

COURT FILE NUMBER	1903 - 06817
COURT	COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE	EDMONTON
PLAINTIFF	ROYAL BANK OF CANADA
DEFENDANTS	THE COMPLETE MASONRY LTD. 1875329 ALBERTA LTD., BEATTY RENTALS LTD., LILLIAN BEATTY and RICHARD BEATTY
DOCUMENT	FIRST REPORT OF THE RECEIVER, MNP LTD., DATED JUNE 3, 2019
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	Dentons Canada LLP Attn: Dean Hitesman 2900 Manulife Place 10180 – 101 Street NW Edmonton, AB T5J 3V5 Phone (780) 423-7284 Fax (780) 423-7276 Solicitors for the Receiver, MNP Ltd.

### **Introduction and Purpose of the Report**

1. MNP Ltd. was appointed Receiver of The Complete Masonry Ltd. ("TCM"), 1875329 Alberta Ltd. ("187") and Beatty Rentals Ltd. ("Beatty Rentals") (collectively hereinafter referred to as the "Companies") pursuant to an order (the "Receivership Order") dated April 10, 2019 of the Honourable Justice K.G. Nielsen of Court of Queen's Bench of Alberta (the "Court").
2. 187 primarily dealt in real estate holdings while TCM provided masonry services and Beatty rentals dealt in equipment rental services.
3. The principal Shareholder and sole director of TCM in accordance with an October 17, 2018 Corporate Registry Search is Lillian Beatty.
4. The principal Shareholder and sole director of 187 in accordance with an October 17, 2018 Corporate Registry Search is Lillian Beatty.
5. In accordance with an October 17, 2018 Corporate Registry Search, the principal Shareholders of Beatty Rentals are 187 (11%) and Lillian Beatty (89%) and the sole director is Lillian Beatty.
6. This is the Receiver's First Report to Court (the "First Report") and its purpose is to advise the Court with respect to the following:
  - Activities of the Receiver;
  - Asset Identification;
  - Sale of Real Property;
  - Priority Creditors;

- Secured Creditors;
  - Cooperation from Richard Beatty, a representative of the Companies; and,
  - Conclusion and recommendations of the Receiver.
7. In preparing the First Report and making comments herein, the Receiver has been provided with, and has relied upon, certain unaudited, draft and/or internal financial information of the Companies, the Companies books and records, and information from other third-party sources (collectively, the "Information"). The Receiver 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.
8. Materials with respect to this proceeding can be found on the Receiver's website at <https://mnpdebt.ca/en/corporate/engagements/the-compete-masonry-ltd-1875329-alberta-ltd-and-beatty-rentals-ltd>.

#### **Activities of the Receiver**

9. Upon the filing of the Receivership Order the Receiver took possession of the available Companies' books and records and visited the rented office location of the Companies located at 54037 Hwy 670, Grande Prairie, Alberta (the "Rented Property").
10. Richard Beatty, ("R. Beatty"), a defendant in the within action and a representative of the Companies, was not available to meet with the Receiver at the time of filing of the Receivership, however, R. Beatty did provide the Receiver with lock codes allowing it to access the Rented Property.
11. During the process of taking possession of the property of the Companies the Receiver has also:
- Secured internal accounting information;
  - Collected relevant books and records, where available;
  - Attended to the locations of the real property held by 187 in Grande Prairie, Alberta located at:
    - 8813 – 63 Avenue;
    - 8945 – 107A Avenue; and,
    - 10420 – 123 Street.
  - Recorded an inventory of the assets located at the Rented Property; and,
  - Contacted certain financial institutions to secure control of bank accounts maintained by the Companies.
12. The Receiver confirmed that the Companies' insurance policy provided for adequate insurance coverage and that the premiums were paid to September 2019. The Receiver requested to be added as first loss payee on the applicable insurance policies.
13. On April 17, 2019 the Receiver issued the Notice and Statement of Receiver to the known creditors of the Companies. Attached as **Schedule A** is a copy of the Notice and Statement.

#### **Asset Identification**

##### **TCM**

14. Based on information collected from the books and records of TCM and third-party sources (e.g. insurance policies, searches conducted of the Personal Property Registry, etc.) the Receiver compiled a listing of equipment and assets that TCM had, at one point, owned.

15. The Receiver conducted an inventory of the equipment and assets of TCM actually on hand during its possession taking activities on April 11, 2019 and, based on the results of that inventory, the identified equipment and assets on hand was significantly less than the list compiled as referenced directly above. The Receiver has been requesting additional information from R. Beatty with respect to the disposition of the remaining equipment, which is discussed in more detail later in the First Report.
16. The Receiver has contacted Ritchie Brothers in Grande Prairie who is working to provide an estimated realization value of the equipment and assets of TCM on the assumption that the equipment is to be sold by auction.
17. TCM had approximately \$383,000 of outstanding accounts receivable ("AR") recorded on its books as of the date of Receivership. AR collection letters were issued to the customers on May 21, 2019. Based on the fact that the AR is severely aged coupled with comments from R. Beatty, the Receiver does not anticipate much, if any, collection of the outstanding AR.

187

18. 187 is the registered owner of the following parcels of real property:
  - a. Plan 0226471, Block 11, Lot 11 (located at 8813 – 63 Avenue) (the "Residential Lot");
  - b. Plan 932-2239, Block 7, Lot 49 (located at 8945 – 107A Avenue) (the "Vacant Lot"); and,
  - c. Condominium Plan 002-1565, Southwest Section 28, Township 71, Range 6, W6M – units 4, 5, 6, 8 and 9 (located at 10420 – 123 Street) (the "Commercial Units").
19. The receiver is not aware of any additional assets of 187.

*Beatty Rentals*

20. Beatty Rentals had approximately \$28,600 of outstanding accounts receivable ("AR") recorded on its books as of the date of Receivership. AR collection letters were issued to the customers on May 21, 2019. Based on the fact that the AR is severely aged coupled with comments from R. Beatty, the Receiver does not anticipate much, if any, collection of the outstanding AR.
21. The Receiver is not aware of any additional assets of Beatty Rentals, however, the Receiver has asked R. Beatty to confirm which of the inventoried assets, if any, located at Rented Premises were owned by Beatty Rentals (as compared to TCM).

**Sale of Real Property**

22. The Receiver commissioned a residential property appraisal from Plant & Associates Appraisal Services in Grande Prairie, Alberta for both the Residential Property and the Vacant Lot (the "Plant Appraisal"). The appraisals were received on May 8, 2019.
23. The Receiver simultaneously put forward a request for listing proposals from residential realtors in Grande Prairie, Alberta, to list the Residential Lot and the Vacant Lot for sale.
24. Based on a review of the five (5) listing proposals received, the Receiver engaged Sutton Group to list both the Residential Property and the Vacant Lot for sale. Both listings went live on May 15, 2019.
25. The Vacant Lot was listed for a sum of \$114,000 which is the fair market value ("FMV") of the lands in accordance with the Plant Appraisal.

26. The Residential Lot was listed for sale at a price of \$262,000 which is the FMV of the lands in accordance with the Plant Appraisal.
27. On May 17, the realtor put forward an offer to purchase the Residential Property which was significantly less than the listing price. The Receiver was considering a counter to the offer, however, the offer was subsequently withdrawn.
28. On May 18, another offer to purchase the Residential Property in the sum of \$255,000 was received from Brian Jones and Thiraphon Chunhuttakit (the "Residential Offer"). The Residential Offer was subject to conditions of financing and a property inspection, such conditions to be waived or removed by June 7, 2019.
29. After further negotiation, the Receiver accepted the Residential Offer, subject to approval of the Court, for a sum of \$257,000 and subject to the aforementioned conditions to be waived or removed by June 7, 2019. Attached as **Schedule B** is a copy of the Residential Offer.
30. As the Residential Offer is in line with the FMV of the property, the Receiver is recommending that the Court approve the sale.
31. The Receiver has received one (1) offer to purchase the Vacant Lot. The Receiver is currently in negotiations with the purchaser on the sale, which will likely include a counter offer being put forward.
32. The Commercial Units are currently being rented by Farm Boys Oilfield Services ("Farm Boys"), who is also a unit holder in the condominium complex (Condominium Corporation No. 0021565) in which 187 holds the Commercial Units.
33. Farm Boys has expressed an interest in potentially purchasing the Commercial Units from the Receiver. A form of offer to purchase has been presented to Farm Boys, however, no offer has been put forward to date.
34. The Receiver put forward a request for listing proposals to commercial realtors in Grande Prairie, Alberta on May 23, 2019. The listing proposals are due as of May 31, 2019, following which the Receiver will select a listing agent and list the Commercial Units for sale.
35. The Receiver has requested, but not yet been provided, details on Condominium Corporation No. 0021565 that it will require in dealing with prospective purchasers. The Receiver has requested this information from R. Beatty who the Receiver understands was the acting president of the condominium corporation on behalf of the owners.

#### **Priority Creditors**

36. Based on the available books and records of TCM, Canada Revenue Agency ("CRA") has a claim for payroll source deductions estimated at the sum of \$450,000. CRA attended to the Receiver's office on May 6, 2019 to conduct a trust examination of the TCM records. The Deemed Trust claim arising from the trust exam has not yet been received, however, the deemed trust claim is expected to be significant.
37. CRA has not yet advanced a claim for Goods and Services Taxes ("GST") in relation to TCM.
38. CRA also conducted a trust examination on the records of Beatty Rentals on May 6, 2019. The internal financial records dated December 31, 2019 suggest that Beatty Rentals owes approximately \$17,000 for source deductions and \$24,000 for GST. Claims have not yet been filed by CRA.

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39. There are outstanding property tax balances for each of the Residential Property, Vacant Lot and Commercial Units, further broken down as follows (balances include the anticipated 2019 taxation year assessments):
  - a. Vacant Lot - \$11,636.56;
  - b. Residential Property - \$11,863.48; and,
  - c. Commercial Units - \$112,657.87.
40. The outstanding property taxes will be paid from the proceeds of sale upon the sale of each of the respective parcels of property.

#### **Secured Creditors**

41. Royal Bank of Canada ("RBC") registered a General Security Agreement ("GSA") on the Personal Property Registry ("PPR") against all personal and after acquired property of TCM on March 4, 2011.
42. As at March 28, 2019 RBC was owed approximately \$979,500 in relation to TCM.
43. RBC registered a GSA on the PPR against all personal and after acquired property of 187 on April 6, 2015.
44. RBC also holds security by way of collateral mortgage registrations as follows:
  - a. Condominium Unit 4 and 9 - \$315,000 dated May 5, 2015;
  - b. Condominium Unit 6 - \$206,500 dated July 2, 2015;
  - c. Condominium Unit 8 - \$198,750 dated September 24, 2015
  - d. Condominium Units 4 and 9 - \$66,250 dated September 24, 2015
  - e. Condominium Unit 5 - \$222,000 dated September 29, 2019;
  - f. Residential Lot - \$224,000 dated May 5, 2015; and,
  - g. Vacant Lot - \$238,000 dated June 23, 2016.
45. As at March 28, 2019 the total indebtedness owed to RBC from 187 was approximately \$1,306,600.
46. RBC registered a GSA on the PPR against all personal and after acquired property of Beatty Rentals on April 13, 2015.
47. As at March 28, 2019 the total indebtedness owed to RBC from Beatty Rentals was approximately \$150,700.
48. Counsel for the Receiver has reviewed the various security agreements of RBC in relation to TCM, 187 and Beatty Rentals and has provided a letter of opinion advising that the security held by RBC in respect of the each of the Companies is a valid and enforceable.
49. VantageOne Leasing Inc. ("VantageOne Leasing") registered a Purchase Money Security Interest ("PMSI") over the following two assets of TCM:
  - a. 2013 JLG Forklift ending in SN 040582 ("Forklift"), and
  - b. 2015 JLG telehandler Forklift ending in SN 068831 ("Telehandler")
50. On April 10, 2019 the Court granted a sale approval and vesting order (the "VantageOne Order") authorizing the two assets secured to VantageOne Leasing to be sold with the proceeds of sale to be directed to the Receiver to be held pending further order of the Court. A copy of the VantageOne Order is attached as **Schedule C**.

51. The net proceeds from the sale received by the Receiver totaled \$68,193.08 for the Forklift and \$53,720.93 for the Telehandler (collectively, the "VantageOne Proceeds").
52. Counsel for the Receiver reviewed the security documents of VantageOne Leasing and opined that VantageOne Leasing held a first position priority charge over the Forklift and Telehandler and therefore, over the VantageOne Proceeds.
53. Counsel for VantageOne Leasing provided the Receiver with current payout statements for the Telehandler and the Forklift and based on the VantageOne Proceeds, there is no equity in either piece of equipment in excess of what is owed to VantageOne Leasing.
54. Accordingly, the Receiver is recommending that the VantageOne Proceeds be distributed to VantageOne Leasing.

#### **Cooperation from R. Beatty**

55. As previously mentioned throughout the First Report, the Receiver has been requesting certain information, including books and records of the Companies, from R. Beatty. The Receiver has requested the following information, on several occasions, which remains outstanding:
  - a. Contact information for the landowner at the Rented Premises;
  - b. Documentation regarding Condominium Corporation No. 0021565 for which 187 is associated (including, without limitation, copy of bylaws, copy of condo budget, details on monthly condo fees payable, copy of current financial statements, copies of recent bank statements);
  - c. Details on the disposition of assets owned by the Companies that have not been located (including whether the assets were seized or sold and, if so, by whom, when and the disposition of the sales proceeds). A copy of the unidentified assets that have been presented to R. Beatty is attached as **Schedule D**; and,
  - d. Confirmation of the existence of any additional assets owned by the Companies and, details and locations of any such additional assets(collectively, the "Requested Information").
56. The Receiver made requests for the Requested Information from R. Beatty via email exchange on April 18, 2019, April 29, 2019, May 10, 2019, May 27, 2019, May 29, 2019. The Receiver's counsel also issued a letter to R. Beatty requiring the provision of information to the Receiver on May 8, 2019. A copy of the letter is attached as **Schedule E (the "May 8 Letter")**.
57. As noted in the May 8 Letter, the Receivership Order requires that, among others, R. Beatty is obligated to cooperate with the Receiver and provide the Receiver with access to all books, records, contracts, accounting records and other information related to the business operations of the Companies.
58. R. Beatty has maintained that he is working to gather the information detailed above but, to date, nothing substantive has been provided. The Receiver is seeking an order to compel R. Beatty to either provide the Requested Information to the Receiver or provide the Receiver with an explanation why the Requested Information, or any party thereof, cannot be provided at this time.

#### **Professional Fees**

59. Attached as **Schedule F** is a summary and detailed listing of the Receiver's Fees and Disbursements to date.

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60. Attached as **Schedule G** is a summary of the Receiver's Legal Fees and disbursements to date. The Receiver is of the opinion that the legal fees accrued to date are fair and reasonable.

**Conclusion**

61. The Receiver submits this First Report in support of an Order for the following:

- Approval of the Receiver's activities as described in the First Report;
- Approval of the Residential Offer;
- Approval to remit the VantageOne Proceeds to VantageOne Leasing; and,
- An order compelling R. Beatty to forthwith either provide the Requested Information to the Receiver or provide the Receiver with an explanation why the Requested Information, or any party thereof, cannot be provided at this time.

Respectfully submitted this 3<sup>rd</sup> day of June, 2019.

**MNP Ltd.**

In its capacity as Receiver of  
**The Complete Masonry Ltd., 1875329 Alberta Ltd., and Beatty Rentals Ltd.**  
And not in its personal capacity

Per:  Karen Aylward, CIRP, Licensed Insolvency Trustee  
Vice President

**NOTICE AND STATEMENT OF THE RECEIVER**  
(Subsection 245(1) and 246(1) of the Bankruptcy and Insolvency Act)

**IN THE MATTER OF THE RECEIVERSHIP OF**  
**THE COMPLETE MASONRY LTD., 1875329 ALBERTA LTD. AND BEATTY RENTALS LTD.**

**THE RECEIVER GIVES NOTICE AND DECLARES THAT:**

1. On April 10, 2019 the undersigned, MNP Ltd., became the Receiver in respect of the assets and undertakings of The Complete Masonry Ltd. ("TCM"), 1875329 Alberta Ltd. ("187") and Beatty Rentals Ltd. ("BR") (collectively as the "Companies") the insolvent corporations, that are described below:

<b>Property</b>	<b>\$</b>
Accounts Receivable <sup>(1)</sup>	\$Unknown
Equipment and Machinery <sup>(2)</sup>	\$Unknown
Land and Property (187) <sup>(3)</sup>	\$2,169,083
<b>Total (approximation)</b>	<u><b>Unknown</b></u>

- (1) The Receiver continues to reconcile the collectability of the accounts receivable listed on the 2018 year-end financial statements of the Companies. Based on the internal records the accounts receivable are severely aged and the Director has advised that there likely is no collectible accounts;
  - (2) The Receiver continues to reconcile the remaining Equipment and Machinery of the Companies. Based on the Receiver's own inventory and information supplied by the Director of the Companies, the value of the Equipment and Machinery is limited; and,
  - (3) Land and Property value was derived from the 2018 year-end financial statement obtained from the internal books and records of 187. An appraisal of the Land and Property is being completed by the Receiver.
2. The undersigned became a Receiver in respect of the property described above by virtue of a Court of Queen's Bench of Alberta Order dated April 10, 2019.
  3. The undersigned took possession and control of the property described above on April 10, 2019.
  4. The following information relates to the Receivership:
    - a. Address of insolvent: 10420 123 Street, Grande Prairie, AB T8V 8B8
    - b. Principal line of business: Masonry work, real estate holdings, and equipment rental services
    - c. Location of business: Grande Prairie, Alberta
    - d. Estimated amounts owed by the Companies to each creditor who holds a security interest in the property described above:

Royal Bank of Canada <sup>(1)</sup>	\$2,436,876
Canada Revenue Agency (Payroll Source Deductions) - TCM <sup>(1)</sup>	\$456,000
Canada Revenue Agency (Payroll Source Deductions) - BR <sup>(1)</sup>	\$1.00
Wells Fargo Equipment Finance Company <sup>(1) (2)</sup>	\$1.00
Arundel Capital Corporation <sup>(1) (2)</sup>	\$1.00
GE Canada Equipment Financing <sup>(1) (2)</sup>	\$1.00
Blue Chip Leasing Corporation	\$1.00
Valiant Financial Services <sup>(1) (2)</sup>	\$1.00



G.N. Johnston Equipment Co. Ltd.	\$1.00
County of Grande Prairie – 187 <sup>(1)</sup>	\$92,080
Workers' Compensation Board – TCM <sup>(1)</sup>	\$4,795
BlueShore Leasing <sup>(1) (2)</sup>	\$1.00
VantageOne Leasing Inc. <sup>(1)</sup>	\$56,938
<b>Total (Approximation)</b>	<b>\$3,046,697</b>

(1) Amounts based on information obtained from the application materials for the Receiver's appointment and the books and records of the Companies gathered by the Receiver. Amounts are estimates only and subject to change. Where debts are believed to be specific to one entity only, the entity has been identified.

(2) Where balances outstanding are not yet known, values have been listed at \$1.00.

The list of other creditors of the insolvent corporations, the amount owed to each creditor and the total amount due by the insolvent corporation is as follows:

- Please see attached Exhibit 'A'
- e. The Receiver continues to investigate the options available to maximize realization on the property described above which is likely to include traditional real estate listings of the real property.
- f. Contact person for the Receiver:

Reina Ainsworth  
**MNP Ltd.**  
Suite 1300, 10235 101 Street NW  
Edmonton, AB T5J 3G1  
Phone: (780) 455-1155  
Fax: (780) 409-5415  
Email: reina.ainsworth@mnp.ca

- g. Further information with respect to the Receivership proceedings will be posted to the Receiver's website ([www.mnpdebt.ca/en/corporate](http://www.mnpdebt.ca/en/corporate)) under the "Corporate Engagements" heading as it becomes available. Should creditors not have access to the internet, copies of other materials can be requested by contacting Reina Ainsworth at 780-969-1425.
- h. Please take notice that the Receiver is providing this document to all known creditors for **informational purposes only**. As a creditor, you are **not required to submit paperwork supporting the amounts owing to you at this time**. If a claims process is undertaken in the future, you will be contacted.

Dated at Edmonton, Alberta on April 17, 2019:

**MNP Ltd.**

In its capacity as Receiver of

**The Complete Masonry Ltd., 1875329 Alberta Ltd., and Beatty Rentals Ltd.**

and not in its personal or corporate capacity

Per:  Karen Aylward, CIRP, LIT  
Vice-President

**THE COMPLETE MASONRY LTD., 1875329 ALBERTA LTD. AND BEATTY RENTALS LTD.**

**EXHIBIT "A" TO NOTICE AND STATEMENT OF RECEIVER**

<b>CREDITOR NAME</b>	<b>AMOUNT OWING (\$)</b>
1. ANODE NDT LTD.	2,152.50
2. BLUEWAVE ENERGY	1,715.92
3. BROCK WHITE CANADA	21,019.15
5. CAPSTAN HAULING LTD.	1,764.00
6. CITY OF GRANDE PRAIRIE	81,448.49
7. CONDO ASSOCIATION	9,204.12
8. GLEN BJORKLUND	2,865.45
9. GP MASONRY SUPPLY	146,854.67
10. INAAN TRUCK SERVICE C/O 915589 AB LTD	388.50
11. JLG	4,940.38
12. KEN-CO EQUIPMENT LTD.	3,354.44
13. LEAVITT MACHINERY	362.18
14. MNP LTD.	17,267.40
15. PETRO CAN	5,460.81
16. PUROLATOR	205.35
17. RECEIVER GENERAL	25,146.05
18. RITCHIE BROS AUCTION	20,781.77
19. STRINGAM LLP	260.00
20. SUPERIOR PROPANE	5,206.81
21. TRI-S CONCRETE (1996) LTD.	29,733.25
<b>Total Unsecured creditors</b>	<b>380,131.24</b>

AREA Residential Real Estate

154783

(A) TCB

RESIDENTIAL PURCHASE CONTRACT

BUYER: TCB in its capacity as Buyer for Brian Jones
SELLER: 1575519 Alberta Ltd. Not in its personal capacity
Name: Thibault Charbonnet

THE PROPERTY

1.1 The Property is: (a) the land and buildings located at: Municipal address: 8813 - 69 Avenue, Grande Prairie AB

Legal description: Plan: 0226571 Block: 11 Lot: 11 Other:

(b) those unattached goods: Fridge, stove, dishwasher, washer, dryer and all window coverings.

(c) the attached goods except for:

PURCHASE PRICE AND DEPOSIT

2.1 The Purchase Price is: 257,000
2.2 The Purchase Price includes any applicable Goods and Services Tax (GST).

2.3 This contract will be completed, the Purchase Price fully paid and vacant possession given to the Buyer at 12 noon on June 19, 2015 (Completion Day).

2.4 The Seller represents and warrants that on Completion Day, the Property will be in substantially the same condition as when this contract was accepted and the attached and unattached goods will be in normal working order.

GENERAL TERMS

3.1 In entering this contract, the Buyer and Seller agree to act reasonably and in good faith and agree that: (a) unless the Buyer, Seller or both have agreed to alternate representations, the Buyer and Seller are each represented by their own legal agent and those agents have no agency responsibility to the other party;

(b) the laws of Alberta apply to this contract; (c) Alberta law applies to this contract. Time is of the essence, which means time and date will be strictly enforced and relevant;

(d) Business Day means every day but Saturday, Sunday and statutory holidays and includes all the hours of the day; (e) a reference to the Seller or Buyer includes singular, plural, masculine and feminine;

(f) The Buyer will discover known Material Latent Defects. Material Latent Defect means a defect in the Property that is not discernible through a reasonable inspection and that will affect the use or value of the Property;

(g) The Buyer and Seller are each responsible for completing their own due diligence and will assume all risks if they do not; (h) The Seller will ensure the Seller's representations and warranties are true by: (i) providing documents such as a Property Report (Form 100), land title and registrations on title;

(ii) obtaining non-voluntarily status for income tax purposes and obtaining city council orders; and (iii) doing other needed research; (i) The Buyer will get independent inspections or advice on items such as land title, registrations on title, APT, contract and taxes, own buildings and mechanical systems, property insurance, life insurance, also of the land and buildings, Seller and order for measurements and other facts important to the Buyer;

Handwritten initials: BK, T.C.

Handwritten initials: TCB, 257,000, 210,000

Handwritten initials: BK, T.C.

- (1) contract changes that are agreed to in writing will supersede the purchase contract;
- (2) the seller and buyer will read this contract and each document which relates thereto;
- (3) the brokerages, real estate boards and listing services may keep and disclose relevant information about this transaction for marketing, statistical, property evaluation and listing purposes; and
- (4) the seller's brokerage will provide the contract and related documents to the registered agents for the purpose of closing this contract.

**6. DEPOSIT**

- 6.1 The seller and buyer agree that clauses 4.2 through 4.8 are the terms of trust for the deposits.
- 6.2 The seller and buyer appoint Royal LePage The Realty Group as trustee for the deposit(s).
- 6.3 The buyer will pay a deposit of \$ 2,000.00 which will form part of the Purchase Price, to the trustee by cash transfer, bank draft or cheque on or before May 20, 2019.
- 6.4 The buyer will pay an additional deposit of \$ \_\_\_\_\_ which will form part of the Purchase Price, to the trustee by \_\_\_\_\_ on or before \_\_\_\_\_.
- 6.5 If the buyer fails to pay a deposit by the agreed date, the seller may void this contract at the seller's option by giving the buyer written notice. The seller's option expires when the seller accepts a deposit, even if late.
- 6.6 The trustee will deposit all deposits into a trust account within three business days of receipt.
- 6.7 Interest on the deposits will not be paid to the seller or buyer.
- 6.8 The deposits will be held in trust for both the seller and buyer. Provided funds are available, the deposits will be disbursed, without prior notice, as follows:
  - (a) to the buyer, if after this contract is assigned;
  - (b) a condition is not satisfied or waived in accordance with clause 4.4;
  - (c) the buyer voids this contract for the seller's failure to provide a Home Consent and Acknowledgment form in accordance with clause 7.4(f);
  - (d) the seller voids this contract for the buyer's failure to pay a deposit; or
  - (e) the seller fails to perform this contract;
  - (f) to the seller, if this contract is assigned and all conditions are satisfied or waived and the buyer fails to perform this contract; or
  - (g) applied against the Fee owed by the buyer by payment directly out of trust to the brokerage(s), even any amounts payable pursuant to the seller's temporary hold time form. Multiple Fees apply in the Completion Step. Fee expense the amount, plus GST, owed to a real estate brokerage under a written service agreement.
- 6.9 The disbursement of deposits, as agreed to in this contract, will not prevent the seller or buyer from pursuing remedies in clause 22.

**7. CLOSER TITLE**

- 7.1 This to the Property will be free of all encumbrances, taxes and interests except for:
  - (a) those implied by law;
  - (b) non-financial obligations now or in the past as mortgages, utility rights-of-way, covenants and conditions that are primarily meant to protect against property of the nature;
  - (c) tenement association covenants, restrictions and similar regulations; and
  - (d) those the buyer agrees to assume in this contract.

**8. REPRESENTATIONS AND WARRANTIES**

- 8.1 The seller represents and warrants to the buyer that:
  - (a) the seller has the legal right to sell the Property;
  - (b) the seller has a non-possessory right of use of the Property (if any);
  - (c) no one else has a legal right to the included attached and unattached goods;
  - (d) the current use of the land and buildings complies with the existing municipal laws and bylaws and any restrictive covenants on the land;
  - (e) the location of the buildings and land improvements;
  - (f) in or on the land and not on any easement, right-of-way or neighbouring lands within there is no agreement, agreement or title or, in the case of an easement, any recorded title or a recorded easement or right of way, the municipality has approved the easement in writing; and
  - (g) complies with any applicable statement on this and municipal bylaws, regulations and ordinances, or the buildings and improvements are "non-residential buildings" as defined in the Municipal Government Act (Alberta);
  - (h) known material latent defects, if any, have been disclosed in writing in this contract; and
  - (i) any government and local authority notices regarding the Property, and that of records for any development on the Property, known to the seller have been disclosed in writing in this contract.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Date: \_\_\_\_\_

WA



ATTENTION TO SELLER'S OBLIGATIONS HEREIN

- 2.1 The following documents are attached to and form part of this contract:
  - Financing Schedule (Offer Financing, Mortgage Assumption, Other Loans)
  - Title Insurance
  - Manufactured Home Schedule
  - State of Buyer's Property Schedule
  - Addendum
  - Other

WA

T-C 24th

2.2 Other terms:  
 PARAGRAPHS TO BE UNDER POSSESSION ON JUNE 19/19  
 OFFER ACCEPTANCE SUBJECT TO APPROVAL FROM COURT.  
 SALE IS "AS-IS, WHERE-IS".

BJ T-C

T-C 24th

CLOSING PROCESS

Closing Documents

- 10.1 The seller or seller's lawyer will deliver correct closing documents to the buyer or buyer's lawyer upon reasonable (real) conditions consistent with the terms of this contract, including delivery within a reasonable time before the Completion Day to allow for completion of registration of documents at the Land Titles Office, obtain the advance of mortgage financing and verify the transfer of other value items.
- 10.2 The seller's lawyer will provide the buyer's lawyer with a copy of the correct closing documents on the day of completion or the day immediately thereafter. The seller's lawyer will provide the buyer's lawyer with a copy of the correct closing documents on the day of completion or the day immediately thereafter. If the seller's lawyer is unable to provide the correct closing documents on the day of completion or the day immediately thereafter, the seller's lawyer will provide the correct closing documents on the day of completion or the day immediately thereafter.

Payments and Costs

- 10.3 The buyer will pay the Purchase Price by lawyer's trust cheque or bank draft.
- 10.4 Items such as real estate property taxes, local improvement fees, utilities, water, security deposits, statutory interest on security deposits, mortgage interest and homeowner association fees will be the seller's responsibility for the entire Completion Day and thereafter assumed by the buyer.
- 10.5 The seller's lawyer will pay the Purchase Price and discharge all of the seller's financial obligations related to the Property. The seller's lawyer will provide the buyer's lawyer with evidence of all disbursements including, where required, a certified copy of the certificate of 1099, within a reasonable time after Completion Day.
- 10.6 If the seller has entered into a written service agreement with a real estate brokerage, the seller instructs the seller's lawyer to honour the terms of that agreement, including the Fee and other costs payable to the seller's brokerage.
- 10.7 The seller will pay the costs to prepare the closing documents, including an affidavit where required, costs to and an existing mortgage of the Property and provide vacant possession to the buyer, and costs to prepare, register and discharge any seller's current home on this contract.
- 10.8 The buyer will pay the costs to prepare, register and discharge any buyer's current home on this contract and to register the transfer of land.

T-C

T-C

Closing Day Obligations

- 10.9 If the seller fails to deliver the closing documents in accordance with clause 10.1 or 10.2, then:
  - (a) the buyer's payment of the Purchase Price and this Contract will be delayed until the buyer or buyer's lawyer has received the closing documents and has a reasonable time to submit and register them, obtain the advance of mortgage financing and verify the transfer of other value items; and
  - (b) if the buyer is willing and able to close in accordance with this contract and wants to take possession of the Property, then the seller will give the buyer possession upon reasonable terms which will include the payment of the interest on the amount of mortgage being obtained by the buyer at the interest rate of that mortgage.
- 10.10 If the seller has complied with clauses 10.1 and 10.2 but the buyer is not able to close in accordance with this contract, then:
  - (a) the seller pays, but is not obligated to, accept late payment of the Purchase Price and give the buyer possession upon reasonable terms; and
  - (b) if the seller agrees to accept late payment of the Purchase Price and, whether or not possession is granted, the buyer will pay late interest at the prime lending rate of the AMI Financial at the Completion Day plus 5% calculated daily from and including the Completion Day to (but excluding) the day the seller is paid in full. Payment considered after 15 days on day day will be payment as of the next Business Day.
- 10.11 The seller and buyer will trust their lawyers to deliver the Western Law Societies Corresponding Payment in the closing of the transaction, if applicable.

ACCEPTED AND AGREED BY: Seller's Initials: WA Buyer's Initials: T-C Page 6/6

**INSURANCE**

11.1 The seller bears the risk of loss or damage to the Property until the Purchase Price is paid. If such loss or damage occurs before the Purchase Price is paid, any insurance proceeds will be held in trust for the seller and buyer based on their interests.

**WARRANTIES**

12.1 If the seller or buyer fails or refuses to complete this contract, the other party may seek all remedies, such as claims for deposits and damages, and reasonable costs including legal fees and disbursements on a certified/court fee industry basis.

12.2 On buyer default, if the seller must maintain the Property title, enters a lien against the Property or require possession of the Property, the seller may seek costs and other remedies.

12.3 The seller and buyer agree that the Property is unique. On seller default, the buyer may make a claim for specific performance and other remedies.

**ACCEPTANCE AND DOCUMENTS**

13.1 Any law under this contract requires a written document, including notices required by this contract, and this construction exception.

13.2 A notice is effective at the time the document is delivered in person or sent by fax or email.

13.3 Giving notice means the document is transmitted by one of these methods, and regardless of the method, the notice document is transmitted as an original document.

13.4 For documents that require a signature, an electronic signature, as defined in the Electronic Transactions Act (Act), or a digital signature will have the same function as an ink signature.

**ASSIGNMENT**

14.1 The seller and buyer may each authorize a representative to stand and receive notices to complete when. Once authorized, written notice will be effective upon being delivered in person or sent by fax or email to the authorized representative.

<b>The seller authorizes:</b>	<b>The buyer authorizes:</b>
Seller's Brokerage:	Buyer's Brokerage:
Name: <u>Harold LePine The Realty Group</u>	Name: <u>Richard Torres Complete Pacific Pro Services</u>
Address: _____	Address: _____
Brokerage Representative:	Brokerage Representative:
Name: <u>Michal Koff</u>	Name: <u>Jana Scott</u>
Phone: <u>706745309</u>	Phone: <u>2032-4080</u>
Fax: _____	Fax: _____
Mail: _____	Mail: _____

14.2 If the seller or buyer does not authorize a brokerage, enter:

The seller authorizes: \_\_\_\_\_

The buyer authorizes: \_\_\_\_\_

14.3 If the contract is amended or changed, the seller and buyer agree to give written notice to the other party as soon as the change is known or that future notices may be sent to the proper person and place.

**CONFIRMATION OF CONTRACT TERMS**

15.1 The seller and buyer confirm that the contract sets out all the rights and obligations they intend for the purchase and sale of the Property and that:

- (a) this contract is the entire agreement between them; and
- (b) unless expressly made part of this contract, in writing:
  - (i) verbal or written statements or side agreements or representations or warranties made by either the seller or buyer, or the seller's or buyer's brokerage or agent, have not and will not be relied on and are not part of this contract; and
  - (ii) any pre-contractual representations or warranties, however made, that induce either the seller or buyer into making this contract are of no legal force or effect.

Seller's Initials: JK Buyer's Initials: TRB

**LEGAL OBLIGATIONS BEGIN**

16.1 The legal obligations in this contract begin when the accepted contract is delivered in person or sent by fax or email. The obligations bind the seller and buyer as well as their heirs, administrators, executors, successors and assigns.

Appointments: Seller's Initials: JK Buyer's Initials: TRB Page 60

This contract is subject to the standard and optional Addenda published by the Association of Realtors. The Addenda are available on the Association's website at www.area.org. The Association is not responsible for the accuracy or completeness of the information provided on this website. © 2010 AREA



367735

2.3 The buyer offers to buy the Property according to the terms of this contract.

Signature: *Grant Pugh*, Amount: \$200, Date: May 17, 2019

Signature: *Grant Pugh*, Amount: \$100, Date: May 17, 2019

Signature: *Edwin*, Amount: 9 A, Date: May 22, 2019

Signature: *Edwin*, Amount: 9 A, Date: May 22, 2019

Signature: *Edwin*, Amount: 9 A, Date: May 22, 2019

Signature: *Edwin*, Amount: 9 A, Date: May 22, 2019


Signature: *Edwin*, Amount: 9 A, Date: May 22, 2019

Signature: *Edwin*, Amount: 9 A, Date: May 22, 2019

CONVEYING INFORMATION
Seller's Information: Name, Address, Phone, Email
Buyer's Information: Name, Address, Phone, Email



I hereby certify this to be a true copy of the original.  
 Clerk's signature for Clerk of the Court  
 1903 06817



**COURT FILE NUMBER**

COURT OF QUEEN'S BENCH OF ALBERTA

**COURT**

EDMONTON

**JUDICIAL CENTRE**

ROYAL BANK OF CANADA

**PLAINTIFF**

**DEFENDANTS**

THE COMPLETE MASONRY LTD., 1875329 ALBERTA LTD., BEATTY RENTALS LTD., LILLIAN BEATTY and RICHARD BEATTY

**DOCUMENT**

**AUCTION APPROVAL AND VESTING ORDER**

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

MILLER THOMSON LLP  
 Barristers and Solicitors  
 2700, Commerce Place  
 10155-102 Street  
 Edmonton, AB, Canada T5J 4G8  
 Phone: 780.429.1751 Fax: 780.424.5866

Lawyer's Name: Stephanie Wanke  
 Lawyer's Email: swanke@millerthomson.com

File No.: 236484.1

**DATE ON WHICH ORDER WAS PRONOUNCED:**

April 10, 2019

**LOCATION OF HEARING:**

EDMONTON, ALBERTA

**NAME OF JUDGE WHO MADE THIS ORDER:**

THE HONOURABLE JUSTICE K.G. NIELSEN

**UPON** the without notice application of **VantageOne Leasing Inc. ("VOne"); AND UPON** having read the Affidavit of Elizabeth Rafuse, sworn on April 9, 2019; **AND UPON** hearing from counsel for VOne, Royal Bank of Canada, and any other counsel or other interested parties present; **IT IS HEREBY ORDERED AND DECLARED THAT:**

**SERVICE**

1. Service of this application is hereby dispensed with.

**AUCTION**

2. The stay of proceedings provided for in the Receivership Order granted in this action on April 10, 2019 (the "**Receivership Order**") is hereby lifted to allow the Ritchie Bros.

("RB") auction (the "Auction") scheduled for April 11, 2019 to proceed with the respect to the following equipment:

- (a) 2013 JLG G10-55A Telehandler S/N 0160045082; and
- (b) 2015 G9-43A JLG Telehandler Forklift S/N 0160068831;

(the "Equipment")

3. On receipt of the full purchase price at the Auction by RB for any piece of the Equipment (the "Purchase Price"); all of The Complete Masonry Ltd., 1875329 Alberta Ltd. and Beatty Rentals Ltd.'s (collectively, the "Debtor") right, title and interest in and to respective Equipment shall vest absolutely in the name of the purchaser (or its nominee), free and clear of and from any and all caveats, security interests, hypothecs, pledges, mortgages, liens, trusts or deemed trusts, reservations of ownership, royalties, options, rights of pre-emption, privileges, interests, assignments, actions, judgements, executions, levies, taxes, writs of enforcement, charges, or other claims, whether contractual, statutory, financial, monetary or otherwise, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, "Claims") including, without limiting the generality of the foregoing:

- (a) any encumbrances or charges created by the Receivership Order;
- (b) any charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Alberta) or any other personal property registry system;
- (c) any liens or claims of lien under the *Builders' Lien Act* (Alberta); and


and for greater certainty, this Court orders that all Claims including Encumbrances, affecting or relating to the respective Equipment are expunged, discharged and terminated as against the respective Equipment.

4. Upon confirmation from RB to the Receiver that RB has received the Purchase Price, the Receiver shall be authorized to cancel and discharge any serial-number registrations at the Alberta Personal Property Registry (whether made before or after the date of this Order) claiming security interests in the respective Equipment.

5. RB is hereby authorized to deduct its ordinary commission and other selling costs, including storage charges, from the Purchase Price and to pay Consolidated Civil Enforcement Inc. its reasonable fees and disbursements in connection with the seizure and sale of the Equipment.
6. RB is directed to ~~hold~~ <sup>pay</sup> the balance of the Purchase Price (the "**Proceeds**") to MNP Ltd. in its capacity as Receiver, who shall make no distribution of the Proceeds until further Order of this Court.
7. For the purposes of determining the nature and priority of Claims to the Equipment, the Proceeds shall stand in the place and stead of the Equipment all Claims shall not attach to, encumber or otherwise form a charge, security interest, lien, or other Claim against the Equipment and may be asserted against Proceeds from sale of the Equipment with the same priority as they had with respect to the Equipment immediately prior to the sale, as if the Equipment had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.
8. Upon completion of the Auction, the Debtor and all persons who claim by, through or under the Debtor in respect of the Equipment, and all persons or entities having any Claims of any kind whatsoever in respect of the Equipment, save and except for persons entitled to the benefit of the Equipment, shall stand absolutely and forever barred, estopped and foreclosed from and permanently enjoined from pursuing, asserting or claiming any and all right, title, estate, interest, royalty, rental, equity of redemption or other Claim whatsoever in respect of or to the Equipment.
9. The purchaser (or nominee) shall be entitled to enter into and upon, hold and enjoy the respective Equipment for its own use and benefit without any interference of or by the Debtor, or any person claiming by, through or against the Debtor.
10. The Receiver, the purchasers (or nominee) and any other interested party, shall be at liberty to apply for further advice, assistance and direction as may be necessary in order to give full force and effect to the terms of this Order and to assist and aid the parties in closing the Auction.
11. Service of this Order shall be deemed good and sufficient by:
  - (a) Serving the same on:

- (i) the persons listed on the service list created in these proceedings;
  - (ii) any other person served with notice of the application for this Order;
  - (iii) any other parties attending or represented at the application for this Order;
  - (iv) the Purchaser or the Purchaser's solicitors; and
- (b) Posting a copy of this Order on the Receiver's website at: \* [www.mnpdeloit.ca/en/corporate/engagement](http://www.mnpdeloit.ca/en/corporate/engagement) and service on any other person is hereby dispensed with.

12. Service of this Order may be effected by facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following transmission or delivery of this Order.

  
\_\_\_\_\_  
Justice of the Court of Queen's Bench of Alberta

**Complete Masonry Ltd. - Assets**

<b>Year</b>	<b>Make and Model</b>	<b>Serial Number</b>
2012	MAYCO C-390-HDG	280512
2010	MAGNUM MLT 5080K	1005827
2010	MEGNUM MLT 50800K	1007284
2008	SKYJACK SJIII33226 LIFT	27003412
2008	SKYJACK SJIII33226 LIFT	27003701
2008	SKYJACK SJIII33226 LIFT	27003704
2008	SKYJACK SJIII33226 LIFT	27003753
2008	SKYJACK 9250RT	50000500
2015	SKYJACK 9250	50001613
2010	JLG G10-55A	160038649
2011	LJG G943A	160042167
2011	JLG G10-55A	160042341
2013	JLG G10-55A Telehandler	160045082
2014	JLG G10-55A TELEHANDLER	160060154
2014	JLG G9-43A	160063746
	Tires 370/75-28. Road Light Package (Headlights, Tail Lights, Brake Lights, Turn Signals) Rotating Beacon Arctic Package Standard Carriage, 50 in Pallet	
2015	Forks (2) 2.36 x 4 x 48 in.(5,475 lb	160068831
2017	BOBCAT 68" ANGLE BROOM	231326483
2011	TEREX AL5000	AL512210
2015	CHEVROLET SILVERADO	1GC4KZCG2FF543252
2015	CHEVROLET SILVERADO	1GC4KZCG9FF541806
2016	RAM CHASSIS	3C7WRNFL2GG213202
2016	CHEV SILVERADO 1500	3GCUKSEC3GG216540
2016	GMC SIERRA 1500	3GTU2MEC6GG112409
2017	BUICK ENCLAVE	5GAKVCKDOHJ172922
2016	BOBCAT TOOLCAT5600	AHG813524
2011	TEREX AL5000	AL512151
2015	BOBCAT TRACK LOADER	ALJU14418
2015	BOBCAT MINIEXCAV E-35	ARK1K11630
2015	BOBCAT SKID STEER	AR9R13709
2016	BOBCAT LOADER T770	AT6312509
2014	BOBCAT 72IN HIGH FLOW	B37500204
2003	CATERPILLAR D6R LGP	CAT00D6READE00287
2004	JOHN DEERE 450C LC HYDRAU	FF450CX091538
2008	GENIE 5390	GS900846211
2007	KOMATSU WA250-5L	KMTWA055P57A74416
2008	GENIE S-45	S450814941
2007	GENIE Z60/34	Z60078115

GENIE S-45 BOOM 45-50' TELESCOPIC  
4WD AND (1) 2008 GENIE S-65BOOM 65-  
70' TELESCOPIC ALL INCLUDING  
2008 ACCESSORIES AND ATTACHMENTS

BOBCAT S650 C/W SKID STEER SNOW  
2013 BUCKET AND SKID STEER FORK

大成 DENTONS

Dean A. Hitesman  
Partner  
dean.hitesman@dentons.com  
D +1 780 423 7284

Dentons Canada LLP  
2900 Manulife Place  
10180 - 101 Street  
Edmonton, AB, Canada T5J 3V5  
dentons.com

May 8, 2019

File No.: 415944-18

**SENT VIA E-MAIL:** rick31@telus.net

Richard Beatty  
4, 10420 - 123 Street  
Grande Prairie AB T8V 8B8

Dear Sir:

**RE: MNP Ltd. - Receiver of The Complete Masonry Ltd., 875329 Alberta Ltd. and Beatty Rentals Ltd.**


We are legal counsel for MNP Ltd. in its capacity as Court Appointed Receiver of The Complete Masonry Ltd., 1875329 Alberta Ltd. and Beatty Rentals Ltd. (the "Receiver"). A copy of the Receivership Order granted on April 10, 2019 by the Honourable Justice K.G. Nielsen is attached for your reference.

We understand from our client that its has requested a series of information from you which you have failed to provide within a reasonable period of time. We draw your attention to paragraphs 4 of and 5 of the enclosed Receivership Order. You are obligated by the Receivership Order to cooperate with the Receiver and provide the Receiver with access to all property of The Complete Masonry Ltd., 1875329 Alberta Ltd. and Beatty Rentals Ltd. including without limitation all books, contracts, accounting records related to the business of those companies.

We request that you immediately provide this cooperation to the Receiver and provide it with the information it requires to carry out its powers pursuant to the Receivership Order. Failure to do so will result in the Receiver taking any and all action which it is entitled to take in the exercise of its powers, including the consideration of seeking the assistance of the Court to compel you to comply with your obligations under the Receivership Order.

We look forward to your timely cooperation. Should you wish to discuss this matter further please contact me directly.

Yours truly,  
**Dentons Canada LLP**



Dean A. Hitesman  
Partner

DAH/mgt  
Enclosure

cc: *client (via email)*

**The Complete Masonry Ltd., 1875329 Alberta Ltd. and Beatty Rentals Ltd. - In Receivership**

**FEE SUMMARY**

Carolina Bautista	0.20	64.60
Eric Sirrs	1.50	787.50
Joanna Papierska-Zielinska	0.10	17.40
Karen Aylward	41.70	18,348.00
Heather Ursaki	0.20	28.40
Kirsten Green	0.30	52.20
Reina Ainsworth	6.60	1,148.40
Shawn Gander	13.05	3,393.00
Maha Shah	42.10	8,293.70
Matthieu Deschenes	0.20	24.40
	<b>105.95</b>	<b>32,157.60</b>

**Total Hours**

**105.95**

**TOTAL FEES**

**32,157.60**

**DISBURSEMENT SUMMARY**

Printing	19.80
Courier & Postage	62.07
Travel	1,356.27
Lodging	23.81
Meals	21.58

**TOTAL DISBURSEMENTS**

**1,483.53**

**TOTAL FEES AND DISBURSEMENTS (before GST)**

**1,483.53**

**33,641.13**





Dentons Canada LLP  
2900 Manulife Place  
10180-101 Street  
Edmonton, AB, Canada T5J 3V5

T 780 423 7100  
F 780 423 7276

大成 Salans FMC SNR Denton McKenna Long  
dentons.com

**DELIVER VIA EMAIL**  
eric.sirrs@mnt.ca

MNP Ltd.  
1300, 10235 - 101 Street  
Edmonton, AB T5J 3G1  
  
Attention: Eric Sirrs

**INVOICE # 3423196**

GST/HST # R121996078  
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
April 30, 2019	415944-000018	Dean A. Hitesman

**MNP Ltd.**  
**Re: The Complete Masonry Ltd.**

Professional Fees	\$ 8,148.00
Other Fees/Charges & Disbursements	94.55
GST (5.0%) on \$8,242.55	<u>412.13</u>
<b>Total Amount Due</b>	<b><u>\$ 8,654.68</u> CAD</b>

**DENTONS CANADA LLP**

Per: \_\_\_\_\_  
Dean A. Hitesman