

COURT FILE NO.

24-2677331, 24-116138, 24-116139

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COURT

**COURT OF QUEEN'S BENCH OF
ALBERTA**

JUDICIAL CENTRE

EDMONTON

APPLICANT

TLICHO INVESTMENT CORPORATION

RESPONDENTS

**TLICHO LANDTRAN TRANSPORT LTD., 1456998 ALBERTA
LTD. AND 1456982 ALBERTA LTD.**

DOCUMENT

FIRST REPORT OF THE TRUSTEE

FILED

January 4, 2021

**ADDRESS FOR
SERVICE AND
CONTACT
INFORMATION OF
PARTY FILING THIS
DOCUMENT**

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INTRODUCTION

1. On November 29, 2019 (the “CCAA Filing Date”), an Initial Order (the “CCAA Order”) was granted by the Court of Queen’s Bench of Alberta (the “Court”) under the *Companies’ Creditors Arrangement Act, R.S.C. 1985 c. C-36, as amended* (the “CCAA”) in respect of Tlicho Landtran Transport Ltd. (“Tlicho Landtran”), 1456982 Alberta Ltd. (“1456982”), 1456998 Alberta Ltd. (“1456998”) and Ventures West Transport Limited Partnership (“Ventures West”). 1456998 is the general partner and 1456982 is the limited partner of Ventures West. MNP Ltd. (“MNP”) was appointed as Monitor (the “Monitor”) in the CCAA proceedings.
2. The CCAA Order was granted pursuant to an application by Tlicho Investment Corporation (“TIC”). TIC is a creditor of Tlicho Landtran, 1456982 and Ventures West. TIC is the ultimate parent company of Tlicho Landtran and is the majority shareholder of each of 1456998 and 1456982.
3. Pursuant to an Order granted on September 9, 2020, the Court approved the Monitor making voluntary assignments in bankruptcy for Tlicho Landtran, 1456982, 1456998 and Ventures West pursuant to Section 49 of the *Bankruptcy and Insolvency Act* (“BIA”). Assignments in bankruptcy for Tlicho Landtran, 1456982 and Ventures West (collectively the “Bankrupt Companies”) were lodged with the Official Receiver on October 2, 2020. No assignment was lodged for 1456998 as that company does not have any assets or creditors.
4. On November 19, 2020, the Monitor filed a certificate terminating the CCAA proceedings.
5. The first meeting of creditors for each of the Bankrupt Companies was held on October 20, 2020. No quorum was present for either of 1456982 or Tlicho Landtran. As there was no quorum, pursuant to Section 106(2) of the *Bankruptcy and Insolvency Act*, the appointment of the Trustee was deemed to be affirmed and the meeting was adjourned *sine die*. At the first meeting of creditors for Ventures West, two inspectors were appointed (the “Inspectors”). A first meeting of the inspectors of Ventures West was held on November 17, 2020. At that meeting the Inspectors approved, among other items, the Trustee retaining Cassels, Brock & Blackwell LLP as its legal counsel and the Trustee seeking Court approval for the substantive consolidation of the estates of the Bankrupt Companies.
6. Information on the bankruptcy proceedings can be accessed on MNP’s website at www.mnpdebt.ca/venturesbankruptcies (the “Trustee’s Website”).

COURT PROCEEDINGS

7. This report represents the First Report of the Trustee (the “First Report”). The First Report is being filed in support of an application, scheduled to be heard on January 15, 2020 (the “January 15 Hearing”) at which the Trustee is seeking the following relief:
 - 7.1 Approval for the substantive consolidation of the estates of the Bankrupt Companies; and

- 7.2 Approval for the sale of a 2012 Kenworth T800 (the “Kenworth”) via auction by IronPlanet Canada Inc. (“IronPlanet”).

NOTICE TO READER

- 8 In preparing this report and making comments herein, the Trustee has relied upon certain unaudited, draft or internal financial information, including the Bankrupt Companies’ books and records, and information from other third-party sources (collectively, the “Information”). The Trustee has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with generally accepted assurance standards or other standards established by the Chartered Professional Accountants of Canada (the “Standards”). Additionally, none of the Trustee’s procedures were intended to disclose defalcations or other irregularities. If the Trustee were to perform additional procedures or to undertake an audit examination of the Information in accordance with the Standards, additional matters may come to the Trustee’s attention. Accordingly, the Trustee does not express an opinion, nor does it provide any other form of assurance on the financial or other information presented herein. The Trustee may refine or alter its observations as further information is obtained or brought to its attention after the date of this report.
- 9 The Trustee assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the use of this report. Any use, which any party makes of this report, or any reliance or decision to be made based on this report, is the sole responsibility of such party.
- 10 All amounts included herein are in Canadian dollars unless otherwise stated.

TRUSTEE’S ACTIVITIES TO DATE

- 11 The Trustee’s activities since the Filing date includes the following:
- 11.1 Notifying all the known creditors of the Bankrupt Companies;
 - 11.2 Preparing the Trustee’s Preliminary Report for the Bankrupt Companies dated October 19, 2020. A consolidated report was prepared that included the prescribed information for each of the Bankrupt Companies, a copy of which is attached hereto as “Schedule 1”.
 - 11.3 Chairing the first meeting of creditors for each of the Bankrupt Companies and a subsequent inspectors’ meeting for Ventures West;
 - 11.4 Corresponding with subcontractors regarding the quantum of their claims;
 - 11.5 Corresponding with Service Canada and the former employees of Ventures West regarding their claims and their corresponding eligibility under the *Wage Earner Protection Program Act* (“WEPPA”);

- 11.6 Arranging for the pickup and sale of the Kenworth;
- 11.7 Updating and maintaining the Trustee's website; and
- 11.8 Responding to numerous creditor and stakeholder inquiries.

ASSETS

The TIC Settlement

- 12 Pursuant to an Order granted on September 9, 2020, the Court approved a settlement (the "TIC Settlement") between TIC and the Monitor related to the residual funds available upon completion of the CCAA proceedings (the "Distribution Pool"). A copy of the TIC Settlement is attached as "Schedule 2" to the Sixth Report of the Monitor dated September 2, 2020.
- 13 The substantive terms of the TIC Settlement are outlined below:
 - 13.1 TIC will receive the lesser of 75% of the Distribution Pool or \$1.0 million; and
 - 13.2 Should the Distribution Pool exceed \$1.7 million, TIC will receive 50% of any amount above \$1.7 million up to a maximum of \$1.1 million.
 - 13.3 The Distribution Pool encompasses all receipts collected by or on behalf of the Bankrupt Companies, whether in the CCAA proceedings or subsequent bankruptcy proceedings, net of any amounts payable for secured claims or any other claims taking priority to the unsecured creditors of the Bankrupt Companies and any costs required to complete the administration of the CCAA proceedings.
- 14 To date, TIC has been paid \$1.0 million pursuant to the TIC Settlement. The Monitor's legal counsel continues to hold \$745,500 in trust, which will be transferred to the Bankrupt Companies, subject to the payment of any residual professional fees in the CCAA proceedings and any required payments pursuant to the TIC Settlement.

The Pre-Filing GST Objection

- 15 There continues to be an outstanding pre-filing notice of objection for GST for Ventures West (the "Pre-Filing Objection"). The Pre-Filing Objection is currently being considered by CRA's Appeals Division and could result in a refund of approximately \$202,000 being paid to Ventures West.

Equipment

- 16 As previously reported, on February 28, 2020, the Court granted two Orders approving the sale of the Bankrupt Companies' assets as follows:
 - 16.1 The sale of 37 trailers to ARS Trucking & Welding Ltd. (the "ARS Assets"); and
 - 16.2 The sale of substantially all of the Bankrupt Companies' remaining assets, outside of the ARS Assets, via an auction (the "Auction") conducted by IronPlanet Canada Ltd. ("IronPlanet").

- 17 In December 2020, the Trustee became aware that a 2012 Kenworth T800 (defined above as the “Kenworth”) that was owned by Tlich Landtran had been erroneously excluded from the Auction and continued to be held by Winfield Heavy Truck & Equipment Repair (“Winfield”). The Trustee has made arrangements for IronPlanet to retrieve the Kenworth. Subject to Court approval, the Kenworth will be included in a future auction by IronPlanet. The sale proceeds will then be available to the Bankrupt Companies, subject to storage fees payable to Winfield, a 10% commission payable to IronPlanet (assuming auction proceeds in excess of \$2,500), insurance and other incidental costs.
- 18 At the January 15 Hearing, the Trustee is seeking approval for the Kenworth to be sold via auction by IronPlanet based on the following:
- 18.1 The sale of the Kenworth via auction will allow the Kenworth to be exposed to the market thereby maximizing the recovery to the Bankrupt Companies; and
- 18.2 The involvement of IronPlanet will facilitate the pick-up and safekeeping of the Kenworth, including providing for insurance coverage for the Kenworth, until such time as it can be sold.

CREDITORS

- 19 At the CCAA Filing Date, 1456982 listed unsecured creditors of approximately \$2.5 million, Tlich Landtran listed unsecured creditors of approximately \$608,700 and Ventures West listed unsecured creditors of approximately \$4.1 million.
- 20 The Trustee notes that the former employees of Ventures West have claims of approximately \$111,200 for unpaid severance obligations. As noted above, the Trustee has notified eligible employees of their ability to make claims under WEPPA. As all such claims relate only to severance, none of these amounts would be afforded a priority under Section 81.3 (1) of the BIA.
- 21 Claims registers reflecting the claims filed by the creditors of each of the Bankrupt Companies in their respective bankruptcy proceedings are attached hereto as “Schedules 2, 3 and 4” respectively and are summarized below:
- 21.1 At the date of bankruptcy, Tlich Landtran listed 33 unsecured creditors with claims of approximately \$597,600. To date, three creditors have filed proofs of claim in the bankruptcy proceedings totaling approximately \$253,300. This includes a contingent claim of \$250,000 that the Trustee is still evaluating.
- 21.2 At the date of bankruptcy, Ventures West listed 201 unsecured creditors with claims of approximately \$4.5 million. To date, approximately 37 creditors have filed proofs of claim in the bankruptcy proceedings totaling approximately \$406,900.

- 21.3 At the date of bankruptcy, 1456982 listed 8 unsecured creditors with claims of approximately \$2.5 million almost all of which was comprised of a contingent claim. To date, no creditors have filed proofs of claim in the bankruptcy proceedings.

CONSOLIDATION

22. The Bankrupt Companies operated a transportation services business that specialized in transportation across winter and ice roads with the bulk of their work being focused on supplying fuel, cement and other supplies to various diamond mines located in the Northwest Territories. Since their acquisition by TIC, the Bankrupt Companies experienced significant and sustained losses. In November 2019, the CCAA proceedings were initiated after the Bankrupt Companies' failed to win the renewal of one of their most significant contracts to supply fuel to a mining operation located in the Northwest Territories (the "Fuel Contract").
23. At the January 15 Hearing, the Trustee is making an application to substantively consolidate the estates of the Bankrupt Companies. The Trustee notes the following considerations that, in the Trustee's view warrants the substantive consolidation of the bankrupt estates:
- 23.1 The Bankrupt Companies have common ownership. As noted above, TIC is the ultimate parent company of Ticho Landtran and is the majority shareholder of 1456982.
- 23.2 TIC's senior management controlled the Bankrupt Companies, which were operated on a consolidated basis such that they were largely indistinguishable to suppliers and customers. In addition, TIC provided corporate services to the Bankrupt Companies, including finance and human resources. The Bankrupt Companies routinely reported financial results both individually and on a consolidated basis.
- 23.3 At the CCAA Filing Date, the Bankrupt Companies had approximately 44 employees. Although most of the staff were employed by Ventures West, the employees provided services to the transportation business as a whole.
- 23.4 As noted above, the insolvencies of the Bankrupt Companies resulted from the same event being the Bankrupt Companies' failure to win the renewal of the Fuel Contract;
- 23.5 At the CCAA Filing Date, TIC was indebted to CIBC for approximately \$15.6 million (the "CIBC Indebtedness"). CIBC had security over all present and after acquired property of TIC and each of its subsidiaries, which was determined by the Monitor's legal counsel to be valid and enforceable and create a first-priority financial charge against the Bankrupt Companies' assets, subject to the usual and ordinary assumptions. The Bankrupt Companies were co-guarantors of the CIBC Indebtedness. Based on payments made to CIBC in the CCAA proceedings, including payments made by TIC and its other subsidiaries, CIBC has indicated

that they are not making any further claims against any of the Bankrupt Companies remaining assets.

- 23.6 The Bankrupt Companies operated out of a common location, occupying leased office space in Sherwood Park, Alberta.
- 23.7 The Bankrupt Companies' assets consisted of approximately 227 trucks and trailers and a small amount of shop equipment (the "Equipment") that were managed on a consolidated basis and stored at two yards, one located in Sherwood Park, Alberta and one located in Yellowknife, Northwest Territories. The Trustee notes that management did not distinguish between the Bankrupt Companies in terms of the ownership of the Equipment. In some cases, it was uncertain which of the Bankrupt Companies owned the Equipment and/or Equipment was registered in a name other than the company, who management listed as the owner of record. As such, the distribution of the proceeds from the sale of the Equipment will be inherently arbitrary as the Bankrupt Companies' ownership records are unreliable or have varying reliability.
- 23.8 Administering the estates on a consolidated basis will minimize the professional fees associated with the proceedings and facilitate distributions to creditors. In particular, the Trustee will need to maintain only one (as opposed to three) bank accounts, the Trustee can do distributions in the claims process on a consolidated basis and the professional fees of the Trustee and the Trustee's legal counsel will not need to be allocated between the Bankrupt Companies.
- 23.9 Should the proceedings not be consolidated, a further allocation of the Distribution Pool (the "Allocation") would be required. Since no inspectors have been appointed for either Tlicho Landtran or 1456982, Court approval of the Allocation would be needed. In the Trustee's view, the cost associated with completing the Allocation and the subsequent Court application outweighs any potential benefit that may be available to the creditors of the individual estates.
- 23.10 On November 17, 2020, the estate inspectors for Ventures West approved the substantive consolidation of the estates of the Bankrupt Companies. As noted above, there were no inspectors appointed for either Tlicho Landtran or 1456982, both of which estates have had limited creditor participation. The Trustee notes that the most significant claims in both Tlicho Landtran and 1456982 are contingent and relate to outstanding disputed litigation.
- 24 Based on the factors noted above, the Trustee is of the view that consolidating the estates of the Bankrupt Companies is fair and reasonable in the circumstances and that the potential prejudice to any one creditor is outweighed by the benefits to the creditors as a whole, in particular in terms of the cost and efficiency of the administration.

CONCLUSION

25 The First Report has been prepared to provide the Court with information on the following relief sought by the Trustee at the January 15 Hearing:

25.1. Approval of the substantive consolidation of estates of the Bankrupt Companies; and

25.2. Approval of the sale of the Kenworth via auction with IronPlanet.

26. The Trustee is supportive of this relief for the reasons outlined herein.

All of which is respectfully submitted this 4th day of January 2021.

MNP Ltd., in its capacity as Bankruptcy Trustee of Tlich Landtran Transport Ltd, 1456982 Alberta Ltd. and Ventures West Transport Limited Partnership not in its personal capacity

Per: _____



Vanessa Allen, B. Comm, CIRP, LIT
Senior Vice President

SCHEDULES

SCHEDULE 1

District of Alberta

Division No. Edmonton

Estate No. 24-2677331, 24-116138 and 24-116139

**IN THE MATTER OF THE BANKRUPTCIES OF
TLICHO LANDTRAN TRANSPORT LTD., 1456982 ALBERTA LTD. AND VENTURES WEST
TRANSPORTATION LIMITED PARTNERSHIP**

TRUSTEE'S PRELIMINARY REPORT

BACKGROUND

1. On November 29, 2019, an Initial Order was granted by the Court of Queen's Bench of Alberta under the *Companies' Creditors Arrangement Act, R.S.C. 1985 c. C-36, as amended* (the "CCAA") in respect of Tlicho Landtran Transport Ltd. ("Tlicho Landtran"), 1456982 Alberta Ltd. ("1456982"), 1456998 Alberta Ltd. ("1456998") and Ventures West Transport Limited Partnership ("Ventures West", collectively, the "Companies"). 1456998 is the general partner and 1456982 is the limited partner of Ventures West. MNP Ltd. was appointed as Monitor (the "Monitor") in the CCAA proceedings.
2. The Initial Order was granted pursuant to an application by Tlicho Investment Corporation ("TIC"). TIC was a creditor of Tlicho Landtran, 1456982 and Ventures West. TIC was also the ultimate parent company of Tlicho Landtran and the majority shareholder of each of 1456998 and 1456982.
3. Complete information on the CCAA proceedings can be accessed on the Monitor's website at www.mnpdebt.ca/ventures.
4. Pursuant to an Order granted on September 9, 2020, the Court approved the Monitor making voluntary assignments in bankruptcy for the Companies pursuant to Section 49 of the *Bankruptcy and Insolvency Act*. Assignments in bankruptcy for Tlicho Landtran, 1456982 and Ventures West were lodged with the Official Receiver on October 2, 2020. No assignment was lodged for 1456998 as that company does not have any creditors or assets.

CCAA PROCEEDINGS

5. As at the date of this report, the CCAA proceedings had been completed, subject to the receipt of a final payment from IronPlanet Canada Ltd. related to the auction of a trailer owned by the Companies. Following receipt of that payment, the Monitor will be filing a certificate with the Court terminating the CCAA proceedings and discharging the Monitor.

ASSETS

GST Refund

7. The Companies' assets were realized in the CCAA proceedings with the exception of a pre-filing GST refund that may result from an outstanding pre-filing notice of objection for GST for Ventures West (the "Pre-Filing Objection"). The Pre-Filing Objection is currently being considered by CRA's Appeals Division and could result in a refund of approximately \$202,000 being paid to Ventures West.

Distribution Pool

8. As set out in the Sixth Report of the Monitor dated September 2, 2020, the Monitor anticipated that there would be between \$1.6 million and \$1.9 million remaining in the CCAA proceedings (the "CCAA Pool") following payment of the Companies' primary secured creditor, Canadian Imperial Bank of Commerce ("CIBC") and other secured and priority claims. TIC had various claims against the CCAA Pool including the following:
 - a. An approximately \$1.5 million subrogation claim based on payments made to CIBC by TIC and its various subsidiaries during the CCAA proceedings for indebtedness that related to the Companies; and
 - b. Unsecured claims by TIC totaling approximately \$42.7 million and by various TIC subsidiaries totaling approximately \$788,900 (The claims referred to in 8.a. and b. will collectively be referred to as the "TIC Claims").
9. On September 9, 2020, the Court of Queen's Bench of Alberta approved a settlement (the "TIC Settlement") whereby a portion of the CCAA Pool would be paid to TIC for the TIC Claims and the balance would be paid to the bankrupt estates for distribution to the Companies' unsecured creditors.
10. The Monitor supported the TIC Settlement on the basis that it balanced the merits of the TIC Claims against the interests of other creditors, provided increased certainty to all creditors in terms of realizations and minimized the costs associated with the CCAA proceedings and the subsequent bankruptcy proceedings.
11. To date, \$1.0 million from the CCAA Pool has been paid to TIC pursuant to the TIC Settlement with the balance being held by the Monitor's legal counsel Cassels, Brock & Blackwell LLP.
12. It is currently estimated that there will be between \$700,000 and \$825,000 available to the bankrupt estates from the CCAA Pool (the "Bankruptcy Pool"). This amount net of the costs of administering the bankruptcy proceedings, will be available for distribution to the Companies' creditors.
13. The Bankruptcy Pool reflects net realizations from all the Companies. The Trustee is of the view that a substantive consolidation of the bankrupt estates is likely warranted here, which would result

in the bankrupt estates being administered as one and all creditors being treated as part of a single creditor pool. In the alternative, the Trustee will be making an application for Court approval of an allocation of the Bankruptcy Pool between the Companies.

SUMMARY OF CLAIMS

14. Below is a summary of the potential creditor claims reflected in each of the Companies' Statement of Affairs as of October 2, 2020 that were prepared based on the books and records for each of the Companies.

Tlicho Landtran, 1456982 and Ventures West - Potential Creditor Claims

Description	Unsecured	Contingent	Total Claims
Tlicho Landtran	\$ 358,741	\$ 250,000	608,741
1456982	839	2,500,000	2,500,839
Ventures West	4,147,768	-	4,147,768
Total	\$ 4,507,348	\$ 2,750,000	\$ 7,257,348

15. As of October 19, 2020, the Trustee had received the following proofs of claim:

Tlicho Landtran, 1456982 and Ventures West - Claims Filed

Description	No. of Claims	Unsecured	Contingent	Total Claims Filed
Tlicho Landtran	1	\$ -	\$ 250,000	\$ 250,000
1456982	-	-	-	-
Ventures West	6	53,608	-	53,608
Total	7	\$ 53,608	\$ 250,000	\$ 303,608

BOOKS AND RECORDS

16. As noted above, the Companies' operations were discontinued and all the Companies' assets, outside of any GST refund generated by the Pre-Filing Objection, were realized through the CCAA proceedings. As such, the Trustee will only be taking possession of selected books and records of the Companies, as required to complete the administration of the bankrupt estates.

REVIEW OF TRANSFERS AT UNDERVALUE

17. The Trustee is required to undertake a review for any transactions that occurred prior to the date of bankruptcy that would constitute a transfer at undervalue or a fraudulent preference as defined by subsections 95 and 96 of the *Bankruptcy and Insolvency Act*.

18. As noted above, the Companies have been the subject of CCAA proceedings since November 29, 2019. As such, their operations and cash-flow were reviewed by the Court-appointed Monitor during that time.

OTHER

19. Information on the Bankruptcy proceedings can be accessed on MNP's website at www.mnpdebt.ca/venturesbankruptcies.

Dated at Calgary, Alberta this 19th day of October 2020.

MNP Ltd.,

In its capacity as Trustee of the Estates of
Tlicho Landtran Transportation Ltd., 1456982 Alberta Ltd.
And Ventures West Transport Limited Partnership



Vanessa Allen, B. Comm, CIRP, LIT
Senior Vice-President

SCHEDULE 2

MNP Ltd.**Claims Register**

In the matter of the bankruptcy of
Tlich Landtran Transport Ltd.
of the city of Sherwood Park, in the Province of Alberta

Insolvency Date: 01-Oct-2020

Estate Number: 24-2677331

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
Unsecured creditors						
1. 583611 Saskatchewan Ltd.	No	Not proved		7,071.75		
2. Alberta Treasury Branches	No	Not proved		1.00		
3. Arctic Alarm / DiamondTel	No	Not proved		49.30		
4. Aurora Ford Yellowknife	No	Not proved		2,473.54		
5. BBE Expediting LTD.	No	Not proved		1.00		
6. Bluewave Energy	No	Not proved		2,463.31		
7. Bumper To Bumper	No	Not proved		197.18		
8. Canadian Western Bank Attn: Credit Risk Management	No	Not proved		1.00		
9. CRA - Canada Revenue Agency Attn: Tax Centre	No	Not proved		1.00		
10. Denroche & Associates	No	Not proved		388.02		
11. Document Security Systems Ltd.	No	Not proved		401.35		
12. DT Electric Ltd.	No	Not proved		4,361.46		
13. Grand Central Staffing	No	Not proved		386.40		
14. Kavanaugh Bros Ltd.	No	Not proved		0.04		
15. Komatsu International (Canada) Inc.	No	Not proved		1.00		
16. Landtran Systems Inc.	Yes	Not proved		250,000.00	250,000.00	
17. Meridian OneCap	Yes	Admitted		921.13	3,020.22	3,020.22
18. Northern Industrial Sales (YEL)	No	Not proved		243.75		
19. Northland Utilities (Yellowknife) Ltd.	No	Not proved		4,415.82		
20. Northwestel Inc	No	Not proved		888.37		
21. Ocean Trailer	No	Not proved		3,362.58		
22. Paul Bros Nextreme Inc.	No	Not proved		8,735.81		
23. Ron's Equipment Rental & Industrial Supply	No	Not proved		1.00		
24. SIRKit Ltd.	No	Not proved		820.28		
25. SMS Equipment Inc.	No	Not proved		1.00		
26. T & T Tucking Ltd.	No	Not proved		9,607.34		
27. Tax and Revenue Administration Attn: Colleen Adair, Alberta Finance and Enterprise	No	Not proved		1.00		
28. Trailer Wizards	No	Not proved		63,047.59		
29. Tundra Transfer Ltd.	Yes	Admitted		271.49	271.49	271.49
30. WCB Workers Compensation Board of Alberta Attn: Collection Department	No	Not proved		1.00		

Claims Register for Tlich Landtran Transport Ltd. - Concluded

Insolvency Date: 01-Oct-2020

Estate Number: 24-2677331

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
31. Weatherby Trucking Ltd.	No	Not proved		2,766.75		
32. Westfreight Systems Inc.	No	Not proved		66,294.15		
33. WTI Rentals	No	Not proved		168,435.86		
Total : Unsecured creditors				597,612.27	253,291.71	3,291.71
Grand Total:				597,612.27	253,291.71	3,291.71

SCHEDULE 3

MNP Ltd.**Claims Register**

In the matter of the bankruptcy of
Ventures West Transport Limited Partnership
of the city of Sherwood Park, in the Province of Alberta

Insolvency Date: 01-Oct-2020

Estate Number: 24-116139

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
Unsecured creditors						
1. 1041086 Alberta Ltd.	Yes	Not proved		19,600.00		
2. 1425615 Alberta Ltd.	Yes	Admitted		15,288.04	15,288.04	15,288.04
3. 1581603 Alberta Ltd.	No	Not proved		15,854.88		
4. 16142 Yukon Inc/ Northern Enviro Services	No	Not proved		210.00		
5. 1999950 Alberta Ltd.	No	Not proved		18,600.00		
6. 2013618 Alberta Ltd. o/a Glenn Bauer	No	Not proved		280,018.51		
7. 6042 O/A DJ'S Towing	No	Not proved		18,319.01		
8. 727775 Alberta Ltd.	No	Not proved		379.38		
9. A.R.S. Welding Ltd.	No	Not proved		32,141.59		
10. Advance Tank Centres	No	Not proved		954,519.41		
11. Air Liquide Canada	No	Not proved		1,706.29		
12. Allen's Transport Ltd.	No	Not proved		609.26		
13. Arctic Dove Limited	No	Not proved		5,886.74		
14. Barbosa, Nelton	Yes	Admitted		1.00	5,615.38	5,615.38
15. Barcol Doors and Windows	No	Not proved		6,118.32		
16. BehchoKo Towing Services	No	Not proved		3,000.00		
17. Bell Canada	No	Not proved		179.88		
18. Bell Mobility Inc.	No	Not proved		249.75		
19. Blazin' BBQ Inc.	Yes	Admitted		11,160.00	11,160.00	11,160.00
20. BLDG Electric	No	Not proved		2,451.50		
21. Blue Diamond Enterprises Ltd.	No	Not proved		26,403.81		
22. Box Clever	No	Not proved		418.95		
23. Bragg, Donald	No	Not proved		1.00		
24. Bridgestone Canada Inc.	No	Not proved		760.03		
25. Brite Washworld	No	Not proved		1,991.75		
26. Brogan Safety Supplies	No	Not proved		1,644.17		
27. Brokofsky, Colton	No	Not proved		1.00		
28. Busch Contracting Ltd	Yes	Admitted		11,056.56	11,056.56	11,056.56
29. Busch Transport Inc.	Yes	Admitted		27,440.00	27,440.00	27,440.00
30. C4 Mechanical Ltd.	No	Not proved		251.00		
31. Calmont Rentals Leasing	No	Not proved		9,101.59		

Claims Register for Ventures West Transport Limited Partnership - Continued

Insolvency Date: 01-Oct-2020

Estate Number: 24-116139

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
32. Cameco Corporation	No	Not proved		76.51		
33. Cameron's Mobile Mechanic Service (CMMS)	No	Not proved		577.85		
34. Canadian Linen & Uniform Service	No	Not proved		4,988.19		
35. CanAir Nitrogen, Inc.	No	Not proved		3,150.00		
36. CannAmm Occupational Testing Services	Yes	Admitted		2,409.26	2,713.23	2,713.23
37. Carleton Leasing Inc	No	Not proved		11,760.00		
38. Chalut Family Trucking	No	Not proved		19,600.00		
39. Chem-Wipe Industries Ltd.	No	Not proved		531.02		
40. Cintas Canada Limited	No	Not proved		67.98		
41. City of Edmonton	No	Not proved		100.00		
42. Cliffs Towing	No	Not proved		24,980.34		
43. Constantin, Elaine	No	Not proved				
44. Continental Chain & Rigging Ltd.	Yes	Admitted		10,241.53	10,964.79	10,964.79
45. Continential Tire Canada, Inc.	No	Not proved		4,523.40		
46. Copper Tip Energy Services Inc.	No	Not proved		13,551.30		
47. Corona Regni Poloniae Inc.	No	Not proved		52,080.00		
48. Cowan Imaging Group	No	Not proved		997.62		
49. CRA - Tax - Prairies	No	Not proved		1.00		
50. Crystal Clean Water Delivery	No	Not proved		261.00		
51. Dall Contracting Ltd. -# 7271104 Fort Nel	No	Not proved		73.19		
52. Danatec Educational Services Ltd., AR	No	Not proved		110.25		
53. Darrel Shannon Trucking	Yes	Admitted		18,600.00	18,600.00	18,600.00
54. Darrell Smith	Yes	Not proved		35,280.00	35,280.00	
55. Day's Trucking, Craig Day	Yes	Admitted		23,520.00	23,520.00	23,520.00
56. Denesoline Corporation Ltd.	No	Not proved		1.00		
57. DesRoches, David	No	Not proved		1.00		
58. Desruisseaux Family Trucking	No	Not proved		39,520.00		
59. Dickson's Trucking	No	Not proved		26,440.00		
60. Drive Products Inc.	No	Not proved		83,429.19		
61. DRM Recovery Ltd.	No	Not proved		21.28		
62. DT'S Maintenance Repair & Overhaul Ltd.	No	Not proved		303.21		
63. Dunrite Cleenitors 2000 Ltd.	No	Not proved		210.00		
64. Eagle Plains Hotel/McNevin Construction	No	Not proved		22,111.58		
65. Edmonton Kenworth Ltd. (Paclease)	No	Not proved		631,529.30		
66. Edmonton Pressure Cleaners Ltd.	No	Not proved		8,526.00		
67. Emes, Nichole	Yes	Admitted		1.00	3,076.92	3,076.92
68. Emsley, Donald	No	Not proved		1.00		

Claims Register for Ventures West Transport Limited Partnership - Continued

Insolvency Date: 01-Oct-2020
Estate Number: 24-116139

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
69. Expert Lock Services Ltd.	No	Not proved		619.72		
70. Federated Co-operative Limited	No	Not proved		22,773.06		
71. Fleet Brake	No	Not proved		3,968.60		
72. Flett, Keith	No	Not proved		1.00		
73. Flight Fuels Inc.	No	Not proved		2,036.10		
74. Fountain Tire Ltd.	No	Not proved		1,137.51		
75. Francescut, Jacqueline	No	Not proved		1.00		
76. Full Tilt Auto & Tuning Inc	No	Not proved		10,600.90		
77. Gautreau, Joanne	No	Not proved				
78. Gearheads Truck Repair Ltd.	Yes	Admitted		5,775.85	5,775.85	5,775.85
79. GFL Environmental Inc.	No	Not proved		2,013.39		
80. Globetrutter Trucking LTD	No	Not proved		1,144.26		
81. Goodwin, Daryl	Yes	Admitted		1.00	7,542.00	7,542.00
82. Goodyear Canada Inc.	No	Not proved		30,466.27		
83. Government of the NWT (Tolls)	No	Not proved		6,324.31		
84. Government of the Yukon	No	Not proved		200.00		
85. Grande Tire Attn: Sean Roberts	No	Not proved		26,162.66		
86. Greengrass, Stephen	No	Not proved		1.00		
87. Gulla Gulla Inc.	Yes	Not proved		27,440.00	27,440.00	
88. Hanley, Orla	Yes	Not proved		1.00	3,923.08	
89. Hart Transmission Repair Ltd.	No	Not proved		15,446.51		
90. Heather M Crane, Barrister & Solicitor	No	Not proved		43,906.54		
91. High Level Truck & Trailer (2001) Ltd.	No	Not proved		5,146.86		
92. Holms Mechanical / Nexgen Mechanical	No	Not proved		699.86		
93. Imperial Oil	No	Not proved		683.92		
94. Impressions Gem Inc.	No	Not proved		5,356.30		
95. Impressions Gen Inc.	No	Not proved		5,356.30		
96. Inland Kenworth	No	Not proved		7,519.88		
97. J. Loewen Mechanical	No	Not proved		557.55		
98. J.D. Electronics Inc.	No	Not proved		9,660.00		
99. Jewell, Kevin	Yes	Admitted		10,202.80	10,202.80	10,202.80
100. John Prosak	Yes	Admitted		15,680.00	15,680.00	15,680.00
101. Jones, Jordan	No	Not proved		1.00		
102. K.P. Abernathy Ltd.	No	Not proved		214.12		
103. Kal Tire 608	No	Not proved		4,839.18		
104. KBL Environmental/506912 N.W.T. Ltd.	No	Not proved		1,685.87		

Claims Register for Ventures West Transport Limited Partnership - Continued

Insolvency Date: 01-Oct-2020

Estate Number: 24-116139

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
105. Kehoe, Jessica	Yes	Admitted		1.00	1,120.00	1,120.00
106. Knuckle Buster	No	Not proved		231.00		
107. Lakeland Towing	No	Not proved		1,187.75		
108. Landtran Systems Inc.	No	Not proved		250,000.00		
109. Lawson Products Inc.	No	Not proved		3,102.19		
110. Lecor Transport Inc. Attn: Corlette Mullings	Yes	Admitted		23,520.00	23,550.00	23,550.00
111. Lepine, Ghislain	No	Not proved		1.00		
112. Litwin, Dion	No	Not proved		1.00		
113. LJs Septic Services & Contracting Ltd.	No	Not proved		152.25		
114. Lube City	No	Not proved		166.92		
115. MacDonald, Ben	No	Not proved		1.00		
116. Makbrayland Transport Inc.	Yes	Admitted		15,740.00	15,740.00	15,740.00
117. Marketopolix Holdings a/o Output	No	Not proved		3,255.00		
118. Marshall, Adam	No	Not proved		1.00		
119. Melvin Morrison	Yes	Admitted		23,520.00	27,440.00	27,440.00
120. Michelin North America (Canada)	No	Not proved		71,739.93		
121. Micron Industries Inc.	Yes	Admitted		3,645.33	3,645.33	3,645.33
122. Midnight Petroleum (HRR)	No	Not proved		2,625.00		
123. Midnight Sun Energy	No	Not proved		2,545.21		
124. MLT Western Canada's Law Firm	No	Not proved		249.90		
125. Morse, Robert C	Yes	Admitted		15,680.00	19,600.00	19,600.00
126. New North Truck & Equipment Ltd.	No	Not proved		24,163.89		
127. Nordic Mechanical Services Ltd.	No	Not proved		12,245.15		
128. Northland Utilities	No	Not proved		1,822.17		
129. Northwestel Inc.	Yes	Admitted		2,953.03	7,812.17	7,812.17
130. Northwind Industries Ltd.	No	Not proved		2,451.07		
131. Olsen, Diene	No	Not proved		1.00		
132. Orchard, Cory	Yes	Admitted		1.00	2,864.00	2,864.00
133. Ordos Fire Equipment Ltd.	No	Not proved		2,263.53		
134. Penner, Isaak	Yes	Admitted		1.00	7,256.80	7,256.80
135. Pitney Works	No	Not proved		125.68		
136. Prosak, John	No	Not proved		15,680.00		
137. Provincial Ticket Production Centre	No	Not proved		100.00		
138. Purcell Enterprises Ltd.	No	Not proved		2,677.50		
139. Purolator Inc.	No	Not proved		219.45		
140. R & M Jewell Farms	Yes	Admitted		9,449.76	9,449.76	9,449.76

Claims Register for Ventures West Transport Limited Partnership - Continued

Insolvency Date: 01-Oct-2020

Estate Number: 24-116139

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
141. R. Gill Yellowhead Truck Wash	No	Not proved		4,751.25		
142. Randy Whalen	No	Not proved		15,680.00		
143. Rasmussen, Kirby	Yes	Admitted		1.00	6,798.57	6,798.57
144. Red-L Distributors Ltd.	No	Not proved		15,932.77		
145. Rendall, Crystal	Yes	Admitted		1.00	2,028.00	2,028.00
146. RFS Canada	No	Not proved		1,119.75		
147. Ricoh Canada Inc.	No	Not proved		2,523.98		
148. Riley, Tammy	No	Not proved		1.00		
149. Robert Ketel	No	Not proved		39,520.00		
150. Ron's Equipment & Industrial Supply	No	Not proved		75.08		
151. Ross, Richard	No	Not proved		1.00		
152. S I F Superior Industrial Frictions Ltd.	No	Not proved		17,130.30		
153. Safety-Kleen Canada, Inc.	No	Not proved		21,574.25		
154. Schwenneker, Denise	Yes	Admitted		1.00	1,895.20	1,895.20
155. Sentag Trailer Manufacturing Inc.	No	Not proved		7,482.44		
156. Settle, David	No	Not proved		1.00		
157. Shapitka, Justin	No	Not proved		1.00		
158. Sheerwood Park Registries	No	Not proved		5,234.64		
159. Shred-It International Inc.	No	Not proved		4,183.11		
160. Simpson, Gayton	No	Not proved		27,440.00		
161. SIRKit	No	Not proved		19,361.82		
162. Smith, Daniel	No	Not proved		1.00		
163. Smith, Darrell	No	Not proved		35,280.00		
164. Spence Endeavours Ltd	No	Not proved		15,680.00		
165. Stahl Peterbilt Inc.	No	Not proved		29,827.97		
166. Staples - Desjardins Credit Card	No	Not proved		365.98		
167. Steidl, Mark	No	Not proved		1.00		
168. Steward, Michael	Yes	Admitted		1.00	6,798.57	6,798.57
169. Stokes, Tyler	No	Not proved		1.00		
170. Stolte, Douglas	No	Not proved		1.00		
171. Stoltz, Rodger	Yes	Admitted		1.00	2,185.00	2,185.00
172. Suncor Energy Products Partnerships	No	Not proved		603,105.00		
173. Swinton Building Services Ltd.	No	Not proved		656.25		
174. Tax and Revenue Administration Attn: Colleen Adair, Alberta Finance and Enterprise	No	Not proved		1.00		
175. Telus	No	Not proved		3,533.23		
176. Tero Oilfield Services Ltd.	No	Not proved		15,680.00		

Claims Register for Ventures West Transport Limited Partnership - Concluded

Insolvency Date: 01-Oct-2020

Estate Number: 24-116139

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
177. Teske, Roger	No	Not proved		1.00		
178. Thibault, Carl	No	Not proved		54,880.00		
179. Tirecraft Fort Nelson	No	Not proved		3,393.37		
180. Tirecraft Yellowknife	No	Not proved		1,758.75		
181. Transcore Link Logistics	No	Not proved		610.00		
182. Tremcar West Inc.	No	Not proved		90,799.65		
183. Trimac Trans. Service LP	No	Not proved		35,600.93		
184. Trimble Transportation Enterprise	No	Not proved		13,955.00		
185. Triple X Transport Inc	No	Not proved		43,120.00		
186. Truck Zone	No	Not proved		3,792.22		
187. True North Truck and Diesel Repair Ltd.	Yes	Admitted		14,842.21	14,842.21	14,842.21
188. Van Houtte Coffee Services Inc.	No	Not proved		891.75		
189. Vasyi Khrapchun	No	Not proved		35,080.00		
190. Vector Labs Inc	No	Not proved		1,125.00		
191. VerX Direct Corp.	No	Not proved		54.39		
192. Waste Connections of Canada	Yes	Admitted		5,346.44	6,350.23	6,350.23
193. Wasylie, Peter	Yes	Admitted		1.00	2,872.00	2,872.00
194. WB Water Service	No	Not proved		321.95		
195. WCB Workers Compensation Board of Alberta Attn: Collection Department	No	Not proved		1.00		
196. Westown Tire Ltd.	No	Not proved		873.60		
197. Williams, Tracy	No	Not proved		1.00		
198. Winfield Heavy Truck and Collision Repair	No	Not proved		2,058.51		
199. Worden, Michael	Yes	Admitted		1.00	2,212.00	2,212.00
200. WTI Rentals	No	Not proved		1.00		
201. Yadowski, Ronald	Yes	Admitted		1.00	7,180.00	7,180.00
Total : Unsecured creditors				4,458,745.04	406,918.49	340,275.41
Grand Total:				4,458,745.04	406,918.49	340,275.41

SCHEDULE 4

MNP Ltd.**Claims Register**

In the matter of the bankruptcy of
1456982 Alberta Ltd.
of the city of Edmonton, in the Province of Alberta

Insolvency Date: 01-Oct-2020
Estate Number: 24-116138

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
Unsecured creditors						
1. Calmont Leasing Ltd.	No	Not proved		1.00		
2. CRA - Tax - Pacific	No	Not proved		1.00		
3. Denesoline Corporation	No	Not proved		2,500,000.00		
4. Denroche & Associates	No	Not proved		833.02		
5. Edmonton Kenworth Ltd Attn: Donna Pullen	No	Not proved		1.00		
6. Tax and Revenue Administration Attn: Colleen Adair, Alberta Finance and Enterprise	No	Not proved		1.00		
7. TDF Group Inc.	No	Not proved		1.00		
8. WCB Workers Compensation Board of Alberta Attn: Collection Department	No	Not proved		1.00		
		Total : Unsecured creditors		<u>2,500,839.02</u>		
				Grand Total:	2,500,839.02	
