

COURT FILE NUMBER 2503 11588

COURT COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE: Edmonton

PLAINTIFF BUSINESS DEVELOPMENT BANK OF CANADA

DEFENDANTS 14295846 CANADA LTD., TRULOAD FREIGHT
SERVICES LTD., TRULOAD TRANSPORTATION
SERVICES LTD., BHUPINDER SINGH AND
PARDEEP SINGH

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

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:

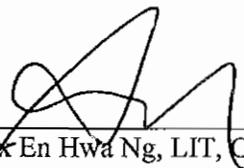
1. I am a Licensed Insolvency Trustee and President of D. Manning & Associates Inc. (the “**Receiver**”), the Court-Appointed Receiver and Manager of the Assets, Undertakings and Property of 14295846 Canada Ltd. (the “**Company**”), and as such I have personal knowledge of the facts and matters herein 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 M. Lema of the Court of King’s Bench of Alberta (the “**Court**”) on September 2, 2025 under Action No. 2503 11588 (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
 - (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 \$98,909.82. The Receiver estimates its further fees and disbursements from February 3, 2026 to completion of \$7,000.00, including GST and disbursements, for a total of \$105,909.82.

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 23, 2025 to January 29, 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 \$992.19 are comprised of:
 - (i) Online service charge fees of \$25.00;
 - (ii) File management fees of \$30.00;
 - (iii) Document production fees of \$318.90
 - (iv) Court House fax/e-mail fees of \$127.00;
 - (v) Search fees of \$23.15;
 - (vi) Courier fees of \$407.00;
 - (vii) Postage fees of \$30.14;
 - (viii) Tax Certificate fees of \$31.00.
7. Witten's fees and disbursements for the period August 23, 2025 to January 29, 2026 total \$12,448.95. Witten estimates that its further fees from January 30, 2026 to completion would total \$5,000.00, including GST and disbursements, for a total of \$17,448.95.
8. I make this Affidavit in support of the application to approve the fees, disbursements and GST of \$105,909.82 which have been rendered by D. Manning & Associates Inc. as Receiver and to approve the fees, disbursements, other charges, and GST of \$17,448.95 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.)



A Commissioner for Taking Affidavits)
for the Province of British Columbia)



Alex En Hwa Ng, LIT, CIRP

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

This Exhibit A referred to in
the affidavit of Max E. Hank
sworn to before me herein this 13th
day of Feb 2026

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 "A"

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

RECEIVER AND MANAGER OF
1427546 CANADA LTD.

SUMMARY OF RECEIVER AND MANAGER'S FEES

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	William Choo Senior Vice-President Hours	William Choo Senior Vice-President Hours	Alex Ng President and Trustee Hours	Alex Ng President and Trustee Hours	Morris Choo Manager Hours	Morris Choo Manager Hours	Florida Angkita Senior Associate Hours	Florida Angkita Senior Associate Hours	Min Law Senior Associate Hours	Min Law Senior Associate Hours	Ruth Chang Senior Associate Hours	Ruth Chang Senior Associate Hours	April Szeto Associate Hours	April Szeto Associate Hours	Macy Ng / Wendy Wong Associate Hours	Macy Ng / Wendy Wong Associate Hours	TOTAL
11721	June 9, 2025 to September 30, 2025	09-Oct-25	3.75	36.80	3.10	3.10	3.10	2.85	2.65	0.35	2.65	0.35	7.70	7.70	0.35	7.70	0.35	57.20	
11722	October 1, 2025 to October 31, 2025	31-Oct-25	7.10	29.65	7.10	7.10	14.15	14.15	0.30	0.30	0.65	0.30	5.65	5.65	0.30	5.65	0.30	56.80	
11790	November 1, 2025 to November 30, 2025	01-Dec-25	8.00	11.70	7.25	7.25	3.40	3.40	0.35	0.35	1.30	0.35	4.40	4.40	0.35	4.40	0.35	30.80	
11822	December 1, 2025 to December 31, 2025	31-Dec-25	3.60	22.30	3.60	3.60	10.50	10.50	0.70	0.70	5.30	0.70	5.30	5.30	0.15	5.30	0.15	47.45	
11825	January 1, 2026 to January 2, 2026	03-Jan-26	-	1.20	-	-	-	-	-	-	-	-	-	-	-	-	-	32.30	
	TOTAL HOURS		14.20	99.85	3.60	3.60	6.50	36.09	3.00	3.00	5.15	3.00	2.75	3.70	23.05	23.05	0.15	224.75	
	HOURLY RATE		575.00	535.00	475.00	475.00	250.00	230.00	250.00	250.00	250.00	250.00	250.00	250.00	165.00	165.00	165.00	66.00	
	TOTAL FEES		8,183.00	53,129.25	1,710.00	1,710.00	1,625.00	7,487.00	750.00	750.00	1,287.50	750.00	687.50	9,212.50	3,903.75	3,903.75	24.75	21,190.25	

**RECEIVER AND MANAGER OF
14295846 CANADA LTD.**

SUMMARY OF RECEIVER AND MANAGER'S DISBURSEMENTS

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	Licence (\$)	Postage (\$)	Photocopies (\$)	Telephone and Facsimile (\$)	Travel (\$)	TOTAL (\$)
11721	June 9, 2025 to September 30, 2025	09-Oct-25		1.23	104.00	203.50	30.24	338.97
11732	October 1, 2025 to October 31, 2025	31-Oct-25			109.50	184.00	97.92	391.42
11790	November 1, 2025 to November 30, 2025	01-Dec-25		1.23	196.00	170.50	35.28	403.01
11822	December 1, 2025 to December 31, 2025	31-Dec-25		1.23	118.50	10.00	576.18	705.91
11829	January 1, 2026 to February 2, 2026	03-Feb-26	79.98	71.14	128.50	54.00	42.48	376.10
TOTAL			79.98	74.83	656.50	622.00	782.10	2,215.41

**RECEIVER AND MANAGER OF
14295846 CANADA LTD.**

SUMMARY OF RECEIVER AND MANAGER'S BILLING

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	TOTAL BILLING (\$)	FEES (\$)	DISBURSEMENTS (\$)	GST (\$)
11721	June 9, 2025 to September 30, 2025	09-Oct-25	26,496.98	24,896.25	338.97	1,261.76
11732	October 1, 2025 to October 31, 2025	31-Oct-25	24,574.12	23,012.50	391.42	1,170.20
11790	November 1, 2025 to November 30, 2025	01-Dec-25	13,009.51	11,987.00	403.01	619.50
11822	December 1, 2025 to December 31, 2025	31-Dec-25	20,533.97	18,850.25	705.91	977.81
11829	January 1, 2026 to February 2, 2026	03-Feb-26	14,295.24	13,244.25	376.10	674.89
TOTAL			98,909.82	91,990.25	2,215.41	4,704.16

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 9, 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 14295846 Canada Ltd. ("the Company")

We enclose our bill (#11721) for professional services rendered as Receiver and Manager of the Property of the Company totalling \$26,496.98, 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 September 2, 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 14295846 Canada 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: (604) 683-8030
Facsimile: (604) 683-8327
<http://www.manning-trustee.com>

October 9, 2025

Business Development Bank of Canada
7136 11St. NE, Suite 301
Calgary, AB
T2E 4Y9Attention: Mr. Hardeep Singh
Specialist, Special AccountsWC/ 3155
Invoice # / 11721FOR PROFESSIONAL SERVICES RENDERED as Receiver and Manager of 14295846
Canada Ltd. for the period June 9, 2025 to September 30, 2025, which includes preliminary work
performed prior to the Receivership appointment on September 2, 2025, including the following:

Date (2025)	Activities	WC Hours
June 9	Reviewing e-mail and discussion with Mr. Hardeep Singh of Business Development Bank of Canada ("BDC") regarding the need to appoint a Receiver and Manager of the Lands and Premises to collect rent from one arms-length tenant, 80% of the yard is used to store assets by a trucking company, BDC's security, BDC's legal counsel, need the yard to be cleaned up and removal of the equipment by the trucking company in order to sell the property, need a Court appointment, and information and documents required.	0.15
June 9	Reviewing e-mail from Mr. Hardeep Singh regarding the entities involved, location of the property, BDC's debt, realtor's listing brochure, advise Mr. Hardeep Singh that we have no conflicts and we are prepared to act as Court-appointed Receiver and Manager, Google search and determine the location of the property.	0.40
June 9	Preparing and sending to Mr. Hardeep Singh a sample Court appointed Receiver and Manager of Lands and Premises Order.	0.15
	Subtotal:	0.70

Date (2025)	Activities	WC Hours
June 9	Determining and preparing and sending e-mail to Mr. Hardeep Singh advising him that we need the following information, if available, and our comments, and a paragraph to be put in the Court Order.	0.50
June 10	Discussion with Mr. Hardeep Singh regarding an update on the file and his discussion with Mr. Chuck Russell, information required, issues to be addressed, and we both need to review a copy of the proposed Court Order regarding receivership, need to put some borrowing limit, BDC received some rent from the tenant of the commercial building, need to obtain a copy of the commercial lease from the tenant, and await to receive information from BDC and Mr. Chuck Russell.	0.35
June 26	Discussion with Mr. Hardeep Singh to obtain an update, the trucking company moved out their assets from the Debtor's yard, the insurance has been cancelled and needs to be reinstated and need to appoint a Receiver of Rents.	0.10
July 15	Discussion with Mr. Hardeep Singh regarding an update on the file, the need to Court appoint a Receiver over the Lands and Premises to collect rent from a tenant, set up GST account, and visit the Company's yard to remove and dispose of any residual assets and any clean-up on the yard, advise Mr. Hardeep Singh to ask their lawyer to draft consent letter to act for us to review and sign and return to them, environmental protection in the Court Order and need for some Receiver's borrowings and the Court Hearing will be sometime in August.	0.25
July 18	Preparing and sending e-mail to Mr. Hardeep Singh to ask Mr. Ryan Trainer of McLennan Ross LLP as Court-appointed Receiver and Manager, when appropriate.	0.10
August 20	Reviewing telephone call message from Mr. Hardeep Singh regarding Mr. Ryan Trainer is preparing a consent letter for D. Manning & Associates Inc. to act as Court-appointed Receiver and Manager of 14295846 Canada Ltd. and we have cleared conflicts and preparing to act as Court-appointed Receiver and Manager and preparing and sending e-mail to Mr. Ryan Trainer and copy to Mr. Hardeep Singh and Ms. Shauna Trueman to advise them.	0.25
August 20	Preparing and sending e-mail to Messrs. Ryan Trainer and Hardeep Singh and copy to Ms. Shauna Trueman regarding the requested information and documents, when available.	0.50
	Subtotal:	2.05

Date (2025)	Activities	WC Hours
August 20	Reviewing previous e-mail and attachment sent to us by Mr. Hardeep Singh and it was a listing of the property for sale by a real estate agent for the Company.	0.10
August 21	Reviewing e-mail from Mr. Ryan Trainer advising that they will gather up as much of the requested information as possible and provide a Share File link for the information, the application is being heard at 2 p.m. on September 2, 2025 and their filing deadline is on August 25, 2025, they are preparing the Service List and who we will be retaining as counsel.	0.15
August 21	Reviewing consent to act as Receiver letter to the Court, update it, sign and return a copy to Mr. Ryan Trainer with our comments and we have reached out to Mr. Bren Cargill of Witten LLP to act as our legal counsel and he is currently clearing conflicts and will let us know, and reviewing reply e-mail from Mr. Ryan Trainer on his comment.	WC (0.35) (AS 0.20)
August 21	Preparing and sending e-mail and attachment to Mr. Bren Cargill asking him to do a conflict check to act as legal counsel for D. Manning & Associates Inc. as Court-appointed Receiver and Manager of 14295846 Canada Ltd. ("the Company"), information about the property, scope of work, BDC's appraisal on the property, BDC's loan, Mr. Ryan Trainer of McLennan Ross LLP is legal counsel for BDC, Court Hearing date set, their filing deadline, once they clear conflicts, request that Mr. Bren Cargill communicate with Mr. Ryan Trainer on the suggested administrative charge and Receiver and Manager's borrowing limit, other comments, our suggested Receiver and Manager's borrowing limit and what costs to be covered.	0.75
August 21	Reviewing an appraisal on the property prepared by Bourgeois Brooke Chin Associates dated July 29, 2025 for McLennan Ross LLP, legal counsel for BDC on the Company's property and determine the appraised values on certain assumptions.	1.00
August 21	Reviewing e-mail from Dakota Reber of Witten LLP advising us that conflicts are cleared on their end and they will get the file started and preparing and sending e-mail to Mr. Ryan Trainer advising that Mr. Bren Cargill of Witten LLP has cleared conflicts and can act as the Receiver and Manager's legal counsel.	0.20
	Subtotal: WC 2.55 AS 0.20	

Date (2025)	Activities	WC Hours
August 21	Reviewing e-mail from Mr. Bren Cargill regarding his suggestion on the administrative charge to cover the Receiver and Manager and Receiver and Manager's legal counsel and his comments, preparing and sending reply e-mail to Mr. Bren Cargill advising this file has only one tenant, and ask him to discuss with Mr. Ryan Trainer and get his thoughts on administrative charge and Receiver and Manager's borrowing limit and let us know, reviewing reply e-mail from Mr. Bren Cargill on Mr. Ryan Trainer's comments and Mr. Bren Cargill's comments, provide our further comments to Mr. Bren Cargill, determining the Receiver and Manager's borrowing limit and advise Mr. Bren Cargill that it is fine.	0.60
August 21	Preparing and sending e-mail and attachment to Mr. Bren Cargill regarding a copy of the appraisal report on the Company's property prepared for McLennan Ross LLP, legal counsel for BDC with Mr. Ryan Trainer's comments in an e-mail dated August 21, 2025 to us and showed on a confidential basis.	0.25
August 22	Preparing and sending e-mail to Mr. Hardeep Singh asking him if they have any information on where the Company does their banking (name of financial institution, branch, account number, if available), they may have this information from the Company when they made their past mortgage payments.	0.15
August 22	Reviewing reply e-mail and attachment from Mr. Hardeep Singh advising us that the operating company had accounts at TD and Royal Bank of Canada ("RBC") and he thinks they may have account at BMO as some of the initial funds came from BMO but no account details, and preparing and sending e-mail to Mr. Hardeep Singh on our comments and proposed courses of action, and await his response to some of our questions, and reviewing Mr. Hardeep Singh's reply comments to our e-mail.	0.50
August 25	Reviewing e-mail from Ms. Shauna Trueman of McLennan Ross LLP regarding the correspondence sent on behalf of Mr. Chuck Russell in the Share File link provided below in her e-mail dated August 25, 2025, including Affidavit of Hardeep Singh, Application for Receivership, Book of Authorities, Brief, Letter to Commercial Coordinator, Letter to Service List, Receivership Order, Restricted Court Access, and Webex Confirmation, and making notes of our comments.	2.00
	Subtotal:	3.50

Date (2025)	Activities	WC Hours
August 25	Discussion with Mr. Ryan Trainer regarding this file, conditional offer has been extended to August 31, 2025, if subjects removed, BDC will give them some time to close the sale of the property, if not, proceed to Court Hearing to Court appoint a Receiver and Manager, Hilltop Property Management ("Hilltop") is the Court-appointed Receiver of Rents, amount of monthly rent collected from the tenant, some bays and the yard is vacant, Hilltop secured the yard and changed the locks, from our review of the materials, the principal of the Company left Canada, they are dealing with the real estate agent, obtain a copy of the Lease in place, check with property management on utilities, insurance, and other common area expenses, whether they set up a GST account, and other issues to deal with Mr. Hardeep Singh, making notes of our discussion comments, and Mr. Ryan Trainer to ask Hilltop to continue to collect September 2025 rent from the tenant.	0.70
August 26	Discussion with Ms. Heather Stewart of Hilltop asking her whether she changed the locks to the yard as advised by Mr. Ryan Trainer and she confirmed not as the tenant has equipment stored in the yard and advising Mr. Bren Cargill of Witten LLP.	0.20
August 26	Discussion with Mr. Bren Cargill advising us that he talked to Mr. Ryan Trainer and that the prospective purchaser with the conditional offer looks legit and will likely apply to Court to appoint D. Manning & Associates Inc. as Receiver and Manager of the Company effective 30 days from September 2, 2025 just in case the prospective purchaser does not remove conditions and the offer does not close, and making notes of this discussion and comments.	0.20
August 27	Reviewing e-mail and attachments from Ms. Shauna Trueman of McLennan Ross LLP regarding filed cover pages to their Application to appoint a Receiver, Affidavit of Hardeep Singh, Brief and Book of Authorities.	0.15
August 27	Discussion with Mr. Hardeep Singh regarding the Court Hearing on September 2, 2025, if the prospective purchaser removes their subject conditions by September 1, 2025, BDC will allow the purchaser to close within 30 days and the Court-appointed Receivership would not be effective for 30 days after September 2, 2025, and if the subject conditions are not removed by September 1, 2025, proceed with the application to appoint a Receiver and Manager of all the assets, undertakings and properties of the Company and discussion with Mr. Bren Cargill of Witten LLP and advising him accordingly and our proposed courses of action.	0.50
	Subtotal:	1.75

Date (2025)	Activities	WC Hours
September 2	Preparing and sending e-mail to Mr. Ryan Trainer of McLennan Ross LLP asking whether the Purchaser removed the subject conditions on their offer and whether the Court Hearing proceeding was scheduled at 2:00 p.m. MDT on September 2, 2025 and copy e-mail to Messrs. Hardeep Singh and Bren Cargill and reviewing vacation alert e-mail from Mr. Ryan Trainer and preparing and sending e-mail to Ms. Shauna Trueman referring to this e-mail and wait for their response and our vacation alert comment received from Mr. Ryan Trainer.	0.20
September 2	Preparing and sending e-mail to Mr. Ryan Trainer asking whether the Purchaser remove their subject conditions and their offer and whether the Court Hearing proceeding on September 2, 2025 at 2:00 p.m. MDT was scheduled, forwarding our e-mail to Ms. Shauna Trueman, reviewing reply e-mails from Ms. Shauna Trueman that Mr. Chuck Russell will be taking this application to Court, Mr. Ryan Trainer has no update on removing conditions on offer yet, Mr. Chuck Russell's comments.	0.50
September 2	Reviewing e-mail from Mr. Bren Cargill of Witten LLP advising us that he attended Court on September 2, 2025 this afternoon and the Order was granted as sought by BDC and we will be hearing from Mr. Chuck Russell shortly.	0.10
September 2	Discussion with Ms. Heather Stewart of Hilltop advising them that we have been Court appointed Receiver and Manager of all the assets, undertakings, and properties of the Company, July and August rents collected by them and the lawyer will forward to them the September rents, GST not remitted yet and the tenant is cooperative.	0.25
September 2	Reviewing a copy of e-mail received from Mr. Bren Cargill sent by the other owner of ACE Vegetation Control Services Ltd. ("ACE"), Mr. Richard Law and their comments, update on them maintaining the building and the property, ACE has tenant property insurance in place, ACE is interested in remaining as a tenant, and other comments.	0.25
September 2	Preparing and sending e-mail to Mr. Hardeep Singh of BDC asking them to provide us with the outstanding balance of BDC's loans as of September 2, 2025 plus outstanding costs and accrued interest for the Notice and Statement of Receiver and Manager.	0.15
	Subtotal:	1.45

Date (2025)	Activities	WC Hours
September 2	Discussion with Mr. Vince Caputo of NAI Commercial Real Estate Inc. ("NAI Commercial") on his comments about the Company's property.	0.25
September 3	Reviewing e-mail and attachment from Mr. Hardeep Singh regarding the outstanding debt details, calculate the total amount and preparing and sending e-mail to Mr. Hardeep Singh to confirm the amount as of September 2, 2025 plus costs and accrued interest.	0.25
September 3	Preparing and sending e-mail to Mr. Bren Cargill advising him, hopefully Mr. Chuck Russell can send us a signed Receivership Order shortly.	0.10
September 3	Discussion with Ms. Heather Stewart of Hilltop regarding them sending us a copy of the Lease with ACE and she sent us a copy of Amendment and Renewal of Lease and the Receiver and Manager's site visit on September 5, 2025 at 3:00 p.m., and reviewing a copy of e-mail sent by Ms. Heather Stewart to Mr. Ian McDonald.	0.25
September 3	Reviewing e-mail and attachment from Ms. Heather Stewart regarding July 15, 2025 e-mail to them from the tenant and a copy of the Amendment and Renewal of Lease, and making notes on our comment.	0.50
September 3	Determining the filed documents to be posted on the Receiver and Manager's website.	0.50
September 3	Preparing and sending e-mail to Mr. Hardeep Singh, asking him to review their files and forward to us the latest year-end financial statements for the Company, December 31, 2023 (if available) and a copy of Phase 1 Environment Site Assessment for the property and our suggestions for listing and marketing proposals from three real estate firms with our comments, and ask for his comments, and we are waiting for the signed and filed Order.	0.30
September 4	Reviewing e-mail from Mr. Hardeep Singh confirming the BDC loan balance as calculated by us is the correct number to be inserted into the Notice and Statement of Receiver and Manager.	0.10
September 4	Attending to/from Mr. Vince Caputo of NAI Commercial's office to provide him with certain information on the Company's property, advise him of our site tour on September 5, 2025 and we will let him know our observations, answer his questions and provide our comments.	0.75
	Subtotal:	3.00

Date (2025)	Activities	WC Hours	FA Hours
September 5	<p>Attending to/from meeting with Messrs. Ian McDonald and Richard Law of ACE, the tenant at the Property located at 2001-8th Street, Nisku, Alberta to tour the Property, inside and outside, including the yard, noting residual truck assets and records of the former trucking company left behind at the Property, the trucks are not working and cannibalized and advising Messrs. Ian McDonald and Richard Law that our Court appointment only covers the assets of 14295846 Canada Ltd., which is the Land and building only, note and take photos of area where urgent repairs are identified by the tenant to the Receiver and Manager, go over issues to be addressed, obtain quotes for garage door and roof repairs, obtain information about the Property, last property tax payment, the original and the Amendment and Renewal of Lease, need a copy of the Lease between Oaktar Holdings Ltd. and ACE Vegetation Control Services Ltd. ("ACE") which expired on December 31, 2020, Hilltop is the Receiver and Manager's agent to collect the rents and manage the Property, Hilltop took over the accounts of the utilities, need to do a reconciliation on the property taxes and utilities due from ACE as additional rent due, provide us with a copy of the tenant's insurance on the building, rents, GST paid and utility, and other expenses paid by the tenant from July 1, 2024 to date, other matters, answer their questions and provide our comments, and plans to obtain listing proposals from real estate firms and list the Property for sale, the tenants' busy season, and we will advise the successful listing real estate agent to send to them an information package and they can make an offer on the Property.</p>	2.75	2.75
September 5	<p>Reviewing e-mail and attachment from Mr. Hardeep Singh regarding the Company's financial statements for the year ended June 30, 2024 prepared by Sarbrinder Saran Professional Corporation and making notes of our comments and further information to be gathered for the year ended June 30,2025.</p>	0.50	
September 5	<p>Reviewing e-mail and the link to the Phase 1 Environment Site Assessment report, and then in PDF format received from Mr. Hardeep Singh of BDC and prepared by Vista Environmental Science Ltd. and making notes of our comments, and no further work is recommended at this time.</p>	0.75	
	Subtotal:	4.00	2.75

Date (2025)	Activities	WC Hours
September 5	Reviewing reply e-mail from Mr. Hardeep Singh on his comments about the three realtors and Mr. Vince Caputo of NAI Commercial would be a good fit for this property.	0.15
September 5	Reviewing e-mail and attachment regarding insurance property taxes and GST number for the Company.	0.20
September 5	Telephone call from and discussion with Mr. Vince Caputo of NAI Commercial regarding an update of our discussion with the tenants, and our findings on the Company's property, answer his questions and provide our comments.	0.25
September 5	Meeting with Messrs. Royce Johnson and Ian Stuart of Cushman & Wakefield to advise them of our Court appointment as Receiver and Manager of the Company's property, provide them with the civic address of the Property and we will invoice them to prepare and submit a marketing and listing proposal on the Property, answer their questions and provide our comments.	0.20
September 6	Reviewing e-mail and attachments from our Senior Associate regarding some photos of the roof and damaged garage door brought to our attention by the tenant and his comments, the tenants were told to obtain competing quotes for our review and approval for the repairs.	0.15
September 8	Preparing and sending e-mail to Mr. Bren Cargill asking him to check with Mr. Ryan Trainer to see if they have a signed copy of the Receivership Order and we can wait for the filed Order, when available, and reviewing reply e-mail from Mr. Bren Cargill that he will follow up.	0.15
September 8	Discussion with Mr. Jacob McIntyre of Avison Young regarding D. Manning & Associates Inc. was Court-appointed Receiver and Manager of the Company on September 2, 2025 and he heard about it from Mr. Bren Cargill of Witten LLP and we asked him for a reference to consider them for an invitation for Request for a Proposal to market and list the Property for sale, and provide our comments.	0.20
September 8	Discussion with Mr. Andrew Simpson of JLL regarding D. Manning & Associates Inc. was Court-appointed Receiver and Manager of the Company on September 2, 2025 and we asked him for a reference to consider them for an invitation for Request for a Proposal to market and list the Property for sale, and provide our comments.	0.20
	Subtotal:	1.50

Date	Activities	WC Hours	MC Hours
September 9	Determining items to be included in the Notice and Statement of Receiver and Manager for the Company.	0.25	
September 9	Preparing and sending e-mail to Mr. Ian McDonald and copy to Mr. Richard Law asking them to send us by e-mail a copy of the tenant's insurance and a copy of the Lease with Oaktar Holdings Ltd. which expired on December 31, 2023 and whether there was an assignment of this Lease to 14295846 Canada Ltd. and any response on the e-mail dated September 7, 2025 sent by our Senior Associate re: obtaining two quotes on repairs to a garage door and roof.	0.20	
September 10	Reviewing e-mail and attachments from Mr. Richard Law of ACE regarding a copy of the Oaktar lease for the period January 1, 2021 to December 31, 2023 and their certificate of insurance with their comments and forwarding a copy of this e-mail to Ms. Heather Stewart of Hilltop with our comments and copy our Senior Associate in Edmonton.	1.00	
September 10	Preparing and sending e-mail to Mr. Bren Cargill advising him that we need to file the Notice and Statement of Receiver and Manager within 10 days of our Appointment, being September 12, 2025 and requesting that he provide us with the Court file number, name of Justice who granted the Receivership Order, and a copy of the Service List, and reviewing reply e-mail and attachment from Mr. Bren Cargill on his comments and the Service List, and proceed to prepare in draft the Notice and Statement of Receiver and Manager.	0.25	0.50
September 10	Discussion with Mr. Vince Caputo of NAI Commercial regarding the Company's property need repairs to a damaged garage door and roof in the bays is leaking water from the rain and needs to be fixed before Winter and he knows of some roofing companies that can look at it and provide us with an estimate of repairs and work to be done and advise our Senior Associate in Edmonton to contact Mr. Vince Caputo and arrange for this.	0.20	
	Subtotal:	1.90	0.50

Date (2025)	Activities	WC Hours	AN Hours	MC Hours	FA Hours
September 10	Preparing and sending e-mail to Messrs. Ian McDonald and Richard Law requesting for competing quotes to repair garage door and roof.				0.10
September 10	Reviewing e-mail from Mr. Vince Caputo regarding his contacts for repair to overhead door and roof repairs and his comments.	0.15			
September 10	Discussion with Ms. Heather Stewart regarding update on repairs required to garage door and roof, commencement by them to collect rents starting July 1, 2024 and need to recover property taxes, building insurance, and utilities from the tenant and other comments.	0.25			
September 10	Preparing and sending e-mail and attachment to Ms. Heather Stewart of Hilltop regarding the insurance on the building, Leduc County property tax certificate, and the Company's GST number with our comments, and request that she prepare and send out invoices to the tenant to recover 60% of property taxes and building insurance and 70% of the utilities as per the Amendment and Renewal from July 1, 2025 going forward and ask her to send us a copy of the e-mails that they send to the tenant.	0.30			
September 10	Preparing Receiver and Manager's website and approving going live on site with certain documents posted.	0.15		0.35	
September 10	Preparing in draft Notice and Statement of Receiver and Manager.	0.35		1.00	
September 10	Reviewing and finalizing Notice and Statement of Receiver and Manager and uploading documents to the Receiver and Manager's website.		0.35	0.75	
	Subtotal:	1.20	0.35	2.10	0.10

Date (2025)	Activities	WC Hours	AN Hours	MC Hours	RC Hours
September 10	Telephone call from and discussion with Mr. Hardeep Singh to provide update on our actions to date, real estate firms to request listing and marketing proposals, update on getting quotes on garage door and roof repairs, our discussion with Mr. Vince Caputo of NAI Commercial on estimated range of value of the Property, and proposed courses of action.	0.25			
September 10	Discussion with Mr. Bren Cargill of Witten LLP to advise him on four real estate firms on the Company's property.	0.10			
September 11	Preparing and sending e-mail to Mr. Andrew Simpson of JLL regarding referenced received from Mr. Kevin Douglas of JLL and we await to receive a copy of filed Receivership Order from the Edmonton Court pronounced on September 2, 2025 on the Nisku, Alberta property.	0.15			
September 11	Telephone call from and discussion with Mr. Michael Buchan of Avison Young giving a reference for Mr. Jacob McIntyre of their Edmonton office and advising Mr. Michael Buchan to advise Mr. Jacob McIntyre of some comments for a listing proposal.	0.25			
September 11	Preparing Government of Alberta Financing Statement (Receiver and Manager's Report, Orders or Charges) from available information.		0.50		
September 12	Call to Service Alberta to get e-mail address to file Financing Statement		0.25		
September 12	Reviewing e-mail and attachments from Ms. Shauna Trueman of McLennan Ross LLP regarding for service the filed Receivership Order and Restricted Court Access Order of the Honourable Justice Leung, post both orders on the Receiver and Manager's website, arrange to open a Receiver and Manager's trust account with Royal Bank of Canada and filing Financing Statement and Receivership Order with Service Alberta.	0.30	0.35	0.25	0.35
	Subtotal:	1.05	1.10	0.25	0.35

Date (2025)	Activities	WC Hours	MC Hours
September 12	Reviewing e-mail with attachments from Mr. Bren Cargill regarding the filed Receivership Order and e-mails from the listing agent trying to sell the Property, we should recount to Mr. Jim McKinnon to see where they are in the process and comments, reviewing a copy of e-mail from Mr. Ryan Trainer to Mr. Jim McKinnon regarding the offer is now still conditional until September 20, 2025 and reviewing a revival and extension to commercial purchase contract dated September 4, 2025.	0.50	
September 12	Discussion with Mr. Jim McKinnon to ask him where their process stands on the offer with Mr. Aviraj Singh, he has arranged for an Appraisal and a Phase 1 Environmental Site Assessment report which reports site no issues, still awaiting appraisal as required for Lender financing and his comments on this offer, other parties showed interest at a lower value but no guarantees, providing updates on discussions with Mr. Bren Cargill and agreed for the Receiver and Manager to file Notice and Statement of Receiver and Manager.	0.50	
September 12	Preparing and sending e-mail to Mr. Jim McKinnon to confirm our telephone conversation of September 12, 2025, request that he provide the Receiver and Manager and Mr. Bren Cargill with any further updates on the Offer to Purchase and the Receiver and Manager and Mr. Bren Cargill's contact details.	0.20	
September 12	Filing Notice and Statement of Receiver and Manager on the Company with the Office of the Superintendent of Bankruptcy and mailing the Notice to City of Edmonton, and e-mail a copy of the Notice and our comments to Mr. Bren Cargill, Mr. Hardeep Singh and copy to Mr. Ryan Trainer and serve the Company of three e-mails.	0.35	0.25
	Subtotal:	1.55	0.25

Date (2025)	Activities	WC Hours	AN Hours
September 12	Reviewing e-mail from Ms. Michelle Shorten of McLennan Ross LLP regarding the link with ten documents and contact information for ACE, the tenant Chowdhury Insurance Ltd., the insurance broker, and Mr. Bhupinder Singh's e-mail as one of the directors of the Company.	1.50	
September 12	Reviewing the Company's Compilation Engagement Report with financial statements for the year ended June 30, 2024 prepared by Sarbrinder Saran Professional Corporation and preparing and sending e-mail and attach the filed Receivership Order, advise of our Court appointment as Receiver and Manager, and we would appreciate a copy of the corporate income tax return for the year ended June 30, 2024, the GST number with the primary business and business location, ask them to access online with Canada Revenue Agency ("CRA") and what the status of preparing the corporate income tax return for the year ended June 30, 2025 is.	0.50	
September 12	Determine the need to add D. Manning & Associates Inc. as a Named Insured, obtain a copy of the Insurance Certificate and premiums paid up to December 16, 2025.	0.10	
September 12	Sending e-mail to Desjardins Insurance attaching the Court Order and requesting the insurance policy, premium statement, and adding the Receiver and Manager as a Named Insured on the policy.		0.35
September 12	E-mail the Receivership Order to managers at RBC, BMO and TD Canada Trust and enquire if there are any bank accounts in the name of the Company; receive response from RBC that there are no such accounts; later receive response from BMO that there are no accounts under this name.	0.10	0.40
September 12	Preparing and sending e-mail and attachment to Ms. Heather Stewart regarding the signed and filed Receivership Order pronounced Before the Honourable Justice M. Lema on September 2, 2025 and we engage Hilltop as our Agent to collect the rents and manage the property and copy to our Senior Associate in Edmonton.	0.20	
	Subtotal:	2.40	0.75

Date	Activities	WC Hours	AN Hours	ML Hours
September 15	Reviewing e-mail and attachment from Mr. Richard Law of ACE regarding quotes received on the overhead door and roof repair with his comments, and telephone call from and discussion with Mr. Richard Law on further quote received on the roof repair and ask him to get us the final costs including taxes for the garage door repair and roof repairs for materials and labour and only four vents related to the office and furnaces and we need to get BDC's approval, and update on conditional Offer to Purchase on the Company's property and Mr. Jim McKinnon, the realtor, has been by the Property viewing it.	0.65		
September 15	Reviewing e-mail from Mr. Jim McKinnon to Mr. Bren Cargill on the Receiver and Manager regarding an update on the conditional offer on the Property and comments on the next best offer they had worked on, only verbal, and he will update us this week on further activity.	0.20		
September 15	Providing the Company's GST number in order to prepare CRA documents in draft to set up a separate GST number for the Receiver and Manager.	0.10		0.10
September 15	Preparing and sending e-mail and attachments to Ms. Heather Stewart to advise her that we spoke to Mr. Richard Law on September 15, 2025 and advised him when he called us that you will invoice them and collect payment for their share of building insurance, property taxes, and utilities.	0.10		
September 16	Preparing e-mail and preparing and sending reply e-mail to Messrs. Ian Stuart and Royce Johnson that we will contact them on September 22, 2025 when we know better on the Company's property as to a Request for Proposal.	0.15		
September 16	Reviewing, signing and sending RBC documents to RBC to open new estate bank account.		0.25	0.85
	Subtotal:	1.20	0.25	0.95

Date	Activities	WC Hours	AS Hours
September 17	Reviewing e-mail from Mr. Jim McKinnon of AICRE Commercial advising us that they are getting close to conditional removal date and he is meeting with the Purchaser and their agent on site on September 17, 2025 for a final inspection and the only holdup is waiting for the updated appraisal to come in and he will keep us posted on this, and copied to Mr. Bren Cargill.	0.20	
September 17	Receiving Receiver and Manager's banking details from RBC and forwarding them to Ms. Heather Stewart of Hilltop asking her to hold back for her management fees, utilities, and estimated repairs and maintenance with our comments on two items for repairs, and the surplus balance can be distributed to the Receiver and Manager and we will set up a separate GST account to remit the net GST to CRA.	0.25	
September 17	Reviewing e-mail from Mr. Andrew Simpson of JLL waiting for our e-mail on the Company's property.	0.10	
September 17	Determining the telephone contact number for Sarbrinder Saran Professional Corporation and calling them on two lines without success and no response.	0.15	0.25
September 17	Preparing letter dated September 17, 2025 to ACE regarding our Court appointment as Receiver and Manager to the Company, we have engaged Hilltop as our Agent to manage the property and collect rents and request they send all rents to Hilltop and send this letter to Ms. Heather Stewart to send to the tenant.	0.10	
September 19	Discussion with the receptionist at Sarbrinder Saran Professional Corporation confirming receipt of our e-mail dated September 12, 2025 and she will have Mr. Sarbrinder Saran call us back.	0.20	
September 22	Discussion with Mr. Bren Cargill advising him that we have not heard anything further from Mr. Jim McKinnon on subject removal conditions on September 20, 2025 and ask Mr. Bren Cargill to send Mr. Jim McKinnon an e-mail, if not removed subject conditions, he will check with Mr. Ryan Trainer and suggest the Receiver and Manager proceeds with Request for Proposals on listing and marketing the property for sale once firm quotes received for overhead garage door and certain roof repairs, if price is reasonable, proceed with the repairs to the Property.	0.20	
	Subtotal:	1.20	0.25

Date	Activities	WC Hours	ML Hours
September 22	Discussion with Ms. Heather Thomas of Hilltop regarding an update on the file, they just received invoices from Direct Energy for gas, water and sewer bill from County Leduc, and EPCOR for electricity bill should be coming any day, they will invoice ACE for their share of property taxes, insurance, and utilities soon and will send us a copy of our information, and other issues, and comments.	0.25	
September 22	Discussion with Mr. Richard Law of ACE advising us that they will have the roofing company and garage door repair company attend the Company's site to view and provide a firm quote, and address the quote in the Receiver and Manager's name, estimated monthly charges for electricity through EPCOR, and Mr. Jim McKinnon called them asking for utilities on the Property and they will send us a copy of a previous bill, and other issues.	0.25	
September 22	Preparing and sending e-mails to Mr. Bren Cargill advising him that we just spoke to Mr. Richard Law of ACE, the tenant, whom advised us that Mr. Jim McKinnon was requesting information on utility figures and told Mr. Richard Law that he was still working on the deal, and ask Mr. Bren Cargill to talk to Mr. Ryan Trainer and let us know when we should proceed with Request for Proposal ("RFP") from the realtors and we are suggesting a deadline for a submission of RFP's by 4:00 p.m. on October 6, 2025, and comments.	0.25	
September 22	Reviewing information on 14295846 Canada Ltd. found online and determining corporation number, business number, office address and determine primary business in order to complete CRA GST forms to set up separate GST account for the Receiver and Manager.	0.15	0.20
September 22	Completing and signing application of the Authorization to File Separate GST returns and authorize a representative for online access and correspondence with CRA Surrey Tax Centre asking them to set up a separate GST account and use September 2, 2025 as a start date. Preparing our cover letter attaching the application forms and sending to CRA via fax.	0.25	1.50
	Subtotal:	1.15	1.70

Date	Activities	WC Hours
September 22	Reviewing e-mail from Mr. Michael Buchan of Avison Young providing his recommendation on Messrs. Jacob McIntyre and James Robertson of Avison Young Edmonton and Mr. Michael Buchan's comments and reviewing e-mail from Mr. Jacob McIntyre and provide our comments.	0.20
September 23	Reviewing e-mail from Mr. Bren Cargill advising us that he got a call from Mr. Jim McKinnon on September 22, 2025 and was saying that the deal was close but not closed yet, Mr. Bren Cargill's recommendation and discussion with Mr. Bren Cargill on our comments on his suggestion, set a firm date and time and reviewing a copy of e-mail from Mr. Bren Cargill to Mr. Ryan Trainer on Mr. Bren Cargill and the Receiver and Manager's suggestion and response to Mr. Jim McKinnon and let us know if BDC has any issues with the proposed course.	0.35
September 23	Discussion with Mr. Bren Cargill on the deadline to be set for Request for Proposals ("RFP") on the Company's property if we need to request RFP's on October 1, 2025 from the realtors.	0.10
September 24	Reviewing a copy of e-mail from Mr. Ryan Trainer to Mr. Bren Cargill and copy to the Receiver and Manager concurring with the strategy in Mr. Bren Cargill's e-mail of September 23, 2025 and comments.	0.10
September 24	Reviewing e-mail from Mr. Royce Johnson of Cushman & Wakefield Edmonton asking for an update on the Nisku property file and preparing and sending reply e-mail to him and Mr. Ian Stuart on our update comments.	0.25
September 24	Reviewing a copy of e-mail from Mr. Bren Cargill to Mr. Jim McKinnon advising him that the conditions on the offer that is currently on the table need to be waived no later than 4:00 p.m. MST on September 29, 2025, and if not waived, the Receiver and Manager will be moving forward with its own sales process for the property and forwarding a copy to our Senior Associate.	0.25
	Subtotal:	1.25

Date	Activities	WC Hours	AN Hours
September 24	Gathering information to prepare an e-mail for Request for Proposals on the Company's property to be sent to Mr. Bren Cargill for his review and comments, before releasing to real estate agents on October 1, 2025.	0.50	
September 26	Reviewing e-mail from Mr. Jim McKinnon of AICRE Commercial regarding an update on September 26, 2025 on the group that had a contract under contract and he showed the Property to the couple of newgroups this week.	0.15	
September 26	Preparing in draft e-mail and attachments on Request for Listing Proposals on the Company's property including Schedules "A" and "B" for offers, and Addendum to Listing Agreement.	0.50	0.95
September 26	Telephone call from and discussion with Mr. Jim McKinnon regarding an update on the file, still working with the Purchaser with accepted conditional offer, appraisal received and given to the Purchaser's agent, answered Mr. Jim McKinnon's questions and provided our comments, he showed three other groups this week, other comments from Mr. Jim McKinnon and ask him to send Mr. Bren Cargill and the Receiver and Manager an update e-mail on September 29, 2025, making notes of our discussions and comments, and preparing and sending update e-mail to Mr. Bren Cargill on the outcome of our discussion with Mr. Jim McKinnon on September 26, 2025.	0.60	
September 26	Updating draft e-mail and preparing and sending e-mail and attachments to Mr. Bren Cargill regarding our Request for Listing Proposals on the property located at 2001 8 th Street, Nisku, Alberta with our comments, and reviewing reply e-mail from Mr. Bren Cargill on his comments.	0.25	0.35
September 27	Reviewing reply e-mail from Mr. Bren Cargill regarding our Request for Listing Proposals on the property located at 2001 8 th Street, Nisku, Alberta looks good and no recommended changes.	0.15	
September 29	Reviewing e-mail from Mr. Jim McKinnon regarding update on the property located on 2001 8 th Street, Nisku, Alberta on existing offer, current activity, property activity report and his comments, and he has another two tours lined up for later this week.	0.35	
	Subtotal:	2.50	1.30

Date	Activities	WC Hours
September 29	Telephone call from and discussion with Mr. Bren Cargill advising him that we have not heard anything further from Mr. Jim McKinnon on the existing offer on the Nisku Property as to removal of subject conditions and we will proceed to send out invitation for Request for Proposals to four other real estate firms on the Company's property.	0.20
September 29	Preparing and sending out e-mails and attachments to Mr. Vince Caputo to NAI Commercial, Messrs. Royce Johnson and Ian Stuart of Cushman & Wakefield, Mr. Andrew Simpson of JLL and Messrs. Jacob McIntyre and Jacob Robertson of Avison Young regarding our Request for Proposals ("RFP") on the Company's property, deadline to submit RFP and copied to Mr. Florino Angeles who will arrange for the showing and meet Mr. Vince Caputo at the Property.	0.50
September 29	Reviewing reply e-mails from Mr. Vince Caputo of NAI Commercial and Mr. Andrew Simpson of JLL advising us that they will review this information provided and reach out for a tour.	0.20
	Subtotal:	0.90

Throughout the billing period (AS 7.25 hours)

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 in performing his tasks.

Legend

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

	\$	\$
FEE		24,896.25
DISBURSEMENTS		
Postage	1.23	
Photocopies	104.00	
Telephone and facsimile	203.50	
Travel	30.24	338.97
		<u>25,235.22</u>
Goods & Services Tax (89537 3975 RT)		<u>1,261.76</u>
TOTAL INVOICE		<u><u>26,496.98</u></u>

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 14295846 Canada Ltd.
(not in its personal capacity)



Per: William Choo, CPA, CGA

WC:as

invoice#11721.doc\client#3155

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.

**14295846 CANADA 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 June 9, 2025)**

STAFF	HOURS	HOURLY RATE	TOTAL FEE
		\$	\$
Senior Vice-President	36.80	535.00	19,688.00
President and Trustee	3.75	435.00	1,631.25
Manager	3.10	310.00	961.00
Senior Associates	5.85	230.00	1,345.50
Associate	<u>7.70</u>	165.00	<u>1,270.50</u>
TOTAL	57.20		24,896.25

**14295846 CANADA 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 June 9, 2025)**

STAFF	HOURS	HOURLY RATE	TOTAL FEE
		\$	\$
William Choo, Senior Vice-President	36.80	535.00	19,688.00
Alex Ng, President and Trustee	3.75	435.00	1,631.25
Morris Choo, Manager	3.10	310.00	961.00
Florino Angeles, Senior Associate	2.85	230.00	655.50
Mia Law, Senior Associate	2.65	230.00	609.50
Ruth Chang, Senior Associate	0.35	230.00	80.50
April Szeto, Associate	7.70	165.00	1,270.50
TOTAL	57.20		24,896.25

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 14295846 Canada Ltd. ("the Company")

We enclose our bill (# 11732) for professional services rendered as Receiver and Manager of the Company totalling \$24,574.12, 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, 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 14295846 Canada 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>

October 31, 2025

Business Development Bank of Canada
7136 11St. NE, Suite 301
Calgary, AB
T2E 4Y9Attention: Mr. Hardeep Singh
Specialist, Special AccountsWC/ 3155
Invoice # / 11732FOR PROFESSIONAL SERVICES RENDERED as Receiver and Manager of 14295846
Canada Ltd. for the period October 1, 2025 to October 31, 2025, including the following:

Date (2025)	Activities	WC Hours	FA Hours
October 1	Discussion with Mr. Bren Cargill of Witten LLP advising that Mr. Jim McKinnon did not respond to us by September 3, 2025 to remove conditions on the subject offer accepted by the Company and we have sent out our Request For Proposals on the Company's property to four real estate firms.	0.10	
October 1	Telephone call from and discussion with Mr. Vince Caputo of NAI Commercial Real Estate Inc. ("NAI Commercial") regarding his site visit to the Company's property and he will contact our Senior Associate in Edmonton ("Senior Associate") and determining his viewing on October 3, 2025 at 2:00 p.m. (MDT).	0.20	
October 1	Reviewing rely e-mail from Mr. Royce Johnson of CBRE Limited advising us that Messrs. Ian Stuart and Royce Johnson will have their proposal to us on or before October 9, 2025 and he advised our Senior Associate for a tour of the property on October 3, 2025 at 10:30 a.m. and request that he advise if this is a sufficient notice, and advise them whether October 3, 2025 at 11:00 a.m. or 11:30 a.m. works for them and they confirmed 11:00 a.m.	0.20	0.30
	Subtotal:	0.50	0.30

Date (2025)	Activities	WC Hours	AN Hours	FA Hours
October 1	Preparing and sending text message to our Senior Associate advising him to ask Mr. Richard Law of ACE Vegetation Control Services Ltd. ("ACE") on how the final repair quotes are for the overhead door and roof in four areas coming along, during the site visit on October 3, 2025, Mr. Richard Law might have the final quotes for us on October 3, 2025, and Mr. Richard Law will join the two real estate firms, NAI Commercial and Cushman & Wakefield, on the tours on October 3, 2025.	0.25		
October 2	Reviewing e-mail from Mr. Ian Stuart of Cushman & Wakefield advising us that he wants us to be aware of the tour on October 3, 2025 and they will have their proposal sent out to us shortly thereafter, and send our reply comment.	0.20		
October 2	Reviewing e-mail from Mr. Andrew Simpson of JLL asking for a tour of the Nisku facility on October 6, 2025 at either 9:00 a.m. or 4:00 p.m., if possible, and our Senior Associate will meet him at the property on October 6, 2025 at 4:00 p.m. and Mr. Richard Law from ACE, the tenant, will join them on the tour of the property.	0.20		0.10
October 2	Telephone call to Ms. Erin Greenhill of Desjardins Insurance to follow up on our September 12, 2025 requests; she will look into the matter and ensure that we are provided with the requested information; receiving requested information but the Receiver and Manager has not been added as a Named Insured, and request same.		0.45	
	Subtotal:	0.65	0.45	0.10

Date (2025)	Activities	WC Hours	FA Hours
October 3	Attending to/from the Company's property in Nisku, touring the property with Mr. Vince Caputo of NAI Commercial and Mr. Royce Johnson of CBRE Limited, and Mr. Wayne Jackson, safety advisor of ACE at 11:00 a.m. then with Mr. Richard Law, owner/operation at 2:00 p.m., both realtors took pictures and building floor plan, listing proposals to follow, followed up on quotes for roof and garage door repairs.		1.00
October 3	Attending to/from the Company's property in Nisku to show and tour the property with Cushman & Wakefield and subsequent tour with NAI Commercial.		6.00
October 3	Discussion with Mr. Rajdeep Kaur of Sarbrinder Saran Professional Corporation regarding no response received to our e-mail sent to them on September 12, 2025 and our telephone call to them on September 19, 2025 and follow-up call on October 3, 2025, reviewing e-mail and attachment from Mr. Rajdeep Kaur regarding the corporate income tax return for the year ended June 30, 2024 and as of now, they have not received any information from the client for the 2025 fiscal year, making notes of relevant information.	1.25	
October 3	Reviewing reporting e-mail from our Senior Associate regarding attendance on site with Cushman & Wakefield, NAI Commercial, and Mr. Wayne Jackson, Safety Advisor for the tenant, gave them a tour of the property and a floor plan of the building, and comments.	0.15	
October 3	Preparing and sending e-mail to Mr. Hardeep Singh of BDC advising him that we need to prepare and file the Company's corporate income tax return for the year ended June 30, 2025 and send us the balance of the Company's loan with BDC as of June 30, 2025, interest paid or charged from July 1, 2024 to June 30, 2025, any protective disbursements paid or charged for the same period and request that he provide details.	0.20	
	Subtotal:	1.60	7.00

Date (2025)	Activities	WC Hours	FA Hours
October 3	Preparing and sending e-mail and attachment to Messrs. Bhupinder Singh and Pardeep Singh advising them that we are Court-appointed Receiver and Manager of the Company, we need them to provide us with information to prepare the corporate income tax return for the year ended June 30, 2025 on the Company, ask them to provide us with certain detailed information as soon as possible and also a copy of the monthly bank statements.	0.25	
October 6	Reviewing e-mail and attachments from Mr. Hardeep Singh of BDC regarding loan payment details from July 1, 2024 to June 30, 2025, loan details as of June 30, 2025, and Mr. Hardeep Singh's comments.	0.25	
October 6	Discussion with Mr. Hardeep Singh regarding an update on the file, certain repairs that have to be done to the Property and the approximate amount for the repairs and receiving Mr. Hardeep Singh's approval to proceed with the repairs and discussion with our Senior Associate to advise Mr. Richard Law of ACE to proceed with the repairs and have the repair companies invoice the Receiver and Manager and we will arrange for Hilltop Property Management to pay these invoices.	0.35	
October 6	Reviewing our files and preparing and sending e-mail to Messrs. Ian McDonald and Richard Law of ACE requesting certain information and our comments next to each item to assist us in preparing the corporate income tax return of 14295846 Canada Ltd. for the year ended June 30, 2025 and copy e-mail to our Senior Associate.	0.30	
October 6	Attending to/from Messrs. Andrew Simpson, Kent Simpson, Michael Seidel and Ms. Bronwyn Scrivens from JLL for a site visit with Mr. Patrick Sherpack, Warehouse Supervisor of ACE, who took pictures and requested for a copy of the floor plan and they will be working on listing proposal for submission. Contacting Mr. Richard Law on his cell and following up on the two quotes for garage door and roof, both Mr. Richard Law and Mr. Ian McDonald are away on holidays and will be back on Tuesday, October 14.		3.50
	Subtotal:	1.15	3.50

Date (2025)	Activities	WC Hours
October 6	Reviewing e-mail from Mr. Royce Johnson of Cushman & Wakefield regarding his meeting with our Senior Associate on October 3, 2025 and our Senior Associate mentioned repairs required to the roof and preparing and sending reply e-mail as it is a small repair, only a few thousand dollars, mainly caulking, and discussion with Mr. Royce Johnson regarding answering his questions and provide our comments, and confirm Microsoft Teams meeting on October 7, 2025 to go over their Listing Proposal on the Nisku Property.	0.50
October 6	Reviewing e-mail from our Senior Associate confirming his meeting with Messrs. Andrew Simpson, Kent Simpson, Michael Seidel and Ms. Bronwyn Scrivens from JLL on October 6, 2025 and joined by Mr. Patrick Sherpack, Warehouse Supervisor of ACE, and other comments.	0.15
October 7	Reviewing e-mail and attachments from Mr. Vince Caputo of NAI Commercial regarding his cover letter and Brokerage Services Proposal on the Company's property, making notes of our comments and suggested changes to certain information, making notes to key information and our comments on their Proposal, discussions with Mr. Vince Caputo on their listing proposal and our comments and suggested changes to certain information, making notes to Mr. Vince Caputo's valid comments to buyers with and without ACE lease, and the listing term in their proposal.	0.70
October 7	Reviewing e-mail from Mr. Jacob McIntyre of Avison Young on a few questions as they work through their final valuation of the Property, making notes of our comments and preparing and sending reply e-mail to Mr. Jacob McIntyre on our reply comments and advise tours on the Property arranged through our Senior Associate, and reviewing a copy of e-mail from Mr. Jacob McIntyre to our Senior Associate to meet him at the Property on October 8, 2025 at 3:30 p.m. MDT and confirmation of meeting and tour.	0.50
October 7	Attending Microsoft Teams meeting with Messrs. Royce Johnson and Ian Stuart of Cushman & Wakefield regarding their Listing Proposal on the Company's property, answer their questions and provide our comments, making notes of their comments, send by e-mail their listing proposal, and the timing of them sending it, and other comments.	0.50
	Subtotal:	2.35

Date (2025)	Activities	WC Hours	FA Hours
October 7	Discussion with Ms. Heather Stewart of Hilltop Property Management regarding the Company's property, we have advised ACE to proceed with the repairs once firm quotes received and invoices to be sent to her for payment and anticipated timing of distribution to the Receiver and Manager, need to pay their management fees and status of interim billing ACE for additional rents and send us a copy of the invoice.	0.35	
October 7	Preparing and sending text message to our Senior Associate to give a copy of the floor plan for the Company's buildings to Mr. Jacob McIntyre of Avison Young when he sees him on October 8, 2025.	0.10	
October 7	Reviewing e-mail and attachment from Mr. Vince Caputo of NAI Commercial regarding their covering letter and listing proposal on the property located at 2001 8 th Street, Nisku, Alberta, and making notes of our comments.	0.35	
October 8	Attending to/from Messrs. Jacob McIntyre and Bryce Williamson from Avison Young for a site visit with Mr. Wayne Jackson, Safety Supervisor of ACE, provided copies of the floor plan, they took pictures and flew a drone to take an aerial photography of the property, they will submit their listing proposal to the Receiver and Manager on Thursday, October 9, 2025.		3.25
October 8	Receiving and reviewing e-mail and attachment from Mr. Royce Johnson regarding cover letter and listing proposal for 2001-8 th Street, Nisku, Alberta for our review and consideration and forwarding a copy to Mr. Bren Cargill of Witten LLP with our comments on Cushman & Wakefield's proposal and we are expecting listing proposals from four real estate firms and list their names out.	0.70	
October 8	Reviewing reply e-mail from Mr. Bren Cargill to let him know when the other Request for Proposals come in and his comment on Cushman & Wakefield listing proposal.	0.10	
	Subtotal:	1.60	3.25

Date (2025)	Activities	WC Hours
October 8	Reviewing e-mail from our Senior Associate on the outcome of the site visit on October 8, 2025 with Messrs. Jacob McIntyre and Bruce Williamson from Avison Young and tour with Mr. Wayne Jackson of ACE, two copies of floor plan were provided and they will send to the Receiver and Manager the listing proposal on October 9, 2025.	0.15
October 9	Reviewing e-mail and attachment from Mr. Jacob McIntyre of Avison Young regarding their listing proposal for 2001 8 th Street, Nisku, Alberta with their comments, making notes of key information and our comments, and preparing and sending e-mail to Mr. Bren Cargill of Witten LLP on our comments and recommend to pass on this listing proposal, and reviewing his reply.	0.70
October 9	Preparing and sending e-mail and attachment to Mr. Bren Cargill regarding listing proposal from NAI Commercial Real Estate Inc. and our comments, we recommend proceeding with the listing proposal from Mr. Vince Caputo and signing a listing agreement with NAI Commercial and provide us with his comment, and reviewing reply e-mail from Mr. Bren Cargill on his comments that he agrees we should proceed with Mr. Vince Caputo and NAI Commercial.	0.30
October 9	Reviewing e-mail and attachment from Mr. Andrew Simpson of JLL regarding their Strategic Advisory Proposal for 2001 8 th Street, Nisku, Alberta and their comments, making notes of key information and our comments, and preparing and sending e-mail to Mr. Bren Cargill on our comments and recommend to pass on this listing proposal, and we will still proceed with NAI Commercial on their listing proposal and enter into a listing agreement with them and ask whether we need to report to Mr. Ryan Trainer who will let Mr. Hardeep Singh of BDC know and reviewing reply e-mail from Mr. Bren Cargill advising us that he will send Mr. Ryan Trainer an e-mail.	0.50
October 9	Discussion with Mr. Vince Caputo advising him that he has the best listing proposal for 2001 8 th Street, Nisku, Alberta, we will proceed to signing a listing agreement with NAI Commercial after we receive BDC's approval, we need to send to him a copy of the Phase 1 Environmental Assessment report on the property, sending it to him and he will prepare a listing agreement for our review and comments effective October 16, 2025 for a term of four months.	0.25
	Subtotal:	1.90

Date (2025)	Activities	WC Hours	AN Hours	RC Hours
October 9	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 monthly bank reconciliation of the Estate trust account.		0.10	
October 10	Discussion with Mr. Hardeep Singh of BDC to provide him with an update on the Company's property, four listing proposals received, and we will recommend the listing proposal and proceed to sign a listing agreement with Mr. Vince Caputo of NAI Commercial and the timing of signing the listing agreement on the property.	0.10		
October 10	Reviewing e-mail from Mr. Vince Caputo asking us to provide him with an addendum to the listing agreement so that he can attach it to their exclusive listing agreement on the Company's property, reviewing our files and sending it to him, and telephone call from and discussion with Mr. Vince Caputo answering his question.	0.25		
October 10	Reviewing e-mail and attachment from Mr. Ian Stuart of Cushman & Wakefield regarding the ACE Vegetation Control Services Ltd. ("ACE") lease abstract for our records.	0.20		
October 10	Reviewing e-mail and attachments from Mr. Vince Caputo of NAI Commercial regarding the listing agreement post-dated to October 16, 2025, making notes of suggested changes, discussion with Mr. Vince Caputo to advise him of the changes and ask him to send Mr. Bren Cargill and the Receiver and Manager an updated revised copy of the listing agreement for our final review and comments, reviewing updated Listing Agreement and Confidentiality Agreement, Listing Agreement and Confidentiality Agreement look fine, subject to Mr. Bren Cargill's comments.	0.75		
	Subtotal:	1.30	0.10	0.10

Date (2025)	Activities	WC Hours
October 11	Reviewing e-mail from Mr. Bren Cargill advising us that there are no issues from his end on the Exclusive Agreement to sell and the Confidentiality Agreement on the property located at 2001 8 th Street, Nisku, Alberta.	0.10
October 11	Preparing and sending e-mail and attachment to Mr. Vince Caputo regarding the second attachment Schedules "A" and "B" to be attached to the draft Purchase and Sale Agreement to be prepared by him.	0.20
October 12	Reviewing and executing Exclusive Agreement to Sell effective October 16, 2025 and Addendum to Listing Agreement and preparing and sending e-mail and attachments to Mr. Vince Caputo asking him to sign the Addendum to Listing Agreement and return a copy to us.	0.25
October 13	Reviewing e-mail and attachment from Mr. Vince Caputo of NAI Commercial regarding fully executed copy of Exclusive Agreement to Sell and Addendum to Listing Agreement on the property located at 2001 8 th Street, Nisku, Alberta and his comments that they will begin marketing the property soon as the brochure is complete, preparing and sending e-mail to Mr. Vince Caputo asking him to send both Mr. Bren Cargill and the Receiver and Manager a copy of the brochure on the property, and also preparing and sending e-mail and attachment to Messrs. Bren Cargill and Hardeep Singh e-mail and attachment from Mr. Vince Caputo regarding Exclusive Listing Agreement and Addendum to Listing Agreement effective October 16, 2025.	1.00
October 13	Reviewing e-mail from Mr. Vince Caputo asking us if they are drafting a purchase and sale agreement specific to the property and advise him, yes, and send a draft copy to Mr. Bren Cargill and the Receiver and Manager for our final review and comments.	0.20
October 14	Reviewing reply e-mail from Mr. Vince Caputo confirming that he will circulate the brochure as soon as they have finalized it.	0.10
October 14	Reviewing e-mail and attachment from Mr. Vince Caputo regarding the draft brochure for our review and comments and preparing and sending reply e-mail to Mr. Vince Caputo advising of one change to the brochure and he can advise the current listing broker to remove his current property signage and copy us on his e-mail to him, any other comments from Mr. Bren Cargill on the brochure.	0.25
	Subtotal:	2.10

Date (2025)	Activities	WC Hours
October 14	<p>Reviewing a copy of e-mail from Mr. Vince Caputo to Mr. Jim McKinnon advising that NAI Commercial has been appointed to lead the marketing under a Receivership Sale, requesting that he arrange to remove his current on-site signage, NAI Commercial will bring the property to an improved price point, once the brochure is finalized, he will circulate to Mr. Jim McKinnon, reviewing reply e-mail from Mr. Jim McKinnon to confirm improved price point, preparing and sending e-mail to Mr. Vince Caputo that it is best to respond to Mr. Jim McKinnon on October 16, 2025 when the listing is effective and send us a final copy of the brochure reflecting the change, reviewing reply e-mail and attachment regarding final copy of the brochure and his discussion with Mr. Jim McKinnon on new price in the low \$3 million range and Mr. Jim McKinnon confirmed that he will remove the sign, and reviewing reply e-mail from Mr. Bren Cargill on only one change identified by the Receiver and Manager.</p>	0.75
October 15	<p>Reviewing text message from our Senior Associate asking if there is any update on the Nisku Property, advise listing effective on October 16, 2025, ask him to follow up with Mr. Richard Law of ACE on two firm quotes for repairs at the Property, and also requested information to them in our e-mail.</p>	0.20
October 16	<p>Preparing and sending e-mail and attachment to Mr. Hardeep Singh regarding the brochure on the property located at 2001 8th Street, Nisku, Alberta.</p>	0.10
October 16	<p>Preparing and sending e-mail and attachment to Messrs. Ian McDonald and Richard Law of ACE advising them that the property has been listed for sale with Mr. Vince Caputo of NAI Commercial, see attached brochure, and if they or they know of any parties that are interested in the purchase of this property, direct all inquiries to Mr. Vince Caputo.</p>	0.25
October 16	<p>Preparing and sending e-mail to Messrs. Royce Johnson and Ian Stuart of Cushman & Wakefield, Mr. Jacob McIntyre of Avison Young, Mr. Andrew Simpson of JLL, thanking them for submitting their listing proposal on the Company's property, advising them that we signed a listing agreement with Mr. Vince Caputo of NAI Commercial, and if they have any prospective purchasers, they can contact Mr. Vince Caputo directly and provided his e-mail contact information, telephone call from and discussion with Mr. Jacob McIntyre of Avison Young to reply to his enquiries and providing our comments, and reviewing telephone message from Mr. Andrew Simpson of JLL and discussion with him, answer his questions and provide our comments.</p>	1.00
	Subtotal:	2.30

Date (2025)	Activities	WC Hours
October 16	Discussion with Mr. Vince Caputo of NAI Commercial advising him to launch his listing on the Company's property and provide our comments.	0.20
October 16	Telephone call from and discussion with Mr. Ian McDonald of ACE replying to his enquiries and providing our comments.	0.35
October 16	Preparing and sending e-mail to Ms. Heather Stewart of Hilltop Property Management asking her to provide an update on the timing of sending to us an interim distribution of funds for the Company less: holdbacks.	0.10
October 17	Attending Microsoft Teams meeting with Messrs. Bren Cargill and Vince Caputo regarding the Company's property, Purchase and Sale Agreement still needs to be drafted, Mr. Bren Cargill or Mr. Vince Caputo to draft language in the Purchase and Sale Agreement to deal with the security deposit paid by the tenant to the Company pre-receivership, the property is being sold "as is where is" and not the Receiver and Manager's responsibility and buyer aware.	0.30
October 17	Discussion with Ms. Heather Stewart of Hilltop Property Management confirming that she did not request copies of invoices for capital expenditures spent on the building by ACE and not reimbursed by the Company and partially offset against some pre-receivership property taxes, and she will pay the surplus funds available to the Receiver and Manager shortly and send us their October invoice for approval and payment from funds in their trust account held for the Receiver and Manager, and our latest discussion with Mr. Ian McDonald of ACE and Mr. Vince Caputo of NAI Commercial is the new listing agent for the property, and other issues.	0.30
October 17	Reviewing e-mail and attachment from Mr. Vince Caputo regarding Receivership Sale signup on the Company's Property and Land and Building only.	0.10
	Subtotal:	1.35

Date (2025)	Activities	WC Hours
October 17	Reviewing e-mail and attachments from Mr. Richard Law of ACE regarding two quotes on the roof caulking repair and two quotes on the overhead door repair with his comments, preparing and sending reply e-mail to Mr. Richard Law and copy to Mr. Ian McDonald, our Senior Associate, and Ms. Heather Stewart providing our comments, quotes are close in price, request that Mr. Richard Law advise us which quote and parties we should proceed with, then we can authorize ACE to proceed with the repairs, pay for them and deduct from monies owed to the Receiver and Manager for basic rent and additional rents plus GST.	0.50
October 20	Reviewing e-mail and attachment from Mr. Vince Caputo of NAI Commercial regarding MLS now gone live on the Company's property for sale, and reviewing the MLS listing.	0.20
October 20	Telephone call from and discussion with Mr. Vince Caputo regarding the Company's property and advising him that Mr. Richard Law of ACE advised us on October 17, 2025 late in the afternoon that Mr. Jim McKinnon, the realtor, was in on October 17, 2025 showing the building to another group and his comment, advising Mr. Vince Caputo and sending to him a copy of the e-mail sent to us by Mr. Richard Law with our comment and Mr. Vince Caputo will talk to Mr. Jim McKinnon to advise him that Mr. Vince Caputo needs to be present at the view of the property, representing the Receiver and Manager, the Seller.	0.40
October 21	Telephone call from and discussion with Mr. Richard Law of ACE returning our call and provide our further comments for them to proceed with the repair work for the overhead garage door and caulking work for the roof in four areas, paid for the repair costs and send us and Ms. Heather Stewart the invoices paid to be deducted from basic rent and additional rent owing, send an e-mail to Ms. Heather Stewart to advise and ask her to let us know when they will wire transfer to us their first distribution off surplus funds, after holdback for their invoices and utilities invoice, and no need for holdback for these two repairs, and advise Mr. Richard Law that Mr. Jim McKinnon cannot attend the property for viewings with his prospective buyers without letting Mr. Vince Caputo know and he should take instructions from Mr. Vince Caputo and Mr. Vince Caputo should be present at the viewings representing the Receiver and Manager, the Seller, and telephone message with Mr. Vince Caputo to advise him accordingly of our discussion and instructions to Mr. Richard Law, the tenant.	0.75
	Subtotal:	1.85

Date (2025)	Activities	WC Hours	AN Hours
October 21	Telephone call from and discussion with Mr. Vince Caputo of NAI Commercial regarding his comments on our telephone message about Mr. Jim McKinnon and we advised Mr. Richard Law of ACE to advise Mr. Jim McKinnon to contact Mr. Vince Caputo first about request for viewing by him and a prospective buyer and Mr. Richard Law to receive instructions from Mr. Vince Caputo directly.	0.15	
October 21	Preparing and sending e-mail to Ms. Erin Greenhill/Mr. Rahul Chowdhury of Desjardins Insurance enquiring what is required to renew the insurance for a further six months from the current expiry date of December 16, 2025, and also requesting confirmation that the Receiver and Manager has been added as a Named Insured.		0.25
October 23	Reviewing e-mail from Mr. Vince Caputo of NAI Commercial advising us that the neighbouring property owner (Alco Energy Industries Ltd.) in the building to the left in the photo below are now looking to acquire the property, given the current competitive pricing we are marketing the property, their offer is unconditional at the list price of \$3,299,500 to be made under 2145196 Alberta Ltd. and will include a 10% deposit of the purchase price, and other comments, ask Mr. Bren Cargill if he is able to prepare the Purchase and Sale Agreement specific to this property and whether we can get into Court before the end of the year, and reviewing reply e-mail from Mr. Bren Cargill on his comments.	0.25	
October 23	Reviewing e-mail and attachment from Mr. Bren Cargill on the current draft Asset Purchase and Sale Agreement on our suggested changes and comments, and preparing and sending e-mail to Messrs. Vince Caputo and Bren Cargill on our suggested changes and comments and ask them to re-send an updated draft for our review and comments.	1.00	0.75
October 23	Reviewing e-mails and attachments from Messrs. Vince Caputo and Bren Cargill on their updated draft Agreement of Purchase and Sale with their comments, making notes of final changes and comments, discussion with Mr. Vince Caputo to go over all the final changes and our comments, and obtain his comments.	0.85	
	Subtotal:	2.25	1.00

Date (2025)	Activities	WC Hours
October 23	Discussion with Mr. Hardeep Singh to provide him with an update on the file, we have a buyer that will submit to the Receiver and Manager through Mr. Vince Caputo of NAI Commercial and unconditional offer on the property at listing price with a 10% deposit and subject to Court approval and other comments, and obtained his comments, and our proposed courses of action.	0.15
October 24	Discussion with Ms. Heather Stewart of Hilltop Property Management regarding the status of sending to the Receiver and Manager distribution of surplus funds after holdbacks, preparing and sending us their invoice for approval and pay utilities out of funds in their trust account, send us a copy of invoices to ACE for additional rents, other issues to address and our comments.	0.25
October 24	Reviewing e-mail and attachment from Mr. Vince Caputo advising that the purchaser has executed the unconditional Purchase and Sale Agreement at list price on the Company's property for our final review and acceptance, reviewing e-mail from Mr. Bren Cargill advising us that he will forward to Mr. Ryan Trainer and see if BDC is supportive.	0.25
October 24	Reviewing in detail the executed unconditional Purchase and Sale Agreement and noted that there is one change needed, discussion with Mr. Bren Cargill on how to deal with it, make the change manually, make four boxes, initial one box, and return to Messrs. Vince Caputo and Brent Cargill with our comments.	0.50
October 24	Returning Mr. Hardeep Singh's telephone call and answer his question and provide our comments on the executed unconditional offer received on the Company's property, only one change to be made by us, confirm offer price, deposit, and terms and conditions of the Purchase and Sale Agreement, and he will check with Mr. Ryan Trainer as to who will respond to Mr. Bren Cargill and then the Receiver and Manager.	0.25
October 24	Discussion with Mr. Bren Cargill regarding our discussion with Mr. Hardeep Singh on the status of the offer and confirm that Mr. Bren Cargill has sent it to Mr. Ryan Trainer for his review and BDC's response.	0.10
	Subtotal:	1.50

Date (2025)	Activities	WC Hours
October 24	Preparing and sending e-mail to Mr. Bren Cargill to interim bill us to October 31, 2025 and reviewing his reply comment.	0.10
October 24	Telephone call from and discussion with Mr. Vince Caputo regarding any response on the executed unconditional offer on the Company's property, discussion on how to deal with the one change, and we are awaiting a response from Mr. Bren Cargill on the offer and he can let the buyer know.	0.25
October 24	Reviewing, initial change, and executing the unconditional offer received on the Company's property and holding it until receiving the support on the offer from BDC.	0.25
October 27	Reviewing e-mail from Mr. Vince Caputo of NAI Commercial asking us to get working on getting the offer on the Company's property signed back as soon as possible so that we can apply to the Courts before the end of the year and NAI Commercial can collect the deposit once signed and forwarding a copy of this e-mail to Messrs. Bren Cargill and Nikki Ebbers of Witten Law LLP.	0.25
October 27	Preparing and sending e-mail to Mr. Ryan Trainer of McLennan Ross LLP referring to absence alert message from Mr. Bren Cargill and when they hear back from Mr. Hardeep Singh of BDC on the unconditional offer received on the Company's property, request that he copy the Receiver and Manager on the e-mail that they send to Mr. Bren Cargill.	0.15
October 27	Discussion with Mr. Hardeep Singh of BDC advising him that Mr. Vince Caputo asked us whether we heard back from BDC on the unconditional offer on the Company's property, not yet, as Mr. Hardeep Singh is getting internal approval from BDC and discussion with Mr. Vince Caputo to let him know.	0.15
October 27	Reviewing e-mail and attachment from Mr. Vince Caputo regarding a conditional offer at \$3,000,000 received from 2567960 Alberta Ltd. and presented by Mr. Jim McKinnon of AICRE Commercial with conditions for 30 days and Mr. Vince Caputo's recommendation to proceed with unconditional offer at list price, suggest we encourage this buyer to resubmit using the correct Asset Purchase Agreement and advise them of upcoming Court date so that they can prepare an unconditional offer for submission at that time, and discussion with Mr. Vince Caputo that we agree with his suggestions after we accept the current unconditional offer and he collects the deposit and NAI Commercial will prepare a marketing report.	0.50
	Subtotal:	1.65

Date (2025)	Activities	WC Hours	AN Hours
October 27	Reviewing reply e-mail from Mr. Bren Cargill advising that he has not heard from Mr. Ryan Trainer yet, and he will follow up once able.	0.10	
October 27	Gathering information to prepare the Receiver and Manager's First Report on the Company, preparing draft of the Receiver and Manager's First Report to reflect the Listing Proposals from realtors, the Listing Agreement signed with NAI Commercial and the Offer received from 2567690 Alberta Ltd. on October 27, 2025.	0.50	2.60
October 27	Reviewing reply e-mail from Mr. Ryan Trainer advising us that he has connected with Mr. Hardeep Singh and formal approval is required, he will confirm once they receive formal support on the offer from BDC and e-mail copied to Mr. Bren Cargill.	0.10	
October 27	Discussion with Mr. Vince Caputo advising us that we need to contact Mr. Bren Cargill to book a December Court date before Christmas time, advised Mr. Hardeep Singh that we will ask Mr. Bren Cargill to book a December Court date, preparing and sending e-mail to Mr. Bren Cargill asking him when he thinks he can be in Court on the Nisku Property, hopefully before the Courts shut down before Christmas, request that he give us an idea, reviewing reply e-mail from Mr. Bren Cargill on available timeslots, and preparing and sending e-mail to Mr. Bren Cargill and copy Mr. Vince Caputo on the date to be booked for Nisku Property and our comments, and discussion with Mr. Vince Caputo on both of our proposed courses of action.	0.40	
October 28	Reviewing a copy of e-mail from Mr. Vince Caputo to Mr. Bren Cargill and the Receiver and Manager on asking if there is any update on when we can expect the signed Purchase and Sale Agreement back for the Nisku Property, and reviewing a copy of reply e-mail from Mr. Bren Cargill to Mr. Vince Caputo and his comments.	0.20	
October 28	Reviewing e-mail from Mr. Bren Cargill confirming that they have landed timeslot on December 9, 2025 for Nisku Property and our materials will be due to the Court no later than December 1, 2025, and forwarding a copy to Mr. Hardeep Singh for his information and advise him of the Court Hearing date.	0.15	
	Subtotal:	1.45	2.60

Date (2025)	Activities	WC Hours	AN Hours
October 28	Discussion with Mr. Vince Caputo regarding our comments on the offer received on the Company's property awaiting BDC's support and suggest that Mr. Vince Caputo contact Mr. Hardeep Singh on our discussion and comments.	0.15	
October 28	Reviewing e-mail from Mr. Hardeep Singh advising that BDC is in support of the unconditional offer on the Company's property in Nisku, Alberta.	0.10	
October 28	Telephone call from and discussion with Mr. Vince Caputo on the outcome of his discussion with Mr. Hardeep Singh of BDC, our comments on the accepted offer by the Receiver and Manager, get the purchaser to initial change, he will pick up the full deposit, sending the accepted offer by e-mail to Mr. Vince Caputo with our comments and he will prepare and send to us NAI Commercial's marketing report on the Company's property.	0.40	
October 28	Receiving and reviewing insurance documents from Desjardins Insurance confirming that the Receiver and Manager has been added as a named insured and an invoice showing a small credit on the account.		0.40
October 29	Determine the anticipated closing date of the unconditional offer on the Company's property assuming a Court Hearing date of December 9, 2025 and we should get a quote to extend the insurance coverage to January 15, 2026.	0.15	0.35
October 29	Enquire to Desjardins Insurance what it would cost in premiums to January 15, 2026 on the Company's property in Nisku, Alberta; reviewing response from Mr. Rahal Chowdhury of Desjardins Insurance and authorize Desjardins Insurance to proceed with the insurance coverage extending to January 15, 2026 and ask them to provide us with electronic transfer payment information so that we can pay this insurance premium.	0.15	0.25
	Subtotal:	0.95	1.00

Date (2025)	Activities	WC Hours	AN Hours
October 30	Reviewing a copy of e-mail from Mr. Vince Caputo to Mr. Bren Cargill and a copy to the Receiver and Manager advising that the Purchaser will likely prefer vacant possession at closing but will work with ACE, Mr. Vince Caputo's questions, the tenant's lease is month to month and his comments, reviewing reply e-mail from Mr. Bren Cargill on his comment, further e-mail from Mr. Vince Caputo on his question and comment, further reply e-mail from Mr. Bren Cargill on his comment and the Receiver and Manager needs to be fair to ACE in its capacity as tenant as well and discussion with Mr. Vince Caputo to go over the tenancy issues and come up with a resolution on this matter and the proposed courses of action and process involved.	1.25	0.35
October 30	Preparing and sending e-mail to Messrs. Vince Caputo and Bren Cargill on ACE's desire for notice if possible and we said no, as the lease is month to month.	0.10	
October 30	Discussion with Ms. Heather Stewart providing her with an update on the Company's property, Hilltop Property Management notice on certain mobile equipment belonging to a third party trucking company stored in the yard, she will attend the yard to remove her notice, and other issues addressed.	0.25	
October 30	Telephone call from and discussion with Mr. Richard Law of ACE on when the garbage overhead door order will be coming and when certain parts of the roof work will be completed for caulking, ACE received a notice from Mr. Bren Cargill of Witten Law LLP regarding a Court Hearing date of December 9, 2025 and it involves the neighbouring owner of the property, who is a buyer, answer his questions and provide our comments, and status of gathering requested information to assist us in getting corporate income tax returns prepared for the Company.	0.50	
October 30	Discussion with Mr. Vince Caputo to provide him with an update on a telephone call we received from Mr. Richard Law of ACE on the Company's property and our discussion and comments.	0.20	
	Subtotal:	2.30	0.35

Date (2025)	Activities	WC Hours	AN Hours
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 31	Receiving confirmation of the deposit paid by Alco Energy Industries Ltd. and updating Confidential Supplement to Receiver and Manager's First Report to Court accordingly.		0.35
October 31	Reviewing e-mail and attachment from Mr. Vince Caputo regarding a copy of the cheque received from our unconditional offer purchaser and delivered to Witten LLP and preparing and sending e-mail to Mr. Vince Caputo and copy to Mr. Bren Cargill that we leave it to him to let the buyer know when they can talk to Mr. Richard Law of ACE.	0.20	
October 31	Reviewing e-mail from Mr. Bren Cargill regarding e-mail he received from Mr. Ryan Trainer regarding BDC has formal approval on the offer and request that he proceed.	0.10	
	Subtotal:	0.30	1.60

Throughout this billing period (ML 0.65; RC 0.10)

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

Throughout the billing period (AS 5.65 hours)

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 in performing his tasks.

Legend

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

	\$	\$
FEE		23,012.50
DISBURSEMENTS		
Photocopies	109.50	
Telephone and facsimile	184.00	
Travel	<u>97.92</u>	<u>391.42</u>
		23,403.92
Goods & Services Tax (89537 3975 RT)		<u>1,170.20</u>
TOTAL INVOICE		<u><u>24,574.12</u></u>

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 14295846 Canada Ltd.
(not in its personal capacity)



Per: William Choo, CPA, CGA

WC:as

invoice#11732.doc\client#3155

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.

14295846 CANADA 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	29.05	535.00	15,541.75
President and Trustee	7.10	435.00	3,088.50
Senior Associates	15.00	230.00	3,450.00
Associate	5.65	165.00	932.25
TOTAL	56.80		23,012.50

14295846 CANADA 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	29.05	535.00	15,541.75
Alex Ng, President and Trustee	7.10	435.00	3,088.50
Florino Angeles, Senior Associate	14.15	230.00	3,254.50
Mia Law, Senior Associate	0.65	230.00	149.50
Ruth Chang, Senior Associate	0.20	230.00	46.00
April Szeto, Associate	5.65	165.00	932.25
TOTAL	56.80		23,012.50

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 14295846 Canada Ltd. ("the Company")

We enclose our bill (#11790) for professional services rendered as Receiver and Manager of the Company totalling \$13,009.51, 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. 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 14295846 Canada 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/ 3155**
Invoice # / 11790FOR PROFESSIONAL SERVICES RENDERED as Receiver and Manager of 14295846
Canada Ltd. 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 regarding certain vehicles and equipment stored at the Nisku Property belong to both the former trucking company and third party subcontractors and she needs proof of ownership before releasing them and other matters.	0.25
November 3	Preparing and sending e-mail to Ms. Brenda Corizon of Hilltop Property Management asking as to whether they are working on their invoice for 14295846 Canada Ltd. and then distribution of surplus funds and reviewing reply e-mail from Ms. Heather Stewart on her comments.	0.20
November 3 and November 5	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 of BDC for his information and advise that we will pay this invoice from funds in the Receiver and Manager's account, and reviewing approval to pay this legal invoice from Mr. Hardeep Singh of BDC.	0.25
	Subtotal:	0.70

Date (2025)	Activities	WC Hours	AN Hours
November 4	Discussion with Mr. Vince Caputo regarding an update on the file, his discussion with another prospective purchaser and Mr. Jim McKinnon of AICRE Commercial for their client regarding them submitting an unconditional offer on the Company's property and the offer price to be submitted to Mr. Vince Caputo 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.	0.25	
November 4	Following up with Desjardins Insurance on amount of insurance premiums.		0.10
November 6	Discussion with Ms. Heather Stewart of Hilltop Property Management regarding the status of completing their accounting, reviewing her files, funds currently held in their trust account as of November 6, 2025, sending to us their management fee invoice for approval to be paid from funds in their trust account, chargeback invoice for utilities, copies of additional rents invoices sent to ACE Vegetation Control Services Ltd. ("ACE"), the tenant, other issues to be dealt with, anticipated timing of sending to us surplus funds available for distribution to the Receiver and Manager and proposed courses of action.	0.40	
November 6	Discussion with Mr. Vince Caputo regarding an update on the file, his latest discussion with some prospective purchasers and their real estate agents, some further viewings of the Company's property by prospective purchasers through their real estate agents, answer Mr. Vince Caputo's questions and provide our comments.	0.35	
November 6 and November 7	Reviewing e-mail from Mr. Vince Caputo to our Senior Associate advising him to arrange a tour of the Company's property on November 12, 2025 at 1:30 p.m. MDT and other comment, ask our Senior Associate to arrange and attend and follow up with Mr. Richard Law of ACE to check to see if he has the requested financial information to send to the Receiver and Manager, and reviewing a copy of reply e-mail from our Senior Associate to Mr. Vince Caputo.	0.25	
	Subtotal:	1.25	0.10

Date (2025)	Activities	WC Hours	FA Hours	RC Hours
November 7 and November 13	Preparing and updating draft schedules of summary of the Receiver and Manager's billings for summary taxation of the Receiver and Manager's account.			0.20
November 8	Preparing and sending e-mail to Ms. Heather Stewart of Hilltop Property Management to let us know when they will make a distribution of net rent proceeds to the Receiver and Manager and provide us with an accounting, and they can send us the funds first and provide an accounting a few days later.	0.15		
November 10	Reviewing e-mail and attachments from Ms. Heather Stewart regarding wire transfer details and supporting backup for July, August, September, October, and November rent collected, service fees for bank charges paid, and preparing and approving deposit record form.	0.50		
November 10	Attending to/from Mr. Vince Caputo's site visit request, coordinated visit with Mr. Richard Law of ACE, followed up financial information previously requested, did a walkthrough of the Property with Mr. Vince Caputo and three gentlemen from Global Power Systems, a local based company, Mr. Richard Law mentioned additional roof repair needed as per roofer estimated to cost \$900.00.		3.40	
November 12	Reviewing e-mail and attachment from Mr. Richard Law of ACE regarding a summary of expenses for the period July 1, 2024 to June 30, 2025 relating to the Property and Mr. Richard Law's comments, Rapid Roofing was on site and did a preliminary patch to the roof and they did note that there were other vents to be repaired and that would take about a day to repair and the estimated cost to repair, and preparing and sending reply e-mail to Mr. Richard Law to go ahead and have Rapid Roofing repair the other vents that would cost approximately \$900.00.	0.50		
	Subtotal:	1.15	3.40	0.20

Date (2025)	Activities	WC Hours	RC Hours
November 12	Reviewing in detail spreadsheet of revenues and expenses on the Property provided to us by Mr. Richard Law, and making notes of our comments and questions to ask Mr. Richard Law.	1.00	
November 12	Reviewing text message from our Senior Associate regarding completed site visit with Mr. Vince Caputo and three people from Global Power Systems based in Nisku and other comments.	0.10	
November 12	Gathering information together in order to prepare the Company's corporate income tax return, financial information and worksheet for the year ended June 30, 2025.	1.00	
November 12	Discussion with Mr. Vince Caputo of NAI Commercial regarding an update on the Property, continuing to market the property for sale, dealing with interested parties and expecting some unconditional offers to come on the Property.	0.25	
November 12	Receiving wire transfer from Hilltop Property Management to pay July 2025 to November 2025 rent and related expenses.		0.30
November 12	Reviewing and paying invoice received from Witten LLP for services rendered by e-transfer.		0.25
November 13	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	
November 13	Discussion with Mr. Richard Law of ACE to go over the e-mail dated November 12, 2025 and financial information sent to us on certain revenues and expenses relating to the Property in Nisku, making notes of our discussion, Mr. Richard Law's reply to our questions on certain items, our comments, request for further information, GST paid on rents and GST charged on certain expenses to the Company, tenant security deposit paid, their reconciliation on the unsecured amount due by the Company in the Company's records as of June 30, 2025, reflect any offsets, proposed courses of action, and other matters, and answer any further questions and making detailed notes of our discussion and comments.	0.75	
	Subtotal:	3.20	0.55

Date (2025)	Activities	WC Hours	AN Hours	RC Hours
November 13	Reviewing notice from Canada Revenue Agency regarding the Receiver and Manager's business number for GST purposes, the reporting periods and filing due dates for GST returns for the Receiver and Manager and determine the need to file a Nil return for the period September 2, 2025 to September 30, 2025 and the next quarter filing is October 1, 2025 to December 31, 2025.	0.15		
November 13	Preparing and finalizing the Receiver and Manager's Interim Statement of the period ended November 17, 2025 for the Receiver and Manager's First Report to the Court.			0.75
November 14	Preparing and updating First Report of the Receiver and Manager and Confidential Supplement to First Report of the Receiver and Manager for 14295846 Canada Ltd. and determine further information to be gathered for the report and updated the draft of the First Report and Confidential Supplement to First Report of the Receiver and Manager.	1.50	2.40	
November 14	Receiving insurance refund from Certas Home and Auto Insurance Company and preparing and approving deposit record form.		0.15	0.25
November 15	Discussion with Mr. Vince Caputo of NAI Commercial regarding the need to update their marketing report and date it November 17, 2025 and reviewing e-mail and attachment regarding the updated marketing report on the Nisku Property dated November 17, 2025.	0.25		
November 15	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 First Report, and making notes of our discussion and comments.	0.35		
	Subtotal:	2.25	2.55	1.00

Date (2025)	Activities	WC Hours	AN Hours	ML Hours
November 17	Further updates to Confidential Supplement to Receiver and Manager's First Report to Court and updates to Receiver and Manager's First Report to Court; send drafts to Mr. Bren Cargill for his review and comments.		1.45	
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.	0.30		
November 17	Following up with Desjardins Insurance on amount of insurance premiums and speak to Mr. Rahul Chowdhury.		0.15	
November 17	Preparing spreadsheet to calculate Receiver and Manager's GST input tax credits for the period September 2, 2025 to September 30, 2025, and preparing and filing Receiver and Manager's GST return for the period September 2, 2025 to September 30, 2025.			0.30
November 18	Reviewing e-mail from Desjardins Insurance with the amount of insurance premiums and paying the invoice.		0.15	0.25
November 18	E-mail correspondence with Mr. Bren Cargill of Witten LLP regarding his timeline for review of the final draft of the Receiver and Manager's First Report and the Confidential Supplement to Receiver and Manager's First Report to the Court and the need to include the Appraisal as an attachment to the Confidential Supplement.		0.35	
November 18	Locating the appraisal report performed by Bourgeois Brooke Chin Associates addressed to McLennan Ross LLP, counsel for BDC and preparing excerpt to be included in the Confidential Supplement: Appraisals with schedule.	0.25		
November 18	Preparing draft wording to compare the Appraisal price to the accepted Offer.		0.45	
	Subtotal:	0.55	2.55	0.55

Date (2025)	Activities	WC Hours	AN Hours	AS Hours	MN Hours
November 19	Preparing and 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 Appraisal.		0.15		
November 20	E-mail correspondence with Mr. Bren Cargill regarding the draft of the Receiver and Manager's First Report.		0.15		
November 23 and November 24	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 Report with his comments.	0.75	1.15		
November 24	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, finalize and signing these reports, Organize schedules for Receiver and Manager's First Report and Confidential Supplement, and forwarding a soft and hard copy to Mr. Bren Cargill with our comment.	0.60	0.75		
November 25	Preparing and sending e-mail to Mr. Bren Cargill asking how many hard copies of each report should be sent to him by overnight courier and reviewing reply e-mail on his comment. 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.	0.10		0.25	0.30
November 25	Receiving notice from Desjardins Insurance of cancellation of insurance coverage effective January 15, 2026.		0.15		
	Subtotal:	1.45	2.35	0.25	0.30

Date (2025)	Activities	WC Hours	AN 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 26	Telephone call to Mr. Richard Law of ACE, their receptionist said that he is away and back on December 1, 2025, and preparing and sending e-mail to Mr. Richard Law asking for an update on requested information and spreadsheet of rents and expenses paid including GST relating to the Property and a copy of invoices paid for repairs to the overhead garage door and caulking work for the roof.	0.25	
November 26	Telephone call from and discussion with Mr. Vince Caputo of NAI Commercial regarding an update on the file, another prospective purchaser through their real estate agent tried to see how we would respond to a lowball offer of \$2,200,000 and then Mr. Vince Caputo advised them not acceptable and they will increase their offer to \$2,800,000 and Mr. Vince Caputo advised us that we will see whether this prospective purchaser submits an unconditional offer and we have sent the Receiver and Manager's First Report and Confidential Supplement to the Receiver and Manager's First Report to Mr. Bren Cargill.	0.25	
November 26	Preparing and sending e-mail to Ms. Heather Stewart of Hilltop Property Management regarding the status of invoicing and sending to us copy of their invoices for additional rents on the Nisku property to ACE.	0.15	
November 26	Attending Microsoft Teams meeting with Mr. Bren Cargill regarding Nisku property, Court bidding procedures and closing matters after Court approval, provide update on our latest discussion with Mr. Vince Caputo on another potential prospective purchaser looking to make an unconditional offer but the offer price is too low, 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.	0.35	0.35
	Subtotal:	1.15	0.35

Throughout this billing period (RC 0.45)

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 hours 4.15)

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 in performing his tasks.

Legend

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

	\$	\$
FEE		11,987.00
DISBURSEMENTS		
Postage	1.23	
Photocopies	196.00	
Telephone and facsimile	170.50	
Travel	35.28	403.01
	<hr/>	<hr/>
		12,390.01
Goods & Services Tax (89537 3975 RT)		619.50
		<hr/>
TOTAL INVOICE		<u>13,009.51</u>

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 14295846 Canada Ltd.
(not in its personal capacity)



Per: William Choo, CPA, CGA

WC:as

invoice#11790.doc\client#3155

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.

**14295846 CANADA 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	11.70	535.00	6,259.50
President and Trustee	8.00	435.00	3,480.00
Senior Associates	6.40	230.00	1,472.00
Associates	4.70	165.00	775.50
TOTAL	30.80		11,987.00

**14295846 CANADA 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	11.70	535.00	6,259.50
Alex Ng, President and Trustee	8.00	435.00	3,480.00
Florino Angeles, Senior Associate	3.40	230.00	782.00
Mia Law, Senior Associate	0.55	230.00	126.50
Ruth Chang, Senior Associate	2.45	230.00	563.50
April Szeto, Associate	4.40	165.00	726.00
Macy Ng, Associate	0.30	165.00	49.50
TOTAL	30.80		11,987.00

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 11 St. NE, Suite 301
Calgary, AB
T2E 4Y9

Attention: Mr. Hardeep Singh
Specialist, Special Accounts

Dear Sirs/Mesdames:

Re: Receiver and Manager of 14295846 Canada Ltd. ("the Company")

We enclose our bill (#11822) for professional services rendered as Receiver and Manager of the Company totalling \$20,533.97, 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 September 2, 2025 to December 31, 2025 for your reference.

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 14295846 Canada 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 31, 2025

Business Development Bank of Canada
7136 11 St. NE, Suite 301
Calgary, AB
T2E 4Y9Attention: Mr. Hardeep Singh
Specialist, Special Accounts**WC/ 3155**
Invoice # / 11822FOR PROFESSIONAL SERVICES RENDERED as Receiver and Manager of 14295846
Canada Ltd. for the period December 1, 2025 to December 31, 2025, including the following:

Date (2025)	Activities	WC Hours	AN Hours
December 1	Receiving 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 the Receiver and Manager to be filed, Brief Law to be filed, Draft approval and Vesting Order redline version and clean version, draft Sealing Order and Webex login and providing our comments to Ms. Nikki Ebbers and Mr. Bren Cargill, reply to Mr. Bren Cargill's questions confirming that property taxes is in arrears and provide a copy of the property tax statement from the County of Leduc, as requested, and reviewing reply e-mail from Mr. Bren Cargill advising us that they will serve the County of Leduc with their materials.	0.50	0.55
December 1	Preparing and sending e-mail and attachment to Ms. Heather Stewart of Hilltop Property Management and copy to our Senior Associate regarding a copy of the Leduc County property tax certificate and make sure that we bill and collect from ACE Vegetation Control Services Ltd. ("ACE") their portion of 2025 property taxes and Nisku sanitary sewer levy for the period ending December 31, 2025 and also bill and collect their share of utilities and insurance premiums.	0.25	
	Subtotal:	0.75	0.55

Date (2025)	Activities	WC Hours	AN Hours	FA Hours
December 1	Reviewing Mr. Bren Cargill's e-mail Court room links and set it up on laptop for visual Court hearing at 3:00 p.m. on December 9, 2025 and reviewing the Receiver and Manager's e-mail to Ms. Heather Stewart of Hilltop Property Management regarding Leduc County property tax certificate and bill and collect portion of 2025 property taxes and Nisku sanitary sewer levy for the period ending December 31, 2025 from ACE and ACE's share of utilities and insurance premiums.			0.30
December 3	Telephone call from and discussion with Mr. Vince Caputo regarding a prospective purchaser, 10155025 Manitoba Ltd. would like to make an unconditional offer on the Nisku Property, verbal offer price, subject to final viewing on Friday, December 5, 2025, Mr. Vince Caputo's comments to the prospective purchaser, would require a deposit by way of bank draft payable to Witten LLP, Mr. Vince Caputo obtained our comments, discussion on the offer and the suggested response and process involved, issues to be addressed and Mr. Vince Caputo will contact the prospective purchaser and advise them .	0.35		
December 3	Reviewing e-mail and attachment from Mr. Vince Caputo regarding offer from 10155025 Manitoba Ltd. (unsigned) with Mr. Vince Caputo's comments for our review and comments, making notes of our comments and suggested changes and discussion with Mr. Vince Caputo to advise him of our suggested changes and comments.	0.50	0.45	
December 3	Reviewing e-mail and attachment from Mr. Vince Caputo regarding the yellow highlighted lingering clerical errors in the name of 14295846 in our fully executed Purchase and Sale Agreement with 2145196 Alberta Ltd. ("Alco") and his comments, reviewing agreement and provide our comments to Mr. Vince Caputo.	0.35		
	Subtotal:	1.20	0.45	0.30

Date (2025)	Activities	WC Hours	AN Hours	RC Hours
December 3	Reviewing e-mail and attachment from Mr. Vince Caputo regarding the updated draft Agreement of Purchase and Sale with 10155025 Manitoba Ltd., making notes on further suggested charges and go over them with Mr. Vince Caputo.	0.40		
December 3	Determine the need to prepare Supplemental Receiver and Manager's First Report and a second Confidential Supplement to Receiver and Manager's First Report and preparing and asking Mr. Bren Cargill a question and reviewing his reply comments.	0.35		
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 3	Preparing initial drafts of Supplemental Receiver and Manager's First Report to Court and Second Confidential Supplement to Receiver and Manager's First Report to Court.		1.00	
December 3	Reviewing a copy of e-mail from Mr. Vince Caputo asking our Senior Associate to arrange for a tour of the Company's building in Nisku on December 5, 2025 at 2:00 p.m. (MDT), contact our Senior Associate to make arrangements with ACE and attend the site visit and reviewing response to Mr. Vince Caputo confirming attendance on site and advising our Senior Associate to talk to ACE to determine the status of sending to the Receiver and Manager the requested information to prepare the Company's corporate income tax return for the year ended June 30, 2025, and other issues, and other matter to deal with Hilltop Property Management.	0.70		
December 3	Preparing and sending text message to our Senior Associate to let Messrs. Richard Law and Ian McDonald at ACE know that the Receiver and Manager will be attending at Nisku Property for a meeting and confirm if they are available and the time sometime in the morning, and our Senior Associate will let us know.	0.10		
	Subtotal:	1.55	1.00	0.10

Date (2025)	Activities	WC Hours	FA Hours
December 3	Contacting Mr. Ian McDonald of ACE for the December 5 th site visit and requested a meeting with the two principals of ACE with the Receiver and Manager at 10:00 a.m. on Monday, December 8, 2025 and advising Mr. Richard Law of ACE of the postponement of December 5 th visit.		1.00
December 4	Receiving confirmation from our Senior Associate that he spoke to Mr. Ian McDonald of ACE on December 4, 2025 and he agreed to meet with the Receiver and Manager on December 8, 2025 at 10:00 a.m. at the Nisku Property.	0.10	
December 4	Discussion with Ms. Heather Stewart of Hilltop Property Management regarding the timing of invoicing ACE for additional rents which will include property taxes to December 31, 2025, utilities, insurance, forward to us a copy of their management fee invoice for our approval for payment, send us a copy of additional rents invoices to ACE, closing of sale of property will be in January and continue to collect rents for January and other matters.	0.30	
December 4	Telephone call from and discussion with Mr. Vince Caputo advising us that the prospective purchaser from Winnipeg, Manitoba has not signed the Agreement of Purchase and Sale yet, Mr. Vince Caputo's comments and our comments and preparing and sending e-mail to Mr. Vince Caputo suggesting that he sends the buyer an e-mail reminding them to sign the offer and return it to Mr. Vince Caputo as soon as possible before the viewing on December 5, 2025 at 2:00 p.m. MDT.	0.20	
December 5	Discussion with Mr. Vince Caputo regarding issues that have arisen with the prospective buyer out of Winnipeg, hearing out Mr. Vince Caputo and provide him support on his proposed courses of action in dealing with the prospective purchaser and its agent out of Calgary for changing site tour from December 5 th to December 8 th and the purchaser's agent in Calgary needs to engage a local agent in Edmonton to attend the site viewing, and go over other issues and providing our comments, and ask Mr. Vince Caputo to send the Receiver and Manager and Mr. Bren Cargill an updated e-mail on this matter, and reviewing e-mail from Mr. Vince Caputo and provide our further comments.	0.80	
	Subtotal:	1.40	1.00

Date (2025)	Activities	WC Hours	AN Hours
December 5	Telephone conference call with Messrs. Vince Caputo and Bren Cargill on a further update on this matter and obtain Mr. Bren Cargill's comments on the proposed courses of action on the Agreement of Purchase and Sale, deposit to be paid to Witten LLP, and other matters.	0.25	
December 5	Reviewing a copy of e-mail sent to our Senior Associate from Mr. Vince Caputo asking to arrange a tour of the building on December 8, 2025 at 1:30 p.m. and confirm arranged to Mr. Vince Caputo.	0.10	
December 5	Reviewing e-mail from Mr. Bren Cargill that we should start preparing and sending to him our draft Supplemental First Report of the Receiver and Manager and Second Confidential Supplement to First Report.	0.10	
December 5	Updating drafts of Supplemental First Report to Court and Second Confidential Supplement to First Report to Court and forwarding them to Mr. Bren Cargill for his review and comments.	1.00	0.85
December 5	Preparing and sending e-mail to Mr. Richard Law of ACE referring to our e-mail sent to him on November 26, 2025 for his review and response.	0.15	
December 5	Telephone call from and discussion with Mr. Vince Caputo regarding an update on the file.	0.10	
December 5	Reviewing a copy of e-mail and attachment sent by Mr. Vince Caputo to Mr. Jordan LeBlanc of Lee & Associates and Mr. Jeff Drouin-Deslauriers regarding the Confidentiality Agreement and we require executed and Purchase and Sale Agreement specific to the sale and other comments as requested by the Receiver and Manager.	0.15	
	Subtotal:	1.85	0.85

Date (2025)	Activities	WC Hours	FA Hours
December 6	<p>Reviewing e-mail dated December 6, 2025 from Mr. Vince Caputo regarding an e-mail from Mr. Jordan LeBlanc of Lee & Associates advising Mr. Vince Caputo that the Purchase and Sale Agreement is now in final review with the Purchaser and their legal team, a signed copy of the offer along with a draft of the deposit payable to the Vendor's lawyer in trust will be brought by the Purchase and Mr. Jeff Drouin-Deslauriers during December 8, 2025 tour and other comments, Mr. Vince Caputo's comments and preparing and sending reply e-mail to Mr. Vince Caputo and copy to Mr. Bren Cargill to send a copy of the signed offer and bank draft deposit to both Alex Ng and William Choo, as Alex Ng will be finalizing the Supplemental Reports to send to Mr. Bren Cargill and receiving Mr. Vince Caputo's acknowledgement.</p>	0.25	
December 7	<p>Reviewing e-mail and attachment from Mr. Vince Caputo regarding the final updated draft Agreement of Purchase and Sale with 1055025 Manitoba Ltd., reading it thoroughly all the pages and discussion with Mr. Vince Caputo on one final change with his comments and our comments and advise Mr. Vince Caputo to send a copy to Mr. Bren Cargill and advise him that the Receiver and Manager has approved the form of Agreement of Purchase and Sale with 1055025 Manitoba Ltd. to sign.</p>	0.70	
December 7 and December 8	<p>Attending to/from the Company's Property in Nisku, Alberta to meet with Mr. Ian McDonald of ACE to view the building, provide an update to Mr. Ian McDonald, go over requested information that Mr. Richard Law promised to provide us, go over the requested information again, obtain his comments, including issues to deal with after Court approval of sale and post-closing of sale and advise Ms. Heather Stewart on the outcome of our meeting with Mr. Ian McDonald and issues that need to be addressed by her, and answer her questions.</p>	1.25 2.00	
December 7	<p>Meeting with our Senior Associate in Edmonton regarding an update on the file, issues to be addressed, offers presented to Court as seal bids and upcoming issues at the Court Hearing set for December 9, 2025.</p>		2.25
	Subtotal:	4.20	2.25

Date (2025)	Activities	WC Hours	AN Hours	WW Hours
December 8	Reviewing e-mail and attachment from Mr. Ian McDonald regarding the invoices that they are paying for certain building roof caulking repairs to be deducted from Receiver and Manager's rents due and the overhead door has not been done and will be repaired soon which was approved by us and other comments.	0.20		
December 8	Receiving Offer from Mr. Sukhvir Kaur (to replace the unsigned offer from 10155025 Manitoba Ltd.) and Mr. Vince Caputo's comments; updating the Supplemental First Report to Court and Second Confidential Supplement to First Report to Court to reflect the terms of the new Offer; receiving Mr. Bren Cargill's comments on the deposit being payable to the wrong entity and reflect this on the Second Confidential Supplement.		1.45	
December 8	Preparing and sending e-mail to Mr. Vince Caputo on the status and outcome of site visit by Mr. Sukhvir Kaur and others and reviewing reply e-mail on Mr. Vince Caputo's comments.	0.10		
December 8	Reviewing e-mail and attachment from Mr. Vince Caputo on the signed offer with Mr. Sukhvir Kaur with bank draft deposit and his comments.	0.10		
December 8	Reviewing in detail accepted offer with Mr. Sukhvir Kaur and provide our comments to Messrs. Vince Caputo and Bren Cargill advising offer is time to present to the Court.	0.50		
December 8	Confirming with Mr. Bren Cargill that no signed Offer has been received from 10155025 Manitoba Ltd. and that until we receive one, there is no need for a Supplemental First Report to Court and Second Confidential Supplement to First Report to Court.		0.25	
December 8	Reviewing e-mail from Mr. Bren Cargill advising us to wrap up the Supplemental Reports, update the Supplemental Reports and finalizing them and send a soft copy to Mr. Bren Cargill and send original signed copy by overnight courier to Witten LLP.	0.50		0.10
	Subtotal:	1.40	1.70	0.10

Date (2025)	Activities	WC Hours	AN Hours	FA Hours
December 8	Attending to/from meeting with Mr. Ian McDonald of ACE regarding financial information previously requested as this information is necessary prior to the sale of the Property, requested for copies of receipts for roof repair and door as soon as completed, and other matters.			4.25
December 8	Reviewing e-mail from Mr. Vince Caputo on small discrepancy on payee of the bank draft deposit and provide our comments to both Messrs. Vince Caputo and Bren Cargill and reviewing Mr. Bren Cargill's comments.	0.20		
December 9	Reviewing e-mail from Mr. Bren Cargill regarding e-mail received from Mr. Bhupinder (the Principal of the Company), requesting an adjournment and advising that we reject their request for an adjournment and receiving confirmation that Mr. Ryan Trainer will attend the Court Hearing.	0.25		
December 9	Reviewing e-mail and attachment from Ms. Nikki Ebbers of Witten LLP regarding their Application scheduled on December 9, 2025 the Supplemental First Report submitted for filing.	0.15		
December 9	Reviewing a copy of reply e-mail from Mr. Bren Cargill of Witten LLP to Mr. Bhupinder Singh on not agreeing to adjourn of December 9, 2025 application and he can attend in Court himself.	0.10	0.35	
December 9	Attending virtual Court hearing before Madam Justice Harris of the Alberta Court of King's Bench with Messrs. Bren Cargill, Sukhvir Kaur, Bhupinder Singh, Ian McDougall, Rod Friesen, Ryan Trainer and Jeff Drouin-Deslauriers on December 9, 2025, observing the issues raised and responses in the Court Hearing and the attendees, and the Judge's decision denying Mr. Bhupinder Singh's request for a 30-day adjournment, granted the Temporary Sealing Order, and approving the sale of the Property to 2145496 Alberta Ltd. and discussion with Mr. Vince Caputo on the outcome of the Court Hearing and his comments, and making notes of key issues.	0.75	0.55	1.50
	Subtotal:	1.45	0.90	5.75

Date (2025)	Activities	WC Hours	AN Hours	FA Hours
December 9	Discussion with Mr. Vince Caputo of NAI Commercial asking him to find out from the successful purchaser on the closing date of the sale of the Property and let Mr. Bren Cargill and the Receiver and Manager know.	0.10		
December 9	Attending to/from meeting with Mr. Vince Caputo regarding pending items to be resolved prior to the closing date of the sale of the Property, go over information to be gathered for the closing of the sale to be sent to Mr. Bren Cargill, other requested information to find out the Purchaser's closing date of purchase of the Property, the outcome of our meeting with Mr. Ian McDonald of ACE, other matters, and we will notify the tenant when the sale of the property completes.	1.00		1.00
December 10	Preparing and sending e-mail to Mr. Vince Caputo to let us know the completion date of sale of the Nisku Property, when he finds out.	0.10		
December 10	Preparing and sending e-mail to Mr. Bren Cargill to let him know the Receiver and Manager's GST number for the GST election form.	0.10		
December 10	Reviewing e-mail from Mr. Vince Caputo regarding a call he received from the successful purchaser to see if we can close the sale before December 31, 2025, e-mail message from the Purchaser's solicitor asking if we can accommodate expedited closing, reviewing e-mail from Mr. Bren Cargill on his comments, response from Mr. Vince Caputo that he will advise the Purchaser tentative closing by mid-January and perhaps before January 15, 2026 and further comment from Mr. Bren Cargill.	0.50		
December 10	Attending to/from Edmonton to deal with matters regarding Nisku Property.	2.00		
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 regarding an update on the file, answer his questions and provide our comments.	0.10		
	Subtotal:	3.90	1.70	1.00

Date (2025)	Activities	WC Hours
December 11	Reviewing e-mail from Dakota Reber of Witten LLP to Mr. Vince Caputo and copy to the Receiver and Manager to advise that the bank draft and Purchase and Sale Agreement not accepted are at their front desk for picking up by the unsuccessful purchase and reviewing e-mail from Mr. Vince Caputo to Dakota Reber advising that he told the purchaser's agent to pick up the envelope.	0.10
December 15	Telephone call message with Ms. Heather Stewart of Hilltop Property Management to call the Receiver and Manager, preparing and sending e-mail to Ms. Heather Stewart and Ms. Brenda Cuizon referring to our e-mail to Ms. Heather Stewart dated November 26, 2025 asking them to review and respond and let us know when they will send us an accounting and the net December rents.	0.25
December 15	Preparing and sending e-mail to Mr. Vince Caputo of NAI Commercial 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 16	Reviewing e-mail from Mr. Vince Caputo of NAI Commercial regarding the contact information for the offerors who have formally submitted on Nisku Property and were successful.	0.15
December 16	Reviewing e-mail and attachments from Ms. Brenda Cuizon of Hilltop Property Management regarding five invoices to ACE and five invoices to D. Manning & Associates Inc. for reimbursement of utility services paid by Hilltop Property Management regarding Direct Energy for natural gas, EPCOR for electricity, Leduc County, and additional rents for insurance, their share of property taxes, and Leduc County' local improvement levy invoiced to ACE, making notes of our comments and sending several e-mails to Ms. Brenda Cuizon and copy to Ms. Heather Stewart and Ms. Kim Poholka of Hilltop Property Management, reviewing e-mails and attachments on several revised invoices to ACE, provide our final comments and reviewing and approving final invoice dated October 23, 2025 to ACE and advise Ms. Brenda Cuizon to send by e-mail to Messrs. Ian McDonald and Richard Law of ACE.	1.35
December 16	Reviewing e-mail and attachment from Ms. Brenda Cuizon to Messrs. Ian McDonald and Richard Law of ACE regarding the five invoices for additional rent on the Nisku Property.	0.25
	Subtotal:	2.20

Date (2025)	Activities	WC Hours	FA Hours	RC Hours
December 16	Following up requested financial information from Mr. Richard Law of ACE as closing date is fast approaching.		0.10	
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 18	Preparing and sending text message to our Senior Associate asking him to call Mr. Ian McDonald or Mr. Richard Law of ACE to follow up on the status of sending to us the requested information on pre-receivership rents paid and operating expenses on the Nisku Property and reviewing reply text message on his discussion with Mr. Richard Law.	0.15		
December 19	Preparing and sending e-mail to Ms. Brenda Cuizon and Ms. Heather Stewart of Hilltop Property Management asking them to let us know when they will send December net rents and accounting statement.	0.10		
December 19	Reviewing e-mail and attachment from Ms. Heather Stewart regarding Statement of Account and the wire transfer information, confirm receipt of funds and preparing and approving deposit record form outlining December rents, GST collected, utilities, management fee, and GST paid, and net funds received.	0.25		0.30
December 22	Reviewing e-mail and attachment from BDC regarding loan balance as at June 30, 2025 and corporate income tax return of the Company as at June 30, 2024 filed with Canada Revenue Agency ("CRA") and determining journal entry to record interest and fees charged by BDC to the Company's loan for the year ended June 30, 2025.	0.75		
	Subtotal:	1.35	0.10	0.30

Date (2025)	Activities	WC Hours	FA Hours	ML Hours
December 22	Preparing and sending text message to our Senior Associate to follow up with Mr. Richard Law of ACE on the updated list of rents paid and operating expenses paid relating to the Property for the year ended June 30, 2025 and need him to follow up.	0.10		
December 22	Following up again with Mr. Richard Law of ACE on updated list of rents paid and operating expenses paid relating to the Property for the year ended June 30, 2025.		0.10	
December 22	Reviewing text message from our Senior Associate advising us he called Mr. Richard Law and he said he will follow up with their accountant on the requested information and call our Senior Associate on December 23, 2025.	0.10		
December 22	Discussion with Mr. Vince Caputo of NAI Commercial regarding the anticipated completion date of sale of the Nisku Property being tentatively January 15, 2026 and he send documents to Mr. Bren Cargill of Witten LLP for the completion of the sale and we asked him to talk to Mr. Bren Cargill and confirm the date of sale when known as we have to let ACE and Ms. Heather Stewart of Hilltop Property Management know and other matters to address.	0.25		
December 22	Preparing the Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period September 2, 2025 to December 22, 2025.			0.15
December 22	Reviewing printout of the Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period September 2, 2025 to December 22, 2025 and the current cash position.	0.15		
	Subtotal:	0.60	0.10	0.15

Date (2025)	Activities	WC Hours	ML Hours
December 29	Preparing and sending e-mail to Mr. Bren Cargill and copy to Ms. Nikki Ebbers of Witten LLP asking him to let us know if they have received an entered copy of the Order approving a sale of the Property on December 9, 2025 and confirm completion date of sale of property being January 15, 2026 as we need to let Ms. Heather Stewart of Hilltop Property Management know to invoice ACE, the tenant for property taxes as additional rent for the period January 1, 2026 to January 14, 2026 (assuming completion date is January 15, 2026) and reviewing reply e-mail from Mr. Bren Cargill on his reply comments.	0.25	
December 31	Preparing Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period September 2, 2025 to December 31, 2025.	0.20	0.50
	Subtotal:	0.45	0.50

Throughout this billing period (RC 0.05; ML 0.65)

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 hours)

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 in performing his tasks.

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		18,850.25
DISBURSEMENTS		
Postage	1.23	
Photocopies	118.50	
Telephone and facsimile	10.00	
Travel	<u>576.18</u>	<u>705.91</u>
		19,556.16
Goods & Services Tax (89537 3975 RT)		<u>977.81</u>
TOTAL INVOICE		<u><u>20,533.97</u></u>

D. MANNING & ASSOCIATES INC.

Receiver and Manager of 14295846 Canada Ltd.

(not in its personal capacity)



Per: William Choo, CPA, CGA

WC:as

invoice#11822.doc\client#3155

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.

**14295846 CANADA 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	22.30	535.00	11,930.50
President and Trustee	7.25	435.00	3,153.75
Senior Associates	12.50	230.00	2,875.00
Associates	5.40	165.00	891.00
TOTAL	47.45		18,850.25

**14295846 CANADA 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	22.30	535.00	11,930.50
Alex Ng, President and Trustee	7.25	435.00	3,153.75
Florino Angeles, Senior Associate	10.50	230.00	2,415.00
Mia Law, Senior Associate	1.30	230.00	299.00
Ruth Chang, Senior Associate	0.70	230.00	161.00
April Szeto, Associate	5.30	165.00	874.50
Wendy Wong, Associate	0.10	165.00	16.50
TOTAL	47.45		18,850.25

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 14295846 Canada Ltd. ("the Company")

We enclose our bill (#11829) for professional services rendered as Receiver and Manager of the Company totalling \$14,295.24, 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 September 2, 2025 to February 2, 2026 for your reference.

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 (236) 485-8029.

Yours very truly,

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 14295846 Canada 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 AccountsWC/ 3155
Invoice # / 11829FOR PROFESSIONAL SERVICES RENDERED as Receiver and Manager of 14295846
Canada 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 4	Reviewing e-mail from our Senior Associate advising us that he will follow up with Messrs. Ian McDonald and Richard Law of ACE Vegetation Services Ltd. ("ACE") on our requested information relating to pre-receivership rent paid and property expenses paid relating to the Nisku Property.	0.10
January 6	Reviewing text message from our Senior Associate advising us that he called Mr. Ian McDonald on January 5, 2026 because Mr. Richard Law was in Calgary and Mr. Ian McDonald will follow up with Mr. Richard Law on January 6, 2026 on the status of our requested information and providing our response on the tentative closing date of the sale of the property is January 15, 2026 but we are still waiting for the filed Court Order on the property and not received yet.	0.20
January 6/7	Reviewing e-mail and attachment from Mr. Richard Law of ACE regarding the worksheet on rents paid, GST paid and property taxes paid and property expenses paid by them and due from 14295846 Canada Ltd. as of June 30, 2025 to be recorded on the Company's books and preparing adjusting journal entries and preparing and sending reply e-mail to Mr. Richard Law on our comments.	1.00
	Subtotal:	1.30

Date (2026)	Activities	WC Hours	AN Hours	RC Hours
January 7	Preparing and sending e-mail to Mr. Bren Cargill and a copy to Ms. Nikki Ebbers of Witten LLP and Mr. Vince Caputo on any further update on receiving the filed Court Order.	0.10		
January 7	Look up expiry date on current insurance policy and determine the need to extend insurance coverage on the Debtor's property located in Nisku, Alberta, as we are still waiting for the filed Order pronounced on December 9, 2025 and the timeframe to extend the insurance coverage. Contacting the real estate broker to advise that there may be a short delay in completion of the sale and enquiring as to what it would cost to extend the current insurance policy to February 2, 2026.	0.10	0.25	
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 9, 2025 back from the Court and Ms. Nikki Ebbers of Witten LLP has had to send an urgent follow-up to the Court clerks.	0.15		
January 8	Reviewing reply e-mail from Mr. Bren Cargill advising us that they do not have the filed Orders back yet despite follow-ups and other comments.	0.10		
January 8	Updating draft schedules of summary of the Receiver and Manager's billings for summary taxation of the Receiver and Manager's account.			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 information on the January basic rent plus GST collected from ACE and other comments.	0.15		
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		
	Subtotal:	0.70	0.25	0.10

Date (2026)	Activities	WC Hours	RC Hours
January 9	Reviewing and approving a list of adjusting journal entries to record on the Company's books for the year ended June 30, 2025 in order to generate a financial statement and corporate income tax return for the year ended June 30, 2025.	0.35	1.00
January 9	Discussion with Mr. Bren Cargill of Witten LLP 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 of Hilltop Property Management.	0.35	
January 9	Reviewing and approving Balance Sheet and Statement of Loss for the year ended June 30, 2025.	0.25	0.70
January 9	Preparing, signing, and forwarding the Company's corporate income tax return for the year ended June 30, 2025 with Canada Revenue Agency ("CRA").	0.50	0.70
January 9	Discussion with Ms. Heather Stewart of Hilltop Property Management to provide her with an update, answer her questions and provide our comments on billing information with ACE up to the closing date of the sale of the property.	0.25	
January 9	Reviewing e-mail and attachment from Ms. Heather Stewart regarding the invoices for December 2025 for ACE and the Receiver and Manager and as soon as she receives the invoice from ACE for repair work completed and paid on our behalf, she will forward the Statement of Account to us, and preparing and sending e-mail to Ms. Heather Stewart approving these two invoices.	0.20	
January 9	Reviewing a copy of e-mail sent by Ms. Heather Stewart to Mr. Ian McDonald of ACE for a copy of repair invoices paid for the roof vent caulking and overhead doors so that she can get the accounting in order and detailed information on the reconciliation.	0.15	
	Subtotal:	2.05	2.40

Date (2026)	Activities	WC Hours	AN Hours
January 12	Reviewing e-mail and attachment from Mr. Richard Law of ACE regarding invoices for Rapid Roofing and Leduc Overhead Door paid by ACE on the Receiver and Manager's behalf to be deducted from rents due to the Receiver and Manager, reviewing reply e-mail from Ms. Heather Stewart to Mr. Richard Law asking if the Leduc Overhead Door work has been completed as the document sent was a quote and did not include GST and other comment, reviewing reply e-mail from Mr. Richard Law on his comments, and preparing and sending e-mail to Mr. Richard Law asking him to send to Ms. Heather Stewart and the Receiver and Manager a copy of the invoice from Leduc Overhead Door with their GST number.	0.50	
January 12	Reviewing e-mail from of Mr. Rahul Chowdhury of Desjardins Insurance regarding additional insurance premiums due to extend the insurance policy to February 2, 2026, ask for insurance premium invoice and pay the amount due.	0.10	0.25
January 12	Reviewing e-mail from Mr. Bren Cargill of Witten LLP to Mr. Vince Caputo of NAI Commercial and the Receiver and Manager advising us that we have now received the filed Order on 14295846 Canada Ltd. and they will attend to service and he asked Mr. Vince Caputo whether the purchaser still wants to close on January 15, 2026, and advising Mr. Bren Cargill that Hilltop Property Management received January 2026 rent from ACE in the amount of \$12,000.00 plus GST collected of \$600.00 and other comments, and reviewing reply e-mail from Mr. Vince Caputo on his comments, including Witten LLP to forward the filed Order so Mr. Vince Caputo can forward it to the purchaser.	0.50	
	Subtotal:	1.10	0.25

Date (2026)	Activities	WC Hours	AN Hours	MC Hours
January 12	Reviewing e-mail and attachment from Ms. Nikki Ebbers of Witten LLP regarding correspondence from Mr. Bren Cargill to all parties on the Service List, and filed Approval and Vesting Order (sale by Receiver) post on the Receiver and Manager's website and forward a copy to Mr. Vince Caputo and our Senior Associate with our comments.	0.40	0.15	0.25
January 12	Reviewing e-mail and attachment from Ms. Heather Stewart of Hilltop Property Management regarding a copy of invoice dated January 8, 2026 to ACE for Direct Energy and EPCOR as additional rents.	0.10		
January 12	Reviewing e-mail and attachment from Mr. Richard Law of ACE regarding the overhead door invoice.	0.10		
January 12	Reviewing e-mail from Mr. Vince Caputo advising us that he received an auto reply that the purchaser's lawyer was away till January 19, 2026 and he will advise us as soon as they connect on the completion date of sale and advise Mr. Vince Caputo, our Senior Associate, and Mr. Bren Cargill that we have extended insurance coverage on the Nisku property to February 2, 2026 from January 15, 2026.	0.20		
January 12	Reviewing e-mail and attachments from Ms. Heather Stewart of Hilltop Property Management regarding Statement of Account for January 2026 with her comments, advise her to send us one wire transfer and reviewing further e-mail on wire transfer details and amount sent, preparing and approving deposit record form regarding rents collected, additional rents collected, expenses, GST collected and GST paid, and net cash received.	0.65		
	Subtotal:	1.45	0.15	0.25

Date (2026)	Activities	WC Hours	AN Hours	ML 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 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.	0.30		
January 12	Preparing in draft letter to ACE advising them that the property has been sold effective January 20, 2026 and the purchaser and new owner's contact information and request that they contact the new owner directly to arrange for future rent payment or management of the property.	0.15	0.35	
January 13	Receiving wire transfer of net rent from Hilltop Property Management, recording it in receipt register, and preparing and approving deposit record form.			0.30
January 13	Reviewing and paying invoice received from Certas Home and Auto Insurance for insurance premiums.			0.25
January 13	Determining when the next Receiver and Manager's GST return due to be filed and for what period does it cover and determining that there was Nil GST payable for the period ended September 30, 2025.	0.10		
January 13	Preparing and sending e-mail and attachment to Ms. Heather Stewart of Hilltop Property Management regarding information on the purchaser and the new owner and the date of completion still to be determined and request that she send the list of utility and service providers to the purchaser and new owners and copy the Receiver and Manager on the e-mail.	0.20		
January 14	Determine the need to prepare the Receiver and Manager's GST return for the quarter ended December 31, 2025.	0.10		
	Subtotal:	0.85	0.35	0.55

Date (2026)	Activities	WC Hours	ML Hours
January 14	Reviewing e-mail from Ms. Heather Stewart of Hilltop Property Management to Messrs. Robert Taubner and Rod Friesen regarding utility information for the property located at 2001-8th Street, Nisku, including gas, electricity, and water to assist them in transferring utilities to their name and forwarding a copy of this e-mail to Mr. Vince Caputo for his information.	0.15	
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 apply for GST refund.	0.15	0.50
January 16	Reviewing Receiver and Manager's current cash position as of January 16, 2026.	0.10	
January 18	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 for our reference and check calculations on the commission invoice.	0.25	
January 19	Preparing and sending e-mail to Messrs. Bren Cargill and Vince Caputo asking them once they find out from the Purchaser's lawyer on the completion date of sale of the Nisku Property, request that they let us know as we have to let Ms. Heather Stewart of Hilltop Property Management know when to invoice ACE for additional rents and reviewing reply e-mail from Mr. Bren Cargill on their comment that they are hoping to close on January 20, 2026 at the earliest and forwarding a copy of this reply e-mail to Ms. Heather Stewart for her information and ask her to invoice ACE for additional rents including property taxes to January 19, 2026 and send us a copy of the invoice, discussion with Ms. Heather Stewart answering her questions, provide our comments, reviewing and approving attached invoice to ACE for 2006 property taxes and reviewing a copy of e-mail and attachment from Ms. Heather Stewart to Mr. Ian McDonald and Mr. Richard Law re: invoice for property taxes and sewer levy charges for January 1, 2026 to January 19, 2026 and they will be forwarding their final utility invoice once all utility invoices have been received.	0.65	
	Subtotal:	1.30	0.50

Date (2026)	Activities	WC Hours	AN Hours	FA Hours	WW Hours
January 19	Updating and finalizing draft letter to ACE notifying them that 14295846 Canada Ltd. has sold the property effective the closing date of sale and providing the purchaser and new owner contact information.	0.15			0.15
January 19	Discussion with our Senior Associate regarding an update on the anticipated closing date on the sale of the Property.	0.10			
January 20	Attending to/from Nisku Property, brief meeting with Mr. Ian McDonald and Mr. Richard Law of ACE in regard to their future dealings with the new ownership and the direction they will be taking moving forward, providing comments, handing the letter to both gentlemen.			3.00	
January 20	Reviewing e-mail from Mr. Bren Cargill advising us that he is waiting on confirmation from their accounting department but it looks like they have received the cash to close this transaction on January 20, 2026 and other comments, and preparing and sending reply e-mail to Mr. Bren Cargill on our further comments, and telephone call from and discussion with Mr. Vince Caputo on his comments.	0.40			
January 20	Reviewing e-mail from Mr. Bren Cargill confirming their accounting department has confirmed receipt of cash to complete the sale on January 20, 2026 on Nisku Property.	Included Above	0.15		
January 20	Discussion with Ms. Heather Stewart of Hilltop Property Management to advise the sale has completed and reviewing a copy of e-mail from Ms. Heather Stewart to Robert and Rod of Alco to see if they have transferred the utilities for Nisku Property and other comments.	0.25			
	Subtotal:	0.90	0.15	3.00	0.15

Date (2026)	Activities	WC Hours	AN Hours
January 20	Preparing and sending e-mail to Mr. Bren Cargill of Witten LLP advising him that we will notify ACE that the sale has closed and request that he send us the Receiver's Certificate for our review and execution and to be returned to them.	0.10	
January 20	Preparing and sending e-mail to Mr. Vince Caputo, our Senior Associate, and Ms. Heather Stewart re: post-closing of sale issues and deliver our letter to ACE and receipt acknowledged.	0.30	
January 20	Receiving and reviewing e-mail and attachment from Mr. Dakota Reber of Witten LLP, signing the Receiver and Manager's Certificate and sending it 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 Mr. Bren Cargill regarding e-mail below from Mr. Pierre Desrochers, c.r. of McCuaig Desrochers LLP, solicitor for 2145196 Alberta Ltd. about certain trailers and trucks which remain on the Nisku Property and Mr. Pierre Desrochers' comments and questions for the Receiver and Manager, preparing and sending e-mails to Mr. Bren Cargill on our comments that Hilltop Property Management was only hired by the Receiver and Manager with respect to only the Lands owned by 14295846 Canada Ltd. and other comment.	0.25	
	Subtotal:	1.05	0.35

Date (2026)	Activities	WC Hours
January 21	Preparing and sending e-mail to Mr. Vince Caputo and copy to Mr. Bren Cargill asking him to provide his comments to Mr. Bren Cargill on what was conveyed to the Purchaser and other detailed comments, reviewing further e-mail from Mr. Bren Cargill on his further comments, preparing and sending further e-mail to Mr. Bren Cargill on our comments, reviewing e-mail from Mr. Vince Caputo on his latest comments and discussion with the Purchaser on January 20, 2026 on this matter, and Mr. Bren Cargill will reach out to Mr. Ryan Trainer and just confirm that BDC does not want any of this stuff, and if not, he will confirm at that point that the Purchaser can have it.	0.75
January 22	Preparing and sending e-mail to Mr. Bren Cargill of Witten LLP asking him whether we need to send a notice to all the parties on the Service List regarding the Court Hearing date of March 17, 2026 and confirm booking with the Court, request that he send us an accounting of the sale proceeds, when available, Statement of Adjustments, GST election form, and also send an e-mail to Mr. Ryan Trainer to obtain a payout figure plus per diem interest and their legal costs, and reviewing e-mail from Mr. Bren Cargill on his comments.	0.25
January 26	Preparing and sending e-mail to Mr. Bren Cargill asking him whether we can get from Mr. Ryan Trainer the payout amount from BDC as of March 17, 2026 (the Court Hearing date) plus per diem.	0.15
	Subtotal:	1.15

Date (2026)	Activities	WC Hours	AN Hours	MC Hours
January 26	Reviewing e-mail and attachment from Ms. Nikki Ebbers for Mr. Bren Cargill of Witten LLP regarding correspondence dated January 26, 2026 to the Office of the Edmonton Commercial Coordinator and updated Service List as of January 26, 2026, post updated Service List in the Receiver and Manager's website and reviewing response from the Office of the Edmonton Commercial Coordinator sent to Mr. Bren Cargill which was sent to all parties on the Service List confirming Court Hearing on March 17, 2026 at 11:00 a.m. for 30 minutes before Justice Gill and information requested.	0.25	0.15	0.25
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.	0.20		
January 26	Reviewing e-mail and attachment from Mr. Bren Cargill of Witten LLP regarding the payout received from Mr. Ryan Trainer on January 26, 2026 and other comments, discussion with Mr. Bren Cargill to ask for an updated payout figure as at March 17, 2026.	0.20	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 advising Mr. Hardeep Singh 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	
	Subtotal:	1.15	1.15	0.25

Date (2026)	Activities	WC Hours	AN Hours	ML Hours
January 28	Determine the need to notify Mr. Rahul Chowdhury of Desjardins insurance advising them that the sale of the Property completed on January 20, 2026 and reviewing response from Mr. Rahu Chowdhury.	0.10	0.15	
January 28	Reviewing e-mail and attachment from Mr. Dakota Reber of Witten LLP regarding the 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.	0.30		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, and update Receiver and Manager's Second and Final Report to Court with figures.	0.20	0.35	0.60
January 29	Reviewing e-mail from Mr. Bren Cargill of Witten LLP advising us that he spoke to Mr. Ryan Trainer and he and BDC would prefer if we used the payout already provided and added up the per diem to March 17, 2026 and other comment. Reviewing BDC payout statement and note categories of interest.	0.10	0.35	
January 30	Preparing and sending e-mail to Mr. Bren Cargill asking him to prepare their invoice to January 30, 2026 and we will need an estimate of their legal fees, disbursements, and GST from January 31, 2026 to completion and reviewing reply e-mail from Mr. Bren Cargill on his questions and provide our comment.	0.15		
	Subtotal:	0.85	0.85	1.00

Date (2026)	Activities	WC Hours	ML Hours
February 2	Reviewing e-mail from Mr. Dakota Reber of Witten LLP regarding legal invoice dated February 2, 2026 and their estimated legal costs for the period February 3, 2026 to completion and preparing and sending e-mail and attachment to Mr. Hardeep Singh of BDC to review and approve this invoice for payment by e-mail from funds held in Witten LLP's trust account, receiving approval and preparing and sending reply e-mail to Mr. Dakota Reber confirming that they can pay this invoice from funds in Witten LLP's trust account and preparing and approving journal entry through the Receiver and Manager's books.	0.25	0.20
February 2	Updating Receiver and Manager's Interim Statement of Cash Receipts and Disbursements for the period September 2, 2025 to February 2, 2026 with note.	0.10	0.25
	Subtotal:	0.35	0.45

Throughout this billing period (ML 0.50)

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 5.25 hours)

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 in performing his tasks.

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		13,244.25
DISBURSEMENTS		
T2 return licences for 2025 and 2026	79.98 *	
Travel	42.48 *	
Postage and courier	71.14	
Photocopies	128.50	
Telephone and facsimile	<u>54.00</u>	<u>376.10</u>
		13,620.35
Goods & Services Tax (89537 3975 RT)		<u>674.89</u>
TOTAL INVOICE		<u><u>14,295.24</u></u>

* GST exempt

D. MANNING & ASSOCIATES INC.
Receiver and Manager of 14295846 Canada Ltd.
(not in its personal capacity)



Per: William Choo, CPA, CGA

WC:as

invoice#11829.doc\client#3155

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.

14295846 CANADA 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	14.20	575.00	8,165.00
President and Trustee	3.60	475.00	1,710.00
Senior Manager	0.50	350.00	175.00
Senior Associates	8.75	250.00	2,187.50
Associate	5.30	185.00	980.50
Associate	0.15	175.00	26.25
TOTAL	32.50		13,244.25

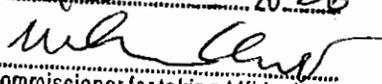
invoice#11829.doc\client#3155

14295846 CANADA 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	14.20	575.00	8,165.00
Alex Ng, President and Trustee	3.60	475.00	1,710.00
Morris Choo, Senior Manager	0.50	350.00	175.00
Florino Angeles, Senior Associate	3.00	250.00	750.00
Mia Law, Senior Associate	3.00	250.00	750.00
Ruth Chang, Senior Associate	2.75	250.00	687.50
April Szeto, Associate	5.30	185.00	980.50
Wendy Wong, Associate	0.15	175.00	26.25
TOTAL	32.50		13,244.25

invoice#11829.doc\client#3155

This is Exhibit "B" referred to in
the affidavit of Mr. E. H. NG
sworn to before me herein this 13th
day of Jan 20 26

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 23, 2025 TO JANUARY 29, 2026

RECEIVER AND MANAGER OF
14295846 CANADA LTD.

SUMMARY OF WITTEN LLP LEGAL INVOICES

INVOICE NO.	BILLING PERIOD	DATE OF INVOICE	TOTAL BILLING (\$)	FEE (\$)	DISBURSEMENTS (\$)	GST (\$)
532844	August 23, 2025 to October 31, 2025	03-Nov-25	6,137.41	5,780.00	65.15	292.26
537266	November 1, 2025 to January 29, 2026	02-Feb-26	6,311.54	5,090.00	927.04	294.50
TOTAL			12,448.95	10,870.00	992.19	586.76



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

T: 780.428.0501
F: 780.429.2559
lawyers@wittenlaw.com
www.wittenlaw.com

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

November 3, 2025
Invoice No.: 532844
Our File No.: 135976-3

Attention: Alex E. H. Ng

GST/HST 121418982

RE: Receivership of 14295846 Canada Ltd.

REMITTANCE COPY
PLEASE REMIT WITH PAYMENT

OUR FEES	\$5,780.00
Total Taxable Disbursements subject to GST	65.15
Total GST	<u>292.26</u>
INVOICE TOTAL	<u><u>\$6,137.41</u></u>

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
Edmonton, Alberta T5J 3N6
Canada

T: 780.428.0501
F: 780.429.2559
lawyers@wittenlaw.com
www.wittenlaw.com

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

November 3, 2025
Invoice No.: 532844
Our File No.: 135976-3

Attention: Alex E. H. Ng

GST/HST 121418982

RE: **Recievership of 14295846 Canada 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	\$5,780.00
Total Taxable Disbursements subject to GST	65.15
Total GST	<u>292.26</u>
INVOICE TOTAL	<u><u>\$6,137.41</u></u>

/DR



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

T: 780.428.0501
F: 780.429.2559
lawyers@wittenlaw.com
www.wittenlaw.com

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

November 3, 2025
Invoice No.: 532844
Our File No.: 135976-3

Attention: Alex E. H. Ng

GST/HST 121418982

RE: Recievership of 14295846 Canada 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
23/Aug/25	BRC	0.40	Exchange emails with W. Choo; Exchange correspondence with R. Trainer	170.00
25/Aug/25	BRC	0.70	Review correspondence from C. Russell and enclosed pleadings of BDC	297.50
27/Aug/25	BRC	0.10	Review email from S. Trueman	42.50
02/Sep/25	BRC	1.10	Attendance in commercial chambers for BDC's application to appoint receiver; Review email from R. Law; Exchange emails with W. Choo; Review emails from R. Trainer and C. Russell	467.50
03/Sep/25	BRC	0.30	Exchange emails with C. Russell; Review email from W. Choo	127.50
08/Sep/25	BRC	0.20	Exchange emails with W. Choo; Exchange emails with R. Trainer	85.00
10/Sep/25	BRC	0.20	Exchange emails with W. Choo	85.00
11/Sep/25	BRC	0.20	Exchange emails with R. Trainer	85.00
12/Sep/25	BRC	0.50	Review email from R. Trainer; Review email from S. Trueman; Exchange emails with W. Choo; Phone call with W. Choo	212.50
15/Sep/25	BRC	0.10	Review email from J. McKinnon	42.50
17/Sep/25	BRC	0.10	Email from J. McKinnon	42.50
22/Sep/25	BRC	0.40	Phone call from W. Choo; Exchange emails with J. McKinnon; Phone call from J. McKinnon	170.00
23/Sep/25	BRC	0.20	Exchange emails with W. Choo	85.00
23/Sep/25	BRC	0.40	Exchange emails and phone calls with W. Choo; Email to R. Trainer	170.00
24/Sep/25	BRC	0.30	Exchange emails with R. Trainer; Email to J. McKinnon	127.50
26/Sep/25	BRC	0.10	Review email from J. McKinnon	42.50



27/Sep/25	BRC	0.70	Review email from J. McKinnon; Exchange emails with W. Choo; Review proposed correspondence and enclosures to brokerages for listing proposals	297.50
29/Sep/25	BRC	0.30	Review email from J. McKinnon; Phone call to W. Choo	127.50
08/Oct/25	BRC	0.30	Exchange emails with W. Choo	127.50
10/Oct/25	BRC	0.70	Exchange emails with W. Choo; Review RFPs from Avison Young, NAI and JLL; Review email from V. Caputo and attached listing agreement	297.50
11/Oct/25	BRC	0.20	Exchange emails with W. Choo	85.00
14/Oct/25	BRC	0.10	Review email from W. Choo	42.50
14/Oct/25	BRC	0.10	Review email from V. Caputo	42.50
15/Oct/25	BRC	0.20	Exchange emails with W. Choo	85.00
23/Oct/25	BRC	1.70	Draft proposed form of purchase and sale agreement; Exchange emails with V. Caputo and W. Choo	722.50
24/Oct/25	BRC	0.70	Exchange emails with V. Caputo; Phone call from W. Choo; Exchange emails with W. Choo; Email to R. Trainer	297.50
27/Oct/25	BRC	0.30	Exchange emails with W. Choo; Review email from V. Caputo; Review email from R. Trainer	127.50
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	0.10	Review email from W. Choo	42.50
30/Oct/25	BRC	0.30	Exchange emails with V. Caputo	127.50
30/Oct/25	BRC	0.20	Draft commercial list booking letter	85.00
31/Oct/25	BRC	0.30	Exchange emails with R. Trainer; Email to W. Choo	127.50

OUR FEES \$5,780.00
 GST at 5% 289.00

Taxable Other Charges:

File Management Fee	30.00
Online Service Charge	15.00
	45.00

Total Taxable Other Charges 45.00

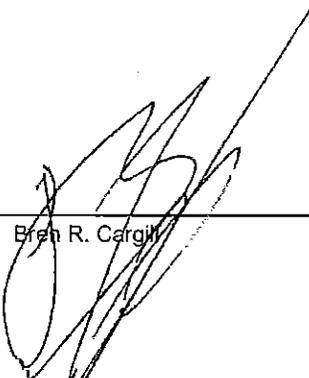
Taxable Disbursements:

PPR - Internal Search	3.00
Corporate Registry Search	7.15
LTO Title Search	10.00



Total Taxable Disbursements	20.15
GST at 5%	3.26
INVOICE TOTAL	<u>\$6,137.41</u>
Total GST	292.26

WITTEN LLP

Per: 
/DR



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

T: 780.428.0501
F: 780.429.2559
lawyers@wittenlaw.com
www.wittenlaw.com

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

Attention: Alex E. H. Ng

February 2, 2026
Invoice No.: 537266
Our File No.: 135976-3

GST/HST 121418982

RE: Receivership of 14295846 Canada Ltd.

REMITTANCE COPY
PLEASE REMIT WITH PAYMENT

OUR FEES	\$5,090.00
Total Taxable Other Charges subject to GST	318.90
Non Taxable Disbursements	127.00
Total Taxable Disbursements subject to GST	481.14
Total GST	294.50
INVOICE TOTAL	\$6,311.54

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
Edmonton, Alberta T5J 3N6
Canada

T: 780.428.0501
F: 780.429.2559
lawyers@wittenlaw.com
www.wittenlaw.com

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

February 2, 2026
Invoice No.: 537266
Our File No.: 135976-3

Attention: Alex E. H. Ng

GST/HST 121418982

RE: **Receivership of 14295846 Canada 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	\$5,090.00
Total Taxable Other Charges subject to GST	318.90
Non Taxable Disbursements	127.00
Total Taxable Disbursements subject to GST	481.14
Total GST	<u>294.50</u>
INVOICE TOTAL	<u><u>\$6,311.54</u></u>

/DR



2500, 10303 Jasper Avenue
Edmonton, Alberta T5J 3N8
Canada

T: 780.428.0501
F: 780.429.2559
lawyers@wittenlaw.com
www.wittenlaw.com

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

Attention: Alex E. H. Ng

February 2, 2026
Invoice No.: 537266
Our File No.: 135976-3

GST/HST 121418982

RE: Receivership of 14295846 Canada 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	DESCRIPTION
04/Nov/25	Exchange emails with R. Law
19/Nov/25	Review email from V. Caputo
20/Nov/25	Exchange emails with A. Ng
23/Nov/25	Drafting, editing and amending First Receiver's Report and Confidential Supplement; Email to clients
25/Nov/25	Drafting of Brief of Law and other associated pleadings with SAVO application
01/Dec/25	Correspondence to service list; Review emails from V. Caputo
01/Dec/25	Exchange emails with W. Choo
03/Dec/25	Review emails and enclosed offer from V. Caputo; Exchange emails with A. Ng
06/Dec/25	Exchange emails with V. Caputo and W. Choo; Review materials in preparation for attendance in commercial chambers for an application for a SAVO and ancillary relief
08/Dec/25	Exchange emails with A. Ng; Exchange emails with V. Caputo and W. Choo
09/Dec/25	Exchange emails with W. Choo and A. Ng; Exchange emails with B. Singh; Exchange emails with R. Trainer; Update, edit and amend proposed forms of Order; Attendance in commercial chambers
10/Dec/25	Exchange emails with V. Caputo
23/Dec/25	Exchange emails with V. Caputo
29/Dec/25	Exchange emails with W. Choo
06/Jan/26	Exchange emails with V. Caputo
08/Jan/26	Exchange emails with W. Choo
20/Jan/26	Exchange emails with P. Desrochers; Exchange emails with W. Choo and A. Ng; Draft Receiver's Certificate
21/Jan/26	Draft booking letter to commercial court coordinator; Exchange emails with W. Choo and P. Desrochers
23/Jan/26	Exchange emails with W. Choo; Exchange emails with R. Trainer

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.



26/Jan/26 Exchange emails with R. Trainer; Exchange emails with W. Choo
 28/Jan/26 Phone call with R. Trainer
 29/Jan/26 Exchange emails with W. Choo

OUR FEES \$5,090.00
 GST at 5% 254.50

Taxable Other Charges:

Online Service Charge 10.00
 Document Production 318.90

Total Taxable Other Charges 328.90
 GST at 5% 15.95

Non Taxable Disbursements:

Court House Fax/Email Filing 127.00

Taxable Disbursements:

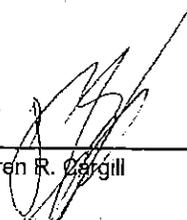
PPR - Internal Search 3.00
 Purolator Courier 28.10
 Postage 30.14
 Federal Express 240.55
 Mc'Dispatch 138.35
 14/Jan/26 Tax Certificate - Leduc County - PK Visa 31.00

Total Taxable Disbursements 471.14
 GST at 5% 24.05

INVOICE TOTAL \$6,311.54

Total GST 294.50

WITTEN LLP

Per: 
 /DR