

<b>COURT FILE NUMBER</b>	<b>2203 12557</b>
<b>COURT</b>	<b>COURT OF KING'S BENCH OF ALBERTA</b>
<b>JUDICIAL CENTRE</b>	<b>EDMONTON</b>
<b>PLAINTIFF</b>	<b>ROYAL BANK OF CANADA</b>
<b>DEFENDANTS</b>	<b>FAISSAL MOUHAMAD PROFESSIONAL CORPORATION, MCIVOR DEVELOPMENTS LTD., 985842 ALBERTA LTD., 52 DENTAL CORPORATION, DELTA DENTAL CORP., 52 WELLNESS CENTRE INC., PARADISE MCIVOR DEVELOPMENTS LTD., MICHAEL DAVE MANAEMENT LTD., FAISSAL MOUHAMAD AND FETOUN AHMAD also known as FETOUN AHMED</b>
<b>DOCUMENT</b>	<b><u>AFFIDAVIT OF VANESSA ALLEN</u></b>
<b>DATED</b>	<b>July 10, 2023</b>
<b>ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT</b>	<b>Counsel</b> <b>McMillan LLP</b> <b>Suite 1700, 421 7<sup>th</sup> Avenue SW</b> <b>Calgary, AB T2P 4K9</b>  <b>Telephone: 403-215-2752</b> <b>Facsimile: 403-531-4720</b> <b>Email: <a href="mailto:vanessa.allen@mnp.ca">vanessa.allen@mnp.ca</a></b>  <b>Attention: Adam Maerov</b>  <b>Receiver and Manager</b>  <b>MNP Ltd.</b> <b>Suite 1500, 640 5<sup>th</sup> Avenue SW</b> <b>Calgary, AB T2P 3G4</b>  <b>Telephone: 403-477-9661</b> <b>Facsimile: 403-269-8450</b> <b>Email: <a href="mailto:vanessa.allen@mnp.ca">vanessa.allen@mnp.ca</a></b>  <b>Attention: Vanessa Allen</b>

**AFFIDAVIT OF VANESSA ALLEN**

**Sworn on July 10, 2023**

I, Vanessa Allen, of the City of Calgary, in the Province of Alberta, Insolvency Practitioner, MAKE OATH AND SAY THAT:

- 1) I am a senior vice-president of MNP Ltd. and a Licensed Insolvency Trustee and have been handling the day-to-day administrative work in relation to the receivership of Faissal Mouhamad Professional Corporation, Delta Dental Corp., 52 Dental Corporation, Michael Dave Management Ltd., 52 Wellness Centre Inc. and 985842 Alberta Ltd. ("985842", collectively the "Companies") and, as such, have personal knowledge of the matters herein deposed to except where stated to be based on information and belief in which case I do verily believe same to be true.
- 2) The Receiver's detailed billings for the Companies, excluding 985842, covering the period from April 1, 2023, to May 31, 2023 (the "FMPC Invoices") are attached as Exhibit "A" to this Affidavit. The Receiver's detailed billing for 985842 covering the period from April 1, 2023, to May 31, 2023 (the "985842 Invoices") are attached as "Exhibit B" to this Affidavit. The Receiver notes as follows with respect to the FMPC Invoices and the 985842 Invoices:
  - a) In relation to fees, the rates and charges applied are discounted rates and charges of personnel employed by MNP Ltd. The rates and ranges for the period of engagement are as follows:


i)

CLASSIFICATION	HOURLY RATE (\$)
Administration	180
Analysts and Consultants	220 - 320
Managers	390 - 490
Partners	570 - 670

- b) The total amount due pursuant to the FMPC Invoices is \$95,925.27, which can be broken down as professional fees of \$90,645.50, actual out of pocket disbursements of \$711.90 and GST of \$4,567.87.
    - c) The total amount due pursuant to the 985842 Invoices is \$11,455.50, which can be broken down as professional fees of \$10,910.00 and GST of \$545.50.
- 3) I make this Affidavit in support of the Receiver's application for approval of its professional fees and disbursements.

SWORN BEFORE ME at the City of )  
Calgary, in the Province of Alberta )  
This 10<sup>th</sup> day of July, 2023 )

  
A Commissioner of Oaths in and for )  
The Province of Alberta )

  
\_\_\_\_\_  
Vanessa Allen

JACOB STUCKEN  
Barrister & Solicitor  
A Commissioner for Oaths in and for Alberta

# EXHIBIT A

This is Exhibit "A" referred to in the Affidavit  
of Vanessa Allen sworn before me on July  
10, 2023

  
A Commissioner for Oaths in and for the  
Province of Alberta

JACOB STUCKEN  
Barrister & Solicitor  
A Commissioner for Oaths in and for Alberta

# Invoice



Invoice Number : 11026745

Client Number : 0968494

Invoice Date : May 11 2023

Invoice Terms : Due Upon Receipt

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FMPC  
c/o MNP Ltd.  
1500, 640 - 5th Avenue SW  
Calgary, AB T2P 3G4

## For Professional Services Rendered :

For professional fees in the Receivership of Faissal Mouhamad Professional Corporation, 52 Dental Corporation, Delta Dental Corp., Michael Dave Professional Corporation and 52 Wellness Centre Inc. for the period of April 1-30, 2023. 49,550.50

Disbursements 170.47

Sub Total : 49,720.97

Goods & Services Tax : 2,486.05

**Total (CAD) :** 52,207.02

GST Registration Number : 103697215 RT 0001

**Invoices are due and payable upon receipt.**

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees  
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4  
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

**FMPC et. al. - in Receivership**  
**Fee Allocation for the period ended April 30, 2023**

<b>Company</b>	<b>Fee Allocation</b>	<b>Expense Allocation</b>
Faissal Mouhamad Professional Corporation & Delta Dental Corp.	\$ 22,297.73	\$ 170.47
Michael Dave Management Ltd.	9,910.10	
52 Dental Corporation	7,432.58	
52 Wellness Centre Inc.	9,910.10	
	<b>\$ 49,550.50</b>	<b>\$ 170.47</b>

FMPC et. al. - in Receivership  
 For the period from April 1-30, 2023

Date	Name	Hours	Rate	Amount	Description
03-Apr-2023	Carla Schillreff	0.50		90.00	File administration; estate banking.
04-Apr-2023	Carla Schillreff	1.00		180.00	File administration; estate banking.
05-Apr-2023	Carla Schillreff	0.10		18.00	File administration; estate banking.
06-Apr-2023	Carla Schillreff	0.70		126.00	File administration; estate banking.
10-Apr-2023	Carla Schillreff	1.00		180.00	File administration; estate banking.
11-Apr-2023	Carla Schillreff	1.20		216.00	File administration; estate banking.
12-Apr-2023	Carla Schillreff	2.50		450.00	File administration; estate banking.
13-Apr-2023	Carla Schillreff	1.00		180.00	File administration; estate banking.
14-Apr-2023	Carla Schillreff	1.60		288.00	File administration; estate banking.
17-Apr-2023	Carla Schillreff	0.80		144.00	File administration; estate banking.
18-Apr-2023	Carla Schillreff	0.70		126.00	File administration; estate banking.
19-Apr-2023	Carla Schillreff	1.10		198.00	File administration; estate banking.
20-Apr-2023	Carla Schillreff	0.40		72.00	File administration; estate banking.
21-Apr-2023	Carla Schillreff	1.00		180.00	File administration; estate banking.
24-Apr-2023	Carla Schillreff	1.00		180.00	File administration; estate banking.
25-Apr-2023	Carla Schillreff	0.80		144.00	File administration; estate banking.
26-Apr-2023	Carla Schillreff	2.30		414.00	File administration; estate banking.
27-Apr-2023	Carla Schillreff	1.10		198.00	File administration; estate banking.
28-Apr-2023	Carla Schillreff	0.50		90.00	File administration; estate banking.
		<b>19.30</b>	<b>180.00</b>	<b>3,474.00</b>	
04-Apr-2023	Julie Kennedy	0.50		245.00	Review and approve invoices for payment; email from G. Sadden re: payment of UDD invoice; emails to/from 52 Dental re: UDD products received; correspond with working group re: various utility accounts.
05-Apr-2023	Julie Kennedy	0.40		196.00	Correspond with working group re: pocs; correspond with A. Ardell re: insurance and Moneris payments.
06-Apr-2023	Julie Kennedy	0.50		245.00	Correspond with G. Sadden re: outstanding invoice; follow up re: cabinet repairs; correspond with working group re: Carestream and Medavie.
10-Apr-2023	Julie Kennedy	0.30		147.00	Review items for statement of adjustment.
11-Apr-2023	Julie Kennedy	0.60		294.00	Review and update statement of adjustments; TCW Supreme Security re: invoicing.
12-Apr-2023	Julie Kennedy	0.50		245.00	Correspond with creditor re: claims process; correspond with Red Deer Lock & Safe re: transitioning account over to purchaser.
13-Apr-2023	Julie Kennedy	1.30		637.00	Correspond with K. Stevens and Red Deer Lock & Safe re: transition of alarm and monitoring services; correspond with S. Anderson and T. Penner re: insurance repairs; correspond with working group re same.
14-Apr-2023	Julie Kennedy	0.50		245.00	Correspond with A. Ardell re: Moneris; correspond with working group re: statement of adjustments and follow up with insurance providers; email to K. Stevens re: Red Deer Lock & Safe.
17-Apr-2023	Julie Kennedy	0.50		245.00	Correspond with T. Penner re: repair work.
18-Apr-2023	Julie Kennedy	0.20		98.00	Email to Moneris re: detailed statement; follow up re: deposit information.
19-Apr-2023	Julie Kennedy	0.20		98.00	Emails from/to N. Deineka re: detailed Moneris statements and transaction fees.
21-Apr-2023	Julie Kennedy	0.60		294.00	Correspond with S. Newman re: insurance cheques; follow up re: Moneris accounts.
25-Apr-2023	Julie Kennedy	0.50		245.00	Review and approve invoices.
26-Apr-2023	Julie Kennedy	1.40		686.00	Review Court report.
27-Apr-2023	Julie Kennedy	0.40		196.00	Correspond with Zyris and Waste Management re: final invoices.
28-Apr-2023	Julie Kennedy	0.80		392.00	TCW S. Newman re: various outstanding matters; email to Moneris re: releasing holdback.
		<b>9.20</b>	<b>490.00</b>	<b>4,508.00</b>	
03-Apr-2023	Lorry Fritsche	0.20		78.00	Review correspondence received from CRA re: GST.
04-Apr-2023	Lorry Fritsche	2.60		1,014.00	Estate banking; review correspondence received from CRA re: trust claims; email to working group re: same; draft response to CRA re: GST examination.
05-Apr-2023	Lorry Fritsche	2.00		780.00	Fraudulent preference review; email to working group re: required bank statements/cheques.
10-Apr-2023	Lorry Fritsche	0.20		78.00	Update cheque review summary.
13-Apr-2023	Lorry Fritsche	0.30		117.00	Email to working group re: cheque review.
18-Apr-2023	Lorry Fritsche	0.80		312.00	Estate banking.
26-Apr-2023	Lorry Fritsche	0.20		78.00	Estate banking.
		<b>6.30</b>	<b>390.00</b>	<b>2,457.00</b>	
10-Apr-2023	Seamus Boyle	0.40		156.00	Review correspondence to employees re: unsecured claims following WEPP; respond to Kayla Stevens re: termination pay calculation.
11-Apr-2023	Seamus Boyle	0.20		78.00	Follow up re: Scotiabank reconciliations.
14-Apr-2023	Seamus Boyle	2.50		975.00	Begin preparation of February/ March insurance revenue reconciliations.
17-Apr-2023	Seamus Boyle	1.25		487.50	Review of deposit slips and banking information; continue preparation of insurance revenue reconciliation, review transition issues.
21-Apr-2023	Seamus Boyle	4.50		1,755.00	Review of Scotiabank statements, correspond with C. Schillreff re: A/R reconciliation, complete A/R reconciliation, draft email to V. Regnier re: Instream payments to purchaser.
26-Apr-2023	Seamus Boyle	0.30		117.00	Correspond with BlueCross re: correspondence; review WEPP priority amounts.
		<b>9.15</b>	<b>390.00</b>	<b>3,568.50</b>	

FMPC et. al. - in Receivership  
 For the period from April 1-30, 2023

Date	Name	Hours	Rate	Amount	Description
03-Apr-2023	Temitope Muraina	1.50		420.00	Respond to creditor inquiries; review proofs of claim; update A/R Spreadsheet.
04-Apr-2023	Temitope Muraina	2.00		560.00	Review POCs and respond to creditor inquiries; follow up with Manulife re: A/R; follow up on transfer of supplier accounts.
05-Apr-2023	Temitope Muraina	1.20		336.00	Review POCs and respond to creditor inquiries.
06-Apr-2023	Temitope Muraina	1.80		504.00	Review POCs; update A/R spreadsheet; respond to creditor inquiries; follow up with Scotiabank re: information requests.
10-Apr-2023	Temitope Muraina	3.80		1,064.00	Review claims; respond to creditor inquiries.
12-Apr-2023	Temitope Muraina	3.50		980.00	Respond to creditor inquiries; update POC tracker; follow up with Scotiabank on requested information; update A/R spreadsheet.
13-Apr-2023	Temitope Muraina	3.00		840.00	Follow up re: preference review and update spreadsheet.
14-Apr-2023	Temitope Muraina	2.50		700.00	Update Delta Dental A/R spreadsheet; follow up re: Scotiabank statements.
17-Apr-2023	Temitope Muraina	2.00		560.00	Update Delta Dental A/R spreadsheet.
18-Apr-2023	Temitope Muraina	2.50		700.00	Update Delta Dental A/R spreadsheet.
19-Apr-2023	Temitope Muraina	1.60		448.00	Update Delta Dental A/R spreadsheet; respond to creditor inquiries.
20-Apr-2023	Temitope Muraina	2.30		644.00	Update Delta Dental A/R spreadsheet.
21-Apr-2023	Temitope Muraina	2.00		560.00	Update Delta Dental A/R spreadsheet.
24-Apr-2023	Temitope Muraina	1.00		280.00	Emails to Creditors re: claims; update A/R spreadsheet; set up Firmex VDR for secured claims.
25-Apr-2023	Temitope Muraina	1.30		364.00	Email to S. Newman re: Shaw invoices; TCW Waste Connection re: account; data room administration.
26-Apr-2023	Temitope Muraina	0.40		112.00	Respond to creditor inquiries; data room administration.
27-Apr-2023	Temitope Muraina	0.40		112.00	Review emails and data room administration.
28-Apr-2023	Temitope Muraina	0.70		196.00	Respond to creditor inquiries; data room administration; review EOBs and update spreadsheet.
		<b>33.50</b>	<b>280.00</b>	<b>9,380.00</b>	
03-Apr-2023	Vanessa Allen	0.50		285.00	Review and approve invoices; TCW M. Mohamad re: statement of claim filed by K. Eissa.
10-Apr-2023	Vanessa Allen	3.00		1,710.00	Review claims and correspond with legal counsel re: same; respond to creditor inquiries re: claims process; Follow up with S. Trace re: funds paid into Court; follow up re: employee claims.
11-Apr-2023	Vanessa Allen	4.00		2,280.00	Review claims and correspond with legal counsel re: same; correspond with various creditors re: follow up inquiries; prepare draft notices of disallowance; update claims schedule and correspond with working group re: same; follow up re: final statements of adjustments.
12-Apr-2023	Vanessa Allen	4.00		2,280.00	Prepare and issue distribution to The Bank of Nova Scotia; review claims and correspond with legal counsel re: same; correspond with various creditors re: follow up inquiries; follow up with S. Newman re: payment of property taxes; issue correspondence re: proposed distribution to the Jovica Group.
13-Apr-2023	Vanessa Allen	1.50		855.00	Follow up re: funds held in the Scotiabank accounts; follow up re: required production and collection reports; review and approve invoices; prepare and send email to S. Trace re: claims review and next steps; correspond with A. Maerov re: same; correspond with A. Preet et. al. re: disallowance of claim.
14-Apr-2023	Vanessa Allen	2.50		1,425.00	Prepare for and attend TCW S. Trace, J. Beriault and A. Maerov re: next steps and relief sought at upcoming Court application; file administration; correspond with S. Newman re: potential claim for business interruption; correspond with M. Thompson et. al. re: work to be completed pursuant to insurance claim.
15-Apr-2023	Vanessa Allen	1.60		912.00	Prepare and circulate draft letter to secured claimants; review claims and prepare summary re: same.
16-Apr-2023	Vanessa Allen	0.80		456.00	Prepare email re: claims review; correspond with A. Maerov re: various.
17-Apr-2023	Vanessa Allen	1.00		570.00	Prepare updated follow up correspondence to insurance providers; correspond with S. Newman re: same and follow up issues re: transition; follow up with M. Thompson re: quote on insurance repair.
21-Apr-2023	Vanessa Allen	3.00		1,710.00	TCW S. Newman re: post-closing matters; prepare email to S. Newman et. al. re: various adjustments; update and circulate follow up letters to insurance providers; correspond with working group re: post-closing receipts and A/R.
23-Apr-2023	Vanessa Allen	4.00		2,280.00	Prepare Receiver's Seventh Report and Schedules.
24-Apr-2023	Vanessa Allen	2.50		1,425.00	Prepare Receiver's Seventh Report and Schedules; file administration.
25-Apr-2023	Vanessa Allen	5.50		3,135.00	Prepare Receiver's Seventh Report and Schedules; finalize and send notice to secured claimants; correspond with various creditors re: their proofs of claim; finalize and send notices of disallowance; correspond with legal counsel re: various; review electronic data room.
26-Apr-2023	Vanessa Allen	3.50		1,995.00	Revise and finalize draft Receiver's Seventh Report and Schedules; correspond with A. Maerov and email to S. Trace re: same; prepare allocation summaries re: various entities; email to S. Trace re: same; follow up re: various matters re: claims review.
27-Apr-2023	Vanessa Allen	1.00		570.00	Revise draft Receiver's Seventh Report and Schedules.
27-Apr-2023	Vanessa Allen	3.50		1,995.00	Revise draft Receiver's Seventh Report and Schedules; email to S. Trace re: same; email to secured claimants; correspond with working group re: update to electronic data room; finalize and issue letter and notice of disallowance re: property claim; correspond with F. Mouhamad re: inquiries related to same.
28-Apr-2023	Vanessa Allen	1.00		570.00	TCW M. Mohamad re: sale process; TCW S. Newman and J. Kennedy re: transition follow-ups.
28-Apr-2023	Vanessa Allen	2.50		1,425.00	Finalize statements of adjustments for the various sales; correspond with working group re: reconciliation of insurance receipts; prepare direction to pay and correspond with M. Thompson re: same; send various emails to S. Newman re: A/R.
		<b>45.40</b>	<b>570.00</b>	<b>25,878.00</b>	
25-Apr-2023	Victor Kroeger	0.50		285.00	Second partner review of Court report.
		<b>0.50</b>	<b>570.00</b>	<b>285.00</b>	
<b>TOTAL</b>		<b>123.35</b>		<b>\$ 49,550.50</b>	

# Invoice



Invoice Number : 11085201

Client Number : 0968494

Invoice Date : Jun 9 2023

Invoice Terms : Due Upon Receipt

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FMPC  
c/o MNP Ltd.  
1500, 640 - 5th Avenue SW  
Calgary, AB T2P 3G4

## For Professional Services Rendered :

For professional fees in the Receivership of Faissal Mouhamad Professional Corporation, 52 Dental Corporation, Delta Dental Corp., Michael Dave Professional Corporation and 52 Wellness Centre Inc. for the period of May 1-31, 2023.	41,095.00
Disbursements	541.43

Sub Total :	<u>41,636.43</u>
Goods & Services Tax :	<u>2,081.82</u>
<b>Total (CAD) :</b>	<u><b>43,718.25</b></u>

GST Registration Number : 103697215 RT 0001

**Invoices are due and payable upon receipt.**

Thank you for your business. We  
sincerely appreciate your trust in us.

Licensed Insolvency Trustees  
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4  
P: (403) 263-3385 F: (403) 269-8450 [www.MNPDebt.ca](http://www.MNPDebt.ca)



**FMPC et. al. - in Receivership**  
**Fee Allocation for the period ended May 31, 2023**

<b>Company</b>	<b>Fee Allocation</b>	<b>Expense Allocation</b>
Faissal Mouhamad Professional Corporation &		
Delta Dental Corp.	\$ 16,438.00	\$ 261.55
Michael Dave Management Ltd.	10,273.75	6.00
52 Dental Corporation	6,164.25	273.88
52 Wellness Centre Inc.	8,219.00	
	<b>\$ 41,095.00</b>	<b>\$ 541.43</b>

FMPC et. al. - in Receivership  
For the period from May 1 - 31, 2023

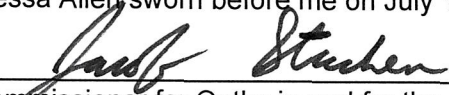
Date	Name	Hours	Rate	Amount	Description
01-May-2023	Carla Schillreff	0.10		18.00	File administration, estate banking.
02-May-2023	Carla Schillreff	0.50		90.00	File administration, estate banking.
03-May-2023	Carla Schillreff	0.90		162.00	File administration, estate banking.
04-May-2023	Carla Schillreff	0.80		144.00	File administration, estate banking.
08-May-2023	Carla Schillreff	1.30		234.00	File administration, estate banking.
09-May-2023	Carla Schillreff	0.90		162.00	File administration, estate banking.
10-May-2023	Carla Schillreff	0.80		144.00	File administration, estate banking.
11-May-2023	Carla Schillreff	0.30		54.00	File administration, estate banking.
12-May-2023	Carla Schillreff	0.40		72.00	File administration, estate banking.
15-May-2023	Carla Schillreff	0.80		144.00	File administration, estate banking.
16-May-2023	Carla Schillreff	0.60		108.00	File administration, estate banking.
17-May-2023	Carla Schillreff	1.50		270.00	File administration, estate banking.
18-May-2023	Carla Schillreff	1.00		180.00	File administration, estate banking.
19-May-2023	Carla Schillreff	1.00		180.00	File administration, estate banking.
23-May-2023	Carla Schillreff	0.60		108.00	File administration, estate banking.
26-May-2023	Carla Schillreff	0.40		72.00	File administration, estate banking.
29-May-2023	Carla Schillreff	0.20		36.00	File administration, estate banking.
30-May-2023	Carla Schillreff	1.00		180.00	File administration, estate banking.
31-May-2023	Carla Schillreff	0.50		90.00	File administration, estate banking.
		<b>13.60</b>	<b>180.00</b>	<b>2,448.00</b>	
01-May-2023	Julie Kennedy	0.60		294.00	Correspond with G. Sadden re: outstanding UDD invoices; follow up with 52 Dental re: same; review GreenShield payment; email from Moneris re: review of accounts.
02-May-2023	Julie Kennedy	0.50		245.00	Correspond with 52 Dental re: various insurance refunds; review support.
03-May-2023	Julie Kennedy	0.60		294.00	Email to G. Sadden re: offset of UDD invoices against rent owed; correspond with CWB Leasing re: equipment; follow up re: inquiry re: Dosimetry.
04-May-2023	Julie Kennedy	0.30		147.00	Review and allocate insurance refunds; correspond with creditor re: claim; review same.
05-May-2023	Julie Kennedy	0.20		98.00	Correspond with B. Sips at Aurum Group re: proof of claim.
08-May-2023	Julie Kennedy	0.60		294.00	Review and approve invoices for payment; correspond with S. Newman re: transfer of Dentrix account; review email from G. Sadden re: UDD invoices.
09-May-2023	Julie Kennedy	0.40		196.00	Correspond with A. Ardell and S. Newman re: Dentrix; correspond with H. Schein re: Dentrix invoices; email to N. Deineka at Moneris re: release of funds; correspond with patient and Delta Dental re: balance owing.
10-May-2023	Julie Kennedy	0.60		294.00	Correspond with S. Newman re: Dentrix transfer agreements; correspond with Alberta Blue Cross re: various insurance payments/cheques.
12-May-2023	Julie Kennedy	0.70		343.00	Correspond with Shaw and A. Ardell re: assignment agreements; email from Moneris re: release of funds; email to A. Redecsi at Dental Choice re: GreenShield payment.
15-May-2023	Julie Kennedy	0.50		245.00	Correspond with Alberta Blue Cross re: insurance payments for Delta Dental; correspond with working group re: Waste Management invoices.
16-May-2023	Julie Kennedy	1.00		490.00	Correspond with Alberta Blue Cross, K. Stevens and S. Newman re: cheques; email from Moneris re: held funds.
17-May-2023	Julie Kennedy	2.20		1,078.00	TCW Moneris re: holdbacks; correspond with S. Newman re: cheques and Alberta Blue Cross payments; correspond with Alberta Blue Cross re: treatment dates and cheques; correspond with M. Gargiulo re: rent cheque; correspond with working group re: various.
18-May-2023	Julie Kennedy	1.00		490.00	Correspond with Alberta Blue Cross re: cheques; review same.
19-May-2023	Julie Kennedy	0.70		343.00	Email from Moneris re: details for 52 Dental; correspond with Alberta Blue Cross re: cheques; correspond with Alberta Fire and Flood re: delivery of cabinets.
23-May-2023	Julie Kennedy	0.60		294.00	Follow up re: Alberta Blue Cross cheques and duplicate payments; email to N. Deineka at Moneris re: details of Delta Dental transactions.
26-May-2023	Julie Kennedy	0.30		147.00	Correspond with Henry Schein re: invoices.
30-May-2023	Julie Kennedy	1.00		490.00	Correspond with working group and S. Newman re: Alberta Blue Cross; TCW C. Aquila re: cheque tracing and timing of events.
31-May-2023	Julie Kennedy	3.60		1,764.00	Correspond with M. Gargiulo re: rent cheque and property management invoice; complete quality review of Receiver's Eighth Report; correspond with S. Newman re: GreenShield A/R; correspond with Shaw re: assignment agreement; email to Dr. Hadi re: insurance payments; review Moneris reports re: holdbacks; email to N. Deineka at Moneris re: various inquiries; follow up re: Scotiabank deposit.
		<b>15.40</b>	<b>490.00</b>	<b>7,546.00</b>	
03-May-2023	Lorry Fritsche	1.90		741.00	Correspond with supplier re: outstanding invoices; review books and records re: follow up on property proof of claim.
05-May-2023	Lorry Fritsche	0.10		39.00	Follow up re: required bank statements.
15-May-2023	Lorry Fritsche	1.00		390.00	Estate banking; email to Service Canada re: summary of claims.
18-May-2023	Lorry Fritsche	0.20		78.00	Prepare and submit monthly GST.
29-May-2023	Lorry Fritsche	0.20		78.00	Review WEPP payment summary and update Ascend.
		<b>3.40</b>	<b>390.00</b>	<b>1,326.00</b>	
17-May-2023	Seamus Boyle	2.20		858.00	Prepare April reconciliation; review payments requiring service dates.
18-May-2023	Seamus Boyle	0.50		195.00	Review correspondence re: closing items with NDC Group Inc.; review Alberta Blue cross deposits.
		<b>2.70</b>	<b>390.00</b>	<b>1,053.00</b>	
01-May-2023	Temitope Muraina	0.30		84.00	Respond to creditor inquiry; data room administration.
02-May-2023	Temitope Muraina	0.70		196.00	Correspond with Scotiabank re: copies of cheques.
03-May-2023	Temitope Muraina	1.60		448.00	Review cancelled cheques re: preference review; data room administration.
08-May-2023	Temitope Muraina	0.50		140.00	Update website; VMT A. Alnaser re: claim.
09-May-2023	Temitope Muraina	0.30		84.00	Data room administration.
10-May-2023	Temitope Muraina	0.10		28.00	Correspond with Scotiabank re: April statements.
15-May-2023	Temitope Muraina	1.40		392.00	Follow up with Scotiabank re: bank statements; update fraudulent preference spreadsheet; review notice from Waste Management.
16-May-2023	Temitope Muraina	0.50		140.00	Correspond with Scotiabank re: cancelled cheques; update fraudulent preference review.
17-May-2023	Temitope Muraina	1.00		280.00	Update A/R spreadsheet; review post-closing payments.
24-May-2023	Temitope Muraina	0.30		84.00	Review email from Scotiabank regarding cleared cheques; update spreadsheet re: fraudulent preference review.
25-May-2023	Temitope Muraina	0.30		84.00	Data room administration; respond to creditor inquiry.
29-May-2023	Temitope Muraina	2.00		560.00	Correspond with Scotiabank re: requested statements; prepare A/R collections letters; follow up re: mail pick-up.
30-May-2023	Temitope Muraina	2.00		560.00	Review and update draft collection letters.
31-May-2023	Temitope Muraina	1.60		448.00	Follow up re: A/R related matters; data room administration; correspond with Manulife re: A/R; follow up with Scotiabank re: various requests.
		<b>12.60</b>	<b>280.00</b>	<b>3,528.00</b>	

FMPC et. al. - in Receivership  
For the period from May 1 - 31, 2023

Date	Name	Hours	Rate	Amount	Description	
01-May-2023	Vanessa Allen	3.50		1,995.00	Revise and finalize Receiver's Seventh Report and Schedules: correspond with S. Trace re: various inquiries re: upcoming Court application; correspond with A. Maerov et. al. re: same.	
02-May-2023	Vanessa Allen	2.50		1,425.00	Prepare material re: upcoming Court application; review potential change to Receiver's Seventh Report; correspond with A. Maerov et. al. re: various matters re: upcoming Court application; respond to creditor inquiry.	
03-May-2023	Vanessa Allen	4.00		2,280.00	Correspond with S. Landry re: Notice of Revision or Disallowance; review prepare and send requested follow up information re: same; correspond with working group and A. Maerov re: same and upcoming Court application.	
04-May-2023	Vanessa Allen	1.80		1,026.00	Correspond with M. Mohamad and M. Mohamad re: Notices of Revision or Disallowance; correspond with A. Maerov et. al. re: upcoming Court application; file administration; follow up re: website posting.	
05-May-2023	Vanessa Allen	3.00		1,710.00	Review correspondence from D. Bieganeck re: objections to upcoming Court application; correspond with A. Maerov et. al. re: same; TCW M. Mohamad re: Notice of Revision or Disallowance; correspond with D. Hutchison re: upcoming Court application.	
07-May-2023	Vanessa Allen	0.50		285.00	Review correspondence and prepare supplement to the Receiver's Seventh Report; correspond with A. Maerov et. al. re: upcoming Court application.	
08-May-2023	Vanessa Allen	4.50		2,565.00	Finalize Supplement to the Receiver's Seventh Report; prepare for and attend Court application; numerous discussions with A. Maerov et. al. re: possible adjournments and amendments to the Court Order; correspond with E. Jovica et. al. re: distribution.	
09-May-2023	Vanessa Allen	0.50		285.00	Correspond with M. Mohamad re: Notice of Dispute; review correspondence re: land titles registration; follow up re: data room postings.	
10-May-2023	Vanessa Allen	1.60		912.00	Review correspondence re: timing and content of next Court application; email to A. Maerov et. al. re: same; TCW A. Maerov re: various; review orders.	
12-May-2023	Vanessa Allen	1.00		570.00	Review and approve invoices for payment; review payout statement from The Bank of Nova Scotia.	
15-May-2023	Vanessa Allen	1.00		570.00	Review correspondence from D. Bieganeck; correspond with A. Maerov et. al. re: upcoming Court application; review status of preference reviews.	
17-May-2023	Vanessa Allen	2.00		1,140.00	Review and respond to correspondence from S. Newman re: adjustments and funds received in error; correspond with working group re: April 2023 reconciliation; review and approve payments.	
18-May-2023	Vanessa Allen	1.50		855.00	Prepare response to S. Newman re: final adjustments and collections from Alberta Blue Cross.	
23-May-2023	Vanessa Allen	0.50		285.00	Follow up on missing service dates.	
24-May-2023	Vanessa Allen	1.00		570.00	Send follow up correspondence to secured claimants; email to L. Crepeau re: same; follow up with A. Maerov et. al. re: scheduling of adjourned applications and application for advice and direction.	
25-May-2023	Vanessa Allen	2.50		1,425.00	TCW A. Maerov et. al. re: scheduling of adjourned Court application, subsequent application for advice and direction and claim by McIvor Urban Developments Ltd.; prepare updated timeline for application for advice and direction; review various correspondence re: same; respond to various inquiries by S. Trace and other legal counsel; correspond with working group re: posting to data room; review correspondence re: GreenShield.	
26-May-2023	Vanessa Allen	1.50		855.00	Follow up with S. Newman re: adjustments and funds received from GreenShield; prepare draft notice of partial disallowance for Patterson; correspond with S. Trace re: Receiver's position on upcoming application; follow up re: timing of next Court application.	
29-May-2023	Vanessa Allen	2.80		1,596.00	Begin preparation of Receiver's Eighth Report and schedules; TCW S. Newman re: Alberta Blue Cross; correspond with C. Aquila re: same; correspond with A. Maerov re: report, next steps and notice of revision or disallowance for Patterson; follow up re: A/R and revised Vesting Orders.	
30-May-2023	Vanessa Allen	5.00		2,850.00	Prepare Receiver's Eighth Report and schedules; review outstanding items re: transition to NDC Group Inc.; TCW S. Newman et. al. re: transition issues; follow up with working group re: A/R collections; follow up re: funds paid into Court.	
31-May-2023	Vanessa Allen	3.50		1,995.00	Update Receiver's Eighth Report and Schedules; email to S. Trace re: same; email to J. Beriault re: upcoming Court application; correspond with S. Newman et. al. re: GreenShield; follow up re: transition items; review and approve payments; correspond with working group re: A/R collections; TCW M. Mohamad re: funds paid into Court and statement of claim; finalize and send notice of disallowance to Patterson.	
				<b>44.20</b>	<b>570.00</b>	<b>25,194.00</b>
	<b>TOTAL</b>			<b>91.90</b>		<b>41,095.00</b>

# EXHIBIT B

This is Exhibit "B" referred to in the Affidavit of  
Vanessa Allen, sworn before me on July 10, 2023

  
A Commissioner for Oaths in and for the  
Province of Alberta

JACOB STUCKEN  
Barrister & Solicitor  
A Commissioner for Oaths in and for Alberta

# Invoice



Invoice Number : 11026926

Client Number : 0974507

Invoice Date : May 11 2023

Invoice Terms : Due Upon Receipt

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985842 Alberta Ltd  
c/o MNP Ltd.  
1500, 640 - 5th Avenue SW  
Calgary, AB T2P 3G4

## For Professional Services Rendered :

For the professional services of the Receivership of 985842 Alberta Ltd. for the period of April 1-30, 2023. 4,461.00

Sub Total : 4,461.00

Goods & Services Tax : 223.05

**Total (CAD) :** 4,684.05

GST Registration Number : 103697215 RT 0001

**Invoices are due and payable upon receipt.**

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees  
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4  
P: (403) 263-3385 F: (403) 269-8450 www.MNPDebt.ca

985842 Alberta Ltd. - in Receivership

For the period of April 1-30, 2023

Date	Name	Hours	Rate	Amount	Description
24-Apr-2023	Carla Schillreff	.30		54.00	File administration; estate banking.
		<u>.30</u>	<u>180.00</u>	<u>54.00</u>	
24-Apr-2023	Lorry Fritsche	1.80		702.00	Revise draft correspondence to CRA re: GST examination; TCW CRA re: same; prepare and send correspondence to CRA re: extension on GST examination.
		<u>1.80</u>	<u>390.00</u>	<u>702.00</u>	
11-Apr-2023	Vanessa Allen	1.00		570.00	Review claims and correspond with legal counsel re: same.
12-Apr-2023	Vanessa Allen	1.00		570.00	Review correspondence; correspond with M. Cheddi et. al. re: factors related to potential sale process for investment; review claims; email to M. Amery re: request for information.
24-Apr-2023	Vanessa Allen	2.50		1,425.00	Review and comment on correspondence re: CRA trust audit; prepare Receiver's Seventh Report and Schedules; prepare correspondence re: sale process for investment; file administration.
25-Apr-2023	Vanessa Allen	1.50		855.00	Prepare Receiver's Seventh Report and Schedules; claims review.
26-Apr-2023	Vanessa Allen	.50		285.00	Revise and finalize draft Receiver's Seventh Report and Schedules; correspond with A. Maerov and email to S. Trace re: same; follow up on various matters re: claims review.
		<u>6.50</u>	<u>570.00</u>	<u>3,705.00</u>	
	<b>TOTAL</b>	<u>8.60</u>		<u>\$ 4,461.00</u>	

# Invoice



Invoice Number : 11083075

Client Number : 0974507

Invoice Date : Jun 6 2023

Invoice Terms : Due Upon Receipt

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985842 Alberta Ltd  
c/o MNP Ltd.  
1500, 640 - 5th Avenue SW  
Calgary, AB T2P 3G4

## For Professional Services Rendered :

For the professional services of the Receivership of 985842 Alberta Ltd. for the period of May 1-31, 2023. 6,449.00

Sub Total : 6,449.00

Goods & Services Tax : 322.45

**Total (CAD) :** 6,771.45

GST Registration Number : 103697215 RT 0001

**Invoices are due and payable upon receipt.**

Thank you for your business. We sincerely appreciate your trust in us.

Licensed Insolvency Trustees  
1500, 640 - 5TH AVENUE SW; CALGARY AB; T2P 3G4  
P: (403) 263-3385 F: (403) 269-8450 [www.MNPDebt.ca](http://www.MNPDebt.ca)

985842 Alberta Ltd. - in Receivership  
 For the period of May 1-31, 2023

Date	Name	Hours	Rate	Amount	Description
23-May-2023	Julie Kennedy	0.20		98.00	Complete quality review of interim report.
		<u>0.20</u>	<u>490.00</u>	<u>98.00</u>	
25-May-2023	Lorry Fritsche	0.50		195.00	TCW CRA re: GST examination; email to working group re: same.
		<u>0.50</u>	<u>390.00</u>	<u>195.00</u>	
01-May-2023	Vanessa Allen	1.00		570.00	Revise and finalize draft Receiver's Seventh Report and Schedules.
02-May-2023	Vanessa Allen	1.00		570.00	Prepare material re: upcoming Court application; correspond with A. Maerov et. al. re: various matters.
04-May-2023	Vanessa Allen	1.30		741.00	Correspond with A. Maerov et. al. re: potential objection to application for approval of the 985842 sale process; review correspondence.
05-May-2023	Vanessa Allen	1.50		855.00	Review correspondence from M. Amery re: objections to upcoming Court application; correspond with A. Maerov et. al. re: same.
07-May-2023	Vanessa Allen	2.50		1,425.00	Review correspondence and prepare supplement to the Receiver's Seventh Report; correspond with A. Maerov et. al. re: upcoming Court application.
08-May-2023	Vanessa Allen	0.50		285.00	Finalize Supplement to the Receiver's Seventh Report.
18-May-2023	Vanessa Allen	0.50		285.00	Email to A. Maerov et. al. re: response to M. Amery.
21-May-2023	Vanessa Allen	1.50		855.00	Prepare Receiver's interim report; review schedule.
23-May-2023	Vanessa Allen	0.50		285.00	Update and finalize interim report and schedule.
25-May-2023	Vanessa Allen	0.50		285.00	TCW A. Maerov et. al. re: scheduling of adjourned Court application, subsequent application for advice and direction and claim by Mctvor Urban Developments Ltd.; prepare updated timeline for application for advice and direction; review various correspondence re: same; respond to various inquiries by S. Trace and other legal counsel; correspond with working group re: nostine to data room
		<u>10.80</u>	<u>570.00</u>	<u>6,156.00</u>	
<b>TOTAL</b>		<u>11.50</u>		<u>6,449.00</u>	