

Clerk's stamp:

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2203-04703

COURT

COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE

EDMONTON

PLAINTIFF

BANK OF MONTREAL

DEFENDANTS

608772 ALBERTA LTD. o/a BIRCHWOOD
AUTO BODY, DARRELL PAYNE, VERA
PAYNE, BRETT PAYNE, and, 1943969
ALBERTA LTD.

DOCUMENT

**FIRST REPORT TO THE COURT OF MNP
LTD. IN ITS CAPACITY AS RECEIVER AND
MANAGER OF 608772 ALBERTA LTD. O/A
BIRCHWOOD AUTO BODY AND 1943969
ALBERTA LTD.**

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

Receiver:

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kristin.gray@mnp.ca

Counsel:

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**IN THE MATTER OF THE RECEIVERSHIP OF
608772 ALBERTA LTD. o/a BIRCHWOOD AUTO BODY and 1943969 ALBERTA LTD.**

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- A. A copy of the Receivership Order – May 3, 2022
- B. A copy of the Certificate of Title dated March 9, 2022
- C. A copy of the ROP
- D. A copy of the Marketing Brochure
- E. Interim Statement of Receipts and Disbursements for the period of May 3, 2022, to January 2, 2024
- F. A copy of the Fee Affidavit of Kristin Gray
- G. A copy of the confirmation of receipt of the Notice to Media

Confidential Appendices

1. A copy of the sales and marketing proposal obtained by the Receiver
2. A copy of the accepted Asset and Real Estate Purchase Agreement
3. A summary of the offers received
4. A copy of the NAI final marketing report dated December 14, 2023

PURPOSE OF REPORT

1. Pursuant to an Order of the Court of King's Bench of Alberta granted May 3, 2022 (the "**Receivership Order**"), MNP Ltd. ("**MNP**"), successor to The Bowra Group Inc., was appointed receiver and manager (the "**Receiver**") of all current and future assets, undertakings and properties of every nature and kind whatsoever of 608772 Alberta Ltd o/a Birchwood Auto Body ("**Birchwood**"), and 1943969 Alberta Ltd. ("**194 Alberta**") (collectively the "**Companies**"). A copy of the Receivership Order is attached as **Appendix "A"**.
2. This is the Receiver's first report to Court regarding the administration of the estate of the Company (the "**First Report**").
3. The purpose of this report is to:
 - Provide this Honourable Court with a summary of our activities since our appointment as Receiver;
 - Update this Honourable Court with respect to the marketing and sales efforts of the Receiver in respect to the assets of the Companies;
 - Assist in his Honourable Court's consideration of the Receiver's application for the approval of an offer made by AAA Exchange Edmonton Ltd. and/or its Nominee to purchase the Birchwood Assets (as defined below) and approval of the Offer to Purchase and Real Estate Purchase Agreement (the "**APA**");
 - Provide this Honourable Court with an interim statement of receipts and disbursements for the period of May 3, 2022, to January 2, 2024;
 - Request the approval of the Receiver's activities to date;
 - Request the approval of the Receiver's fees and that of the Receiver's independent legal counsel incurred to date; and,
 - Seek this Honourable Court's approval of a Restricted Court Access Order in relation to the Confidential Appendices hereto.

BACKGROUND INFORMATION

4. Birchwood is a corporation incorporated pursuant to the laws of the Province of Alberta. Mr. Brett Payne is the sole director of Birchwood.
5. Birchwood carried on business as an auto body repair shop.
6. 194 Alberta is a corporation incorporated pursuant to the laws of the Province of Alberta. Mr. Brett Payne is the sole director of 194 Alberta.
7. 194 Alberta is a holding company and had no ongoing business operations at the time of the Receivership. 194 Alberta's sole asset is its shareholdings in Birchwood.
8. Birchwood is the registered owner of lands municipally described as 133 MacKenzie Street in Fort McMurray and legally described as:

PLAN 7620533
BLOCK 19
LOT 1
EXCEPTING THEREOUT ALL MINES AND MINERALS
AREA: 0.202 HECTARES (0.5 ACRES) MORE OF LESS

(the "**Property**")

9. The Property is a freestanding warehouse/ office building comprised of approximately 7,848 square feet. Prior to the Receivership, Birchwood conducted operations from the Property.
10. A Copy of the Certificate of Title with respect to the Property dated March 9, 2022 is attached as **Appendix "B"**.
11. In addition to the Property, Birchwood's assets at the time of the Receivership included accounts receivable, work in progress, inventory, and equipment. The saleable assets including the Property, inventory and equipment are herein referred to as the "**Birchwood Assets**".

INSOLVENCY EVENTS

12. In order to fund its operations, Bank of Montreal ("**BMO**") advanced to Birchwood, a loan in the amount of \$2,602,277 plus interest and an operating demand loan in the maximum amount of \$200,000 (the "**Credit Facilities**").
13. In addition to the Credit Facilities, on or about May 13, 2020 Birchwood received a Canada Emergency Business Account Loan in the total amount of \$40,000 (the "**CEBA loan**"). The CEBA loan was advanced to Birchwood through BMO.
14. As security for its obligations, Birchwood granted a general security agreement to and in favor of BMO. Pursuant to the general security agreement, Birchwood granted BMO a security interest in all their present and after-acquired property and assets, real and personal, moveable or immovable, of whatever nature and kind.
15. On February 19, 2016, as further security for its indebtedness and obligations to BMO, Birchwood provided BMO a conventional first ranking mortgage over the Property.
16. As further security for the Credit Facilities, 194 Alberta, Darrell Payne, Vera Payne and Brett Payne executed various guarantees to and in favor of BMO.
17. Birchwood began to experience financial difficulty and liquidity issues in or around January 2020, and its BMO account was transferred to the oversight of BMO's Special Account Management Unit in January 2021.
18. Beginning in or around early 2022, BMO was advised by the Companies that they had failed to pay employee source deductions to the Canada Revenue Agency ("**CRA**") related to wages paid in 2021.
19. In addition, the Company owed approximately \$44,248 to the CRA with respect to GST.
20. Further, Birchwood failed to make its monthly loan payment to BMO for the month of February 2022 and on March 4, 2022, BMO, through its counsel, delivered Birchwood a demand letter demanding repayment, in full, of the indebtedness to BMO.
21. Ultimately, the Companies failed, refused, or otherwise neglected to repay the indebtedness and as such, on May 3, 2022, BMO applied for and obtained the Receivership Order.

22. As of March 3, 2022, the amount owing to BMO was \$2,528,971 plus any and all accruing interest, costs, expenses, and fees.

RECEIVER'S ACTIVITIES

23. On May 4, 2022, the Receiver attended the Property, secured all assets of Birchwood located at the Property and changed all exterior locks.

24. In addition to the above, the Receiver has performed the following:

- Transferred all utility accounts to the Receiver's name;
- Terminated all Birchwood employees and assisted with the preparation of WEPP claims;
- Engaged specific employees as subcontractors to the Receiver to assist in the completion of the remaining jobs;
- Confirmed, reviewed, and continued the building, contents, and general liability insurance coverage and updated the status of the policy to "non-operational";
- Froze all bank accounts for the Companies that were made available to the Receiver;
- Inventoried all equipment, tools, and third-party assets;
- Coordinated the release of third-party vehicles and equipment being stored at the Property;
- Obtained and reviewed the books and records provided by the Companies;
- Conducted an analysis of the current work in progress and scheduled jobs;
- Identified potential 30-day good claims;
- Prepared a cash-flow and made arrangements to obtain Receiver's borrowings to fund critical expenses to preserve and protect the assets;
- Assessed the outstanding accounts receivable, sent demand letters to delinquent customers and held discussions with customers regarding the collection of the outstanding balance;
- Contacted CRA to have current accounts closed as of the date of the Receivership and open new accounts for the Receiver;
- Assisted CRA with a trust audit and reviewed CRA's property claim;
- Engaged third-party contractors to complete ongoing and preventative maintenance at the Property;

- Engaged a third-party contract to provide snow removal and de-icing services at the Property;
- Engaged a third-party to attend the Property regularly to complete insurance checks;
- Prepared a request for offers to purchase or proposals to liquidate the Birchwood Assets;
- Assisted interested parties with due diligence and tours of the Property; and,
- Engaged NAI Commercial Real Estate Inc. ("NAI") to list and market the Birchwood Assets in a turnkey sale.

25. The Receiver has had various discussions and correspondence with NAI regarding the sales process and strategy and interest to date.

26. The Receiver has received, reviewed, and responded to offers on the Birchwood Assets, accepting an offer, subject to Court approval, as discussed later in this First Report.

27. The Receiver continues to complete the administrative requirements pursuant to the *Bankruptcy and Insolvency Act*, the Receiver set up a dedicated website to provide information to the Company's creditors and interested parties and held discussions with creditors regarding the status of the Receivership and the administration of the estate.

MARKETING AND SALES PROCESS

i. Requests for Offers to Purchase or Proposals to Liquidate

28. The Receivership Order authorizes the Receiver to market the assets of the Companies' but does not set out a specific process in that regard.

29. The Receiver sought offers to purchase and proposals to liquidate the Birchwood Assets through a tender bid sales process. The tender bid sales process sought en bloc offers.

30. The Receiver accordingly prepared and distributed a Request for Offers to Purchase or Liquidation Proposals (the "**ROP**") notifying prospective purchasers and qualified liquidators of:

- The nature of Birchwood's prior operations;

- The nature and extent of the equipment and inventory available for sale or liquidation, including, welders, washers, lifts, parts inventory and miscellaneous tools and equipment;
- The nature of the Property; and,
- The form of offer, and terms and conditions applicable to all offers for the purchase of Birchwood Assets.

31. A copy of the ROP is attached as **Appendix "C"**.

32. The deadline for offers to purchase or proposals to liquidate the Company's Assets was 4:00 pm MST on June 30th, 2022. (the "**Bid Deadline**").

33. The Receiver sent the ROP to 12 prospective purchasers, including industry competitors, auctioneers, liquidators, and commercial real estate brokers via email.

34. The Receiver assisted 4 prospective purchasers and liquidators with further in-depth due diligence and facilitated the viewing of the Birchwood Assets.

35. The ROP was marketed on the Receiver's dedicated case website and Insolvency Insider.

36. The Receiver thereafter held discussions with various prospective purchasers and liquidators regarding the potential sale or liquidation of the Birchwood Assets.

ii. **Results of the ROP sales process**

Equipment and Inventory

37. As of the Bid Deadline, the Receiver received 1 offer from an industry competitor to purchase the equipment and inventory. The offer was a piecemeal offer for 24 pieces in the amount of \$14,000.

38. The auctioneers and liquidators who received the ROP declined to submit offers for liquidation given the estimated minimal value of the equipment and inventory.

39. Given the value of the offer and the estimated total value of the equipment and inventory, the Receiver was of the opinion that selling the equipment and inventory together with the Property was the most efficient method and would result in the highest net recovery.

Property

40. The Receiver sent the ROP to 2 commercial brokers, NAI Commercial Real Estate Inc. ("**NAI**") and Jones Lang LaSalle IP, Inc. ("**JLL**"). JLL declined to submit a proposal.
41. A copy of the NAI sale and marketing proposal can be found in **Confidential Appendix 1**.
42. After review and discussions with various stakeholders, the Receiver engaged NAI to list the Birchwood Assets on an "as is, where is" basis. Key attributes of the NAI proposal included;
- Knowledge and familiarity with the local industrial real estate market;
 - Significant prior experience selling distressed properties in receivership situations;
 - Proposed commission fee of 3.0% of the gross sale price;
 - Co-listing the property with the only full time local commercial real estate agent in the Fort McMurray area; and,
 - An elaborate and tailored marketing plan, including email and telephone campaigns, a dedicated webpage and data room, social media marketing and 360-degree photos.

iii. NAI Marketing and Sales Process

43. The Receiver met with NAI and held discussions regarding the marketing process, strategy, and timeline.
44. NAI prepared a public marketing brochure (the "**Marketing Brochure**") to be sent to prospective purchasers. The Marketing Brochure was available on NAI's website and the Receiver's dedicated case website. A copy of the Marketing Brochure is attached as **Appendix "D"**.
45. The Marketing Brochure was reviewed and approved by the Receiver.
46. NAI launched the marketing campaign on August 10, 2022, with a list price of \$2,350,000.
47. To ensure maximum exposure within the marketplace during the listing period, NAI posted the listing online as well as sent emails to potential clients. In addition, the listing was posted to Spacelist, Loopnet and Realtor.ca.

48. The Receiver posted a link to the dedicated NAI webpage and contact information for NAI on the Receiver's case website.

49. NAI set up a virtual data room to facilitate further due diligence for interested parties who executed confidentiality agreements.

iii. Results of NAI Marketing and Sales Process

50. During the listing period, the Receiver and NAI held discussions regarding interest in the property and undertook the following listing price reductions:

- August 10, 2022: Listed at \$2,350,000
- October 24, 2022: Reduced to \$2,199,000
- February 7, 2023: Reduced to \$1,999,000
- April 18, 2023: Reduced to \$1,840,000
- August 2, 2023: Reduced to \$1,645,000

51. NAI facilitated multiple viewings and presented two offers to the Receiver for consideration.

52. On September 18, 2023 the Receiver received a conditional offer to purchase from AAA Exchange Edmonton Ltd. (the "**Purchaser**"). The Receiver and the Purchaser negotiated a revised, unconditional offer which was ultimately accepted by the Receiver on December 6, 2023. A copy of the accepted APA is attached as **Confidential Appendix 2**.

53. A summary of offers received is attached as **Confidential Appendix 3**.

54. Based on the Receiver's review and analysis of the offers received, the Receiver believes the APA to be the best offer that resulted from the sales process. In addition, the APA is free of any conditions for the Purchaser and only a condition in favor of the Receiver requiring the approval of this Honourable Court.

55. NAI has informed the Receiver that they believe the Birchwood Assets were exposed to the market sufficiently to generate the best offer. A final marketing report was prepared by NAI detailing the sales and marketing process, offers received and ultimately supporting acceptance and approval of the APA, a copy of which is attached as **Confidential Appendix**

4. As a result, the Receiver believes the APA is reasonable given current market conditions and will provide the greatest recovery to the Companies creditors and stakeholders.

56. The Receiver fully supports the approval of the APA and the pronouncement of the necessary Sale Approval and Vesting Order for the following reasons;

- i. The Birchwood Assets have been exposed to a wide market as a result of the Receiver's and NAI's marketing efforts, as detailed above;
- ii. The APA is the best offer received;
- iii. The APA is unconditional;
- iv. A deposit has been received by NAI as contemplated by the terms of the APA; and,
- v. The APA will result in a timely disposition of the Birchwood Assets which is of benefit to the estate given ongoing carrying cost.

57. The sale of the Birchwood Assets pursuant to the APA is supported by the Companies' secured creditor, BMO.

58. The Receiver respectfully requests that this Honourable Court approve the APA.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

59. A copy of the interim statement of receipts and disbursements for the period of May 3, 2022, to January 2, 2024, is attached as **Appendix "E"**. Receipts and disbursements to date total \$218,574 and \$218,177, respectively.

60. As at January 2, 2024, the Receiver holds \$397 in its trust account.

PROFESSIONAL FEES

i. Summary of Receiver's Accounts

61. A summary and copies of the Receiver's invoices rendered during the period of March 1, 2022, to November 30, 2023, are attached as **Exhibit A** to the Fee Affidavit (the "**Affidavit**") sworn by Kristin Gray in this Action. A copy of the Affidavit is attached as **Appendix "F"**.

62. The total Receiver fees to November 30, 2023, are \$109,490 and disbursements are \$10,410 as summarized in the table below:

	\$
Fees	109,490
Disbursements	10,410
GST	5,995
Total	125,895

63. We note that the table above includes Receiver's fees and disbursements that have been invoiced but not yet paid (and therefore are not reflected in the interim statement of receipts and disbursements). The outstanding invoice and further professional fees will be paid from sale proceeds.

ii. Receiver Staffing and Hours

64. Since the appointment of the Receiver by this Court, Ms. Kristin Gray, Senior Vice President of MNP, has had primary responsibility for the work carried out by the Receiver. When appropriate, work was delegated to other staff within MNP. A summary of the time spent administering the estate by members of the staff of MNP for the period of March 1, 2022, to November 30, 2023, is detailed in the table below:

Name	Title	Hours	Hourly Rate (\$)
Kristin Gray	Senior Vice President	62.25	600/550/500
Chris Bowra	Vice President	21.55	450
Steven Barlott	Manager/ Senior Consultant	7.85	375/320/285
Nicole Carreau	Associate	68.50	295
Derek Jessop	Associate	81.45	275/250
Michael Bacchus	Associate	0.90	200
Sofie Parker	Insolvency Administrator	16.00	185-292
Administration	Administrative	115.15	125-245
		373.65	

65. In the Receiver's opinion, the time and disbursements incurred by the Receiver in the course of its duties are fair and reasonable in a receivership of the nature described herein. In the Receiver's opinion, the cost of this Receivership is comparable to receivership assignments of similar scale and complexity.

66. The hourly rates charged by the Receiver are consistent with the average hourly rates billed by the Receiver on its other engagements and, to the Receiver's knowledge, consistent with other accounting firms of comparable size engaged on similar receivership matters.

67. The Receiver requests that the Court approve the Receiver's fees incurred to date.

iii. Legal Fees

68. The Receiver engaged the services of Dentons Canada LLP ("**Dentons**") as its independent legal counsel to assist with the obligations in these proceedings. The lawyer primarily responsible for assisting the Receiver was Mr. Dean Hitesman, Partner.

69. The total legal fees of Dentons to October 31, 2023, are \$8,575 and disbursements are \$362 as summarized in the table below:

	\$
Fees	8,575
Disbursements	362
GST	447
Total	9,384

70. A summary and copies of the legal invoices rendered by Dentons are attached as **Exhibit B** to the Affidavit.

71. The Receiver confirms that it has worked closely and extensively with its counsel since the onset of the Receivership Order and has reviewed the fees and disbursements rendered by Dentons and believes them to be both reasonable and proper in circumstances and are comparable to Receivership assignments of similar scale and complexity for a Receivership of this nature and scope. The legal services provided were necessary for the Receiver to fulfill its obligations in these proceedings. The Receiver has been informed by its legal counsel that the rates and charges applied by Dentons are the standard rates and charges of its personnel.

72. The Receiver requests that the Court similarly approve the legal fees incurred to date.

CONCLUSION

73. The Receiver respectfully requests the Court grant an Order:

- Approving the activities of the Receiver as outlined in this First Report;
- Approving the sale of the Birchwood Assets to the Purchaser pursuant to the APA and vesting in the Purchaser all right, title, and interest in the Birchwood Assets free and clear of all claims and encumbrances;
- Approving the Receiver's interim statement of receipts and disbursements for the period of May 3, 2022, to January 2, 2024;
- Approving the fees and disbursements of the Receiver to November 30, 2023, and its legal counsel to October 31, 2023; and,
- Any further direction that the Court wishes to provide to the Receiver.

74. The Receiver respectfully requests that this Honourable Court approve the temporary sealing of the Confidential Appendices attached hereto. Dentons, counsel to the Receiver, submitted a Notice to Media of Application to Restrict Access (the "**Notice to Media**") with respect to the Confidential Appendices to this First Report and confirmation of receipt of the Notice to Media was delivered by the Clerk of the Court to Dentons on January 5, 2024. A copy of the confirmation of receipt of the Notice to Media is attached as **Appendix "G"**.

All of which is respectfully submitted this 8th day of January 2024.

MNP Ltd.

Receiver of all current and future assets, undertakings and properties of every nature and kind whatsoever of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969 Alberta Ltd.

Per: _____



Kristin Gray, CPA, CA, CIRP, LIT

APPENDIX A

A copy of the Receivership Order – May 3, 2022

CERTIFIED *E. Whouston*
by the Court Clerk as a true copy of the
document digitally filed on May 3, 2022

COURT FILE NUMBER

2203-04703

COURT

COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE

EDMONTON

PLAINTIFF

BANK OF MONTREAL

DEFENDANTS

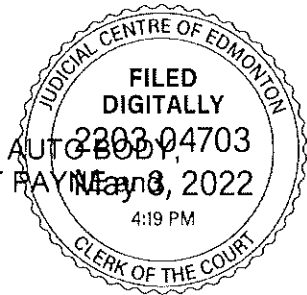
608772 ALBERTA LTD. o/a BIRCHWOOD AUTO BODY,
DARRELL PAYNE, VERA PAYNE, BRETT PAYNE,
1943969 ALBERTA LTD.

DOCUMENT

RECEIVERSHIP ORDER

ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT

McCARTHY TÉTRAULT LLP
4000, 421 – 7th Avenue SW
Calgary, AB T2P 4K9
Attention: Walker MacLeod / Nathan Stewart /
Erinn Wilson (Student-at-Law)
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Fax: 403-260-3501
Email: wmacleod@mccarthy.ca / nstewart@mccarthy.ca /
erinnwilson@mccarthy.ca



DATE ON WHICH ORDER WAS PRONOUNCED:

May 3, 2022

LOCATION OF HEARING:

Edmonton, Alberta

NAME OF JUDGE WHO MADE THIS ORDER:

Justice S.D. Hillier

UPON the application (the "**Application**") of Bank of Montreal ("**BMO**"), in respect of 608772 Alberta Ltd. operating as Birchwood Auto Body (the "**Borrower**") and 1943969 Alberta Ltd. (the "**Corporate Guarantor**", the Borrower and the Corporate Guarantor are collectively referred to as, the "**Debtors**"); **AND UPON** having read the Application, the Affidavit of Michelle Madrigga, sworn on March 23, 2022 (the "**Madrigga Affidavit**"), and the Affidavit of Service of Katie Doran, sworn on March 31, 2022 (the "**First Service Affidavit**"), the Supplemental Affidavit of Service of Katie Doran, sworn on April 22, 2022 (the "**Second Service Affidavit**"), and the Second Supplemental Affidavit of Service of Katie Doran, sworn on May 2, 2022 (the "**Third Service Affidavit**", the First Service Affidavit, the Second Service Affidavit, and the Third Service Affidavit are collectively referred to as, the "**Service Affidavits**"), all filed; **AND UPON** reading the consent of The Bowra Group Inc. ("**Bowra**"), to act as receiver and manager (the "**Receiver**") of the Debtors, filed; **AND UPON** hearing counsel for BMO, counsel for the proposed Receiver, and any other counsel or other interested parties present;

IT IS HEREBY ORDERED AND DECLARED THAT:

SERVICE

1. The time for service of the Application and the Madrigga Affidavit is abridged, if necessary, the Application is properly returnable today, service of the Application and the Madrigga Affidavit on the service list (the "**Service List**") attached as Exhibit "**A**" to the First Service Affidavit, in the manner described in the Service Affidavits, is good and sufficient, and no other persons other than those listed on the Service List, are entitled to service of the Application or the Madrigga Affidavit.

APPOINTMENT

2. Pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (the "**BIA**"), and sections 13(2) of the *Judicature Act*, R.S.A. 2000, c. J-2, 99(a) of the *Business Corporations Act*, R.S.A. 2000, c. B-9, and 65(7) of the *Personal Property Security Act*, R.S.A. 2000, c. P-7, Bowra is hereby appointed Receiver, without security, of all of the Debtors' current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "**Property**").

RECEIVER'S POWERS

3. The Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:
 - (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
 - (b) to receive, preserve and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
 - (c) to manage, operate and carry on the business of the Debtors, including the powers to enter into any agreements, incur any obligations in the ordinary course of

business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors;

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to settle, extend or compromise any indebtedness owing to or by the Debtors;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtors;
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding, and provided further that nothing in this Order shall authorize the Receiver to defend or settle the action in which this Order is made unless otherwise directed by this Court;
- (k) to market any or all the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

(l) to sell, convey, transfer, lease, or assign the Property or any part or parts thereof out of the ordinary course of business:

(i) without the approval of this Court in respect of any transaction not exceeding \$20,000, provided that the aggregate consideration for all such transactions does not exceed \$50,000; and,

(ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause,

and in each such case notice under subsection 60(8) of the *Personal Property Security Act*, R.S.A. 2000, c. P-7 or any other similar legislation in any other province or territory shall not be required.

(m) to apply for any vesting order or other orders (including, without limitation, confidentiality or sealing orders) necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;

(n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;

(o) to register a copy of this Order and any other orders in respect of the Property against title to any of the Property, and when submitted by the Receiver for registration this Order shall be immediately registered by the Registrar of Land Titles of Alberta, or any other similar government authority, notwithstanding Section 191 of the *Land Titles Act*, RSA 2000, c. L-4, or the provisions of any other similar legislation in any other province or territory, and notwithstanding that the appeal period in respect of this Order has not elapsed and the Registrar of Land Titles shall accept all Affidavits of Corporate Signing Authority submitted by the Receiver in its capacity as Receiver of the Debtors and not in its personal capacity;

- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;
- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (s) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations;

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons, including the Debtors, and without interference from any other Person (as defined below).

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. (i) The Debtors, (ii) all of their respective current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on their instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property (excluding Property subject to liens the validity of which is dependent on maintaining possession) to the Receiver upon the Receiver's request.
5. All Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access

to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or documents prepared in contemplation of litigation or due to statutory provisions prohibiting such disclosure.

6. If any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names, and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

7. No proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

8. No Proceeding against or in respect of the Debtors or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtors or the Property are hereby stayed and suspended pending further Order of this Court, provided, however, that nothing in this Order shall: (i) prevent any Person from commencing a proceeding regarding a claim that might otherwise become barred by

statute or an existing agreement if such proceeding is not commenced before the expiration of the stay provided by this paragraph; and (ii) affect a Regulatory Body's investigation in respect of the Debtors or an action, suit or proceeding that is taken in respect of the Debtors by or before the Regulatory Body, other than the enforcement of a payment order by the Regulatory Body or the Court. "Regulatory Body" means a person or body that has powers, duties or functions relating to the enforcement or administration of an Act of Parliament or of the legislature of a Province.

NO EXERCISE OF RIGHTS OF REMEDIES

9. All rights and remedies of any Person, whether judicial or extra-judicial, statutory or non-statutory (including, without limitation, set-off rights) against or in respect of the Debtors or the Receiver or affecting the Property are hereby stayed and suspended and shall not be commenced, proceeded with or continued except with leave of this Court, provided, however, that this stay and suspension does not apply in respect of any "eligible financial contract" (as defined in the BIA), and further provided that nothing in this Order shall:
- (a) empower the Debtors to carry on any business that the Debtors are not lawfully entitled to carry on;
 - (b) prevent the filing of any registration to preserve or perfect a security interest;
 - (c) prevent the registration of a claim for lien; or
 - (d) exempt the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment.
10. Nothing in this Order shall prevent any party from taking an action against the Debtors where such an action must be taken in order to comply with statutory time limitations in order to preserve their rights at law, provided that no further steps shall be taken by such party except in accordance with the other provisions of this Order, and notice in writing of such action be given to the Receiver at the first available opportunity.

NO INTERFERENCE WITH THE RECEIVER

11. No Person shall accelerate, suspend, discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtors, except with the written consent of the

applicable Debtor and the Receiver, or leave of this Court. Nothing in this Order shall prohibit any party to an eligible financial contract (as defined in the BIA) from closing out and terminating such contract in accordance with its terms.

CONTINUATION OF SERVICES

12. All persons having:

- (a) statutory or regulatory mandates for the supply of goods and/or services; or
- (b) oral or written agreements or arrangements with the Debtors, including without limitation all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation, services, utility or other services to the Debtors,

are hereby restrained until further order of this Court from discontinuing, altering, interfering with, suspending or terminating the supply of such goods or services as may be required by the Debtors or exercising any other remedy provided under such agreements or arrangements. The Debtors shall be entitled to the continued use of their current premises, telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the usual prices or charges for all such goods or services received after the date of this Order are paid by the Debtors in accordance with the payment practices of the Debtors, or such other practices as may be agreed upon by the supplier or service provider and each of the Debtors and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

13. All funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "**Post Receivership Accounts**") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further order of this Court.

EMPLOYEES

14. Subject to employees' rights to terminate their employment, all employees of the Debtors shall remain the employees of the Debtors until such time as the Receiver, on the Debtors' behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*, S.C. 2005, c.47 ("**WEPPA**").
15. Pursuant to clause 7(3)(c) of the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

16. (a) Notwithstanding anything in any federal or provincial law, the Receiver is not personally liable in that position for any environmental condition that arose or environmental damage that occurred:
 - (i) before the Receiver's appointment; or,
 - (ii) after the Receiver's appointment unless it is established that the condition arose or the damage occurred as a result of the Receiver's gross negligence or wilful misconduct.

- (b) Nothing in sub-paragraph (a) exempts a Receiver from any duty to report or make disclosure imposed by a law referred to in that sub-paragraph.
- (c) Notwithstanding anything in any federal or provincial law, but subject to sub-paragraph (a) hereof, where an order is made which has the effect of requiring the Receiver to remedy any environmental condition or environmental damage affecting the Property, the Receiver is not personally liable for failure to comply with the order, and is not personally liable for any costs that are or would be incurred by any person in carrying out the terms of the order,
 - (i) if, within such time as is specified in the order, within 10 days after the order is made if no time is so specified, within 10 days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, or during the period of the stay referred to in clause (ii) below, the Receiver:
 - A. complies with the order, or,
 - B. on notice to the person who issued the order, abandons, disposes of or otherwise releases any interest in any real property affected by the condition or damage;
 - (ii) during the period of a stay of the order granted, on application made within the time specified in the order referred to in clause (i) above, within 10 days after the order is made or within 10 days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, by,
 - A. the court or body having jurisdiction under the law pursuant to which the order was made to enable the Receiver to contest the order; or,
 - B. the court having jurisdiction in bankruptcy for the purposes of assessing the economic viability of complying with the order; or,
 - (iii) if the Receiver had, before the order was made, abandoned or renounced or been divested of any interest in any real property affected by the condition or damage.

LIMITATION ON THE RECEIVER'S LIABILITY

17. Except for gross negligence or wilful misconduct, as a result of its appointment or carrying out the provisions of this Order the Receiver shall incur no liability or obligation that exceeds an amount for which it may obtain full indemnity from the Property. Nothing in this Order shall derogate from any limitation on liability or other protection afforded to the Receiver under any applicable law, including, without limitation, Section 14.06, 81.4(5) or 81.6(3) of the BIA.

RECEIVER'S ACCOUNTS

18. The Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case, incurred at their standard rates and charges. The Receiver and counsel to the Receiver shall be entitled to the benefits of and are hereby granted a charge (the "**Receiver's Charge**") on the Property, which charge shall not exceed an aggregate amount of \$50,000, as security for their professional fees and disbursements incurred at the normal rates and charges of the Receiver and such counsel, both before and after the making of this Order in respect of these proceedings, and the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, deemed trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person but subject to section 14.06(7), 81.4(4) and 81.6(2) and 88 of the BIA.
19. The Receiver and its legal counsel shall pass their accounts from time to time.
20. Prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including the legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

21. The Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$100,000 (or such greater amount as this Court may by further order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon

the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, deemed trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges set out in sections 14.06(7), 81.4(4) and 81.6(2) and 88 of the BIA.

22. Neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.
23. The Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.
24. The monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.
25. The Receiver shall be allowed to repay any amounts borrowed by way of Receiver's Certificates out of the Property or any proceeds, including any proceeds from the sale of any assets without further approval of this Court.

ALLOCATION

26. Any interested party may apply to this Court on notice to any other party likely to be affected, for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the various assets comprising the Property.

GENERAL

27. The Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
28. Notwithstanding Rule 6.11 of the *Alberta Rules of Court*, unless otherwise ordered by this Court, the Receiver will report to the Court from time to time, which reporting is not required

to be in affidavit form and shall be considered by this Court as evidence. The Receiver's reports shall be filed by the Court Clerk notwithstanding that they do not include an original signature.

29. Nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.
30. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in any foreign jurisdiction to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Receiver in any foreign proceeding, or to assist the Receiver and its agents in carrying out the terms of this Order.
31. The Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.
32. The Plaintiff shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Plaintiff's security or, if not so provided by the Plaintiff's security, then on a substantial indemnity basis, including legal costs on a solicitor-client full indemnity basis, to be paid by the Receiver from the Debtors' estates with such priority and at such time as this Court may determine.
33. Any interested party may apply to this Court to vary or amend this Order on not less than 7 days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

FILING

34. The Receiver shall establish and maintain a website in respect of these proceedings at <https://www.bowragroup.com/client/608772-alberta-ltd/> (the "**Receiver's Website**") and shall post there as soon as practicable:

- (a) all materials prescribed by statute or regulation to be made publically available; and
- (b) all applications, reports, affidavits, orders and other materials filed in these proceedings by or on behalf of the Receiver, or served upon it, except such materials as are confidential and the subject of a sealing order or pending application for a sealing order.

35. 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 or otherwise served with notice of 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; and,
- (b) posting a copy of this Order on the Receiver's Website,

and service on any other person is hereby dispensed with.

36. 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

**SCHEDULE "A" TO THE RECEIVERSHIP ORDER
RECEIVER CERTIFICATE**

CERTIFICATE NO. _____

AMOUNT: \$ _____

1. THIS IS TO CERTIFY that The Bowra Group Inc., the receiver and manager (the "Receiver") of all of the assets, undertakings and properties of 608772 Alberta Ltd. operating as Birchwood Auto Body (the "Borrower") and 1943969 Alberta Ltd. (the "Corporate Guarantor", the Borrower and the Corporate Guarantor are collectively referred to as, the "Debtors") appointed by Order of the Court of Queen's Bench of Alberta and the Court of Queen's Bench of Alberta in Bankruptcy and Insolvency (collectively, the "Court") dated the 3rd day of May, 2022 (the "Order") made in action number 2203-04703, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$●, being part of the total principal sum of \$● that the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily] [monthly not in advance on the ● day of each month] after the date hereof at a notional rate per annum equal to the rate of [●] per cent above the prime commercial lending rate of Bank of Montreal from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at [●].

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.
7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the _____ day of _____, 20__.

**THE BOWRA GROUP INC., solely in its
capacity as Receiver of the Property (as
defined in the Order), and not in its
personal capacity**

Per: _____
Name:
Title:

APPENDIX B

A copy of the Certificate of Title dated March 9, 2022



LAND TITLE CERTIFICATE

S
 LINC SHORT LEGAL TITLE NUMBER
 0014 851 745 7620533;19;1 032 089 435

LEGAL DESCRIPTION
 PLAN 7620533
 BLOCK 19
 LOT 1
 EXCEPTING THEREOUT ALL MINES AND MINERALS
 AREA: 0.202 HECTARES (0.5 ACRES) MORE OR LESS

ESTATE: FEE SIMPLE
 ATS REFERENCE: 4;9;88;26;NW
 ATS REFERENCE: 4;9;88;27;NE
 ATS REFERENCE: 4;9;88;34;SE

MUNICIPALITY: REGIONAL MUNICIPALITY OF WOOD BUFFALO (FORT MCMURRAY)

REFERENCE NUMBER: 012 319 165

REGISTERED OWNER(S)					
REGISTRATION	DATE (DMY)	DOCUMENT TYPE	VALUE	CONSIDERATION	
032 089 435	13/03/2003	TRANSFER OF LAND	\$350,000	\$350,000	

OWNERS

608772 ALBERTA LTD.
 OF 133 MACKENZIE STREET
 FORT MC MURRAY
 ALBERTA

ENCUMBRANCES, LIENS & INTERESTS

REGISTRATION NUMBER	DATE (D/M/Y)	PARTICULARS
762 011 893	21/01/1976	ZONING REGULATIONS BY - HER MAJESTY THE QUEEN IN RIGHT OF CANADA AS REPRESENTED BY DEPARTMENT OF TRANSPORT
162 063 379	02/03/2016	MORTGAGE MORTGAGEE - BANK OF MONTREAL.

(CONTINUED)

REGISTRATION

NUMBER	DATE (D/M/Y)	PARTICULARS
--------	--------------	-------------

10705 WEST SIDE DRIVE
GRANDE PRAIRIE
ALBERTA T8V8E6
ORIGINAL PRINCIPAL AMOUNT: \$2,775,000

TOTAL INSTRUMENTS: 002

THE REGISTRAR OF TITLES CERTIFIES THIS TO BE AN
ACCURATE REPRODUCTION OF THE CERTIFICATE OF
TITLE REPRESENTED HEREIN THIS 9 DAY OF MARCH,
2022 AT 01:45 P.M.

ORDER NUMBER: 43878288

CUSTOMER FILE NUMBER: 004138543294



END OF CERTIFICATE

THIS ELECTRONICALLY TRANSMITTED LAND TITLES PRODUCT IS INTENDED
FOR THE SOLE USE OF THE ORIGINAL PURCHASER, AND NONE OTHER,
SUBJECT TO WHAT IS SET OUT IN THE PARAGRAPH BELOW.

THE ABOVE PROVISIONS DO NOT PROHIBIT THE ORIGINAL PURCHASER FROM
INCLUDING THIS UNMODIFIED PRODUCT IN ANY REPORT, OPINION,
APPRAISAL OR OTHER ADVICE PREPARED BY THE ORIGINAL PURCHASER AS
PART OF THE ORIGINAL PURCHASER APPLYING PROFESSIONAL, CONSULTING
OR TECHNICAL EXPERTISE FOR THE BENEFIT OF CLIENT(S).

APPENDIX C

A copy of the ROP

**REQUEST FOR OFFERS TO PURCHASE OR
LIQUIDATION PROPOSALS**

**608772 Alberta Ltd. & 1943969 Alberta Ltd.
o/a Birchwood Auto Body**



THE BOWRA GROUP INC.

RECEIVER

June 1, 2022

**REQUEST FOR OFFERS TO PURCHASE OR LIQUIDATION PROPOSALS
608772 ALBERTA LTD.**

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APPENDICES

- A.** A copy of the Receivership Order
- B.** Land Title Search
- C.** Location, pictures, and map of building
- D.** Equipment Listing
- E.** Personal Property Registry Search
- F.** Form of Offer
- G.** Terms & Conditions

1. OVERVIEW AND BACKGROUND INFORMATION

The Bowra Group Inc. was appointed Receiver (the "**Receiver**") of the current and future assets, undertakings, and properties of 608772 Alberta Ltd operating as Birchwood Auto Body ("**Birchwood**" or the "**Company**") and 1943969 Alberta Ltd (the "**194**") pursuant to an Order of the Court of Queen's Bench of Alberta dated May 3rd, 2022 (the "**Receivership Order**"). A copy of the Receivership Order is attached as **Appendix A**.

Pursuant to the authority granted under the Receivership Order, the Receiver is, solely in that capacity, seeking offers to purchase or proposals to liquidate the Company's assets.

The Receiver is seeking en bloc offers to purchase or proposals to liquidate minor equipment (the "**Equipment**") and the land and building located at 133 MacKenzie Street, Fort McMurray, Alberta (the "**Land and Building**"). The Equipment and the Land and Building are collectively referred to as the "**Company's Assets**".

Birchwood was in the business of providing auto body services, including body repair, vehicle maintenance, tire rotation, painting, and insurance claim repairs. All operations were conducted on lands owned by Birchwood in Fort McMurray.

The Land and Building consist of a one-storey business industrial building utilized as an autobody repair shop.

The Equipment, which is more particularly described in the below referenced appendices, is of the following general nature:

- Drill Press;
- Door Jack;
- Rotary Lift;
- Pressure washer;
- Welders; and
- Miscellaneous autobody shop equipment & tools

The Land and Building consist of a one-storey business industrial building utilized as an autobody repair shop.

The Company's Assets are being sold on an "as is, where is" basis. The Receiver does not make any representations, covenants, or warranties regarding the assets. Further details and descriptions of the Company's Assets are provided in the appendices.

The Receiver is at liberty to accept any offer in its sole discretion, and specifically reserves the right (a) not to accept the highest or any offer whatsoever, (b) to accept or negotiate with any prospective purchaser at any time prior to the below deadline, (c) waive or vary any term or condition, (d) reject any or all proposed offers, or (e) to apply to Court for approval of any offer. The Receiver will evaluate the offers received and may individually contact some or all prospective purchasers to request additional information about their respective offer.

Each prospective purchaser shall bear all their own costs, including, but not limited to, legal counsel and external advisers, for its investigation and due diligence for preparing its offer.

Qualified interested parties may request viewings of the Company's Assets facilitated by the Receiver on the following dates;

- Wednesday June 8, 2022; and
- Wednesday June 22, 2022.

All inquiries with respect to the Company's Assets should be directed to the Receiver;

Derek Jessop, CPA
d: (780) 705-0488
e: djessop@bowragroup.com

Offers to purchase or liquidation proposals must be submitted to The Bowra Group Inc. prior to **4:00 pm MST Thursday June 30, 2022** (the "Deadline"). Details concerning a form of offer to purchase are referenced below. The Receiver's acceptance of any offer to purchase or proposal to liquidate is subject to Court approval.

This Request of Offers to Purchase or Liquidation Proposals ("**ROP**") is intended solely for the purpose of soliciting offers or proposals from qualified, prospective purchasers, or liquidators of the Company's Assets.

The ROP is provided with the expressed understanding that each prospective purchaser will undertake its own due diligence and independently investigate those matters that it deems pertinent. The Receiver has prepared the ROP from information provided by the Company and other sources deemed reliable. The Receiver has conducted a limited review of this information, but it has not independently verified its accuracy or completeness. The ROP is provided with the expressed understanding that each prospective purchaser will undertake its own due diligence and independently investigate those matters that it deems pertinent. Nothing in the ROP shall be deemed to create or imply any covenant, representation, or warranty whatsoever on the part of the Receiver. The Receiver expressly disclaims liability for any loss or damage that may arise from the use of the information contained in this ROP.

2. LAND & BUILDING

The Land and Building consists of 0.50 acres of land improved by an 8,648 sq. ft one-storey business industrial building utilized as an autobody repair shop.

The building was constructed in two phases. The first phase which is approximately 4,600 sq ft was completed in 1978 and an addition of 4,048 sq ft was constructed in 2004. The building was built with pre-engineered steel construction with pre-finished metal side panels, and a sloping metal roof covering. The remaining economic life of the building is estimated at 26 years.

The building includes finished and unfinished mezzanine levels as well as fully finished and functional 891 sq. ft. security suite. The security suite is located above the main office area and the layout consists of a living room, kitchen/eating area, two-bedrooms and a 4pc washroom with laundry.

Included in the autobody shop is a reception & office area, wash bay, hoist bay, two paint booths and the main shop.

The Receiver is seeking offers to purchase or proposals to liquidate the Land and Buildings.

The results of the land title search conducted upon the Land and Buildings including a map of the property and pictures is attached as **Appendix B**. Location of the property, pictures and a map of the building is attached as **Appendix C**.

3. EQUIPMENT

A detailed list of the Equipment is attached as **Appendix D**.

Although the Receiver will entertain piecemeal offers, preference will be given to en-bloc offers that include all Company's Assets as a turn key operation.

Please note that Equipment additions or deletions may occur during the sales process. The Receiver will update interested parties of any additions or deletions that occur during the due diligence process.

4. PERSONAL PROPERTY REGISTRY

The results of name searches performed on the Companies at the Alberta Personal Property Registry is attached as **Appendix E**.

5. SUBMISSION OF OFFERS TO PURCHASE

Each offer to purchase the Company's Assets must be in the form of offer attached as **Appendix F** and include a deposit (the "**Deposit**") by way of a bank draft in the amount of no less than 20% of the offer price and made payable to "The Bowra Group Inc. – In Trust."

Prospective purchasers can submit offers to the Receiver prior to the Deadline at the following address:

The Bowra Group Inc.
1411 TD Tower
10088 – 102 Avenue NW
Edmonton, AB T5J 2Z1
Attention: Derek Jessop, CPA

Offers may also be submitted via email (djessop@bowragroup.com) or via fax (780-705-1946) provided the Deposit is received prior to the Deadline.

Additional terms and conditions are further defined in **Appendix G**.

Offers submitted to the Receiver must remain firm and irrevocable for a minimum of seven (7) days after they have been submitted. The Receiver will return the Deposits of prospective purchasers for offers that are not accepted in accordance with the terms and conditions.

The Receiver is at liberty to accept any offer in its sole discretion, and specifically reserves the right (a) not to accept the highest or any offer whatsoever, (b) to accept or negotiate with any prospective purchaser at any time prior to the deadline, (c) waive or vary any term or condition, (d) reject any or all offers, or (e) to apply to Court for approval of any offer. The Receiver will evaluate the offers received and may individually contact some or all prospective purchasers to request additional information about their respective offers.

The Receiver reserves the right to amend the ROP at any time and other information that the Receiver transmits in writing or orally to any prospective purchaser.

Each prospective purchaser shall bear all their own costs, including, but not limited to, legal counsel and external advisers, for its investigation and due diligence for preparing its offer to purchase or to complete the purchase of the Company's Assets.

The Bowra Group Inc.
Receiver of the assets, undertakings, and properties of
608772 Alberta Ltd. and not in its personal capacity.

APPENDIX A

A copy of the Receivership Order

CERTIFIED *E. Whiston*
by the Court Clerk as a true copy of the
document digitally filed on May 3, 2022

COURT FILE NUMBER 2203-04703

COURT COURT OF QUEEN'S BENCH OF ALBERTA

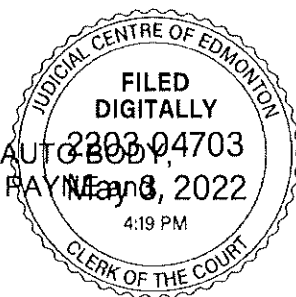
JUDICIAL CENTRE EDMONTON

PLAINTIFF BANK OF MONTREAL

DEFENDANTS 608772 ALBERTA LTD. o/a BIRCHWOOD AUTO BODY,
DARRELL PAYNE, VERA PAYNE, BRETT PAYNE,
1943969 ALBERTA LTD.

DOCUMENT **RECEIVERSHIP ORDER**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT
McCARTHY TÉTRAULT LLP
4000, 421 – 7th Avenue SW
Calgary, AB T2P 4K9
Attention: Walker MacLeod / Nathan Stewart /
Erinn Wilson (Student-at-Law)
Tel: 403-260-3710 / 3534 / 3682
Fax: 403-260-3501
Email: wmacleod@mccarthy.ca / nstewart@mccarthy.ca /
erinnwilson@mccarthy.ca



DATE ON WHICH ORDER WAS PRONOUNCED: May 3, 2022

LOCATION OF HEARING: Edmonton, Alberta

NAME OF JUDGE WHO MADE THIS ORDER: Justice S.D. Hillier

UPON the application (the "**Application**") of Bank of Montreal ("**BMO**"), in respect of 608772 Alberta Ltd. operating as Birchwood Auto Body (the "**Borrower**") and 1943969 Alberta Ltd. (the "**Corporate Guarantor**", the Borrower and the Corporate Guarantor are collectively referred to as, the "**Debtors**"); **AND UPON** having read the Application, the Affidavit of Michelle Madrigga, sworn on March 23, 2022 (the "**Madrigga Affidavit**"), and the Affidavit of Service of Katie Doran, sworn on March 31, 2022 (the "**First Service Affidavit**"), the Supplemental Affidavit of Service of Katie Doran, sworn on April 22, 2022 (the "**Second Service Affidavit**"), and the Second Supplemental Affidavit of Service of Katie Doran, sworn on May 2, 2022 (the "**Third Service Affidavit**", the First Service Affidavit, the Second Service Affidavit, and the Third Service Affidavit are collectively referred to as, the "**Service Affidavits**"), all filed; **AND UPON** reading the consent of The Bowra Group Inc. ("**Bowra**"), to act as receiver and manager (the "**Receiver**") of the Debtors, filed; **AND UPON** hearing counsel for BMO, counsel for the proposed Receiver, and any other counsel or other interested parties present;

IT IS HEREBY ORDERED AND DECLARED THAT:

SERVICE

1. The time for service of the Application and the Madrigga Affidavit is abridged, if necessary, the Application is properly returnable today, service of the Application and the Madrigga Affidavit on the service list (the "**Service List**") attached as Exhibit "**A**" to the First Service Affidavit, in the manner described in the Service Affidavits, is good and sufficient, and no other persons other than those listed on the Service List, are entitled to service of the Application or the Madrigga Affidavit.

APPOINTMENT

2. Pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 (the "**BIA**"), and sections 13(2) of the *Judicature Act*, R.S.A. 2000, c. J-2, 99(a) of the *Business Corporations Act*, R.S.A. 2000, c. B-9, and 65(7) of the *Personal Property Security Act*, R.S.A. 2000, c. P-7, Bowra is hereby appointed Receiver, without security, of all of the Debtors' current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the "**Property**").

RECEIVER'S POWERS

3. The Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:
 - (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
 - (b) to receive, preserve and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
 - (c) to manage, operate and carry on the business of the Debtors, including the powers to enter into any agreements, incur any obligations in the ordinary course of

business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtors;

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtors or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtors and to exercise all remedies of the Debtors in collecting such monies, including, without limitation, to enforce any security held by the Debtors;
- (g) to settle, extend or compromise any indebtedness owing to or by the Debtors;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtors, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtors;
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtors, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding, and provided further that nothing in this Order shall authorize the Receiver to defend or settle the action in which this Order is made unless otherwise directed by this Court;
- (k) to market any or all the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

- (l) to sell, convey, transfer, lease, or assign the Property or any part or parts thereof out of the ordinary course of business:
 - (i) without the approval of this Court in respect of any transaction not exceeding \$20,000, provided that the aggregate consideration for all such transactions does not exceed \$50,000; and,
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause,

and in each such case notice under subsection 60(8) of the *Personal Property Security Act*, R.S.A. 2000, c. P-7 or any other similar legislation in any other province or territory shall not be required.

- (m) to apply for any vesting order or other orders (including, without limitation, confidentiality or sealing orders) necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other orders in respect of the Property against title to any of the Property, and when submitted by the Receiver for registration this Order shall be immediately registered by the Registrar of Land Titles of Alberta, or any other similar government authority, notwithstanding Section 191 of the *Land Titles Act*, RSA 2000, c. L-4, or the provisions of any other similar legislation in any other province or territory, and notwithstanding that the appeal period in respect of this Order has not elapsed and the Registrar of Land Titles shall accept all Affidavits of Corporate Signing Authority submitted by the Receiver in its capacity as Receiver of the Debtors and not in its personal capacity;

- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtors;
- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtors, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtors;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtors may have; and
- (s) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations;

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons, including the Debtors, and without interference from any other Person (as defined below).

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. (i) The Debtors, (ii) all of their respective current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on their instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property (excluding Property subject to liens the validity of which is dependent on maintaining possession) to the Receiver upon the Receiver's request.
5. All Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtors, and any computer programs, computer tapes, computer disks or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access

to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or documents prepared in contemplation of litigation or due to statutory provisions prohibiting such disclosure.

6. If any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names, and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

7. No proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTORS OR THE PROPERTY

8. No Proceeding against or in respect of the Debtors or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtors or the Property are hereby stayed and suspended pending further Order of this Court, provided, however, that nothing in this Order shall: (i) prevent any Person from commencing a proceeding regarding a claim that might otherwise become barred by

statute or an existing agreement if such proceeding is not commenced before the expiration of the stay provided by this paragraph; and (ii) affect a Regulatory Body's investigation in respect of the Debtors or an action, suit or proceeding that is taken in respect of the Debtors by or before the Regulatory Body, other than the enforcement of a payment order by the Regulatory Body or the Court. "Regulatory Body" means a person or body that has powers, duties or functions relating to the enforcement or administration of an Act of Parliament or of the legislature of a Province.

NO EXERCISE OF RIGHTS OF REMEDIES

9. All rights and remedies of any Person, whether judicial or extra-judicial, statutory or non-statutory (including, without limitation, set-off rights) against or in respect of the Debtors or the Receiver or affecting the Property are hereby stayed and suspended and shall not be commenced, proceeded with or continued except with leave of this Court, provided, however, that this stay and suspension does not apply in respect of any "eligible financial contract" (as defined in the BIA), and further provided that nothing in this Order shall:
- (a) empower the Debtors to carry on any business that the Debtors are not lawfully entitled to carry on;
 - (b) prevent the filing of any registration to preserve or perfect a security interest;
 - (c) prevent the registration of a claim for lien; or
 - (d) exempt the Debtors from compliance with statutory or regulatory provisions relating to health, safety or the environment.
10. Nothing in this Order shall prevent any party from taking an action against the Debtors where such an action must be taken in order to comply with statutory time limitations in order to preserve their rights at law, provided that no further steps shall be taken by such party except in accordance with the other provisions of this Order, and notice in writing of such action be given to the Receiver at the first available opportunity.

NO INTERFERENCE WITH THE RECEIVER

11. No Person shall accelerate, suspend, discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtors, except with the written consent of the

applicable Debtor and the Receiver, or leave of this Court. Nothing in this Order shall prohibit any party to an eligible financial contract (as defined in the BIA) from closing out and terminating such contract in accordance with its terms.

CONTINUATION OF SERVICES

12. All persons having:

- (a) statutory or regulatory mandates for the supply of goods and/or services; or
- (b) oral or written agreements or arrangements with the Debtors, including without limitation all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation, services, utility or other services to the Debtors,

are hereby restrained until further order of this Court from discontinuing, altering, interfering with, suspending or terminating the supply of such goods or services as may be required by the Debtors or exercising any other remedy provided under such agreements or arrangements. The Debtors shall be entitled to the continued use of their current premises, telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the usual prices or charges for all such goods or services received after the date of this Order are paid by the Debtors in accordance with the payment practices of the Debtors, or such other practices as may be agreed upon by the supplier or service provider and each of the Debtors and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

13. All funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "**Post Receivership Accounts**") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further order of this Court.

EMPLOYEES

14. Subject to employees' rights to terminate their employment, all employees of the Debtors shall remain the employees of the Debtors until such time as the Receiver, on the Debtors' behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*, S.C. 2005, c.47 ("**WEPPA**").
15. Pursuant to clause 7(3)(c) of the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtors, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

16. (a) Notwithstanding anything in any federal or provincial law, the Receiver is not personally liable in that position for any environmental condition that arose or environmental damage that occurred:
 - (i) before the Receiver's appointment; or,
 - (ii) after the Receiver's appointment unless it is established that the condition arose or the damage occurred as a result of the Receiver's gross negligence or wilful misconduct.

- (b) Nothing in sub-paragraph (a) exempts a Receiver from any duty to report or make disclosure imposed by a law referred to in that sub-paragraph.

- (c) Notwithstanding anything in any federal or provincial law, but subject to sub-paragraph (a) hereof, where an order is made which has the effect of requiring the Receiver to remedy any environmental condition or environmental damage affecting the Property, the Receiver is not personally liable for failure to comply with the order, and is not personally liable for any costs that are or would be incurred by any person in carrying out the terms of the order,
 - (i) if, within such time as is specified in the order, within 10 days after the order is made if no time is so specified, within 10 days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, or during the period of the stay referred to in clause (ii) below, the Receiver:
 - A. complies with the order, or,
 - B. on notice to the person who issued the order, abandons, disposes of or otherwise releases any interest in any real property affected by the condition or damage;

 - (ii) during the period of a stay of the order granted, on application made within the time specified in the order referred to in clause (i) above, within 10 days after the order is made or within 10 days after the appointment of the Receiver, if the order is in effect when the Receiver is appointed, by,
 - A. the court or body having jurisdiction under the law pursuant to which the order was made to enable the Receiver to contest the order; or,
 - B. the court having jurisdiction in bankruptcy for the purposes of assessing the economic viability of complying with the order; or,

 - (iii) if the Receiver had, before the order was made, abandoned or renounced or been divested of any interest in any real property affected by the condition or damage.

LIMITATION ON THE RECEIVER'S LIABILITY

17. Except for gross negligence or wilful misconduct, as a result of its appointment or carrying out the provisions of this Order the Receiver shall incur no liability or obligation that exceeds an amount for which it may obtain full indemnity from the Property. Nothing in this Order shall derogate from any limitation on liability or other protection afforded to the Receiver under any applicable law, including, without limitation, Section 14.06, 81.4(5) or 81.6(3) of the BIA.

RECEIVER'S ACCOUNTS

18. The Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case, incurred at their standard rates and charges. The Receiver and counsel to the Receiver shall be entitled to the benefits of and are hereby granted a charge (the "**Receiver's Charge**") on the Property, which charge shall not exceed an aggregate amount of \$50,000, as security for their professional fees and disbursements incurred at the normal rates and charges of the Receiver and such counsel, both before and after the making of this Order in respect of these proceedings, and the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, deemed trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person but subject to section 14.06(7), 81.4(4) and 81.6(2) and 88 of the BIA.
19. The Receiver and its legal counsel shall pass their accounts from time to time.
20. Prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including the legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

21. The Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$100,000 (or such greater amount as this Court may by further order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon

the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, deemed trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges set out in sections 14.06(7), 81.4(4) and 81.6(2) and 88 of the BIA.

22. Neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.
23. The Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "**A**" hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.
24. The monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.
25. The Receiver shall be allowed to repay any amounts borrowed by way of Receiver's Certificates out of the Property or any proceeds, including any proceeds from the sale of any assets without further approval of this Court.

ALLOCATION

26. Any interested party may apply to this Court on notice to any other party likely to be affected, for an order allocating the Receiver's Charge and Receiver's Borrowings Charge amongst the various assets comprising the Property.

GENERAL

27. The Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.
28. Notwithstanding Rule 6.11 of the *Alberta Rules of Court*, unless otherwise ordered by this Court, the Receiver will report to the Court from time to time, which reporting is not required

to be in affidavit form and shall be considered by this Court as evidence. The Receiver's reports shall be filed by the Court Clerk notwithstanding that they do not include an original signature.

29. Nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.
30. This Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in any foreign jurisdiction to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Receiver in any foreign proceeding, or to assist the Receiver and its agents in carrying out the terms of this Order.
31. The Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.
32. The Plaintiff shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Plaintiff's security or, if not so provided by the Plaintiff's security, then on a substantial indemnity basis, including legal costs on a solicitor-client full indemnity basis, to be paid by the Receiver from the Debtors' estates with such priority and at such time as this Court may determine.
33. Any interested party may apply to this Court to vary or amend this Order on not less than 7 days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

FILING

34. The Receiver shall establish and maintain a website in respect of these proceedings at <https://www.bowragroup.com/client/608772-alberta-ltd/> (the "**Receiver's Website**") and shall post there as soon as practicable:

- (a) all materials prescribed by statute or regulation to be made publically available; and
- (b) all applications, reports, affidavits, orders and other materials filed in these proceedings by or on behalf of the Receiver, or served upon it, except such materials as are confidential and the subject of a sealing order or pending application for a sealing order.

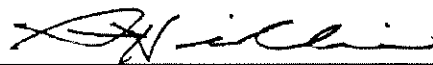
35. Service of this Order shall be deemed good and sufficient by:

- (a) serving the same on:
 - (i) the persons listed on the service list created in these proceedings or otherwise served with notice of 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;and,

(b) posting a copy of this Order on the Receiver's Website,

and service on any other person is hereby dispensed with.

36. 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

**SCHEDULE "A" TO THE RECEIVERSHIP ORDER
RECEIVER CERTIFICATE**

CERTIFICATE NO. _____

AMOUNT: \$ _____

1. THIS IS TO CERTIFY that The Bowra Group Inc., the receiver and manager (the "Receiver") of all of the assets, undertakings and properties of 608772 Alberta Ltd. operating as Birchwood Auto Body (the "Borrower") and 1943969 Alberta Ltd. (the "Corporate Guarantor", the Borrower and the Corporate Guarantor are collectively referred to as, the "Debtors") appointed by Order of the Court of Queen's Bench of Alberta and the Court of Queen's Bench of Alberta in Bankruptcy and Insolvency (collectively, the "Court") dated the 3rd day of May, 2022 (the "Order") made in action number 2203-04703, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$●, being part of the total principal sum of \$● that the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily] [monthly not in advance on the ● day of each month] after the date hereof at a notional rate per annum equal to the rate of [●] per cent above the prime commercial lending rate of Bank of Montreal from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at [●].

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.
7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the _____ day of _____, 20__.

THE BOWRA GROUP INC., solely in its capacity as Receiver of the Property (as defined in the Order), and not in its personal capacity

Per: _____
Name:
Title:

APPENDIX B

A copy of the Land Title Certificate



LAND TITLE CERTIFICATE

S
 LINC SHORT LEGAL TITLE NUMBER
 0014 851 745 7620533;19;1 032 089 435

LEGAL DESCRIPTION
 PLAN 7620533
 BLOCK 19
 LOT 1
 EXCEPTING THEREOUT ALL MINES AND MINERALS
 AREA: 0.202 HECTARES (0.5 ACRES) MORE OR LESS

ESTATE: FEE SIMPLE
 ATS REFERENCE: 4;9;88;26;NW
 ATS REFERENCE: 4;9;88;27;NE
 ATS REFERENCE: 4;9;88;34;SE

MUNICIPALITY: REGIONAL MUNICIPALITY OF WOOD BUFFALO (FORT MCMURRAY)

REFERENCE NUMBER: 012 319 165

REGISTERED OWNER(S)				
REGISTRATION	DATE (DMY)	DOCUMENT TYPE	VALUE	CONSIDERATION
032 089 435	13/03/2003	TRANSFER OF LAND	\$350,000	\$350,000

OWNERS

608772 ALBERTA LTD.
 OF 133 MACKENZIE STREET
 FORT MC MURRAY
 ALBERTA

ENCUMBRANCES, LIENS & INTERESTS

REGISTRATION NUMBER	DATE (D/M/Y)	PARTICULARS
762 011 893	21/01/1976	ZONING REGULATIONS BY - HER MAJESTY THE QUEEN IN RIGHT OF CANADA AS REPRESENTED BY DEPARTMENT OF TRANSPORT
162 063 379	02/03/2016	MORTGAGE MORTGAGEE - BANK OF MONTREAL.

(CONTINUED)

REGISTRATION

NUMBER	DATE (D/M/Y)	PARTICULARS
--------	--------------	-------------

10705 WEST SIDE DRIVE
GRANDE PRAIRIE
ALBERTA T8V8E6
ORIGINAL PRINCIPAL AMOUNT: \$2,775,000

TOTAL INSTRUMENTS: 002

THE REGISTRAR OF TITLES CERTIFIES THIS TO BE AN
ACCURATE REPRODUCTION OF THE CERTIFICATE OF
TITLE REPRESENTED HEREIN THIS 9 DAY OF MARCH,
2022 AT 01:45 P.M.

ORDER NUMBER: 43878288

CUSTOMER FILE NUMBER: 004138543294



END OF CERTIFICATE

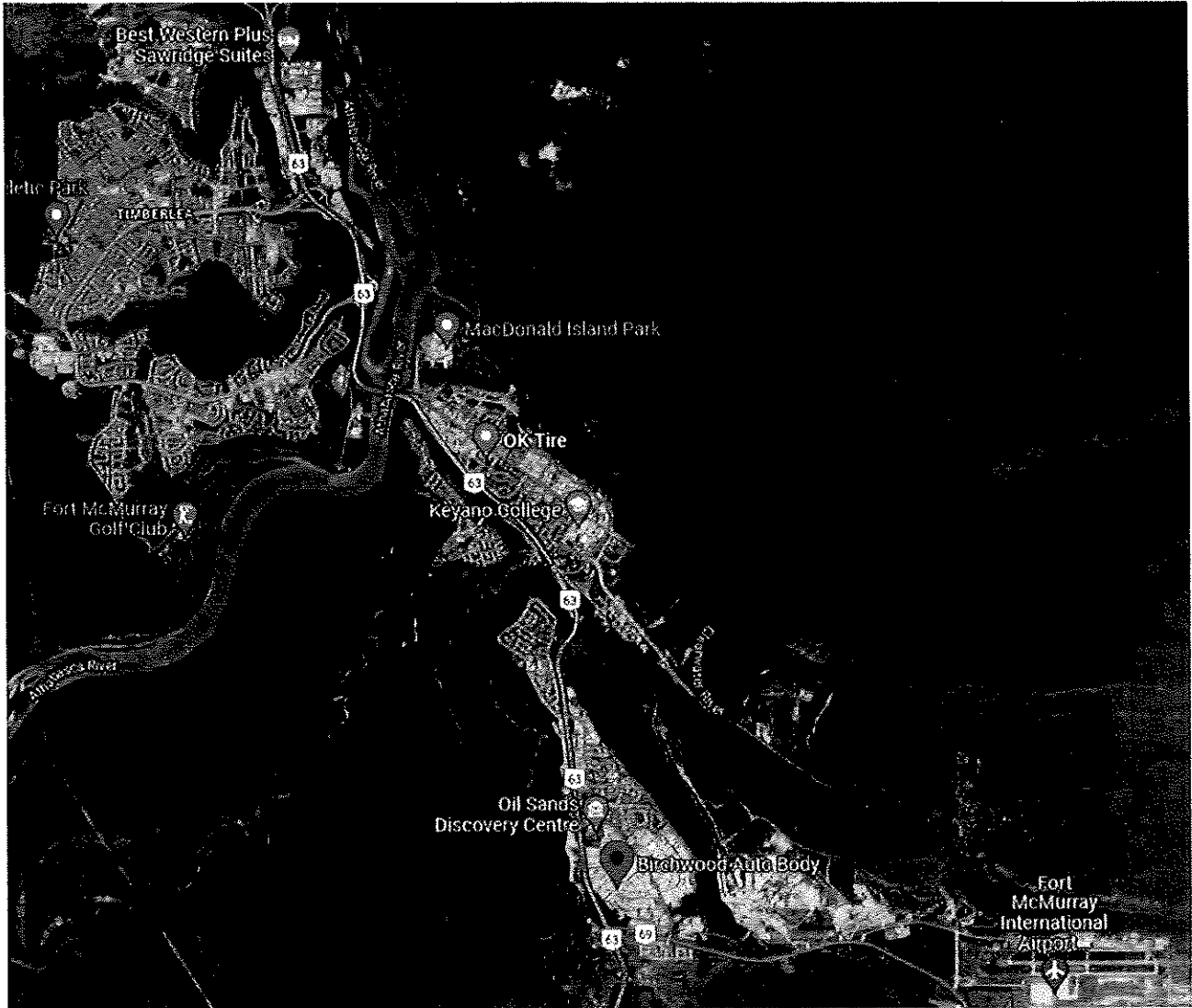
THIS ELECTRONICALLY TRANSMITTED LAND TITLES PRODUCT IS INTENDED
FOR THE SOLE USE OF THE ORIGINAL PURCHASER, AND NONE OTHER,
SUBJECT TO WHAT IS SET OUT IN THE PARAGRAPH BELOW.

THE ABOVE PROVISIONS DO NOT PROHIBIT THE ORIGINAL PURCHASER FROM
INCLUDING THIS UNMODIFIED PRODUCT IN ANY REPORT, OPINION,
APPRAISAL OR OTHER ADVICE PREPARED BY THE ORIGINAL PURCHASER AS
PART OF THE ORIGINAL PURCHASER APPLYING PROFESSIONAL, CONSULTING
OR TECHNICAL EXPERTISE FOR THE BENEFIT OF CLIENT(S).

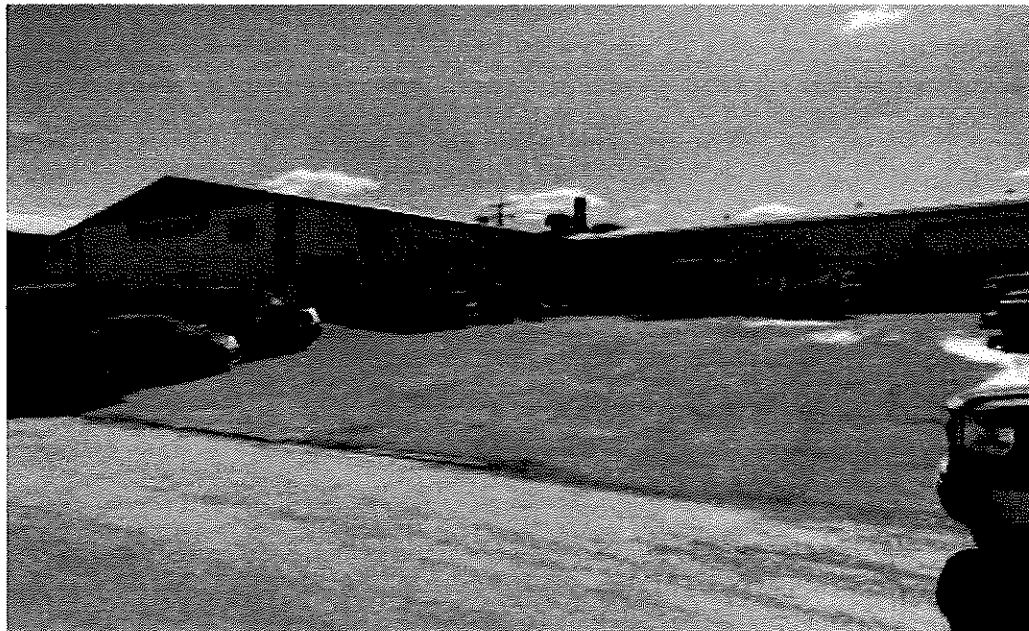
APPENDIX C

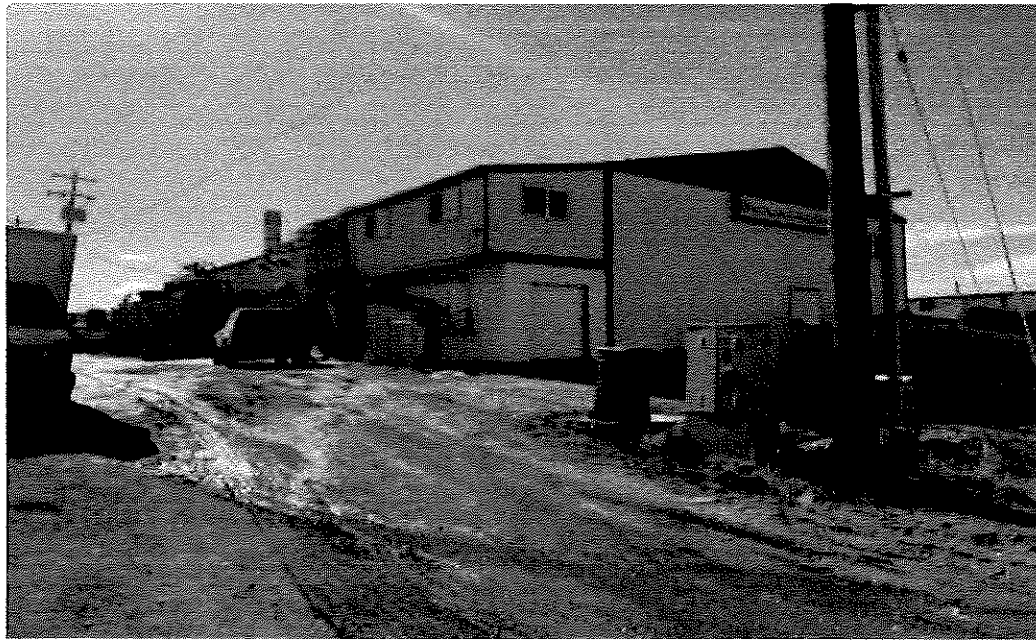
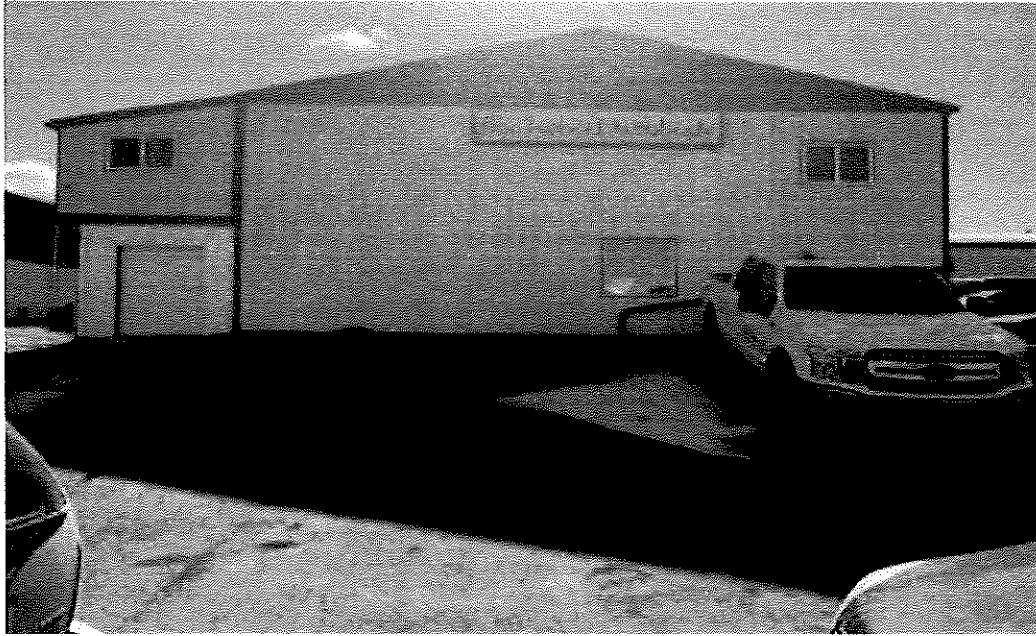
Location, pictures, and map of building

Map of Fort McMurray Showing Location of Subject Property



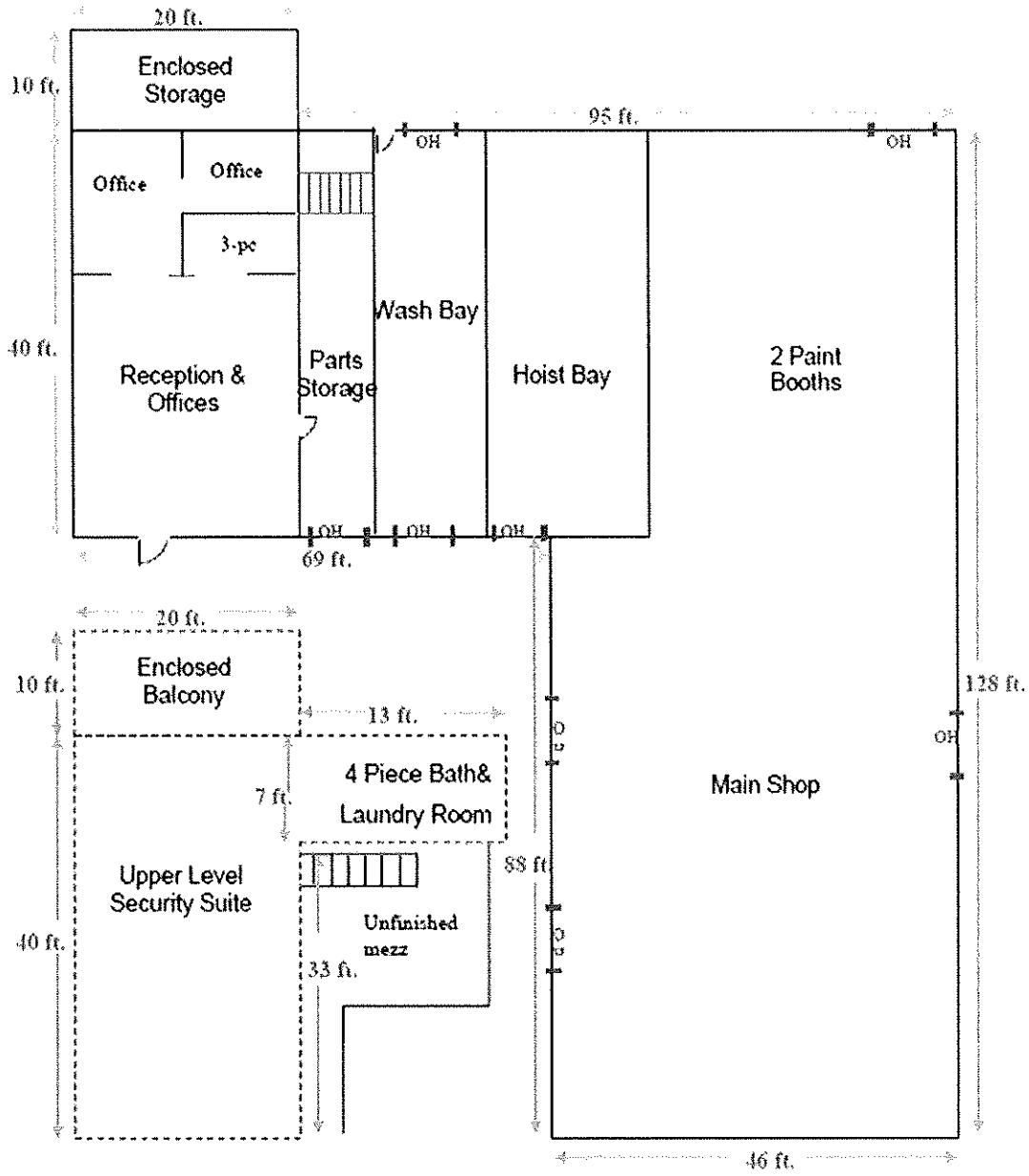
Photographs of subject property





Map of building

(Note: Diagram not drawn to scale)



APPENDIX D

Equipment Listing

608772 Alberta Ltd. and 1943969 Alberta Ltd.
Owned Equipment

TBGI #	Creditor	General Description	Description - Year, Make, Model	Serial Number
1			Bosch Mac Tools Tire Changer MW4335 (TCE 300)	33301307013195
2			Bosch Mac Tools Wheel Balancer MWS420 (WBE-4200-530)	65091311009323
3			Reactor E-XPI, Series E16E	A3053
4			Shopvac (yellow)	
5			Karcher Pressure Washer	
6			Rotary Lift 12,000 Lbs Capacity (SM0123-10)	JCL01G0009
7			Snap-On Scan Module 4 (EESM302A)	087SMD-511523
8			Snap-On Verus Edge (EEMS330)	486DDJ217499
9			Snap-On Toolbox	
10			Genisys SPX Diagnosis Machine and Related Components	
11			Makita 2414 DB Chop Saw	024636K
12			Mac Tools Telescopic Hydraulic Transmission Jack, 1,000 lbs	
13			Robinair Cool Tech 34788	
14			Innovative Door Jack	
15			Canaoa Press 20 Ton	97046
16			Mastercraft 15" Drill Press (55-5916-2)	3633
17			ProSpot Aluminum Dent Pulling System AL5	B8042
18			ProSpot Welder PR2	H15301528
19			ProSpot Smart Mig SP2	01135961339 // 000111680
20			Associated Fast Charger 6019, 12 Volt	ALW-M120500383AR
21			Air Liquide Welder M200	
22			ProSpot Welder PR2	
23			Millermatic 140 Welder	IH290083N
24			Miller Spectrum 2050 Welder	LH130274P
25			Robinair (34788NI)	989362932
26			Propel Service Jack, 3 Ton	
27			Mac Tools Air Conditioner Recharger (ACR325M)	658819332
28			Chief Goliath Frame Straightener Lift, 9000 lbs	LG01017
29			Rotary Lift 12,000 Lbs Capacity (SPO12N7TO)	DAU12I0092
30			Uni-Ram Blast Vac UR-007	
31			MWM Bigas Plastic Welder	000032
			Hotsy BE 2500 PSI Power Washer	15100810
			Ninga Steam Cleaner 100 Heatermate	NJ10H12060
			14 Gallon, 6.5 HP Shop Vac	

APPENDIX E

Personal Property Registry Search

Search ID #: Z14759961

Transmitting Party

WEST-END REGISTRATIONS LICENSING & SEARCHES
LTD. (P158)

10011 170 STREET
EDMONTON, AB T5P 4R5

Party Code: 50076967
Phone #: 780 483 8211
Reference #: 03820152-EDD3 5
2106

Search ID #: Z14759961

Date of Search: 2022-Mar-08

Time of Search: 08:34:29

Business Debtor Search For:

608772 ALBERTA LTD.

Exact Result(s) Only Found

NOTE:

A complete Search may result in a Report of Exact and Inexact Matches.
Be sure to read the reports carefully.



Search ID #: Z14759961

Business Debtor Search For:

608772 ALBERTA LTD.

Search ID #: Z14759961

Date of Search: 2022-Mar-08

Time of Search: 08:34:29

Registration Number: 12060132337

Registration Date: 2012-Jun-01

Registration Type: SECURITY AGREEMENT

Registration Status: Current

Expiry Date: 2022-Jun-01 23:59:59

Exact Match on: Debtor No: 1

Amendments to Registration

17052529562

Renewal

2017-May-25

Debtor(s)

Block

Status

1 608772 ALBERTA LTD
133 MACKENZIE ST
FORT MCMURRAY, AB T9H 4K9

Current

Secured Party / Parties

Block

Status

1 BANK OF MONTREAL/BANQUE DE MONTREAL
2ND FLOOR, 234 SIMCOE ST.
TORONTO, ON M5T 1T4

Current

Collateral: General

Block

Description

Status

1 LF377-

Current

2 ALL PRESENT AND AFTER ACQUIRED PERSONAL PROPERTY

Current

Search ID #: Z14759961

Business Debtor Search For:

608772 ALBERTA LTD.

Search ID #: Z14759961

Date of Search: 2022-Mar-08

Time of Search: 08:34:29

Registration Number: 16021913922

Registration Date: 2016-Feb-19

Registration Type: SECURITY AGREEMENT

Registration Status: Current

Expiry Date: 2026-Feb-19 23:59:59

Exact Match on: Debtor No: 1

Debtor(s)

Block

Status

1 608772 ALBERTA LTD.
133 MACKENZIE STREET
FORT MCMURRAY, AB T9H 4K9

Current

Secured Party / Parties

Block

Status

1 BANK OF MONTREAL
10705 WEST SIDE DRIVE
GRANDE PRAIRIE, AB T8V 8E6

Current

Collateral: General

Block

Description

Status

1 ALL PRESENT AND AFTER ACQUIRED PERSONAL PROPERTY

Current

Search ID #: Z14759961

Business Debtor Search For:

608772 ALBERTA LTD.

Search ID #: Z14759961

Date of Search: 2022-Mar-08

Time of Search: 08:34:29

Registration Number: 19121733443

Registration Date: 2019-Dec-17

Registration Type: SECURITY AGREEMENT

Registration Status: Current

Expiry Date: 2025-Dec-17 23:59:59

Exact Match on: Debtor No: 1

Debtor(s)

Block

Status
Current

1 608772 ALBERTA LTD.
133 MACKENZIE ST
FORT MCMURRAY, AB T9H4K9

Block

Status
Current

2 PAYNE, BRETT, HOLLIS
141 CHEECHAM CT
ANZAC, AB T0P1J0

Birth Date:
1986-Sep-20

Secured Party / Parties

Block

Status
Current

1 THE BANK OF NOVA SCOTIA
10 WRIGHT BOULEVARD
STRATFORD, ON N5A7X9
Email: collateral.guard@teranet.ca

Collateral: Serial Number Goods

<u>Block</u>	<u>Serial Number</u>	<u>Year</u>	<u>Make and Model</u>	<u>Category</u>	<u>Status</u>
1	1GTU9FEL9LZ119291	2020	GMC New Sierra 1500	MV - Motor Vehicle	Current

Collateral: General

<u>Block</u>	<u>Description</u>	<u>Status</u>
1	OUR SECURITY INTEREST IS LIMITED TO THE MOTOR VEHICLES LISTED ABOVE AND THE PROCEEDS OF THOSE VEHICLES	Current

Search ID #: Z14759961

Business Debtor Search For:

608772 ALBERTA LTD.

Search ID #: Z14759961

Date of Search: 2022-Mar-08

Time of Search: 08:34:29

Registration Number: 20102636696

Registration Date: 2020-Oct-26

Registration Type: SECURITY AGREEMENT

Registration Status: Current

Expiry Date: 2024-Oct-26 23:59:59

Exact Match on: Debtor No: 1

Debtor(s)

Block

1 608772 ALBERTA LTD.
133 MACKENZIE STREET
FORT MCMURRAY, AB T9H 4K9

Status
Current

Block

2 PAYNE, BRETT, HOLIS
141 CHEECHAM COURT
ANZAC, AB T0P 1J0

Status
Current

Birth Date:
1986-Sep-20

Block

3 PAYNE, BRETT, H
141 CHEECHAM COURT
ANZAC, AB T0P 1J0

Status
Current

Birth Date:
1986-Sep-20

Secured Party / Parties

Block

1 TD AUTO FINANCE (CANADA) INC.
PO BOX 4086, STATION A
TORONTO, ON M5W5K3
Email: collateral.guard@teranet.ca

Status
Current

Collateral: Serial Number Goods

<u>Block</u>	<u>Serial Number</u>	<u>Year</u>	<u>Make and Model</u>	<u>Category</u>	<u>Status</u>
1	3C6UR5TLXLG106506	2020	RAM 2500	MV - Motor Vehicle	Current

Search ID #: Z14759961

Collateral: General

<u>Block</u>	<u>Description</u>	<u>Status</u>
1	ALL ATTACHMENTS, ACCESSORIES, ADDITIONS, ALTERNATIONS, REPLACEMENTS AND REPAIRS (WHETHER PRESENT OR FUTURE) TO THE VEHICLE COLLATERAL. PROCEEDS: ALL CASH AND NON-CASH PROCEEDS OF THE VEHICLE COLLATERAL, INCLUDING, WITHOUT LIMITATION, PROCEEDS DERIVED DIRECTLY OR INDIRECTLY FROM ANY DEALING WITH THE VEHICLE COLLATERAL OR THAT INDEMNIFIES OR COMPENSATES THE DEBTOR(S) FOR THE DESTRUCTION OR DAMAGE TO OR LOSS OF THE VEHICLE COLLATERAL. THE PROCEEDS MAY TAKE THE FORM OF ANY ONE OR MORE OF THE FOLLOWING: GOODS, DOCUMENTS OF TITLE, CHATTEL PAPER, INSTRUMENTS, MONEY, INVESTMENT PROPERTY OR INTANGIBLES. ACCORDINGLY, ANY OF THE DEBTOR (S) AFTER ACQUIRED PROPERTY MAY BE PROCEEDS AND THEREFORE SUBJECT TO THE SECURED PARTY'S SECURITY INTEREST.	Current

Search ID #: Z14759961

Business Debtor Search For:

608772 ALBERTA LTD.

Search ID #: Z14759961

Date of Search: 2022-Mar-08

Time of Search: 08:34:29

Registration Number: 21071225190

Registration Date: 2021-Jul-12

Registration Type: LAND CHARGE

Registration Status: Current

Registration Term: Infinity

Exact Match on:

Debtor

No: 1

Debtor(s)

Block

Status

Current

1 608772 ALBERTA LTD.
133 MACKENZIE STREET
FORT MCMURRAY, AB T9H 4K9

Secured Party / Parties

Block

Status

Current

1 BANK OF MONTREAL
10175 101 STREET NW, 20TH FLOOR
EDMONTON, AB T5J 0H3
Email: westernpprnotices@bmo.com

Result Complete

Search ID #: Z14759966

Transmitting Party

WEST-END REGISTRATIONS LICENSING & SEARCHES
LTD. (P158)

10011 170 STREET
EDMONTON, AB T5P 4R5

Party Code: 50076967
Phone #: 780 483 8211
Reference #: 03820154-EDD3 5
2106

Search ID #: Z14759966

Date of Search: 2022-Mar-08

Time of Search: 08:35:23

Business Debtor Search For:

1943969 ALBERTA LTD.

Exact Result(s) Only Found

NOTE:

A complete Search may result in a Report of Exact and Inexact Matches.
Be sure to read the reports carefully.



Search ID #: Z14759966

Business Debtor Search For:

1943969 ALBERTA LTD.

Search ID #: Z14759966

Date of Search: 2022-Mar-08

Time of Search: 08:35:23

Registration Number: 16021914576

Registration Date: 2016-Feb-19

Registration Type: SECURITY AGREEMENT

Registration Status: Current

Expiry Date: 2026-Feb-19 23:59:59

Exact Match on: Debtor No: 1

Debtor(s)

Block

Status

1 1943969 ALBERTA LTD.
133 MACKENZIE STREET
FORT MCMURRAY, AB T9H 4K9

Current

Secured Party / Parties

Block

Status

1 BANK OF MONTREAL
10705 WEST SIDE DRIVE
GRANDE PRAIRIE, AB T8V 8E6

Current

Collateral: General

Block

Description

Status

1 ALL PRESENT AND AFTER ACQUIRED PERSONAL PROPERTY

Current

Search ID #: Z14759966

Business Debtor Search For:

1943969 ALBERTA LTD.

Search ID #: Z14759966

Date of Search: 2022-Mar-08

Time of Search: 08:35:23

Registration Number: 21071225162

Registration Date: 2021-Jul-12

Registration Type: LAND CHARGE

Registration Status: Current

Registration Term: Infinity

Exact Match on:

Debtor

No: 1

Debtor(s)

Block

Status

Current

1 1943969 ALBERTA LTD.
133 MACKENZIE STREET
FORT MCMURRAY, AB T9H 4K9

Secured Party / Parties

Block

Status

Current

1 BANK OF MONTREAL
10175 101 STREET NW, 20TH FLOOR
EDMONTON, AB T5J 0H3
Email: westernpprnotices@bmo.com

Result Complete

APPENDIX F

Form of Offer

OFFER TO PURCHASE

**TO: THE BOWRA GROUP INC., IN ITS CAPACITY AS THE RECEIVER OF 608772 Alberta Ltd.
AND NOT IN ITS PERSONAL CAPACITY**

1. _____
(Name of Purchaser)

2. _____

(Address, Phone, Fax, and E-mail of Purchaser)

3. The undersigned hereby irrevocably offers to purchase the following assets at the following prices, in the lawful currency of (Canada), namely:

Description	Amount
Assets:	
_____	_____
_____	_____
_____	_____

4. Enclosed is a bank draft or certified cheque payable to The Bowra Group Inc. – In Trust, in the amount of \$_____, in the lawful currency of (CDN), representing 20% of the total purchase price.

5. The undersigned hereby represents and warrants that it (is / is not) a non-resident of Canada as defined in the Income Tax Act (Canada).

6. The undersigned acknowledges receipt of a copy of the Terms and Conditions of Sale and acknowledges such Terms and Conditions of Sale are deemed to form part of this Offer to Purchase and agrees to be bound by them and covenants and agrees, that should it be the successful Purchaser, to execute and deliver the applicable form of Asset Purchase Agreement.

Dated at _____, this _____ day of _____, 20____.
(City, Province/State) (Day) (Month)

Print Name of Purchaser

Signature of Purchaser
(I/We have the authority to bind the Purchaser)

APPENDIX G

Terms & Conditions

608772 Alberta Ltd.
TERMS AND CONDITIONS OF SALE

1. The Bowra Group Inc. ("**Bowra**" or "**Receiver**"), in its capacity as the court-appointed Receiver of 608772 Alberta Ltd. ("**Birchwood**" or the "**Company**") will consider written offers to purchase (an "**Offer**") Birchwood's right, title and interest, if any, in the assets described in Schedule "A" hereto (the "**Assets**").
2. The submission of an Offer to Bowra shall constitute an acknowledgment and an acceptance by the prospective purchaser (the "**Purchaser**") that these Terms and Conditions of Sale are incorporated by reference into, and form part of, the Purchaser's Offer.
3. Acceptance of any Offer received by Bowra shall be expressly conditional on obtaining the approval of the Court of the Queen's Bench of Alberta (and the superior court of any other Province or Territory), required to convey title to the Assets in accordance with these Terms and Conditions in a form and content satisfactory to Bowra. Without limiting the generality of the foregoing, such approval of the Court shall include such Sale Approval and Vesting Order(s) ("**SAVO**") and such Recognition Order(s) as the Receiver and its legal counsel may require. Notwithstanding anything herein to the contrary, no Offer shall be binding on Bowra unless and until such Court approval has been obtained.
4. If any Offer is accepted by the Receiver and the Court of the Queen's Bench of Alberta (and the superior court of any other Province or Territory), required to convey title to the Assets in accordance with these Terms and Conditions, then notification of such acceptance shall be transmitted to the Purchaser by notice in writing sent to the Purchaser named in the Offer at the address set forth in the Purchaser's Offer, such notice to be given by electronic transmission or any such other form.
5. Completion of the purchase and sale of the Assets will take place 14 Business Days after the expiration of any appeal period for the SAVO, or such earlier or later date as may be agreed to between the Receiver and the Purchaser in writing (the "**Closing Date**"). The term "**Business Day**" shall mean a day which is not a Saturday, Sunday, or statutory holiday.
6. The completion of the purchase and sale shall take place on the Closing Date at such place and time as Bowra may advise the Purchaser in writing.
6. At the Closing Date, provided that the purchase price together with all applicable taxes have been paid, Bowra shall execute and deliver to the Purchaser all such bills of sale, transfers, deeds, assignments, and other documents as may be reasonably necessary to convey Birchwood's interests in the Assets to the Purchaser in exchange for payment of the purchase price. Any such transfers, deeds, assignments, and other documents shall be in a form and content satisfactory to Bowra (acting reasonably) and shall not

contain any covenant or representation other than as specifically provided in these terms and conditions.

8. By submitting an Offer, the Purchaser acknowledges that it has inspected the Assets and that the Assets are sold on an "as is, where is" basis at the time of closing and that no representation, warranty or condition is expressed or implied as to title, description, fitness for purpose, merchantability, quantity, condition, cost, or quality thereof or compliance of the Assets (including any lands or buildings) with environmental laws and requirements, or in respect of any other matter or thing whatsoever. Without limitation, all Assets are specifically offered as they exist on closing and with no adjustments to be allowed to the Purchaser for changes in conditions, qualities or quantities of such parcels from the date hereof to the Closing Date. The Purchaser acknowledges that Bowra is not required to inspect or count, or provide any inspection or counting of the Assets or any part thereof and the Purchaser shall be deemed to have relied entirely on its own inspection and investigation including an independent investigation by the Purchaser of current and past uses of the Assets to satisfy the Purchaser as to the effects of any environmental laws, regulations or requirements upon the Assets or the transfer to the Purchaser of the Assets. It shall be the Purchaser's sole responsibility to obtain, at its own expense, any consent to such transfer or assignment and any further documents or assurances which are necessary or desirable in the circumstances, with the exception of obtaining any court orders, including if required, the consent of any municipality or lessor of the Assets.
9. All conditions and warranties expressed or implied by the Alberta *Sale of Goods Act*, RSA 2000, c S-2 are expressly waived with respect to the Assets.
10. From and after the Closing Date, all risk of loss and damage to the purchased Assets shall be borne solely by the Purchaser.
11. Should the Receiver be unable to complete the sale of any Assets subject to an Offer due to a defect in title, the Receiver and the Purchaser may negotiate an adjustment to the purchase price, failing which the Receiver may terminate any agreement for purchase and sale and return the deposit to the Purchaser. The Purchaser shall have no remedy against the Receiver in such instance other than the return of the deposit, if applicable.
12. Bowra shall not be required to produce any tax certificate, clearance certificate, abstract of title or documents or copies thereof or any evidence as to title, other than those in its actual possession.
13. Bowra shall remain in possession of the Assets until the purchase price thereof has been paid in full.
14. All Offers must be submitted in the enclosed form of "Offer to Purchase". Supplemental information must be in written form, signed by a duly authorized officer(s) of the entity making the Offer. Offers received that are not in the attached form or which amend the attached form may, at the sole discretion of Bowra, be rejected.

15. All Offers must be accompanied by a bank draft or certified cheque payable to "The Bowra Group Inc. – In Trust" in an amount equal to not less than 20% of the gross purchase price offered for the Assets. If the Offer is accepted, this draft or cheque shall be deemed a non-refundable cash deposit and shall be forfeited to Bowra on account of liquidated damages if the contemplated sale is not completed by the Purchaser by reason of the Purchaser's default or failure to comply with these Terms and Conditions of Sale, in which case the Receiver may resell the Assets and the Purchaser shall be liable for any deficiency resulting from the resale, including all costs and expenses in connection with the resale, including ongoing costs of occupancy and all legal costs of the Receiver on a solicitor and own client, full indemnity basis.
16. The acceptance of any Offer is subject to Bowra and the Purchaser entering into an Agreement of Purchase and Sale on terms and in a form acceptable to Bowra.
17. In consideration of Bowra making available to purchasers these Terms and Conditions of Sale, any other information, and the opportunity of inspection, and/or in consideration of receiving and considering any Offer to be submitted hereunder, the Purchaser agrees that its Offer is irrevocable and cannot be retracted, withdrawn, varied, or countermanded prior to acceptance or rejection thereof.
18. In the event that any Offers are substantially in the same terms and/or amounts as determined by Bowra, the Receiver may, in its sole discretion, call upon those Purchasers to re-submit revised Offers to Bowra for its final consideration. Each Purchaser agrees that the re-submission contemplated under this section is a fair and reasonable manner of proceeding in the case of Offers in substantially the same terms and/or amounts.
19. Although the Receiver will entertain piecemeal Offers, preference will be given to en-bloc Offers.
16. The balance of the purchase price, subject to normal adjustments, shall be paid on or before the Closing Date. The closing shall take place at the offices of Dentons Canada LLP, Edmonton, Alberta.
20. The Purchaser shall pay to Bowra on closing, in addition to the balance of the purchase price, all applicable federal, provincial and states taxes, unless the applicable exemption certificates are presented to Bowra on or before the Closing Date.
21. The Purchaser shall be solely responsible for any costs to gain access to or in the Assets, if any. The Assets shall be removed at the sole cost and expense of the Purchaser forthwith after the Closing Date. The Purchaser shall be responsible and shall repair as required by the Receiver, any damage caused by the removal.
22. The Purchaser shall assume, at its cost, complete responsibility for compliance with all municipal, provincial, and federal laws insofar as the same apply to the Assets and the use thereof by the Purchaser.

23. The highest or any Offer shall not necessarily be accepted. Each purchaser agrees that Bowra shall be entitled to accept whichever Offer, if any, Bowra, in its sole unrestricted discretion, considers to be the most advantageous. Each purchaser further agrees that Bowra shall have the unfettered right to discuss and clarify any Offer with the submitting purchaser.
24. Bowra reserves the right to amend or terminate the Offer process at any time.
25. The obligation of Bowra to complete any Agreement of Purchase and Sale shall be relieved if, on or before the Closing Date:
 - any Asset which is the subject of an Agreement of Purchase and Sale is removed from the control of Bowra by any means or process; or
 - any such Asset is redeemed.
26. In either case of paragraph 25, the sole obligation of Bowra to the Purchaser shall be to return the deposit without interest or deduction.
27. The validity and interpretation of these Terms and Conditions of Sale, and each provision and part thereof, this sales process, any Offer and any sale of the Assets shall be governed by the laws of the Province of Alberta and the laws of Canada applicable therein; and the Receiver, and any offeror or Purchaser irrevocably and exclusively attorn to the jurisdiction of the Courts of the Province of Alberta.
28. All stipulations as to time are strictly of the essence.
29. The Purchaser shall assume, at the Purchaser's cost, complete responsibility for compliance with all laws, municipal, provincial, or federal insofar as the same apply to the Assets (including the lands and buildings) and the use thereof by the Purchaser.
30. The Purchaser(s) agree(s) to accept title to any real property subject to work orders, municipal requirements, including building or zoning by-laws and regulations, easements for hydro, gas, telephone, or any other utility affecting the real property, like services to the real property, and restrictions and/or covenants which run with the real property.
31. Bowra reserves the right to withdraw any parcel or any part thereof if there is any actual, threatened, or anticipated litigation with respect to any Assets or any part thereof, or if any Assets have been redeemed or if the security under which Bowra was appointed is deemed invalid, or the Assets or any part thereof have been sold directly to another third party outside of this tender process. If Bowra exercises the right, unless the Receiver and the Purchaser agree in writing to an adjustment of the purchase price or such other amendment as is agreeable to both parties, the Agreement of Purchase and Sale affecting such parcel(s) shall be automatically terminated and deemed null and void and the deposit money shall be refunded to the Purchaser without interest, costs, compensation or deduction and neither party shall be liable to the other for any costs or damages whatsoever.

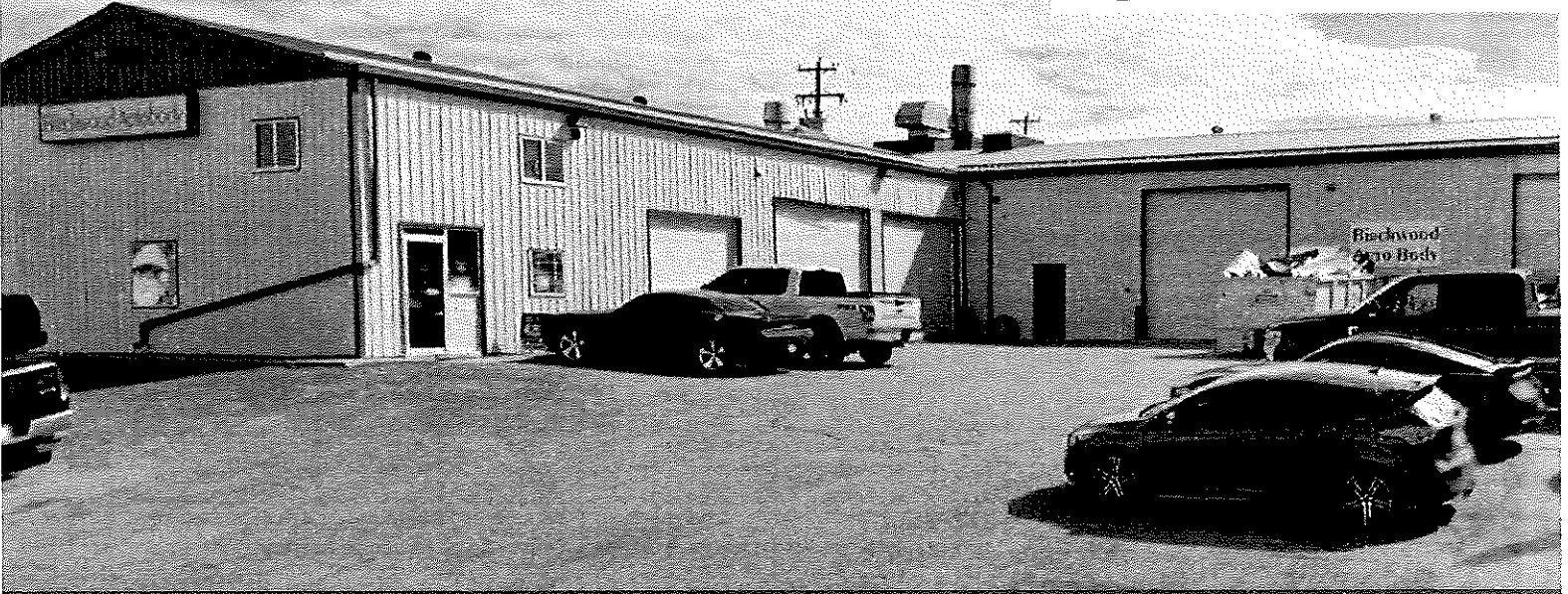
32. Bowra is acting in its capacity as the Receiver of 608772 Alberta Ltd. and not in its personal capacity.
33. These Terms and Conditions of Sale, any Offer, and any Agreement of Purchase and Sale shall constitute the entire agreement between the Purchaser and the Receiver and may only be amended in writing.

APPENDIX D

A copy of the Marketing Brochure

RECEIVERSHIP SALE
Birchwood
Autobody Facility








B The Bowra Group



**FREESTANDING
OFFICE/WAREHOUSE**

133 MACKENZIE STREET, FORT McMURRAY, AB

PROPERTY HIGHLIGHTS

-  Freestanding warehouse/office building totaling 8,648 sq.ft.± on 0.5 acres± in Mackenzie Industrial Park
-  Highly functional layout suitable for a wide variety of potential users
 - Office area (approximately 800 sq.ft.±) consists of reception area, two private offices, and bathroom
 - Warehouse (approximately 7,848 sq.ft.±) consists of large open shop area, wash bay, hoist bay, and storage areas
-  Bonus finished mezzanine space (approx. 1,260 sq.ft.±) consisting of open and private office areas, full kitchen, 4 piece bathroom with laundry area, and additional storage
-  Property features include multiple grade loading doors throughout, air make-up unit, T5HO lighting, heavy power, two paint booths, and asphalt paving throughout yard area
-  Freestanding pylon sign on site
-  Ideally located in Mackenzie Industrial Park on a fully serviced lot, with immediate access to Highway 63 and Highway 69
-  Equipment/chattels are be included with Property, including drill press, door jack, rotary lift, pressure washers, welders, and miscellaneous autobody shop equipment and tools (inquire with Listing Agent for full equipment list)

Michael Parsons
780 435 5507
mparsons@naiedmonton.com

Vince Caputo MBA, SIOR, Partner
780 436 7624
vcaputo@naiedmonton.com

CO-LISTED WITH

Susan Lore
REALTOR®
The Lore Group
Coldwell Banker Fort McMurray



THE INFORMATION CONTAINED HEREIN IS BELIEVED TO BE CORRECT, BUT IS NOT WARRANTED TO BE SO AND DOES NOT FORM A PART OF ANY FUTURE CONTRACT. THIS OFFERING IS SUBJECT TO CHANGE OR WITHDRAWAL WITHOUT NOTICE.

4601 99 Street NW
Edmonton, AB T6E 4Y1
780 436 7410
naiedmonton.com

133 MACKENZIE STREET FORT MCMURRAY, ALBERTA

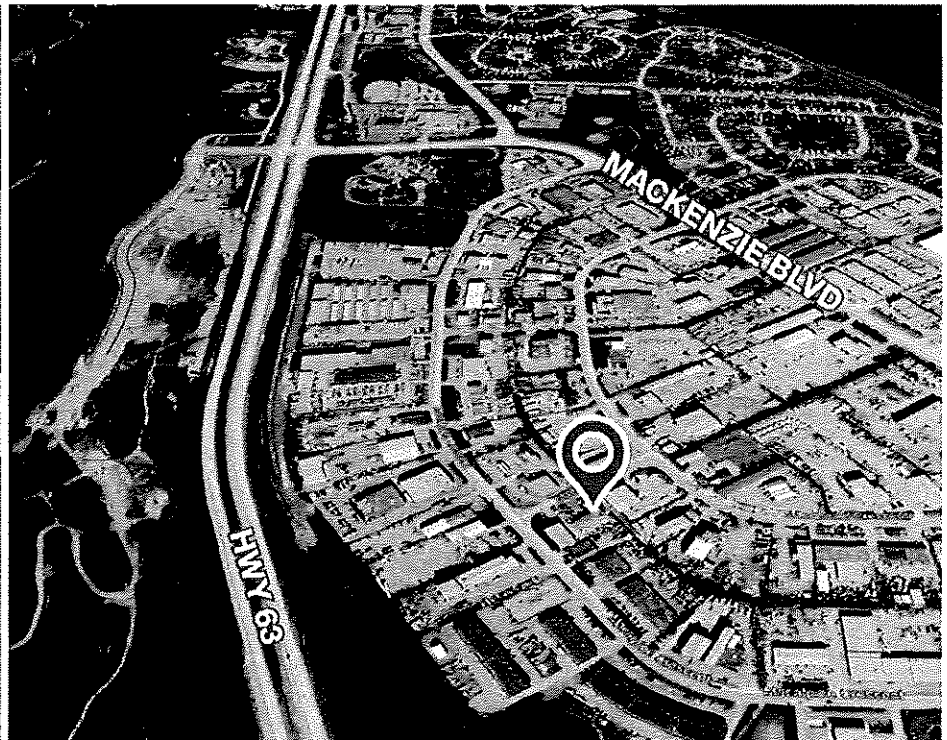
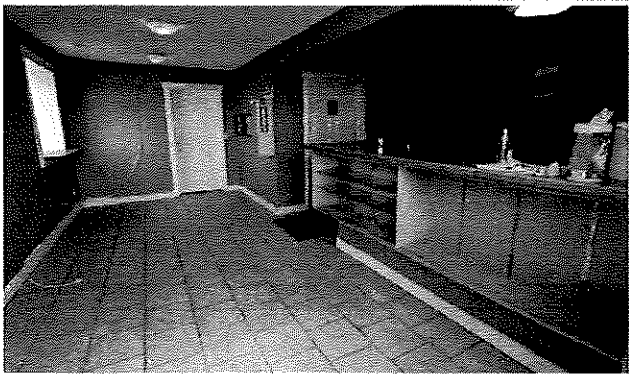
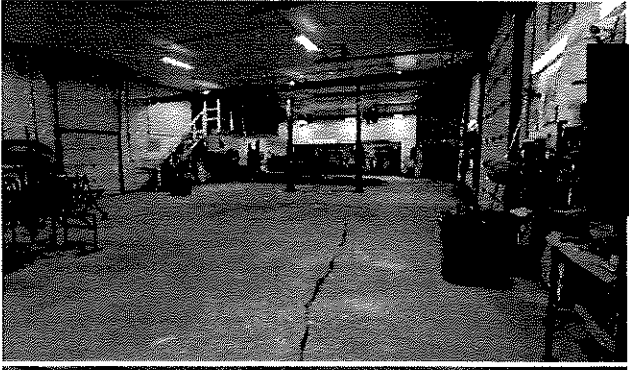
RECEIVERSHIP SALE
Birchwood
Autobody Facility

ADDITIONAL INFORMATION

BUILDING SIZE	8,648 sq.ft.± freestanding office/warehouse
LAND AREA	0.5 acres±
POWER	225 amps, 600 volts, 3 phase, 4 wire (TBV)
HVAC	Office area: Forced air and central air conditioning Warehouse: Overhead radiant tube heaters, air make-up unit, exhaust fans and ceiling fans
LIGHTING	T5H0
CONSTRUCTION	Pre-engineered steel structure
LOADING	14' x 14' (2) 12' x 14' (2) 12' x 12' (1) 10' x 10' (1) 8' x 10' (1)
YEAR BUILT	1978 with addition constructed in 2004

SALE INFORMATION

PROPERTY TAXES	\$14,727 (2022 estimate)
POSSESSION	Negotiable
SALE PRICE	\$2,350,000 (includes all equipment/chattels, inquire with Listing Agent for full equipment list)



7242-C MP22

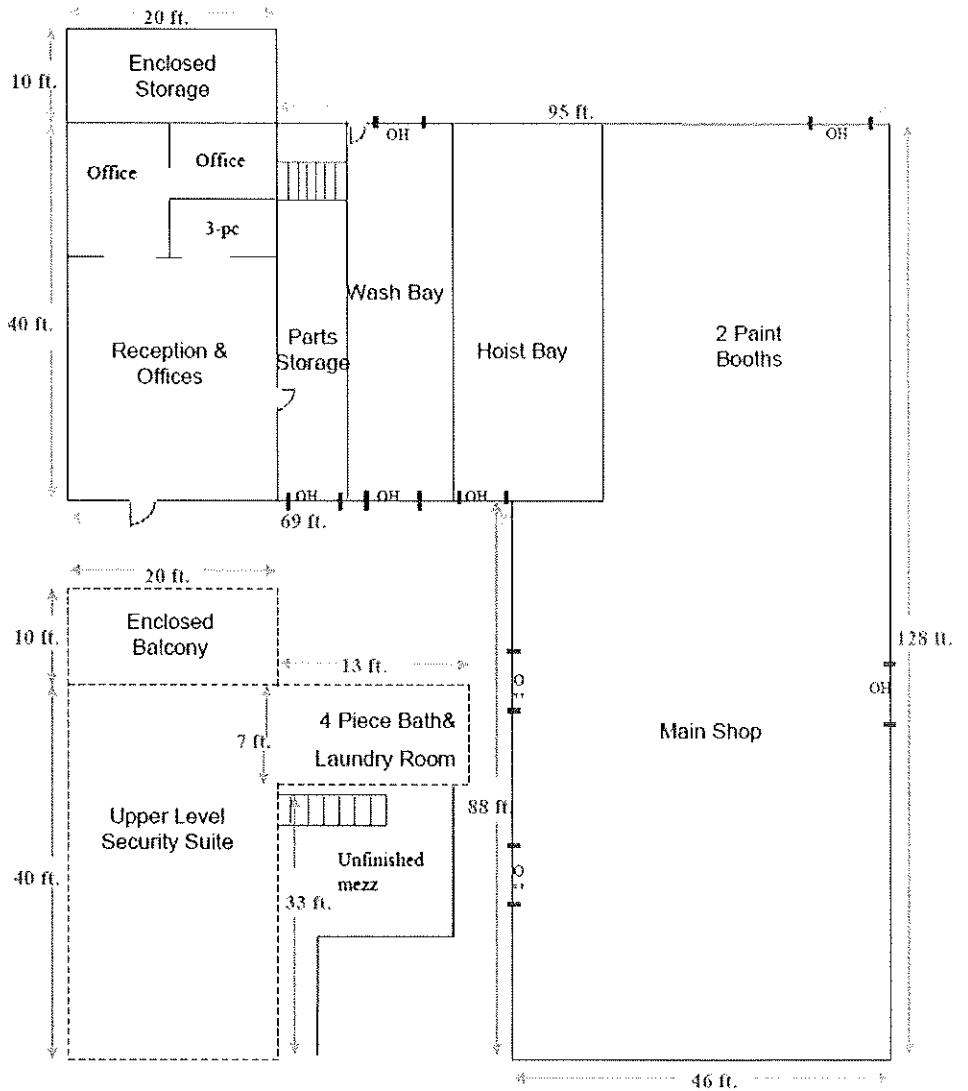
NAI Commercial

NAI COMMERCIAL REAL ESTATE INC. | 4601 99 Street NW Edmonton, AB T6E 4Y1 | 780 436 7410 | naiedmonton.com

133 MACKENZIE STREET
FORT MCMURRAY, ALBERTA

RECEIVERSHIP SALE
Birchwood
Autobody Facility

FOR ILLUSTRATIVE PURPOSES ONLY | NOT TO SCALE | MAY NOT BE EXACT



Michael Parsons
 780 435 5507
 mparsons@naiedmonton.com

Vince Caputo MBA, SIOR, Partner
 780 436 7624
 vcaputo@naiedmonton.com

CO-LISTED WITH

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NAI Commercial

NAI COMMERCIAL REAL ESTATE INC. | 4601 99 Street NW Edmonton, AB T6E 4Y1 | 780 436 7410 | naiedmonton.com

7242-C MP22

APPENDIX E

Interim Statement of Receipts and Disbursements for the period
of May 3, 2022 to January 2, 2024

Estate No: 24-116227

Estate No: 24-116228

**In the Matter of the Receivership of 608772 Alberta Ltd. and 1943969 Alberta Ltd.
Receiver's Interim Statement of Receipts and Disbursements
For the Period of May 3, 2022 to January 2, 2024**

Receipts	\$'s
Receiver's borrowings	100,000
Collection of accounts receivable	97,331
Sale of assets	12,028
GST refund	7,058
Miscellaneous income	2,157
	218,574
Disbursements	
Receiver's fees and disbursements	96,146
Insurance	44,370
Utilities	26,776
Contractor fees and job completion costs	21,441
Travel	11,076
Legal fees and disbursements	8,937
GST paid	7,399
Filing and search fees, bank charges, mail redirection, change of locks	2,031
	218,177
Funds Held In Receiver's Trust	397

MNP Ltd.

Receiver of 608772 Albert Ltd o/a Birchwood Auto Body and 1943969 Alberta Ltd.

APPENDIX F

A copy of the Fee Affidavit of Kristin Gray

Clerk's stamp:

COURT FILE NUMBER 2203-04703
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF BANK OF MONTREAL
DEFENDANTS 608772 ALBERTA LTD. o/a BIRCHWOOD
AUTO BODY, DARRELL PAYNE, VERA
PAYNE, BRETT PAYNE, and, 1943969
ALBERTA LTD.

DOCUMENT

FEE AFFIDAVIT

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

Receiver:
MNP Ltd., Suite 1300, MNP Tower
10235 – 101 Street NW
Edmonton, AB, Canada T5J 3G1
Attention: Kristin Gray
Phone: 780.705.0073 Fax: 780.409.5415
kristin.gray@mnp.ca

Counsel:
Dentons Canada LLP
2500 Stantec Tower
10220 – 103 Avenue NW
Edmonton, AB, Canada T5J 0K4
Attention: Kurtis P. Letwin
Phone: 780.423.7169 Fax: 780.423.7276
kurtis.letwin@dentons.com

**AFFIDAVIT OF KRISTIN GRAY
SWORN ON JANUARY 4, 2024**

I, Kristin Gray, CPA, CA, CIRP, LIT of Edmonton, Alberta, SWEAR AND SAY THAT:

1. I am a Senior Vice-President with MNP Ltd., successor to The Bowra Group Inc., Receiver Manager of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969 Alberta Ltd. (the "**Receiver**") and as such I have personal knowledge of the facts and matters herein deposed to except where stated to be based upon information and belief, and where so stated I verily believe the same to be true.
2. MNP Ltd. was appointed Receiver Manager of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969 Alberta Ltd. pursuant to the Order of the Honourable Justice S.D. Hillier of the Alberta Court of King's Bench dated May 3, 2022 (the "**Receivership**").
3. I am a Chartered Professional Accountant and Licensed Insolvency Trustee with over 10 years of experience in the area of Insolvency and Restructuring and have been handling the day-to-day administrative work in relation to the Receivership.

4. With respect to Receiver's accounts covering fees and disbursements incurred by the Receiver for the period March 1, 2022, to November 30, 2023, which accounts are contained herein as **Exhibit "A"** (the "**Accounts**"):
- (a) The Accounts specifically outline the date of the work completed, the description of the work completed, the length of time taken to complete the work, and the name of the individual who completed the work;
 - (b) The hourly rate for each and every individual employee of the Receiver who completed work in regard to the Receivership (the "**Hourly Rates**"), including Non – Professional staff is as follows:

The MNP Ltd. team:
 - (i) Kristin Gray, Senior Vice-President and Licensed Insolvency Trustee - \$500/550/600;
 - (ii) Chris Bowra, Vice-President and Licensed Insolvency Trustee - \$450
 - (iii) Steven Barlott, Senior Consultant/ Manager - \$285/320/375;
 - (iv) Nicole Carreau, Associate - \$295;
 - (v) Derek Jessop, Associate - \$250/275;
 - (vi) Michael Bacchus, Associate - \$200;
 - (vii) Sofie Parker, Insolvency Administrator - \$185-292;
 - (viii) Administration (Non-Professional) - \$125-245; and,
 - (c) I submit that the Hourly Rates are reasonable and comparable to the hourly rates of other accountant firms within the city of Edmonton of equivalent competence and expertise in the insolvency area.
 - (d) The disbursements contained in the Accounts total \$10,410 are comprised of:
 - (i) Postage and stationary fees of \$559;
 - (ii) Licensing and search fees of \$333;
 - (iii) Travel costs of \$4,197;
 - (iv) Contractor costs of \$689; and,
 - (v) Office costs for photocopying, long distance telephone, faxes and other costs of \$4,632 (the "**Office Costs**").
 - (e) I submit that taking into account the quantum of Office Costs as compared to the expected realizations as set out in the Receiver's First Report to Court, the Office Costs are fair and reasonable.
5. With respect to the Receiver's independent legal counsel, Dentons Canada LLP ("**Dentons**"), accounts covering fees and disbursements incurred by counsel for the period of March 1, 2022, to October 31, 2023, which accounts are contained herein as **Exhibit "B"** (the "**Dentons Accounts**");

- (a) The Dentons Accounts specifically outline the date of the work completed, the description of the work completed, the length of time taken to complete the work, and the name of the individual who completed the work;
- (b) The hourly rate for each and every individual employee of the Receiver's independent legal counsel who completed work in regard to the Receivership (the "**Dentons Hourly Rates**"), including Non – Professional staff is as follows:

The Dentons team:

- (i) Dean Hitesman, Partner - \$600/630;
 - (ii) Kurtis Letwin, Associate - \$435/520;
- (c) I submit that the Dentons Hourly Rates are reasonable and comparable to the hourly rates of other law firms within the city of Edmonton of equivalent competence and expertise in the insolvency area; and
 - (d) The disbursements contained within the Dentons Accounts totaling \$362 are comprised of:
 - (i) Technology and administrations fees of \$206; and,
 - (ii) Land Titles search fees of \$29.

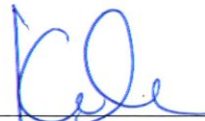
6. I make this Affidavit in support of the application to approve the fees, disbursements, and GST of \$125,894.99 which have been rendered by MNP Ltd., and to approve the fees, disbursements, other charges, and GST of \$9,384.13 which have been rendered by Dentons, within this Action.

SWORN before me at the City of
Edmonton, in the Province of Alberta, this
4th day of January 2024.

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)
)



A Commissioner for Oaths in and for the
Province of Alberta



Kristin Gray, CPA, CA, CIRP, LIT
Senior Vice-President

ISOBEL NICOLE SMITH
A Commissioner for Oaths
In and for Alberta
My Commission expires August 31, 2024
Appointee No. 0764665

EXHIBIT A

Copies of the Receiver's Invoices

This is Exhibit " A " referred to
in the Affidavit of

Kristin Gray

Sworn before me this 4 day

of January, 2024

Isobel Smith
A Commissioner for Oaths in and for Alberta

ISOBEL NICOLE SMITH
A Commissioner for Oaths
in and for Alberta
My Commission expires August 31, 2024
Appointee No. 0764665

**In the Matter of the Receivership of 608772 Alberta Ltd o/a Birchwood Auto Body and
1943969 Alberta Ltd.**

Summary of Receiver's Fees

For the period of March 1, 2022, to November 30, 2023

Period	Invoice	Fees	Disbursements	GST	Total
March 1, 2022 to May 31, 2022	9455	44,192.75	7,937.43	2,606.51	54,736.69
June 1, 2022 to June 30, 2022	9468	17,918.75	1,067.25	949.30	19,935.30
July 1, 2022 to July 31, 2022	9481	8,788.75	503.25	464.60	9,756.60
August 1, 2022 to August 31, 2022	9504	9,990.50	516.75	525.37	11,032.62
September 1, 2022 to September 30, 2022	9518	2,685.00	121.50	140.33	2,946.83
October 1, 2022 to October 31, 2022	9544	2,554.25	111.00	133.26	2,798.51
November 1, 2022 to November 30, 2022	9585	2,458.00	128.25	129.31	2,715.56
December 1, 2022 to December 31, 2022	10747495	2,249.15	-	112.46	2,361.61
January 1, 2023 to November 30, 2023	11365688	18,652.40	25.00	933.87	19,611.27
		109,489.55	10,410.43	5,995.01	125,894.99



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

June 17, 2022

BMO Bank of Montreal
525 8 Avenue SW - 9th Floor
Calgary, Alberta T2P 1G1
Canada

Attention: Michelle Madrigga

Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969 Alberta Ltd. (collectively the "Companies")

Please find enclosed our Invoice No. 9455 for professional services rendered for the period March 1, 2022 to May 31, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of 608772 Alberta Ltd.
o/a Birchwood Auto Body and 1943969 Alberta Ltd.

Per:

Kristin Gray
/encl.

June 17, 2022

Invoice No: 9455
 GST No: 85167 7146

BMO Bank of Montreal
 525 8 Avenue SW - 9th Floor
 Calgary, Alberta T2P 1G1
 Canada

Attention: Michelle Madrigga

Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969 Alberta Ltd. (collectively the "Companies")
Account Number: 22-KPG-108-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period March 1, 2022 to May 31, 2022 as Receiver of the Companies including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-03-08	DP	Pull Corporate and Personal Property Registry ("PPR") searches from Dye & Durham. Email copies of the same to Kristin Gray and Doug Chivers;	165.00	0.25	41.25
2022-03-22	KG	Execute Consent to Act; Review draft Order; Correspondence to Nathan Stewart of McCarthy Tetrault ("McCarthy") regarding the Receiver's charge, borrowing charge, and transaction limits; Correspondence with Michelle Madrigga of the Bank of Montreal ("BMO") regarding counsel; Various correspondence to Dentons Canada LLP ("Dentons") regarding clearing conflicts and the power of the Receiver to bankrupt the Company;	500.00	1.00	500.00
2022-03-25	KG	Review application materials; Correspondence with Dean Hitesman and Kurtis Letwin of Dentons regarding	500.00	0.50	250.00

DATE	STAFF	DESCRIPTION	RATE	TIME	FEE
		clearing conflicts; Updates to the service list;			
2022-03-30	KG	Review changes to draft Receivership Order; Correspondence with McCarthy regarding the case website; Receive correspondence from George Body of the Department of Justice regarding the proposed charges in the Receivership Order. Correspondence with Dean Hitesman of Dentons regarding the same;	500.00	0.50	250.00
2022-03-30	NC	Prepare Wage Earner Protection Program ("WEPP"), tax, bank correspondence, asset listing, utility summary, etc. for upcoming application and possession;	295.00	1.00	295.00
2022-03-31	KG	Review BMO legal opinion; Correspondence to Kurtis Letwin of Dentons regarding the power to bankrupt the Company and the proposed Receiver's position;	500.00	0.50	250.00
2022-04-01	KG	Correspondence with Kurtis Letwin of Dentons regarding adjournment of the Receivership application and provide availability;	500.00	0.15	75.00
2022-05-02	NC	Prepare documents, working papers, etc. for taking possession of the Property; Coordinate travel and accommodations to Fort McMurray;	295.00	1.00	295.00
2022-05-02	KG	Correspondence with Dean Hitesman of Dentons regarding the status of operations, employee tools, work in process ("WIP"), and other matters posed by the Company's counsel; Correspondence with Kurtis Letwin of Dentons regarding the power to	500.00	0.50	250.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		bankrupt the Company and other changes to the proposed Order;			
2022-05-03	CB	Review of application materials; Travel to Fort McMurray;	450.00	4.00	1,800.00
2022-05-03	KG	Prepare for and attend the Receivership application; Various correspondence with Kurtis Letwin of Dentons regarding various correspondence from Terry Cooper of Cooper & Company Law Firm ("Cooper & Co."), counsel to the Company, regarding operations, employee third party assets and WIP; Correspondence to Nicole Carreau and Chris Bowra regarding the file history, operations, and attendance at the Property; Review filed Order; Give instructions to prepare a website update;	500.00	2.00	1,000.00
2022-05-03	NC	Travel to Fort McMurray;	295.00	4.00	1,180.00
2022-05-04	CB	Attendance at the Property; Terminate employees; Discussions with management regarding ongoing WIP; Coordinate locksmith and changing of the locks; Review of accounts receivable ("AR") listing with management; Discussion with insurer; Discussions with customers regarding ongoing work in process and collection of AR;	450.00	9.50	4,275.00
2022-05-04	DP	Receive and review Receivership Order; Website update; Coordinate preparation of mail forward. Review and approve the same; Prepare correspondence to Michelle Madrigga of BMO requesting the Company's accounts be frozen. Email correspondence regarding the same;	165.00	1.75	288.75

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Review of PPR, creditor contact listing, and AP listing as at May 4, 2022. Format into creditor listing and request Isobel Smith look up missing addresses; Review of completed Creditor Listing as drafted by Isobel Smith;			
2022-05-04	KG	Correspondence to Michelle Madrigga of BMO regarding the Company's credit card and bank statements; Review bill of sale for purchase of debtor's personal vehicle;	500.00	0.50	250.00
2022-05-04	NC	Attendance at the Property; Discussion with Chris Bowra regarding plan for taking possession; Various meetings with Brett Payne of the Company regarding operations, books and records, etc.; Various meetings with the employees of the Company; Review of the Company's bookkeeping and extract various documents; Provide creditor listing to Devron Penney and Isobel Smith; Review of the premises, capital assets, third party assets, 30 day goods, etc.; Prepare asset and equipment listing;	295.00	9.50	2,802.50
2022-05-05	CB	Attendance at the Property; Discussions with customers regarding removal of vehicles; Discussions with creditors; Discussions and meetings with management regarding outstanding WIP; Discussion with insurer;	450.00	6.00	2,700.00
2022-05-05	DP	Request a bank account be opened in the Receivership. Confirm the same with Nicole Carreau; Review of email correspondence from Nicole Carreau regarding AR demand letters and preparation of the same; Prepare template demand letter and tracking spreadsheet. Coordinate preparation of demand letters with	165.00	1.00	165.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Isobel Smith for certain customers as requested by Nicole Carreau;			
2022-05-05	KG	Correspondence to Michelle Madrigga of BMO regarding the Company's credit card and bank statements; Review bill of sale for the purchase of debtor's personal vehicle; Review website update;	500.00	0.25	125.00
2022-05-05	NC	Attendance at the Property; Review of outstanding AR, insurance repair projects, creditors, outstanding vendor invoices, inventory, etc.; Prepare supporting documentation for AR demand letters. Correspondence with Devron Penney and Isobel Smith in regarding the preparation of the same; Review of various ongoing projects, costs, and work completed; Correspondence with retained employees regarding timeline to complete remaining projects; Various conversations with individuals regarding the release of third party assets. Prepare listing for the same; Begin to release third party assets to individuals; Various conversations with creditors of the Company; Various discussions with Brett Payne of the Company regarding operations, etc.; Submit requests to transfer utility accounts into the Receiver's name;	295.00	9.00	2,655.00
2022-05-06	CB	Discussion with AMA Insurance regarding payment; Discussion and correspondence with Corey Schwab at Federated Insurance regarding current policy; Discussions regarding status of customer vehicle removals;	450.00	0.60	270.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-05-06	IS	Extract and save utility invoices into the folder on One Drive; Sort through vendor emails and add to creditor listing;	125.00	0.50	62.50
2022-05-06	NC	Attendance at the Property; Continue to release third party assets to individuals; Meeting with Candace Herriot of S. Millard Chartered Professional Accountants regarding the books and records of the Company. Review and upload information provided; Extract various financial and payroll information from the bookkeeping software; Various discussions with Brett Payne of the Company regarding the location of assets, personal assets and WIP; Discussions with retained employees regarding upcoming work schedule; Discussion with a party interested in purchasing the Property; Travel to Edmonton;	295.00	6.00	1,770.00
2022-05-06	KG	Correspondence with an interested party regarding viewing the Property; Correspondence regarding an estate bank account; Review and approve invoices for payment; Correspondence with Nicole Carreau regarding the status of WIP, Company vehicles, AR, return of third party assets, and cash flow;	500.00	0.50	250.00
2022-05-09	CB	Discussion with Tony Thompson of HUB International ("HUB") regarding insurance policy; Discussion with Corey Schwab of Federated Insurance;	450.00	0.25	112.50
2022-05-09	IS	Prepare AR demand letters; Add creditors to creditor listing;	125.00	0.75	93.75

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-05-09	NC	Prepare amendments to AMA invoice with Devron Penney. Submit the same to Mark Tiedemann of AMA; Various conversations with insurance companies regarding the submission of payment to release third party vehicles; Correspondence with TLC Disposals regarding the pick up of their garbage bins; Review of various information received while onsite including outstanding invoices, third party assets, etc. and prepare correspondence; Discussion with Devron Penney regarding preparation of Form 87 Notice and Statemtn of the Receiver Manager ("Form 87"); Provide Isobel Smith a listing of creditors to add to the creditor listing;	295.00	3.50	1,032.50
2022-05-10	DP	Prepare Form 87 for 608772 Alberta Ltd. and 1943969 Alberta Ltd. Discussions with Nicole Carreau regarding values for assets and secured creditors; Review of Receivership Order and application materials in preparation of Form 87s;	165.00	1.50	247.50
2022-05-10	NC	Correspondence with insurance providers regarding the submission of payment to release third party vehicles; Review of the insurance policy and discussion with Chris Bowra regarding the same; Review and minor amendments to the Form 87s; Travel to Fort McMurray; Attendance at the Property; Various discussions with retained employees regarding the status of the remaining jobs in progress; Continue to release third party assets;	295.00	7.50	2,212.50
2022-05-10	KG	Correspondence with Nicole Carreau regarding AR demands, trust audit documents, memo to BMO and	500.00	0.50	250.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		outstanding WIP invoicing; Review equipment listing; Email correspondence to Michelle Madrigga of BMO regarding an update on the Receivership and status of operations;			
2022-05-11	CB	Discussion with Moneris regarding the return of equipment; Discussion with Nicole Carreau regarding the sale of assets and vehicles in the shop;	450.00	0.70	315.00
2022-05-11	DP	Prepare invoice for Intact Insurance per Nicole Carreau's request; Edits and changes to Form 87s. Send the same to Kristin Gray for review and comment; Finalize Form 87s. Prepare cover sheet and fax the same to the Office of the Superintendent of Bankruptcy ("OSB"); Count cash received with Isobel Smith; Prepare cheque request; Discussions with Nicole Carreau and Sofie Parker regarding the status of the bank account and depositing funds received in the retainer account for the time being. Advise Isobel Smith of the same;	165.00	1.00	165.00
2022-05-11	IS	Draft AR demand letters; Post funds received into Ascend, deposit the same at the bank;	125.00	0.75	93.75
2022-05-11	NC	Attendance at the Property; Continued conversation with insurance providers regarding submission of payment to release third party vehicles; Continued release of third party assets; Meeting with Kelly Vaughan of Mitchener Allan Auctioneering Ltd. regarding a valuation of assets onsite; Various conversations with individuals seeking auto body repairs; Various conversations with employees regarding outstanding wages eligible for	295.00	9.00	2,655.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		WEPP and subcontractor payments; Review and comments regarding the outstanding AR balance. Correspondence with Isobel Smith regarding the same; Meeting with Steven Billings and Jordan Belvin of Summit GMC regarding sale of partially completed projects to Summit autobody shop. Prepare calculation of the same; Correspondence with Isobel Smith regarding creditors to add to the creditor listing; Edits to the equipment listing and corresponding photos of assets;			
2022-05-11	KG	Review and approve Form 87s; Review creditor listing; Review and approve invoices for payment;	500.00	0.25	125.00
2022-05-11	SP	Estate administration related to: Correspondence with BMO regarding opening Receivership account and add to OLBB.Prepare required documentation; Review and reconcile funds deposited in the retainer account;	185.00	0.75	138.75
2022-05-12	IS	Post funds received into Ascend, deposit the same at the bank; Prepare Form 87 Mailout;	125.00	1.50	187.50
2022-05-12	NC	Attendance at the Property; Continued release of third party assets; Meeting with Steven Billing and Jordan Blevins of Summit GMC in regards to the release of WIP vehicles; Advise Sofie Parker of various incoming deposits; Continued conversation with insurance providers regarding the submission of payment to release third party vehicles; Calculation of WEPP claim and subcontractor payments. Discussions about the same with employees;	295.00	9.00	2,655.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Draft a memo to BMO regarding the receivership update; Prepare six month cash flow projection; Travel to Edmonton;			
2022-05-13	IS	Post funds received into Ascend, deposit the same at the bank; Review list of creditors with Nicole Carreau;	125.00	0.50	62.50
2022-05-13	NC	Provide Isobel Smith with additional creditors to add to the creditor listing; Review of incoming funds received. Provide account classification and documentation to Isobel Smith; Draft memo to BMO regarding the status of the Receivership; Correspondence with Constable Anderson of the RCMP regarding the release of third party assets; Review of demand letter received from Western Paint and Equipment;	295.00	5.00	1,475.00
2022-05-16	DP	Email correspondence to OSB to confirm receipt of Form 87s and determine when the Certificates will be issued for the same; Review of receipts posted in Ascend;	165.00	0.50	82.50
2022-05-16	KG	Receive correspondence regarding AR collections; Correspondence to Kurtis Letwin of Dentons to obtain a property tax certificate; Review and edits to memo to BMO; Detailed review of the cash flow;	500.00	2.50	1,250.00
2022-05-17	IS	Prepare and sign mailing affidavits;	125.00	0.50	62.50
2022-05-17	DP	Phone call with OSB following up on Certificates. Receive and review the same and request estate number be updated in Ascend; Review and finalize memo to BMO;	165.00	0.75	123.75

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-05-17	KG	Finalize memo to BMO and send to Michelle Madrigga of BMO. Various correspondence with Michelle Madrigga regarding the same; Review Certificate from the OSB;	500.00	0.35	175.00
2022-05-17	NC	Finalize employee information and WEPP calculations; Prepare contractor payment requests; Reconciliation of collections and related postings; Correspondence to various creditors regarding the Receivership;	295.00	4.00	1,180.00
2022-05-19	IS	Post funds received into Ascend. Deposit the same at the bank;	125.00	0.25	31.25
2022-05-19	DP	Review and edits to AR tracking spreadsheet. Review of GL for the same; Review of demand letters prepared; Email correspondence to Kristin Gray regarding AR amounts collected to date, balances outstanding and drafted demand letters; Edits and changes to employee information for WEPP and T4 preparation; Prepare WEPP spreadsheet and WEPP Information Package; Look into efilng ROEs and T4s of the Company. Correspondence to Kristin Gray regarding the same; Prepare cheque requests for contractor payments. Submit the same for approval; Review of critical expenses. Discussions with Kristin Gray and Sofie Parker regarding the transfer of funds from retainer and timeline for submitting cheque requests; Draft Bill of Sale per discussion with Chris Bowra; Review of utility summary spreadsheet. Email to Kristin Gray and Derek Jessop	165.00	4.50	742.50

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		regarding utility invoice received and next steps for the same;			
2022-05-20	IS	Complete AUT01 form. Submit the same to the CRA; Correspondence with Jeff Bennett, customer of the Company, regarding issues with his truck. Inform Kristin Gray of the same; Post funds received into Ascend, deposit the same at the bank;	125.00	0.75	93.75
2022-05-20	KG	Correspondence to Wolfe Automotive regarding a potential 30 day goods claim; Various correspondence with Jeff Bennett regarding issues with his truck and repairs recently completed; Review Bill of Sale. Correspondence with Chris Bowra regarding the same; Correspondence to Michelle Madrigga of BMO regarding an environmental report;	500.00	1.00	500.00
2022-05-20	SP	Estate administration tasks related to: Process wire transfer; Review receipts and disbursements;	185.00	0.75	138.75
2022-05-24	DP	Pull information for ROE preparation. Discussions with Sofie Parker regarding the same; Review of WEPP calculations with Kristin Gray. Edits to the same; Review of AR tracker with Kristin Gray to determine which customers to send demand letters to. Coordinate finalization of AR demand letters and review of the same with Isobel Smith; Review and approve invoices for payment; Leave voicemail with Ying Huo, bookkeeper of the Company, regarding T4s and ROEs; Review of utility spreadsheet and updates to the same per discussions with Isobel Smith;	165.00	2.50	412.50

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-05-24	IS	Post disbursements in Ascend; Inform the bank of Nova Scotia about the Receivership. Request payout statement for the 2020GMC Sierra; Finalize and send AR demand letters to three customers per Devron Penney;	125.00	0.50	62.50
2022-05-24	KG	Review WEPP calculations; Review T4 and ROE calculations; Review AR demand summary; Correspondence with Brett Payne of the Company regarding attendance at the Property, location of the 2020 GMC Sierra, and the environmental report; Correspondence to Jeff Bennett, a customer of the Company, regarding contact information for the insurance adjustor; Correspondence with the insurer regarding the outstanding issues and obtaining a third party quote to repair them; Give instructions to Isobel Smith regarding sending correspondence to the Bank of Nova Scotia regarding a payout statement; Correspondence with Darrell Payne regarding the location of the 2020 GMC Sierra; Correspondence with Isobel Smith regarding the transfer of utility accounts;	500.00	1.50	750.00
2022-05-25	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	1.00	125.00
2022-05-25	DP	Review of time cards to confirm outstanding hours for WEPP calculations. Finalize WEPP calculations; Prepare 2022 T4s for 5 employees; Phone call with Service Canada to confirm request received for ROE Web and timeline to receive access code to be able to access the same; Phone call with Direct Energy to cancel	165.00	3.00	495.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		the existing accounts with the Company and open new accounts under the Receivership. Updates to utility summary and advise Isobel Smith of the same; Discussions with Sofie Parker and Isobel Smith regarding transfer of funds from retainer into estate account and allocations for the same;			
2022-05-25	IS	Correspondence with various utility providers, ensuring the accounts have been transferred or canceled. Update utility summary of the same; Review employee T4s with Devron Penney; Discussions with Sofie Parker and Devron Penney regarding transfer of funds from retainer into estate account. Post the same in Ascend and prepare receipt voucher;	125.00	1.50	187.50
2022-05-25	KG	Review 30 day goods invoices submitted by Crosstown Chrysler. Correspondence with Derek Jessop regarding the same; Correspondence with a customer regarding a paid for part on site;	500.00	0.25	125.00
2022-05-25	SP	Prepare 2022 annual banking report;	185.00	0.15	27.75
2022-05-26	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	1.00	125.00
2022-05-26	DP	Phone call with previous internal accountant regarding additional employees, confirming employment and requirement to file a 2022 T4. Discussion with Kristin Gray regarding the same; Review of GL to pull payroll information for 3 other employees; Reconcile payroll recorded in GL with bank statements. Discussion with Kristin Gray regarding the same; Edits and changes to employee	165.00	2.75	453.75

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		information and WEPP schedules; Edits to T4s; Prepare T4 Summary;			
2022-05-26	IS	Add Canada Life Assurance Company to creditor listing, send creditor package; Post funds received into Ascend, deposit the same; Post disbursement into Ascend;	125.00	0.60	75.00
2022-05-26	KG	Various correspondence with Julian Pascoal of Wolfe Automotive regarding a potential 30 day goods claim. Review invoice; Correspondence with Devron Penney regarding the 2022 T4s. Review updated T4s and general ledger;	500.00	0.75	375.00
2022-05-27	DP	Compile T4 information for 5 additional employees; Email correspondence to Kristin Gray summarizing information outstanding to prepare T4s, ROEs and WEPP;	165.00	2.00	330.00
2022-05-27	DJ	Correspondence with Chris Bowra regarding the outstanding issues; Phone call with John VanStrien of Pat's Driveline, regarding doing a walk around the Property;	250.00	0.25	62.50
2022-05-27	KG	Correspondence with various creditors regarding the Receivership; Correspondence with a party regarding third party assets on site; Correspondence with Derek Jessop regarding insurance cheques; Correspondence from WCB related to 2022 gross wages;	500.00	0.30	150.00
2022-05-30	KG	Call with CRA regarding the location of the books and records; Review amended 2022 payroll and WEPP schedules. Email	500.00	1.25	625.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		correspondence to Brett Payne of the Company regarding outstanding information; Email correspondence to NAI Commercial and JLL regarding local broker contacts and proposals; Correspondence to Workers Compensation Board to confirm 2022 gross wages; Coordinate travel to Fort McMurray;			
2022-05-30	DP	Discussions with Kristin Gray regarding T4s, ROEs, and WEPP and outstanding information required from the Company and/or accountants to complete the same; Finalize WEPP calculations; Prepare and send WEPP packages to 5 employees;	165.00	1.25	206.25
2022-05-30	DJ	Phone call with John Slagh, customer of the Company, regarding his boat; Phone call with the Company's old accounting firm regarding T4s and ROEs; Follow up call with Ying Huo, the Company's former bookkeeper, regarding the location of additional payroll information; Research potential parties to send the Request for Offers to Purchase ("ROP") to;	250.00	2.00	500.00
2022-05-31	DP	Review and approve Direct Energy invoices for payment; Discussion with Derek Jessop regarding update on employee information;	165.00	0.25	41.25
2022-05-31	IS	Combine appendices, and finalize ROP; Website update;	125.00	0.50	62.50
2022-05-31	DJ	Phone call with various parties regarding setting up times to pick up goods when on-site next week; Research more potential parties to send the ROP to;	250.00	3.00	750.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Finalize ROP, update appendices, and coordinate with Isobel Smith to compile the document;			
2022-05-31	KG	Correspondence with various parties regarding third party assets; Review end edits to ROP;	500.00	0.50	250.00
	TOTAL			<u>145.60</u>	<u>\$44,192.75</u>

PROFESSIONAL FEES		\$44,192.75
DISBURSEMENTS		
Office Costs	2,184.00	
Corporate and PPR Searches	143.00	
Ascend Fee	190.00	
Postage for Form 87 mail out	139.68	
Stationary for Form 87 mail out	394.50	
Contractor Costs	688.78	
Travel and Meals	<u>4,197.47</u>	
		7,937.43
GST on Professional Fees	2,209.64	
GST on Taxable Disbursements	<u>396.87</u>	
		2,606.51
TOTAL THIS INVOICE		<u><u>\$54,736.69</u></u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period March 1, 2022 to May 31, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	15.55	500.00	7,775.00
Chris Bowra	Vice President	21.05	450.00	9,472.50
Nicole Carreau	Associate	68.50	295.00	20,207.50
Derek Jessop	Associate	5.25	250.00	1,312.50
Sofie Parker	Insolvency Administrator	1.65	185.00	305.25
Administration	Administrative	33.60	152.38	5,120.00
Time Billed		<u>145.60</u>	<u>303.52 *</u>	<u>44,192.75</u>

(*Average)



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

July 15, 2022

BMO Bank of Montreal
525 8 Avenue SW - 9th Floor
Calgary, Alberta T2P 1G1
Canada

Attention: Michelle Madrigga

**Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969
Alberta Ltd. (collectively the "Companies")
Account Number: 22-KPG-108-02-E**

Please find enclosed our Invoice No. 9468 for professional services rendered for the period June 1, 2022 to June 30, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of 608772 Alberta Ltd.

Per:

Kristin Gray
/encl.



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
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July 15, 2022

Invoice No: 9468
GST No: 85167 7146

BMO Bank of Montreal
525 8 Avenue SW - 9th Floor
Calgary, Alberta T2P 1G1
Canada

Attention: Michelle Madrigga

Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969
Alberta Ltd. (collectively the "Companies")
Account Number: 22-KPG-108-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period
June 1, 2022 to June 30, 2022 as Receiver of the Companies including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-06-01	KG	Review finalized Request for Offers to Purchase ("ROP"); Review website update; Correspondence to Colin Hartigan of Coldwell Banker ("Coldwell") regarding submitting a broker proposal; Send ROP to Vince Caputo of NAI Commercial ("NAI"); Sent ROP to Adam Kilburn and Darryl McGavigan of JLL; Email correspondence to Brett Payne of the Company to advise of the trip to Fort McMurray; Edits and changes to the ROP distribution email; Review Workers Compensation Board ("WCB") claim and supporting documentation;	500.00	1.50	750.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-06-01	DJ	Correspondence with various parties regarding picking up 3rd party property left at the Property; Research additional potential parties to send the ROP to; Finalize ROP, update appendices, and coordinate with Isobel Smith to compile the final document;	250.00	3.00	750.00
2022-06-01	IS	Take the copy of a deposit that was put into the bank on May 26, back to the bank to find out why the deposit bounced. The bank stated that we have to contact Certas Home and Auto Insurance Company to get a direct answer. Update Sofie Parker regarding the same; Resend returned creditor package to Napa using the address from google; Replace the ROP on the website with the updated version; Review Shaw invoice received in the mail, let Derek Jessop and Devron Penney know that it is pre receivership and that the account has been closed;	125.00	1.00	125.00
2022-06-01	SP	Estate administration tasks related to various banking matters; Review receipt and disbursements; Process electronic payments; Edit and finalize miscellaneous correspondence;	185.00	0.50	92.50
2022-06-02	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.50	62.50
2022-06-02	DJ	Correspondence with a customer regarding picking up their vehicle; Update tour schedule;	250.00	0.25	62.50
2022-06-06	DJ	Coordinate travel to Fort McMurray;	250.00	0.25	62.50
2022-06-06	DP	Discussions regarding AUT01 not being processed and re-faxing the same;	165.00	0.15	24.75

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-06-06	KG	Call with Mel Sawatsky of the CRA regarding the trust audit. Update tax summary for the same; Call with Colin Hartigan of Coldwell and Vince Caputo of NAI regarding submitting broker proposals;	500.00	0.25	125.00
2022-06-07	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.50	62.50
2022-06-07	DJ	Travel to the Company from Edmonton; Pull ITC invoices for trust audit; Prepare GST returns; FLocate inventory and 3rd party assets;	250.00	5.00	1,250.00
2022-06-07	IS	Post disbursement in Ascend. Scan and send the same to Vancouver for processing;	125.00	0.10	12.50
2022-06-07	KG	Travel to the Company from Edmonton; Review and obtain payroll documents and employee contact information; Review books and records for various GST documentation and Phase 1 Environmental Report;	500.00	5.00	2,500.00
2022-06-08	DJ	Correspondence with various parties to pick up their assets; Met John VanStrien from Pat's Driveline who is checking on Property for us; Complete GST returns; Travel from the Company to Edmonton;	250.00	6.00	1,500.00
2022-06-08	DP	Discussions regarding arranging a courier service to ship two bankers' boxes back to Edmonton; Discussions with Kristin Gray regarding the outstanding employee information; Reprint and fax AUT01 form to CRA as they did not receive the first transmission;	165.00	0.50	82.50
2022-06-08	IS	Prepare miscellaneous correspondence;	125.00	1.00	125.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-06-08	KG	Meet with Susan Lore of Coldwell and Vince Caputo of NAI for a building tour and to discuss the proposal; Review 30 day goods claims; Various correspondence with Derek Jessop regarding the sale of miscellaneous inventory, 30 day goods claims, insurance, remaining third party assets, and the trust audit; Travel from the Company to Edmonton;	500.00	5.00	2,500.00
2022-06-08	SP	Estate administration tasks related to various banking matters; Review receipts and disbursements; Process cheques and electronic payments; Edit and finalize miscellaneous correspondence;	185.00	0.50	92.50
2022-06-09	DJ	Scan and save documents brought back from the Company; Email Brett Payne of the Company regarding his personal mail; Call with Devin Norris of Ritchie Bros. Auctioneers (Ritchie Bros.") regarding scheduling a tour of the Company's assets; Call with John Slagh, former customer of the Company, regarding payment and pick up of 3rd party asset;	250.00	3.50	875.00
2022-06-09	DP	Review and edit miscellaneous correspondence; Edits and changes to employment information spreadsheet for the 2022 T4s and Records of Employment ("ROEs") with new information received; Finalize T4 summary and ten T4s. Provide the same to Kristin Gray for review; Prepare calculations and information for ROE filing. Calculate insurable hours and earnings. Review of various documentation for the same; Review and process five Wage Earner	165.00	5.50	907.50

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Protection Program ("WEPP") claims; Webfile ten employee ROEs;			
2022-06-09	IS	Post funds received into Ascend, deposit the same at the bank; Discussion with Devron Penney regarding the employee WEPP claims and ROEs;	125.00	0.50	62.50
2022-06-09	KG	Review and approve 2022 T4s; Review and approve ROEs; Correspondence with Devron Penney and Derek Jessop regarding the payroll records, trust audit, and WEPP packages; Various correspondence and review of insurance payments. Correspondence with Derek Jessop regarding the same;	500.00	0.50	250.00
2022-06-10	DJ	Correspondence with various parties regarding attendance at the Company; Coordinate travel;	250.00	1.25	312.50
2022-06-10	IS	Edits to miscellaneous correspondence;	125.00	1.75	218.75
2022-06-13	DP	File an ROE for an employee; Process and file five employee WEPP claims with Service Canada with Isobel Smith. Send email confirmation to employees regarding the same;	165.00	1.75	288.75
2022-06-13	IS	Review and process employee WEPP claims with Devron Penney;	125.00	1.00	125.00
2022-06-13	DJ	Coordinate travel arrangements;	250.00	0.25	62.50
2022-06-14	DJ	Correspondence with various parties to confirm tours; Travel to the Company from Edmonton; Assist John Slagh, a former customer of the Company, in locating his assets; Meet with Brett Payne of the Company;	250.00	5.25	1,312.50

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-06-15	DP	Redact SIN numbers from six ROEs and T4s to send electronically; Provide Derek Jessop with a draft email to send to the employees;	165.00	0.35	57.75
2022-06-15	CB	Discussion with Tony Thompson of HUB International Insurance ("HUB"); Correspondence with Federated Insurance regarding the name of the insured;	450.00	0.25	112.50
2022-06-15	DJ	Attendance at the Property; Oversee the removal of 3rd party vending machines; Meet with Brett Payne of the Company to pick up his personal items; Property tour with Earnest Smith of Ritchie Bros.; Travel back to Edmonton;	250.00	7.00	1,750.00
2022-06-15	SP	Estate administration tasks related to various banking matters; Review receipt and disbursements; Process cheques and electronic payments; Edit and finalize miscellaneous correspondence;	185.00	0.50	92.50
2022-06-16	DJ	Phone call with Susan Lore of Coldwell and Michael Parsons of NAI about a property tour; Email correspondence with Brett Payne of the Company regarding a seacan and trailer at his previous residence;	250.00	0.50	125.00
2022-06-16	KG	Give instructions to send ROEs and T4s; Review and finalize various correspondence; Correspondence with Derek Jessop regarding the offer for the seacan and trailer; Correspondence with NAI regarding touring the property, released assets, and securing a back door; Correspondence with Chris Bowra regarding correspondence from the	500.00	0.75	375.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		insurer and update to the named insured; Review and approve invoices for payment;			
2022-06-17	IS	Finalize miscellaneous correspondence; Mail employee T4s and ROEs;	125.00	1.50	187.50
2022-06-17	DJ	Email correspondence with Brett Payne of the Company regarding his ex's contact information; Answer insurance questions from Chris Bowra;	250.00	0.50	125.00
2022-06-20	KG	Email correspondence to Michelle Madrigga of the Bank of Montreal ("BMO") with an update on ROP interest; Review GL and cash flow; Approve invoices for payment;	500.00	0.15	75.00
2022-06-21	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.50	62.50
2022-06-21	SP	Estate administration tasks related to various banking matters; Review receipt and disbursements; Process cheques and electronic payment; Edit and finalize miscellaneous reports and correspondence;	185.00	0.50	92.50
2022-06-22	CB	Discussions with HUB; Correspondence with Federated Insurance regarding being named on the policy;	450.00	0.25	112.50
2022-06-22	DJ	Correspondence with Julie Peyton from the Regional Municipality of Wood Buffalo regarding their request for information;	250.00	0.10	25.00
2022-06-22	IS	Phone call with WEPP regarding the Estate number on the Receiver's WEPP application as submitted on June 13, 2022; Amend five employee WEPP	125.00	1.00	125.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		submissions to reflect the amended Estate number. Send revised confirmation email to employees. Discuss the same with Sofie Parker;			
2022-06-23	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.25	31.25
2022-06-23	IS	Post disbursements into Ascend; Correspondence with a former employee of the Company, regarding his WEPP application and the amended Estate number. Correspondence with WEPP regarding the same. Confirm SIN with the former employee; Amend Receiver's WEPP application for the employee to reflect the correct SIN. Inform Kristin Gray of the same;	125.00	1.25	156.25
2022-06-24	DJ	Approve insurance payment; Correspondence with the Bank of Nova Scotia ("Scotia Bank") regarding the payout statement for GMC Sierra 1500. Scotia bank to mail out the statement, should receive it in 5-7 business days;	250.00	0.75	187.50
2022-06-24	KG	Review and approve insurance payment; Correspondence from Chris Bowra regarding updating the named insured;	500.00	0.15	75.00
2022-06-27	SC	Bank reconciliation;	125.00	0.25	31.25
2022-06-27	DJ	Send an email to the distribution list reminding all interested parties about the ROP deadline on June 30th at 4:00 PM;	250.00	0.10	25.00
2022-06-28	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.25	31.25
2022-06-28	DJ	Discussion with Chris Bowra regarding additional interest on insurance;	250.00	0.20	50.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-06-28	IS	Post disbursements into Ascend. Send the same to Vancouver for processing;	125.00	0.10	12.50
2022-06-29	DJ	Correspondence to Mel Sawatsky of the CRA regarding a trust audit letter; Follow up with Summit GM regarding their ROP offer; Review NAI proposal;	250.00	0.75	187.50
2022-06-29	IS	Post funds received into Ascend. Deposit the same at the bank; Email correspondence with a former employee of the Company regarding their WEPP claim;	125.00	0.75	93.75
2022-06-30	KG	Correspondence with Derek Jessop regarding the offers received and drafting an update and recommendation memo to BMO;	500.00	0.25	125.00
	TOTAL			<u>71.15</u>	<u>\$18,918.75</u>

PROFESSIONAL FEES		\$18,918.75
Less: Discount		<u>(1,000.00)</u>
		17,918.75
DISBURSEMENTS		
Office Costs	<u>1,067.25</u>	1,067.25
GST on Professional Fees	895.94	
GST on Taxable Disbursements	<u>53.36</u>	
		949.30
TOTAL THIS INVOICE		<u>\$19,935.30</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period June 1, 2022 to June 30, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	13.55	500.00	6,775.00
Chris Bowra	Vice President	0.50	450.00	225.00
Derek Jessop	Associate	34.65	250.00	8,662.50
Sofie Parker	Insolvency Administrator	2.00	185.00	370.00
Administration	Administrative	20.45	141.14	2,886.25
Time Billed		<u>71.15</u>	<u>265.90 *</u>	<u>18,918.75</u>

(*Average)



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

August 11, 2022

BMO Bank of Montreal
525 8 Avenue SW - 9th Floor
Calgary, Alberta T2P 1G1
Canada

Attention: Michelle Madrigga

**Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969
Alberta Ltd. (collectively the "Companies")
Account Number: 22-KPG-108-02-E**

Please find enclosed our Invoice No. 9481 for professional services rendered for the period July 1, 2022 to July 31, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of 608772 Alberta Ltd.

Per: 

Kristin Gray
/encl.

August 11, 2022

Invoice No: 9481
GST No: 85167 7146

BMO Bank of Montreal
525 8 Avenue SW - 9th Floor
Calgary, Alberta T2P 1G1
Canada

Attention: Michelle Madrigga

**Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969
Alberta Ltd. (collectively the "Companies")
Account Number: 22-KPG-108-02-E**

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period
July 1, 2022 to July 31, 2022 as Receiver of the Companies including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-07-04	DJ	Correspondence with Julia Peyton of the Regional Municipality of Wood Buffalo ("RMWB") regarding the information request letter received. Forward to Kristin Gray for review; Phone call with the Bank of Montreal ("BMO") regarding the usage of the Company's credit card; Draft memo to BMO;	250.00	4.00	1,000.00
2022-07-04	SP	Estate administration related to banking matters;	185.00	0.50	92.50
2022-07-05	IS	Prepare miscellaneous correspondence;	125.00	2.00	250.00
2022-07-05	DJ	Variance analysis on previous cash flow; Draft 6 month cashflow projection for the Memo to BMO; Edits to the Memo to BMO. Send to Kristin Gray for review; Correspondence with Federated	250.00	4.00	1,000.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Insurance regarding the status of removing the last two vehicles from the policy; Review and approve invoices for payment; Phone call with the CRA regarding the status of the RT0002 account; Update outstanding GST returns; Correspondence with Kristin Gray regarding the RMWB request for information;			
2022-07-06	IS	Edits to miscellaneous correspondence;	125.00	0.25	31.25
2022-07-06	DJ	Correspondence with John Slagh, a former customer of the Company, regarding pick up of his 3rd party asset; Email correspondence with Julie Peyton regarding RMWBs request for information; Edits to the Memo to BMO.	250.00	1.50	375.00
2022-07-07	DJ	Prepare quarterly GST return. Provide to Kristin Gray for review;	250.00	0.15	37.50
2022-07-11	KG	Review and approve invoices for payment;	500.00	0.15	75.00
2022-07-12	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.50	62.50
2022-07-12	IS	Post disbursements to Ascend. Send the same to Vancouver for processing; Review mail received; Review WEPP documents received. Update WEPP database of the same;	125.00	0.50	62.50
2022-07-13	DJ	Correspondence with John Slaght, a former customer of the Company, regarding his 3rd party asset; Save the updated insurance premium statement for Company;	250.00	0.20	50.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-07-13	SP	Review receipts and disbursements; Reconcile GL and bank account;	185.00	0.50	92.50
2022-07-15	DJ	Leave a voicemail with Mel Sawatzky of the CRA regarding the status of the trust audit letter;	250.00	0.10	25.00
2022-07-15	IS	Finalize miscellaneous correspondence;	125.00	1.25	156.25
2022-07-18	DJ	Draft insurance renewal email to Federated Insurance, sent to Kristin Gray for review;	250.00	0.10	25.00
2022-07-19	IS	Post disbursement to Ascend. Send the same to Vancouver for processing; Review and edit the Memo to BMO. Discuss the same with Derek Jessop;	125.00	1.00	125.00
2022-07-19	DJ	Phone call with the Bank of Nova Scotia ("Scotiabank") regarding receiving a payout statement for the GMC Sierra 1500. Correspondence with Kristin Gray regarding the same; Correspondence with Brett Payne of the Company to authorize access to the payout statement; Correspondence with Corey Swab of Federated Insurance regarding the renewal of the Company's insurance policy; Call with Tiffany regarding Company assets at her residence; Edits and changes to the Memo to BMO;	250.00	2.50	625.00
2022-07-19	KG	Correspondence with Derek Jessop regarding renewal of the insurance policy and issues obtaining a payout statement from Scotiabank; Correspondence with Sherri Beile of Federated Insurance regarding renewal terms; Edits and changes to the Memo to BMO summarizing the Receiver's Request for Offers to Purchase ("ROP") sales process and recommendation to engage	500.00	3.50	1,750.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		NAI Commercial ("NAI"). Email finalized Memo to BMO;			
2022-07-19	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.25	31.25
2022-07-20	DJ	Phone call with Brett Payne of the Company regarding the Scotiabank loan; Correspondence with Mel Sawatzky of the CRA regarding the missing trust audit letter; Approve insurance payment;	250.00	0.50	125.00
2022-07-20	SP	Estate administration related to: Review and edit receipts and disbursements; Process JE and GL reconciliation;	185.00	0.50	92.50
2022-07-21	DJ	Phone call with Mel Sawatzky of the CRA regarding trust audit letter;	250.00	0.10	25.00
2022-07-21	KG	Various correspondence with Derek Jessop regarding removal of the last 3rd party asset, clean up quotes for junk removal and timeline for attendance at the Property;	500.00	0.20	100.00
2022-07-22	IS	Phone correspondence with Service Canada regarding the ROE that was issued for Lindsay Brown, a former employee of the Company. The ROE that was issued had the wrong SIN. Put in a request to become the primary officer on account to issue a new ROE;	125.00	0.75	93.75
2022-07-22	DJ	Phone call with the Scotiabank and Brett Payne of the Company to get the payout statement and Bailiff information; Correspondence with Mickey Spencer of GD Auctions & Appraisals ("GD Auctions") to get an approximate value for the GMC Sierra 1500; Leave a voicemail for Darrell Payne of	250.00	1.10	275.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		the Company regarding the amount of KMs on the GMC Sierra 1500;			
2022-07-22	KG	Receive correspondence from Michelle Madrigga of BMO regarding the list price and receiver's borrowings; Call with Vince Caputo of NAI regarding the list price and timeline; Various correspondence with Mickey Spencer of GD Auctions, and Derek Jessop regarding the value of the GMC Sierra 1500. Review the payout statement from Scotiabank;	500.00	0.50	250.00
2022-07-25	DJ	Draft Receivers Certificate for Kristin Gray to review; Send letter & wire instructions to Michelle Madrigga of BMO; Research junk removal and cleaning company's in Fort McMurray; Coordinate travel to Fort McMurray;	250.00	1.75	437.50
2022-07-25	KG	Correspondence to Michelle Madrigga of BMO regarding the interest rate for the Receiver's Certificate; Review and edits to the Receiver's Certificate and provide instructions to Derek Jessop;	500.00	0.25	125.00
2022-07-26	DJ	Phone call with Darrell Payne of the Company regarding the KMs on the GMC Sierra 1500, notified Mickey Spencer of GD Auctions and Kristin Gray of the same; Correspondence with various junk removal and cleaning companies regarding the clean up of the Property; File quarterly GST return for the Company; Phone call with All-Rite Auctions Ltd. regarding fee structure and shipping costs for Sea-can. and trailer that are offsite;	250.00	1.00	250.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-07-26	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	125.00	0.10	12.50
2022-07-26	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.50	62.50
2022-07-26	SP	Estate administration related to: Review and edit receipts and disbursements; Process GL reconciliation;	185.00	0.50	92.50
2022-07-27	DJ	Confirm cleaning & junk removal date with May Beauvais of Hyklen Services; Confirm date and time for John Slaght, a former customer of the Company, to pick up his 3rd party asset; Coordinate travel to Fort McMurray;	250.00	1.25	312.50
2022-07-27	KG	Review and approve invoices for payment; Email correspondence to Vince Caputo of NAI to approve the listing agreement and discuss listing strategy. Sign ELA; Various correspondence with Derek Jessop regarding junk removal and cleaning up the property. Approve quote; Correspondence to Kurtis Letwin of Dentons regarding the Asset and Purchase Agreement ("APA") and inclusion of personal property; Correspondence with Derek Jessop regarding the trust audit and filing of the RT0002 GST return; Review proof of claim from WCB;	500.00	1.25	625.00
2022-07-28	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	125.00	0.10	12.50
2022-07-29	IS	Review proof of claim submitted by WCB;	125.00	0.25	31.25
TOTAL				33.55	\$8,788.75

INVOICE SUMMARY

PROFESSIONAL FEES		\$8,788.75
DISBURSEMENTS		\$503.25
GST on Professional Fees	\$439.44	
GST on Disbursements	\$25.16	
		\$464.60
TOTAL THIS INVOICE		\$9,756.60

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period July 1, 2022 to July 31, 2022 was as follows:

Summary of Hours

STAFF	TIME	RATE	FEE
Kristin Gray - Senior Vice President	5.85	500.00	\$2,925.00
Derek Jessop - Associate	18.25	250.00	\$4,562.50
Sofie Parker - Insolvency Administrator	2.00	185.00	\$370.00
Saoirse Carroll - Administrative Assistant	1.25	125.00	\$156.25
Isobel Smith - Administrative Assistant	6.20	125.00	\$775.00
Time Billed	33.55	\$261.96*	\$8,788.75

(*Average)



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

September 14, 2022

BMO Bank of Montreal
525 8 Avenue SW - 9th Floor
Calgary, Alberta T2P 1G1
Canada

Attention: Michelle Madrigga

**Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969
Alberta Ltd. (collectively the "Companies")
Account Number: 22-KPG-108-02-E**

Please find enclosed our Invoice No. 9504 for professional services rendered for the period August 1, 2022 to August 31, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of 608772 Alberta Ltd.

Per: 

Kristin Gray
/encl.

September 14, 2022

 Invoice No: 9504
 GST No: 85167 7146

 BMO Bank of Montreal
 525 8 Avenue SW - 9th Floor
 Calgary, Alberta T2P 1G1
 Canada

Attention: Michelle Madrigga
**Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969
 Alberta Ltd. (collectively the "Companies")
 Account Number: 22-KPG-108-02-E**

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period August 1, 2022 to August 31, 2022 as Receiver of the Companies including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-08-02	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	135.00	0.25	33.75
2022-08-02	DJ	Correspondence with various parties before leaving to Fort McMurray; Travel to the Property from Edmonton; Assist John Slaght, former customer of the Company, in removing his third party asset from the Property; Assist in organization and clean up of the office/reception area;	275.00	5.00	1,375.00
2022-08-02	IS	Post distribution to Ascend. Send the same to Vancouver for processing;	135.00	0.15	20.25
2022-08-03	DJ	Attendance at the Property; Organize and pack all books and records in office and reception area; Assisted Hyklen Services ("Hyklen") with cleaning the office, reception,	275.00	10.00	2,750.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		mezzanine, and other various areas in the shop and outside of the building; Travel back to Edmonton;			
2022-08-03	IS	Prepare miscellaneous correspondence;	135.00	0.75	101.25
2022-08-03	SP	Various estate administration and banking tasks;	200.00	0.50	100.00
2022-08-04	DJ	Follow up with Darryl Woytkiw regarding purchasing the seacan and trailer; Correspondence with Michael Parsons of NAI Commercial ("NAI") regarding updating the photos of the office/reception, warehouse, and mezzanine. Upload the photos to a drop box;	275.00	0.40	110.00
2022-08-04	IS	Edits to miscellaneous correspondence;	135.00	1.00	135.00
2022-08-04	KG	Review pictures of the Property after clean up. Correspondence with Derek Jessop regarding the same; Review and approve invoices for payment; Review and approve marketing materials prepared by NAI;	550.00	0.50	275.00
2022-08-05	DJ	Review and approve NAI's marketing proposal; Leave a voicemail for Mel Sawatzky of the CRA regarding the missing trust audit letter; Call with Federated Insurance regarding John Slaght, former customer of the Company, and his 3rd party asset claim;	275.00	0.50	137.50
2022-08-09	DJ	Notify Kristin Gray of Darryl Woytkiw's offer for the assets located off-site; Correspondence with All Rite Auction regarding their next auction; Phone call with Mel Sawatzky of the CRA regarding the missing trust audit letter;	275.00	0.50	137.50

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-08-09	IS	Re-issue Record Of Employment for Lindsay Brown, a former employee of the Company;	135.00	0.50	67.50
2022-08-09	SP	Various estate administration and banking tasks;	200.00	0.50	100.00
2022-08-10	DJ	Phone call with Michael Parsons on NAI regarding the marketing brochure; Follow up with May Beauvais of Hyklen regarding the invoice for the cleaning & junk removal; Correspondence with Darryl Woytkiw to provide some pictures of the Company's assets located off-site;	275.00	0.40	110.00
2022-08-11	DJ	Phone call with Michael Parson of NAI regarding a website update; Approve invoices for payment; Send Mickey Spencer from GD Auctions and Appraisals ("GD Auctions") pictures of the assets to get an estimated appraisal value; Draft insurance renewal email send to Kristin Gray to review;	275.00	0.25	68.75
2022-08-11	IS	Post disbursement to Ascend; Finalize miscellaneous correspondence;	135.00	0.75	101.25
2022-08-11	KG	Edit and finalize various correspondence; Receive correspondence from Michael Parsons of NAI regarding the listing going live; Review website update; Review and approve invoices for payment; Correspondence with Derek Jessop regarding the sale of the seacan and trailer located off-site; Email correspondence to Kurtis Letwin of Dentons regarding the Asset Purchase Agreement ("APA");	550.00	1.00	550.00
2022-08-12	DJ	Correspondence with Kurtis Letwin of Dentons and Kristin Gray regarding the APA. Send the same to Isobel Smith to	275.00	0.25	68.75

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		combine the APA and equipment list into a single PDF; Forward the combined APA Michael Parsons of NAI;			
2022-08-12	IS	Combine and edit APA and equipment list for Derek Jessop;	135.00	0.10	13.50
2022-08-12	KG	Review APA. Correspondence with Kurtis Letwin of Dentons regarding the same; Receive and review insurance renewal documents; Correspondence to Kurtis Letwin of Dentons and Derek Jessop regarding the inclusion of the equipment listing in the APA and which company owns the assets;	550.00	0.50	275.00
2022-08-15	DJ	Correspondence with Mickey Spencer from GD Auctions regarding the estimated value of the sea-can and trailer. Notify Kristin Gray of the same; Correspondence with Darryl Woytkiw regarding the acceptance of his offer to buy the sea-can and trailer; Review Kristin Gray's edits to the insurance draft. Send the same to Sherri Beile of Federated Insurance; Email Darryl Woytkiw the wire instructions;	275.00	0.50	137.50
2022-08-15	KG	Email correspondence to Michelle Madrigga of the Bank of Montreal ("BMO") regarding an update on the listing; Various correspondence to Derek Jessop regarding the insurance renewal, questions from the broker, and updates to the auto policy; Approve sale of sea-can and trailer located off-site;	550.00	0.60	330.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-08-16	DJ	Correspondence with Sherri Beile of Federated Insurance regarding changes to the insurance policy renewal; Approve utility invoice for payment;	275.00	0.25	68.75
2022-08-16	KG	Email correspondence to Brett Payne of the Company regarding the listing and marketing process;	550.00	0.25	137.50
2022-08-18	DJ	Prepare the CRA trust audit documentation for Kristin Gray to review; Call with Tiffany regarding moving third party assets out of the seacan; Email Brett Payne of the Company to remove his belongings from seacan; Submit online access documentation to the CRA;	275.00	3.00	825.00
2022-08-18	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	135.00	0.10	13.50
2022-08-18	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	135.00	0.50	67.50
2022-08-18	KG	Correspondence with Derek Jessop regarding the CRA trust audit and missing documentation for 2019. Review books and records;	550.00	0.25	137.50
2022-08-19	DJ	Save outstanding bank statements; Finalize the letter for trust auditor, provide to Kristin Gray for review;	275.00	0.25	68.75
2022-08-22	DJ	Correspondence with Darryl Woytkiw regarding the purchase of assets located off-site, follow up with Sofie Parker regarding e-transfer payment instead of wire;	275.00	0.25	68.75
2022-08-23	DJ	Draft Bills of Sale for seacan and trailer. Provide to Kristin Gray for review; Edits to the Bills of Sale based on Kristin Gray's comments; Notify Darryl Woytkiw that the Bills of	275.00	0.50	137.50

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Sale are ready and we can move along with the sale;			
2022-08-23	KG	Edit and changes to the seacan and trailer Bill of Sale. Various correspondence with Derek Jessop regarding the same; Review and approve insurance invoice for payment; Correspondence with Sherri Beile of Federated Insurance regarding changes to the coverage and payment instructions;	550.00	0.50	275.00
2022-08-24	DJ	Correspondence with Darryl Woytkiw regarding the answer to the e-transfer security question. Notify Sofie of the same; Complete Bill of Sale for seacan, Kristin Gray to sign; Send Darryl Woytkiw the Bill of Sale and instructions to sign and provide us a copy back;	275.00	0.50	137.50
2022-08-24	IS	Post funds received to Ascend. Discuss the same with Derek Jessop;	135.00	0.25	33.75
2022-08-25	DJ	Review trust audit documents with Kristin Gray; Finalize trust audit and send to the CRA;	275.00	0.75	206.25
2022-08-25	IS	Post distribution to Ascend. Send the same to Vancouver for processing;	135.00	0.10	13.50
2022-08-25	KG	Review and finalize trust audit documentation. Correspondence with Derek Jessop regarding the same;	550.00	1.00	550.00
2022-08-25	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	135.00	0.25	33.75
2022-08-26	KG	Call with Vince Caputo and Michael Parsons of NAI regarding interest to date;	550.00	0.25	137.50

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-08-30	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	135.00	0.10	13.50
2022-08-30	SC	Prepare cheques and disbursement voucher; . Arrange courier/mail;	135.00	0.50	67.50
	TOTAL			34.45	\$9,990.50

INVOICE SUMMARY

PROFESSIONAL FEES		\$9,990.50
OFFICE COSTS		\$516.75
GST on Professional Fees	\$499.53	
GST on Disbursements	\$25.84	
		\$525.37
TOTAL THIS INVOICE		\$11,032.62

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period August 1, 2022 to August 31, 2022 was as follows:

Summary of Hours

STAFF	TIME	RATE	FEE
Kristin Gray - Senior Vice President	4.85	550.00	\$2,667.50
Derek Jessop - Associate	23.30	275.00	\$6,407.50
Sofie Parker - Insolvency Administrator	1.00	200.00	\$200.00
Saoirse Carroll - Administrative Assistant	1.50	135.00	\$202.50
Isobel Smith - Administrative Assistant	3.80	135.00	\$513.00
Time Billed	34.45	\$290.00*	\$9,990.50

(*Average)



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

October 13, 2022

BMO Bank of Montreal
525 8 Avenue SW - 9th Floor
Calgary, Alberta T2P 1G1
Canada

Attention: Michelle Madrigga

**Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969
Alberta Ltd. (collectively the "Companies")
Account Number: 22-KPG-108-02-E**

Please find enclosed our Invoice No. 9518 for professional services rendered for the period September 1, 2022 to September 30, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of 608772 Alberta Ltd.

Per: 

Kristin Gray
/encl.

October 13, 2022

Invoice No: 9518
GST No: 85167 7146

BMO Bank of Montreal
525 8 Avenue SW - 9th Floor
Calgary, Alberta T2P 1G1
Canada

Attention: Michelle Madrigga

**Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969 Alberta Ltd. (collectively the "Companies")
Account Number: 22-KPG-108-02-E**

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period September 1, 2022 to September 30, 2022 as Receiver of the Companies including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-09-06	KG	Review and approve invoices for payment; Correspondence to Brett Payne of the Company regarding the status of the sea-can. Correspondence with the purchaser regarding the same;	550.00	0.35	192.50
2022-09-07	IS	Prepare miscellaneous correspondence;	135.00	1.60	216.00
2022-09-08	IS	Email correspondence with MetCredit regarding the Receivership;	135.00	0.10	13.50
2022-09-09	KG	Correspondence with Brett Payne of the Company regarding the status of the sea-can. Advise purchaser it can now be picked up;	550.00	0.25	137.50
2022-09-12	KG	Call with Mel Sawatsky of the CRA regarding the Canada Emergency Wage Subsidy ("CEWS") payment and missing 2020 payroll information;	550.00	0.50	275.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Review corporate searches and trial balance and provide details to the CRA on the shareholder loans;			
2022-09-13	KG	Edit and finalize various correspondence; Review and approve invoices for payment; Reconcile and edits to the GST summary. Review the Notice of Assessment ("NOA");	550.00	0.50	275.00
2022-09-13	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	135.00	0.10	13.50
2022-09-14	IS	Finalize miscellaneous correspondence;	135.00	0.50	67.50
2022-09-14	SP	Estate administration related to various banking matters;	200.00	0.50	100.00
2022-09-15	KG	Call with the CRA trust auditor regarding changes to the 2021 T4s, filing the 2022 T4s, and filing the pre-filing outstanding GST returns; Review pre-filing RT0001 returns. File the same; Updates to the tax summary;	550.00	0.75	412.50
2022-09-15	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	135.00	0.10	13.50
2022-09-21	IS	Post funds received in Ascend. Deposit the same at the bank;	135.00	0.50	67.50
2022-09-21	SP	Estate administration related to various banking matters;	200.00	0.50	100.00
2022-09-27	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	135.00	0.10	13.50
2022-09-27	KG	Call with Mel Sawatsky of the CRA regarding the trust audit and confirmation of salary for Brett Payne of the Company. Review GL and bank statements; Review updated insurance documents. Various correspondence to confirm the	550.00	1.00	550.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		October payment amount and credit; Review and approve invoices for payment;			
2022-09-28	SP	Estate administration related to various banking matters;	200.00	0.50	100.00
2022-09-29	KG	Receive and respond to marketing update from NAI Commercial ("NAI");	550.00	0.25	137.50
	TOTAL			8.10	\$2,685.00

INVOICE SUMMARY

PROFESSIONAL FEES		\$2,685.00
DISBURSEMENTS		\$121.50
GST on Professional Fees	\$134.25	
GST on Disbursements	\$6.08	
		\$140.33
TOTAL THIS INVOICE		\$2,946.83

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Companies for the period September 1, 2022 to September 30, 2022 was as follows:

Summary of Hours

STAFF	TIME	RATE	FEE
Kristin Gray - Senior Vice President	3.60	550.00	\$1,980.00
Sofie Parker - Insolvency Administrator	1.50	200.00	\$300.00
Isobel Smith - Administrative Assistant	3.00	135.00	\$405.00
Time Billed	8.10	\$331.48*	\$2,685.00

(*Average)



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

November 10, 2022

BMO Bank of Montreal
525 8 Avenue SW - 9th Floor
Calgary, Alberta T2P 1G1
Canada

Attention: Michelle Madrigga

**Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969
Alberta Ltd. (collectively the "Companies")
Account Number: 22-KPG-108-02-E**

Please find enclosed our Invoice No. 9544 for professional services rendered for the period October 1, 2022 to October 31, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of 608772 Alberta Ltd.

Per:

Kristin Gray
/encl.

November 10, 2022

Invoice No: 9544
GST No: 85167 7146

BMO Bank of Montreal
525 8 Avenue SW - 9th Floor
Calgary, Alberta T2P 1G1
Canada

Attention: Michelle Madrigga

**Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969
Alberta Ltd. (collectively the "Companies")
Account Number: 22-KPG-108-02-E**

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period
October 1, 2022 to October 31, 2022 as Receiver of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-10-04	IS	Post disbursement to Ascend, send the same to Vancouver for processing;	135.00	0.10	13.50
2022-10-04	SP	Estate administration related to various banking matters;	200.00	0.50	100.00
2022-10-05	MB	Review miscellaneous correspondence;	200.00	0.10	20.00
2022-10-05	IS	Prepare miscellaneous correspondence;	135.00	0.60	81.00
2022-10-11	MB	Prepare and file GST return for the RT0002 account;	200.00	0.25	50.00
2022-10-11	KG	Edit and finalize various correspondence; Review payroll trust audit results; Correspondence with Bank of Montreal ("BMO") Mastercard regarding the Receivership and demand for payment; Review and approve GST return;	550.00	0.75	412.50

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-10-12	SP	Estate administration related to various banking matters;	200.00	0.50	100.00
2022-10-13	IS	Finalized miscellaneous correspondence;	135.00	0.25	33.75
2022-10-13	KG	Review the marketing report from NAI Commercial ("NAI"); Call NAI to discuss price reduction. Email correspondence to Michelle Madrigga of BMO regarding the same; Review and approve invoices for payment;	550.00	0.65	357.50
2022-10-17	KG	Review and approve insurance payment; Review and approve invoices for payment; Correspondence with Susan Lore of Coldwell Banker ("Coldwell") regarding the winterization of the Property; Correspondence with Michelle Madrigga of BMO and Vince Caputo of NAI regarding the price reduction;	550.00	0.50	275.00
2022-10-17	MB	Correspondence with Greenleaf Cleaners ("Greenleaf") regarding a snow removal quote for 2022/23; Email Greenleaf with information regarding the Property;	200.00	0.25	50.00
2022-10-18	MB	Correspondence with Property Doctor Maintenance ("Property Doctor") regarding a snow removal quote for 2022/23; Email Property Doctor with information regarding the Property;	200.00	0.30	60.00
2022-10-18	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	135.00	0.10	13.50
2022-10-18	AS	Prepare cheques and disbursement voucher; Coordinate mailing and courier;	135.00	0.25	33.75
2022-10-18	KG	Review updated marketing material with price reduction; Website update;	550.00	0.75	412.50

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Call with Brian Regular of Dunnrite Property Services ("Dunnrite") regarding the winterization of the building. Arrange for attendance and access with Susan Lore of Coldwell; Email instructions to Brian Regular; Give instructions to Michael Bacchus regarding snow removal quotes;			
2022-10-20	AS	Prepare cheques and disbursement voucher; Coordinate mailing and courier;	135.00	0.25	33.75
2022-10-24	IS	Website update;	135.00	0.25	33.75
2022-10-24	KG	Review RT0001 GST Notice of Assessment; Review and approve invoices for payment; Correspondence to Michelle Madrigga of BMO regarding the outstanding property taxes. Review GL and bank balance to confirm funds required to pay outstanding taxes; Correspondence with Michael Bacchus regarding snow removal quotes and winterization;	550.00	0.50	275.00
2022-10-27	KG	Correspondence with Brian Regular of Dunnrite regarding winterization efforts; Correspondence with Michael Bacchus regarding a second snow removal quote;	550.00	0.30	165.00
2022-10-31	IS	Website update;	135.00	0.25	33.75
	TOTAL			7.40	\$2,554.25

INVOICE SUMMARY

PROFESSIONAL FEES		\$2,554.25
OFFICE COSTS		\$111.00
GST on Professional Fees	\$127.71	
GST on Disbursements	\$5.55	
		\$133.26
TOTAL THIS INVOICE		\$2,798.51

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period October 1, 2022 to October 31, 2022 was as follows:

Summary of Hours

STAFF	TIME	RATE	FEE
Kristin Gray - Senior Vice President	3.45	550.00	\$1,897.50
Michael Bacchus - Associate	0.90	200.00	\$180.00
Sofie Parker - Insolvency Administrator	1.00	200.00	\$200.00
Aoife Sugrue - Administrative Assistant	0.50	135.00	\$67.50
Isobel Smith - Administrative Assistant	1.55	135.00	\$209.25
Time Billed	7.40	\$345.17*	\$2,554.25

(*Average)



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

December 22, 2022

BMO Bank of Montreal
525 8 Avenue SW - 9th Floor
Calgary, Alberta T2P 1G1
Canada

Attention: Michelle Madrigga

**Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969
Alberta Ltd. (collectively the "Companies")
Account Number: 22-KPG-108-02-E**

Please find enclosed our Invoice No. 9585 for professional services rendered for the period November 1, 2022 to November 30, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver of 608772 Alberta Ltd.

Per:

Kristin Gray
/encl.



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

December 22, 2022

Invoice No: 9585
GST No: 85167 7146

BMO Bank of Montreal
525 8 Avenue SW - 9th Floor
Calgary, Alberta T2P 1G1
Canada

Attention: Michelle Madrigga

**Re: In the matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969
Alberta Ltd. (collectively the "Companies")
Account Number: 22-KPG-108-02-E**

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period
November 1, 2022 to November 30, 2022 as Receiver of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
01/11/2022	SP	Estate administration related to various banking matters;	200.00	0.50	100.00
03/11/2022	AS	Prepare cheques and disbursement voucher; Coordinate mailing and courier;	135.00	0.25	33.75
03/11/2022	IS	Prepare and edit miscellaneous correspondence;	135.00	0.50	67.50
03/11/2022	KG	Correspondence to confirm snow removal; Correspondence to Brian Regular of Dunnrite Property Services ("Dunnrite") regarding winterization efforts and quote for attendance at the Property;	550.00	0.25	137.50
04/11/2022	IS	Edits to miscellaneous correspondence;	135.00	0.15	20.25

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
04/11/2022	KG	Receive marketing update from Vince Caputo of NAI Commercial ("NAI"). Update internal memo to file;	550.00	0.25	137.50
08/11/2022	IS	Post disbursement to Ascend. Send the same to Vancouver for processing; Edits to miscellaneous correspondence;	135.00	0.35	47.25
08/11/2022	AS	Prepare cheques and disbursement voucher; Coordinate mailing and courier;	135.00	0.25	33.75
08/11/2022	KG	Various email correspondence with Michael Parsons of NAI regarding the second viewing and concerns with an overhead heater not working; Call with Brian Regular of Dunnrite regarding the overhead heater and authorization to repair. Correspondence with Michael Bacchus to coordinate sending a set of keys to Brian Regular of Dunnrite; Review and approve invoices for payment;	550.00	0.75	412.50
09/11/2022	KG	Various correspondence with Steven Barlott regarding RT0002 refunds; Review Notice of Assessment ("NOA");	550.00	0.25	137.50
10/11/2022	IS	Finalize miscellaneous correspondence; Various correspondence with Kristin Gray and Steven Barlott regarding GST refund cheque;	135.00	0.35	47.25
14/11/2022	SB	Call to CRA regarding GST refund payment;	285.00	0.50	142.50
15/11/2022	IS	Post disbursements to Ascend. Send the same to Vancouver for processing; Deposit funds at the bank. Send the same to Vancouver;	135.00	0.75	101.25
15/11/2022	AS	Prepare cheques and disbursement voucher; Coordinate mailing and courier;	135.00	0.25	33.75

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
15/11/2022	SB	Arrange for courier of keys for property inspections;	285.00	0.25	71.25
15/11/2022	KG	Correspondence with Brian Regular of Dunnrite regarding approval for weekly insurance checks, trouble shooting the heater and sending a set of keys; Email correspondence to Ben Deneve of Property Doctor Maintenance ("Property Doctor") to confirm no issues with snow removal services;	550.00	0.50	275.00
16/11/2022	KG	Review and approve invoices for payment; Review insurance payment and recalculate monthly premium amounts;	550.00	0.25	137.50
22/11/2022	AS	Prepare cheques and disbursement voucher; Coordinate mailing and courier;	135.00	0.25	33.75
22/11/2022	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	135.00	0.10	13.50
29/11/2022	AS	Prepare cheques and disbursement voucher; Coordinate mailing and courier;	135.00	0.25	33.75
29/11/2022	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	135.00	0.10	13.50
30/11/2022	SB	Prepare interim Statement of Receipts and Disbursements ("R&D") as at November 30, 2022; Prepare projected cash flow statement to May 31, 2023; Review snow removal invoice and send for payment processing;	285.00	1.50	427.50
TOTAL				8.55	\$2,458.00

INVOICE SUMMARY

PROFESSIONAL FEES		\$2,458.00
OFFICE COSTS		\$128.25
GST on Professional Fees	\$122.90	
GST on Disbursements	\$6.41	
		\$129.31
TOTAL THIS INVOICE		\$2,715.56

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period November 1, 2022 to November 30, 2022 was as follows:

Summary of Hours

STAFF	TIME	RATE	FEE
Kristin Gray - Senior Vice President	2.25	550.00	\$1,237.50
Sofie Parker - Insolvency Administrator	0.50	200.00	\$100.00
Steven Barlott - Senior Associate	2.25	285.00	\$641.25
Aoife Sugrue - Administrative Assistant	1.25	135.00	\$168.75
Isobel Smith - Administrative Assistant	2.30	135.00	\$310.50
Time Billed	8.55	\$287.49*	\$2,458.00

(*Average)



January 24, 2023

BMO Bank of Montreal
525 8 Avenue SW – 9th Floor
Calgary, AB T2P 1G1

Attention: Michelle Madrigga

**Re: In the Matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and
1943969 Alberta Ltd. (the "Companies")
Client Number: 981465**

Please find enclosed our Invoice No. 10747495 for professional services rendered for the period of December 1, 2022 to December 31, 2022 which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours very truly,

**MNP Ltd.
Receiver of 608772 Alberta Ltd.
o/a Birchwood Auto Body and
1943969 Alberta Ltd.**

Per: 

Kristin Gray, CPA, CA, CIRP, LIT
Enclosure



January 24, 2023

Invoice No: 10747495
GST No: 10369 7215

BMO Bank of Montreal
525 8 Avenue SW – 9th Floor
Calgary, AB T2P 1G1

Attention: Michelle Madrigga

Re: In the Matter of the 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969 Alberta Ltd. (the "Companies")
Client Number: 981465

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period December 1, 2022 to December 31, 2022 including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
01-Dec-2022	SB	Prepare Receiver Certificate;	.10	32.00
02-Dec-2022	KG	Review and edits to cash flow to May 31, 2023; Email correspondence to Michelle Madrigga of the Bank of Montreal ("BMO") regarding additional borrowings;	.50	275.00
02-Dec-2022	SP	Estate administration related to banking matters;	.50	118.00
06-Dec-2022	KG	Review and approve invoices for payment; Correspondence with Michelle Madrigga of BMO regarding Receiver's borrowings; Review and execute Receiver's Certificate;	.50	275.00
08-Dec-2022	KG	Review payroll and GST Proof of Claims from CRA;	.25	137.50
09-Dec-2022	KG	Receive winterization and insurance update from Brian Regular of Dunrite Property Services ("Dunrite"); Various correspondence with Vince Caputo of NAI Commercial ("NAI") regarding interest to date, second tours and next steps;	.75	412.50
13-Dec-2022	IS	Post funds received to Ascend;	.25	51.25
15-Dec-2022	IS	Post disbursement to Ascend. Send the same to Vancouver for processing; Review Direct Energy utility invoice; Edits to miscellaneous correspondence;	.60	123.00

15-Dec-2022	AS	Preparing cheques and disbursement voucher; Arranging mailing and courier;	.20	33.60
16-Dec-2022	SP	Review disbursements cheques;	.20	47.20
20-Dec-2022	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.10	20.50
20-Dec-2022	SP	Various banking matters;	.25	59.00
20-Dec-2022	AS	Preparing cheques and disbursement voucher; Arranging mailing/courier;	.20	33.60
22-Dec-2022	IS	Post disbursements to Ascend. Send the same to Vancouver for processing; Finalize miscellaneous correspondence;	.50	102.50
22-Dec-2022	AS	Preparing cheques and disbursement voucher; Arranging mailing/courier;	.50	84.00
28-Dec-2022	KG	Review weekly insurance check, winterization reports and pictures from Brian Regular of Dunnrite; Review and approve invoices for payment;	.50	275.00
29-Dec-2022	SB	Review correspondence and approve invoices from Dunnrite;	.10	32.00
29-Dec-2022	KG	Correspondence with Peace Hills Insurance regarding an outstanding payment; Review WIP and ongoing job report;	.25	137.50
TOTAL			6.25	2,249.15

INVOICE SUMMARY

PROFESSIONAL FEES		\$2,249.15
GST on Professional Fees	<u>112.46</u>	112.46
TOTAL THIS INVOICE		<u>\$2,361.61</u>

The time incurred by members of the staff of MNP Ltd. on this assignment regarding the Companies for the period December 1, 2022 to December 31, 2022 was as follows:

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	2.75	550.00	1,512.50
Steven Barlott	Senior Consultant	0.20	320.00	64.00
Sofie Parker	Insolvency Administrator	0.95	236.00	224.20
Isobel Smith	Administration	1.45	205.00	297.25
Aoife Sugrue	Administration	0.90	168.00	151.20
Time Billed		6.25	359.86 *	2,249.15

(*Average)

December 20, 2023

BMO Bank of Montreal
525 8 Avenue SW – 9th Floor
Calgary, AB T2P 1G1

Attention: Michelle Madrigga


**Re: In the Matter of the Receivership of 608772 Alberta Ltd. o/a Birchwood Auto Body and
1943969 Alberta Ltd. (the "Companies")
Client Number: 981465**

Please find enclosed our Invoice No. 11365688 for professional services rendered for the period of January 1, 2023, to November 30, 2023, which we trust you will find in order.

If you have any questions, please don't hesitate to contact us.

Yours very truly,

**MNP Ltd.
Receiver of 608772 Alberta Ltd.
o/a Birchwood Auto Body and
1943969 Alberta Ltd.**

Per: 
Kristin Gray, CPA, CA, CIRP, LIT
Enclosure

December 20, 2023

Invoice No: 11365688
GST No: 10369 7215

BMO Bank of Montreal
525 8 Avenue SW – 9th Floor
Calgary, AB T2P 1G1

Attention: Michelle Madrigga

Re: In the Matter of the 608772 Alberta Ltd. o/a Birchwood Auto Body and 1943969 Alberta Ltd. (the "Companies")
Client Number: 981465

PROFESSIONAL SERVICES RENDERED by members of the staff of MNP Ltd., as Receiver of the Companies, for the period of January 1, 2023, to November 30, 2023, including inter alia the following:

DATE	STAFF	DESCRIPTION	TIME	FEE
03-Jan-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.25	61.25
03-Jan-2023	KG	Review and approve invoices for payment;	.10	60.00
03-Jan-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.50	108.00
05-Jan-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	1.00	245.00
05-Jan-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.20	43.20
10-Jan-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.25	61.25
10-Jan-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.20	43.20
13-Jan-2023	IS	Prepare and edit miscellaneous correspondence;	1.50	367.50
16-Jan-2023	SB	Prepare and file quarterly GST;	.50	187.50
16-Jan-2023	IS	Edits to miscellaneous correspondence;	.50	122.50
16-Jan-2023	KG	Review and approve quarterly GST return; Review invoices for approval; Edit and finalize various correspondence;	.25	150.00
17-Jan-2023	SB	Review invoices and submit for payment;	.10	37.50

17-Jan-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.25	61.25
17-Jan-2023	SP	Review disbursements and bank reconciliation;	.20	58.40
18-Jan-2023	IS	Edits to miscellaneous correspondence;	.50	122.50
19-Jan-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.25	61.25
19-Jan-2023	AS	Process cheque requests and prepare disbursement vouchers; Organizing courier/mailing;	.50	108.00
24-Jan-2023	LS	Prepare and file various documents with the Court;	.20	41.00
24-Jan-2023	IS	Finalize miscellaneous correspondence;	.50	122.50
27-Jan-2023	KG	Update call with NAI Commercial ("NAI") on interest, marketing efforts, and a recommendation to reduce the list price;	.25	150.00
30-Jan-2023	LS	Various correspondence with the Court and Isobel Smith regarding filed documents;	.20	41.00
31-Jan-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
31-Jan-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.30	64.80
06-Feb-2023	IS	Review Notice of Assessment ("NOA") received. Find out what returns are outstanding in the corporate tax account;	.20	49.00
06-Feb-2023	KG	Review marketing update from NAI; Email correspondence to Michelle Madrigga of the Bank of Montreal ("BMO") regarding a recommendation to reduce the list price; Review and approve invoices for payment;	.50	300.00
07-Feb-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing; Post website update;	.30	73.50
07-Feb-2023	KG	Receive email from Dunn Rite Property Care and Maintenance ("Dunn Rite"); Approve roof inspection; Receive an email from Michelle Madrigga of BMO and give price reduction instructions to NAI;	.30	180.00
07-Feb-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.40	86.40

08-Feb-2023	SP	Review and edit disbursements;	.20	58.40
09-Feb-2023	IS	Draft T2 waivers and T2 short form for outstanding returns;	.50	122.50
09-Feb-2023	AS	Process cheque and disbursement voucher; Organize courier/mailing;	.30	64.80
10-Feb-2023	IS	Review T2 short forms and waivers with Kristin Gray. Makes edits to the same; Draft cover letter to the CRA; Fax cover letter, T2 short forms and waivers to the CRA;	1.50	367.50
10-Feb-2023	KG	Review and approve all outstanding T2 waivers and short form T2s;	.10	60.00
13-Feb-2023	KG	Update from Dunn Rite on the ice block and roof access;	.10	60.00
13-Feb-2023	SP	December banking reports;	.10	29.20
14-Feb-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
14-Feb-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.40	86.40
15-Feb-2023	KG	Edits and changes to correspondence; Review and approve insurance and utility invoices for payment; Review GL for bank balance;	.20	120.00
15-Feb-2023	SP	Estate administration related to banking matters;	.25	73.00
16-Feb-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.20	49.00
16-Feb-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.40	86.40
27-Feb-2023	SP	January banking reports;	.10	29.20
06-Mar-2023	KG	Marketing update email from Vince Caputo of NAI; Receive emails from Dunn Rite regarding the leak and property inspections; Review and approve invoices for payment;	.40	240.00
07-Mar-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.30	73.50
07-Mar-2023	SP	Review and edit disbursements;	.20	58.40

07-Mar-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.30	64.80
14-Mar-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.30	73.50
14-Mar-2023	SP	Review receipts and disbursements;	.20	58.40
14-Mar-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.30	64.80
15-Mar-2023	SB	Review invoices for payment; Review GST refund;	.20	75.00
15-Mar-2023	IS	Review mail received from the CRA. Update tax summary for the same;	.20	49.00
16-Mar-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.30	73.50
16-Mar-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.40	86.40
17-Mar-2023	SP	Review and edit disbursements;	.20	58.40
21-Mar-2023	IS	Post funds received in Ascend. Arrange deposit of the same;	.30	73.50
21-Mar-2023	SP	Review receipts, disbursements, and bank account transactions;	.20	58.40
24-Mar-2023	KG	Receive an update from NAI on marketing efforts and renewed interest;	.20	120.00
28-Mar-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
28-Mar-2023	SP	Review and edit disbursements;	.10	29.20
28-Mar-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.30	64.80
04-Apr-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.20	49.00
04-Apr-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.30	64.80
05-Apr-2023	SP	Various banking matters;	.20	58.40
06-Apr-2023	SB	Prepare and file quarterly GST return;	.30	112.50
14-Apr-2023	SB	Correspondence with Dunn Rite regarding invoices;	.20	75.00
17-Apr-2023	IS	Extend mail forward;	.30	73.50

18-Apr-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing; Post website update;	.50	122.50
18-Apr-2023	KG	Receive marketing updates and price recommendations from NAI. Email correspondence to Michelle Madrigga of BMO regarding the same; Give instructions to NAI to reduce to \$1.84M; Review and approve invoices for payment; Correspondence from Dunn Rite regarding payment and status of the Property; Review updated brochure;	.70	420.00
18-Apr-2023	SP	Review disbursements; Process Interac e-transfers and banking reports;	.25	73.00
18-Apr-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.30	64.80
19-Apr-2023	SB	Correspondence with Dunn Rite regarding maintenance updates and invoicing;	.20	75.00
19-Apr-2023	KG	Call with Vince Caputo of NAI regarding the offer and the expected additional offer;	.10	60.00
24-Apr-2023	SP	Bank reconciliation;	.10	29.20
25-Apr-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing; Post funds received to Ascend. Arrange deposit of the same;	.50	122.50
25-Apr-2023	SP	Review and edit disbursement and banking reports;	.10	29.20
25-Apr-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.30	64.80
27-Apr-2023	SB	Correspondence regarding property inspections; Review utility invoice;	.10	37.50
27-Apr-2023	KG	Receive marketing updates from NAI; Various correspondence with Dunn Rite regarding assets at the Property;	.30	180.00
02-May-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.30	73.50
02-May-2023	SP	Review and edit disbursements and banking reports;	.20	58.40

02-May-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.30	64.80
03-May-2023	SB	Correspondence with Dunn Rite;	.20	75.00
08-May-2023	SB	Correspondence with Dunn Rite regarding outstanding invoices due to wrong address on the invoices, discussion with Isobel Smith regarding same;	.50	187.50
08-May-2023	IS	Various correspondence with former employee regarding resending his 2022 T4;	.30	73.50
09-May-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
09-May-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;.	.30	64.80
10-May-2023	SP	Review and edit disbursements and banking reports;	.20	58.40
11-May-2023	IS	Review invoices received to date from Dunn Rite. Prepare summary for the same; Send correspondence to Sofie Parker regarding voiding current cheques and reissuing;	.50	122.50
12-May-2023	IS	Various correspondence with Sofie Parker; Void all cheques and invoices issued to Dunn Rite in Ascend; Post disbursements to Ascend;	1.00	245.00
15-May-2023	IS	Various correspondence regarding the Receivership with a creditor;	.20	49.00
16-May-2023	IS	Various banking matters, and correspondence with Sofie Parker;	.50	122.50
16-May-2023	SP	Review and edit payments to Dunn Rite; Process cheques and prepare banking reports;	.25	73.00
23-May-2023	KG	Review and approve invoices for payment. Correspondence with Vince Caputo of NAI regarding interest to date and status of expected offer;	.30	180.00
25-May-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.30	73.50
25-May-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.30	64.80

26-May-2023	SP	Various estate administration related to banking matters;	.20	58.40
29-May-2023	SP	Prepare the 2023 annual banking report;	.20	58.40
01-Jun-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
01-Jun-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier,.	.30	64.80
02-Jun-2023	SP	Various estate administration and banking tasks;	.20	58.40
13-Jun-2023	IS	Review mail received;	.20	49.00
19-Jun-2023	IS	Various correspondence with Steven Barlott regarding insurance;	.20	49.00
20-Jun-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
21-Jun-2023	IS	Review invoices received from Dunn Rite. Various correspondence with Steven Barlott regarding the same;	.20	49.00
21-Jun-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.30	64.80
22-Jun-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.30	73.50
22-Jun-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.30	64.80
29-Jun-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.30	73.50
29-Jun-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.40	86.40
12-Jul-2023	IS	Various correspondence With Kerry Heath of Dunn Rite regarding missing GST on an invoice we received;	.20	49.00
13-Jul-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
13-Jul-2023	KG	Email correspondence with Sherri Beile of Federated Insurance regarding renewal terms and updates on the policy; Review bank balance; Approve GST return;	.30	180.00

13-Jul-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.30	64.80
18-Jul-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
18-Jul-2023	AS	Prepare cheques and disbursement vouchers; Arranging mailing/courier;	.30	64.80
19-Jul-2023	IS	File quarterly GST return with the CRA;	.30	73.50
19-Jul-2023	SP	Estate administration related to banking matters;	.20	58.40
21-Jul-2023	KG	Correspondence regarding the insurance renewal and minimum retained;	.20	120.00
25-Jul-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
26-Jul-2023	IS	Review the insurance payment schedule received. Various correspondence with Kristin Gray regarding the same;	.30	73.50
26-Jul-2023	KG	Review insurance renewal payments. Give instructions to Isobel Smith;	.20	120.00
26-Jul-2023	LZ	Correspondence with the Regional Municipality of Wood Buffalo to request the assessment information package. Send the same to Steven Barlott;	.40	86.40
28-Jul-2023	KG	Review NAI marketing update. Email correspondence to BMO regarding the same and recommendation for a price reduction;	.30	180.00
01-Aug-2023	KG	Review and approve invoices for payment; Review and approve updated marketing materials; Give instructions for a website update;	.20	120.00
02-Aug-2023	SM	Deposit funds received at the bank;	.50	122.50
02-Aug-2023	IS	Website update; Post funds received to Ascend. Arrange deposit for the same;	.60	147.00
03-Aug-2023	JN	Prepare cheques and disbursement vouchers;	.20	49.00
03-Aug-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
04-Aug-2023	SP	Estate administration related to review and edit disbursements and banking reports;	.20	58.40

10-Aug-2023	IS	Correspondence with Kristin Gray regarding extending the mail forward. Diarize to extend closer to the expiry date;	.20	49.00
14-Aug-2023	JN	Estate administration related to GL reconciliation;	.20	49.00
15-Aug-2023	KG	Review insurance documents and statement of value. Make changes; Correspondence with Sherri Beile of Federated Insurance regarding possible changes to coverage;	.30	180.00
16-Aug-2023	SB	Correspondence with Dunn Rite regarding ongoing property inspections;	.20	75.00
16-Aug-2023	SP	Estate administration: review and edit disbursements and banking reports;	.25	73.00
17-Aug-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.20	49.00
17-Aug-2023	AS	Process cheques and compile supporting documentation for obtaining signatures; Organize cheques distribution by courier or mail;	.30	64.80
24-Aug-2023	IS	Arrange extension of mail forward with Canada Post;	.50	122.50
25-Aug-2023	IS	Post disbursements to Ascend;	.30	73.50
29-Aug-2023	AS	Process cheques and compile supporting documentation for obtaining signatures; Organize cheques distribution by courier or mail;	.30	64.80
06-Sep-2023	SB	Draft email to BMO regarding property tax review; Review invoices for payment;	.30	112.50
06-Sep-2023	KG	Correspondence regarding the cost and process for a property tax review;	.20	120.00
07-Sep-2023	KG	Email correspondence to Michelle Madrigga of BMO regarding property tax review;	.20	120.00
08-Sep-2023	JN	Estate Administration related to GL reconciliation;	.20	49.00
08-Sep-2023	SB	Correspondence with Dunn Rite regarding property inspections;	.20	75.00
08-Sep-2023	SP	Review bank reconciliation and Schedule 4;	.10	29.20
11-Sep-2023	SB	Discussion with Kristin Gray regarding Property checks; Request snow removal quotes;	.30	112.50

11-Sep-2023	IS	Send creditor package to a creditor; Correspondence with Dunn Rite regarding outstanding invoices;	.40	98.00
11-Sep-2023	KG	Correspondence regarding snow removal, utility invoices, and insurance checks; Review and approve invoices for payment;	.20	120.00
12-Sep-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.30	73.50
12-Sep-2023	SP	Review and edit disbursements and banking reports;	.25	73.00
12-Sep-2023	AS	Process cheques and compile supporting documentation for obtaining signatures; Organize cheques distribution by courier or mail;	.30	64.80
13-Sep-2023	IS	Correspondence with the Regional Municipality of Wood Buffalo regarding updating the billing address on file. Email correspondence regarding the same;	.40	98.00
14-Sep-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.30	73.50
14-Sep-2023	AS	Process cheques and compile supporting documentation for obtaining signatures; Organize cheque distribution by courier or mail;	.30	64.80
19-Sep-2023	IS	Post disbursements to Ascend. Send the same to Vancouver for processing;	.30	73.50
19-Sep-2023	KG	Review the door repair and water damage quotes; Approve fire-rated door repair; Review and approve invoices for payment; Email correspondence from NAI regarding a potential offer;	.30	180.00
19-Sep-2023	AS	Process cheques and compile supporting documentation for obtaining signatures; Organize cheques distribution by courier or mail;	.30	64.80
21-Sep-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
21-Sep-2023	KG	Review and approve invoices for payment; Review offer to purchase from Subserious Autoworks; Call with Vince Caputo of NAI regarding the terms of the offer. Email correspondence to Michelle Madrigga	.80	480.00

		of BMO regarding the offer to purchase and recommended counter terms;		
21-Sep-2023	AS	Process cheques and compile supporting documentation for obtaining signatures; Organize cheque distribution by courier or mail;	.30	64.80
22-Sep-2023	KG	Review and execute counteroffer; Correspondence with NAI regarding the asset listing and appraisal; Various correspondence with Michelle Madrigga of BMO and NAI regarding negotiations of the offer;	.50	300.00
25-Sep-2023	KG	Execute offer; Update BMO and Kurtis Letwin of Dentons LLP ("Dentons").	.20	120.00
26-Sep-2023	SB	Review snow removal quotes, approve and award the same; Review update from Dunn Rite regarding property inspections;	.30	112.50
28-Sep-2023	SB	Call to Direct Energy and Atco Electric regarding significant power usage and meter reading;	.80	300.00
03-Oct-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
03-Oct-2023	AS	Process cheques and compile supporting documentation for obtaining signatures; Organize cheque distribution by courier or mail;	.30	64.80
05-Oct-2023	KG	Execute name change amendment and late deposit waiver; Receive correspondence from Michael Parsons of NAI regarding the Phase 1 Environmental Assessment ("Phase 1") and BCA report timelines;	.30	180.00
17-Oct-2023	KG	Email correspondence from Michael Parsons of NAI regarding the change of occupancy permit, authorization to proceed, and update on condition removal;	.20	120.00
18-Oct-2023	SB	Prepare 6 month Interim Statement of Receipts and Disbursements ("R&D") as at September 30, 2023, for submission to the Office of the Superintendent of Bankruptcy ("OSB");	.50	187.50
19-Oct-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00

19-Oct-2023	KG	Review, edit, and sign 6 month R&D to the OSB;	.20	120.00
20-Oct-2023	SP	Review and edit disbursements and banking reports;	.10	29.20
23-Oct-2023	SB	Correspondence with Ben Deneve of Property Doctors Maintenance regarding the snow removal contract;	.20	75.00
24-Oct-2023	IS	Prepare quarterly GST filing return. Provide to Kristin Gray for review and approval;	.20	49.00
25-Oct-2023	KG	Review and approve GST; Review and execute condition precedent extension. Correspondence with NAI regarding the same;	.30	180.00
25-Oct-2023	SP	Review and edit bank reconciliation;	.20	58.40
26-Oct-2023	IS	File quarterly GST with the CRA. Update the GST filing log with the same;	.10	24.50
30-Oct-2023	SP	Estate administration related to banking matters;	.20	58.40
31-Oct-2023	KG	Various calls with NAI to discuss the Phase 1 and next steps; Email summary to Michelle Madrigga of BMO;	.40	240.00
01-Nov-2023	KG	Correspondence with NAI regarding the prior Phase 1 and strategy with purchaser financing; Review Phase 1 from 2013;	.30	180.00
02-Nov-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
02-Nov-2023	KG	Call Vince Caputo of NAI regarding an update on the environmental report and financing options;	.20	120.00
02-Nov-2023	AS	Process cheques and compile supporting documentation for obtaining signatures.; Organize cheque distribution by courier or mail;	.30	64.80
07-Nov-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
07-Nov-2023	AS	Process cheques and compile supporting documentation for obtaining signatures; Organize cheque distribution by courier or mail;	.30	64.80
08-Nov-2023	SB	Review inspection details and invoices from Dunn Rite;	.30	112.50

08-Nov-2023	KG	Update from NAI on the environmental report and financing; Execute extension;	.20	120.00
09-Nov-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
09-Nov-2023	KG	Call with NAI on the purchaser's financing efforts;	.20	120.00
09-Nov-2023	AS	Process cheques and compile supporting documentation for obtaining signatures; Organize cheque distribution by courier or mail;	.30	64.80
10-Nov-2023	JN	Organize cheque distribution by courier or mail;	.20	49.00
14-Nov-2023	JN	Process cheques and compile supporting documentation for obtaining signatures;	.20	49.00
14-Nov-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
16-Nov-2023	KG	Update call from NAI on purchaser's progress with BMO financing;	.10	60.00
21-Nov-2023	JN	Prepare cheques and compile supporting documentation for obtaining signatures;	.20	49.00
21-Nov-2023	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	.20	49.00
22-Nov-2023	JN	Organize cheque distribution by courier or mail;	.10	24.50
22-Nov-2023	SM	Deposit funds received at the bank;	.50	122.50
22-Nov-2023	KG	Correspondence with Brett Payne of the Company regarding the status of the Receivership and expected shortfall to BMO;	.30	180.00
22-Nov-2023	SP	Estate administration related to banking matters and cheque processing;	.25	73.00
TOTAL			58.60	18,652.40

INVOICE SUMMARY

PROFESSIONAL FEES		\$18,652.40
DISBURSEMENTS		
Redirection of Mail	<u>25.00</u>	25.00
GST on Professional Fees	932.62	
GST on Taxable Disbursements	<u>1.25</u>	933.87
TOTAL THIS INVOICE		<u><u>\$19,611.27</u></u>

The time incurred by members of the staff of MNP Ltd. on this assignment regarding the Companies for the period January 1, 2023, to November 30, 2023, was as follows:

FEE SUMMARY

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	10.40	600.00	6,240.00
Steven Barlott	Manager	5.40	375.00	2,025.00
Sofie Parker	Senior Analyst	5.40	292.00	1,576.80
Isobel Smith	Senior Administrator	23.10	245.00	5,659.50
Julia Noort	Senior Administrator	1.30	245.00	318.50
Shannon Massa	Senior Administrator	1.00	245.00	245.00
Liz Zhang	Administration	0.40	216.00	86.40
Aofie Sugrue	Administration	11.20	216.00	2,419.20
Laiza Santos	Administration	0.40	205.00	82.00
Time Billed		<u>58.60</u>	<u>318.30 *</u>	<u>18,652.40</u>

(*Average)

EXHIBIT B

Copy of the Receiver's Legal Counsel Invoice

This is Exhibit " B " referred to
in the Affidavit of

..... Kristin Gray

Sworn before me this 4 day

of January , 2024

..... Isobel Nicole Smith

A Commissioner for Oaths in and for Alberta

ISOBEL NICOLE SMITH

A Commissioner for Oaths
in and for Alberta

My Commission expires August 31, 2024
Appointee No. 0764665

**In the Matter of the Receivership of 608772 Alberta Ltd o/a Birchwood Auto Body and
1943969 Alberta Ltd.**

Summary of Receiver's Legal Counsel Fees

For the period of March 23, 2022, to October 31, 2023

Firm	Date	Invoice	Fees	Disbursements	GST	Total
Dentons Canada LLP	April 30, 2022	3666936	3,481.50	180.45	183.10	3,845.05
Dentons Canada LLP	May 31, 2022	3674788	2,428.50	72.86	125.07	2,626.43
Dentons Canada LLP	August 31, 2022	3695968	1,704.00	80.12	89.21	1,873.33
Dentons Canada LLP	October 31, 2023	3799822	961.00	28.83	49.49	1,039.32
			8,575.00	362.26	446.87	9,384.13



Dentons Canada LLP
 2500 Stantec Tower
 10220-103 Avenue NW
 Edmonton, AB, Canada T5J 0K4

T 780 423 7100
 F 780 423 7276

dentons.com

The Bowra Group Inc.
 One Bentall Centre
 Suite 430 - 505 Burrard Street
 Vancouver BC V7X 1M3
 Attention: Kristin Gray

INVOICE # 3666936

GST/HST # R121996078
 QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
April 30, 2022	528401-000024	Dean A. Hitesman

The Bowra Group Inc.
 Re: 608772 Alberta Ltd. et al.

Professional Fees	\$ 3,481.50
Other Fees/Charges & Disbursements	180.45
GST (5.0%) on \$3,661.95	183.10
Total Amount Due	\$ 3,845.05 CAD

Payment Options:	
<p><u>Cheques:</u> Cheques payable to Dentons Canada LLP and mailed to the following address: 77 King Street West, Suite 400 Toronto-Dominion Centre Toronto, ON Canada M5K 0A1</p>	<p><u>Internet Banking:</u> Accepted at most financial institutions. Your payee is Dentons Canada LLP and your account number is 528401. Please email us at AR.Canada@dentons.com referencing invoice number and payment amount.</p>
<p><u>Wire Transfer:</u> Bank of Montreal 1st Canadian Place, Toronto, ON Swift Code: BOFMCAM2 Bank ID: 001 Transit: 00022 CAD Funds Bank Account: 0004-324</p>	<p><u>Interac e-Transfer:</u> e-Transfer funds to AR.Canada@dentons.com referencing invoice number in message. Auto-deposit is setup on our accounts and therefore no password required.</p>
<p><u>Credit Card:</u> Payments are accepted via telephone, email or fax. We accept American Express, MasterCard or Visa (please circle one). Card No. _____ Expiry Date: _____ Card Verification Code (CVC): _____ Amount: _____ Cardholder Name: _____ Signature: _____</p>	
<p>Please email us at AR.Canada@dentons.com referencing invoice number and payment amount. Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.</p>	

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	ID	Description of Work	Hours	Fees
23-Mar-22	DAH	Telephone conference with Kristin Gray. Conference with Kurtis Letwin. Review of proposed Receivership Order and blackline to Template.	0.5	\$300.00
25-Mar-22	DAH	Emails from Kristin Gray.	0.2	\$120.00
27-Mar-22	DAH	Review BMO application. Emails to Kurtis Letwin.	0.8	\$480.00
28-Mar-22	DAH	Conference with Kurtis Letwin.	0.2	\$120.00
29-Mar-22	DAH	Email from Brett Payne. Email to Kristin Gray.	0.2	\$120.00
29-Mar-22	KPL	Email correspondence with Dean Hitesman.	0.3	\$130.50
30-Mar-22	DAH	Conference with Kurtis Letwin. Review BMO security opinion letter. Review proposed form of Order. Email to Kristin Gray.	0.6	\$360.00
30-Mar-22	KPL	Review BMO security and searches. Draft and revise security opinion letter.	2.1	\$913.50
31-Mar-22	DAH	Email from Kurtis Letwin.	0.2	\$120.00
01-Apr-22	DAH	Emails from Nathan Stuart.	0.2	\$120.00
03-Apr-22	DAH	Email from Kristin Gray.	0.1	\$60.00
04-Apr-22	DAH	Emails from and to Kristin Gray. Conference with Kurtis Letwin.	0.3	\$180.00
25-Apr-22	DAH	Emails from and to Kurtis Letwin.	0.2	\$120.00
25-Apr-22	DAH	Emails from Nathan Stewart.	0.2	\$120.00
25-Apr-22	KPL	Email correspondence with counsel for BMO.	0.5	\$217.50
		Total	6.6	\$3,481.50

Timekeeper	Hours	Rate	Fees
Dean Hitesman	3.7	600.00	2,220.00
Kurtis Letwin	2.9	435.00	1,261.50
Total	6.6		\$3,481.50

TOTAL PROFESSIONAL FEES \$ 3,481.50

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 104.45

TOTAL TAXABLE OTHER FEES/CHARGES \$ 104.45

TAXABLE DISBURSEMENTS

Corp. Search/Copies/Micro. \$ 28.00

Land Title/Court/Corp Agents Fee 36.00

Land Titles - Searches/Copies	10.00	
PPR - Copy/Search	2.00	
TOTAL TAXABLE DISBURSEMENTS	\$ 76.00	
TOTAL OTHER FEES/CHARGES AND DISBURSEMENTS		<u>180.45</u>
TOTAL FEES, OTHER FEES/CHARGES AND DISBURSEMENTS	\$	3,661.95
TAXES		
GST (5.0%) on Professional Fees of \$3,481.50	\$ 174.08	
GST (5.0%) on Taxable Disbursements of \$180.45	9.02	
TOTAL TAXES		<u>183.10</u>
TOTAL AMOUNT DUE	\$	<u>3,845.05</u> CAD

DELIVER VIA EMAIL
kgray@bowragroup.com

The Bowra Group Inc.
One Bentall Centre
Suite 430 - 505 Burrard Street
Vancouver BC V7X 1M3
Attention: Kristin Gray

INVOICE # 3674788

GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
May 31, 2022	528401-000024	Dean A. Hitesman

The Bowra Group Inc.
Re: 608772 Alberta Ltd. et al.

Professional Fees	\$ 2,428.50
Other Fees/Charges	72.86
GST (5.0%) on \$2,501.36	125.07
Total Amount Due	\$ 2,626.43 CAD

Birchwood (Rec)

Legal Fees
OK to Pay

-KK
\$2,626.43

Payment Options:	
Cheques: Cheques payable to Dentons Canada LLP and mailed to the following address: 77 King Street West, Suite 400 Toronto-Dominion Centre Toronto, ON Canada M5K 0A1	Internet Banking: Accepted at most financial institutions. Your payee is Dentons Canada LLP and your account number is 528401. Please email us at AR.Canada@dentons.com referencing Invoice number and payment amount.
Wire Transfer: Bank of Montreal 1st Canadian Place, Toronto, ON Swift Code: BOFMCAM2 Bank ID: 001 Transit: 00022 CAD Funds Bank Account: 0004-324	Interac e-Transfer: e-Transfer funds to AR.Canada@dentons.com referencing Invoice number in message. Auto-deposit is setup on our accounts and therefore no password required.
Credit Card: Payments are accepted via telephone, email or fax. We accept American Express, MasterCard or Visa (please circle one). Card No. _____ Expiry Date: _____ Card Verification Code (CVC): _____ Amount: _____ Cardholder Name: _____ Signature: _____	
Please email us at AR.Canada@dentons.com referencing Invoice number and payment amount. Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.	

POSTED
June 7 2022

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	ID	Description of Work	Hours	Fees
02-May-22	DAH	Email from Nathan Stewart. Emails from Terry Cooper. Emails to and from Kristin Gray.	0.7	\$420.00
02-May-22	KPL	Telephone call with Kristin Gray. Email correspondence with Nathan Stewart. Review Receivership Order.	0.8	\$348.00
03-May-22	DAH	Conferences with Kurtis Letwin regarding form of Receivership Order. Emails from and to Kurtis Letwin. Email from Terry Cooper.	1.1	\$660.00
03-May-22	KPL	Attend Receivership Application. Telephone call with Dean Hitesman and Kristin Gray.	1.2	\$522.00
04-May-22	KPL	Telephone call with Kristin Gray. Email correspondence with opposing counsel.	0.5	\$217.50
05-May-22	KPL	Telephone call with Kristin Gray and Dean Hitesman.	0.2	\$87.00
16-May-22	KPL	Email correspondence with Kristin Gray.	0.2	\$87.00
17-May-22	KPL	Email correspondence with Kristin Gray.	0.2	\$87.00
		Total	4.9	\$2,428.50

Timekeeper	Hours	Rate	Fees
Dean Hitesman	1.8	600.00	1,080.00
Kurtis Letwin	3.1	435.00	1,348.50
Total	4.9		\$2,428.50

TOTAL PROFESSIONAL FEES \$ 2,428.50

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 72.86

TOTAL TAXABLE OTHER FEES/CHARGES \$ 72.86

TOTAL OTHER FEES/CHARGES 72.86

TOTAL FEES AND OTHER FEES/CHARGES \$ 2,501.36

TAXES

GST (5.0%) on Professional Fees of \$2,428.50 \$ 121.43

GST (5.0%) on Taxable Disbursements of \$72.86 3.64

TOTAL TAXES 125.07

TOTAL AMOUNT DUE \$ 2,626.43 CAD

DELIVER VIA EMAIL
kgray@bowragroup.comThe Bowra Group Inc.
One Bentall Centre
Suite 430 - 505 Burrard Street
Vancouver BC V7X 1M3
Attention: Kristin Gray**INVOICE # 3695968**GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
August 31, 2022	528401-000024	Dean A. Hitesman

The Bowra Group Inc.
Re: 608772 Alberta Ltd. et al.**POSTED**
Sep 13/22

Professional Fees	\$ 1,704.00
Other Fees/Charges & Disbursements	80.12
	<hr/>
GST (5.0%) on \$1,784.12	89.21
	<hr/>
Total Amount Due	\$ 1,873.33 CAD

Branwood (check)
Legal Fees
Oct 1/22
11,873.33**Payment Options:****Cheques:**Cheques payable to Dentons Canada LLP
and mailed to the following address:
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON Canada M5K 0A1**Credit Card:**To pay online with a credit card, visit www.dentons.com/canada-CADpay.
Alternatively, credit card payment is accepted via telephone at 1-888-444-8859.
You will require your invoice number and amount to pay.**Interac e-Transfer:**e-Transfer funds to AR.Canada@dentons.com
referencing invoice number in message. Auto-deposit
is setup on our accounts and therefore no password
required.**Internet Banking:**Accepted at most financial institutions. Your payee is Dentons Canada LLP and
reference your payee account number (client ID) as 528401. Please email us at
AR.Canada@dentons.com referencing invoice number and payment amount.**Wire Transfer / EFT:**Bank of Montreal
1st Canadian Place, Toronto, ON M5X 1A3
Swift Code: BOFMCAM2Bank ID: 001 Transit: 00022
CAD Funds Bank Account: 0004-324 (or 00020004324)
Routing: 000100022For wire or EFT payments, please email remittance to AR.Canada@dentons.com referencing invoice number and payment amount.
Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	ID	Description of Work	Hours	Fees
27-Jul-22	KPL	Telephone call with Kristin Gray.	0.2	\$87.00
30-Jul-22	DAH	Email from Derek Jessop. Email to Kurtis Letwin.	0.3	\$180.00
31-Jul-22	DAH	Emails from and to Kurtis Letwin.	0.2	\$120.00
08-Aug-22	DAH	Conference with Kurtis Letwin.	0.3	\$180.00
12-Aug-22	KPL	Draft and revise Asset Purchase Agreement. Email correspondence with Kristin Gray.	2.2	\$957.00
14-Aug-22	DAH	Emails from Kurtis Letwin.	0.2	\$120.00
22-Aug-22	DAH	Telephone conference with Kurtis Letwin.	0.1	\$60.00
		Total	3.5	\$1,704.00

Timekeeper	Hours	Rate	Fees
Dean Hitesman	1.1	600.00	660.00
Kurtis Letwin	2.4	435.00	1,044.00
Total	3.5		\$1,704.00

TOTAL PROFESSIONAL FEES \$ **1,704.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 51.12

TOTAL TAXABLE OTHER FEES/CHARGES \$ **51.12**

TAXABLE DISBURSEMENTS

Land Title/Court/Corp Agents Fee \$ 18.00

Land Titles - Searches/Copies 10.00

PPR - Copy/Search 1.00

TOTAL TAXABLE DISBURSEMENTS \$ **29.00**

TOTAL OTHER FEES/CHARGES AND DISBURSEMENTS **80.12**

TOTAL FEES, OTHER FEES/CHARGES AND DISBURSEMENTS \$ **1,784.12**

TAXES

GST (5.0%) on Professional Fees of \$1,704.00 \$ 85.20

GST (5.0%) on Taxable Disbursements of \$80.12 4.01

TOTAL TAXES **89.21**

TOTAL AMOUNT DUE \$ **1,873.33** CAD

DELIVER VIA EMAIL

kgray@bowragroup.com

The Bowra Group Inc.
One Bentall Centre
Suite 430 - 505 Burrard Street
Vancouver BC V7X 1M3
Attention: Kristin Gray**INVOICE # 3799822**GST/HST # R121996078
QST # 1086862448 TQ 0001

<u>Date</u>	<u>Matter Number</u>	<u>Lawyer</u>
October 31, 2023	528401-000024	Dean A. Hitesman

The Bowra Group Inc.
Re: 608772 Alberta Ltd. et al.

Professional Fees	\$	961.00
Other Fees/Charges		28.83
		<hr/>
GST (5.0%) on \$989.83		49.49
		<hr/>
Total Amount Due	\$	<u>1,039.32</u> CAD

Payment Options:**Cheques:**Cheques payable to Dentons Canada LLP
and mailed to the following address:
77 King Street West, Suite 400
Toronto-Dominion Centre
Toronto, ON Canada M5K 0A1**Credit Card:**To pay online with a credit card, visit
<https://www.dentons.com/canada-CADpay>.Alternatively, credit card payment is accepted via telephone at 1-888-444-8859.
You will require your invoice number and amount to pay.**Interac e-Transfer:**e-Transfer funds to AR.Canada@dentons.com
referencing invoice number in message. Auto-deposit
is setup on our accounts and therefore no password
required.**Internet Banking:**Accepted at most financial institutions. Your payee is Dentons Canada LLP and
reference your payee account number (client ID) as 528401. Please email us at
AR.Canada@dentons.com referencing invoice number and payment amount.**Wire Transfer / EFT:**Bank of Montreal
1st Canadian Place, Toronto, ON M5X 1A3
Swift Code: BOFMCAM2Bank ID: 001 Transit: 00022
CAD Funds Bank Account: 0004-324 (or 00020004324)
Routing: 000100022For wire or EFT payments, please email remittance to AR.Canada@dentons.com referencing invoice number and payment amount.
Payment due on receipt. Interest will be charged at the rate of 8% per annum on all outstanding amounts over 30 days.

Invoice Detail

TO PROFESSIONAL SERVICES RENDERED in connection with the above noted matter:

Date	ID	Description of Work	Hours	Fees
25-Sep-23	KPL	Email correspondence with Kristin Gray.	0.2	\$104.00
29-Sep-23	DAH	Conference with Kurtis Letwin.	0.2	\$126.00
03-Oct-23	DAH	Emails from and to Commercial Coordinator. Conference with Kurtis Letwin.	0.2	\$126.00
03-Oct-23	KPL	Email correspondence with court coordinator.	0.2	\$104.00
24-Oct-23	DAH	Conference with Kurtis Letwin.	0.1	\$63.00
24-Oct-23	KPL	Telephone call and email correspondence with Kristin Gray.	0.4	\$208.00
26-Oct-23	DAH	Conference with Kurtis Letwin.	0.2	\$126.00
30-Oct-23	KPL	Email correspondence with Court.	0.2	\$104.00
		Total	1.7	\$961.00

Timekeeper	Hours	Rate	Fees
Dean Hitesman	0.7	630.00	441.00
Kurtis Letwin	1.0	520.00	520.00
Total	1.7		\$961.00

TOTAL PROFESSIONAL FEES \$ **961.00**

TAXABLE OTHER FEES/CHARGES

Technology & Administration Fee \$ 28.83

TOTAL TAXABLE OTHER FEES/CHARGES \$ **28.83**

TOTAL OTHER FEES/CHARGES 28.83

TOTAL FEES AND OTHER FEES/CHARGES \$ **989.83**

TAXES

GST (5.0%) on Professional Fees of \$961.00 \$ 48.05

GST (5.0%) on Taxable Disbursements of \$28.83 1.44

TOTAL TAXES 49.49

TOTAL AMOUNT DUE \$ **1,039.32** CAD

APPENDIX G

A copy of the confirmation of receipt of the Notice to Media

Steven Barlott

From: Letwin, Kurtis <kurtis.letwin@dentons.com>
Sent: January 5, 2024 10:49 AM
To: Steven Barlott
Cc: Kristin Gray; Hitesman, Dean
Subject: FW: Application to Restrict Access

RECORDED/RECEIVED
CAUTION: This email originated from outside of the MNP network. Be cautious of any embedded links and/or attachments.
MISE EN GARDE: Ce courriel ne provient pas du réseau de MNP. Méfiez-vous des liens ou pièces jointes qu'il pourrait contenir.


Hi Steven,

Please see the confirmation of the submission of the Notice to the Media below.

Thanks,

Kurtis

Kurtis P. Letwin
Senior Associate

 +1 780 423 7169

Dentons Canada LLP | [Edmonton](#)

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From: CommunicationsOfficer QB <CommunicationsOfficer.QB@albertacourts.ca>
Sent: Friday, January 5, 2024 10:48 AM
To: Letwin, Kurtis <kurtis.letwin@dentons.com>
Subject: Application to Restrict Access

[WARNING: EXTERNAL SENDER]

Please see the below confirmation that the Court of King's Bench of Alberta has received your Application to Restrict Access.

Notice:

The Applicant intends to apply for an order restricting publication of or public access to Court proceedings or records. You have the right to state your side of this matter before the judge. To do so, you must be present in Court when the application is heard on the date and at the time and place indicated in the Details of Hearing, below.

Details of hearing:

Details of hearing

Court File Numbers 2303 04703
Plaintiff Bank of Montreal
Name(s) of
Accused(s),
Defendant(s),
Respondent(s) 608772 Alberta Ltd. et al
Court Location Edmonton
Court Date and Time January 26, 2024 at 2:00 p.m.

Details of Application

Applicant Type Other
Applicant's Name MNP Ltd., as the Court-appointed Receiver of 608772 Alberta Ltd.
Applicant's Lawyer Kurtis P. Letwin

Email Address kurtis.letwin@dentons.com

Details of restriction applied for MNP Ltd., as the Court-appointed Receiver of 608772 Alberta Ltd. is applying for a temporary sealing order to seal certain commercially sensitive information relating to a Sale Approval and Vesting which is also being sought on the application.