

COURT FILE NUMBER 2503 11512
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE Edmonton
PLAINTIFF BUSINESS DEVELOPMENT BANK OF CANADA
DEFENDANTS 2358573 ALBERTA LTD., 2004736 ALBERTA LTD., 2004736 ALBERTA LTD. operating as CATCH OF THE WEEK, THOMAS YOK CHEUNG CHIU also known as THOMAS CHIU, ALLAN YOK LEN CHIU also known as ALLAN CHIU, MICHELLE HONG XIA TIAN also known as MICHELLE TIAN, and LUC GUY NOEL also known as LUC NOEL

Clerk's Stamp

DOCUMENT

FEE AFFIDAVIT
FEBRUARY 13, 2026

RECEIVER AND MANAGER
D. MANNING & ASSOCIATES INC.
SUITE 520 – 625 HOWE STREET
VANCOUVER, B.C. V6C 2T6

ATTENTION: ALEX E.H. NG, LIT, CIRP
PHONE: (604)683-8030
FAX: (604)683-8327
E-MAIL: alex.ng@manning-trustee.com

RECEIVER AND MANAGER'S COUNSEL
WITTEN LLP
SUITE 2500, 10303 JASPER AVENUE
EDMONTON, ALBERTA T5J 3N6

ATTENTION: BREN CARGILL
PHONE: (780)701-3776
FAX: (780)429-2559
E-MAIL: bcargill@wittenlaw.com
FILE NO.: 20251935

FEE AFFIDAVIT OF ALEX EN HWA NG

AFFIRMED ON FEBRUARY 13, 2026

I, Alex En Hwa Ng, LIT, CIRP, of the City of Vancouver in the Province of British Columbia, AFFIRM AND SAY THAT:

1. I am a Licensed Insolvency Trustee and President of D. Manning & Associates Inc. (the “Receiver”), the Court-Appointed Receiver and Manager of the Assets, Undertakings and Property of 2358573 Alberta Ltd. (the “Company”), and as such I have personal knowledge of the facts and matters herein deposed to except where stated to be based upon information and belief, and where so stated I verily believe the same to be true.
2. The Receiver was appointed by Order of the Honourable Justice Burns of the Court of King’s Bench of Alberta (the “Court”) on August 25, 2025 under Action No. 2503 11512 (the “Receivership Order”) on the application of Business Development Bank of Canada (“BDC”), the first secured creditor and mortgagee.
3. I am a Chartered Insolvency and Restructuring Professional (“CIRP”) and have been a Licensed Insolvency Trustee (“LIT”) since 2004. I have been the President of D. Manning & Associates Inc. since 2021. I have been handling the day to day administrative work in relation to the Receivership
4. With respect to the Receiver’s accounts covering fees and disbursements incurred by the Receiver for the period June 9, 2025 to February 2, 2026 which accounts are contained herein as Exhibit “A” (the “Accounts”):
 - (a) The Accounts specifically outline the date of the work completed, description of the work completed, the length of time taken to complete the work, and the name of the individual who completed the work.
 - (b) The hourly rate for each and every individual employee of the Receiver who completed work in regard to the Receivership (the “Hourly Rates”), including Non-Professional Staff, is as follows:
 - (i) Alex E.H. Ng, President and Licensed Insolvency Trustee - \$435 to \$475
 - (ii) William Choo, Principal and Senior Vice-President - \$535 to \$575
 - (iii) Morris Choo, Senior Manager – \$310 to \$350
 - (iv) Florino Angeles, Senior Associate - \$230 to \$250
 - (v) Mia Law, Senior Associate - \$230 to \$250
 - (vi) Ruth Chang, Senior Associate - \$230 to \$250
 - (vii) April Szeto, Associate - \$165 to \$185
 - (viii) Macy Ng, Associate - \$165 to \$175
 - (ix) Wendy Wong, Associate - \$165 to \$175
 - (x) Edith Pang, Associate - \$165 to \$175
 - (c) I submit that the Hourly Rates are reasonable and comparable to the hourly rates of other insolvency firms of equivalent competence and expertise in the insolvency area.
5. The Receiver’s fees and disbursements for the period June 9, 2025 to February 2, 2026 total

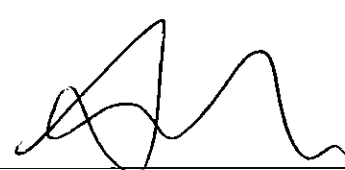
\$168,433.37. The Receiver estimates its further fees and disbursements from February 3, 2026 to completion of \$7,500.00, including GST and disbursements, for a total of \$175,933.37.

6. With respect to the Receiver's independent legal counsel, Witten LLP ("Witten"), accounts covering fees and disbursements incurred by counsel for the period August 12, 2025 to January 26, 2026, which accounts are contained herein as **Exhibit "B"** (the "**Witten Accounts**"):
 - (a) The Witten Accounts specifically outline the date of the work completed, the description of the work completed, the length of time taken to complete the work, and the name of the individual who completed the work;
 - (b) The hourly rate for each and every individual employee of Witten who completed work in regard to the Receivership (the "**Witten Hourly Rates**"), is as follows:
 - (i) Bren R. Cargill, Lawyer - \$425
 - (c) I submit that the Witten Hourly Rates are reasonable and comparable to the hourly rates of other law firms within the City of Edmonton of equivalent competence and expertise in the insolvency area; and
 - (d) The disbursements contained within the Witten Accounts totalling \$1,255.07 are comprised of:
 - (i) File management fees of \$30.00;
 - (ii) Online service charges of \$30.00;
 - (iii) Document production fees of \$444.90;
 - (iv) Court House fax/e-mail charges of \$152.00;
 - (v) Search fees of \$37.45;
 - (vi) Courier fees of \$453.68;
 - (vii) Postage fees of \$41.94.
7. Witten's fees and disbursements for the period August 12, 2025 to January 26, 2026 total \$26,358.50. Witten estimates that its further fees to completion would total \$7,500.00, including GST and disbursements, for a total of \$33,858.50.
8. I make this Affidavit in support of the application to approve the fees, disbursements and GST of \$175,933.37 which have been rendered by D. Manning & Associates Inc. as Receiver and to approve the fees, disbursements, other charges, and GST of \$33,858.50 which have been rendered by Witten, counsel to the Receiver, within this Action.

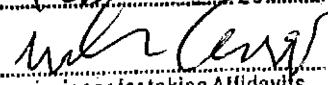
AFFIRMED before me at the City of)
Vancouver, in the Province of)
British Columbia, this 13th day of)
February, 2026.)



WILLIAM CHOO
A Commissioner for Taking Affidavits
for the Province of British Columbia
Suite 620, 625 Howe Street
Vancouver, B.C. V6C 2T6



Alex En Hwa Ng, LIT, CIRP

This Exhibit A referred to in
the affidavit of ALSO E. Y. NK
sworn to before me herein this 13th
day of POB 20 26

A Commissioner for Taking Affidavits
in British Columbia

WILLIAM CHOO
A Commissioner for Taking
Affidavits; for the Province of
British Columbia Suite 520,
625 Howe Street Vancouver,
B.Q. V6C 2T6 Appointment
Expires: May 31, 2028

EXHIBIT "A"

RECEIVER'S INVOICES FOR THE PERIOD
JUNE 9, 2025 TO FEBRUARY 2, 2026

**RECEIVER AND MANAGER OF
2358573 ALBERTA LTD.**

SUMMARY OF RECEIVER AND MANAGER'S BILLING

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	TOTAL BILLING (\$)	FEES (\$)	DISBURSEMENTS (\$)	GST (\$)
11709	June 9, 2025 to September 30, 2025	03-Oct-25	83,438.92	77,633.25	1,832.39	3,973.28
11731	October 1, 2025 to October 30, 2025	31-Oct-25	24,879.35	22,599.25	1,095.37	1,184.73
11789	November 1, 2025 to November 30, 2025	01-Dec-25	20,352.15	18,842.50	540.50	969.15
11821	December 1, 2025 to December 31, 2025	31-Dec-25	20,915.04	19,067.75	851.34	995.95
11830	January 1, 2026 to February 2, 2026	03-Feb-26	18,847.91	17,632.75	318.98	896.18
TOTAL			168,433.37	155,775.50	4,638.58	8,019.29

RECEIVER AND MANAGER OF
238573 ALBERTA LTD.

SUMMARY OF RECEIVER AND MANAGER'S FEES

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	William Choo Senior Vice-President Hours	Alex Ng President and Trustee Hours	Alex Ng President and Trustee Hours	Maria Choo Manager Hours	Maria Choo Manager Hours	Maria Choo Manager Hours	Flaminio Angeles Senior Associate Hours	Mia Law Senior Associate Hours	Mia Law Senior Associate Hours	Mia Law Senior Associate Hours	Ruth Chang Senior Associate Hours	Ruth Chang Senior Associate Hours	Ruth Chang Senior Associate Hours	April Sze Ho Associate Hours	April Sze Ho Associate Hours	April Sze Ho Associate Hours	Macy Ng/ Edith Peng/ Wendy Wong Associate Hours	Macy Ng/ Edith Peng/ Wendy Wong Associate Hours	TOTAL
11709	June 9, 2025 to September 30, 2025	05-Oct-25	111.25			7.50			25.45	3.80	3.80	3.80	2.80	2.80	2.80	27.85	27.85	27.85	0.10	0.10	187.50
11731	October 1, 2025 to October 30, 2025	31-Oct-25	28.90						3.40	3.95	3.95	3.95	1.50	1.50	1.50	9.70	9.70	9.70			55.50
11789	November 1, 2025 to November 30, 2025	01-Dec-25	23.30						6.10	1.85	1.85	1.85	2.05	2.05	2.05	5.55	5.55	5.55			43.60
11821	December 1, 2025 to December 31, 2025	31-Dec-25	20.55	3.90					15.70	3.10	3.10	3.10	0.80	0.80	0.80	6.00	6.00	6.00			90.75
11830	January 1, 2026 to February 2, 2026	03-Feb-26	20.90																		41.85
	TOTAL HOURS		184.00	3.90	3.90	7.50	3.50	41.65	43.00	12.70	12.70	12.70	7.15	7.15	7.15	49.16	49.16	49.16	0.75	0.75	379.20
	HOURLY RATE		\$75.00	\$75.00	\$75.00	\$30.00	\$30.00	\$250.00	\$250.00	\$200.00	\$200.00	\$200.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00
	TOTAL FEES		\$13,800.00	\$292.50	\$292.50	\$225.00	\$105.00	\$10,375.00	\$10,750.00	\$2,542.50	\$2,542.50	\$2,542.50	\$1,173.75	\$1,173.75	\$1,173.75	\$8,107.50	\$8,107.50	\$8,107.50	\$123.75	\$123.75	\$55,275.90

**RECEIVER AND MANAGER OF
2358573 ALBERTA LTD.**

SUMMARY OF RECEIVER AND MANAGER'S DISBURSEMENTS

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	Photocopies (\$)	Postage (\$)	Telephone and Facsimile (\$)	Travel (\$)	TOTAL (\$)
11709	June 9, 2025 to September 30, 2025	03-Oct-25	332.00	1.23	311.00	1,188.16	1,832.39
11731	October 1, 2025 to October 30, 2025	31-Oct-25	258.00	1.23	393.00	443.14	1,095.37
11789	November 1, 2025 to November 30, 2025	01-Dec-25	283.00		257.50		540.50
11821	December 1, 2025 to December 31, 2025	31-Dec-25	103.00	2.46	192.00	553.88	851.34
11830	January 1, 2026 to February 2, 2026	03-Feb-26	122.50	64.40	104.00	28.08	318.98
TOTAL			1,098.50	69.32	1,257.50	2,213.26	4,638.58

D. MANNING & ASSOCIATES INC.

Licensed Insolvency Trustee

Suite 520
625 Howe Street
Vancouver, B.C.
V6C 2T6

Telephone: (604) 683-8030
Facsimile: (604) 683-8327
<http://www.manning-trustee.com>

October 3, 2025

Business Development Bank of Canada
7136 11St. NE, Suite 301
Calgary, AB
T2E 4Y9

Attention: Mr. Hardeep Singh
Specialist, Special Accounts

Dear Sirs/Mesdames:

Re: Receiver and Manager of 2358573 Alberta Ltd. ("the Company")

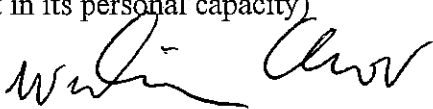
We enclose our bill (# 11709) for professional services rendered as Receiver and Manager of the Property of the Company totalling \$83,438.92, including disbursements and GST, for the period June 9, 2025 to September 30, 2025, which includes preliminary work performed prior to the Receivership appointment on August 25, 2025. Also included is a breakdown of the hours and rates charged by our staff.

We would appreciate receiving advance an advance from Business Development Bank of Canada to pay this bill. A copy of our banking information is attached for your information.

If you have any questions, please contact the writer at 604-683-8030.

Yours very truly,

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 2358573 Alberta Ltd.
(Not in its personal capacity)



Per: William Choo, CPA, CGA
Senior Vice-President

WC:as

Attachments

D. MANNING & ASSOCIATES INC.

Licensed Insolvency Trustee

Suite 520
625 Howe Street
Vancouver, B.C.
V6C 2T6

Telephone: (604) 683-8030
Facsimile: (604) 683-8327
<http://www.manning-trustee.com>

October 3, 2025

Business Development Bank of Canada
7136 11St. NE, Suite 301
Calgary, AB
T2E 4Y9

Attention: Mr. Hardeep Singh
Specialist, Special Accounts

WC/ 3156
Invoice # / 11709

FOR PROFESSIONAL SERVICES RENDERED as Receiver and Manager of 2358573 Alberta Ltd. ("the Debtor" or "the Company") for the period June 9, 2025 to September 30, 2025, which includes preliminary work performed prior to the Receivership appointment on August 25, 2025, including the following:

Date	Activities	WC Hours
June 9, 2025	Reviewing e-mail and discussion with Mr. Hardeep Singh of Business Development Bank of Canada ("BDC") regarding the need to appoint a Receiver of Rents, property located in Edmonton, Alberta, one tenant is a wholesale fish, seafoods, meats, and seven or eight different tenants located in a strip mall, one lease may have expired, BDC's security, BDC's legal counsel, need to Instrument appoint a Receiver of Rents, property located in Edmonton, Alberta, one tenant is a wholesale fish, seafoods, meats, and seven or eight different tenants located in a strip mall, one lease may have expired, BDC's security, BDC's legal counsel, need to Instrument appoint a Receiver of Rents, and sending to Mr. Hardeep Singh samples of Instrument appointed Receiver of Rents.	0.30
June 9, 2025	Preparing and sending e-mail to Mr. Hardeep Singh asking him to provide us with the name of the Debtor to do our conflict search and provide the civic address of the properties.	0.10
June 10, 2025	Discussion with Mr. Hardeep Singh regarding an update on the file and his discussion with Mr. Chuck Russell, information required, including name of the Debtor to do a conflict check, and other issues to be addressed, he will talk to Mr. Chuck Russell and let us know.	0.25
	Subtotal:	0.65

Date	Activities	WC Hours
June 26, 2025	Discussion with Mr. Hardeep Singh to obtain update on the file, each shareholder have engaged their own legal counsel, the Debtor's shareholders have asked BDC to consider a Forbearance Agreement, our comments and Mr. Hardeep Singh will send us information to do a conflict check.	0.15
July 18, 2025	Reviewing e-mail from Mr. Hardeep Singh advising us that they are scheduling a Court date for the receivership case of the discussed strip mall in Edmonton, reviewing a list of entities for conflicts and preparing and advising Mr. Hardeep Singh that we have no conflicts and please let us know the Debtor's name or owner of the property and reviewing reply e-mail from Mr. Hardeep Singh on the Debtor's name.	0.25
July 18, 2025	Reviewing a copy of e-mail from Mr. Hardeep Singh to Mr. Ryan Trainer asking him to coordinate the required consent form to act for BDC, forward to us for our execution and other comment, and preparing and sending e-mail to Mr. Ryan Trainer on the form of the Court appointment to be signed by William Choo, Chartered Professional Accountant of D. Manning & Associates Inc. and other comment, and reviewing reply e-mail from Mr. Ryan Trainer on his comments on the form of appointment and there is a chance that they are going in with a pre-package ARVO on this file if an investor can put together a viable proposal before they file, and other comment.	0.50
July 18, 2025	Determining and preparing and sending e-mail to Mr. Hardeep Singh on the detailed list of information and documents required, if available, and please check with McLennan Ross LLP if they can act for the Court-appointed Receiver and Manager or do we have to retain an independent legal counsel.	0.65
July 18, 2025	Preparing and sending e-mail to Mr. Ryan Trainer asking him to let us know where the civic address of the property is located.	0.10
July 19, 2025	Reviewing e-mail from Mr. Ryan Trainer asking if we have any issues if they attach the CV of William Choo to Mr. Hardeep Singh's Affidavit and preparing and sending reply e-mail to Mr. Ryan Trainer advising no issues and fine to attach William Choo's CV to Mr. Hardeep Singh's Affidavit.	0.15
July 19, 2025	Reviewing e-mail and attachment from Mr. Ryan Trainer regarding draft Consent to Act as Receiver and Manager for our review and execution, update the Consent to Act, sign it and return a copy to Mr. Ryan Trainer and copy to Messrs. Hardeep Singh and Chuck Russell with our comment.	0.25
	Subtotal:	2.05

Date	Activities	WC Hours
July 19, 2025	Reviewing reply e-mail from Mr. Ryan Trainer regarding address of the property is 5008 106 Avenue NW, Edmonton, Gold Bar Centre, Google search and look at Gold Bar Centre and notice address of 5036 106 Avenue and there is a seafood market located at this address and preparing and sending e-mail to Mr. Ryan Trainer advising him of our finding and ask him to confirm civic address for Gold Bar Centre, and reviewing reply e-mail from Mr. Ryan Trainer on his comments.	0.35
July 21, 2025	Telephone call from and discussion with Mr. Hardeep Singh of BDC regarding an e-mail we received from Mr. Ryan Trainer regarding the appointment will be as a full Receiver and Manager of the Debtor and an investor may put together a viable proposal, Mr. Hardeep Singh's updated comments on the current affairs of the Debtor, both shareholders have an appraisal on the Debtor's property, dispute over the selling price, an investor's offer would be sufficient to pay BDC out on its loan, option available for BDC, the property has not been advertised for sale, apply to Court to appoint a Receiver and Manager with the power to offer for sale, list the property for sale using a real estate agent, accept an offer subject to Court approval, supporting by the listing agent's marketing report and results of offer(s), timing of Court Hearing in August 2025, one of the shareholders is collecting rents from the tenants and will be cooperative, and other matters, making notes of our discussions and comments.	0.75
July 21, 2025	Preparing and sending e-mail to Mr. Hardeep Singh further to our discussion on July 21, 2025 to check with Mr. Ryan Trainer on a few questions and to obtain his comments so that we can address some issues.	0.20
July 22, 2025	Determining the need and preparing and sending e-mail to Mr. Hardeep Singh asking him to send us a copy of the two appraisal reports on the property so that we can compare them and note the differences.	0.15
July 25, 2025	Telephone call from and discussion with Mr. Hardeep Singh regarding an update on the file, Mr. Ryan Trainer of McLennan Ross LLP has filed the materials and set the Court Hearing date for August 20, 2025, issues to be addressed, provided our comments and obtained Mr. Hardeep Singh's comments, including need a copy of the proposed Receivership Order the realtor to submit to the Receiver and Manager a marketing proposal to be reviewed by us and BDC, and then the Receiver and Manager will enter into a listing agreement for a 90 day period with all offer(s) subject to Court approval, preparing and sending e-mail to Mr. Hardeep Singh advising him whether we need to engage an independent legal counsel for the Court-appointed Receiver and Manager and who should we use and our comment.	0.50
	Subtotal:	1.95

Date	Activities	WC Hours
July 31, 2025	Preparing and sending e-mail to Mr. Ryan Trainer and advising him for the proposed Receivership Order, the Receiver and Manager's website for service and notice of materials is www.manning-trustee.com and copy Mr. Hardeep Singh on this e-mail.	0.10
July 31, 2025	Reviewing reply e-mail from Mr. Ryan Trainer advising us that they have inserted that link into the draft order and preparing and sending e-mail to Mr. Ryan Trainer and copy to Mr. Hardeep Singh requesting a copy of the Petition and materials filed in Court and draft Receivership Order with some borrowing powers, when available, and reviewing reply e-mail from Mr. Ryan Trainer advising us that they look to circulate materials on August 5 or August 6, Mr. Hardeep Singh is away so the draft Order is left blank with respect to the administering and borrowing charges but they will adjust and update prior to the August 11 th filing deadline, and copies to Mr. Hardeep Singh.	0.25
August 5, 2025	Reviewing e-mail from Mr. Ryan Trainer of McLennan Ross LLP advising us as a result of scheduling conflict at the Courthouse, they have moved their application to August 25, 2025 at 3:00 p.m. and they will be in touch further with the requested draft materials.	0.15
August 5, 2025	Determining the estimated Receiver and Manager's fees based on certain assumptions and need to determine disbursements, legal costs and costs to prepare the Company's corporate income tax returns.	0.50
August 6, 2025	Preparing and sending e-mail to Messrs. Hardeep Singh and Ryan Trainer regarding the information and documents that we need, where available, comment on the need to prepare and file Company corporate income tax returns and estimated cost for this item, when is the deadline to submit information for the administrative charge which will include Receiver and Manager's legal costs and Receiver and Manager's borrowing limit and other comment.	0.50
August 11, 2025	Preparing and sending e-mail to Mr. Hardeep Singh asking him when he is available to talk about the strip mall file, reviewing reply e-mail on his availability and McLennan Ross LLP is acting for BDC and other options of lawyers experienced in receivership work which includes Mr. Bren Cargill of Witten LLP, who we know and are working with on another file.	0.25
August 11, 2025	Preparing a schedule of the estimated Receiver and Manager's fees and disbursements, legal costs and costs to prepare the Company's corporate income tax returns.	AS 0.25
	Subtotal: WC 1.75 AS 0.25	

Date	Activities	WC Hours
August 11, 2025	Preparing and sending e-mail to Mr. Bren Cargill of Witten LLP advising him to do a conflict check to act as legal counsel for D. Manning & Associates Inc. as Court Appointed Receiver and Manager of the Company, the scope of the Receiver and Manager's work, tenanted strip mall, we need an estimate of their legal costs including taxes as they will form part of the administrative charge in the Court Order, Mr. Ryan Trainer of McLennan Ross LLP is legal counsel for BDC and the Court Hearing is set for August 25, 2025 and provide a list of entities for conflict check, and discussion with Mr. Bren Cargill about the file, information, scope of work for the Receiver and Manager's legal counsel, answer Mr. Bren Cargill's questions and provide our comments, reviewing e-mail from Mr. Bren Cargill that they will clear conflicts and get back to us as soon as possible.	0.75
August 11, 2025	Discussion with Mr. Hardeep Singh of BDC to go over the current affairs of the Company, information requested, a copy of any appraisals available, he will talk to McLennan Ross LLP, we spoke to Mr. Bren Cargill who will do conflict checks, he will get back to us and will talk to Mr. Ryan Trainer for more information on the file, need to figure out administering charge and the Receiver and Manager's borrowings on the file for the Court Order, discuss the scope of work with Mr. Hardeep Singh, including one trip to Edmonton to meet with the Principal and shareholders of the Company, need income tax return, need contact information of Principals and shareholders, BDC's estimated indebtedness, estimated value of property, agree on the administrative charge and the Receiver and Manager's borrowing limit and Mr. Hardeep Singh to advise Mr. Ryan Trainer, and other matters.	0.50
August 11, 2025	Preparing and sending e-mail to Mr. Brian Cargill of Witten LLP advising him that we just talked to Mr. Hardeep Singh of BDC and we agreed on the administrative charge and the Receiver and Manager's borrowing limit, and he will advise Mr. Ryan Trainer and once Witten LLP clears conflicts, they can call us.	0.15
August 11, 2025	Updating our estimated Receiver and Manager's fees based upon additional information available on the Receiver and Manager's scope of work and there will be post-closing of sale issues to be addressed.	0.50
	Subtotal:	1.90

Date	Activities	WC Hours
August 12, 2025	Reviewing e-mail and attachment received from Ms. Shauna Trueman of McLennan Ross LLP advising us that their team will gather up the documents requested by us and provide copies of whatever they have, reviewing application materials, including Affidavit of Hardeep Singh, draft application for Receiver, Brief on Appointment of Receiver and Draft Receivership Order, and the template Receivership Order needs the borrowing limit and administrative charge to be completed and Mr. Hardeep Singh will be reaching out in that regard and forwarding a copy of this e-mail and attachment to Mr. Bren Cargill for his information and ask him to review the draft Receivership Order and provide their comments, and making notes of our comments and suggested small changes to the application materials.	1.30
August 12, 2025	Reviewing e-mail from Mr. Bren Cargill confirming that conflicts are clear and he talked to Mr. Ryan Trainer on August 10, 2025 as well, what is our time availability for a chat and advise him of our availability.	0.10
August 12, 2025	Telephone call from and discussion with Mr. Bren Cargill to go over certain issues to be addressed, obtain his comments on the draft Receivership Order, no comments, his discussion with Mr. Ryan Trainer on the administrative charge and Receiver and Manager's borrowing limit, our comments on these two items from our discussion with Mr. Hardeep Singh, background information on the file, need to obtain listing proposal from a local commercial real estate agent and list the property for sale, proposed courses of action, and other matters.	0.35
August 11, 2025	Determine changes and preparing and sending e-mail to Ms. Shauna Trueman regarding some small changes to the Application by the Plaintiff to Appoint a Receiver, Receivership Order and we have discussed with Mr. Hardeep Singh the administrative charge and borrowing limit and provide our comments.	0.25
August 13, 2025	Reviewing e-mail and attachment from Ms. Shauna Trueman of McLennan Ross LLP regarding correspondence sent on behalf of Mr. Ryan Trainer in the ShareFile link provided, ask her to add Morris Choo and provide her with his e-mail to have access to the ShareFile link, making notes of our comments, and reviewing reply e-mail from Ms. Shauna Trueman advising us that they have updated their Service List to include Morris Choo of D. Manning & Associates. Inc.	0.60
August 14, 2025	Reviewing e-mail and attachments from Ms. Shauna Trueman regarding the filed cover pages of their Application, Affidavit, Brief and Book of Authorities to be posted to the Receiver and Manager's website.	0.25
	Subtotal:	2.85

Date	Activities	WC Hours
August 14, 2025	Reviewing in detail the Application by the Plaintiff to Appoint a Receiver, reviewing Service List as of August 11, 2025, and determining list of tenants, including each tenant's name and address, including postal codes, and a total of seven tenants.	0.50
August 15, 2025	Reviewing e-mail from Mr. Ryan Trainer of McLennan Ross LLP, with his comments, regarding the link to access the documents that we previously requested on the Company and their properties, making notes of our comments, including Rent Roll and Tenant Leases, search results, property tax certificate as at July 17, 2025, and other documents.	2.25
August 18, 2025	Reviewing e-mail from Mr. Bren Cargill of Witten LLP advising us that there is significant delays in receiving filed Orders in Edmonton these days and any sales should probably have 30 days from the Court applications budgeted for closing as a result.	0.10
August 18, 2025	Preparing and sending e-mail to Mr. Ryan Trainer asking if he has any information or a copy of the two appraisal reports on the property prepared for two of the shareholders and also whether they have information on one of the prospective purchasers that has shown an interest making an offer on the property as advised by one of the shareholders.	0.15
	Subtotal:	3.00

Date	Activities	WC Hours	AN Hours	MC Hours
August 19, 2025	Reviewing e-mail and attachment from Ms. Michelle Shorten of McLennan Ross LLP regarding the Appraisal Report prepared for Mr. Allan Chiu by One Step Appraisal Solutions Inc. effective on May 30, 2025 on the Company's property with their comments, and making notes of our comments on relevant information, and print out relevant pages for information useful in the receivership.	1.85		2.00
August 19, 2025	Preparing Receiver and Manager's Rent Roll schedule from information provided by McLennan Ross LLP and the appraisal report to be updated with additional rent information, when known, and GST, where applicable.	0.50		
August 19, 2025	Reviewing demand letter and corporate search on 2358573 Alberta Ltd. and noting e-mail addresses of four persons, names of directors of the Company, voting shareholders, and guarantors of BDC's loan, and other relevant information.	0.50		
August 21, 2025	Preparing and sending e-mail to Mr. Hardeep Singh of BDC and Mr. Ryan Trainer of McLennan Ross LLP advising them that we have reviewed the file and have the e-mails for four persons involved with the Company, Mr. Allan Yok Len Chiu got an appraisal on the property which we have reviewed, who should we contact after we get Court appointed as Receiver and Manager on August 25, 2025, our comments and request for contact phone numbers, if known, and whether they have any information on where the Company does their banking, requested detailed information and comment.	0.30		
August 22, 2025	Updating Receiver and Manager's rent roll based on information forwarded to us by Mr. Ryan Trainer of McLennan Ross LLP on the tenant leases, including base monthly rent, excluding GST, Common Area Maintenance ("CAM") charges, excluding GST, Pylon rental, excluding GST, total monthly rent due, excluding GST, and GST collected to be determined, we need to obtain a copy of the current lease with Gold Bar Cleaners.	0.25		
August 24/25, 2025	Preparing and sending e-mail to Messrs. Hardeep Singh and Ryan Trainer regarding our e-mail to them dated August 21, 2025 for their review and response, when information is available.	0.10		
	Subtotals:	3.50		2.00

Date	Activities	WC Hours	AN Hours	MC Hours
August 25, 2025	Determining the need to update the Rent Roll and add information on the tenant contact name, e-mail and contact telephone number for each tenant lease, use Google search, if necessary, name of the Principal of the landlord that signed the leases, and their contact number, if available, need to calculate 5% GST to be collected on base rents and additional rents, and the anniversary date for adjustment for additional rents and the next date for increase in base rents.	0.35		
August 25, 2025	Reviewing e-mail and attachment from Mr. Ryan Trainer of McLennan Ross LLP regarding the Company does their banking at Royal Bank of Canada, some bank statements are attached at Page 250 of Mr. Hardeep Singh's Affidavit, not sure if that is the only account, upon the Court appointment, they suggest that we reach out to the current property manager and Receiver of Rents, Hilltop Property Management, contact details for the property manager, for contact information, we may want to reach out to counsel to confirm contact information for the borrowers, Mr. Luc Guy Noel and Ms. Michelle Hong Yia Tian were largely responsible for day-to-day management and other comments, and searching and determining the Company's insurance company is Optimum West Insurance Co.	1.30		
August 25, 2025	Reviewing and printing out, and reviewing Gold Bar Centre consolidated cash flow for 2024 to determine controllable expenses, fixed expenses, and total monthly expenses for the Property.	0.50		
August 25, 2025	Reviewing e-mail from Mr. Bren Cargill of Witten LLP advising us that the Court just wrapped up on this and the Receivership Order was granted so now we are just waiting for the signed Order and filed Order to come, Mr. Ryan Trainer indicates that there may have some issues with the landlord/tenants in terms of rents, and reviewing e-mail from Mr. Ryan Trainer regarding that the application to appoint D. Manning & Associates Inc. as Receiver and Manager of 2358573 Alberta Ltd. has been granted, they should receive the signed Order back by August 26, 2025, and other comments.	0.25		
	Subtotal:	2.40		

Date	Activities	WC Hours	AN Hours	MC Hours
August 25, 2025	Reviewing Affidavit of Hardeep Singh in support of a Receivership application, including attachments, and identifying key issues to be dealt with upon appointment; receiving confirmation that the Receivership Order has been made but not yet entered.		0.75	
August 25, 2025	Discussion with Mr. Ryan Trainer providing us with an update on issues to be addressed, we asked for Mr. Luc Guy Noel's phone number and he asked us to check with Mr. Hardeep Singh, Mr. Luc Guy Noel had a buyer investor group interested in the Property and he got an appraisal on the Property and no further information on this forthcoming, Mr. Luc Guy Noel's solicitor is on the Service List, Ms. Michelle Hong Yia Tian was involved in the business and mainly Mr. Luc Guy Noel knows, Catch of the Week refused to pay August 2025 rent to the Court appointed Receiver of Rents, they are alleging set-off of monies owed by 2358573 Alberta Ltd. to them, Mr. Ryan Trainer advised Mr. Luc Guy Noel that the Court appointed Receiver and Manager can exercise default rights under the Lease Agreement, copy of Catch of the Week lease in Mr. Hardeep Singh's Affidavit, we asked Mr. Ryan Trainer to send a copy of their letter to Catch of the Week to Mr. Bren Cargill, legal counsel for the Court appointed Receiver and Manager to send a letter to Catch of the Week demanding payment of the outstanding rent and refer to the Lease Agreement, Hilltop Property Management is Court appointed Receiver of Rents and Mr. Ryan Trainer will reach out to them and forward a copy of the signed Receivership Order, when available, and ask them to contact the Receiver and Manager and work with us to collect the rents and provide us with information, holdbacks, utilities, EPCOR, making notes of our discussion and comments, and information to get from Mr. Luc Guy Noel.	1.00		
August 25, 2025	Preparing and sending e-mail to Mr. Hardeep Singh advising him that we just spoke to Mr. Ryan Trainer and he advised us to contact Mr. Hardeep Singh for Mr. Luc Guy Noel's telephone number and Mr. Ryan Trainer wants us to contact Mr. Luc Guy Noel to confirm that they have insurance in place on the Property after we obtain a copy of the signed Court Order on August 26, 2025, reviewing reply e-mail from Mr. Hardeep Singh on Mr. Luc Guy Noel's telephone number and further information to be obtained from Mr. Luc Guy Noel.	0.25		
	Subtotal:	1.25	0.75	

Date	Activities	WC Hours	AN Hours	MC Hours
August 25, 2025	Preparing and sending e-mail to Mr. Ryan Trainer asking him to send us a copy of the Receivership of Rents Order to determine the expenses to be paid by the property manager from rent proceeds.	0.15		
August 25, 2025	Preparing and sending e-mail to Mr. Hardeep Singh asking him to provide us with the outstanding balance of BDC's loans as of August 25, 2025 plus outstanding costs and accrued interest for the Notice and Statement of Receiver and Manager.	0.15		
August 25, 2025	Reviewing a copy of the Affidavit of Hardeep Singh and print out Exhibit "R" Tax Search result and Exhibit "O" Assignment of Rents.	0.30		0.50
August 26, 2025	Reviewing e-mail and attachments from Mr. Ryan Trainer to Hilltop Property Management ("Hilltop") and copy to the Receiver and Manager and Mr. Bren Cargill regarding BDC obtained an Order to appoint a full Receiver and Manager over the Company and its property, signed but unfiled, Mr. Ryan Trainer asked Hilltop to provide a report on August rents collected and advise whether Catch of the Week paid August rents, attached is the last correspondence to their counsel, advise on their monthly costs, whether utilities were transferred to Hilltop, the Receiver and Manager will engage Hilltop to continue to collect the rents and address day-to-day issues on the Lands, and other comments.	0.50		
August 26, 2025	Reviewing e-mail and attachment from Mr. Ryan Trainer on the Order of Receiver of Rents granted and the originating application exhibited Mr. Hardeep Singh's Affidavit and contain Catch of the Week lease and we cannot locate a copy of this lease and advising Mr. Bren Cargill accordingly.	0.25		
August 26, 2025	Reviewing e-mail and attachment from Mr. Hardeep Singh regarding outstanding details of BDC's debt, interest and protective disbursements on per diem interest as at August 25, 2025, preparing and sending e-mail to Mr. Hardeep Singh asking him to confirm our balance owing and reviewing further e-mail from Mr. Hardeep Singh, on individual elements with a combination shown on the second column, send to him our comment and this figure to be included in the Notice and Statement of Receiver and Manager with our comment.	0.50		
	Subtotal:	1.85		0.50

Date	Activities	WC Hours	AN Hours	MC Hours
August 26, 2025	Reviewing a copy of e-mail with attachment from Ms. Heather Stewart to Mr. Ryan Trainer of Hilltop Property Management regarding a Statement of Account showing rents received, they have not received August rents or lease agreements from Catch of the Week or Vincent Tayler Salon, not transferred utilities and other comments, discussion with Ms. Heather Stewart on our comments on information and e-mail sent, we will engage their services as Agent for the Receiver and Manager, making notes of our discussion and comments.	0.75		
August 26, 2025	Preparing and sending e-mail to Mr. Ryan Trainer and Hilltop Property Management asking whether Hilltop opened a separate GST account to account for GST collected from the commercial rents and GST input tax credits to be claimed, whether Hilltop gets a GST number from the Company and the Court appointed Receiver and Manager will need to open a separate GST account with Canada Revenue Agency ("CRA") and reviewing reply e-mail from Hilltop on their comments not opened GST account.	0.30		
August 26, 2025	Reviewing corrected label on signed Receivership Order and not draft and re-send to Hilltop Property Management.	0.10		
August 26, 2025	Discussion with Mr. Luc Guy Noel advising him that we are Court appointed Receiver and Manager of the Company, issues addressed, making notes of our comments, answer his questions and provide our further comments and we will send to him e-mails on our requested information.	0.60		
August 26, 2025	Preparing and sending e-mail to Mr. Ryan Trainer and copy to Mr. Bren Cargill on our discussion with Mr. Luc Guy Noel and he is prepared to cooperate with the Receiver and Manager, update on insurance, he has no keys and comments, he is prepared to provide us with a copy of the appraisal report and the prospective investor group will be submitting an offer shortly and the offer will go through his lawyer and he understand that we need to engage the services of a real estate broker to market and list the Property for sale to expose the Property for sale, and set a deadline for offers to be submitted, subject to Court approval, reviewing e-mail from Mr. Bren Cargill on his comment, discussion with Mr. Bren Cargill to provide our comments on the proposed courses of action on the marketing of the Property for sale, and obtained his comments and ask him to advise Mr. Ryan Trainer accordingly.	0.75		
	Subtotal:	2.50		

Date	Activities	WC Hours	AN Hours	MC Hours
August 26, 2025	Preparing and sending e-mail to Mr. Ryan Trainer and copy to Mr. Bren Cargill on our discussion with Ms. Heather Stewart and they do not have any keys to the units or the Property and her comments.	0.15		
August 26, 2025	Preparing and sending e-mails to Mr. Luc Guy Noel asking him to send to us information and documents on the Company and relating to the Property with our comments and send a copy to Mr. Bren Cargill with our comments.	0.50		
August 26, 2025	Preparing and sending e-mails and attachment to Mr. Luc Guy Noel regarding the signed Receivership Order Before the Honourable Justice Burns to be sent to the insurance broker, we also need the insurance broker to add the Receiver and Manager as a named insured, Mr. Bren Cargill is legal counsel for the Receiver and Manager and reviewing reply e-mail from Mr. Luc Guy Noel that he called the broker, the insurance has been renewed and they will send us details by August 27, 2025 and other comments.	0.35		
August 26, 2025	Preparing and sending e-mail and attachment to Mr. Bren Cargill regarding the appraisal report prepared by One Stop Appraisals for Mr. Allan Chiu, one of the shareholders of the Company on the strip mall property and reviewing reply e-mail from Mr. Bren Cargill on his comment.	0.20		
August 26, 2025	Preparing and sending e-mail to Ms. Heather Stewart regarding the Receiver and Manager's bank details to make deposits directly into our trust account, we spoke to Mr. Luc Guy Noel and he is cooperative and willing to work with the Receiver and Manager, they will forward the August net rents received on August 27, 2025, and further e-mail and attachments regarding a copy of letters served upon each tenant, some lease agreements, not received certain lease agreements, attached a statement of the trust account.	0.50		
	Subtotal:	1.70		

Date	Activities	WC Hours	AN Hours	MC Hours
August 26, 2025	Preparing and sending text message and e-mail to our Senior Associate in Edmonton ("Senior Associate") asking him to attend the Property to walk around and make observations, confirm list of tenants and make notes of the date and time of inspection and send us a reply e-mail and his comments, answer his questions and determine date of site visit.	0.50		
August 26, 2025	Discussion with Mr. Vince Caputo of NAI Commercial regarding the Company's property and preparing and sending e-mail and attach a copy of the signed Receivership Order, we engaged Hilltop Property Management to collect the rents and manage the Property, Mr. Bren Cargill is our legal counsel, Mr. Luc Guy Noel will put together a bunch of information for us on the Property, civic address of property and entrance to the strip mall, we will want a marketing and listing proposal on the Property, particulars on the terms and conditions of the listing and offer(s) subject to Court approval with Schedule "A"s to be provided and other comment.	0.50		
August 27, 2025	Reviewing reply e-mail from Mr. Vince Caputo on his comments with Gold Bar Centre, from their database, information gathered about the Property, other comments, need a recent clean environmental report, if available, track down the current leases and need an accurate NOI in order to complete their proposal, most recent rate in October 2024 and available to meet the Receiver and Manager on September 4 or September 5, preparing and sending e-mail to Mr. Vince Caputo on our discussion with BDC and our legal counsel, the proposed listing term and confirm availability to meet on September 4, 2025 after 3:00 p.m. and discussion with Mr. Vince Caputo on our comments, Request for Proposal, further information on the Property required, viewing of each unit of the tenanted property, his comments and our comments, and proposed courses of action.	0.75		0.25
	Subtotal:	1.75		0.25

Date	Activities	WC Hours	AN Hours	MC Hours
August 27, 2025	Preparing and sending e-mail to Mr. Hardeep Singh asking him to send to us a copy of the Phase 1 Environmental Site Assessment on the Property, reviewing reply e-mail from Mr. Hardeep Singh attaching a copy of Phase 1 and supplemental Phase II and forwarding a copy to Mr. Bren Cargill with our comments and discussion with Mr. Bren Cargill on how to deal with these Environmental Assessment reports with a certain agreement to be prepared by him to be signed by prospective purchasers and asking Mr. Hardeep Singh to re-send these reports as we cannot open them in PDF document, format error.	0.40		
August 27, 2025	Telephone call from and discussion with Ms. Beth Brown of Cooper Regel LLP advising us that they would like to set up a Microsoft Teams meeting with the Receiver and Manager and Mr. Steve Cooper, legal counsel for Mr. Luc Guy Noel, advising her that we would like our legal counsel, Mr. Bren Cargill of Witten LLP to be in attendance on the Teams meeting, preparing and sending e-mail to Mr. Bren Cargill on the call we received from Ms. Beth Brown and our comments and we asked for an Agenda for the meeting, and our other comments.	0.25		
August 27, 2025	Telephone call from and discussion with Mr. Bren Cargill regarding our Teams meeting with Cooper Regel LLP, legal counsel for Mr. Luc Guy Noel, both of our comments, reviewing e-mail from Ms. Beth Brown, advise her on our availability for a Teams meeting on August 28, 2025, 2:00 p.m. MDT, and the Agenda for the meeting.	0.35		
August 27, 2025	Reviewing reply e-mails from Mr. Ryan Trainer on the agreement reached with Hilltop Property Management regarding Hilltop collecting and remitting rents to the Receiver and Manager is good, and e-mail to Mr. Bren Cargill and the Receiver and Manager on the idea of a stalking horse bid if the prospective purchaser investor group is prepared to do so and if it is real good his comments, would we be seeking Request for Proposals from various brokers, how long will we be proposing to have the Property listed and whether we will be running a formal Sale and Investment Solicitation Process and other comments, and discussion with Mr. Bren Cargill on this matter and our proposed courses of action, and realtors to be contacted for Request for Proposals.	0.50	0.50	
	Subtotal:	1.50	0.50	

Date	Activities	WC Hours	AN Hours	MC Hours	RC Hours
August 27, 2025	Reviewing e-mail and attachment from Mr. Luc Guy Noel regarding the appraisal done by Glen Cowan & Associates Real Property Appraisals Ltd., reviewing in detail the appraisal and making notes on relevant comments and forwarding a copy to Mr. Bren Cargill for his review and comments, an update on insurance broker and other information.	1.00			
August 27, 2025	Discussion with Mr. John Yee of South Edmonton Insurance advising him of our Court appointment as Receiver and Manager of the Company, need to renew the insurance and find out the insurance premiums due, answer his questions and provide our comments, preparing and sending e-mail and attachment to Mr. John Yee confirming our appointment as Receiver and Manager, send him a copy of signed Receivership Order, we need to be added as a named insured and provide full name of Receiver and Manager, ask him to provide us with a copy of the Certificate of Insurance and insurance cover note for only 2358573 Alberta Ltd. and let us know insurance premium in payment schedule.	0.50			
August 27, 2025	Reviewing e-mail and attachments from Mr. John Yee on Optimum Business Policy for the period August 4, 2025 to August 4, 2026 with payment schedule and forward a copy to Mr. Hardeep Singh with our comments and for his information and arrange to complete forms to allow Optimum West Insurance Company Inc. to debit the Receiver and Manager's trust account each month starting on September 4, 2025.	0.25			0.55
August 27, 2025	Discussion with Kim of Hilltop Property Management checking to see if Vincent Tayler Salon paid August rents as advised by Mr. Luc Guy Noel, and reviewing e-mail from Ms. Heather Stewart not received from this tenant and preparing e-mail to Mr. Luc Guy Noel referring to e-mail from Ms. Heather Stewart to follow up again with Mr. Vincent Tayler Salon and ask for proof of payment and forward to Ms. Heather Stewart and copy to us.	0.25			
	Subtotal:	2.00			0.55

Date	Activities	WC Hours	AN Hours	MC Hours	RC Hours
August 27, 2025	Reviewing list of realtors that we can seek Request for Proposals received from Mr. Bren Cargill, discussion with Mr. Hardeep Singh to obtain his comments and select three real estate firms, provide him with a list of lease agreements that we are looking for, discuss sales process and listing term of property and his comments, hold off in demanding against Catch of the Week for August and September rents at this time, his comment, until further notice, discussion with Mr. Bren Cargill on certain matters from our discussion with Mr. Hardeep Singh and obtain his comments, and preparing e-mail to Mr. Hardeep Singh on lease agreements required, an update on our discussion with Mr. Bren Cargill on listing and marketing the property term, stalking horse bid and options available, and outstanding rent from Catch of the Week to hold off until further instructions.	0.50			
August 27, 2025	Preparing draft e-mail solicitation to prospective listing agents including updating Schedules "A" and "B" to be attached.		0.65		
August 27, 2025	Creating and updating the Receiver and Manager's website with information including Court documents received from McLennan Ross and other information relating to the Receivership of the Company.			0.50	
August 27, 2025	Reviewing draft tenant letter, finalizing them and sending out our letter and signed Receiver Order to Ms. Heather Stewart of Hilltop Property Management to be delivered by them to the tenants.	0.15		1.25	
August 27, 2025	Preparing and sending e-mail and attachment to Ms. Heather Stewart regarding the lease agreement with Mr. Vincent Tayler Salon.	0.10			
	Subtotal:	0.75	0.65	1.75	

Date	Activities	WC Hours	AN Hours	MC Hours	RC Hours
August 27, 2025	Discussion with Mr. Royce Johnson of Cushman & Wakefield advising them of our Court appointment as Receiver and Manager, we asked them for a listing and marketing proposal on the Company's property, confirmed our meeting with them on September 5, 2025 at 10:00 a.m. and preparing and sending e-mail and attachment regarding Receivership Order, other preliminary information on the Property, our comments, and wait for their response.	0.50			
August 27, 2025	Telephone call with Mr. Matthew Hanson of CBRE Limited, voicemail message, and preparing and sending e-mail on our Court appointment as Receiver and Manager, the property is Gold Bar Centre, we are looking for a listing and marketing proposal and request that he call the Receiver and Manager.	0.15			
August 27, 2025	Determine information to be included in the Request for Proposal e-mail to realtors with a draft Offer to Purchase and Schedule "A" attachments to Offer to Purchase and Listing Agreement.	0.45			
August 27, 2025	Preparing draft of Financing Statement to be filed with the Alberta Corporate Registry.		0.80		
August 28, 2025	Reviewing reply e-mail from Mr. Royce Johnson of Cushman & Wakefield on Mr. Ian Stuart of CW Capital Markets will be involved on submitting a listing proposal for the Property, asked us to forward the rent rolls, terms, and sizes of each tenanted unit, and confirm our meeting on September 5, 2025 at 10:00 a.m. and location.	0.15			
August 28, 2025	Reviewing e-mail from Mr. Vince Caputo of NAI Commercial confirming meeting on September 4, 2025 at 3:00 p.m. at NAI Commercial's office and providing our comment.	0.10			
	Subtotal:	1.35	0.80		

Date	Activities	WC Hours	AN Hours	MC Hours	RC Hours
August 28, 2025	Reviewing reply e-mails and attachments from Mr. Hardeep Singh regarding Phase I and Phase II Environment Assessment Reports prepared by CT & Associates Engineering Inc. (Phase I) and Tetra Tech Canada Inc. (Phase II) and making notes of our comments and forwarding a copy to Mr. Bren Cargill of Witten LLP with our comment.	1.50			
August 28, 2025	Reviewing e-mail and attachment from Mr. Hardeep Singh regarding Final Rent Roll, Allcare Pharmacy lease and his comments.	0.40			
August 28, 2025	Reviewing e-mail and attachment from Ms. Beth Brown of Cooper Regel Lawyers regarding the proposed Agenda for the Teams meeting with Mr. Steven Cooper on August 28, 2025 at 2:00 p.m. MDT and telephone call from and discussion with Mr. Bren Cargill to go over our comments and proposed responses to each question.	0.35			
August 28, 2025	Reviewing e-mail and attachment from Ms. Heather Stewart regarding wire transfer details to our trust account on August 28, 2025, preparing and approving deposit record form and segregate out GST collected from rents collected.	0.20			
August 28, 2025	Reviewing e-mail and attachment from Mr. Bren Cargill regarding the lease for Catch of the Week from Mr. Hardeep Singh's Affidavit sworn on July 24, 2025, pull out a copy of this lease and forward it to Hilltop Property Management with our comments.	0.25			
	Subtotal:	2.70			

Date	Activities	WC Hours	AN Hours	MC Hours	RC Hours
August 28, 2025	Reviewing e-mail from Mr. Luc Guy Noel advising us that their accountant will send us the document and the Catch of the Week lenders need a copy of the Receivership Order stamped and provide reply e-mail on our comments.	0.20			
August 28, 2025	Telephone call message with Mr. Matthew Hanson of CBRE Limited asking him to call the Receiver and Manager and the purpose of the call, telephone call to CBRE Limited in Edmonton asking if Mr. Matthew Hanson is available and they advised back on September 2, 2025.	0.20			
August 28, 2025	Reviewing reply e-mail from Mr. Matthew Hanson of CBRE Limited asking us to provide more details about the Property and forward a copy to Mr. Bren Cargill and get her comments.	0.25			
August 28, 2025	Preparing and sending e-mail to Mr. Luc Guy Noel to send us items #1, 3, 4, 5 and 6 as soon as possible from our e-mail to him dated August 26, 2025.	0.10			
August 28, 2025	Attending Microsoft Teams meeting with Messrs. Bren Cargill and Steven Cooper, legal counsel for Mr. Luc Guy Noel, the Company, and the group of investors, discussion without prejudice, going over issues, Mr. Bren Cargill went over stalking horse bid process, options available, answer Mr. Steven Coopers' questions and provide our comment, exchange of dialogue on issues to be addressed and information to be obtained from Mr. Luc Guy Noel, estimated property taxes payable as of August 25, 2025 and proposed courses of action, Mr. Steven Cooper will talk to the group of investors and get back to us.	1.00			
August 28, 2025	Preparing and sending e-mail to Messrs. Steven Cooper and Luc Guy Noel and copy to Mr. Bren Cargill on BDC's loan balance as of August 25, 2025 with our comments and reviewing reply e-mail on his comment.	0.15			
	Subtotal:	1.90			

Date	Activities	WC Hours	AN Hours	MC Hours	RC Hours
August 28, 2025	Discussion with Mr. Luc Guy Noel asking him to send to us the leases for Vincent Tayler Salon, Gold Bar-On Point Barber Shop, and Outfront, reviewing e-mail and attachment from Mr. Luc Guy Noel re: Outfront lease and proof of payment on Vincent Tayler Salon August rent and forward to Ms. Heather Stewart with our comments, and reviewing her comments and ask her to deal with Vince Tayler Salon on e-transfer error in the name of Hilltop Property Management, and advise Mr. Luc Guy Noel that we need a copy of Gold Bar-On Point Barber Shop lease.	0.25			
August 28, 2025	Finalizing Schedules "A" and "B" and Addendum to Listing Agreement on the Company's property for e-mail solicitation to listing agents and sending draft solicitation e-mail to Mr. Bren Cargill of Witten LLP for his review and comments and add comment regarding Mr. Luc Guy Noel's Canadian residency; receiving comments and questions from Mr. Bren Cargill and responding to same.		1.15		
August 28, 2025	Finalizing draft e-mail and attachments regarding Request for Listing Proposals on the Company's property and send to Mr. Vince Caputo of NAI Commercial, Messrs. Royce Johnson and Ian Stuart of Cushman & Wakefield and Mr. Matthew Hanson's reply e-mail from Mr. Vince Caputo on his comments.	0.50			
August 28, 2025	Reviewing reply e-mail from our Senior Associate on his site visit on August 28, 2025 to the Property, walk-through and observations made, list of tenants and hours of operations and observations.	0.25			
August 28, 2025	Preparing and sending e-mail to Mr. John Yee of South Edmonton Insurance regarding completed and signed monthly Payment Plan Enrolment Forms duly completed.	0.25			0.25
August 28, 2025	Record postdated auto debit from bank for insurance premium on September 4, 2025 in the amount of \$1,634.62.				0.25
	Subtotal:	1.25	1.15		0.50

Date	Activities	WC Hours	AN Hours	MC Hours	RC Hours
August 28, 2025	Preparing and sending e-mail and attachment to Mr. Bren Cargill of Witten LLP regarding the Rent Roll which shows the monthly rent payment due from 2004736 Alberta Ltd. dba Catch of the Week, plus GST.	0.10			
August 28, 2025	Preparing and sending leases received from BDC to Ms. Heather Stewart of Hilltop Property Management regarding Ottewell Daycare and Lease Amendment.	0.15			
August 28, 2025	Reviewing invoice from Ms. Brenda Corizon of Hilltop Property Management and approve for payment from September rents to be collected.	0.10			0.15
August 28, 2025	Preparing and sending e-mail to Mr. Hardeep Singh of BDC regarding update from our meeting with Messrs. Bren Cargill and Steven Cooper and advise that Mr. Bren Cargill will prepare and send a reporting e-mail to Mr. Ryan Trainer and copy us on it on the issues addressed and information obtaining and we have sent out our Request for Listing Proposals to three real estate firms with a deadline to submit Listing Proposals by 4:00 p.m. on September 12, 202t and date confirmed with Mr. Bren Cargil that he is fine.	0.20			
August 29, 2025	Reviewing e-mail from Ms. Heather Stewart advising us that she reached out to Lori of Vincent Tayler Salon for August rent not received as there was a typo error in the e-transfer to Hilltop Property Management and funds not received, and Lori was not very responsive and discussion with Ms. Heather Stewart to contact Mr. Luc Guy Noel and explain the situation and ask him to assist and she can contact Mr. Luc Guy Noel for whom to contact to collect rents from Outfront, and reviewing a copy of Ms. Heather Stewart's e-mail and attachment to Mr. Luc Guy Noel on her comments and request Mr. Luc Guy Noel's assistance.	0.25			
August 29, 2025	Preparing and sending e-mail and attachment to Mr. Hardeep Singh of BDC regarding the appraisal done by Glen Cowan & Associates Real Property Appraisals Ltd. received from Mr. Luc Guy Noel for his information.	0.10			
	Subtotal:	0.90			0.25

Date	Activities	WC Hours	AN Hours	MC Hours	RC Hours	ML Hours
August 29, 2025	Reviewing a copy of e-mail from Mr. Bren Cargill to Mr. Ryan Trainer and a copy to the Receiver and Manager regarding a summary of discussion with counsel for Catch of the Week/Mr. Luc Guy Noel and forwarding a copy to Mr. Hardeep Singh of BDC for his information; and discussion with Mr. Bren Cargill of Witten LLP on one correction on his e-mail to be made, and reviewing e-mail to Mr. Ryan Trainer on one correction.	0.25				
August 29, 2025	Reviewing reply e-mail from Mr. Luc Guy Noel regarding the tenant leases with On Point Barber Shop Ltd. and 1063378 Alberta Ltd. dba Vincent Tayler Salon Amending and Extending Agreement dated October 1, 2023 with his comments and e-mail was copied to Ms. Heather Stewart.	0.15				
August 29, 2025	Determining the filed documents relating to BDC's application to Court appoint a Receiver and Manager of all the assets, undertakings, and properties to be posted on the Receiver and Manager's website.	0.25		0.25		
August 29, 2025	Reviewing e-mail and attachments from Mr. Luc Guy Noel regarding 2025 Property Tax Notice, EPCOR current bill and Waste Connection of Canada invoices, telephone call and discussion with Mr. Luc Guy Noel to go over our comments on these invoices, answer his questions and provide our comments, also go over outstanding items on August 26, 2025 e-mail and obtain his comments, external accountant to send us information on September 2, 2025, discussed sales process and offering process, list and market property for sale with a real estate agent, answer his questions about this and provide our comments.	0.35				
	Subtotal:	1.00		0.25		

Date	Activities	WC Hours	AN Hours	MC Hours	RC Hours	ML Hours
August 29, 2025	Preparing and sending our e-mails to Mr. Luc Guy Noel on our comments in RED on his e-mail dated August 29, 2025 and provide items #6, 7, 11, 12, and 13 on our e-mail dated August 26, 2025 and reviewing and paying part of invoices from Waste Connection of Canada.	0.30			0.45	
August 29, 2025	Discussion with Mr. Bren Cargill of Witten LLP to provide an update on our discussion with Mr. Luc Guy Noel on certain issues and sales process, offer the Company's property and assignment of tenant leases for sale, and his comments on the listing term.	0.15				
September 2, 2025	Discussion with Mr. Matthew Hanson of CBRE Limited confirming receipt of our request for listing proposal on the Company's property, answer his questions and provide our comments, and obtain his comments, ask him to send us an e-mail if they would like to view the property as we need to give the commercial tenants notice.	0.25				
September 2, 2025	Reviewing e-mail and attachment from Mr. Luc Guy Noel with his comments from Usman Lawn & Snow's quote for contracted services for snow removal and parking lot sweeping, detailed breakdown of the services included and charges and discussion with Mr. Luc Guy Noel and advise him to send them approval by e-mail.	0.25				
	Subtotal:	0.95			0.45	

Date	Activities	WC Hours	AN Hours	MC Hours	RC Hours	ML Hours
September 2, 2025	Telephone call from and discussion with Mr. Ahmed Sher of AHD Chartered Professional Accountant regarding his discussion with Mr. Luc Guy Noel, 2023 year-end financial statements prepared except corporate income tax return, discrepancy income figures, they asked Mr. Thomas Chiu to reconcile and provide updated information, still not received yet, 2024 year-end corporate income tax return needs to be prepared and filed and the estimated cost, 2025 corporate income tax return needs to be prepared and filed on year of sale of the property, estimated cost, provide our comments, he will discuss with Mr. Luc Guy Noel and proceed to finalize corporate income tax return for 2023 and file, and sending to him our contact information and preparing and sending e-mail to Mr. Ahmed Sher, asking him to look up the Company's business number for GST online with CRA and let us know the primary business and business location and our comments.	0.50				
September 2, 2025	Reviewing e-mail and attachment from Mr. Luc Guy Noel regarding the financial information for the Company for the year 2023 and Mr. Ahmed Sher's comments, making notes of our comments and determine Mr. Luc Guy Noel and Acer Commercial Properties possibly owed monies by the Company.	1.25				
September 2, 2025	Telephone call from and discussion with Amanda of Catch of the Week, check with them that they received a telephone call from Waste Connections of Canada Inc. advising that they will cancel service if payment is not forthcoming, we paid the Receiver and Manager's portion on September 2, 2025 and sent proof of payment to Mr. Luc Guy Noel to pass onto Amanda.	0.15				0.10
	Subtotal:	1.90				0.10

Date	Activities	WC Hours
September 2, 2025	Reviewing e-mail from Mr. Royce Johnson asking for a few items, discussion with Ms. Heather Stewart of Hilltop Property Management and obtain a copy of the letter provided by the owners of the dry cleaners and forward a copy to Messrs. Royce Johnson, Vince Caputo and Matthew Hanson with our comments, and also sending them a copy of the rent roll received from Mr. Luc Guy Noel and a copy of the 2024 operating statement for Gold Bar Centre.	0.60
September 2, 2025	Discussion with Mr. Royce Johnson to provide our comments on other requested information not available and our comments, and Environmental Site Assessment for Phase 1 and supplemental Phase 2 will be available to chosen listing agent.	0.25
September 2, 2025	Reviewing e-mail and attachments from Mr. Luc Guy Noel regarding rent roll for Gold Bar, 2024 Income Statement for Gold Bar, Last Business Account Statement from Royal Bank for the Company's bank account, account statement for Gold Bar expenses paid by Catch of the Week from 2021 to 2025 and management fee unpaid invoice payable to Catch of the Week from July 2021 to July 2025 with his comments, tallying up the spreadsheets and advising Mr. Luc Guy Noel the total expense sheets, including GST and ask him to confirm the amount owed to 2004736 Alberta Ltd. dba Catch of the Week.	1.25
September 2, 2025	Reviewing Royal Bank statement and noticing insurance premium payment on August 18, 2025 returned NSF and discussion with Mr. John Yee, the insurance agent to advise him to look into it and the Receiver and Manager will cover the insurance premiums, if need to remain in good standing.	0.20
September 2, 2025	Preparing and sending e-mail to Mr. Luc Guy Noel regarding our review of the 2023 signed financial statements and we noticed that Mr. Noel and Acer Commercial Properties Ltd. (another shareholder is owed substantial amount as of December 31, 2025), we will put both parties down as unsecured creditor and the amount of claim to be determined and address where Notice and Statement of Receiver and Manager will be sent and send a copy of this e-mail to Mr. Bren Cargill of Witten LLP with our comments and information.	0.25
	Subtotal:	2.55

Date	Activities	WC Hours	AN Hours	MC Hours
September 2, 2025	Discussion with Mr. Vince Caputo to answer his questions and our comments on their Listing Proposal being prepared, their initial comments, he visited the Property and proposed courses of action, and other comments.	0.50		
September 2, 2025	Reviewing a copy of e-mail from Ms. Heather Stewart to Mr. Luc Guy Noel advising all rents have been received up to date from Vincent Tayler Salon.	0.10		
September 2, 2025	Preparing and sending e-mail and attachment to Mr. Vince Caputo regarding a copy of the lease with 2004736 Alberta Ltd. dba Catch of the Week and refer him to Part 3, Option to Renew on Schedule "D" with our comments.	0.20		
September 2, 2025	Preparing in draft Notice and Statement of Receiver and Manager and sending it to Mr. Bren Cargill of Witten LLP for his review and comments.	0.25		1.25
September 3, 2025	Reviewing e-mail from Mr. Matthew Hanson of CBRE Limited asking us to confirm no vacancies at the Property currently and confirm no vacancies, and fully tenanted.	0.10		
September 3, 2025	Reviewing e-mail and attachment from Mr. Ahmed Sher of AHD Chartered Professional Accountant regarding the profile of the Company with CRA.	0.15		
September 3, 2025	Reviewing e-mail and attachment from Ms. Shauna Trueman regarding a copy of the filed Receivership Order and forward a copy to Mr. Luc Guy Noel and post on the Receiver and Manager's website and preparing and sending e-mail to Ms. Shauna Trueman asking her to send us a copy of their Service List to post on the Receiver and Manager's website.	0.20		
September 3, 2025	Reviewing reply e-mail from Mr. Bren Cargill of Witten LLP advising us that he has reviewed the draft Notice and Statement of Receiver and Manager and no suggested changes from him.	0.10		
	Subtotal:	1.60		1.25

Date	Activities	WC Hours	MC Hours
September 3, 2025	Reviewing e-mail from Mr. Luc Guy Noel regarding his discussion with Mr. Ahmed Sher of AHD Chartered Professional Accountant and the balance owing to 2004736 Alberta Ltd. dba Catch of the Week, approximately, discussion with Mr. Luc Guy on our comments on both balances owed and Mr. Luc Guy Noel to be determined as the Company's books are currently being updated by Mr. Ahmed Sher, and we can send to him a copy of the signed Notice and Statement of Receiver and Manager and confirm our meeting on September 4, 2025.	0.25	
September 3, 2025	Discussion with Ms. Heather Stewart of Hilltop Property Management asking her to send to us in an e-mail or file folder a copy of all the tenant leases, amendments, and letter from drycleaning tenant.	0.15	
September 3, 2025	Finalizing and signing Notice and Statement of Receiver and Manager and forward to the Office of the Superintendent of Bankruptcy and send to the Company and all known Company's creditors.	0.45	0.25
September 3, 2025	Reviewing e-mail and attachment from Ms. Shauna Truman regarding the Service List and post to the Receiver and Manager's website.	0.10	0.25
	Subtotal:	0.95	0.50

Date	Activities	WC Hours	FA Hours
September 4, 2025 and September 6, 2025	<p>Attending to/from Edmonton to meet with our Senior Associate to go over issues to be addressed on the Gold Bar strip mall, updated information on the file, attending meeting with Mr. Luc Guy Noel at the Catch of the Week, touring the tenanted properties with Mr. Luc Guy Noel, making notes of our observations, going over all issues to be addressed with Mr. Luc Guy Noel, answer his questions and provide our comments, go over a list of accounting issues on the Company's books and records that needs to be brought up to date, he needs to deal with the Company's external account, GST returns pre-receivership, detailed and updated accounting and reconciliation on the amount owed by the Company to 2004736 Alberta Ltd. dba Catch of the Week, his discussions with his lawyer on the sales process, all offers to be received on the Company's property and assignment of leases are only subject to Court approval and financing must be in place, our deadline for three realtors to submit listing and marketing proposals to the Receiver and Manager, two of the realtors will need to visit and inspect the properties, advise us in advance if any repairs and maintenance costs need to be incurred, certain costs will be paid by the Receiver and Manager, Hilltop Property Management will continue to collect rents and manage the Property for the Receiver and Manager, other matters, and the Receiver and Manager' proposed courses of action, making notes of our discussion and comments, where relevant.</p>	8.50 2.25	8.50 2.25
September 4, 2025 and September 6, 2025	<p>Attending to/from Mr. Vince Caputo of NAI Commercial's office to meet with him who gave a brief presentation of his listing proposal, discussed his marketing strategy and suggesting market price, provide him with updated information on certain 2025 operating expenses related to Gold Bar, go over information provided to them to date, information available on the Gold Bar for our review and comments, answer his questions and provide our further comments, and they will send to us their marketing and listing proposal by September 12, 2025 and our proposed courses of action to report to Mr. Bren Cargill of Witten LLP, our legal counsel and then we will report to BDC and their legal counsel for their review and comments.</p>	2.50 1.50	2.50 1.50
	Subtotal:	14.75	14.75

Date	Activities	WC Hours	FA Hours
September 4, 2025	Reviewing reply e-mail from Mr. Avnish Nanda advising us that they have reviewed with their client the amount owed by the Company to 2004736 Alberta Ltd. and the amount claimed is nowhere in the financial statements that he has seen and forwarding a copy of this e-mail to Mr. Luc Guy Noel for his review and comments.	0.20	
September 4, 2025	Reviewing e-mail from Mr. Ahmed Sher of AHD Chartered Professional Accountant asking us to give him a breakdown of BDC's loan and interest payable as of December 31, 2024, forward this e-mail to Mr. Hardeep Singh of BDC with our comments, reviewing reply e-mail and attachment from Mr. Hardeep Singh with BDC loan details and forwarding it to Mr. Ahmed Sher with our comments.	0.45	
September 5, 2025	Attending to/from meeting with Mr. Luc Guy Noel to pick up a bank draft for the Company's cash in bank, meeting to go over the listing term of the proposed listing of the Property being 90 days, our comments, answer his questions and provide our comments, the outcome of his meeting with Mr. Ahmed Sher to update the Company's books and records, cost base for the Company's property and any losses carried forward, and other matters, and viewing times by two realtor firms on September 8, 2025 at the Property.	1.25	1.25
September 5, 2025	Attending to/from meeting with Messrs. Royce Johnson and Ian Stuart of Cushman & Wakefield regarding updated information provided to them on 2025 property tax figure, property maintenance for 2025, Catch of the Week lease is currently in their first renewal term of five years and they have a second renewal term of five years as an option, and preparing and sending to them a copy of the Catch of the Week lease with our comments, answer their questions, provide our comments, ask them questions about their thoughts on the Property, listing proposals, price, cap rate, listing period, suggested weekly phone report, realtor requested for list of tenants with term period, whether they have prospective purchasers to take this purchase opportunity to, other comments of theirs on the Property, making notes of our discussions and comments.	2.00	2.00
	Subtotal:	3.90	3.25

Date	Activities	WC Hours	FA Hours
September 5, 2025	Attending to/from meeting with Mr. Bren Cargill of Witten LLP regarding the outcome of our meeting with Messrs. Luc Guy Noel, Vince Caputo, Royce Johnson and Ian Stuart, issues addressed, their comments and our comments, need to determine listing term of the marketing and listing proposal, Mr. Vince Caputo will contact him directly to discuss and determine 90 days.	1.50	1.50
September 5, 2025	Telephone call from and discussion with Mr. Vince Caputo regarding an update from our discussion with Mr. Bren Cargill on the listing term of the proposed listing proposal, being 10 days and we have advised Mr. Luc Guy Noel and his comment.	0.25	
September 5, 2025	Reviewing e-mail from Mr. Matthew Hanson asking if his partners, Chris, James and Grant, can see the property, including the building on September 8, 2025 at 11:30 a.m. and who they should meet when they arrive, and once confirmed with Mr. Luc Guy Noel, preparing and sending e-mail to Mr. Matthew Hanson confirming the date and time and Mr. Luc Guy Noel and our Senior Associate's attendance.	0.20	0.20
September 6, 2025	Reviewing e-mail and attachments received from Avnish Nanda and forwarding them to Mr. Bren Cargill of Witten LLP for his review and action, requesting that he find out the nature and amount of the claim, other comment, and reviewing reply e-mail from Mr. Bren Cargill on his comments.	0.25	
September 7, 2025	Included Above	0.10	
	Subtotal:	2.30	1.70

Date	Activities	WC Hours	AN Hours	MC Hours	ML Hours	AS Hours
September 7, 2025	Receiving a letter from Office of the Superintendent of Bankruptcy confirming filing requirements.		0.25			
September 7, 2025	Reviewing and paying filing fee to Receiver General for Canada with remittance advice to the Office of the Superintendent of Bankruptcy.	0.10		0.25	0.20	
September 7, 2025	Reviewing rent roll as of April 30, 2025 provided to us by BDC and forwarding it to Messrs. Royce Johnson and Ian Stuart, Vince Caputo and Matthew Hanson providing our comment that as the renewal terms are under renewal options and Catch of the Week should be 2 x 5 years.	0.30				
September 7, 2025	Preparing and sending e-mail to Mr. Bren Cargill of Witten LLP advising him that we advised Mr. Luc Guy Noel that the listing term of the proposed listing will be 90 days on the Property and Mr. Luc Guy Noel's comments and we advised the three real estate firms submitting listing proposals on the 90 day listing term.	0.10				
September 8, 2025	Telephone call from and discussion with Mr. John Yee of South Edmonton Insurance Ltd. advising us that they will send us e-mail shortly about his request for us to register them as a payor into our banking system to pay the downpayment of insurance for August downpayment was bounced back from the Company.	0.15				0.15
	Subtotal:	0.65	0.25	0.25	0.20	0.15

Date	Activities	WC Hours	AN Hours	MC Hours	RC Hours	ML Hours
September 8, 2025	Reviewing e-mail from Mr. John Yee advising us that he got a hold of Optimum West Insurance accounting, they received new banking information and updated for September withdrawal, they do need the August NSF payment, balance due, policy account number, other comments, discussion with Mr. John Yee to confirm the payee and preparing cheque requisition and paying August insurance premium due online banking from Receiver and Manager's trust account.	0.25				0.40
September 8, 2025	Preparing, completing, and signing Application of the Authorization to File Separate GST returns, authorize a representative for online access, and correspondence with CRA advising them of our Court appointment as Receiver and Manager and ask them to set up a separate GST account.	0.20				1.35
September 8, 2025	Reviewing e-mail from Ms. Heather Stewart of Hilltop Property Management regarding a call she received from the owner of Bloom Cookies complaining that she did not receive proper notice from Mr. Luc Guy Noel accompanied by three other men on September 8, 2025 to do a walk through, Ms. Ashley Benson, the owner of Bloom Cookies has no issues with the walk throughs, just wants a heads up, and another matter regarding maintenance of the property for garbage removal, maintenance to the parking lot and surrounding areas, and trim the weeds and Mr. Luc Guy Noel advised Ms. Heather Stewart that he will be attending to this, discussion with Mr. Luc Guy Noel on these two matters, go-forward action plan, and preparing and sending e-mail to Ms. Heather Stewart and copy to Mr. Luc Guy Noel on the go-forward action plan on these two matters.	0.35				
	Subtotal:	0.80				1.75

Date	Activities	WC Hours	AN Hours	MC Hours	FA Hours	ML Hours
September 8, 2025	Reviewing e-mail from Mr. Matthew Hanson of CBRE Limited advising us that CBRE Limited have their own website and does not list on MLS and preparing and sending our reply e-mail on our comments.	0.20				
September 8, 2025	Attending to/from meeting with Messrs. Royce Johnson and Ian Stuart touring the Property with Mr. Luc Guy Noel, advised them to direct all their enquiries with the Receiver and Manager in writing and copy to our Senior Associate.				1.50	
September 8, 2025	Attending to/from meeting with Mr. Matthew Hanson's partners, Chris, James and Grant, touring the Property with Mr. Luc Guy Noel and advised them to direct all their enquiries in writing with the Receiver and Manager and copy to our Senior Associate.				1.50	
September 8, 2025	Reviewing e-mail from our Senior Associate that they completed site tours with Mr. Luc Guy Noel and Cushman & Wakefield and CBRE Limited.	0.10				
September 8, 2025	Reviewing e-mail from Mr. Matthew Hanson of CBRE Limited asking a few questions after September 8, 2025 tour, and provide our detailed reply comments.	0.35				
September 8, 2025	Reviewing e-mail and attachment from Mr. Vince Caputo of NAI Commercial regarding their proposal and comments on Gold Bar Centre with their comments, and making notes of our comments and preparing and sending e-mail to Mr. Vince Caputo on our comments, and ask him to set up a Microsoft Teams meeting to go over and discuss their proposal.	1.35				
	Subtotal:	2.00			3.00	

Date	Activities	WC Hours
September 8, 2025	Reviewing e-mail from Mr. Andrew Simpson of JLL in Edmonton introducing their team to D. Manning & Associates Inc. and they would like to jump in on a call and introduce themselves and they were referring to 2358573 Alberta Ltd. and discussion with Mr. Andrew Simpson that we already requested proposals from three other real estate firms, and he will send to us a reference.	0.25
September 8, 2025	Reviewing e-mails and attachment from Mr. Vince Caputo regarding their updated proposal and confirm our availability for a Microsoft Teams meeting on September 10, 2025 at 11:00 a.m. (Vancouver time).	0.25
September 8, 2025	Reviewing e-mail from Mr. Jacob McIntyre of Avison Young asking if his team can submit a proposal and advise him Request for Proposal process is closed and provide our comments.	0.20
September 9, 2025	Reviewing e-mail from Mr. Ian Stuart asking our availability for a Teams call on September 10, 2025 and Mr. Royce Johnson and he would like to go through briefly their valuation given the unique opportunity on this site and advising them the Receiver and Manager's availability on September 10, 2025 at 1:00 p.m. (Vancouver time) or 2:00 p.m. MDT, and reviewing and accepting Teams meeting invite.	0.20
September 9, 2025	Telephone call from and discussion with the real estate agents of Cushman & Wakefield Edmonton regarding the Company's strip mall property and they specialize in retail sector properties and would like to submit a listing proposal and advise them that Messrs. Royce Johnson and Ian Stuart are already submitting a listing proposal to us and we have a Teams meeting with them on September 10, 2025.	0.20
	Subtotal:	1.10

Date	Activities	WC Hours	MC Hours	FA Hours
September 10, 2025	Attending Microsoft Teams meeting with Mr. Vince Caputo of NAI Commercial to go over the Listing Proposal on the Company's property, provide our comments, he answered our questions, ongoing dialogue about the Property, deadline set for listing proposals to be received, we received his listing proposal and our proposed courses of action and anticipated timing of a decision to be made, and further discussion with Mr. Vince Caputo on his listing proposal and the suggested listing price.	1.00		
September 10, 2025	Attending Microsoft Teams meeting with Messrs. Royce Johnson and Ian Stuart of Cushman & Wakefield to go over their valuation on the Company's property to be included in their Listing Proposal, they provided their comments, answered our questions, we provided our comments, timing of them sending their listing proposal to the Receiver and Manager, and our proposed courses of action, deadline for listing proposals to be submitted.	0.50		0.50
September 10, 2025	Reviewing e-mail and attachment from Mr. Bren Cargill of Witten LLP to the Receiver and Manager and copied to Mr. Ryan Trainer regarding he has received some communications from the other tenants in the Gold Bar Centre regarding the conduct of Mr. Luc Guy Noel, he has apparently been disturbing the quiet enjoyment of the leased premises of the other businesses, inappropriate actions to date by touring his investor group through the building without proper notice to the tenants and Mr. Brent Cargill's comments, Ms. Nancy Pho advising the tenants of Gold Bar Centre that they are in charge of all maintenance requests and Mr. Brent Cargill's suggested courses of action on these two matters, reviewing e-mail from Mr. Ryan Trainer on his comments, discussion with Mr. Ryan Trainer on our comments and proposed courses of action, reviewing a copy of Mr. Bren Cargill's e-mail to Mr. Ryan Trainer on the suggested courses of action, discussion with our Senior Associate in Edmonton and Ms. Heather Stewart on issues to be addressed, proposed courses of action, preparing and sending e-mail to Mr. Brent Cargill on our comments and copied to our Senior Associate and Ms. Heather Stewart, and reviewing reply e-mail from Mr. Bren Cargill on his comment and further e-mail sent to Mr. Bren Cargill advising that our Senior Associate is going to get all phone numbers and contact information from Ms. Heather Stewart on the tenants and contact them and give 24 hours' notice for viewings and other comments.	1.50	0.25	
	Subtotal:	3.00	0.25	0.50

Date	Activities	WC Hours	MC Hours	FA Hours
September 10, 2025	Telephone call from and discussion with Mr. Hardeep Singh of BDC to provide update on our actions to date, real estate firms contacted to submit listing proposals, issues with Mr. Luc Guy Noel with some tenants and our proposed courses of action and we will provide him with updates.	0.25		
September 10, 2025	Reviewing a copy of e-mails sent from Mr. Bren Cargill to Mr. Steven Cooper and copied to the Receiver and Manager and our local Senior Associate in Edmonton regarding the Receiver and Manager has received complaints from other tenants at Gold Bar Centre regarding recent actions of Mr. Luc Guy Noel, any tours require minimum 24 hours' notice to the business and the local representative of the Receiver and Manager must be present and be the one to give the 24 hours' notice, all parties interested in purchasing or listing, the Gold Bar Centre will be provided with the same rules and requirements, and other comments.	0.20	0.25	
September 10, 2025	Reviewing a copy of e-mail and attachment sent from Mr. Bren Cargill of Witten LLP to Ms. Nancy Pho and copied to the Receiver and Manager and Ms. Heather Stewart of Hilltop Property Management regarding correspondence recently sent by her to all the tenants, all maintenance issues the tenant may have are to be directed to Ms. Heather Stewart, not Gold Bar, as the Receiver and Manager's on-site agent in terms of rents or maintaining the premises, and Hilltop will then streamline any maintenance requests, and other comments.	0.15	0.25	
September 11, 2025	Reviewing reply e-mail from Ms. Heather Stewart to our Senior Associate regarding contact information for the tenants, preparing and sending e-mail to Mr. Bren Cargill of Witten LLP asking him after he has connected with Mr. Steven Cooper, Mr. Luc Guy Noel's legal counsel, when should our Senior Associate contact the tenants, reviewing reply e-mail from Mr. Bren Cargill on his comments to proceed for our Senior Associate to contact all the tenants and discussion with him on how to contact the tenants.	0.35		
	Subtotal:	0.95	0.50	

Date	Activities	WC Hours
September 11, 2025	Reviewing e-mail and attachments from Mr. Bren Cargill of Witten LLP regarding his attendance in Alberta Court of Justice pre-trial conference on this matter involving Summum Refrigeration Inc. on September 11, 2025 to advise the Court of the Receivership, copies of the pleadings from the Plaintiff's counsel, details of the claim, his comments, and he has a scheduled conference call with the Plaintiff's counsel on September 11, 2025, notice of dispute to counterclaim, and ask Mr. Bren Cargill to send them a copy of our Notice and Statement of Receiver and Manager.	0.35
September 11, 2025	Reviewing e-mail from Mr. Jordan Adams of CBRE Limited advising us that they have a client interested in purchasing the Company's property, they understand that the Property is in receivership and contact him on how best to proceed with an Offer to Purchase, send him an e-mail to call the Receiver and Manager and discussion with Mr. Jordan Adams that we will let the successful listing real estate agent know to contact him when the Property is listed for sale.	0.30
September 11, 2025	Reviewing e-mail and attachment from Messrs. Royce Johnson & Ian Stuart of Cushman & Wakefield regarding our Request for Proposal on the Company's Property with their covering letter and comments.	1.00
September 11, 2025	Discussion with Mr. Vince Caputo of NAI Commercial regarding the status of sending to the Receiver and Manager their listing proposal on the Company's Property on September 12, 2025 before the deadline and ask him for his comments on the excess land and issues involved in the development.	0.35
September 11, 2025	Discussion with Mr. Luc Guy Noel regarding his comments about the excess lands have no value to a prospective purchaser and he will send to the Receiver and Manager an e-mail on why this land has no value on September 12, 2025, and he has heard from his legal counsel, Mr. Steven Cooper and the protocol now on viewings of other tenants' property.	0.15
September 11, 2025	Reviewing e-mail from Mr. Vince Caputo regarding Cashman & Wakefield listing on offering for lease the future pad opportunity at Gold Bar Centre without success and forwarding a copy to Mr. Bren Cargill of Witten LLP with our comments.	0.25
	Subtotal:	2.40

Date	Activities	WC Hours	AN Hours
September 11, 2025	Preparing and sending e-mail and attachments to Mr. Bren Cargill regarding the Proposal received from Messrs. Royce Johnson and Ian Stuart on the Company's property with our comments, and we await a Listing Proposal from Mr. Vince Caputo of NAI Commercial on September 12, 2025 and see if CBRE Limited submits to us a listing proposal.	0.25	
September 12, 2025	Reviewing e-mail and attachment from Mr. Vince Caputo of NAI Commercial Inc. regarding their proposal on the Company's property and their comments with a covering letter and making notes of our comments and preparing and sending e-mail to Mr. Bren Cargill regarding e-mail and attachments received from Mr. Vince Caputo with our comments, our recommendation to work with this proposal, instructions and proposed courses of action.	1.00	
September 12, 2025	Reviewing e-mail and attachment from Mr. Bren Cargill regarding the Order received from ACJ and note on Paragraph 1 acknowledges the stay of proceedings against the Company.	0.15	
September 12, 2025	Telephone call to Service Alberta to get e-mail address to send Financing Statement and send to them with a copy of the Court Order.		0.35
September 12, 2025	Reviewing e-mail and attachment from Mr. Matthew Hanson regarding the Proposal for Gold Bar Centre with his comments, and forwarding a copy of e-mail and attachment to Mr. Bren Cargill with issues of concerns, our comments, and the proposal is not favourable.	0.75	
September 12, 2025	Reviewing reply e-mail from Mr. Bren Cargill on his comments on concerns on Cushman & Wakefield's recommended list price and comment.	0.10	
	Subtotal:	2.25	0.35

Date	Activities	WC Hours
September 12, 2025	Reviewing e-mail from Mr. Luc Guy Noel about our enquiry about the extra space available to build a new pad, this option has been investigated and the conclusions for this type of project are summarized in this e-mail and forward a copy of this e-mail to Mr. Bren Cargill for his review and comments, and he will review and get back to us.	0.25
September 12, 2025	Preparing and sending e-mail to Mr. Luc Guy Noel asking him to send us a copy of the signed agreement with Cushman & Wakefield regarding the extra space for lease and has the listing expired, telephone call from and discussion with Mr. Luc Guy Noel on his comments, answer other questions he has, ask him to send us an e-mail advising Mr. Thomas Chiu has the agreement with Cushman & Wakefield and other comments and forward this e-mail to Mr. Bren Cargill with our comments.	0.50
September 12, 2025	Reviewing e-mail from Mr. Bren Cargill agreeing with us that Mr. Vince Caputo of NAI Commercial has the best proposal and he will write to Mr. Ryan Trainer and advise and reviewing a copy of e-mail from Mr. Bren Cargill to Mr. Ryan Trainer regarding three listing proposals received, the Receiver and Manager's position is that NAI Commercial's proposal is the best one and recommend returning them to list the property, their commentary on the key features of each Proposal, concerns on Cushman & Wakefield's proposal with unrealistic values to the excess land based on potential re-development, issues raised by the Company, and our proposed courses of action and comments.	0.50
September 12, 2025	Discussion with Mr. Vince Caputo regarding his availability for a Teams meeting with Mr. Bren Cargill and the Receiver and Manager on September 15, 2025, advise Mr. Bren Cargill, and accept Teams meeting invite.	0.15
September 12, 2025	Reviewing e-mail from Mr. Matthew Hanson of CBRE Limited asking us to confirm receipt of their Listing Proposal, confirmed receipt of Cushman & Wakefield Listing Proposal by e-mail and receipt by hard copy.	0.15
	Subtotal:	1.55

Date	Activities	WC Hours
September 14, 2025	Reviewing e-mail from Mr. Bren Cargill regarding the real estate agent, Mr. Jandip Deol of Avison Young, has a client that would like to submit an offer prior to the property hitting the market, as his client is an aggressive purchaser with substantial real estate holdings in Edmonton and other comment, and Mr. Bren Cargill asked us what we want to do with this request, and preparing and sending to Mr. Bren Cargill our detailed reply comments on the Receiver and Manager's position and he can send Mr. Jandip Deol with a response and copy us on his reply.	0.35
September 14, 2025	Preparing and sending e-mails and attachments to Mr. Vince Caputo regarding Phase 1 and Phase 11 Environmental Site Assessment on Gold Bar Centre with our comments.	0.50
September 14, 2025	Preparing and sending e-mail to Ms. Heather Stewart of Hilltop Property Management advising her to send a copy of all tenant leases and amendments thereto and correspondence received from certain tenants to Mr. Vince Caputo with his contact details and our comments, and ask her to copy us on the e-mail to be sent, and advise her that we have copied Mr. Vince Caputo on this e-mail.	0.25
September 15, 2025	Reviewing a copy of e-mail from Mr. Ryan Trainer to Mr. Bren Cargill regarding BDC supports the Receiver and Manager's recommendation on NAI Commercial and advise Mr. Vince Caputo.	0.10
September 15, 2025	Reviewing e-mails from Mr. Vince Caputo advising us these appears to be another Phase 2 Environmental Site Assessment ("ESA") available, this report is a supplementary report specifically for the dry cleaning operation, whether we have the main Phase 2 ESA that addresses the previous site history as a service station and forwarding a copy of these two e-mails to Mr. Hardeep Singh and copy to Mr. Vince Caputo with our comments, and reviewing reply e-mails and attachment from Mr. Hardeep Singh regarding CT Associates October 2020 document is both Phase 1 and 11, link resent, and attachment sent to both the Receiver and Manager and Mr. Vince Caputo.	0.75
September 15, 2025	Reviewing e-mail from and discussion with Mr. Vince Caputo asking us if there is any information on whether remediation took place for the contaminated area identified in the report and obtain his comments, and suggested course of actions, including obtaining a quote from a third party, and other items.	0.50
	Subtotal:	2.45

Date	Activities	WC Hours
September 15, 2025	Attending Teams meeting with Messrs. Vince Caputo and Bren Cargill to go over NAI Commercial's listing proposal, update on potential environmental issue brought to our attention by Mr. Vince Caputo or the excess lands, Mr. Vince Caputo's suggested courses of action, he will contact a third party to get a quote for possible remediation work, go over the form of listing agreement, offer form with Schedule "A", Confidentiality Agreement to be prepared by NAI Commercial, dry cleaner no issue on ESA, property sold "as is where is", we will talk to Mr. Luc Guy Noel to see if they did anything on remediation work, parties to be sent Confidentiality Agreement and invitation to make offers on the Property, Court dates at this time available later in 2025, we will advise the real estate firms on September 15, 2025, not successful in their proposals and sign listing agreement with NAI Commercial on September 15, 2025, making notes of our discussion and comments, and discussion with Mr. Luc Guy Noel about the contamination in the excess land area and he advised the Receiver and Manager that it has been remediated and we asked him to send us the evidence and advise Mr. Vince Caputo accordingly.	1.00
September 15, 2025	Reviewing e-mails and attachments from Mr. Vince Caputo regarding the Confidentiality Agreement, Listing Agreement, and template Offer to Purchase and Interim Agreement with his comment, making notes of our comment, and suggested changes, and discussion with Mr. Vince Caputo to go over our comments and suggested changes to the Listing Agreement and discussion with Mr. Bren Cargill to obtain his comment on the Listing Agreement.	1.00
September 15, 2025	Reviewing a copy of e-mail and attachments sent by Ms. Heather Stewart of Hilltop Property Management regarding the tenant leases and/or amendments for Gold Bar Centre.	0.25
September 15, 2025	Reviewing e-mail and attachment from Mr. Vince Caputo regarding the revised listing agreement, advise him one final change needs to be made from our discussion with Mr. Bren Cargill, reviewing final listing agreement with Schedule "A", sign the listing agreement and Addendum to Listing Agreement and return a copy to Mr. Vince Caputo and copy to Messrs. Bren Cargill and Hardeep Singh.	0.30
	Subtotal:	2.55

Date	Activities	WC Hours
September 15, 2025	Discussion with Mr. Luc Guy Noel to advise him that we have signed a listing agreement with Mr. Luc Guy Noel, the listing price, term of listing, commission structure and proposed courses of action of NAI Commercial and our Senior Associate will be in touch with him to set up a meeting, and advising Mr. Vince Caputo accordingly, and discussion on deposit with Mr. Vince Caputo with acceptable offer subject to Court approval within two business days of accepted offer.	0.25
September 15, 2025	Preparing and sending e-mails to Mr. Vince Caputo advising him to send Non-Disclosure Agreements to Mr. Jandip Deol of Avison Young, Mr. Jordan Adams of CBRE Limited, Mr. Luc Guy Noel, Mr. Avnish Nanda of Nanda & Company, legal counsel for Mr. Thomas Chiu and our comment.	0.25
September 15, 2025	Preparing and sending e-mails to Mr. Matthew Hanson of CBRE Limited and Messrs. Royce Johnson and Ian Stuart of Cushman & Wakefield advising them that we have signed a listing agreement with Mr. Vince Caputo of NAI Commercial and if they have any prospective purchasers, they can contact Mr. Vince Caputo and provide his e-mail address and thank them for submitting a listing proposal, and reply to Mr. Matthew Hanson's enquiry on their proposal.	0.20
September 15, 2025	Preparing and sending e-mail to Mr. Bren Cargill of Witten LLP and copy to Mr. Vince Caputo advising them that we spoke to Mr. Luc Guy Noel on September 15, 2025 and asked him whether remediation took place for the contaminated area, identified in the ESA report and Mr. Luc Guy Noel advised us "yes" and it was a requirement before BDC funded their loan to the Company and we asked him to review his files and send us evidence of this taking place.	0.15
September 16, 2025	Reviewing reply e-mail from Mr. Bren Cargill of Witten LLP advising us hopefully that remediation did take place and forwarding e-mail to Mr. Vince Caputo to follow up with Mr. Luc Guy Noel on September 17, 2025 on this and as a backup he can talk to Mr. Hardeep Singh to see if BDC has evidence in their files or work being done before they put on the loan or another idea is Mr. Luc Guy Noel should have a copy of an invoice showing the remediation work done or contact the contractor who did the work for paperwork.	0.25
	Subtotal:	1.10

Date	Activities	WC Hours
September 16, 2025	Reviewing a copy of e-mail from Mr. Vince Caputo to our Senior Associate asking him to set up a site visit for Mr. Vince Caputo and his videographer on September 17, 2025 at 1:30 p.m. and advise them that Bloom Cookies, a tenant needs at least twenty-four hours' notice.	0.15
September 16, 2025	Reviewing e-mails from Messrs. Royce Johnson and Ian Stuart of Cushman & Wakefield asking the Receiver and Manager to call them and they want feedback on their proposal and for price expectation , Mr. Ian Stuart can discuss with Mr. Vince Caputo and forward a copy of this e-mail to Mr. Vince Caputo and reviewing reply e-mail from Mr. Vince Caputo that he has already advised Mr. Ian Stuart in the listing price and Mr. Ian Stuart will check with their prospects and circle back if there is further interest in submitting an offer.	0.25
September 16, 2025	Reviewing e-mail and attachment from Mr. Vince Caputo on his detailed discrepancies on certain leases to rent roll information, ask Mr. Vince Caputo to connect with Ms. Heather Stewart of Hilltop Property Management and Mr. Luc Guy Noel and our comments, preparing and sending e-mail to Ms. Heather Stewart and Mr. Luc Guy Noel authorizing Mr. Vince Caputo to talk to both of them regarding the tenant leases, current monthly rents collected and Catch of the Week lease (Mr. Luc Guy Noel), copied Mr. Vince Caputo on this e-mail.	0.75
September 16, 2025	Reviewing e-mail from Mr. Matthew Hanson of CBRE Limited asking us how they were with regards to pricing and preparing and sending reply e-mail on our comments.	0.10
September 16, 2025	Reviewing a copy of e-mail from Mr. Bren Cargill to Mr. Jandip Deol to send any offers to Mr. Vince Caputo who is the listing agent on this property.	0.20
September 16, 2025	Reviewing e-mail and attachment from Ms. Heather Stewart regarding funds have been wired to our trust account, as per detailed statement and preparing and approving deposit record form.	0.25
	Subtotal:	1.70

Date	Activities	WC Hours	RC Hours
September 16, 2025	Reviewing reply e-mails from Mr. Vince Caputo including the schedule of rents received from Hilltop Property Management for the months of August and September, he obtained an Amendment Extending Agreement for Vincent Tayler Salon, other comments, Catch of the Week and his communications with Ms. Heather Stewart and discrepancy between the rent roll and the lease for Catch of the Week, and preparing and sending detailed e-mail to Mr. Vince Caputo asking him to deal with Mr. Luc Guy Noel on the discrepancy, he can call Mr. Bren Cargill for an update, our comments on the current rent situation and the amount claimed by Catch of the Week owed by 2358573 Alberta Ltd., Mr. Hardeep Singh's comments, we advised Mr. Luc Guy Noel that there needs to be a final accounting adjustment for rent owed on the final amount he is owed under the shareholders' dispute once Mr. Vince Caputo finds out about the lease, requesting that he provides us with an update.	0.60	
September 16, 2025	Reviewing e-mail from Mr. Vince Caputo on his review of the remaining leases against the rent collected and Bloom Cookies is underpaying by \$451 and Outfront has not paid rent and preparing and sending reply e-mail to Mr. Vince Caputo on our comments.	0.15	
September 17, 2025	Reviewing e-mail from Mr. Vince Caputo asking us to call him on September 17, 2025 in the morning, discussion with Mr. Vince Caputo to go over any issues that he may have, answer his questions and provide our comments.	0.35	
September 17 and September 18, 2025	Reviewing e-mail and attachment from Ms. Heather Stewart of Hilltop Property Management regarding wire transfer to the Receiver and Manager's trust account, preparing and approving deposit record form regarding rent received, GST collected, management fee expense, and GST paid, and net funds received.	0.10 0.15	0.25
September 17, 2025	Reviewing e-mail from Mr. Bren Cargill to Mr. Vince Caputo and copy to the Receiver and Manager advising that GST would be payable on the sale of the Company's property, obtaining Mr. Vince Caputo's comments and providing our comments that the purchaser and seller can file a joint GST election form, and reviewing Mr. Vince Caputo's e-mail on his comment why GST is payable.	0.25	
	Subtotal:	1.60	0.25

Date	Activities	WC Hours	FA Hours
September 17, 2025	Reviewing a copy of e-mail from Mr. Vince Caputo to Mr. Luc Guy Noel requesting certain information and documents relating to the Company's property and his comments.	0.15	
September 17, 2025	Reviewing a copy of e-mail from Mr. Vince Caputo to Ms. Heather Stewart advising her of the noted discrepancies in the rent roll, leases, and comparison to their monthly rent collected and his comments.	0.20	
September 17, 2025	Attending to/from meeting with Mr. Vince Caputo from NAI Commercial and his photographer for a tour and do visual photography of the leased spaces, phoned each tenant to advise them of the visit as a twenty-four hours' notice to the tenants.		2.00
September 17, 2025	Preparing and sending e-mail to Mr. Vince Caputo asking him to send us an update e-mail in point form on the outcome of his meeting with Mr. Luc Guy Noel and reviewing his comments.	0.10	
September 17, 2025	Reviewing e-mail and attachment from Mr. Jandip Deol of Avison Young regarding his client signed Offer to Purchase from MJ Alliance with his comment, reviewing in detail the offer and noting a lot of issues with the offer and our comments.	0.50	
September 17, 2025	Reviewing e-mail from Mr. Vince Caputo received from Mr. Luc Guy Noel asking for a copy of the listing agreement and Mr. Vince Caputo's comments, reviewing e-mail from Mr. Bren Cargill on his comments and provide our suggestion on replying to Mr. Luc Guy Noel on certain items verbally, and reviewing Mr. Vince Caputo's comments that certain information already provided.	0.20	
September 17, 2025	Discussion with Mr. Vince Caputo on the outcome of his meeting with Mr. Luc Guy Noel, issues addressed, Mr. Luc Guy Noel's comments on certain items, and Mr. Vince Caputo's further comments and reviewing a copy of e-mail from Mr. Vince Caputo to Ms. Heather Stewart on some issues on rents and comments.	0.40	
	Subtotal:	1.55	2.00

Date	Activities	WC Hours
September 17, 2025	Preparing and sending e-mail to Mr. Bren Cargill on our comments after reviewing the offer from MJ Alliance, there are a bunch of issues to deal with, our comments, and request that he provide his comments and circulate to Mr. Vince Caputo and the Receiver and Manager and Mr. Bren Cargill will review and send his comments and concerns.	0.15
September 17, 2025	Preparing and sending e-mail to Mr. Vince Caputo asking if the Catch of the Week lease is signed by the landlord and tenant, what the monthly rent is that they are supposed to pay in the lease as compared to Mr. Luc Guy Noel's comments on September 17, 2025, reviewing a copy of the Lease Agreement signed and Mr. Vince Caputo's comments.	0.20
September 17, 2025	Reviewing e-mail and attachment on Mr. Vince Caputo's comments on the MJ Alliance offer, focus on the business terms, the purchase form submitted is incorrect, and key concerns, and questions for Mr. Bren Cargill.	0.20
September 17, 2025	Preparing and sending e-mail to Messrs. Bren Cargill and Vince Caputo advising them that it would be better that MJ Alliance resubmits their offer on the pre-approved form of purchase and sale with Schedule "A" and the signed Confidentiality Agreement, and other comments.	0.20
September 17, 2025	Preparing and sending e-mail to Mr. Bren Cargill referring to our e-mail to Mr. Vince Caputo and asking him to prepare and send a proper statement to Mr. Vince Caputo on why Catch of the Week has not paid August and September rents.	0.10
	Subtotal:	0.85

Date	Activities	WC Hours	RC Hours
September 18, 2025	Preparing and sending e-mail to Mr. Bren Cargill should Mr. Vince Caputo send Mr. Luc Guy Noel a copy of the signed Lease with Catch of the Week that we received from BDC and get his further comments, and reviewing reply e-mail from Mr. Bren Cargill on his comments, and discussion with Mr. Bren Cargill on our further comments, obtain his further comments and ask him to check with Mr. Ryan Trainer who will discuss with Mr. Hardeep Singh and sending him an e-mail on this and advise us on their comments and suggested course of action, and other matters.	0.25	
September 18, 2025	Preparing and sending e-mail to Messrs. Bren Cargill and Vince Caputo advising them that the offer form should include the assumption of all tenant leases in place and an adjustment for tenant security deposits, where applicable.	0.10	
September 18, 2025	Reviewing a letter dated September 10, 2025 received from CRA that shows that they have not received many monthly GST returns, and sending e-mail and attachment to Messrs. Luc Guy Noel and Ahmed Sher with our comments.	0.25	
September 19, 2025	Reviewing e-mail from Mr. Mark Basi of Colliers advising us about their background on real estate files in Edmonton and recent experience selling a retail plaza, advising us that they have worked with Mr. Ryan Trainer and they would like a chance to submit a listing proposal on the Company's property and preparing and sending reply e-mail to Mr. Mark Basi advising that we have listed the property for sale with Mr. Vince Caputo of NAI Commercial Real Estate Inc. and they can direct their enquiries to Mr. Vince Caputo.	0.20	
September 19, 2025	Reviewing e-mail and attachment from Mr. Luc Guy Noel regarding EPCOR bill received, asking him to send us Page 2 of 3 (missing) reviewing Mr. Luc Guy Noel's reply comment, and reviewing and paying our share of charges to EPCOR online and provide proof of payment to Mr. Luc Guy Noel.	0.25	0.30
September 19, 2025	Reviewing Goods and Services Tax electronic filing information received from CRA with remittance vouchers and preparing and sending e-mail and attachment to Messrs. Luc Guy Noel and Ahmed Sher with our detailed comments, for their information and action.	0.30	
	Subtotal:	1.35	0.30

Date	Activities	WC Hours
September 19, 2025	Reviewing e-mail and attachment from Mr. Luc Guy Noel regarding Page 2 of the EPCOR utility bill and other question and asked him to call the Receiver and Manager at the office.	0.10
September 19, 2025	Telephone calls from and discussion with Mr. Luc Guy Noel to obtain an update on a few issues, obtain his comments and provide our comments.	0.40
September 19, 2025	Reviewing e-mail and attachment from Mr. Vince Caputo regarding NAI Commercial's brochure for the Receivership sale on the property located at 5008 15036 – 106 Avenue, NW Edmonton, Alberta with Mr. Vince Caputo's updates and telephone call from and discussion with Mr. Vince Caputo to provide our approval for the brochure, the outcome of our further discussions with Mr. Luc Guy Noel and our comments, and proposed courses of action, and request a copy of the Agreement of Purchase and Sale prepared by Mr. Bren Cargill for our review and comments.	0.50
September 19, 2025	Reviewing e-mail and attachment from Mr. Luc Guy Noel to the Receiver and Manager regarding Tetra Tech report and documentation from remediation work done by Midwest and discussion with Mr. Vince Caputo and reviewing his reply e-mail to Mr. Luc Guy Noel and the Receiver and Manager and advising us that Mr. Luc Guy Noel does not have a real property report.	0.25
	Subtotal:	1.25

Date	Activities	WC Hours	AN Hours
September 19, 2025	Reviewing e-mail and attachment regarding Agreement for Purchase and Sale, making notes of our comments and suggested changes and preparing and sending e-mail and attachment outlining our comments and suggested changes.	0.50	1.65
September 21, 2025	Reviewing reply e-mail and attachments from Mr. Bren Cargill regarding the amended Agreement for Purchase and Sale and his comments, in PDF and in Word format, and other comments, and noting Gold Bar Dry Cleaners not mentioned in the schedules as a Lease and Lease Agreement and preparing and sending e-mail and attachment to Messrs. Bren Cargill and Vince Caputo regarding Gold Bar Dry Cleaners' extension of Lease Agreement by way of letter, there are a total of eight tenants and all their lease agreements need to be assigned and request Mr. Bren Cargill check the Agreement for Purchase and Sale, reviewing reply e-mail from Mr. Bren Cargill that he understands after speaking with Mr. Vince Caputo that the Gold Bar Dry Cleaners' lease is month to month.	1.00	1.05
September 21, 2025	Discussion with Mr. Vince Caputo regarding our comments on the Agreement of Purchase and Sale, need to include Gold Bar Dry Cleaners as a tenant and the current lease agreement, his discussion with Mr. Luc Guy Noel on their lease with the dry cleaner which he claims to be month to month, our comments, Mr. Vince Captuo's comments, and asking Mr. Vince Caputo to send an e-mail to Mr. Bren Cargill on his understanding of the lease agreement on the dry cleaner and reviewing a copy of e-mail and attachment from Mr. Vince Caputo to Mr. Bren Cargill with his comments and copied to the Receiver and manager.	0.50	
September 21, 2025	Preparing and sending e-mail to Mr. Luc Guy Noel advising him further to our meeting on September 4, 2025, we advised him to have one of his staff prepare the tenant reconciliation of additional rents for 2024 and send them to Ms. Heather Stewart of Hilltop Property Management for distribution to each tenant and a copy to the Receiver and Manager, and copy to Ms. Heather Stewart on this e-mail.	0.15	
September 22, 2025	Reviewing reply e-mail from Mr. Bren Cargill asking us whether we know if the Gold Bar Dry Cleaners ever accepted the offer letter to renew the lease, we need to find out, his further comment, we need to note it on the Agreement for Purchase and Sale, reviewing e-mail from Mr. Vince Caputo asking us to get Hilltop Property Management to confirm with the	0.30	
	Subtotal:	2.45	2.70

Date	Activities	WC Hours	AN Hours
Continued from above	Drycleaner, his comment, preparing and sending reply e-mail to Mr. Vince Caputo that we tried to reach Ms. Heather Stewart but she is not in yet and we will try again in an hour's time, and advise Mr. Vince Caputo that we talked to Ms. Heather Stewart and she will contact the drycleaners and let us know by e-mail.		
September 22, 2025	Discussion with Ms. Heather Stewart of Hilltop Property Management advising her that Messrs. Vince Caputo and Bren Cargill would like them to contact the Drycleaner to see if there is any further signed documentation, if not, Mr. Luc Guy Noel has advised us that this is a month-to-month lease, other issues to go over with her on the Company, obtain her comments and provide our comments, and request that Ms. Heather Stewart send us an e-mail on the results of her communication and findings with the Drycleaner.	0.25	
September 22, 2025	Discussion with Mr. Bren Cargill on the outcome of his discussion with Mr. Ryan Trainer regarding BDC's position on the Catch of the Week's rent arrears and BDC would like the Receiver and Manager to pursue the August and September 2025 rents due and October rents becoming due on October 1, 2025, Mr. Bren Cargill will correspond with Mr. Steven Cooper, Catch of the Week's legal counsel, to ask their client to pay October rent due on October 1, 2025 and August and September rent by October 17, 2025 and send us a copy of the correspondence and update Mr. Bren Cargill on waiting for Ms. Heather Stewart on her communications with the Drycleaning tenant.	0.20	
September 22, 2025	Reviewing a copy of e-mail and attachment from Mr. Bren Cargill to Messrs. Steven Cooper, Ronald Halab and Luc Guy Noel advising them further to their telephone call of August 28, 2025, on review Catch of the Week's rent for the months of August and September 2025 remains outstanding, this cannot continue and Catch of the Week needs to start paying the rent on time the first day of each month moving forward starting on October 1, 2025 and bring the rent arrears current no later than October 17, 2025 and other comments.	0.20	
September 22, 2025	Reviewing e-mail from Mr. Vince Caputo regarding Gold Bar Centre Dropbox Link for our review and comments, making note of one change to Leases, label on Catch of the Week label needs to be corrected with name and numbered company and need to check with Mr. Bren Cargill on NAI Commercial's comment on Catch of the Week monthly lease rate and discussion with Mr. Vince Caputo to advise accordingly with our comment.	0.50	
	Subtotal:	1.15	

Date	Activities	WC Hours	AN Hours
September 22, 2025	Reviewing e-mail and attachment from Mr. Vince Caputo regarding Gold Bar Shopping Centre brochure and preparing and sending e-mail to Mr. Vince Caputo approving release of the brochure with our comment.	0.15	
September 22, 2025	Reviewing contents of on-line data room (including Rent Roll) prepared by Mr. Vince Caputo as well as draft brochure.		0.75
September 22, 2025	Telephone message with Ms. Heather Stewart and reviewing e-mail from her regarding Gold Bar Dry Cleaners has confirmed that they are month-to-month lease and other comment, and forwarding this e-mail to Mr. Bren Cargill and copy to Mr. Vince Caputo to update the Agreement of Purchase and Sale as Gold Bar Dry Cleaners is a month-to-month lease and reviewing reply e-mail from Mr. Bren Cargill on his comments and get BDC's input on the terms of this lease and what is better value for the property on the market and reviewing e-mail from Mr. Vince Caputo on his comments.	0.35	
September 22, 2025	Reviewing update offer received by Mr. Vince Caputo from Mr. Jandip Deol of Avison Young on Alliance MJ Developments Ltd. offer with their comments, reviewing e-mail from Mr. Vince Caputo to Mr. Bren Cargill and the Receiver and Manager on the need to incorporate the tweaks to the Agreement of Purchase and Sale identified by the Receiver and Manager and other comments, Mr. Vince Caputo asked Mr. Jandip Deol for a redline version that can be shared for reference, they need to get it from the Buyer's lawyer and discussion with Mr. Vince Caputo on our comments and obtain Mr. Vince Caputo's comments and proposed courses of action as this offer is a conditional offer and not unconditional.	0.60	0.50
September 22, 2025	Discussion with Mr. Vince Caputo on the status of obtaining from Mr. Luc Guy Noel and their investor group an unconditional offer and letter from a roofing company on an estimate to replace the roof of Gold Bar Shopping Centre where the roof is worn out and leaking when it rains.	0.20	
September 23, 2025	Reviewing e-mail and attachment from Ms. Allie McNichol of City of Edmonton regarding correspondence dated September 23, 2025 from Mr. Ian McDougall, City of Edmonton Barrister and Solicitor, regarding City of Edmonton claim for property taxes due as of September 9, 2025 and the Tax Search and add both of their names to the electronic distribution list ("Service List") and forward a copy of this e-mail to Messrs. Bren Cargill and Ryan Trainer with our comments, and Messrs. Luc Guy Noel and Ahmed Sher with our comments, and ask McLennan Ross LLP to send us an updated Service List to include City of Edmonton.	0.25	
	Subtotal:	1.55	1.25

Date	Activities	WC Hours
September 23, 2025	Reviewing a copy of e-mail and attachment from Mr. Jandip Deol of Avison Young regarding Blacklined Agreement of Purchase and Sale for Alliance MJ Developments Ltd. with four places where there are changes made to the offer submitted with his comments and determining that the offer has to be made on the updated Agreement of Purchase and Sale approved by the Receiver and Manager.	0.35
September 23, 2025	Reviewing e-mail and attachment from Mr. Bren Cargill the updated form of proposed Agreement of Purchase and Sale that now includes the dry cleaner (numbered company) as a month-to-month lease in the leases section and discussion with Mr. Bren Cargill, and preparing and sending e-mail to Messrs. Vince Caputo and Bren Cargill providing our comments, looks good.	0.25
September 23, 2025	Reviewing e-mail from Mr. Vince Caputo to Mr. Bren Cargill and the Receiver and Manager advising us that he spoke to Mr. Luc Guy Noel and encouraged him to submit his offer as soon as possible, Mr. Luc Guy Noel met his investors on September 22, 2025 and said sale price was too high, he has a roofing company coming to the site to give a quote to replace the roof and Mr. Vince Caputo's other comments, as an alternative option, we can deal with Mr. Jandip Deol's client offer and other comments.	0.15
September 23, 2025	Reviewing e-mail from Mr. Mark Basi of Colliers asking us if there is cooperation agreement in the listing agreement and advise him, yes.	0.10
September 23, 2025	Reviewing e-mail from Mr. Ahmed Sher advising us that he is working on the files for 2024 and 2025, he is almost finished with 2024 and will be filing the GST and corporate taxes this week ending September 26, 2025, hopefully complete 2025 by next week, preparing and sending e-mail on our comments, and reviewing further e-mail and attachment from Mr. Ahmed Sher asking to confirm BDC's loan outstanding as of December 31, 2024 and provide our comment to add outstanding fee of \$70.00.	0.20
September 23, 2025	Discussion with Mr. Bren Cargill on the process of completing bids on the Company's property as there is no deadline set for offers on a sales process and we can accept an unconditional offer only subject to Court approval if we feel offer price is reasonable and have other purchasers complete their due diligence and bring their unconditional offers to Court and ask the Judge for sealed bids.	0.25
September 23, 2025	Preparing and sending e-mail to Mr. Markus Kummer regarding NAI Commercial's brochure on Gold Bar Shopping Centre for his review and to be forwarded to some of his clients looking for commercial investment property with our comments and ask him to contact Mr. Vince Caputo of NAI Commercial.	0.15
	Subtotal:	1.45

Date	Activities	WC Hours
September 24, 2025	Preparing and sending e-mail to Ms. Heather Stewart of Hilltop Property Management regarding a copy of Mr. Bren Cargill's e-mail to Mr. Luc Guy Noel and his lawyers regarding payment of outstanding rents for Catch of the Week and keep us posted if they receive any rents from Catch of the Week and reviewing reply e-mail on Ms. Heather Stewart's comments.	0.20
September 24, 2025	Telephone call from and discussion with Mr. Vince Caputo regarding his discussion with Mr. Luc Guy Noel, over 20 calls so far as of September 24, 2025 and 12 signed Confidentiality Agreements on the Company's property for sale, update on his latest dealings with Mr. Jandip Deol on the Company's property, request a list of outstanding requested information on the property to do due diligence by Alliance MJ Developments Ltd., their client and the timeframe requested to complete due diligence, and we need to send their final conditional offer to Mr. Bren Cargill whom will send to Mr. Ryan Trainer with our comments and proposed courses of action.	0.50
September 24, 2025	Reviewing e-mail from Mr. Andrew Simpson of JLL advising us that they have a client interested in the Company's property and advise them to contact Mr. Vince Caputo of NAI Commercial and provide Mr. Vince Caputo's contact e-mail.	0.15
September 24, 2025	Telephone call from and discussion and reviewing e-mail from Mr. Vince Caputo regarding an agent, Mr. Nicholas Hrebien of Cushman & Wakefield wanted to submit a \$3,000,000 offer on behalf of a lawyer named Mr. Jon Gello on September 24, 2025, he offered price guidance and encouraged them to submit a more market competitive offer and preparing and sending reply e-mail to Mr. Vince Caputo that we agree with his approach and comments, and will not entertain such a very low offer and declined.	0.35
September 24, 2025	Reviewing e-mail from our Senior Associate advising us that Mr. Luc Guy Noel called him on September 24, 2025 to inform him that he hired a private building inspector to do an on-site all-day inspection on the property starting at 8:00 a.m. on September 26, 2025 and our Senior Associate will contact all the tenants to give them notice of inspection and forward a copy of this e-mail to Messrs. Vince Caputo and Bren Cargill with our comments and discussion with Mr. Vince Caputo on both of our comments.	0.30
September 25, 2025	Attending to/from Mr. Luc Guy Noel's request to bring a building inspector for a site visit and advising each tenant by telephone for such visit.	FA 0.25
	Subtotal: WC 1.50 FA 0.25	

Date	Activities	WC Hours
September 26, 2025	Preparing and sending e-mail to Ms. Heather Stewart of Hilltop Property Management asking her to send a separate e-mail to Mr. Luc Guy Noel regarding Hilltop Property Management's banking details for rent payments for Catch of the Week, and reviewing a copy of e-mail and attachment sent by Ms. Heather Stewart to Mr. Luc Guy Noel on Hilltop Property Managements' banking details.	0.20
September 26, 2025	Preparing and sending text message to our Senior Associate finding out how the inspection on September 26, 2025 go at Gold Bar, reviewing his reply comments and discussion with Mr. Luc Guy Noel and discussion with him on our comments.	0.20
September 29, 2025	Reviewing e-mail from Mr. Ahmed Sher advising us that he has completed the bookkeeping, except for a few transactions that were forwarded to Mr. Luc Guy Noel to determine their exact nature up to August 25, 2025 and he is now in a position to file the GST returns up to August 25, 2025, some questions for us, answer these questions and provide our comments, estimated accounting fees to revise 2021 to 2013 GST returns and corporate income tax returns, accounting fees for 2024 and 2025 up to August 25, 2025, estimated cost for corporate income tax return for the year ending December 31, 2025 and estimated cost for corporate income tax return for the year ending December 31, 2026 (if necessary), other comments and Mr. Ahmed Sher would like us to approve these estimated accounting fees and preparing and sending reply e-mail to Mr. Ahmed Sher and copy to Mr. Luc Guy Noel on our comments, requested information after GST returns and corporate income tax returns and filed and send his invoices for work done and approved by the Receiver and Manager to us.	0.75
September 29, 2025	Reviewing e-mail from Mr. Luc Guy Noel advising us that he received the request from a BDC lawyer asking for Catch of the Week rent, ask per his previous conversation he mentioned that the Company owes money to Catch of the Week, his lawyer will be in touch with BDC's lawyer to sort this out, forwarding a copy of this e-mail to Mr. Bren Cargill for his information, Mr. Bren Cargill asked us whether we want him to write to Mr. Luc Guy Noel again, replied yes, and attach a copy of the Receivership Order and reference to the paragraph in the Order and reviewing a copy of e-mail and attachment from Mr. Bren Cargill to Mr. Luc Guy Noel and copied to the Receiver and Manager requesting rents to be paid and the right of offset to Catch of the Week is not available and other comments.	0.50
	Subtotal:	1.65

Date	Activities	WC Hours
September 29, 2025	Reviewing a copy of e-mail from Mr. Luc Guy Noel to Mr. Vince Caputo and the Receiver and Manager advising that the building inspection was done on September 26, 2025, on September 29, 2025, the roofing company will give any estimate to fix the roof problem, once this is all done, he will put in his offer on October 2 or October 3, 2025, reviewing response from Mr. Vince Caputo and forwarding a copy of these two e-mails to Mr. Bren Cargill for his information.	0.25
September 29, 2025	Telephone call from and discussion with Mr. Bren Cargill advising him that there is no response from Mr. Luc Guy Noel regarding payment of October rent and past due August and September rent, Mr. Luc Guy Noel is probably focusing on his offer to be submitted to purchase the Company's property subject to Court approval, and we have advised the Company's external accountant to file the revised GST returns and corporate income tax returns for the Company and we will pay as a post-receivership charge.	0.20
September 30, 2025	Reviewing e-mail from Mr. Luc Guy Noel asking the Receiver and Manager to call him on September 30, 2025 to chat, discussion with Mr. Luc Guy Noel replying to his e-mail to chat regarding the Receiver and Manager's demand for rent payment, hearing Mr. Luc Guy Noel's comments about dispute over rent payments with Mr. Thomas Chiu, the other shareholder on rent payments and BDC loan payments, they could not come to an agreement and other comments, Catch of the Week financial position and comments to pay rent, by end of the week, he will put in the offer and send to both Mr. Vince Caputo and the Receiver and Manager, the Receiver and Manager explained the situation and need a reply from Mr. Luc Guy Noel or his legal counsel to Mr. Bren Cargill on October 1, 2025, our comments, issues to be addressed, and Mr. Luc Guy Noel's proposed courses of action on a proposal to pay rent due and outstanding and go-forward plan, making notes of our discussion and comments.	0.60
Subtotal:		1.05

August 26, 2025 and August 27, 2025 (AN 0.25; ML 1.35)

Reviewing Receivership Order, preparing and sending instructions to Royal Bank of Canada to open a Receiver and Manager's trust account, reviewing and signing documents sent by Royal Bank of Canada to open a Receiver and Manager's trust account.

Throughout this billing period (ML 0.40, RC 0.35)

Maintaining the Receiver and Manager's cashbook of transactions including process chargebacks.

Throughout the billing period (AN 0.10, RC 0.25)

Preparing and approving the Receiver and Manager's monthly and final bank reconciliations.

Throughout the billing period (AS 27.45; EP 0.10)

Gathering all activities from all staff involved in this file, as well as all related disbursements, type and edit gathered activities relating to the receivership performed by time spent by each staff. Assisting William Choo.

Legend

WC	William Choo
AN	Alex Ng
MC	Morris Choo
FA	Florino Angeles
ML	Mia Law
RC	Ruth Chang
AS	April Szeto
EP	Edith Pang

	\$	\$
FEE		77,633.25
DISBURSEMENTS		
Postage	1.23	
Photocopies	332.00	
Telephone and facsimile	311.00	
Travel	<u>1,188.16</u>	<u>1,832.39</u>
		79,465.64
Goods & Services Tax (89537 3975 RT)		<u>3,973.28</u>
TOTAL INVOICE		<u><u>83,438.92</u></u>

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 2358573 Alberta Ltd.
(not in its personal capacity)



Per: William Choo, CPA, CGA

WC:as

invoice# 11709.doc\client#3156

ACCOUNTS PAYABLE ON RECEIPT, INTEREST AT THE RATE OF 2% PER MONTH (26.8% PER ANNUM) MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE. FEES, DISBURSEMENTS, EXPENSES AND OTHER CHARGES NOT YET RECORDED WILL BE INCLUDED IN FUTURE INVOICES.

**2358573 ALBERTA LTD.
RECEIVER AND MANAGER'S FEES**

FOR THE PERIOD JUNE 9, 2025 TO SEPTEMBER 30, 2025
(which includes preliminary work performed prior to the appointment of Receiver and
Manager on August 25, 2025)

STAFF	HOURS	HOURLY RATE	TOTAL FEE
		\$	\$
Senior Vice-President	111.25	535.00	59,518.75
President and Trustee	8.75	435.00	3,806.25
Manager	7.50	310.00	2,325.00
Senior Associates	32.05	230.00	7,371.50
Associate	27.95	165.00	4,611.75
TOTAL	187.50		77,633.25

**2358573 ALBERTA LTD.
RECEIVER AND MANAGER'S FEES**

**FOR THE PERIOD JUNE 9, 2025 TO SEPTEMBER 30, 2025
(which includes preliminary work performed prior to the appointment of Receiver and
Manager on August 25, 2025)**

STAFF	HOURS	HOURLY RATE \$	TOTAL FEE \$
William Choo, Senior Vice-President	111.25	535.00	59,518.75
Alex Ng, President and Trustee	8.75	435.00	3,806.25
Morris Choo, Manager	7.50	310.00	2,325.00
Florino Angeles, Senior Associate	25.45	230.00	5,853.50
Mia Law, Senior Associate	3.80	230.00	874.00
Ruth Chang, Senior Associate	2.80	230.00	644.00
April Szeto, Associate	27.85	165.00	4,595.25
Edith Pang, Associate	0.10	165.00	16.50
TOTAL	187.50		77,633.25

D. MANNING & ASSOCIATES INC.

Licensed Insolvency Trustee

Suite 520
625 Howe Street
Vancouver, B.C.
V6C 2T6

Telephone and Fax: (604) 683-8030
<http://www.manning-trustee.com>

October 31, 2025

Business Development Bank of Canada
7136 11St. NE, Suite 301
Calgary, AB
T2E 4Y9

Attention: Mr. Hardeep Singh
Specialist, Special Accounts

Dear Sirs/Mesdames:

Re: Receiver and Manager of 2358573 Alberta Ltd. ("the Company")

We enclose our bill (# 11731) for professional services rendered as Receiver and Manager of the Property of the Company totalling \$24,879.35, including disbursements and GST, for the period October 1, 2025 to October 31, 2025. Also included is a breakdown of the hours and rates charged by our staff.

We would appreciate receiving approval from Business Development Bank of Canada to pay this invoice from funds in the Receiver and Manager's trust account. Please send your approval by e-mail to the undersigned at wc@manning-trustee.com.

If you have any questions, please contact the writer at 604-683-8030.

Yours very truly,

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 2358573 Alberta Ltd.
(Not in its personal capacity)



Per: William Choo, CPA, CGA
Senior Vice-President

WC:as

Attachments

D. MANNING & ASSOCIATES INC.

Licensed Insolvency Trustee

Suite 520
625 Howe Street
Vancouver, B.C.
V6C 2T6

Telephone and Fax: (604) 683-8030
<http://www.manning-trustee.com>

October 31, 2025

Business Development Bank of Canada
7136 11St. NE, Suite 301
Calgary, AB
T2E 4Y9

Attention: Mr. Hardeep Singh
Specialist, Special Accounts

WC/ 3156
Invoice # / 11731

FOR PROFESSIONAL SERVICES RENDERED as Receiver and Manager of 2358573 Alberta Ltd. (“the Debtor” or “the Company”) for the period October 1, 2025 to October 31, 2025, including the following:

Date (2025)	Activities	WC Hours
October 1	Reviewing e-mail from Mr. Luc Noel of 2004736 Alberta Ltd. dba Catch of the Week to Mr. Bren Cargill of Witten LLP and the Receiver and Manager on clarifying the situation and find a positive solution to the problem of Catch of the Week rent payments, background information between him and Mr. Thomas Chiu negotiations started in September 2024 and did not materialize, Mr. Luc Noel and his new investors are to purchase Gold Bar Shopping Centre and they should have an unconditional offer ready shortly, after the purchase, they can take care of Catch of the Week financial needs, Mr. Luc Noel proposes that we give him some time to come up with a solution to start making payments starting in November and find a solution in two weeks, reviewing reply e-mail from Mr. Bren Cargill on his comments to us.	0.25
	Subtotal:	0.25

Date (2025)	Activities	WC Hours	RC Hours
October 1	Telephone call from and discussion with Mr. Vince Caputo of NAI Commercial regarding an update on the file, his latest discussions with Mr. Luc Noel confirming that he is working on an unconditional offer by October 31, 2025 and Mr. Jandip Deol of Avison Young, real estate agent for MJ Alliance advised that their client's offer will be lower as a conditional offer as further due diligence is required and at a lower amount for an unconditional offer, update on rent situation from Mr. Luc Noel of Catch of the Week, Mr. Vince Caputo will focus on receiving unconditional offers on the Property and we will provide update to Mr. Bren Cargill and get back to him, discussion with Mr. Bren Cargill to provide an update on our discussion with Mr. Vince Caputo, his discussion and response from Mr. Ryan Trainer of McLennan Ross LLP, our proposed courses of action and comments, and advising Mr. Vince Caputo accordingly.	0.75	
October 1	Receiving and process payment to Optimum West Insurance for October insurance premium.		0.20
October 2	Reviewing e-mail and attachment from Ms. Brenda Cuizon of Hilltop Property Management regarding their invoice dated September 29, 2025 for initial grass cut, garbage removals and management fee for rent collection, preparing and sending reply e-mail to Ms. Brenda Cuizon approving payment of this invoice from funds held in their trust account.	0.20	
October 2	Reviewing e-mail from Mr. Vince Caputo of NAI Commercial to the Receiver and Manager and Mr. Bren Cargill of Witten LLP regarding his discussion with Mr. Luc Noel on October 2, 2025 and he advised that he is still formulating his offer – terms could be shareable on October 3 or October 6, 2025, he advised it is a priority on his end and other comments, and reply to Mr. Vince Caputo on our comment.	0.15	
	Subtotal:	1.10	0.20

Date (2025)	Activities	WC Hours	ML Hours
October 2	<p>Reviewing e-mail and attachment from Ms. Heather Stewart of Hilltop Property Management regarding e-mail received from Ms. Ashley Benson, the owner of Bloom Cookie Co., a tenant re: a maintenance issue they are having in the space with their plumbing, background information, actions taken to date by Bloom Cookie Co., without success, a quote received from Mr. Rooter Plumbing to descale and hydro scrub three to six inches drain line to remove debris with Itech Pressure Jetter (commercial) and forward a copy of this e-mail and attachment to Mr. Luc Noel and ask if any comments and whether we should fix the problem as per the attached quote, and Hilltop Property Management to pay for this repair from funds in their trust account for the Receiver and Manager and copy Ms. Heather Stewart and our Senior Associate on this e-mail, reviewing reply e-mail from Mr. Luc Noel advising us that Mr. Rooter Plumbing is very expensive, he has a plumber that might be cheaper and comment, preparing and sending reply e-mail to Mr. Luc Noel a copy to Ms. Heather Stewart and our Senior Associate to coordinate with his plumber access through Ms. Heather Stewart who will contact Ms. Ashley Benson of Bloom Cookie Co.</p>	0.35	
October 3	<p>Reviewing e-mail and attachment from Mr. Ahmed Sher of A. Sher Professional Corporation regarding that he has compiled the accounts and the GST payable up to July 31, 2025 in the amount of \$68,241.91 plus interest and penalties for late filings and payments and see PDF summaries for reference purposes and send a copy of this e-mail and attachments to Mr. Bren Cargill for his information and our comments on the pre-receivership GST claim, and preparing and sending reply e-mail to Mr. Ahmed Sher, when available, request that he send us a copy of the corporate income tax return for the year ended December 31, 2024, financial statement as at August 25, 2025, and the adjusted cost base for the land and buildings as of August 25, 2025.</p>	0.75	
October 4/6	<p>Reviewing e-mail and attachment from Amanda of Catch of the Week regarding the invoices for garbage removal and to let her know that after we have paid the invoices, preparing and sending e-mail to Amanda and Mr. Luc Noel advising them that they were supposed to pay all outstanding arrears plus interest and our comment, reviewing e-mail and attachment from Amanda showing proof of payment of all outstanding arrears plus interest, determine balance owing and paying such amounts against each invoice by EFT and provide our proof of payment to Amanda and Mr. Luc Noel.</p>	0.35	0.20
	Subtotal:	1.45	0.20

Date (2025)	Activities	WC Hours	ML Hours
October 5	Preparing and sending e-mail to Mr. Luc Noel and copy to Ms. Heather Stewart and our Senior Associate asking whether he can let us know which plumber he contacted and request that he coordinate through Ms. Heather Stewart at Hilltop Property Management and let us know when the plumber will attend Bloom Cookie Co. premises and Ms. Heather Stewart will let the tenant know and reviewing reply e-mail from Mr. Luc Noel on his comment.	0.15	
October 6	Discussion with Mr. Hardeep Singh of BDC regarding an update on the file, certain repairs and maintenance that have to be done to the Property, including Bloom Cookie Co., a tenant, Mr. Luc Noel is getting us a quote to replace the roof due to many water leaks at Gold Bar Shopping Centre, status of unconditional offer subject only to Court approval from Mr. Luc Noel and his investor group, Mr. Luc Noel will get back to his plan to start paying rent on November 1, 2025 in a couple weeks' time, and other issues, and our comments.	0.25	
October 6	Reviewing e-mail from Mr. Bren Cargill of Witten LLP regarding an e-mail received from Mr. Ronald Halabi of Cooper Regel, legal counsel for Catch of the Week and Mr. Luc Noel asking for a response to Mr. Luc Noel's e-mail to Mr. Bren Cargill on October 1, 2025 in order for them to advise their client, and discussion with Mr. Bren Cargill on our discussion with Mr. Hardeep Singh of BDC on Mr. Luc Noel's proposal to us to start paying rent on November 1, 2025 and provide us with his proposal in two weeks' time and our comments, and Mr. Bren Cargill will respond to Mr. Ronald Halabi's e-mail and reviewing a copy of reply e-mail from Mr. Bren Cargill to Mr. Ronald Halabi.	0.25	
October 6	Preparing and sending e-mails and attachments to Amanda of Catch of the Week regarding a copy of invoices dated July 31, 2025 from Waste Connections of Canada Inc. paid by the Receiver and Manager, as requested by her.	0.15	0.20
October 7	Discussion with Mr. Vince Caputo of NAI Commercial regarding an update on Gold Bar Shopping Centre, Confidentiality Agreement signed to October 7, 2025, response to date on purchase opportunity, some nature of the enquiries, update from Mr. Luc Noel, update from Mr. Jandip Deol of Avison Young, real estate agent for MJ Alliance, other comments and proposed courses of action and he will follow up again with Mr. Luc Noel, and our comments.	0.50	
	Subtotal:	1.30	0.20

Date (2025)	Activities	WC Hours	ML Hours
October 7	Reviewing e-mail from Mr. Luc Noel advising us that he reached out to Chris at Primo Mechanical and ask them to look at Bloom Cookie Co. on October 10, 2025 in the morning, Chris' contact details, preparing e-mail to Ms. Heather Stewart asking her to contact Chris at Primo Mechanical and make arrangements with Bloom Cookie Co., reviewing e-mail from Ms. Heather Stewart to Mr. Luc Noel, discussion with Ms. Heather Stewart to ask Chris to let her know of the cost of repair while he is at Bloom Cookie Co., if cost is reasonable, request that she ask Chris to proceed with the repair, invoice to the Receiver and Manager and paying repairs invoice from funds in Hilltop Property Management's trust account, update on our discussion with Mr. Luc Noel on when Catch of the Week will start paying rent commencing in November 2025, and anticipated timing of next distribution from October 2025 rents, and other matters.	0.75	
October 7	Reviewing e-mail from Mr. Ahmed Sher of A. Sher Professional Corporation regarding the need to file the outstanding GST returns, his discussion with a Canada Revenue Agency ("CRA") representative, options available, discussion with Mr. Ahmed Sher on this matter, his discussion with a CRA representative, try to add Mr. Ahmed Sher to access the Company's GST accounts, reviewing e-mail and attachment from Mr. Ahmed Sher regarding his Rep ID, telephone discussion with Mr. Ahmed Sher regarding his level of authorization, we will upgrade his authorization to Level 2, allowing him to file and amend the previously submitted GST returns for the Company:	0.50	0.20
October 7/ October 8	Completing AUT-01 Form to CRA to authorize a representative for offline access and preparing and sending correspondence with a Senior Officer re: GST at CRA Surrey Tax Centre to authorize a presentative A. Sher Professional Corporation access on GST account RT0001 for 2358573 Alberta Ltd.	0.15	0.65
October 7	Discussion with Mr. Vince Caputo of NAI Commercial advising us that he has called into Mr. Jandip Deol for MJ Alliance and Mr. Luc Noel on Gold Bar Shopping Centre on the status of submitting unconditional offers on the Property.	0.10	
October 7/ October 8	Reviewing the date that the Receiver and Manager signed the Listing Agreement with NAI Commercial on the Company's Property and preparing and sending e-mail to Mr. Vince Caputo of NAI Commercial advising him that we should be due for the initial marketing report soon, and reviewing reply e-mail from Mr. Vince Caputo advising us that he will have his marketing and insights report to us by October 15, 2025 if not sooner.	0.20	
	Subtotal:	1.70	0.85

Date (2025)	Activities	WC Hours	AN Hours	ML Hours
October 7	Reviewing revised Agreement of Purchase and Sale prepared by Mr. Bren Cargill showing the dry cleaner tenant as a month to month tenant.		0.65	
October 8	Reviewing e-mail and attachments from Mr. Ahmed Sher of A. Sher Professional Corporation regarding the filed GST returns for the Company for the period from October 1, 2023 to June 30, 2025, using the Access Code and the CRA's NETFILE and once his authorization is upgraded to Level 2, he will file the amended GST returns for the period from October 1, 2021 to September 30, 2023, he will also file the amended corporate income tax returns for the years 2021 to 2023 as well as the original corporate income tax return for 2024.	0.50		
October 8	Determining that we need to make sure that Mr. Ahmed Sher can also file the corporate income tax returns and reviewing reply e-mail from Mr. Ahmed Sher that he will file them through his e-file number.	0.10		0.20
October 8	Reviewing reply e-mail from Mr. Ahmed Sher advising us that he just refiled the corporate income tax return for the year 2021, there was no problem and it has been filed and he will refile the other returns as well.	0.10		
October 8	Preparing and sending correspondence with CRA to add Mr. Ahmed Sher Professional Corporation on the Company's account RT0001 for corporate income tax returns and complete and sign authorize a representative for online access.	0.10		0.30
October 8	Reviewing e-mail from Mr. Vince Caputo to the Receiver and Manager and copy to Mr. Bren Cargill on a quick update on their two lead prospects, comments and next steps.	0.25		
October 8	Reviewing e-mail and attachment from Mr. Ahmed Sher regarding screenshot of CRA account for the corporate income tax returns filed from 2021 to 2024.	0.10		
October 8	Reviewing e-mail and attachment from Mr. Ahmed Sher regarding screenshot of GST account RT0001 showing overdue GST return for the period July 1, 2025 to August 31, 2025 and preparing and sending e-mails to Mr. Ahmed Sher asking him to file the outstanding GST return to August 25, 2025 and Nil GST return for the period August 26, 2025 to September 30, 2025 with our comments, and the Receiver and Manager will file a GST return for the period August 26, 2025 to September 30, 2025 under a separate GST account RT0002.	0.35		
	Subtotal:	1.50	0.65	0.50

Date (2025)	Activities	WC Hours	AN Hours	RC Hours
October 8	Preparing draft schedules of summary of the Receiver and Manager's billings for summary taxation of the Receiver and Manager's account.			0.10
October 9	Preparing and approving the Receiver and Manager's monthly bank reconciliation.		0.10	0.25
October 9	Reviewing e-mail and attachments from Mr. Ahmed Sher regarding a copy of two GST returns filed and he is waiting for his authorization to be upgraded to Level 2 so that he can amend the GST returns for the period from October 1, 2021 to September 30, 2023.	0.25		
October 9	Discussion with Mr. Vince Caputo providing us with an update on the file, he will send us the initial marketing report on Gold Bar Shopping Centre on October 10, 2025 and update on Mr. Luc Noel currently in Montreal raising funds for his offer to purchase Gold Bar Shopping Centre and our comments and update on Mr. Jandip Deol, real estate agent for MJ Alliance and his comments.	0.25		
October 10	Discussion with Mr. Hardeep Singh of BDC to provide him with an update on the Company's property for sale, our latest discussions with Mr. Vince Caputo of NAI Commercial on certain prospective purchasers' interest, including Mr. Luc Noel, answer Mr. Hardeep Singh's questions and provide our comments.	0.15		
October 10	Reviewing e-mail and attachment from Mr. Vince Caputo of NAI Commercial regarding their market summary & insights report as requested and forwarding it to Messrs. Bren Cargill, Ryan Trainer, and Hardeep Singh with our comments, and providing update to our Senior Associate as requested.	0.35		
October 16	Telephone call from and discussion with Mr. Vince Caputo regarding update on the file, still no response from Mr. Luc Noel yet, need to deal with no security deposits adjustment as buyer's responsibility, Mr. Jandip Deol, real estate agent for MJ Alliance reduced their conditional offer verbally and too low in price, a prospective purchaser showed an interest in the property and Mr. Vince Caputo drafted a conditional offer at \$5,300,000 and their offer is not dependent on Catch of the Week tenancy and aware of roof replacement, need about two weeks for due diligence, other comments, our reply comments, need to go back to Court if we reduce current listing price, if necessary, issues to be addressed, proposed courses of action, and other comments.	0.50		
	Subtotal:	1.50	0.10	0.35

Date (2025)	Activities	WC Hours	AN Hours
October 16	Preparing and sending e-mail to Ms. Heather Stewart of Hilltop Property Management asking her to provide us with an update on the timing of sending to us an interim distribution of funds for the Company less: holdbacks.	0.10	
October 16	Reviewing e-mail and attachment regarding signed conditional offer from 2035818 Alberta Inc. with offer price of \$5,300,000, first and second deposit, purchaser's condition date, October 31, 2025, review of due diligence materials and review of property reports, closing 30 days after waiver of all conditions, including Court approval, Mr. Vince Caputo's comments, suggested changes and amendments, set up a conference call to discuss counter, other comments, update on Mr. Jandip Deol's client's offer and Mr. Luc Noel and proposed courses of action by Mr. Vince Caputo, making notes of suggested changes to the offer other than price, preparing and sending e-mail to Messrs. Vince Caputo and Bren Cargill on our comments and suggested changes, reviewing rent roll on total security deposits included in the tenants' leases, and discussion with Mr. Vince Caputo on our comments, obtain his comments, issues to be addressed, and proposed courses of action on the offer.	1.50	0.85
October 16	Preparing and sending e-mail to Messrs. Vince Caputo and Bren Cargill to set up on Teams meeting to discuss the counteroffer on 2035818 Alberta Inc., reviewing Mr. Bren Cargill's availability, discuss with Mr. Vince Caputo and reply to Mr. Bren Cargill and copy Mr. Vince Caputo on October 17, 2025 at 8:30 a.m. MDT.	0.20	
October 17	Attending Microsoft Teams meeting with Messrs. Bren Cargill and Vince Caputo regarding the conditional offer received from 2035818 Alberta Inc., go over in details issues to be addressed, each of us provides all our comments and suggested changes, Mr. Bren Cargill answered our questions and provided his comments, gathering information to prepare counteroffer, process involved, Mr. Bren Cargill to sign off on final counteroffer and provide his approval to the Receiver and Manager and Mr. Vince Caputo, and Mr. Vince Caputo to send to the Receiver and Manager to DocuSign and decide on response time to counteroffer, other matters, making notes of our discussion and comments.	0.50	
October 17	Preparing and sending e-mail to Ms. Heather Stewart asking for an update on the outcome of the report and its cost from the plumber at Bloom Cookie Co. on October 10, 2025.	0.10	
	Subtotal:	2.40	0.85

Date (2025)	Activities	WC Hours	AN Hours
October 17	Discussion with Ms. Heather Stewart advising us that she will pay the surplus funds available to the Receiver and Manager shortly and she is following up with the tenant, Bloom Cookie Co. on what happened to the plumbing repairs of Bloom Cookie Co. and the cost.	0.10	
October 17	Reviewing e-mail and attachment from Mr. Vince Caputo of NAI Commercial on the updated counteroffer reflecting the changes as discussed, need Mr. Bren Cargill's input on the language for the tenant deposits, reviewing reply e-mail from Mr. Bren Cargill on the wording for the tenant deposits and disclaimer, preparing and sending e-mail to Messrs. Vince Caputo and Bren Cargill that we are good to go.	0.40	0.25
October 17	Reviewing e-mail and attachment from Mr. Vince Caputo on the final copy of the counteroffer with 2035818 Alberta Inc., and he will send the counteroffer via Zoho sign for us to execute electronically, advised him to times not received yet, discussion with Mr. Vince Caputo advising that we will print out, initial and make some changes, sign and return the complete counteroffer to him by e-mail.	0.50	
October 17	Print out the counteroffer with 2035818 Alberta Inc., make some final changes, initial all the changes, sign the counteroffer in places where required, and return by e-mail and attachment to Mr. Vince Caputo with our comments and Mr. Vince Caputo confirmed receipt.	0.50	
October 17	Reviewing e-mail and attachments from Ms. Heather Stewart of Hilltop Property Management regarding funds wired to the Receiver and Manager's trust account and proof of wire transfer effective on October 20, 2025 and supporting backup and accounting reconciliations, preparing and approving deposit record form for revenues, expenses, and GST.	0.30	
October 17	Telephone call from and discussion with Mr. Vince Caputo and reviewing response from the offeror that he is firm at \$5,300,000 and comments about the building requiring repairs and high risk of vacancy for Catch of the Week and uncertainty on the tenancy and the offeror's final comments, Mr. Vince Caputo provided his comments to the Receiver and Manager, we provided our comments and we await for the offeror on the terms and conditions of the counteroffer, and they will counter offer on price of \$5,300,000 and offer will still be conditional for our review and the offeror still needs to do due diligence and view the Property, and advise our Senior Associate to be on standby to some notice to the tenants, for viewing.	0.50	
	Subtotal:	2.30	0.25

Date (2025)	Activities	WC Hours
October 18	Reviewing e-mail from Mr. Luc Noel to the Receiver and Manager and Mr. Vince Caputo advising that he came back from Montreal, had a meeting with his group about the offer, they are wrapping everything on their side, they should be able to get the offer done shortly and other comment, reviewing reply e-mail from Mr. Vince Caputo on his comment, provide our reply comment and forwarding a copy of this e-mail to Mr. Bren Cargill for his information.	0.20
October 20	Reviewing e-mail and attachment from Mr. Vince Caputo of NAI Commercial regarding the final counteroffer from the purchaser, 2035818 Alberta Inc., at \$5,300,000 and Mr. Vince Caputo's comments, reviewing Agreement of Purchase and Sale dated October 15, 2025, reviewing each page and noting initialled pages with boxes, change in purchase price to \$5,300,000 in Section 3.1 and discussions with Mr. Vince Caputo on his further comments, initialling the box on Schedule 1.1(c) and initialling the change in the purchase price and holding the counteroffer until we hear back from Mr. Bren Cargill and preparing and sending e-mail and attachment without our final initialled changes to Messrs. Vince Caputo and Bren Cargill asking Mr. Bren Cargill on his thoughts and comments before we release the conditional counteroffer to Mr. Vince Caputo and copy to him, how we deal with Mr. Luc Noel and his group's unconditional counteroffer if we receive it before 2035818 Alberta Inc. removes their conditions in their counteroffer, reviewing e-mail from Mr. Vince Caputo on his comments and further e-mail from Mr. Bren Cargill on his further comments and proposed courses of action and process involved.	2.00
October 20	Preparing and sending e-mail to Mr. Bren Cargill of Witten LLP referring him to the third e-mail below dated October 20, 2025, and asking him if we should accept the conditional counteroffer of \$5,300,000 and allow the purchaser to perform their due diligence by October 31, 2025 and reviewing reply e-mail from Mr. Bren Cargill that we should get the support of BDC first and then go from there and he will reach out to Mr. Ryan Trainer of McLennan Ross LLP and provide our comment.	0.30
October 21	Telephone calls from and discussion with Mr. Vince Caputo of NAI Commercial regarding no further communications or offer received from Mr. Luc Noel and his group and we will continue to deal with the counteroffer from 2035818 Alberta Inc. and await for Mr. Bren Cargill to receive BDC's approval, and his comments on the Court process and anticipate Court Hearing date timeframe, and proposed courses of action.	0.35
	Subtotal:	2.85

Date (2025)	Activities	WC Hours
October 21	Reviewing a copy of e-mail from Mr. Vince Caputo to Mr. Bren Cargill asking if any further direction or insight from Mr. Ryan Trainer on accepting the conditional counteroffer with 2035818 Alberta Inc. so that he wants to try to get back to the buyer so that they can start their due diligence period as soon as possible.	0.10
October 21	Telephone call from and discussion with Mr. Vince Caputo of NAI Commercial regarding his discussion with 2035818 Alberta Inc. and responding to this buyer's questions and Mr. Vince Caputo providing his comments to this buyer awaiting the signed counteroffer from the Receiver and Manager, Mr. Vince Caputo asked the buyer to proceed with their due diligence including access to the Property to have their roof inspector assess the Property's roof replacement and associated costs, and any other issues, as time is of the essence in their conditional counteroffer, and our Senior Associate will contact Mr. Luc Noel first and other tenants for a viewing of the Property and inspection including a roof inspection by the buyer's roofing contractor, answer questions from Mr. Vince Caputo on other issues and provide our comments, and Mr. Vince Caputo will contact our Senior Associate probably same time on October 22, 2025 and we need to follow up with Mr. Bren Cargill on any response for approval to proceed to sign the conditional counteroffer with 2035818 Alberta Inc., making notes of our discussions and comments and sending a text message to our Senior Associate for an update, and reviewing his response.	0.60
October 22	Reviewing reply e-mail from Mr. Bren Cargill advising Mr. Vince Caputo and the Receiver and Manager that he spoke to Mr. Ryan Trainer on October 22, 2025 in the morning and he anticipates hearing from him later on October 22 with BDC's position.	0.10
October 22	Reviewing reply e-mail from Mr. Bren Cargill advising us that Mr. Ryan Trainer has confirmed that BDC is in support of the offer from 2035818 Alberta Inc. and reviewing e-mail from Mr. Vince Caputo to forward the signed counteroffer to him, and they are scheduling on working on scheduling a site visit time on October 24, 2025 and will confirm same as soon as possible.	0.25
October 22	Preparing and sending e-mail and attachment to Mr. Vince Caputo and copy to Mr. Bren Cargill regarding the accepted counteroffer with 2035818 Alberta Inc. with our comment.	0.25
	Subtotal:	1.30

Date (2025)	Activities	WC Hours	AN Hours
October 22	Reviewing a copy of e-mail from Mr. Vince Caputo to our Senior Associate and copied to us and Mr. Bren Cargill asking to arrange access for a building inspection on October 24, 2025 at 10:00 a.m. and Mr. Vince Caputo is collecting the first deposit from the buyer in the evening of October 22, discussion with our Senior Associate to arrange building inspection and advise Mr. Luc Noel and all the other tenants, and reviewing our Senior Associate's response to Mr. Vince Caputo and meeting place at Catch of the Week first, then other tenant spaces.	0.25	
October 22	Discussion with Mr. Hardeep Singh of BDC regarding an accepted conditional offer on the Company's Property, subject to due diligence, by October 31, 2025, his comments, our proposed courses of action.	0.15	
October 22/ October 23	Preparing draft of First Receiver and Manager's Report to Court with particulars of offer and counteroffers on the 2035818 Alberta Inc. Offer to Purchase; further updates on First Receiver and Manager's Report to Court including details on the Receiver and Manager's acceptance of the counteroffer from 2035818 Alberta Inc. on October 23.		2.85
October 23	Reviewing e-mail from Mr. Vince Caputo advising our Senior Associate that we need access to the roof and all mechanical rooms, deposit received and he will courier to Witten LLP and discussion with our Senior Associate to make arrangements and respond to Mr. Vince Caputo.	0.20	
October 23	Reviewing telephone call messages from Mr. Luc Noel and discussion with Mr. Luc Noel returning his call, answer his questions, and provide our comments, including site inspection by a prospective buyer on October 24, 2025, his estimate of roof replacement, quotations obtained by him, other areas requiring major repairs, required major repairs and maintenance program and investment by prospective purchasers, when he and his investors are going to make an unconditional offer, November rent to be paid by Catch of the Week on November 1, 2025 or the next business day to Hilltop Property Management, need a payment program on the rent arrears, and other matters, making notes of our discussion and comments.	0.50	
	Subtotal:	1.10	2.85

Date (2025)	Activities	WC Hours	FA Hours
October 23	Discussion with our Senior Associate to confirm that he will be in attendance at Gold Bar Shopping Centre on October 24, 2025 for the whole time with the buyer, Mr. Vince Caputo and the buyer's contractors and dealing with the tenants.	0.15	
October 23/ October 24	Attending to/from Mr. Vince Caputo's e-mail for a site visit with roofer and potential buyers, inspected the roof and mechanical rooms and visited each tenant, and inspected the back of the building.		2.65
October 23	Preparing and sending e-mail to Mr. Luc Noel referring him to our e-mail sent to him on September 21, 2025 to arrange for one of his staff to prepare the reconciliation of tenant additional rents for the year 2024.	0.10	
October 23	Discussion with our Senior Associate to follow up with Ms. Ashley Benson of Bloom Cookie Co., a tenant, to see if the drainage problem has been fixed, determining not yet, and he will follow up with Ms. Heather Stewart and he subsequently advised us that he spoke to Ms. Heather Stewart and said that Primo Mechanical came back with a \$1,500 quote and she will call Primo Mechanical to proceed with the repair work and let the tenant know, and other comments.	0.25	0.25
October 23	Telephone calls from and discussions with Mr. Vince Caputo regarding our discussion with Mr. Luc Noel, issues addressed, and proposed courses of action, and Mr. Vince Caputo's discussion with Mr. Luc Noel after our returned telephone call with Mr. Luc Noel on further issues addressed on Mr. Vince Caputo's comments.	0.50	
October 23	Discussion with Mr. Hardeep Singh of BDC regarding an update on our discussion with Mr. Luc Noel on Gold Bar Shopping Centre, unconditional offer still not received yet, Mr. Luc Noel's comments from his investors and the capital repairs and maintenance required, and Mr. Luc Noel promised us that Catch of the Week will start paying rent on November 1, 2025.	0.15	
	Subtotal:	1.15	2.90

Date (2025)	Activities	WC Hours	AN Hours	FA Hours
October 24	Reviewing e-mail and attachments from Mr. Luc Noel regarding the estimates received from third parties to repair the roof and replace the roof top units, he will also forward the estimate for the parking lot repairs and the replacement of the very old sign, and other comments, forwarding a copy of this e-mail and attachments to Mr. Vince Caputo for his review and comments, and reviewing e-mail from Mr. Vince Caputo on his detailed comments and other comments.	0.50		
October 24	Reviewing text message from our Senior Associate advising the site visit with Mr. Vince Caputo, roofer and potential buyers completed, roofer spent a lot of time inspecting the roof, went to three mechanic rooms, and visited each tenant, and other comments.	0.15		0.35
October 24	Reviewing e-mail from Mr. Vince Caputo to Mr. Bren Cargill and the Receiver and Manager regarding a productive site visit on October 24, 2025, Mr. Luc Noel provided access to both the roof and mechanical rooms, he continues to work with his investor group and understands that October 24, 2025 tour was with a prospective purchaser, other comments and at this stage the purchaser is prepared to waive conditions at \$5,175,000, e-mail thread from the purchaser, and how we would like to proceed.	0.25		
October 24	Discussion with Mr. Vince Caputo on the reducing in the offer price and the reason for a reduction in price, his comments, and our comments and we will discuss with Mr. Bren Cargill, and discussion with Mr. Bren Cargill to obtain his comments, issues to be addressed, and our comments, and he will send both Mr. Vince Caputo and the Receiver and Manager with a reporting e-mail on his comments.	0.50		
October 24	Discussion with the Receiver and Manager regarding the purchaser's further offer decreasing the price and the effects that this might have on the Court approval application.		0.25	
	Subtotal:	1.40	0.25	0.35

Date (2025)	Activities	WC Hours
October 24	Reviewing e-mail from and discussion with Mr. Hardeep Singh asking us if we obtained an appraisal for Gold Bar property, he knows that there were two appraisals that the two shareholders got and they were provided to us and other comment, advising Mr. Hardeep Singh that the Receiver and Manager did not get one and also relied on Request For Proposals from three real estate firms and the buyer has come back with a reduced price of \$5,175,000 and we may need to get another appraisal and Mr. Hardeep Singh provided his comments, the outcome of our discussion with Mr. Bren Cargill and our proposed courses of action.	0.50
October 24	Reviewing reply e-mail from Mr. Bren Cargill to Mr. Vince Caputo and copy to the Receiver and Manager on his comments on the reduced price by the buyer to waive conditions, issues to be addressed and we need to go back to BDC on their comments, and discussion with Mr. Bren Cargill regarding our discussion with Mr. Hardeep Singh on the reduced price which would need an appraisal for the Receiver and Manager which would take sometime and we should go back to the buyer to Mr. Vince Caputo at \$5,300,000 which has been approved by BDC and the Receiver and Manager, subject to Court approval and Mr. Bren Cargill will talk to Mr. Vince Caputo on the Receiver and Manager's position.	0.35
October 24	Telephone call from and discussion with Mr. Vince Caputo on his discussion with Mr. Bren Cargill on the Receiver and Manager's position on the conditional offer and he will let the buyer know on our position, his comments and our further comments.	0.20
October 24	Reviewing e-mail from Mr. Vince Caputo advising that our position has been relayed, the buyer is going to think it over and advise shortly if he can waive at \$5,300,000.	0.10
October 24	Discussion with Mr. Bren Cargill advising him that we will need to apply to the Court to increase the administrative charge under the Court Order for the Receiver and Manager's fees and disbursements and Receiver and Manager's legal fees and disbursements and options available and we will both bill to October 31, 2025 and estimate the further costs to complete and preparing e-mail on our comments to Mr. Bren Cargill and reviewing reply e-mail on his comments.	0.35
October 27	Discussion with Mr. Hardeep Singh regarding our response to the offeror at \$5,300,000 as a counteroffer to their reduced offer price of \$5,175,000 after their site visit and inspection of the Property by their roofing contractor and investor, as advised by Mr. Vince Caputo and he agreed with our course of action.	0.15
	Subtotal:	1.65

Date (2025)	Activities	WC Hours	AN Hours	ML Hours
October 27	Discussion with Mr. Vince Caputo advising him of our discussion with Mr. Hardeep Singh on our response to the buyer on their counteroffer on October 24, 2025 and agreement on our course of action taken, and Mr. Vince Caputo advised us on October 27, 2025, the buyer has increased their counteroffer verbally to \$5,250,000 and we hold our position on the counteroffer price of \$5,300,000 and the buyer will get back to Mr. Vince Caputo.	0.25		
October 27	Discussion regarding the most recent counteroffers received from the purchaser and making updates to the Receiver and Manager's First Report to Court.		0.45	
October 27	Preparing spreadsheet on Receiver and Manager's GST collected and GST input tax credits to be claimed for the period August 25, 2025 to September 30, 2025 and preparing Receiver and Manager's GST return to claim a GST refund.	0.25		0.75
October 27	Reviewing e-mail from Mr. Vince Caputo advising us that the purchaser with the conditional offer will remove conditions at \$5,300,000, returning Mr. Vince Caputo telephone call and discussion with Mr. Vince Caputo to obtain a further update on the counteroffer, he will prepare form waiving subject conditions and pick up second deposit cheque from the purchaser and let us know when it is done and inform Mr. Bren Cargill, then proceed to preparing and finalizing marketing report and send to the Receiver and Manager and Mr. Vince Caputo advised us that we have to get Mr. Bren Cargill to book a Court date soon in early December.	0.40		
October 27	Discussion with Mr. Hardeep Singh to advise him that the purchaser will remove their subject conditions at \$5,300,000, Mr. Vince Caputo to collect a cheque for the second deposit and we will get Mr. Bren Cargill to book a Court date before the Court shuts down during Christmas holidays, hopefully in early December, and his comments, and our proposed courses of action.	0.25		
	Subtotal:	1.15	0.45	0.75

Date (2025)	Activities	WC Hours
October 27	Preparing and sending e-mail to Mr. Bren Cargill asking him when he thinks he can be in Court on Gold Bar Shopping Centre, hopefully before the Courts shut down before Christmas, requesting that he give us a rough idea whether he needs anything from Mr. Vince Caputo on the physical condition on Gold Bar Shopping Centre and the required capital repairs, where known, reviewing reply e-mail from Mr. Bren Cargill on available time slots and on Gold Bar we should include all the information about the work that needs to be done to the Receiver and Manager's Confidential Supplement to the First Report, ask Mr. Bren Cargill to go ahead and book the two timeslots, which dates are available on the week of December 8, 2025, reviewing reply e-mail from Mr. Bren Cargill, and reviewing reply e-mail from Mr. Vince Caputo on his comments, and preparing and sending reply e-mail to Mr. Bren Cargill on the date to be booked for Gold Bar and our detailed comments, and telephone call from and discussion with Mr. Vince Caputo on the dates, our comments, and both of our proposed courses of action.	0.70
October 28	Reviewing e-mail from Mr. Bren Cargill advising us that the date of the Court Hearing has been requested, they will advise us once they receive a response from the commercial coordinator.	0.10
October 28	Reviewing e-mail and attachment from Mr. Vince Caputo regarding the condition waiver from the buyer of \$5,300,000 and he will collect the second deposit and confirm once it is received, and forwarding a copy of Mr. Hardeep Singh of BDC for his information and advise of the Court Hearing date.	0.25
October 28	Reviewing e-mail from Mr. Bren Cargill confirming that they have landed time slot on December 8, 2025 for Gold Bar and our materials will be due to the Court no later than December 1, 2025.	0.10
October 28	Reviewing a copy of e-mail sent from Mr. Vince Caputo to Mr. Bren Cargill advising him that he will send his marketing report to form part of his Affidavit later and reviewing reply e-mail from Mr. Bren Cargill to Mr. Vince Caputo that we only need the marketing report which will be attached to the Receiver and Manager's confidential supplement, and reviewing reply e-mail from Mr. Vince Caputo on his comment.	0.20
	Subtotal:	1.35

Date (2025)	Activities	WC Hours	AN Hours	FA Hours
October 28	Attending to/from Bloom Cookie Co. and Hilltop Property Management in regards to tenant's plumbing issue.			0.15
October 28	Reviewing e-mail from Mr. Luc Noel advising us that the roof is leaking in the pharmacy, they are taking care of the problem, sending a copy of this e-mail to Ms. Heather Stewart, our Senior Associate and Mr. Vince Caputo for their information, and preparing and sending further e-mail to Mr. Luc Noel asking if the roof leak in the pharmacy been resolved and what the cost of the repair is and request that he forward the invoice to us when received and copy Ms. Heather Stewart on this e-mail.	0.25		
October 28	Reviewing the marketing report from Mr. Vince Caputo on the Company's property, making notes of suggested changes and preparing and sending reply e-mail to Mr. Vince Caputo and copy to Mr. Bren Cargill on our suggested changes and comments, and ask Mr. Bren Cargill if he has any comments.	0.25		
October 28	Telephone call from and discussion with Mr. Vince Caputo on his marketing report dated October 28, 2025 and reviewing update marketing report reflecting our suggested change.	0.25		
October 28	Reviewing e-mail from Mr. Hardeep Singh advising us that BDC supports the unconditional offer at \$5,300,000 on the Company's property.	0.10		
October 28	Reviewing reply e-mail from Mr. Bren Cargill on no recommended changes from the revised version of NAI Commercial's marketing report on the Company's property.	0.10	0.75	
October 28	Reviewing signed subject removal and updating the Receiver and Manager's First Report to Court.		0.25	
October 28	Receiving e-mail confirmation from Mr. Vince Caputo that conditions were removed by the purchaser, 2035818 Alberta Inc., attaching a copy of the deposit cheque for the additional second deposit cheque from 2035818 Alberta Inc. payable to Witten LLP and Mr. Vince Caputo will deliver it to Witten LLP's office on October 29, 2025 in the afternoon.	0.10	0.20	
	Subtotal:	1.05	1.20	0.15

Date (2025)	Activities	WC Hours	AN Hours	ML Hours
October 29	Reviewing e-mail from Mr. Vince Caputo to Mr. Bren Cargill of Witten LLP that he dropped off the second deposit cheque of \$450,000 from 2035818 Alberta Inc. to Witten LLP office; updating Receiver and Manager's First Report to Court with details.		0.20	
October 29	Reviewing e-mail from Ms. Heather Stewart of Hilltop Property Management regarding e-mail they received from Bloom Cookie Co., complaining that the garbage cans outside Bloom Cookie Co. are not being emptied and are overflowing into the parking lot, the garbage cans at the front of the building have been emptied, other comments, Ms. Heather Stewart asked us how they proceed, discussion with Ms. Heather Stewart advising her to contact Mr. Luc Noel and let him know to attend to emptying the garbage can on a regular basis, and reviewing a copy of her e-mail sent to Mr. Luc Noel, and reviewing reply e-mail from Mr. Luc Noel on his comment to take care of this.	0.30		
October 29	Receiving and process auto payment to Optimum West Insurance for November premium.			0.15
October 30	Reviewing text message from our Senior Associate re: Bloom Cookie Co. and garbage, ask him to send us a copy of the e-mail and sending a copy of reply e-mail from Ms. Heather Stewart to Mr. Luc Noel and Mr. Luc Noel will deal with this matter.	0.25		
October 30	Discussion with Mr. Vince Caputo advising him that we need some reference to receiving the initial and second deposit from the Purchaser in their marketing report and ask Mr. Bren Cargill whether we need another marketing report, and reviewing a copy of e-mail and attachment from Mr. Vince Caputo regarding the updated marketing report, asking Mr. Bren Cargill whether he needs another marketing report before the Court Hearing date, and reviewing reply e-mail from Mr. Bren Cargill on his comments and provide our comments.	0.50		
	Subtotal:	1.05	0.20	0.15

Date (2025)	Activities	WC Hours	AN Hours	RC Hours
October 30	Reviewing e-mail and attachments from Mr. Ahmed Sher regarding financial statements for the year ended December 31, 2024, Interim financial statements for the period ended August 25, 2025, trial balance and lead schedules for the period ended August 25, 2025, copy of his invoice, and comments about the corporate income tax return for 2024 needs to be revised and he will send to us a copy once completed.	1.00		
October 30	Performing GST Registry Search on AHD Chartered Professional Accountants, telephone call to Mr. Ahmed Sher to obtain a proper name of his company as A. Sher Professional Corporation; reviewing and paying invoice from A. Sher Professional Corporation for accounting services rendered and advising Mr. Ahmed Sher that we paid his invoice and mailed to him our cheque.			0.55
October 30	Preparing draft of Confidential Supplement to Receiver and Manager's First Report to Court and updates to Receiver and Manager's First Report to Court.		1.25	
October 30	Discussion with Ms. Heather Stewart providing her with an update on the Company's property, she will attend Gold Bar on October 31, 2025 to pick up November 2025 rent cheques and visit Mr. Luc Noel of Catch of the Week to see if the November rent cheque is ready for pickup.	0.25		
	Subtotal:	0.25	1.25	0.55

Throughout this billing period (ML 1.10; RC 0.40)

Maintaining the Receiver and Manager's cashbook of transactions including process chargebacks.

Throughout the billing period (AS 9.70)

Gathering all activities from all staff involved in this file, as well as all related disbursements, type and edit gathered activities relating to the receivership performed by time spent by each staff. Assisting William Choo.

Legend

WC	William Choo
AN	Alex Ng
FA	Florino Angeles
ML	Mia Law
RC	Ruth Chang
AS	April Szeto

	\$	\$
FEE		22,599.25
DISBURSEMENTS		
Postage	1.23	
Photocopies	258.00	
Telephone and facsimile	393.00	
Travel	443.14	<u>1,095.37</u>
		23,694.62
Goods & Services Tax (89537 3975 RT)		<u>1,184.73</u>
TOTAL INVOICE		<u><u>24,879.35</u></u>

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 2358573 Alberta Ltd.
(not in its personal capacity)



Per: William Choo, CPA, CGA

WC:as

invoice# 11731.doc\client#3156

ACCOUNTS PAYABLE ON RECEIPT, INTEREST AT THE RATE OF 2% PER MONTH (26.8% PER ANNUM) MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE. FEES, DISBURSEMENTS, EXPENSES AND OTHER CHARGES NOT YET RECORDED WILL BE INCLUDED IN FUTURE INVOICES.

2358573 ALBERTA LTD.
RECEIVER AND MANAGER'S FEES

FOR THE PERIOD OCTOBER 1, 2025 TO OCTOBER 31, 2025

STAFF	HOURS	HOURLY RATE \$	TOTAL FEE \$
Senior Vice-President	28.90	535.00	15,461.50
President and Trustee	8.05	435.00	3,501.75
Senior Associates	8.85	230.00	2,035.50
Associate	9.70	165.00	1,600.50
TOTAL	55.50		22,599.25

**2358573 ALBERTA LTD.
RECEIVER AND MANAGER'S FEES**

FOR THE PERIOD OCTOBER 1, 2025 TO OCTOBER 31, 2025

STAFF	HOURS	HOURLY RATE	TOTAL FEE
		\$	\$
William Choo, Senior Vice-President	28.90	535.00	15,461.50
Alex Ng, President and Trustee	8.05	435.00	3,501.75
Florino Angeles, Senior Associate	3.40	230.00	782.00
Mia Law, Senior Associate	3.95	230.00	908.50
Ruth Chang, Senior Associate	1.50	230.00	345.00
April Szeto, Associate	9.70	165.00	1,600.50
TOTAL	55.50		22,599.25

invoice#11731.doc\client#3156

D. MANNING & ASSOCIATES INC.

Licensed Insolvency Trustee

Suite 520
625 Howe Street
Vancouver, B.C.
V6C 2T6

Telephone and Fax: (604) 683-8030
<http://www.manning-trustee.com>

December 1, 2025

Business Development Bank of Canada
7136 11St. NE, Suite 301
Calgary, AB
T2E 4Y9

Attention: Mr. Hardeep Singh
Specialist, Special Accounts

Dear Sirs/Mesdames:

Re: Receiver and Manager of 2358573 Alberta Ltd. ("the Company")

We enclose our bill (#11789) for professional services rendered as Receiver and Manager of the Property of the Company totalling \$20,352.15, including disbursements and GST, for the period November 1, 2025 to November 30, 2025. Also included is a breakdown of the hours and rates charged by our staff.

We would appreciate receiving approval from Business Development Bank of Canada to pay this invoice from funds in the Receiver and Manager's trust account, when available. Please send your approval by e-mail to the undersigned at wc@manning-trustee.com.

If you have any questions, please contact the writer at 604-683-8030.

Yours very truly,

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 2358573 Alberta Ltd.
(Not in its personal capacity)



Per: William Choo, CPA, CGA
Senior Vice-President

WC:as

Attachments

D. MANNING & ASSOCIATES INC.

Licensed Insolvency Trustee

Suite 520
625 Howe Street
Vancouver, B.C.
V6C 2T6Telephone and Fax: (604) 683-8030
<http://www.manning-trustee.com>

December 1, 2025

Business Development Bank of Canada
7136 11St. NE, Suite 301
Calgary, AB
T2E 4Y9Attention: Mr. Hardeep Singh
Specialist, Special Accounts**WC/ 3156**
Invoice # / 11789

FOR PROFESSIONAL SERVICES RENDERED as Receiver and Manager of 2358573 Alberta Ltd. ("the Debtor" or "the Company") for the period November 1, 2025 to November 30, 2025, including the following:

Date (2025)	Activities	WC Hours
November 3	Discussion with Ms. Heather Stewart of Hilltop Property Management asking if Mr. Luc Noel of Catch of the Week paid some rent on November 3, 2025, not yet, and request that she send us an e-mail on the outcome of her site visit to meet with Mr. Luc Noel on October 31, 2025 and the outcome of their discussion and Mr. Luc Noel's comments, reviewing e-mail from Ms. Heather Stewart and forward it to Mr. Bren Cargill of Witten LLP and Mr. Vince Caputo of NAI Commercial and reviewing reply e-mail from Mr. Bren Cargill on his comments, and telephone call from and discussion with Mr. Vince Caputo on this matter and his comments.	0.60
November 3	Reviewing e-mail from Ms. Brenda Cuizon of Hilltop Property Management regarding October 31, 2025 management fee invoice and provide our approval from funds held in their trust account.	0.15
November 3	Telephone call and discussion with Mr. Vince Caputo regarding his discussions with Mr. Luc Noel, issues addressed, Mr. Luc Noel asked him some questions about the accepted unconditional offer as Mr. Luc Noel received notice from Witten LLP about the December 8, 2025 Court Hearing date, sealed bid offer process, Mr. Vince Caputo is determining if Mr. Luc Noel will submit an unconditional offer and Mr. Vince Caputo's reply comments and our comments.	0.50
	Subtotal:	1.25

Date (2025)	Activities	WC Hours	AN Hours	ML Hours
November 3	Telephone call message from Mr. Luc Noel to call him, discussion with Mr. Bren Cargill on the sealed bid process, what information we can provide to Mr. Luc Noel, Mr. Bren Cargill's comments, our comments, ask Mr. Luc Noel to have his legal counsel call Mr. Bren Cargill for further information, and returning Mr. Luc Noel's call asking him about starting to pay rents in November, he will get back to us when he has funds and advise on the amount, he has repaired the water leak on the pharmacy, answer his questions and provide our comments, where appropriate, and discussion with Mr. Vince Caputo on a follow-up call and discussion and his proposed courses of action.	0.75		
November 3	Reviewing e-mail and attachment from Dakota Reber of Witten LLP regarding legal invoice dated November 3, 2025 and forwarding a copy to Mr. Hardeep Singh for his information and advise him that we will pay this invoice from funds in the Receiver and Manager's account and reviewing approval from Mr. Hardeep Singh.	0.25		0.25
November 3	Preparing and sending e-mail to Mr. Bren Cargill of Witten LLP advising him that we will need to increase the Administrative Charge in the Order, request that he provide us with their estimated legal fees and disbursements plus GST from November 1, 2025 to completion, known issues to be addressed with our comments, reviewing reply e-mail from Mr. Bren Cargill on his comment, our thoughts on an estimated figure and further comments to include further issues, and further reply e-mail from Mr. Bren Cargill on other issues to be addressed.	0.35		
November 3	Reviewing e-mail from Mr. Vince Caputo to Mr. Bren Cargill and the Receiver and Manager regarding his discussion with Mr. Luc Noel on November 3, 2025 in the afternoon, he is ready to move forward with an offer, Mr. Vince Caputo has drafted the Asset Purchase Agreement at \$5,000,000 unconditional and will send it to Mr. Luc Noel on November 4, 2025 and other comment.	0.10		
November 3	E-mail correspondence with Mr. Bren Cargill regarding justification for an increase in the Receiver and Manager's Administrative Charge to cover expected Receiver and Manager's legal fees.		0.35	
	Subtotal:	1.45	0.35	0.25

Date (2025)	Activities	WC Hours	AN Hours	ML Hours	RC Hours
November 4	Determine the estimated Receiver and Manager's fees and disbursements for the periods November 1, 2025 to November 30, 2025, December 1, 2025 to December 31, 2025, and January 1, 2026 to completion, assuming certain scope of work, issues to be addressed by the Receiver and Manager to complete our administration of the receivership.	0.25			
November 4	Updates to Receiver and Manager's First Report to Court, primarily the section addressing recommendations for increasing Receiver and Manager's Borrowings due to estimated Receiver and Manager's and Receiver and Manager's legal fees and disbursements.		1.25		
November 4	Determine the Receiver and Manager's current cash position as of November 4, 2025.	0.10			
November 4	Reviewing and replying to our Senior Associates' enquiries about Gold Bar and provide our comments.	0.15			
November 4	Reviewing e-mail from Mr. Ronald Halabi of Cooper Regal LLP to Mr. Bren Cargill asking to provide his next availability and Mr. Bren Cargill advised Mr. Ronald Halabi that his next availability is November 17, 2025 in the morning, and forwarding a copy of this e-mail to Mr. Vince Caputo for his information and discussion with Mr. Luc Noel and the proposed courses of action and the need for an updated marketing report on or about November 17, 2025 or November 18, 2025, and other issues and comments.	0.50			
November 4	Reviewing printout of the Receiver and Manager's detailed ledger of transactions for the period August 25, 2025 to November 5, 2025.	0.25		0.10	
November 5 and November 13	Updating draft schedules of summary of the Receiver and Manager's billings for summary taxation of the Receiver and Manager's account.				0.20
	Subtotal:	1.25	1.25	0.10	0.20

Date (2025)	Activities	WC Hours	ML Hours	RC Hours
November 5	Reviewing and paying invoice from Witten LLP and providing proof of payment.		0.25	
November 6	Reviewing e-mail and attachment from Amanda of Catch of the Week regarding invoices received from Waste Connection of Canada Inc. for the period November 1, 2025 to November 30, 2025 and invoice dated October 30, 2025 from EPCOR for utilities – electricity, and paying these invoices from funds in the Receiver and Manager’s account, and advise Amanda accordingly.	0.30		0.40
November 6	Reviewing e-mail from Amanda advising us that she called EPCOR and part of the outstanding carry-forward amount EPCOR did not send the September invoice due to the postal strike.	0.10		
November 6	Discussion with Mr. Vince Caputo regarding and update on the file, his latest discussions with Mr. Luc Noel and other prospective purchasers, Mr. Luc Noel has not submitted an unconditional offer yet, our comments on the offering process and sealed bids to be submitted to the Court or the Receiver and Manager’s legal counsel, issues to raise with Mr. Bren Cargill when he is back on November 17, 2025 or November 18, 2025, conference call with the Receiver and Manager, Mr. Vince Caputo, and Mr. Bren Cargill, and no rent received yet from Catch of the Week and our proposed courses of action.	0.40		
November 8	Preparing and sending e-mail to Ms. Heather Stewart of Hilltop Property Management advising her to prepare and send their management fee invoice for the month of November for approval and send the balance of funds for distribution to the Receiver and Manager.	0.10		
November 10	Reviewing e-mail and attachments from Ms. Heather Stewart of Hilltop Property Management regarding wire transfer details and supporting back-up for November rents collected, management fee invoice paid, and preparing and approving deposit record form.	0.35		0.30
	Subtotal:	1.25	0.25	0.70

Date (2025)	Activities	WC Hours	AN Hours	RC Hours
November 12	Reviewing e-mail from Ms. Heather Stewart of Hilltop Property Management regarding e-mail received from Mr. Chris Leblanc of Primo Mechanical Inc. advising her and Ms. Ashley Benson of Bloom Cookie Co. that they are finding it a troubling task to procure the property equipment to proceed with descaling the piping at Bloom Cookie Co., other comment, they recommend to have Mr. Roofer look after this project, Ms. Heather Stewart is asking the Receiver and Manager for direction, discussion with Ms. Heather Stewart asking her to send an e-mail to Mr. Luc Noel on Primo Mechanic Inc.'s e-mail and recommendation to proceed with Mr. Roofer and authorize Hilltop Property Management to proceed with Mr. Roofer and reviewing a copy of e-mail from Ms. Heather Stewart to Mr. Luc Noel on an update on the Bloom Cookie Co. drain problem and we are going to proceed with having Mr. Roofer attend to complete the required repairs.	0.50		
November 12	Reviewing our first two invoices and preparing a list of items to support an increase in the Administrative charge under the Receivership Order.	1.75		
November 12	Updates to Receiver and Manager's First Report to Court, primarily the section addressing the need to increase the Receiver and Manager's borrowings for Receiver and Manager's and Receiver and Manager's legal fees and disbursements.		1.35	
November 12	Preparing and sending e-mail to Mr. Luc Noel and Ms. Heather Stewart asking where the monthly rent payments going for the out front signs, request that they follow up with the party that is supposed to make the payments, and ask Mr. Luc Noel to check to see if the payments are going into the Company's bank account at Royal Bank.	0.15		
November 13	Preparing the Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period as at November 17, 2025, determine the need to deduct net GST payable on the Receiver and Manager's Interim Statement of Cash Receipts and Disbursements to arrive at net cash balance in Receiver and Manager's trust account as at November 17, 2025.	0.10		0.75
	Subtotal:	2.50	1.35	0.75

Date (2025)	Activities	WC Hours	AN Hours
November 13	Reviewing draft Balance Sheet as of August 25, 2025 and noting the property taxes due to the City of Edmonton not reflected on the Balance Sheet, reviewing correspondence received from City of Edmonton and preparing and sending e-mail and attachment to Mr. Ahmed Sher of A. Sher Professional Corporation asking him to reflect the property taxes owing to the City of Edmonton as of August 25,2025 and show as a note the balance owing to Mr. Luc Noel, Catch of the Week, and Acer Commercial Properties as of August 25, 2025.	0.35	
November 13	Discussion with Mr. Ahmed Sher regarding issues to be addressed on the Company's financial statements as of August 25, 2025, the filing of amended GST returns prior to the receivership, still unable to access Canada Revenue Agency's site, we asked him to contact Ms. Mia Law, one of our Associates on November 17, 2025, reflect property taxes owing and balance due to Mr. Luc Noel and the shareholders as a note to the financial statements, and have Mr. Luc Noel review the finalized draft financial statements as of August 25, 2025 and then provide the Receiver and Manager with a copy of them.	0.25	
November 14	Preparing and updating the Receiver and Manager's First Report to Court on the Company including the Receiver and Manager's Interim Statement of Cash Receipts and Disbursements and Confidential Supplement to the Receiver and Manager's First Report, and determining further information to be gathered for the Report, obtaining further information and updating the Report.	2.00	1.95
November 14	Telephone call from and discussion with Mr. Ahmed Sher regarding his discussion with Mr. Luc Noel on the draft financial statements for the Company as at August 25, 2025, a further adjustment required per Mr. Luc Noel, request that he send us a copy of the document relating to the adjustment and an updated copy of the financial statement as at August 25, 2025 and other comments.	0.25	
November 15	Discussion with Mr. Vince Caputo of NAI Commercial regarding the need to update their marketing report, items to be reflected in their marketing report regarding the Company's offer and date it November 17, 2025, and other matters, further discussion with Mr. Vince Caputo on their updated marketing report and reviewing e-mail and attachment from Mr. Vince Caputo regarding the updated marketing report on Gold Bar Shopping Centre dated November 17, 2025 to be reflected in the Receiver and Manager's First Report.	0.75	
	Subtotal:	3.60	1.95

Date (2025)	Activities	WC Hours
November 17	Reviewing a copy of e-mail from Mr. Bren Cargill of Witten LLP to Mr. Vince Caputo of NAI Commercial and copied to the Receiver and Manager asking if Mr. Luc Noel and his investor group made a formal offer as Mr. Bren Cargill has a phone call with Catch of the Week's lawyers at 9:00 a.m. (MDT), reviewing reply e-mail from Mr. Vince Caputo to Mr. Bren Cargill and the Receiver and Manager on his reply comments, reviewing further e-mail from Mr. Bren Cargill on his comment, preparing and sending e-mail to Messrs. Bren Cargill and Vince Caputo advising that Catch of the Week has still not paid rent monies and August to November 2025 is still outstanding, and reviewing reply e-mail from Mr. Bren Cargill on his further comment.	0.35
November 17	Preparing and sending e-mail to Mr. Bren Cargill and copy to Mr. Vince Caputo asking him to provide us with an update on the outcome of his telephone call/Teams meeting with Mr. Luc Noel/Catch of the Week's legal counsel of November 17, 2025.	0.10
November 17	Reviewing reply e-mail from Mr. Bren Cargill and copied to Mr. Vince Caputo on the outcome of the phone call with Mr. Bren Cargill and Mr. Luc Noel/Catch of the Week's legal counsel on how the sales process works now and Mr. Luc Noel plans on making an offer to purchase and the Receiver and Manager will be taking steps to collect the outstanding rent from Catch of the Week and other comments, and preparing and sending e-mail to Mr. Bren Cargill asking him to call the Receiver and Manager.	0.15
November 17	Reviewing e-mails and attachments from Mr. Ahmed Sher of A. Sher Professional Corporation regarding the financial information as of August 25, 2025 along with the detailed schedules, some supporting documents, and other comments.	1.00
November 17	Reviewing in detail the financial statement for 2358573 Alberta Ltd. for the period ended August 25, 2025 prepared by Mr. Ahmed Sher, the Company's external accountant, and signed by Mr. Luc Noel and forwarding it by e-mail to Mr. Bren Cargill with our comments.	0.35
November 17	Preparing and sending e-mail and attachment to Mr. Bren Cargill regarding the updated marketing report dated November 17, 2025 received from Mr. Vince Caputo to be reflected in the Receiver and Manager's First Report.	0.20
	Subtotal:	2.15

Date (2025)	Activities	WC Hours	AN Hours	ML Hours
November 17	Preparing and sending e-mail to Mr. Ahmed Sher of A. Sher Professional Corporation regarding Canada Revenue Agency Authorization and asking him to send the amended GST returns with their covering letter to Canada Revenue Agency in Summerside, Prince Edward Island by overnight courier and reference Canada Revenue Agency Agent number.	0.15		0.80
November 17	Telephone call from and discussion with Mr. Bren Cargill regarding certain issues to be dealt with, obtaining his comments, providing our comments, proposed courses of action, and the timing of sending to him our draft Receiver and Manager's First Report and the Confidential Supplement to the Receiver and Manager's First Report, and making notes of our discussion and comments.	0.50		
November 17	Further updates to Confidential Supplement to the Receiver and Manager's First Report to Court and updates to Receiver's First Report to Court; send drafts to Mr. Bren Cargill for his review and comments; reviewing terms of NAI Commercial listing agreement to determine the commission payable in different circumstances.	0.20	1.05	
November 17	Reviewing updated final draft Receiver and Manager's First Report to the Court and final draft Confidential Supplement to Receiver and Manager's First Report to the Court.	0.50	0.50	
November 17	Telephone call from and discussion with Mr. Bren Cargill regarding certain issues, obtain his comments and provide our comments, and discussions with Mr. Vince Caputo of NAI Commercial on our discussion with Mr. Bren Cargill and advise him on the outcome of our discussion, our comment, and Mr. Vince Caputo's comments.	0.50		
November 18	Preparing and sending e-mail to Mr. Bren Cargill advising him that we will need to comment about the two appraisals on the Gold Bar Shopping Centre in his materials to the Court and should these two appraisals be sealed and reviewing reply e-mail from Mr. Bren Cargill on his comments that he will review our draft report and the Confidential Supplement and get back to us, and the two appraisals should be appended to the Confidential Supplement and sealed.	0.25	0.35	
	Subtotal:	2.10	1.90	0.80

Date (2025)	Activities	WC Hours	AN Hours	FA Hours
November 18	Locating the appraisal report performed by Glen Cowan & Associates and addressed to 2004736 Alberta Ltd., a company owned by Mr. Luc Noel that operates the tenant, Catch of the Week, and preparing excerpt to be included in the Confidential Supplement Appraisals with schedules. Preparing wording to compare the accepted Offer price to both appraisals	0.35	0.45	
November 19	Sending e-mail to Mr. Bren Cargill with suggested wording for the Receiver and Manager's First Report and the Confidential Supplement relating to the Appraisals.		0.15	
November 19	Attending to/from the Property and preparing report on completion of the plumbing job on Bloom Cookie Co.			0.10
November 19	Reviewing e-mail from Ms. Heather Stewart of Hilltop Property Management regarding Mr. Rooter is at the property on November 19, 2025 completing the quotes work, other comments noted, reviewing Ms. Heather Stewart's questions and preparing and sending e-mail on our reply comments and copy to our Senior Associate.	0.25		
November 19	Reviewing e-mail and attachments from Mr. Ahmed Sher of A. Sher Professional Corporation regarding a copy of the amended GST returns that were sent to Canada Revenue Agency using the address provided by our office and his comments.	0.50		
November 19	Discussion with Mr. Ahmed Sher regarding questions about the total pre-receivership GST payable to Canada Revenue Agency and total ties into the Company's financial statement as of August 25, 2025, the total GST collected for the period July 1, 2025 to August 25, 2025 is from the Company's rents collected by them and not Hilltop Property Management which has been forwarded to the Receiver and Manager and go over other issues to be addressed, answer Mr. Ahmed Sher's questions and provide our comments.	0.50		
November 20	E-mail correspondence with Mr. Bren Cargill regarding the draft of the Receiver and Manager's First Report.		0.15	
	Subtotal:	1.60	0.75	0.10

Date (2025)	Activities	WC Hours	AN Hours	AS Hours	MN Hours
November 23	Reviewing reply e-mail and attachments from Mr. Bren Cargill regarding his proposed amended versions of the Receiver and Manager's First Report to Court and Confidential Supplement to Receiver and Manager's First Report to Court with his comments, set up a Teams meeting with Mr. Bren Cargill on November 26, 2025 to discuss the file further and preparing and sending a copy of our first invoice to September 30, 2025 and our second invoice to October 31, 2025 with our comments.	1.50			
November 24	Locating and preparing and sending e-mail and attachment to Messrs. Luc Noel and Ahmed Sher regarding 2025/2026 insurance policy on Gold Bar Shopping Centre and they will need this information to reconcile and calculate 2025 additional rents for each of the tenants.	0.20			
November 24	Preparing and sending e-mail to Mr. Ahmed Sher regarding e-mails sent to Mr. Luc Noel and request that he contact Mr. Luc Noel to make sure that this 2024 reconciliation is dealt with for additional rents for each tenant and he may need to assist him on this.	0.15			
November 24 and November 25	Making further changes to the Receiver and Manager's First Report to Court and Confidential Supplement to Receiver and Manager's First Report to Court, finalizing and signing these reports, organize schedules to be attached with these two documents and forwarding a soft and hard copy to Mr. Bren Cargill with our comment.	1.00	1.90		
November 25	Preparing and sending e-mail to Mr. Bren Cargill asking how many hard copies of each report we should send to him by overnight courier and reviewing reply e-mail on his comments. Arranging for original Receiver and Manager's First Report and Confidential Supplement to Receiver and Manager's First Report to Court to be sent to him by courier. Contact courier company to courier these documents. Contacting courier company to courier these reports to Mr. Bren Cargill of Witten LLP.	0.10		0.25	0.30
	Subtotal:	2.95	1.90	0.25	0.30

Date (2025)	Activities	WC Hours	ML Hours
November 25	Reviewing e-mail and attachment from Mr. Bren Cargill regarding the confirmation e-mail that Notice to the Media has been given and that we will be seeking a Temporary Sealing Order.	0.15	
November 25	Preparing and sending e-mail to Mr. Bren Cargill asking him to send us a Teams meeting invite for November 26, 2025 for our acceptance, reviewing reply e-mail on his comment and accept invite for Teams meeting at 5:00 p.m. MST.	0.10	
November 25	Reviewing and paying December 2025 insurance premium to The Optimum West Insurance.		0.25
November 26	Reviewing e-mail and attachment from Mr. Vince Caputo of NAI Commercial regarding an offer received from another agent representing 1011817 Alberta Ltd. and/or nominee with his comments, and telephone call from and discussion with Mr. Vince Caputo regarding an update on the file, go over offer from 1011817 Alberta Ltd., they require access to the roof to complete an inspection on November 27, 2025, ask Mr. Vince Caputo to contact Mr. Luc Noel to provide access to the roof and mechanical rooms for inspection and Mr. Vince Caputo will be present for inspection, nothing further from Mr. Luc Noel, Mr. Vince Caputo's comments on issues to be addressed on the offer, we will seek instructions from Mr. Bren Cargill on how to deal with new offers and advise Mr. Vince Caputo accordingly and whether NAI Commercial needs to submit an updated marketing report on the Property, and further report from the Receiver and Manager, if necessary.	0.60	
	Subtotal:	0.85	0.25

Date (2025)	Activities	WC Hours	AN Hours
November 26	Attending Microsoft Teams meeting with Mr. Bren Cargill regarding Gold Bar Shopping Centre, Court bidding procedures and closing matters after Court approval, how to deal with offer received from 1011817 Alberta Ltd. and/or nominee which is subject to roof inspection, obtain Mr. Bren Cargill's comments so that we can respond to Mr. Vince Caputo and ask him to prepare and send an e-mail to Mr. Vince Caputo on answers to his questions and comments, and copy the Receiver and Manager, the sales process, no offer received yet from Mr. Luc Noel and his group of investors, closing of sale of property will be 30 days after Court approval, still need to apply to Court to obtain distribution order to BDC on sale proceeds, go over each other matter to address and provide our comments and obtain Mr. Bren Cargill's comments, reviewing Webex confirmation received from Mr. Bren Cargill and discussion with Mr. Vince Caputo on the outcome of our Microsoft Teams meeting with Mr. Bren Cargill and summarize issues discussed and Mr. Bren Cargill will send to Mr. Vince Caputo an e-mail and copy to the Receiver and Manager.	0.65	0.45
November 26	Reviewing a copy of e-mail from Mr. Bren Cargill to Mr. Vince Caputo regarding his discussion with the Receiver and Manager on November 26, 2025 and his comment on the offer received from 1011817 Alberta Ltd. and/or nominee and we should just reject this offer, and comments on Mr. Luc Noel and his purported group has not made an unconditional signed offer to the Receiver and Manager or its agent, NAI Commercial, and other comments.	0.15	
November 27	Reviewing the Receiver and Manager's First Report to Court regarding the Administrative charge and applying to the Court to increase the Administrative charge, telephone call from and discussion with Mr. Hardeep Singh of BDC on our comments, and preparing and sending e-mail and attachment to Mr. Hardeep Singh regarding a copy of the Receiver and Manager's First Report and our comments, and ask for BDC's approval for the increase in the Administrative charge.	0.85	
November 27	Reviewing a copy of e-mail from Mr. Vince Caputo to Mr. Bren Cargill and copied to the Receiver and Manager regarding his reply comments on the offer received from 1011817 Alberta Ltd. and/or nominee and the suggested course of action, and reviewing response from Mr. Bren Cargill to Mr. Vince Caputo to set up a conference call to discuss this matter.	0.15	
	Subtotal:	1.80	0.45

Date (2025)	Activities	WC Hours	AN Hours
November 27	Discussion with Mr. Vince Caputo of NAI Commercial regarding his e-mail on his comments to Mr. Bren Cargill regarding offer from 1011817 Alberta Ltd. and/or nominee, on November 27, 2025 it snowed in Edmonton, site visit for inspection of the roof at Gold Bar Shopping Centre set for December 1, 2025, his further comments and he will send us an e-mail on the outcome of his discussion with Mr. Bren Cargill on November 28, 2025.	0.15	
November 28	Reviewing e-mail from Mr. Vince Caputo regarding the outcome of his discussion with Mr. Bren Cargill on November 28, 2025 on proceeding with the property inspection on December 1, 2025 and submit the offer from 1011817 Alberta Ltd. and/or nominee to the Court as presented and other comment.	0.10	
November 28	Reviewing e-mail from Mr. Bren Cargill summarizing the plan of action on his discussion with Mr. Vince Caputo regarding the offer from 1011817 Alberta Ltd. and/or Nominee and other comments.	0.15	
November 28	Reviewing e-mail from Mr. Bren Cargill regarding Receivership and Court procedures in the event that a third party makes an offer.		0.25
November 28	Reviewing e-mail and attachment from Amanda regarding a snow removal invoice dated November 26, 2025 from Donewell Property Services and paying such invoice.	0.15	
	Subtotal:	0.55	0.25

Throughout this billing period (ML 0.20; RC 0.15)

Maintaining the Receiver and Manager's cashbook of transactions including process chargebacks.

Throughout this billing period (RC 0.25; AN 0.10)

Preparing and approving the Receiver and Manager's monthly bank reconciliation.

Throughout the billing period (AS 5.30)

Gathering all activities from all staff involved in this file, as well as all related disbursements, type and edit gathered activities relating to the receivership performed by time spent by each staff. Assisting William Choo.

Legend

- WC William Choo**
- AN Alex Ng**
- FA Florino Angeles**
- ML Mia Law**
- RC Ruth Chang**
- AS April Szeto**
- MN Macy Ng**

	\$	\$
FEE		18,842.50
DISBURSEMENTS		
Photocopies	283.00	
Telephone and facsimile	<u>257.50</u>	<u>540.50</u>
		19,383.00
Goods & Services Tax (89537 3975 RT)		<u>969.15</u>
TOTAL INVOICE		<u><u>20,352.15</u></u>

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 2358573 Alberta Ltd.
(not in its personal capacity)



Per: William Choo, CPA, CGA

WC:as

invoice#11789.doc\client#3156

ACCOUNTS PAYABLE ON RECEIPT, INTEREST AT THE RATE OF 2% PER MONTH (26.8% PER ANNUM) MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE. FEES, DISBURSEMENTS, EXPENSES AND OTHER CHARGES NOT YET RECORDED WILL BE INCLUDED IN FUTURE INVOICES.

**2358573 ALBERTA LTD.
RECEIVER AND MANAGER'S FEES**

FOR THE PERIOD NOVEMBER 1, 2025 TO NOVEMBER 30, 2025

STAFF	HOURS	HOURLY RATE \$	TOTAL FEE \$
Senior Vice-President	23.30	535.00	12,465.50
President and Trustee	10.25	435.00	4,458.75
Senior Associates	4.00	230.00	920.00
Associates	6.05	165.00	998.25
TOTAL	43.60		18,842.50

**2358573 ALBERTA LTD.
RECEIVER AND MANAGER'S FEES**

FOR THE PERIOD NOVEMBER 1, 2025 TO NOVEMBER 30, 2025

STAFF	HOURS	HOURLY RATE	TOTAL FEE
		\$	\$
William Choo, Senior Vice-President	23.30	535.00	12,465.50
Alex Ng, President and Trustee	10.25	435.00	4,458.75
Florino Angeles, Senior Associate	0.10	230.00	23.00
Mia Law, Senior Associate	1.85	230.00	425.50
Ruth Chang, Senior Associate	2.05	230.00	471.50
April Szeto, Associate	5.55	165.00	915.75
Macy Ng, Associate	0.50	165.00	82.50
TOTAL	43.60		18,842.50

invoice#11789.doc\client#3156

D. MANNING & ASSOCIATES INC.

Licensed Insolvency Trustee

Suite 520
625 Howe Street
Vancouver, B.C.
V6C 2T6

Telephone and Fax: (604) 683-8030
<http://www.manning-trustee.com>

December 31, 2025

Business Development Bank of Canada
7136 11St. NE, Suite 301
Calgary, AB T2E 4Y9

Attention: Mr. Hardeep Singh
Specialist, Special Accounts

Dear Sirs/Mesdames:

Re: Receiver and Manager of 2358573 Alberta Ltd. ("the Company")

We enclose our bill (# 11821) for professional services rendered as Receiver and Manager of the Property of the Company totalling \$20,915.04, including disbursements and GST, for the period December 1, 2025 to December 31, 2025. Also included is a breakdown of the hours and rates charged by our staff.

We also attach a copy of the Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period August 25, 2025 to December 31, 2025 for your reference.

We would appreciate receiving approval from Business Development Bank of Canada to pay this invoice from the net sale proceeds from the sale of the Property, when available. Please send your approval by e-mail to the undersigned at wc@manning-trustee.com.

If you have any questions, please contact the writer at 604-683-8030.

Yours very truly,

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 2358573 Alberta Ltd.
(Not in its personal capacity)



Per: William Choo, CPA, CGA
Senior Vice-President

WC:as
Attachments

D. MANNING & ASSOCIATES INC.

Licensed Insolvency Trustee

Suite 520
625 Howe Street
Vancouver, B.C.
V6C 2T6

Telephone and Fax: (604) 683-8030
<http://www.manning-trustee.com>

December 31, 2025

Business Development Bank of Canada
7136 11St. NE, Suite 301
Calgary, AB
T2E 4Y9

Attention: Mr. Hardeep Singh
Specialist, Special Accounts

WC/ 3156
Invoice # / 11821

FOR PROFESSIONAL SERVICES RENDERED as Receiver and Manager of 2358573 Alberta Ltd. ("the Debtor" or "the Company") for the period December 1, 2025 to December 31, 2025, including the following:

Date (2025)	Activities	WC Hours	AN Hours
December 1	Reviewing e-mail and attachments from Ms. Nikki Ebbers for Mr. Bren Cargill of Witten LLP regarding Service Letter to the Service List, Notice of Application to be filed, First Report of Receiver and Manager to be filed, Brief of Law to be filed, Draft Approval and Vesting Order – red line version and clean version, draft Sealing Order, draft amending order, and Webex login.	0.50	0.55
December 1	Preparing and sending follow-up e-mail to Mr. Luc Noel of Catch of the Week and Ms. Heather Stewart of Hilltop Property Management regarding our e-mail dated November 12, 2025 sent to them asking where the monthly rent payments are going for the out-front signs and our comments and request their comments.	0.10	
December 1	Reviewing e-mail from Mr. Vince Caputo of NAI Commercial regarding a quick update on the on-site inspection with the new prospective purchaser on December 1, 2025 from 11:00 a.m. to 12:30 p.m., Mr. Luc Noel introduced them to his building service operator, toured the roof for inspection, visited all the tenanted units and both mechanical rooms and Mr. Vince Caputo's further comments on how to handle a late offer if it comes, and other comments.	0.10	0.40
	Subtotal:	0.70	0.95

Date (2025)	Activities	WC Hours	FA Hours	ML Hours
December 1	Attending to/from Mr. Cargill's e-mail court room links and set it up for Court Hearing at 2:00 p.m. on December 8, 2025.		0.20	
December 1	Reviewing and paying Donewell Property Services for snow removal.			0.40
December 2	Discussion with Mr. Ahmed Sher of AHD Chartered Professional Accountant regarding our meeting with Mr. Luc Noel and himself to occur after the Court Hearing on December 8, 2025 and more likely on December 9, 2025 in the morning and we will confirm the date and the time of the meeting after the Court Hearing on short notice, issues to be addressed, Canada Revenue Agency ("CRA") notified and served Notice of the Court Hearing to approve a sale of the Property, Mr. Ahmed Sher has the books and records in order to assist us if CRA requests more information with respect to pre-receivership GST, need assistance on reconciliation of additional rents for 2024 and 2025, corporate income tax returns for 2025 and 2026, and other matters, and he will let Mr. Luc Noel know about our proposed meeting.	0.25		
December 3	Reviewing e-mail from Mr. Vince Caputo of NAI Commercial regarding e-mail received from Mr. Manish Padania of Re/Max Excellence regarding their board meeting held and due diligence done, their client group has decided not to proceed with the Property and reviewing Mr. Vince Caputo's comments, reviewing e-mail from Mr. Bren Cargill of Witten LLP on his comments, including no unconditional offer received from Mr. Luc Noel, and further e-mail from Mr. Vince Caputo on his further comments.	0.25		
December 3	Telephone call from and discussion with Mr. Vince Caputo regarding his comments on the offer from Mr. Manish Padania's client not proceeding with purchasing the Property due to the roof inspection that the roof is costly to repair.	0.10		
December 3	Reviewing and paying invoice from Purolator Courier for courier charge to Witten LLP's office in Edmonton.	0.10		
	Subtotal:	0.70	0.20	0.40

Date (2025)	Activities	WC Hours	RC Hours
December 3	Updating draft schedules of summary of the Receiver and Manager's billings for summary taxation of the Receiver and Manager's account.		0.10
December 4	Discussion with Ms. Heather Stewart of Hilltop Property Management regarding Mr. Luc Noel of Catch of the Week still has not paid any rents, her attempt to meet with Mr. Luc Noel recently and he was not at Catch of the Week, other tenants' rents collected, they paid the repairs to Bloom Cookie Co.'s property and will add it to their invoice for management fee and send it to us for our review and approval, closing of the sale of the Property will be in January 2026, continue to collect rents for January and other matters.	0.20	
December 4	Reviewing e-mail and attachment from Mr. Vince Caputo of NAI Commercial regarding an extremely aggressive unconditional offer at \$2,200,000 from Ms. Karina Lopez, realtor for 76 Group (Anton Morgulis) through 763058 Alberta Ltd. and/or Nominee with their reasoning behind their pricing, reviewing e-mail from Mr. Bren Cargill to reject this offer as it is not even in the ballpark, let alone competitiveness, and preparing and sending reply e-mail to Messrs. Vince Caputo and Bren Cargill that the Receiver and Manager agrees with Mr. Bren Cargill's comments.	0.25	
December 4	Telephone call from and discussion with Mr. Luc Noel of Catch of the Week advising us that he wants to put in an offer with his investors at \$5.3 million as he thinks the accepted offer that the Receiver and Manager accepted with another party is \$5 million, Mr. Luc Noel claims that he has funds to put a deposit by way of bank draft payable to Witten LLP, we told Mr. Luc Noel to contact Mr. Bren Cargill directly for a response and instructions on how to proceed, and gave him Mr. Bren Cargill's direct line number and e-mail address, and preparing and sending e-mail to Messrs. Bren Cargill and Vince Caputo on the telephone call we received from Mr. Luc Noel and our discussion, and ask Mr. Bren Cargill to let us know when Mr. Luc Noel contacts him and his response to Mr. Luc Noel.	0.45	
	Subtotal:	0.90	0.10

Date (2025)	Activities	WC Hours
December 4	Discussions with Mr. Vince Caputo of NAI Commercial regarding telephone call we received from Mr. Luc Noel wanting to make an offer on Gold Bar Shopping Centre now, we sent to Messrs. Bren Cargill and Vince Caputo our e-mail on the outcome of our discussion with Mr. Luc Noel and directed him to Mr. Bren Cargill for a response and how to proceed, answer Mr. Vince Caputo's questions and providing our comments, issues that need to be addressed and ask Mr. Vince Caputo to send an e-mail to Mr. Bren Cargill and copy to the Receiver and Manager on his questions about Mr. Luc Noel's offer, Mr. Bren Cargill needs to properly vet Mr. Luc Noel's capacity to close on his offer and other comments, our reply comments and reviewing e-mail from Mr. Vince Caputo to Mr. Bren Cargill and copied to the Receiver and Manager on his comments and issues that need to be addressed.	0.75
December 4	Reviewing e-mail from Mr. Bren Cargill of Witten LLP advising Mr. Vince Caputo and the Receiver and Manager that he would want proof of funds to take Mr. Luc Noel's offer seriously and other comments and preparing and sending reply e-mail to Mr. Bren Cargill and copy to Mr. Vince Caputo regarding what we agree and let Mr. Luc Noel contact Mr. Bren Cargill directly.	0.15
December 5	Discussion with Mr. Vince Caputo asking us if we have heard from Mr. Luc Noel and we advised him not as we asked Mr. Luc Noel to contact Mr. Bren Cargill directly.	0.15
December 5	Telephone call from and discussion with Mr. Vince Caputo regarding a telephone call he received from Mr. Logan Crowder, a real estate agent, asking if Gold Bar Shopping Centre is still for sale and Mr. Vince Caputo to send to this agent a Confidentiality Agreement to sign and return to him.	0.15
December 5	Reviewing e-mail and attachment regarding the Confidentiality Agreement received from Mr. Vince Caputo from Mr. Logan Crowder, a real estate agent.	0.10
December 5	Telephone call from and discussion with Mr. Vince Caputo regarding his questions and provide our comments and telephone conference call with Messrs. Vince Caputo and Bren Cargill on Mr. Vince Caputo further questions for Mr. Bren Cargill to obtain his comments and the proposed courses of action on Gold Bar Shopping Centre to deal with Mr. Luc Noel and his real estate agent, go over the issues, the Receiver and Manager and Mr. Bren Cargill provide our comments and next steps to be taken.	0.60
	Subtotal:	1.90

Date (2025)	Activities	WC Hours	AN Hours
December 5	Reviewing e-mail and attachments from Mr. Vince Caputo regarding red-lined and clean copy of Purchase and Sale Agreement with 2768789 Alberta Ltd., notes of suggested changes and send an e-mail to Messrs. Vince Caputo and Bren Cargill on the suggested changes and our comments.	0.75	
December 5	Reviewing e-mail and attachment from Mr. Bren Cargill on the redline version of the Purchase and Sale Agreement for Mr. Luc Noel's group with his comments, and sending to Messrs. Vince Caputo and Bren Cargill approving the updated Purchase and Sale Agreement.	0.25	
December 5	Reviewing from Mr. Bren Cargill advising us on the outcome of his discussion with Mr. Ryan Trainer of McLennan Ross, solicitor for BDC on the presumption that Mr. Luc Noel's group put in the proposed offer and seeks instructions from BDC, and reviewing further e-mail from Mr. Ryan Trainer on BDC's response.	0.10	
December 5	Reviewing a copy of e-mail sent by Mr. Vince Caputo to Mr. Logan Crowder and copy to Mr. Luc Noel regarding the Purchase and Sale Agreement and important/notable deal terms included.	0.10	
December 5	Reviewing e-mail and attachment from Mr. Bren Cargill regarding e-mail from Mr. Ronald Halabi of Cooper Regel, lawyers for Mr. Luc Noel and 2768789 Alberta Ltd. submitted an offer, and further e-mail from Mr. Vince Caputo receiving same.	0.25	
December 5	Reviewing e-mail from Mr. Luc Noel to Mr. Vince Caputo advising after speaking to Mr. Logan Crowder that there is some information missing in the offer submitted, Mr. Logan Crowder is working on making the changes in the offer and will send shortly to Mr. Vince Caputo and reviewing Mr. Bren Cargill's comment.	0.10	0.15
December 5	Discussions regarding a pending last minute offer from Mr. Luc Noel or a related company, and regarding procedures for dealing with the Court-approved sales process; in anticipation of the pending offer, preparing a Supplemental Receiver and Manager's First Report to Court and Second Confidential Supplement to Receiver and Manager's First Report to Court and forwarding them to Mr. Bren Cargill for his review and comments.	1.00	0.85
	Subtotal:	2.55	1.00

Date (2025)	Activities	WC Hours	AN Hours	FA Hours
December 5	Reviewing the executed 2768789 (Mr. Luc Noel) Offer and updating the Supplemental Receiver and Manager's First Report to Court and Second Confidential Supplement to Receiver and Manager's First Report to Court and sending them to Mr. Bren Cargill for his review and comments.		0.95	
December 5	Telephone call from and discussion with Mr. Vince Caputo regarding an update on the file.	0.10		
December 6	Reviewing a copy e-mail from Mr. Bren Cargill to Mr. Vince Caputo and copied to the Receiver and Manager checking to see if anything further has been received from Mr. Luc Noel or Mr. Logan Crowder at this time, reviewing e-mail response from Mr. Vince Caputo on his comment and nothing yet, and further e-mail from Mr. Bren Cargill on his further comments.	0.10		
December 7	Preparing and sending e-mail to Messrs. Vince Caputo and Bren Cargill to advise them if they receive anything further from Mr. Luc Noel or his agent, request that if they do, send a copy to the Receiver and Manager.	0.10		
December 7	Meeting with the Receiver and Manager regarding an update on the file, issues to be addressed, offers presented to Court as seal bids and upcoming issues in the Court Hearing set for December 8, 2025 and proposed courses of action.			2.25
December 8	Reviewing e-mail from Mr. Luc Noel to Mr. Vince Caputo advising that he runs out of time to comply with all the requirements with the offer submitted and request to cancel the offer with Mr. Vince Caputo's comments and Mr. Bren Cargill's comments.	0.20		
December 8	Reviewing e-mail and attachments from Mr. Bren Cargill on the amended version of the Supplemental Reports, sign Non-Disclosure Agreement and instructions to return final versions to Witten LLP, and other comment.	0.35		
December 8	Reviewing e-mail from Mr. Bren Cargill on Schedule "A" search for Mr. Luc Noel's company that submitted an offer.	0.10		
	Subtotal:	0.95	0.95	2.25

Date (2025)	Activities	WC Hours	AN Hours	FA Hours	WW Hours
December 8	Preparing and sending e-mail to Mr. Hardeep Singh of BDC to advise him that Mr. Luc Noel was unable to come up with the 10% deposit and proof of funds to complete the purchase of the Property and reviewing reply e-mail on Mr. Hardeep Singh's comment.	0.15			
December 8	Receiving notification that Mr. Luc Noel has decided not to update his Offer with further information and will be withdrawing his offer; receiving Mr. Bren Cargill's comments on the draft Supplemental Receiver and Manager's First Report to Court and Second Confidential Supplement to Receiver and Manager's First Report to Court, finalizing both documents with schedules and e-mail to Mr. Bren Cargill/Nikki Ebbers with comments, and arrange to send originals by overnight courier.	0.25	1.35		0.15
December 8	Reviewing e-mail and attachments from Nikki Ebbers on the Application and the Supplemental Receiver and Manager's First Report for filing.	0.15			
December 8	Reviewing a copy of the invoice for work done by Mr. Roofer on Bloom Cookie Co. and paid by Ms. Heather Stewart of Hilltop Property Management.	0.10			
December 8	Attending virtual Court Hearing with Mr. Bren Cargill and several interested parties for sale approval of the Property on December 8, 2025, observing the issues raised and responses on the Court Hearing and the attendees, and the Judge's decision to approve the sale of the Property, took notes on important items during the course of the Court Hearing and discussion with Mr. Vince Caputo on the outcome of the Court Hearing and his comments and our comments.	1.00	0.95	1.75	
December 8	Reviewing e-mail from Mr. Bren Cargill to Mr. Vince Caputo on the aim to close the sale beginning of January, and other comments.	0.10			
	Subtotal:	1.75	2.30	1.75	0.15

Date (2025)	Activities	WC Hours	AN Hours	FA Hours
December 8	Discussion with Ms. Heather Stewart of Hilltop Property Management to provide her with the outcome of the Court Hearing to approve a sale of the Property, answer the questions and provide our comments.	0.15		
December 8	Discussion with Mr. Ahmed Sher of A. Sher Professional Corporation advising him that the Receiver and Manager would like to set up a meeting with Mr. Luc Noel and himself on December 9, 2025 and receiving confirmation on the time and location of meeting.	0.15		
December 8/ December 9	Reviewing e-mail from Mr. Vince Caputo on the purchaser wanting to close the sale of the Property on January 1, 2026, not possible, suggest January 5, 2026 and finally determined that January 15, 2026 is more appropriate and receiving Mr. Bren Cargill's comments and advising Mr. Ahmed Sher of A. Sher Professional Corporation to let Mr. Luc Noel know.	0.15 0.10	0.45	
December 9	Preparing and sending e-mail to Mr. Bren Cargill of Witten LLP to determine who gets the January 15, 2026 rent and reviewing his reply e-mail, the Purchaser, and preparing and sending e-mail to Ms. Heather Stewart of Hilltop Property Management on the change in completion date of sale to January 15, 2026 and our comments.	0.20		
December 9	Attending to/from meeting with Mr. Ahmed Sher of A. Sher Professional Corporation and Mr. Luc Noel of Catch of the Week to go over issues to be addressed now and post-closing of sale regarding the reconciliation of additional rents for 2024 and 2025, corporate income tax returns to be prepared, financial reports that need to be completed prior to closing, Mr. Ahmed Sher viewed online GST returns received and being processed, answer Mr. Luc Noel and Mr. Ahmed Sher's questions, provide our comments, the proposed courses of action and timing.	1.00		1.00
	Subtotal:	1.75	0.45	1.00

Date (2025)	Activities	WC Hours	AN Hours	FA Hours
December 9	Reviewing e-mail and attachment from Mr. Ryan Trainer of McLennan Ross LLP to Mr. Bren Cargill of Witten LLP and the Receiver and Manager on demand letter and Section 244 Notice directed to 2358573 Alberta Ltd. who guaranteed the debts and obligations of 2004736 Alberta Ltd. and it appears that there should be equity in the kinds which would go to pay down substantial portion of 2358573 Alberta Ltd., guaranteed indebtedness and other comments.	0.20		
December 9	Attending to/from meeting with Mr. Vince Caputo of NAI Commercial to go over information to be gathered for the closing of the sale to be sent to Mr. Bren Cargill, other requested information, the outcome of our meeting with Messrs. Luc Noel and Ahmed Sher, and other matters, and we will notify the tenants of the sale and the new owner of the Property after the sale completes.	2.00		2.25
December 10	Preparing and sending e-mail to Mr. Bren Cargill of Witten LLP to let him know the Receiver and Manager's GST number for the GST Election Form.	0.10		
December 10	Reviewing e-mail and attachment from Ms. Heather Stewart of Hilltop Property Management to Mr. Luc Noel regarding receipt for sign rents received in the amount of \$1,300.00.	0.10		
December 10	Attending to/from Edmonton to deal with matters regarding Gold Bar Shopping Centre.	2.00		
December 10	Meeting with our Senior Associate on issues that require follow-up, meeting with Ms. Heather Stewart of Hilltop Property Management to deliver funds for signs and informing her of tentative closing dates of the sale.			3.25
December 10	Preparing initial draft of Fee Affidavit.		0.75	
December 10	Preparing initial draft of Receiver and Manager's Second and Final Report to Court.		0.95	
December 11	Telephone call from and discussion with Mr. Hardeep Singh of BDC regarding an update on the file, answer his questions and provide our comments.	0.20		
	Subtotal:	4.60	1.70	5.50

Date (2025)	Activities	WC Hours	ML Hours
December 12	Reviewing e-mail and attachment from Ms. Brenda Cuizon of Hilltop Property Management regarding their invoice dated December 12, 2025 for our review and approval, preparing and sending reply e-mail to Ms. Brenda Cuizon approving payment of their invoice out of their trust account, ask her to attach a copy of Mr. Roofer invoice and show GST paid, and reviewing a copy of Mr. Roffer's invoice.	0.25	
December 12	Reviewing e-mail and attachment from Ms. Heather Stewart of Hilltop Property Management regarding the statement of account, they will wire the balance to the Receiver and Manager's trust account, and preparing and approving the deposit record form, including GST collected on rents and GST paid.	0.25	
December 15	Preparing and sending e-mail to Mr. Vince Caputo to provide us with the Purchaser's name and contact details, including e-mail to provide in advance with the utility and other service accounts to be provided to them to open new accounts effective closing date of sale.	0.10	
December 15	Reviewing e-mail and attachment from Mr. Heather Stewart of Hilltop Property Management regarding Statement of Account and wired funds information on 2358573 Alberta Ltd.	0.15	0.35
December 16	Reviewing e-mail from Mr. Vince Caputo of NAI Commercial regarding the contact information for the offeror who was awarded the sale for Gold Bar Shopping Centre.	0.10	
December 16	Reviewing e-mail and attachment from Ms. Amanda Pho of Catch of the Week regarding invoice dated December 1, 2025 from EPCOR and paying this invoice.	0.10	0.25
December 16	Reviewing e-mail and attachment from Ms. Amanda Pho regarding invoice dated December 16, 2025 from Mr. Bryce Lefleche, providing our comments to Ms. Amanda Pho, reviewing revised invoice and paying this invoice.	0.25	0.25
December 17	Reviewing e-mail from our Senior Associate advising us his attendance to Gold Bar Shopping Centre will be delayed from December 17, 2025 to December 18, 2025 due to heavy snow conditions and he will check if snow removal and other services are being performed on the Property.	0.15	
	Subtotal:	1.35	0.85

Date (2025)	Activities	WC Hours	FA Hours	RC Hours
December 17	Reviewing e-mail from our Senior Associate asking if we will write a letter to all tenants informing them of the sale of the Property and the new ownership and advise that we will do in January 2026 prior to closing of sale of the Property.	0.20		
December 17	Reviewing and paying invoice from Purolator Courier regarding courier charge by overnight courier from the Receiver and Manager's office to Witten LLP.	0.10		
December 17	Reviewing e-mail and attachment from Ms. Amanda Pho of Catch of the Week regarding invoices from Waste Connections of Canada Inc. and paying these invoices for garbage disposal at Gold Bar Shopping Centre.	0.15		0.40
December 18	Meeting with Mr. Luc Noel regarding closing date of the sale, operating costs to be borne by new ownership from date of closing, snow removal services on the property and requested reports from his accountant that need to be submitted prior to closing date.		2.00	
December 18	Reviewing text message from our Senior Associate regarding the outcome of his site visit to Gold Bar Shopping Centre and meeting with Mr. Luc Noel and provide our comment.	0.10		
December 22	Discussion with Mr. Ahmed Sher of AHD Chartered Professional Accountant regarding obtaining an update on the file, status and process in working on outstanding issues with Mr. Luc Noel and his staff on Gold Bar Shopping Centre, 2024 reconciliation of additional rents with tenants, BDC has a claim against any net surplus funds on the sale of the Property, we will obtain information on BDC's loan balance as of December 31, 2025, need to obtain Witten LLP's outstanding legal costs as of December 31, 2025 and provide Receiver and Manager's Interim Statement of Cash Receipts for the period August 25, 2025 to December 31, 2025, other information, in order for Mr. Ahmed Sher to prepare the Company's corporate income tax return for the year ending December 31, 2025, we will notify Mr. Luc Noel, Ms. Amanda Pho, and copy to Mr. Ahmed Sher on information about the Purchaser and utilities cut-off on January 14, 2026 to the account of the Receiver and Manager, and other matters, answer Mr. Ahmed Sher's questions and provide our comments, and the proposed courses of action.	0.65		
	Subtotal:	1.20	2.00	0.40

Date (2025)	Activities	WC Hours	ML Hours
December 22	Preparing and sending e-mail to Mr. Hardeep Singh of BDC advising him that the Company has a December 31, 2025 year-end and request that he send to us BDC's loan balance as of December 31, 2025 including accrued interest, protective disbursements (legal, Receiver and Manager, and other) and details of interest charged and protective disbursements as of December 31, 2025 and need to add one unpaid legal invoice of \$7,646.63 that has been issued but is not yet paid and other comments.	0.50	
December 22	Preparing and sending e-mail to Mr. Bren Cargill of Witten LLP advising him that the Company has a December 31, 2025 year-end, request that he provide us with their estimated unbilled legal fees and disbursements plus taxes as at December 31, 2025, when available, to accrue on the books.	0.10	
December 22	Reviewing a printout copy of the Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period August 5, 2025 to December 22, 2025 and the cash position as of December 22, 2025.	0.15	0.15
December 23	Reviewing reply e-mail from Mr. Bren Cargill of Witten LLP on their estimate of legal fees to date and as of December 31, 2025 assuming nothing changes between December 23, 2025 and December 31, 2025.	0.10	
December 29	Preparing and sending e-mail to Mr. Bren Cargill and a copy to Ms. Nikki Ebbers of Witten LLP advising them to let us know if they have received an entered copy of the Order approving a sale of the property on December 8, 2025 and confirm completion date of sale of property being January 15, 2026 and reviewing reply e-mail from Mr. Bren Cargill on his comments.	0.15	
December 29	Preparing and sending e-mails and attachments to Mr. Ahmed Sher of A. Sher Professional Corporation regarding e-mail received from Mr. Hardeep Singh of BDC regarding the outstanding balance of their loan as of December 31, 2025 and our detailed comments, and e-mail from Mr. Bren Cargill of Witten LLP regarding legal fees to be accrued on the Company's books as of December 31, 2025 and other comments and reviewing replying e-mails from Mr. Ahmed Sher on his comments.	0.25	
	Subtotal:	1.25	0.15

Date (2025)	Activities	WC Hours	ML Hours
December 29	Preparing Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period August 25, 2025 to December 31, 2025 and forward to Mr. Ahmed Sher with our detailed comments to record on the Company's books, accruals to be recorded, and request that he check on-line with Canada Revenue Agency ("CRA") on the status of CRA processing adjustments to the pre-receivership GST returns and the current balance owing.	0.35	0.50
December 30	Reviewing text message from our Senior Associate regarding his attendance to Gold Bar Shopping Centre on December 30, 2025 or December 31, 2025, ask him to see if snow has been cleared on the parking lot by the snow removal contractor and other areas and following up with Mr. Luc Noel of Catch of the Week on January rent for sign rental tenant, and reviewing a copy of e-mail sent by our Senior Associate to Mr. Luc Noel asking when he can pick up rent for the sign rental.	0.15	
December 30	Reviewing printout of Receiver and Manager's detailed ledger of transactions for the period August 25, 2025 to December 30, 2025.	0.20	0.20
December 30	Reviewing e-mail and attachment from Mr. Luc Noel regarding e-mail from Paul the Plumber Inc. regarding quote to repair Goldbar Barber's sink, reviewing detailed scope of work in the quote and preparing and sending reply e-mail to Mr. Luc Noel approving the repair work by Paul the Plumber Inc. at the Barbershop and copy to Ms. Heather Stewart of Hilltop Property Management and our Senior Associate.	0.25	
	Subtotal:	0.95	0.70

Throughout this billing period (ML 1.00; RC 0.05)

Maintaining the Receiver and Manager's cashbook of transactions including process chargebacks.

Throughout this billing period (RC 0.25; AN 0.10)

Preparing and approving the Receiver and Manager's monthly bank reconciliation.

Throughout the billing period (AS 6.00)

Gathering all activities from all staff involved in this file, as well as all related disbursements, type and edit gathered activities relating to the receivership performed by time spent by each staff. Assisting William Choo.

Legend

WC William Choo, Senior Vice-President
AN Alex Ng, President and Trustee
FA Florino Angeles, Senior Associate
ML Mia Law, Senior Associate
RC Ruth Chang, Senior Associate
AS April Szeto, Associate
WW Wendy Wong, Associate

	\$	\$
FEE		19,067.75
 DISBURSEMENTS		
Postage	2.46	
Photocopies	103.00	
Telephone and facsimile	192.00	
Travel	553.88	<u>851.34</u>
		19,919.09
Goods & Services Tax (89537 3975 RT)		<u>995.95</u>
TOTAL INVOICE		<u><u>20,915.04</u></u>

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 2358573 Alberta Ltd.
(not in its personal capacity)



Per: William Choo, CPA, CGA

WC:as

invoice#11821.doc\client#3156

ACCOUNTS PAYABLE ON RECEIPT, INTEREST AT THE RATE OF 2% PER MONTH (26.8% PER ANNUM) MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE. FEES, DISBURSEMENTS, EXPENSES AND OTHER CHARGES NOT YET RECORDED WILL BE INCLUDED IN FUTURE INVOICES.

2358573 ALBERTA LTD.
RECEIVER AND MANAGER'S FEES

FOR THE PERIOD DECEMBER 1, 2025 TO DECEMBER 31, 2025

STAFF	HOURS	HOURLY RATE \$	TOTAL FEE \$
Senior Vice-President	20.55	535.00	10,994.25
President and Trustee	7.45	435.00	3,240.75
Senior Associates	16.60	230.00	3,818.00
Associates	6.15	165.00	1,014.75
TOTAL	50.75		19,067.75

**2358573 ALBERTA LTD.
RECEIVER AND MANAGER'S FEES**

FOR THE PERIOD DECEMBER 1, 2025 TO DECEMBER 31, 2025

STAFF	HOURS	HOURLY RATE	TOTAL FEE
		\$	\$
William Choo, Senior Vice-President	20.55	535.00	10,994.25
Alex Ng, President and Trustee	7.45	435.00	3,240.75
Florino Angeles, Senior Associate	12.70	230.00	2,921.00
Mia Law, Senior Associate	3.10	230.00	713.00
Ruth Chang, Senior Associate	0.80	230.00	184.00
April Szeto, Associate	6.00	165.00	990.00
Wendy Wong, Associate	0.15	165.00	24.75
TOTAL	50.75		19,067.75

D. MANNING & ASSOCIATES INC.

Licensed Insolvency Trustee

Suite 520
625 Howe Street
Vancouver, B.C.
V6C 2T6

Telephone and Fax: (604) 683-8030
<https://manning-trustee.com>

February 3, 2026

Business Development Bank of Canada
7136 11 St. NE, Suite 301
Calgary, AB T2E 4Y9

Attention: Mr. Hardeep Singh
Specialist, Special Accounts

Dear Sirs/Mesdames:

Re: Receiver and Manager of 2358573 Alberta Ltd. ("the Company")

We enclose our bill (#11830) for professional services rendered as Receiver and Manager of the Property of the Company totalling \$18,847.91, including disbursements and GST, for the period January 1, 2026 to February 2, 2026. Also included is a breakdown of the hours and rates charged by our staff.

We also attach a copy of the Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period August 25, 2025 to February 2, 2026 for your reference.

We would appreciate receiving approval from Business Development Bank of Canada to pay this invoice from the net sale proceeds from the sale of the Property. Please send your approval by e-mail to the undersigned at wc@manning-trustee.com.

If you have any questions, please contact the writer at (236) 485-8029.

Yours very truly,

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 2358573 Alberta Ltd.
(Not in its personal capacity)



Per: William Choo, CPA, CGA
Senior Vice-President

WC:as
Attachments

D. MANNING & ASSOCIATES INC.

Licensed Insolvency Trustee

Suite 520
625 Howe Street
Vancouver, B.C.
V6C 2T6Telephone and Fax: (604) 683-8030
<https://manning-trustee.com>

February 3, 2026

Business Development Bank of Canada
7136 11 St. NE, Suite 301
Calgary, AB
T2E 4Y9Attention: Mr. Hardeep Singh
Specialist, Special Accounts**WC/ 3156**
Invoice # / 11830

FOR PROFESSIONAL SERVICES RENDERED as Receiver and Manager of 2358573 Alberta Ltd. ("the Debtor" or "the Company") for the period January 1, 2026 to February 2, 2026, including the following:

Date (2026)	Activities	WC Hours
January 3/ January 4	Reviewing e-mail from Mr. Luc Noel of 2004736 Alberta Ltd. dba Catch of the Week regarding invoice for repair work at Gold Bar Barber Shop, preparing and sending reply e-mail to Mr. Luc Noel advising him that the link does not recognize our e-mail, request that he input his e-mail and send to us a copy of the invoice by pdf format for payment to the plumber and confirm his instructions and forward a copy to our Senior Associate to follow up with Mr. Luc Noel.	0.20 0.10
January 6	Preparing and sending e-mail to Mr. Ahmed Sher of A. Sher Professional Corporation to advise him of the Receiver and Manager's accounts payable due to D. Manning & Associates Inc. as of December 31, 2025 and provide the detailed allocation to be recorded on the Company's books and he may proceed now to prepare, complete and file the December 31, 2025 corporate income tax return with Canada Revenue Agency ("CRA").	0.25
	Subtotal:	0.55

Date (2026)	Activities	WC Hours	FA Hours	ML Hours
January 6	Reviewing e-mail and attachments from Mr. Luc Noel regarding invoices from Paul the Plumber Inc. and Advantage Refrigeration for work done on the rooftop unit, he terminated the snow contract with the present company as they did not come to clean the snow until four days after the storm, and not doing a good job, piling the snow in the wrong area, some tenants complaining, and we hired a different company, reviewing and paying these invoices by EFT and advising Mr. Luc Noel accordingly, and providing our proof of payment. Preparing and sending e-mail and attachment to Mr. Ahmed Sher to advise him to accrue these invoices on the Company's books as of December 31, 2025 and allocate to repairs and maintenance and GST payable.	0.50		1.00
January 6	Preparing and sending text message to our Senior Associate advising him that the January 2026 rent for the signage is available for pick up from Catch of the Week for the tenant and request that he pick up the rent payment and deliver to Ms. Heather Stewart of Hilltop Property Management and do site inspection walkaround, and respond to enquiry on completion date of the sale of the property and we are still waiting for the filed Court Order approving the sale of the property and increasing the Administrative Charge.	0.25		
January 7	Picking up the January 2026 rent for the signage from Mr. Luc Noel of Catch of the Week for the tenant and deliver same to Ms. Heather Stewart of Hilltop Property Management.		1.50	
January 7	Reviewing e-mail and attachment from Mr. Ahmed Sher of A. Sher Professional Corporation regarding that he will incorporate all these invoices in the Company's books, and reviewing a printout on the GST status as of January 7, 2026 for our reference.	0.20		
January 7	Preparing and sending e-mail to Mr. Bren Cargill of Witten LLP and copy to Ms. Nikki Ebbers of Witten LLP and Mr. Vince Caputo on any further update on receiving the filed Court Order.	0.10		
	Subtotal:	1.05	1.50	1.00

Date (2026)	Activities	WC Hours	MC Hours	RC Hours
January 7	Reviewing a copy of e-mail sent by Ms. Heather Stewart to Mr. Luc Noel regarding the receipt for rents received for the sign rents.	0.10		
January 7	Telephone call from and discussion with Mr. Vince Caputo regarding his communications with Mr. Bren Cargill on not getting the Order pronounced on December 8, 2025 back from the Court and Ms. Nikki Ebbers has had to send an urgent follow-up to the Court clerks, and reviewing related e-mails.	0.25		
January 8	Reviewing reply e-mail from Mr. Bren Cargill advising us that they do not have the filed Orders yet despite follow-ups and other comments.	0.10		
January 8	Preparing and sending e-mail to Ms. Heather Stewart of Hilltop Property Management to prepare and forward to Mr. Bren Cargill the list of January rents and additional rents plus GST collected from each tenant and other comments, reviewing e-mail and attachments sent by Ms. Heather Stewart to Mr. Bren Cargill and copy to the Receiver and Manager on January statement of rents collected from each tenant and GST collected.	0.35		
January 8	Reviewing reply e-mail from Ms. Nikki Ebbers of Witten LLP regarding response received from the Court regarding the Order and advise our Senior Associate.	0.10		
January 8 and January 30	Updating draft schedules of summary of the Receiver and Manager's billings for summary taxation of the Receiver and Manager's account.			0.20
January 9	Reviewing e-mail and attachments from Ms. Nikki Ebbers of Witten LLP regarding correspondence dated January 9, 2026 from Mr. Bren Cargill to the parties on the Service List, including Temporary Sealing Order, Approval and Vesting Order, and Amending Order granted by Justice L.R. Harris on December 8, 2025 and filed on January 8, 2026, and post the filed documents on the Receiver and Manager's website and forwarding a copy to our Senior Associate.	0.50	0.25	
	Subtotal:	1.40	0.25	0.20

Date (2026)	Activities	WC Hours	AN Hours	ML Hours
January 9	Reviewing the entered Order and correspondence regarding completion on January 15, 2026.		0.25	
January 9	Reviewing e-mail from Mr. Vince Caputo to Mr. Bren Cargill and the Receiver and Manager advising us that he forwarded the Temporary Sealing Order, Approval and Vesting Order and Amending Order to the buyer's lawyer and advised that we can maintain January 15, 2026 as the closing date, he will confirm whether this remains acceptable to the buyer and other comments, and advising Ms. Heather Stewart of Hilltop Property Management accordingly.	0.15		
January 9	Discussion with Mr. Bren Cargill regarding issues to be addressed on the closing of the sale of the property, go over each issue with him and provide our comments and advise our Senior Associate and Ms. Heather Stewart.	0.50		
January 9	Discussion with Ms. Heather Stewart to provide her with update, answer her questions and provide our comments on the Gold Bar property.	0.25		
January 9	Reviewing e-mail and attachment from Ms. Heather Stewart regarding their invoice dated January 9, 2026 and preparing and sending e-mail to Ms. Heather Stewart approving this invoice for payment out of their trust account.	0.15		
January 9	Reviewing e-mail and attachment from Ms. Heather Stewart regarding their Statement of Account and wire information for January 2026 net rents to the Receiver and Manager's account, receiving confirmation of funds, preparing and approving deposit record form.	0.20		0.30
	Subtotal:	1.25	0.25	0.30

Date (2026)	Activities	WC Hours
January 9	Reviewing e-mail and attachment from Ms. Amanda Pho of Catch of the Week regarding invoices received from Waste Connections of Canada Inc. with her comments on a small credit to come and preparing and sending reply e-mail to Ms. Amanda Pho and copy to Mr. Luc Noel advising them on the anticipated completion date on the sale of the property and we will confirm on January 11, 2026 and request that Catch of the Week prepare a list of utility and service providers with contact information and account numbers for the purchaser to consider taking over on the property.	0.25
January 12	Reviewing reply e-mail from Ms. Amanda Pho of Catch of the Week to advise us that she will send to us a list of utility and service providers on January 13, 2026 to provide to the purchaser.	0.10
January 12	Reviewing e-mail from Ms. Beth Brown of Cooper Regel on behalf of Mr. Ronald Halabi to Mr. Bren Cargill and the Receiver and Manager regarding their client, Mr. Luc Noel, takes the position that he is an unsecured creditor and his business, Catch of the Week, has made significant rent overpayments to 2358573 Alberta Ltd. and other comments and await our reply and we need to wait till the sale completes first on the property and other matters.	0.20
January 12	Reviewing e-mail from Mr. Bren Cargill on his comments that the purchaser needs some additional time to close and has requested a closing date of January 20, 2026 and other comments, and preparing and sending reply e-mail to Mr. Bren Cargill that the date works for us, other comments, and reviewing his response.	0.20
January 12	Preparing and sending e-mails to Mr. Vince Caputo, our Senior Associate, Ms. Heather Stewart, Mr. Luc Noel, Ms. Amanda Pho, and Mr. Ahmed Sher advising the closing date on the sale of the property is January 20, 2026 and reviewing response from Ms. Amanda Pho, and preparing and sending further e-mail to Ms. Amanda Pho asking her to contact Waste Connections to advise them that the property is being sold effective January 20, 2026 and ask whether we hold on to the invoices and wait for an adjusted invoice and get their comments for both of us.	0.35
	Subtotal:	1.10

Date (2026)	Activities	WC Hours	AN Hours
January 12	Preparing and sending e-mail to Mr. Vince Caputo to let the purchaser know to arrange for their own insurance for property and liability and we can deal with the utilities and other service providers once we know the completion date and telephone call from and discussion with Mr. Vince Caputo to answer his questions, provide our comments and hear his comments.	0.25	
January 12	Reviewing a copy of e-mail sent by Mr. Ryan Trainer of McLennan Ross LLP, solicitor for BDC to Ms. Beth Brown, responding to her e-mail dated January 12, 2026 and advising that the sale has not yet concluded and his detailed comments.	0.15	
January 12	Preparing in draft letter to all tenants located at 5008, 5010, 5016, 5018, 5024, 5026, 5028, and 5036 106 Avenue NW, Edmonton, Alberta advising them that the property has been sold effective January 20, 2026, the contact information for the purchaser and new owner, and request them to contact the new owner directly to arrange for future rent payments or management of the property.	0.15	0.35
January 12	Preparing and sending e-mail to Mr. John Yee of South Edmonton Insurance advising them that we have sold the Company's property to 2035818 Alberta Ltd., the anticipated date of completion of the sale of the property referred to as Gold Bar Shopping Centre and request that he send us the form to cancel the insurance coverage effective January 20, 2026 for our review and execution after the sale completes.	0.25	
January 12	Reviewing reply e-mail and attachment from Mr. John Yee regarding cancellation form as requested and his comments, and preparing and sending reply e-mail to Mr. John Yee asking him to fill in the cancellation form for us as he has all the information and we just sign and return the form only after the sale completes.	0.15	
	Subtotal:	0.95	0.35

Date (2026)	Activities	WC Hours	AN Hours
January 13	Determining when the next Receiver and Manager's GST return due to be filed and for what period does it cover, and the amount of the Receiver and Manager's GST refund outstanding for the period to September 30, 2025.	0.10	
January 13	Reviewing e-mail from Mr. Bren Cargill regarding his exchange of some e-mails with the purchaser on Gold Bar and they pointed out to him that Mr. Luc Noel has registered some construction liens on file for over \$130,000 against the property and Mr. Bren Cargill's comments, discussion with Mr. Bren Cargill on our comments, obtain his further comments and his recommendations.	0.50	0.25
January 13	Reviewing a copy of e-mail from Mr. Bren Cargill to Ms. Beth Brown on the Receiver and Manager's request for a copy of this Construction Lien and any supporting documentation and the Receiver and Manager's comments, and a copy of e-mail from Mr. Ryan Trainer of McLennan Ross LLP on his comments and forwarding a copy to Mr. Ahmed Sher of AHD Chartered Professional Accountant for his information.	0.25	
January 13	Reviewing e-mail and attachment from Mr. John Yee of South Edmonton Insurance regarding the completed cancellation insurance form effective January 20, 2026.	0.10	
January 13	Discussion with Mr. Ahmed Sher regarding an update on the file, his discussion with Mr. Luc Noel on CRA contacting Mr. Luc Noel on the pre-receivership GST returns, CRA will post more information online in the next few days on their website with the Company's account, Mr. Ahmed Sher will print out and send to us with his comments, 2024 additional rent reconciliation completed, instruct Mr. Ahmed Sher to proceed to prepare the Company's corporate income tax return for the year ended December 31, 2025, invoice us for work to date, provide estimate for 2026 corporate tax return, construction lien, closing of sale, and other matters and making notes of discussion and comments.	0.40	
	Subtotal:	1.35	0.25

Date (2026)	Activities	WC Hours	AN Hours	ML Hours
January 13	Reviewing e-mail and attachment from Ms. Amanda Pho of Catch of the Week regarding a contact list of utilities and service providers, forwarding a copy to Mounir Tijini, the purchaser, and a copy to Mr. Vince Caputo and Ms. Amanda Pho with our comments.	0.25		
January 14	Determine the need to prepare the Receiver and Manager's GST return for the quarter ended December 31, 2025.	0.10		
January 14	Preparing spreadsheet to calculate GST collected and GST input tax credits to be claimed for the period October 1, 2025 to December 31, 2025 and preparing and filing Receiver and Manager's GST return and applying for GST refund.	0.15		0.60
January 14	Reviewing e-mail from Mr. Bren Cargill of Witten LLP advising us that the purchaser changed their mind and now wants to close the sale on January 15, 2026 versus January 20, 2026 and other comments including that he has not heard back from Mr. Luc Noel's lawyer on the construction lien claim, and preparing and sending reply e-mail to Mr. Bren Cargill advising him that we have not heard anything about the construction lien claim as well and advise our Senior Associate on the January 15, 2026 completion date.	0.20	0.25	
January 14	Preparing and sending e-mail to Ms. Amanda Pho and Mr. Luc Noel of Catch of the Week and copy to Messrs. Vince Caputo and Ahmed Sher advising them that Mr. Bren Cargill advised us that the purchaser wants to complete the sale of the Property on January 15, 2026, we will advise them when the sale has completed, they will need to cancel utility and service provider's accounts effective January 15, 2026 and send us the final invoices from EPCOR, Waste Connections, and A. Ingram Services Ltd. for payment, reviewing reply e-mail from Mr. Luc Noel on his comments, and preparing and sending further e-mail to Mr. Luc Noel on our additional comments and proposed courses of action.	0.40		
	Subtotal:	1.10	0.25	0.60

Date (2026)	Activities	WC Hours	AN Hours
January 15	Preparing and sending e-mail to Mr. Bren Cargill and Ms. Nikki Ebbers of Witten LLP and copy to Mr. Vince Caputo asking if there is any update on the closing of the sale of the Property.	0.10	
January 15	Discussion with Mr. Vince Caputo to ask whether he has heard from Mr. Bren Cargill on the completion of the sale of the Property, not heard yet and his comments and advising our Senior Associate on the delay in the closing of the sale of the Property and we will await to hear from Mr. Bren Cargill.	0.15	
January 15	Reviewing reply e-mail from Mr. Bren Cargill advising us that the purchaser is using title insurance and the completion of sale of the Property has been delayed until January 20, 2026 and we will close at that time, and sending a copy of this e-mail to our Senior Associate.	0.10	
January 15	Receiving 2026 property assessment notice from the City of Edmonton and forwarding it to Mr. Bren Cargill with comments.		0.15
January 15	Preparing and sending e-mail to Mr. Luc Noel, copy e-mail to Ms. Amanda Pho, Mr. Ahmed Sher, and Mr. Vince Caputo advising them that Mr. Bren Cargill advised us that the purchaser has gone back to January 20, 2026 as the target date to complete a sale of the Property because of delays regarding title insurance.	0.10	0.10
January 16	Reviewing e-mail from Mr. Ryan Trainer to Mr. Bren Cargill asking if the sale closed on January 15, 2026 and reviewing reply e-mail from Mr. Bren Cargill to Mr. Ryan Trainer on his comments.	0.10	
January 16	Reviewing Receiver and Manager's detailed ledger of transactions and hold back of funds to pay for utilities and other service providers.	0.15	
January 16	Reviewing Receiver and Manager's current cash position as of January 16, 2026.	0.10	
	Subtotal:	0.80	0.25

Date (2026)	Activities	WC Hours	ML Hours
January 18/ January 19	Preparing and sending e-mail to Mr. Vince Caputo of NAI Commercial asking him to send us a copy of their commission invoice with their GST number, reviewing reply e-mail from Mr. Vince Caputo regarding conveyance package sent to Mr. Bren Cargill of Witten LLP for our reference, noting error on commission invoice, discussion with Mr. Vince Caputo to advise of error, and reviewing e-mail and attachment from Mr. Vince Caputo to Mr. Bren Cargill regarding revised conveyance package with corrected commission invoice.	0.25 0.25	
January 19	Reviewing e-mails and attachment from Ms. Amanda Pho of Catch of the Week regarding the credit of garbage removal and revised invoice and her comments, paying these two invoices to Waste Connections of Canada Inc. and advising Ms. Amanda Pho accordingly.	0.25	0.60
January 19	Discussion with Ms. Heather Stewart of Hilltop Property Management advising her that Gold Bar Shopping Centre property is scheduled to close on January 20, 2026.	0.10	
January 19	Reviewing e-mail from Mr. Bren Cargill to Ms. Beth Brown and copied to others advising that Witten LLP have not received a response; nor a copy of the alleged lien or supporting documentation and should this have to be discharged by way of Court Order, we will have to seek costs as against Catch of the Week/Mr. Luc Noel and discussion with Mr. Bren Cargill that he will have to hold back funds on closing of the sale and proposed courses of action.	0.20	
January 19	Reviewing e-mail from Ms. Heather Stewart advising us that she received a call from Mounir Tijini of 2035818 Alberta Ltd., the Purchaser who claims to be the owner of the Gold Bar property and is requesting that she forward all e-mail addresses for the tenants as a form of communication to introduce himself and other comments, discussion with Mr. Bren Cargill to advise and he confirms not to release such information until the sale completes scheduled for January 20, 2026 and he will advise us when sale is completed, discussion with Ms. Heather Stewart to advise, and reviewing text message from our Senior Associate and discussion with him to advise same.	0.45	
	Subtotal:	1.50	0.60

Date (2026)	Activities	WC Hours	WW Hours
January 19	Reviewing e-mail from Mr. Vince Caputo asking us to confirm with Hilltop Property Management what keys are available to release to the Purchaser on January 20, 2026 should Gold Bar transact as expected, forwarding a copy of this e-mail to Ms. Heather Stewart for her review and response, reviewing reply e-mail from Ms. Heather Stewart advising that they do not have any keys in their possession for this property and forwarding a copy of this e-mail to Mr. Vince Caputo with our comments and suggested courses of action and other issues.	0.25	
January 19	Reviewing a copy of e-mail from Mr. Ronald Halabi of Cooper Regel LLP, their client, is amenable to pull the lien from the Land Titles queue as long as the sale proceeds owed to 2358573 Alberta Ltd. will be applied to BDC loan of 2004736 Alberta Ltd. and other comments.	0.10	
January 19	Telephone call from and discussion with Mr. Vince Caputo regarding an update on the file, he has contacted Mr. Luc Noel to advise him of the sale completing on January 20, 2026 and the Purchaser wants to pick up the keys to the property and Mr. Luc Noel will check to see what keys he has to Gold Bar property and advise Mr. Vince Caputo and provide our comments.	0.15	
January 19	Reviewing a copy of reply e-mail from Mr. Ryan Trainer of McLennan Ross LLP to Mr. Ronald Halabi of Cooper Regel LLP and copy to the Receiver and Manager advising that the Receiver and Manager will apply to Court for a distribution of the sale proceeds and that distribution is approved by the Court and other comments.	0.10	
January 19	Updating and finalizing letter to all tenants located at 5008, 5010, 5016, 5018, 5024, 5026, 5028, and 5036 106 Avenue NW, Edmonton, Alberta advising them that the property has been sold effective January 20, 2026, the contact information for the purchaser and new owner, and request them to contact the new owner directly to arrange for future rent payments or management of the property.		0.15
	Subtotal:	0.60	0.15

Date (2026)	Activities	WC Hours	AN Hours	FA Hours
January 20	Reviewing e-mail from Mr. Bren Cargill of Witten LLP confirming that his accounting department has the funds to complete the sale on January 20, 2026.		0.15	
January 20	Telephone call from and discussion with Mr. Vince Caputo regarding closing of sale and his comments and reviewing e-mail from Mr. Bren Cargill of Witten LLP confirming their accounting department has received cash to close the Gold Bar Property.	0.25		
January 20	Discussion with Ms. Heather Stewart of Hilltop Property Management to advise the sale has completed and authorize release of tenant information to the Purchaser.	0.10		
January 20	Preparing and sending e-mail to Mr. Bren Cargill to send the Receiver and Manager's Certificate for our review, execution and to be returned to them.	0.10		
January 20	Forwarding our letter to tenants of Gold Bar Shopping Centre to our Senior Associate for servicing and some receipts acknowledged.	0.25		
January 20	Attending to/from Gold Bar property, print copies of letter to tenants for distribution, hand deliver letters to CTW, Vincent Taylor Salon, Ottewell Day Care and Gold Bar Barbershop, the letters were received by the owner or their representatives; attending to some enquiries by the owner or their representatives and providing our comments.			2.00
January 20	Preparing and sending e-mail to Mr. Luc Noel and Ms. Amanda Pho of Catch of the Week to advise sale completed on January 20, 2026, the Purchaser will contact Mr. Luc Noel to pick up the keys, where available, in his possession, Ms. Amanda Pho to deal with final utilities and service providers and send us final invoices for payment.	0.25		
January 20	Signing and dating the insurance premium cancellation form and send to Mr. John Yee of South Edmonton Insurance with our comments.	0.25		
	Subtotal:	1.20	0.15	2.00

Date (2026)	Activities	WC Hours	AN Hours	AS Hours
January 20	Reviewing e-mail from Ms. Heather Stewart of Hilltop Property Management advising us that the Purchaser wants certain changes to our letter to the tenants, update the letter, sign it and forward it to Ms. Heather Stewart for distribution by e-mail and Gold Bar Barbershop in person and reviewing copies of all tenants' letters sent out by Ms. Heather Stewart and receiving some acknowledgements of receipt.	0.60		0.20
January 20	Receiving and reviewing e-mail and attachment from Mr. Dakota Reber of Witten LLP, signing the Receiver and Manager's Certificate and forwarding a copy of the signed Receiver and Manager's Certificate by fax to Witten LLP.	0.15	0.20	
January 21	Reviewing e-mail from Mr. Bren Cargill of Witten LLP advising us that they have received the cash to close and he has managed to set a Distribution Hearing for March 17, 2026 and we may be able to deal with the Receiver and Manager's discharge at that time and their materials will be due a week before the hearing and other comment, preparing and sending reply e-mail to Mr. Bren Cargill advising that we plan to interim bill to January 31, 2026 and they should do the same, and reviewing reply e-mail from Mr. Bren Cargill on his comment.	0.25	0.15	
January 21	Reviewing e-mail from Ms. Heather Stewart of Hilltop Property Management advising us that she personally served our letter dated January 20, 2026 to Gold Bar Barbershop on January 21, 2026.	0.10		0.10
January 22	Reviewing e-mail from Mr. Bren Cargill regarding correspondence dated January 21, 2026 to Office of the Edmonton Commercial Coordinator, Service List, e-mail to Mr. Corbyn Burik with his comments, and reply e-mail from Mr. Corbyn Burik confirming their availability on March 17, 2026 at 10:00 a.m. for one hour before Justice Gill and the materials that Mr. Bren Cargill intends to file and the deadlines for filing each document, other comments and requested information.	0.30	0.25	
	Subtotal:	0.70	0.15	0.00

Date (2026)	Activities	WC Hours	AN Hours
January 22	Reviewing e-mail from Mr. Bren Cargill regarding Mr. Ryan Trainer's e-mail below and he has reviewed the demands/security regarding the 2358573 Alberta Ltd. guarantee of Catch of the Week's debts and his comments , including what BDC charges can be included in its secured loan and the priority of same, and preparing and sending reply e-mail to Mr. Bren Cargill that we agree and we will need updated payout figures from BDC, including per diem plus their legal costs.	0.25	0.35
January 23	Reviewing reply e-mail from Mr. Bren Cargill regarding wire transfer of funds to pay our Receiver and Manager's invoice for the period December 1, 2025 to December 31, 2025 and they will also set off from trust for Witten LLP's account up to and including January 31, 2026 and provide our comment.	0.10	
January 23	Reviewing e-mail and attachments from Ms. Amanda Pho of Catch of the Week regarding two invoices from A. Ingram Services Ltd. for snow removal and making notes of our comments and preparing and sending e-mail to Ms. Amanda Pho and copy to Mr. Luc Noel on our comments.	0.15	
January 23	Reviewing e-mail and attachments from Mr. Bren Cargill regarding payouts from BDC as well as an e-mail from Mr. Ryan Trainer with explanatory commentary, preparing and sending e-mail to Mr. Bren Cargill asking whether we can get a total projected balance as at March 17, 2026 for BDC payout on loans to 2358573 Alberta Ltd. and Catch of the Week with our comments, and telephone message with Mr. Bren Cargill on our additional comments, and reviewing his reply e-mail on his comment and proposed courses of action.	0.65	
January 23	Preparing and sending e-mail to Mr. Bren Cargill asking him to send us an accounting of the sale proceeds and disbursements so that we can record on the Receiver and Manager's books, also send a copy of the GST election form and Statement of Adjustments and reviewing reply e-mail on his comment.	0.20	
	Subtotal:	1.35	0.35

Date (2026)	Activities	WC Hours	AN Hours	ML Hours
January 23	Discussion with Mr. Ahmed Sher of A. Sher Professional Corporation requesting an update on the file and ask him to send us an e-mail on the status of each item in progress.	0.10		
January 23	Reviewing reply e-mail from Ms. Nancy Pho advising us that the invoice is charged for the month of January 2026 only and other comments and paying the invoice to A. Ingram Services Ltd.	0.10		0.25
January 26	Reviewing e-mail and attachments from Mr. Ahmed Sher of A. Sher Professional Corporation regarding the information downloaded from CRA website, CRA has requested information for two GST periods, other comments, issues to be addressed with CRA, he has some questions for the Receiver and Manager and request that we call Mr. Ahmed Sher, making notes on the attached documents, discussion with Mr. Ahmed Sher to go over issues with CRA, his response and proposed courses of action, answer his questions regarding the Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period August 25, 2025 to December 31, 2025, BDC loan balance as of December 31, 2025, Receiver and Manager, accounts payable, ask Mr. Ahmed Sher to invoice us for unbilled work to date, the Company's corporate income tax returns, dealing with CRA on the GST returns filed, their audit, and the outstanding pre-receivership GST payable, preparing and sending to us an e-mail on the estimated pre-receivership payable, estimated penalties and interest and some further holdback, so that we can send this e-mail to Mr. Bren Cargill for his information and the anticipated time to resolve total pre-receivership GST payable by CRA, and other matters.	1.25		
January 26	Reviewing e-mail and attachment regarding a screenshot of Receiver and Manager's GST account with CRA and returns filed are being processed in progress.	0.15		
January 26	Reviewing e-mail and attachment from Mr. Bren Cargill of Witten LLP regarding the payout statement on 2004736 Alberta Ltd. and 2358573 Alberta as at March 17, 2026 and the total secured debt as at March 17, 2026 with his comments.	0.25	0.25	
	Subtotal:	1.85	0.25	0.25

Date (2026)	Activities	WC Hours	AN Hours	ML Hours
January 26	Telephone call from and discussion with Mr. Hardeep Singh of BDC to provide him with an update on the file, outstanding issues to be addressed and our proposed courses of action, answer his questions and provide our comments.	0.25		
January 26	Discussion with Mr. Bren Cargill advising him of our discussion with Mr. Hardeep Singh of BDC regarding the need to pay out to BDC their distribution of funds before March 31, 2026, Mr. Bren Cargill to make the distribution to BDC effective when pronounced and other matters, and obtain his comments and discussion with Mr. Hardeep Singh to advise him accordingly and obtain his comments and he will let Mr. Ryan Trainer know.	0.25		
January 27	Determining issues to be addressed in the Receiver and Manager's Second and Final Report to Court on the Debtor, and updating the Receiver and Manager's Second and Final Report to Court.	0.25	0.75	
January 28	Reviewing e-mail and attachment from Mr. Dakota Reber of Witten LLP regarding GST Indemnity form, Statement of Adjustments and Trust History with her comments, and preparing and approving journal entry through the Receiver and Manager's books.	0.40	0.35	0.40
January 28	Preparing in draft Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period August 25, 2025 to January 31, 2026 with notes.	0.20		0.60
January 29	Reviewing e-mail and attachment from Ms. Amanda Pho of Catch of the Week regarding a December invoice for snow removal from Donewell Property Services and forwarding a copy of this e-mail and attachment to Mr. Luc Noel for his review and comments.	0.10		
	Subtotal:	1.45	1.10	1.00

Date (2026)	Activities	WC Hours	RC Hours
January 29	Telephone call from and discussion with Mr. Luc Noel regarding Gold Bar Shopping Centre, issues to address post-closing of sale, he disputes the snow removal invoice issued by Donewell Property Services and he will advise Ms. Amanda Pho, we need final invoice from EPCOR, our latest discussion with Mr. Ahmed Sher of A. Sher Professional Corporation and issues addressed, the construction lien, our comments and his comments and he is meeting with his legal counsel on January 29, 2026 to remove the construction lien, and other matters, and making notes of our discussion and comments.	0.20	
January 29	Discussion with Mr. Hardeep Singh of BDC to provide him with an update on the file from our discussion with Mr. Luc Noel, issues addressed, proposed courses of action, answer Mr. Hardeep Singh's questions and provide our comments.	0.15	
January 30	Reviewing e-mail and attachment from Mr. Dakota Reber of Witten LLP regarding their invoice dated January 30, 2026, forwarding a copy of their invoice to Mr. Hardeep Singh of BDC for his review and approval for payment from funds held in the Witten LLP's trust account, receiving approval and preparing and sending e-mail to Mr. Dakota Reber regarding our approving of payment of their invoice from funds in their trust account, and preparing and approving journal entry to record transaction through the Receiver and Manager's books.	0.30	0.25
January 30	Preparing and sending e-mail to Mr. Bren Cargill of Witten LLP asking him to let us know how much we should allow for their fees, disbursements and GST from January 31, 2026 to completion, and reviewing reply e-mail from Mr. Bren Cargill on his comments and he has to get back to us.	0.10	
	Subtotal:	0.75	0.25

Date (2026)	Activities	WC Hours	ML Hours
February 1 and February 2	Reviewing e-mail from Mr. Bren Cargill regarding a copy of the construction lien registered against the Company's Property by 2004736 Alberta Ltd. dba Catch of the Week and Mr. Bren Cargill's comments, proposed courses of action, preparing and sending reply e-mail that we agree with his comments and proposed courses of action and also provide proof of lien discharged, and reviewing e-mail from Mr. Ryan Trainer on his comments.	0.25	
February 2	Updating Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period August 25, 2025 to February 2, 2026 with note.	0.10	0.25
February 2	Reviewing e-mail and attachment from Mr. Bren Cargill regarding their office has now obtained a copy of the construction lien registered by Catch of the Week on title to the Gold Bar building as it is now fully registered on title, Witten LLP's comments, we are making one final demand that Catch of the Week discharge this construction lien and provide proof of same no later than February 11, 2026 and other comments, and our proposed courses of action.	0.15	
February 2	Reviewing e-mail and attachments from Mr. Ahmed Sher of A. Sher Professional Corporation regarding draft financial information, trial balance, journal entries, schedule of accounts payable with his comments, making notes of our comments and suggested changes and preparing and sending e-mail to Mr. Ahmed Sher on our comments and suggested changes, and further review of documents.	0.75	
	Subtotal:	1.25	0.25

Throughout this billing period (ML 0.30; RC 0.25)

Maintaining the Receiver and Manager's cashbook of transactions including process chargebacks.

Throughout this billing period (RC 0.25; AN 0.10)

Preparing and approving the Receiver and Manager's monthly bank reconciliation.

Throughout the billing period (AS 7.60)

Gathering all activities from all staff involved in this file, as well as all related disbursements, type and edit gathered activities relating to the receivership performed by time spent by each staff. Assisting William Choo.

Legend

WC William Choo, Senior Vice-President
AN Alex Ng, President and Trustee
MC Morris Choo, Senior Manager
FA Florino Angeles, Senior Associate
ML Mia Law, Senior Associate
RC Ruth Chang, Senior Associate
AS April Szeto, Associate
WW Wendy Wong, Associate

	\$	\$
FEE		17,632.75
 DISBURSEMENTS		
Postage and courier	64.40	
Photocopies	122.50	
Telephone and facsimile	104.00	
Travel	28.08 *	318.98
		<u>17,951.73</u>
Goods & Services Tax (89537 3975 RT)		<u>896.18</u>
TOTAL INVOICE		<u><u>18,847.91</u></u>
*GST exempt		

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 2358573 Alberta Ltd.
(not in its personal capacity)



Per: William Choo, CPA, CGA

WC:as

invoice#11830.doc\client#3156

ACCOUNTS PAYABLE ON RECEIPT, INTEREST AT THE RATE OF 2% PER MONTH (26.8% PER ANNUM) MAY BE CHARGED ON ACCOUNTS WHICH ARE OVERDUE. FEES, DISBURSEMENTS, EXPENSES AND OTHER CHARGES NOT YET RECORDED WILL BE INCLUDED IN FUTURE INVOICES.

2358573 ALBERTA LTD.
RECEIVER AND MANAGER'S FEES

FOR THE PERIOD JANUARY 1, 2026 TO FEBRUARY 2, 2026

STAFF	HOURS	HOURLY RATE \$	TOTAL FEE \$
Senior Vice-President	20.90	575.00	12,017.50
President and Trustee	3.90	475.00	1,852.50
Senior Manager	0.25	350.00	87.50
Senior Associates	8.75	250.00	2,187.50
Associate	7.90	185.00	1,461.50
Associate	0.15	175.00	26.25
TOTAL	41.85		17,632.75

**2358573 ALBERTA LTD.
RECEIVER AND MANAGER'S FEES**

FOR THE PERIOD JANUARY 1, 2026 TO FEBRUARY 2, 2026

STAFF	HOURS	HOURLY RATE	TOTAL FEE
		\$	\$
William Choo, Senior Vice-President	20.90	575.00	12,017.50
Alex Ng, President and Trustee	3.90	475.00	1,852.50
Morris Choo, Senior Manager	0.25	350.00	87.50
Florino Angeles, Senior Associate	3.50	250.00	875.00
Mia Law, Senior Associate	4.30	250.00	1,075.00
Ruth Chang, Senior Associate	0.95	250.00	237.50
April Szeto, Associate	7.90	185.00	1,461.50
Wendy Wong, Associate	0.15	175.00	26.25
TOTAL	41.85		17,632.75

This is Exhibit *B* referred to in
the affidavit of *Max O'Neil*
sworn to before me herein this *13th*
day of *Dec* 20 *26*
William Choo
A Commissioner for taking Affidavits
for British Columbia

WILLIAM CHOO
A Commissioner for Taking Affidavits;
for the Province of British Columbia
Suite 520, 625 Howe Street Vancouver,
B.C. V6C 2T6 Appointment Expires:
May 31, 2028

EXHIBIT "B"

WITTEN LLP INVOICES FOR THE PERIOD
AUGUST 12, 2025 TO JANUARY 26, 2026

RECEIVER AND MANAGER OF
2358573 ALBERTA LTD.

SUMMARY OF WITTEN LLP LEGAL INVOICES

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	TOTAL BILLING (\$)	FEES (\$)	DISBURSEMENTS (\$)	GST (\$)
532843	August 12, 2025 to October 30, 2025	03-Nov-25	13,049.14	12,282.50	145.25	621.39
537122	October 31, 2025 to January 26, 2026	30-Jan-26	13,309.36	11,543.00	1,139.82	626.54
TOTAL			26,358.50	23,825.50	1,285.07	1,247.93



2500, 10303 Jasper Avenue
Edmonton, Alberta T5J 3N6
Canada

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F: 780.429.2559
lawyers@wittenlaw.com
www.wittenlaw.com

D. Manning & Associates Inc.
520 - 625 Howe Street
Vancouver, AB V6C 2T6

January 30, 2026
Invoice No.: 537122
Our File No.: 135976-2

Attention: Alex E. H. Ng

GST/HST 121418982

RE: Receivership of 2358573 Alberta Ltd.

REMITTANCE COPY
PLEASE REMIT WITH PAYMENT

OUR FEES	\$11,543.00
Total Taxable Other Charges subject to GST	444.90
Non Taxable Disbursements	152.00
Total Taxable Disbursements subject to GST	542.92
Total GST	626.54
INVOICE TOTAL	\$13,309.36

Payment Methods

e-transfer to wtnpay@wittenlaw.com and include Invoice Number and Client Name

Cheque payable to Witten LLP

Pay securely online with Visa or MasterCard at <https://www.wittenlaw.com/pay-online>

Please contact our Accounting Department at accountingwtn@wittenlaw.com or 780-428-0501 if you require assistance



2500, 10303 Jasper Avenue
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F: 780.429.2559
lawyers@wittenlaw.com
www.wittenlaw.com

D. Manning & Associates Inc.
520 - 625 Howe Street
Vancouver, AB V6C 2T6

January 30, 2026
Invoice No.: 537122
Our File No.: 135976-2

Attention: Alex E. H. Ng

GST/HST 121418982

RE: Receivership of 2358573 Alberta Ltd.

To all professional services provided for or on your behalf relating to the matters undertaken by our firm for your benefit and at your request which, without restriction, include the following services:

Total Fees	\$11,543.00
Total Taxable Other Charges subject to GST	444.90
Non Taxable Disbursements	152.00
Total Taxable Disbursements subject to GST	542.92
Total GST	626.54
INVOICE TOTAL	\$13,309.36

/DR



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To all professional services provided for or on your behalf relating to the matters undertaken by our firm for your benefit and at your request which, without restriction, include the following services:

DATE	DESCRIPTION
02/Nov/25	Exchange emails with A. Nanda
03/Nov/25	Exchange emails with W. Choo
03/Nov/25	Exchange phone calls and emails with W. Choo
04/Nov/25	Email from V. Caputo
04/Nov/25	Edit proposed NOA to include provisions regarding increasing charges; Draft proposed form of Order for increasing charges
04/Nov/25	Exchange emails with R. Halabi
05/Nov/25	Review email from R. Halabi and B. Brown
14/Nov/25	Draft Non-Disclosure Agreement
16/Nov/25	Edit and amend proposed form of NDA; Email to A. Coleman, re: same
17/Nov/25	Exchange emails with V. Caputo; Exchange emails with W. Choo; Phone call with R. Halabi and S. Cooper; Phone call with W. Choo; Exchange emails with R. Trainer
17/Nov/25	Finalize non-disclosure agreement and email same to A. Nanda
18/Nov/25	Exchange emails with W. Choo
19/Nov/25	Review email from V. Caputo
20/Nov/25	Phone call with R. Trainer
21/Nov/25	Edit and amend proposed Receivers First Report
23/Nov/25	Drafting, editing and amending First Receiver's Report and Confidential Supplement; Draft Brief of Law; Email to clients
24/Nov/25	Exchange emails with W. Choo
25/Nov/25	Exchange emails with A. Ng
26/Nov/25	Phone call with W. Choo and A. Ng

E. & O. E. This account may not include all disbursements incurred to date. Additional disbursements (if any) will be billed later. Account due when rendered. Interest will be charged at 18.00% per annum on all accounts over 30 days.



27/Nov/25	Exchange emails with V. Caputo
28/Nov/25	Exchange emails and phone calls with V. Caputo
01/Dec/25	Correspondence to service list
01/Dec/25	Exchange emails and phone calls with R. Trainer
02/Dec/25	Exchange emails and phone calls with V. Caputo
03/Dec/25	Exchange emails with V. Caputo
04/Dec/25	Exchange emails and phone calls with E. Carrasco; Exchange emails with R. Trainer
05/Dec/25	Exchange emails with V. Caputo and W. Choo, re: new offer to purchase and potential offer from L. Noel
05/Dec/25	Exchange phone calls and emails with V. Caputo and W. Choo; Phone call with R. Trainer; Edit and amend proposed form of PSA to be submitted by new offeror; Exchange emails with R. Halabi; Review OTP from Noel Group; Review, edit and amend Supplemental First Report and Second Confidential Supplement
06/Dec/25	Review materials and preparation for attendance in commercial chambers for an application for a SAVO and ancillary relief; Exchange emails with A. Ng; Exchange emails with V. Caputo; Edit and amend proposed forms of Order
07/Dec/25	Review email from W. Choo
08/Dec/25	Exchange emails with A. Nanda; Exchange emails with W. Choo, A. Ng and V. Caputo; Edit and amend proposed Supplemental Report and Second Confidential Supplement; Review executed NDA; Attendance in commercial chambers for an application for a SAVO and ancillary relief
09/Dec/25	Exchange emails with V. Caputo
10/Dec/25	Exchange emails with W. Choo; Exchange emails with R. Trainer
10/Dec/25	Exchange emails with R. Trainer
23/Dec/25	Exchange emails with W. Choo
29/Dec/25	Exchange emails with W. Choo
06/Jan/26	Exchange emails with V. Caputo
09/Jan/26	Exchange emails with W. Choo
11/Jan/26	Exchange emails with R. Trainer
12/Jan/26	Draft letter to solicitor with trust conditions, review statement of adjustments and form of order
12/Jan/26	Exchange emails with M. Al-Badran
12/Jan/26	Exchange emails with M. Al-Badran, re: closing date; Exchange emails with W. Choo; Exchange emails with R. Trainer; Review email from B. Brown
13/Jan/26	Exchange emails with B. Brown; Phone call with R. Trainer; Phone call with W. Choo; Phone call with counsel for the purchaser; Draft amended PSA



14/Jan/26	Exchange emails with K. March with FCT, re: status of deposit; Email to W. Choo, A. Ng and R. Trainer, re: closing
18/Jan/26	Exchange emails with R. Trainer and M. Al-Badran
19/Jan/26	Exchange emails with M. Al-Badran; Edit and amend trust letter; Email to B. Brown, re: construction lien; Review email from R. Halabi
20/Jan/26	Exchange emails with M. Al-Badran; Draft Receiver's Certificate
21/Jan/26	Draft booking letter to commercial court coordinator; Exchange emails with W. Choo
22/Jan/26	Exchange emails with E. Carrasco; Exchange emails with R. Trainer; Review email from B. Brown; Exchange emails with W. Choo
23/Jan/26	Exchange emails with R. Trainer
25/Jan/26	Review email from W. Choo; Email to R. Trainer
26/Jan/26	Exchange emails with R. Trainer; Exchange emails with W. Choo

OUR FEES	\$11,543.00
GST at 5%	577.15

Taxable Other Charges:

Online Service Charge	20.00
Document Production	444.90

Total Taxable Other Charges	464.90
GST at 5%	22.25

Non Taxable Disbursements:

Court House Fax/Email Filing	152.00
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Taxable Disbursements:

PPR - Internal Search	3.00
LTO Title Search	10.00
Corporate Registry Search	14.30
Federal Express	178.30
Postage	41.94
Mc'Dispatch	275.38

Total Taxable Disbursements	522.92
GST at 5%	27.14

INVOICE TOTAL	\$13,309.36
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Total GST	626.54
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Invoice No.: 537122
Our File No.: 135976-2
Page No.:4

WITTEN LLP

Per: Bren R. Cardill

/DR



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D. Manning & Associates Inc.
520 - 625 Howe Street
Vancouver, AB V6C 2T6

Attention: Alex E. H. Ng

November 3, 2025
Invoice No.: 532843
Our File No.: 135976-2

GST/HST 121418982

RE: Recievership of 2358573 Alberta Ltd.

REMITTANCE COPY
PLEASE REMIT WITH PAYMENT

OUR FEES	\$12,282.50
Total Taxable Other Charges subject to GST	95.10
Total Taxable Disbursements subject to GST	50.15
Total GST	621.39
INVOICE TOTAL	\$13,049.14

Payment Methods

e-transfer to wtnpay@wittenlaw.com and include Invoice Number and Client Name

Cheque payable to Witten LLP

Pay securely online with Visa or MasterCard at <https://www.wittenlaw.com/pay-online>

Please contact our Accounting Department at accountingwtn@wittenlaw.com or 780-428-0501 if you require assistance



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Vancouver, AB V6C 2T6

November 3, 2025
Invoice No.: 532843
Our File No.: 135976-2

Attention: Alex E. H. Ng

GST/HST 121418982

RE: **Recievership of 2358573 Alberta Ltd.**

To all professional services provided for or on your behalf relating to the matters undertaken by our firm for your benefit and at your request which, without restriction, include the following services:

Total Fees	\$12,282.50
Total Taxable Other Charges subject to GST	95.10
Total Taxable Disbursements subject to GST	50.15
Total GST	<u>621.39</u>
INVOICE TOTAL	<u><u>\$13,049.14</u></u>

/DR



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November 3, 2025
Invoice No.: 532843
Our File No.: 135976-2

Attention: Alex E. H. Ng

GST/HST 121418982

RE: Recievership of 2358573 Alberta Ltd.

To all professional services provided for or on your behalf relating to the matters undertaken by our firm for your benefit and at your request which, without restriction, include the following services:

DATE	LYR	HOURS	DESCRIPTION	VALUE
12/Aug/25	BRC	0.70	Exchange phone calls and emails with W. Choo; Phone call with R. Trainer; Review materials	297.50
14/Aug/25	BRC	0.20	Review email and attachments from S. Trueman	85.00
25/Aug/25	BRC	0.70	Attendance in commercial chambers for the receivership application of BDC; Phone call with R. Trainer; Email to W. Choo	297.50
26/Aug/25	BRC	0.70	Review emails from R. Trainer and W. Choo; Review emails from H. Stewart; Exchange emails with W. Choo and R. Trainer; Phone call with W. Choo	297.50
27/Aug/25	BRC	1.30	Exchange emails with W. Choo; Review appraisal by One Step Appraisals; Phone calls with W. Choo; Review ESA reports; Exchange emails and phone calls with R. Trainer; Review email from B. Brown;	552.50
28/Aug/25	BRC	1.90	Exchange emails and phone calls with W. Choo; Phone call with W. Choo and S. Cooper; Review proposed request for proposals and Schedule "A" and "B"	807.50
29/Aug/25	BRC	0.40	Draft email to R. Trainer; Phone call with R. Trainer	170.00
03/Sep/25	BRC	0.40	Exchange emails with W. Choo; Review proposed Statement of Receiver	170.00
07/Sep/25	BRC	0.50	Exchange emails with W. Choo; Review Pre-Trial Conference Notice; Email to A. Nanda and R. Halabi	212.50
08/Sep/25	BRC	0.30	Exchange emails with R. Trainer and R. Brown; Phone call with R. Trainer	127.50
09/Sep/25	BRC	0.30	Exchange emails with R. Halabi and A. Nanda;	127.50
10/Sep/25	BRC	0.70	Phone call with R. Trainer; Exchange emails with W. Choo and R. Trainer; Phone call with W. Choo; Draft email to S. Cooper; Draft email to N. Pho	297.50



11/Sep/25	BRC	1.80	Attendance at Pre-Trial Conference in Alberta Court of Justice, re: Summum Refrigeration Inc. claim; Exchange emails with W. Choo; Exchange emails with E. Carrasco; Review pleadings in ACJ action; Phone call from A. Nanda; Exchange emails with R. Trainer	765.00
12/Sep/25	BRC	1.40	Exchange emails with W. Choo; Review emails from L. Noel; Review email from R. Johnson and enclosed listing proposal; Phone call with E. Carrasco; Email to R. Trainer; Phone call with J. Deol	595.00
14/Sep/25	BRC	0.20	Review email from J. Deol; Email to W. Choo	85.00
15/Sep/25	BRC	1.60	Exchange emails with R. Trainer; Exchange emails with W. Choo; Email to J. Deol; Phone call with W. Choo and V. Caputo; Review email from V. Caputo, re: sale docs; Phone call with W. Choo; Email to V. Caputo	680.00
16/Sep/25	BRC	0.20	Exchange emails with W. Choo	85.00
16/Sep/25	BRC	0.30	Exchange emails and phone call with J. Deol	127.50
17/Sep/25	BRC	0.70	Exchange emails and phone calls with V. Caputo; Exchange emails with W. Choo and J. Deol	297.50
18/Sep/25	BRC	0.90	Exchange numerous emails with W. Choo and V. Caputo; Phone call from W. Choo; Phone call with R. Trainer	382.50
19/Sep/25	BRC	1.80	Exchange emails and phone calls with V. Caputo; Draft proposed form of Purchase and Sale Agreement	765.00
21/Sep/25	BRC	0.50	Exchange emails with A. Ng; Edit and amend proposed PSA;	212.50
22/Sep/25	BRC	0.70	Review emails from V. Caputo and W. Choo; Email to W. Choo and V. Caputo; Phone call with W. Choo; Email to S. Cooper and L. Noel	297.50
23/Sep/25	BRC	1.30	Exchange emails with W. Choo and V. Caputo; Review email and updated OTP from J. Deol; Phone call with V. Caputo; Edit and amend proposed form of PSA; Phone calls with W. Choo	552.50
29/Sep/25	BRC	0.50	Exchange emails with W. Choo; Email to L. Noel	212.50
01/Oct/25	BRC	0.50	Review email from L. Noel; Exchange emails and phone calls with W. Choo	212.50
02/Oct/25	BRC	0.30	Review emails from V. Caputo and W. Choo	127.50
04/Oct/25	BRC	0.30	Exchange emails with W. Choo; Review GST owing calculations	127.50
06/Oct/25	BRC	0.50	Exchange emails with R. Halabi; Email to W. Choo; Phone call with W. Choo; Phone call to R. Trainer	212.50
08/Oct/25	BRC	0.50	Phone call with R. Trainer; Review email from V. Caputo	212.50
10/Oct/25	BRC	0.20	Review email from W. Choo and enclosed market summary report	85.00



17/Oct/25	BRC	1.40	Exchange emails with V. Caputo and W. Choo; Review offer to purchase; Phone call with V. Caputo and W. Choo; Review proposed form of counter-offer; Draft language regarding tenant deposits	595.00
18/Oct/25	BRC	0.10	Review email from W. Choo	42.50
20/Oct/25	BRC	0.40	Exchange emails with W. Choo and V. Caputo; Review final counter-offer from prospective purchaser	170.00
22/Oct/25	BRC	0.70	Exchange emails with V. Caputo and W. Choo; Phone call with R. Trainer; Review email from F. Angeles	297.50
22/Oct/25	BRC	0.10	Review email from F. Angeles	42.50
24/Oct/25	BRC	0.70	Exchange emails with V. Caputo and W. Choo; Phone calls with W. Choo; Phone call with V. Caputo	297.50
25/Oct/25	BRC	0.10	Review email from V. Caputo	42.50
27/Oct/25	BRC	0.20	Exchange emails with W. Choo; Review email from V. Caputo	85.00
28/Oct/25	BRC	2.10	Exchange emails with V. Caputo and W. Choo; Exchange emails with C. Burik; Draft Notice of Application, form of SAVO and Sealing Orders	892.50
29/Oct/25	BRC	0.40	Review revised marketing summary to date from NAI; Exchange emails with V. Caputo and W. Choo	170.00
30/Oct/25	BRC	0.20	Draft commercial list booking letter	85.00
30/Oct/25	BRC	0.20	Exchange emails with A. Nanda	85.00

OUR FEES \$12,282.50
 GST at 5% 614.13

Taxable Other Charges:

File Management Fee	30.00
Online Service Charge	10.00
Document Production	95.10
	135.10

Total Taxable Other Charges 135.10
 GST at 5% 4.76

Taxable Disbursements:

PPR - Internal Search	3.00
Corporate Registry Search	7.15
	10.15

Total Taxable Disbursements 10.15
 GST at 5% 2.50

INVOICE TOTAL \$13,049.14

Total GST 621.39

E. & O. E. This account may not include all disbursements incurred to date. Additional disbursements (if any) will be billed later. Account due when rendered. Interest will be charged at 18.00% per annum on all accounts over 30 days.



WITTEN LLP

Per: Bren R. Caron

/DR