0.70	
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May 19/2023	JML	0.20	
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May 19/2023	JML	0.10	
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May 19/2023	JML	0.50	
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May 19/2023	JML	0.40	
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May 19/2023	JML	0.20	
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May 19/2023	JML	0.10	
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May 19/2023	JML	2.00	
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May 19/2023	MG	0.40	
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May 20/2023	CJT	0.40	
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May 20/2023	SMB	4.00	
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May 21/2023	JML	0.10	
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May 21/2023	JML	1.80	
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May 21/2023	MDD	0.20	
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May 22/2023	JML	1.00	
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May 22/2023	JML	0.70	
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May 22/2023	MDD	0.40	
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Date	Initials	Hours	Narrative
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May 22/2023	CJT	0.40	
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May 22/2023	SMB	2.00	
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May 23/2023	CJT	3.50	
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May 23/2023	JML	0.30	
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May 23/2023	EH	0.20	
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May 23/2023	MDD	1.90	
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May 23/2023	JML	0.20	
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May 23/2023	EOS	1.70	
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May 23/2023	JML	0.10	
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May 23/2023	JML	0.20	
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May 23/2023	JML	0.30	
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May 23/2023	JML	0.10	
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Date	Initials	Hours	Narrative
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May 23/2023	JML	0.30	
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May 23/2023	JML	0.10	
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May 23/2023	JML	0.10	
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May 23/2023	GCJ	0.40	
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May 23/2023	SEO	4.90	
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May 24/2023	CJT	1.10	
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May 24/2023	JML	0.30	
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May 24/2023	JML	0.20	
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May 24/2023	JML	0.30	
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May 24/2023	JML	0.80	
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May 24/2023	KMW	1.60	
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May 24/2023	JML	0.20	
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Date	Initials	Hours	Narrative
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May 24/2023	MDD	0.30	
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May 24/2023	JML	0.40	
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May 25/2023	CJT	1.50	
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May 25/2023	JML	0.20	
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May 25/2023	JML	0.30	
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May 25/2023	JML	0.30	
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May 25/2023	JML	0.20	
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May 25/2023	MDD	0.80	
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May 25/2023	JML	0.20	
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May 25/2023	JML	0.10	
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May 25/2023	KMW	3.50	
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Date	Initials	Hours	Narrative
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May 25/2023	JML	0.30	
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May 25/2023	JML	0.40	
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May 25/2023	JML	0.30	
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May 26/2023	CJT	0.70	
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May 26/2023	JML	0.10	
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May 26/2023	JML	0.10	
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May 26/2023	JML	0.20	
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May 26/2023	JML	0.10	
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May 26/2023	JML	0.10	
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May 26/2023	KMW	0.20	
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May 26/2023	JML	0.20	
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May 26/2023	JML	0.30	
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May 26/2023	JML	0.50	
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May 26/2023	JML	0.20	
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Date	Initials	Hours	Narrative
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May 26/2023	JML	0.60	
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May 26/2023	MDD	0.40	
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May 26/2023	JML	1.00	
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May 26/2023	JML	0.50	
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May 26/2023	SEO	0.50	
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May 27/2023	JML	0.20	
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May 27/2023	JML	0.30	
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May 28/2023	JML	0.20	
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May 28/2023	JML	2.20	
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May 28/2023	JML	0.80	
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May 29/2023	JML	0.40	
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May 29/2023	CJT	1.60	
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May 29/2023	JML	0.50	
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May 29/2023	JML	0.40	
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Date	Initials	Hours	Narrative
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May 29/2023	JML	0.10	
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May 29/2023	JML	0.80	
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May 29/2023	JML	0.50	
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May 29/2023	JML	0.50	
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May 29/2023	JML	1.00	
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May 29/2023	JML	0.10	
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May 29/2023	EH	0.10	
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May 29/2023	JML	0.10	
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May 29/2023	JML	0.10	
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May 29/2023	JML	0.10	
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May 29/2023	MDD	0.30	
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May 29/2023	JML	0.10	
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May 29/2023	JML	0.10	
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May 29/2023	JML	0.10	
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May 29/2023	JML	0.30	
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Date	Initials	Hours	Narrative
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May 29/2023	SEO	0.60	
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May 30/2023	EH	0.20	
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May 30/2023	CJT	0.20	
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Total Fees:	83,662.50
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SUMMARY OF PROFESSIONAL SERVICES

	HOURS	AMOUNT
Evan Halbert	5.10	2,116.50
Mandi Deren-Dube	12.50	5,500.00
Sandra M. Janzen	0.30	84.00
Mark Gill	1.00	545.00
Kurtis G. Wintermute	1.50	1,260.00
Shay Brehm	16.90	5,746.00
Carly Toronchuk	18.80	6,862.00
Cassandra S. Morris	0.10	25.50
Emily O. Stolz	5.10	1,275.00
Vani A. Putti	0.60	141.00
Glenda C. Johal	4.20	1,071.00
Nathaniel Wingerak	4.40	1,078.00
Nav Aujla	1.00	235.00
Kristyn M. Weilinger	17.90	7,607.50
Sarah E. Offredi	15.00	5,475.00
Jeffrey M. Lee	50.00	44,500.00
Paul Olfert	0.60	141.00
	<u>155.00</u>	<u>83,662.50</u>

DISBURSEMENTS AND OTHER CHARGES

Deliveries	8.00
Imaging Services	202.50
Registry Services - Calgary	16.00
AB Court of King's Bench Fax Filing	20.00
Civil Litigation Filing Levy	75.00
BC Land Title & Survey	255.74

DISBURSEMENTS AND OTHER CHARGES

Alberta Land Titles	98.00
Total Taxable	675.24
AB Court of King's Bench Fax Filing	50.00
Filing Fee	25.00
Court of King's Bench - Other - VENDOR: Lorna Ebadi INVOICE: 3184359906021433 DATE: 6/2/2023 - KB Filing	20.00
Total Non-Taxable	95.00
Sub-Total Disbursements:	770.24

BILL SUMMARY

Total Fees	83,662.50
GST	4,183.13
Total Disbursements	770.24
GST	33.77
Subtotal	88,649.63
TOTAL AMOUNT DUE CDN DOLLARS:	\$ 88,649.63

JML/ CRB

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

REMITTANCE COPY

Ernst & Young Inc.
Calgary City Centre
2200 - 215 2nd Street SW
Calgary, AB T2P 1M4
Canada
Neil Narfason

GST # 121 975 544

Invoice #6374430
May 31, 2023

RE: Project Sky
MLT Aikins File No: 0107691-00011 JML

Total Current Billing:	84,432.74
Total Tax:	4,216.89
Subtotal:	88,649.63
Total Amount Due CDN:	88,649.63

Amount Remitted: \$ _____

PAYMENT OPTIONS:

To ensure your payment is properly credited to your account, please complete our secure online [Payment Notification Form](#) after you have submitted an electronic payment or email your remittance copy to Accounts Receivable (receivables@mltaikins.com). Alternatively, if you are paying by a physical cheque, please enclose the Remittance Copy of this invoice with your payment.

Preferred Option - Online – Canadian Funds

For your convenience payment is available via web banking at most Canadian financial institutions by selecting MLT Aikins LLP as the Payee.

Please note: The client reference to be entered is 010769100011

Preferred Option - Electronic Wire or EFT – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

Pay through:	Bank of Montreal
Receiving Bank:	International Banking, Head Office, Montreal
Account With Institution:	BANK OF MONTREAL
(Beneficiary's Bank)	1700 – 201 Portage Ave., Winnipeg, Manitoba R3B 3K6
Bank Code:	0001
Transit Number:	00037
Account Number:	1025-999
S.W.I.F.T. BIC CODE:	BOFMCAM2
	Direct Payment Routing Number CC000100037
Beneficiary Customer:	MLT Aikins LLP
	360 Main St 30 th floor
	Winnipeg, Manitoba R3C 4G1

By Cheque

Please make cheques payable to MLT AIKINS LLP and reference your invoice # 6374430.
Payment Address: 3000 – 360 Main St, Winnipeg, Manitoba, R3C 4G1



WESTERN CANADA'S LAW FIRM

Suite 1201 - 409 3rd Avenue S
Saskatoon, SK S7K 5R5
Tel. 306-975-7100
Fax 306-975-7145

GST # 121 975 544
BC PST # 1016-8828
SK PST # 1868751
MB RST # 121975544MT0001

June 30, 2023
Invoice #6380733

INVOICE

Ernst & Young Inc.
Calgary City Centre
2200 - 215 2nd Street SW
Calgary, AB T2P 1M4
Neil Narfason

TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 06/30/23 AS FOLLOWS

RE: Project Sky
MLT Aikins File No: 0107691-00011

Date	Initials	Hours	Narrative
Apr 20/2023	JML	0.30	
May 29/2023	MDD	0.30	
May 30/2023	MDD	0.40	
May 31/2023	CJT	0.60	
May 31/2023	MDD	0.20	
Jun 01/2023	MDD	0.20	
Jun 01/2023	CJT	0.20	
Jun 01/2023	JML	0.20	
Jun 01/2023	SEO	0.40	

Date	Initials	Hours	Narrative
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Jun 02/2023	CJT	0.30	
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Jun 02/2023	JML	0.10	
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Jun 02/2023	EH	1.10	
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Jun 02/2023	EOS	0.70	
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Jun 02/2023	JML	0.20	
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Jun 02/2023	JML	0.20	
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Jun 02/2023	JML	0.10	
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Jun 02/2023	JML	0.10	
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Jun 02/2023	JML	0.10	
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Jun 02/2023	JML	0.10	
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Jun 02/2023	JML	0.10	
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Jun 02/2023	MDD	0.10	
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Jun 02/2023	SEO	0.10	
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Jun 03/2023	JML	0.60	
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Jun 03/2023	JML	0.20	
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Date	Initials	Hours	Narrative
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Jun 03/2023	JML	0.20	
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Jun 05/2023	EH	0.20	
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Jun 05/2023	JML	0.20	
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Jun 05/2023	JML	0.20	
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Jun 05/2023	JML	0.10	
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Jun 05/2023	JML	0.60	
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Jun 05/2023	JML	0.10	
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Jun 05/2023	JML	0.10	
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Jun 05/2023	JML	1.30	
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Jun 05/2023	JML	0.30	
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Jun 05/2023	JML	0.10	
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Jun 05/2023	JML	0.30	
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Jun 05/2023	JML	0.10	
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Jun 05/2023	MDD	0.10	
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Jun 06/2023	JML	0.20	
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Date	Initials	Hours	Narrative
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Jun 06/2023	JML	0.20	
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Jun 07/2023	JML	0.20	
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Jun 07/2023	JML	0.10	
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Jun 07/2023	EH	1.20	
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Jun 07/2023	JML	0.50	
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Jun 07/2023	JML	0.50	
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Jun 07/2023	JML	0.10	
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Jun 07/2023	JML	0.10	
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Jun 07/2023	SEO	0.30	
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Jun 08/2023	JML	0.30	
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Jun 08/2023	JML	0.20	
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Jun 08/2023	JML	0.10	
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Jun 08/2023	JML	0.10	
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Date	Initials	Hours	Narrative
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Jun 08/2023	JML	0.10	
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Jun 08/2023	JML	0.10	
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Jun 08/2023	JML	0.20	
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Jun 08/2023	SEO	0.40	
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Jun 09/2023	JML	0.10	
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Jun 09/2023	JML	0.40	
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Jun 09/2023	JML	0.30	
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Jun 09/2023	EH	1.70	
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Jun 09/2023	JML	0.10	
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Jun 09/2023	JML	0.10	
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Jun 09/2023	KMW	0.40	
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Jun 09/2023	JML	0.10	
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Jun 09/2023	JML	0.20	
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Jun 09/2023	NA	1.00	
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Jun 12/2023	EH	0.90	
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Date	Initials	Hours	Narrative
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Jun 12/2023	JML	0.10	
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Jun 12/2023	JML	0.10	
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Jun 12/2023	JML	0.10	
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Jun 12/2023	JRR	0.30	
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Jun 12/2023	JML	0.80	
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Jun 12/2023	CJT	0.10	
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Jun 12/2023	NA	0.50	
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Jun 12/2023	RLM	0.30	
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Jun 13/2023	MDD	0.20	
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Jun 13/2023	CJT	0.10	
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Jun 13/2023	EH	0.50	
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Jun 13/2023	RAL	0.40	
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Jun 13/2023	JML	0.50	
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Jun 13/2023	RLM	0.50	
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Jun 13/2023	JML	0.30	
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Jun 13/2023	JML	0.10	
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Date	Initials	Hours	Narrative
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Jun 13/2023	JML	0.10	
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Jun 13/2023	JML	0.20	
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Jun 13/2023	JML	0.30	
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Jun 13/2023	SEO	0.80	
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Jun 14/2023	EOS	0.90	
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Jun 14/2023	JML	0.10	
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Jun 14/2023	EH	0.10	
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Jun 14/2023	CSM	0.10	
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Jun 14/2023	JML	1.20	
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Jun 14/2023	JML	0.10	
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Jun 14/2023	JML	0.10	
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Jun 14/2023	RLM	0.20	
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Jun 15/2023	JML	0.50	
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Jun 15/2023	EH	0.80	
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Jun 15/2023	JML	0.10	
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Date	Initials	Hours	Narrative
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Jun 15/2023	JML	0.10	
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Jun 15/2023	JML	0.10	
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Jun 15/2023	JML	0.10	
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Jun 15/2023	JML	0.30	
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Jun 15/2023	CSM	0.40	
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Jun 16/2023	JML	0.10	
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Jun 16/2023	JML	0.10	
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Jun 16/2023	CSM	0.20	
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Jun 17/2023	JML	0.20	
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Jun 17/2023	JML	0.10	
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Jun 17/2023	JML	0.30	
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Jun 17/2023	JML	0.20	
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Jun 19/2023	JRR	0.30	
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Jun 19/2023	EH	0.30	
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Date	Initials	Hours	Narrative
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Jun 19/2023	JML	0.30	
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Jun 20/2023	EH	1.20	
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Jun 20/2023	JML	0.20	
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Jun 20/2023	JML	0.50	
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Jun 20/2023	JML	0.30	
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Jun 20/2023	JML	0.10	
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Jun 20/2023	JML	0.30	
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Jun 20/2023	MG	0.40	
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Jun 20/2023	NA	2.00	
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Jun 21/2023	EH	0.30	
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Jun 21/2023	JML	0.10	
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Jun 21/2023	JML	0.30	
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Jun 21/2023	JML	0.10	
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Date	Initials	Hours	Narrative
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Jun 22/2023	EH	0.10	
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Jun 22/2023	JML	0.40	
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Jun 23/2023	JML	0.10	
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Jun 23/2023	JML	0.10	
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Jun 23/2023	JML	0.10	
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Jun 23/2023	JML	0.10	
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Jun 26/2023	JML	0.10	
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Jun 26/2023	JML	0.20	
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Jun 27/2023	JML	0.20	
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Jun 27/2023	JML	0.10	
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Jun 28/2023	JML	1.80	
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Jun 28/2023	JML	1.30	
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Jun 28/2023	JML	0.50	
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Jun 28/2023	JML	0.20	
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Jun 28/2023	JML	0.10	
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Jun 29/2023	JML	0.10	
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Date	Initials	Hours	Narrative
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Jun 29/2023	AS	1.40	
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Jun 29/2023	JML	1.10	
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Jun 29/2023	JML	0.10	
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Jun 29/2023	JML	0.10	
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Jun 29/2023	JML	0.60	
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Jun 30/2023	JML	0.10	
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Jun 30/2023	CJT	0.40	
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Jun 30/2023	JML	0.20	
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Jun 30/2023	JCH	0.40	
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Jun 30/2023	JML	0.40	
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Jun 30/2023	JML	1.50	
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Jun 30/2023	JML	0.10	
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Total Fees:	33,762.50
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SUMMARY OF PROFESSIONAL SERVICES

	HOURS	AMOUNT
Evan Halbert	8.40	3,486.00
Mandi Deren-Dube	1.50	660.00
Mark Gill	0.40	218.00
Arooj Shah	1.40	546.00
Carly Toronchuk	1.70	620.50
Cassandra S. Morris	0.70	178.50
Robert A. Law	0.40	128.00
Reagan L. Munro	1.00	260.00
Emily O. Stolz	1.60	400.00
Justin Haack	0.40	110.00

Page: 12
June 30, 2023
Invoice #6380733

SUMMARY OF PROFESSIONAL SERVICES

	HOURS	AMOUNT
Nav Aujla	3.50	822.50
Kristyn M. Weilinger	0.40	170.00
Sarah E. Offredi	2.00	730.00
Jeffrey M. Lee	28.30	25,187.00
Jess R. Reid	0.60	246.00
	52.30	33,762.50

DISBURSEMENTS AND OTHER CHARGES

Deliveries	52.46
Imaging Services	225.25
Registry Services - Edmonton	8.00
Tax Certificate	25.00
BC Land Title & Survey	182.40
Alberta Land Titles	386.00
	Total Taxable 879.11
Court of King's Bench - Other - VENDOR: Lorna Ebadi INVOICE#: 3218103106241432 DATE: 6/24/2023 - KB Filing	1.00
	Total Non-Taxable 1.00
	Sub-Total Disbursements: 880.11

BILL SUMMARY

Total Fees	33,762.50
GST	1,688.13
Total Disbursements	880.11
GST	43.96
Subtotal	36,374.69
TOTAL AMOUNT DUE CDN DOLLARS:	\$ 36,374.69

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

REMITTANCE COPY

Ernst & Young Inc.
Calgary City Centre
2200 - 215 2nd Street SW
Calgary, AB T2P 1M4
Canada
Neil Narfason

GST # 121 975 544

Invoice #6380733
June 30, 2023

RE: Project Sky
MLT Aikins File No: 0107691-00011 JML

Total Current Billing:	34,642.61
Total Tax:	1,732.08
Subtotal:	36,374.69
Total Amount Due CDN:	36,374.69

Amount Remitted: \$ _____

PAYMENT OPTIONS:

To ensure your payment is properly credited to your account, please complete our secure online [Payment Notification Form](#) after you have submitted an electronic payment or email your remittance copy to Accounts Receivable (receivables@mltaikins.com). Alternatively, if you are paying by a physical cheque, please enclose the Remittance Copy of this invoice with your payment.

Preferred Option - Online – Canadian Funds

For your convenience payment is available via web banking at most Canadian financial institutions by selecting MLT Aikins LLP as the Payee.

Please note: The client reference to be entered is 010769100011

Preferred Option - Electronic Wire or EFT – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

Pay through:	Bank of Montreal
Receiving Bank:	International Banking, Head Office, Montreal
Account With Institution:	BANK OF MONTREAL
(Beneficiary's Bank)	1700 – 201 Portage Ave., Winnipeg, Manitoba R3B 3K6
Bank Code:	0001
Transit Number:	00037
Account Number:	1025-999
S.W.I.F.T. BIC CODE:	BOFMCAM2
	Direct Payment Routing Number CC000100037
Beneficiary Customer:	MLT Aikins LLP
	360 Main St 30 th floor
	Winnipeg, Manitoba R3C 4G1

By Cheque

Please make cheques payable to MLT AIKINS LLP and reference your invoice # 6380733.
Payment Address: 3000 – 360 Main St, Winnipeg, Manitoba, R3C 4G1



WESTERN CANADA'S LAW FIRM

Suite 1201 - 409 3rd Avenue S
Saskatoon, SK S7K 5R5
Tel. 306-975-7100
Fax 306-975-7145

GST # 121 975 544
BC PST # 1016-8828
SK PST # 1868751
MB RST # 121975544MT0001

July 31, 2023
Invoice #6388417

INVOICE

Ernst & Young Inc.
Calgary City Centre
2200 - 215 2nd Street SW
Calgary, AB T2P 1M4
Neil Narfason

TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 07/31/23 AS FOLLOWS

RE: Project Sky
MLT Aikins File No: 0107691-00011

Date	Initials	Hours	Narrative
Jun 14/2023	SEO	1.40	
Jun 15/2023	SEO	0.50	
Jun 16/2023	SEO	0.30	
Jun 17/2023	SEO	0.30	
Jun 19/2023	SEO	0.10	
Jun 20/2023	SEO	0.20	
Jun 22/2023	SEO	0.20	
Jun 30/2023	MDD	1.40	

Date	Initials	Hours	Narrative
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Jul 03/2023	MDD	1.20	
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Jul 04/2023	MDD	0.20	
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Jul 04/2023	JML	0.20	
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Jul 04/2023	JML	0.20	
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Jul 04/2023	CJT	1.90	
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Jul 04/2023	JML	0.10	
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Jul 04/2023	NC	0.10	
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Jul 04/2023	JML	0.10	
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Jul 04/2023	JML	0.10	
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Jul 04/2023	SEO	0.50	
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Jul 05/2023	JML	0.10	
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Jul 05/2023	JML	0.10	
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Jul 05/2023	JML	0.20	
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Date	Initials	Hours	Narrative
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Jul 05/2023	MDD	0.10	
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Jul 05/2023	JML	0.10	
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Jul 06/2023	CJT	0.10	
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Jul 06/2023	MDD	0.40	
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Jul 06/2023	JML	0.10	
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Jul 06/2023	JML	0.20	
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Jul 06/2023	JML	0.10	
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Jul 06/2023	JML	0.20	
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Jul 06/2023	JML	0.10	
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Jul 07/2023	JML	0.10	
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Jul 07/2023	JML	0.20	
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Jul 07/2023	KBK	0.40	
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Jul 07/2023	JML	0.10	
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Jul 07/2023	JML	0.20	
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Jul 07/2023	KMW	0.60	
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Date	Initials	Hours	Narrative
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Jul 08/2023	JML	0.60	
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Jul 08/2023	JML	0.20	
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Jul 08/2023	CJT	0.10	
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Jul 09/2023	MDD	0.10	
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Jul 10/2023	JML	0.10	
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Jul 10/2023	JML	0.10	
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Jul 10/2023	JML	0.10	
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Jul 11/2023	JML	0.10	
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Jul 11/2023	JML	0.40	
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Jul 11/2023	JML	0.10	
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Jul 11/2023	JML	0.40	
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Jul 11/2023	JML	0.10	
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Jul 11/2023	KBK	0.70	
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Jul 11/2023	JML	0.10	
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Jul 12/2023	SY	3.00	
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Date	Initials	Hours	Narrative
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Jul 12/2023	SEO	0.90	
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Jul 13/2023	JML	0.30	
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Jul 13/2023	EH	0.80	
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Jul 13/2023	SY	1.20	
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Jul 13/2023	CJT	0.10	
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Jul 14/2023	JML	0.20	
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Jul 17/2023	JML	0.30	
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Jul 17/2023	JML	0.10	
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Jul 17/2023	JML	0.30	
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Jul 17/2023	JML	0.10	
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Jul 17/2023	JML	0.30	
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Jul 17/2023	CJT	0.10	
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Jul 17/2023	JML	0.10	
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Date	Initials	Hours	Narrative
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Jul 17/2023	JML	0.10	
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Jul 18/2023	CJT	0.60	
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Jul 18/2023	JML	0.30	
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Jul 18/2023	JML	0.10	
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Jul 18/2023	JML	0.10	
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Jul 18/2023	MDD	0.20	
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Jul 18/2023	JML	0.30	
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Jul 18/2023	JML	0.10	
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Jul 18/2023	JML	0.20	
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Jul 18/2023	JML	0.10	
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Jul 18/2023	JML	0.10	
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Jul 18/2023	SEO	0.10	
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Jul 18/2023	SEO	0.10	
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Jul 19/2023	JML	0.10	
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Jul 19/2023	JML	0.10	
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Jul 19/2023	CJT	0.30	
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Date	Initials	Hours	Narrative
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Jul 19/2023	MDD	0.20	
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Jul 20/2023	JML	0.30	
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Jul 20/2023	EH	0.10	
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Jul 20/2023	JML	0.20	
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Jul 20/2023	JML	0.20	
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Jul 20/2023	JML	0.20	
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Jul 20/2023	CJT	0.20	
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Jul 23/2023	JML	0.20	
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Jul 23/2023	JML	0.50	
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Jul 24/2023	EH	1.80	
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Jul 24/2023	JML	0.60	
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Jul 24/2023	JML	0.20	
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Jul 24/2023	CJT	0.20	
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Jul 24/2023	JML	0.10	
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Jul 25/2023	EH	0.30	
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Date	Initials	Hours	Narrative
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Jul 25/2023	JML	0.10	
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Jul 25/2023	JML	0.10	
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Jul 25/2023	JML	0.10	
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Jul 26/2023	JML	0.10	
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Jul 26/2023	JML	0.30	
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Jul 26/2023	JML	0.50	
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Jul 26/2023	JML	0.10	
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Jul 26/2023	JML	0.10	
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Jul 26/2023	JML	0.50	
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Jul 26/2023	EH	0.50	
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Jul 27/2023	JML	0.20	
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Jul 27/2023	EH	0.60	
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Jul 27/2023	SJ	2.00	
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Jul 27/2023	JML	0.10	
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Date	Initials	Hours	Narrative
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Jul 27/2023	JML	0.20	
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Jul 27/2023	SEO	0.30	
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Jul 28/2023	EH	0.30	
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Jul 28/2023	JML	0.70	
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Jul 28/2023	JML	0.10	
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Jul 28/2023	MDD	0.10	
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Jul 28/2023	SEO	0.10	
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Jul 29/2023	JML	0.10	
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Jul 29/2023	JML	0.20	
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Jul 29/2023	JML	0.10	
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Jul 29/2023	JML	0.30	
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Jul 29/2023	JML	0.40	
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Jul 29/2023	JML	0.20	
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Jul 29/2023	MDD	0.10	
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Date	Initials	Hours	Narrative
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Jul 31/2023	RAL	0.30	
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Jul 31/2023	JML	0.30	
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Jul 31/2023	JML	0.10	
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Jul 31/2023	JML	0.10	
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Jul 31/2023	JML	0.20	
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Jul 31/2023	JML	0.20	
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Jul 31/2023	EH	0.60	
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Jul 31/2023	JML	0.10	
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Jul 31/2023	JML	0.10	
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Jul 31/2023	JML	0.10	
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Jul 31/2023	SEO	0.20	
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Total Fees:	24,552.00
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SUMMARY OF PROFESSIONAL SERVICES

	HOURS	AMOUNT
Evan Halbert	5.00	2,075.00
Mandi Deren-Dube	4.00	1,760.00
Carly Toronchuk	3.60	1,314.00
Robert A. Law	0.30	96.00
Sophia Jadavji	2.00	510.00
Nancy Chow	0.10	25.50
Kristyn M. Weilinger	0.60	255.00
Sarah E. Offredi	5.20	1,898.00
Shirley Yan	4.20	1,512.00

SUMMARY OF PROFESSIONAL SERVICES

	HOURS	AMOUNT
Jeffrey M. Lee	16.30	14,507.00
Kristel Kriel	1.10	599.50
	42.40	24,552.00

DISBURSEMENTS AND OTHER CHARGES

Deliveries	71.92
Imaging Services	35.75
Registry Services - Edmonton	55.00
BC Land Title & Survey	184.90
Postage Meter	12.94
Alberta PPR	3.00
Agent's Account - VENDOR: Canadian Western Bank; INVOICE#: 107691-11-JULY12-23; DATE: 7/12/2023 - Garnishee Summons Fee	25.00
Total Taxable	388.51
Registry Services - Edmonton	10.00
BC Land Title & Survey	80.02
Court of King's Bench - Other - VENDOR: Lorna Ebadi INVOICE#: 3254231207181804 DATE: 7/18/2023 - KB Filing	7.00
Total Non-Taxable	97.02
Sub-Total Disbursements:	485.53

BILL SUMMARY

Total Fees	24,552.00
GST	1,227.60
Total Disbursements	485.53
GST	19.43
Subtotal	26,284.56
TOTAL AMOUNT DUE CDN DOLLARS:	\$ 26,284.56

MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

TERMS: DUE UPON RECEIPT

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

REMITTANCE COPY

Ernst & Young Inc.
Calgary City Centre
2200 - 215 2nd Street SW
Calgary, AB T2P 1M4
Canada
Neil Narfason

GST # 121 975 544

Invoice #6388417
July 31, 2023

RE: Project Sky
MLT Aikins File No: 0107691-00011 JML

Total Current Billing:	25,037.53
Total Tax:	1,247.03
Subtotal:	26,284.56
Total Amount Due CDN:	26,284.56

Amount Remitted: \$ _____

PAYMENT OPTIONS:

To ensure your payment is properly credited to your account, please complete our secure online [Payment Notification Form](#) after you have submitted an electronic payment or email your remittance copy to Accounts Receivable (receivables@mltaikins.com). Alternatively, if you are paying by a physical cheque, please enclose the Remittance Copy of this invoice with your payment.

Preferred Option - Online – Canadian Funds

For your convenience payment is available via web banking at most Canadian financial institutions by selecting MLT Aikins LLP as the Payee.

Please note: The client reference to be entered is 010769100011

Preferred Option - Electronic Wire or EFT – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

Pay through:	Bank of Montreal
Receiving Bank:	International Banking, Head Office, Montreal
Account With Institution:	BANK OF MONTREAL
(Beneficiary's Bank)	1700 – 201 Portage Ave., Winnipeg, Manitoba R3B 3K6
Bank Code:	0001
Transit Number:	00037
Account Number:	1025-999
S.W.I.F.T. BIC CODE:	BOFMCAM2
	Direct Payment Routing Number CC000100037
Beneficiary Customer:	MLT Aikins LLP
	360 Main St 30 th floor
	Winnipeg, Manitoba R3C 4G1

By Cheque

Please make cheques payable to MLT AIKINS LLP and reference your invoice # 6388417.
Payment Address: 3000 – 360 Main St, Winnipeg, Manitoba, R3C 4G1