

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

and

NORMAND EXCAVATION INC.

Respondent

**FIRST REPORT OF MNP LTD., IN ITS
CAPACITY AS COURT APPOINTED RECEIVER OF
NORMAND EXCAVATION INC.**

SEPTEMBER 12, 2019

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INTRODUCTION AND BACKGROUND

1. Normand Excavation Inc. (“Normand” or the “Company”) is a company incorporated pursuant to the laws of the Province of Ontario with its head office and business operations located at 2010 County Road 4, L’Original, Ontario (the “Operating Premises”).
2. The Company is indebted to Royal Bank of Canada (“RBC” or the “Lender”), its senior secured creditor, with respect to certain credit facilities granted by the Lender pursuant to and under the terms of various credit and security agreements contained as Exhibits 2b, 2c, and 2d to the Receivership Application Record (the “Application Record”) dated June 11, 2018 (the “Credit Agreements”).
3. As reported in the Application Record, Normand’s obligations to the Lender pursuant to the Credit Agreements (the “RBC Indebtedness”) totaled \$467,145.43 as at May 28, 2018 (excluding interest and fees accrued since).
4. The financial performance of the Company began to deteriorate in 2017 which prompted RBC to transfer the management of the Company’s accounts to the Bank’s Special Loans and Advisory Services unit on June 23, 2017. This was also in part as a result of the Company failing to meet specific reporting requirements as set out in the Credit Agreements.
5. On July 12, 2017, RBC met with the Company’s management at which time it was agreed that the Company would sell certain equipment and lands to repay RBC. For the remaining of 2017, the Company failed to comply with its financial reporting obligations and failed to dispose of any assets to reduce the RBC indebtedness as agreed.
6. RBC therefore engaged MNP LTD. (“MNP”) to complete a business review and on April 9, 2018 MNP provided RBC with its findings, which are described in the affidavit filed within the Application Record (refer to paragraph 14 of the said affidavit at tab 2).
7. On April 5, 2018 RBC made written demand for payment on the Debtor to satisfy the RBC Indebtedness. Along with its demand, RBC delivered to the Company a Notice of Intention to Enforce Security (“NITES”) in accordance with s. 244 of the *Bankruptcy and Insolvency Act* (“BIA”)

8. On April 24, 2018, RBC met with representatives of Normand, where the Company again put forward a plan to reduce the RBC indebtedness.
9. The Company's restructuring plan was presented to RBC on May 16, 2018 which provided in part for the deposit of insurance proceeds recovered by the Company in excess of \$123,900 ("Insurance Proceeds") to RBC on or by May 25, 2018. The Company failed to make the agreed upon payment and deposited the Insurance Proceeds with another financial institution.
10. On June 11, 2018, RBC brought an application for the appointment of MNP as the receiver of Normand for the protection of the interests of RBC and other stakeholders.
11. On June 13, 2018, the Company filed a Notice of Intention to File a Proposal with Ginsberg, Gingras & Associates Inc. However, the notice was delivered after the expiry of RBC's NITES, which provided for the statutory 10-day notice period provided in s. 244 of the BIA. As a result RBC was not stayed from pursuing its remedies as a secured creditor.
12. By Order of this Honourable Court dated June 14, 2018 (the "Receivership Order"), MNP was appointed receiver (the "Receiver"), without security, of all of the assets, undertakings and properties of Normand used in relation to its business, including all proceeds thereof (the "Property"). A copy of the Receivership Order is attached as Appendix "1".

PURPOSE OF THIS REPORT

13. The purpose of this first report of the receiver to the Court (the "First Report") is to:
 - (a) report on the activities of the Receiver since its appointment pursuant to the Receivership Order;
 - (b) seek the Court's approval of the activities and conduct of the Receiver and that of its counsel as described in the First Report;
 - (c) seek the Court's approval of the professional fees and disbursements of the Receiver and of its legal counsel;
 - (d) seek the Court's approval in respect of a distribution to Canada Revenue Agency ("CRA") in the amount of \$2,383.66 on account of its priority deemed statutory

trust claim for unremitted source deductions, being the amount of \$8,724.44 less the amount of \$6,340.78 due to the Receiver on account of HST credits payable to the Receiver;

- (e) seek the Court's approval in respect of a distribution to Employment and Social Development Canada ("ESDC") in the amount of \$12,962.20 on account of claims pursuant to the *Wage Earner Protection Program Act* ("WEPPA"); and
- (f) seek the Court's approval in respect of a distribution to RBC in the amount of \$445,000.00 on account of its first-ranking secured claim.

14. All amounts referred to in the First Report are in Canadian dollars unless otherwise noted.

NOTICE TO READER

15. This report is prepared solely for the use of the Court, for the purpose of assisting the Court in making a determination of whether to approve the relief being sought.

16. In preparing this First Report, the Receiver has relied upon information from third party sources (collectively, the "Information"). Certain of the information contained herein may refer to, or be based on, the Information. As the Information has been provided by other parties or obtained from documents filed with the Honourable Court in this matter, the Receiver has relied on the Information and, to the extent possible, reviewed the Information for reasonableness. However, the Receiver has not audited or otherwise attempted to verify the accuracy and completeness of the Information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the CPA Canada Handbook.

INITIAL RECEIVERSHIP ACTIVITIES

17. Immediately following the granting of the Receivership Order on June 14, 2018 (the "Receivership Date"), the Receiver attended at the operating premises of the Company to take possession of and secure the Property. The initial activities of the Receiver included:

- (a) changing of the locks;

- (b) contacting the utilities, alarm and insurance providers to give notice of the receivership and to arrange for continued service;
- (c) instructing Normand's bankers to freeze Normand's operating bank accounts and to forward remaining funds to the Receiver;
- (d) collecting \$82,556.38 from Desjardin Bank which represented the remaining portion of the Insurance Proceeds;
- (e) meeting with Normand's management to discuss the plans for the receivership administration, including determining which of Normand's employees should be retained to assist the Receiver with collection of accounts receivable, sales of inventory, updating and maintaining of accounting records, preparation of payroll and tax returns, and other administrative duties;
- (f) collecting relevant information from the books and records of Normand;
- (g) preparing various equipment and asset lists and identifying leased assets;
- (h) having the equipment removed to a secure location which had proper insurance;
- (i) reviewing Normand's books and records to identify priority claims and any third-party claims, including demands for repossession of goods pursuant to section 81.1 of the BIA;
- (j) responding to creditor inquiries; and
- (k) preparing and issuing the prescribed notices and statements of the Receiver pursuant to ss. 245(1) and 246(1) of the BIA, which were sent to Normand's creditors.

COLLECTION OF ACCOUNTS RECEIVABLE

18. On the Receivership Date, Normand had various accounts receivable related to ongoing construction projects and other services reported to be \$861,913.14.
19. On June 22, 2018, the Receiver advised all unpaid customers to remit any amounts owing due to the Company to the Receiver.
20. On September 5, 2018, the Receiver sent a follow up redirection letter to those customers who had yet to remit the amounts owing to the Company to the Receiver.

21. To date, the Receiver has collected \$64,184.24 in accounts receivable.
22. The Receiver received responses from several customers who claimed various deficiencies in relation to the completion of various construction projects by the Company, which exceeded the amounts owing to the Company. As a result, the Receiver adjusted the opening accounts receivable balance by \$743,081.67 on account of project deficiencies and set-off claims as against the amounts owing to the Company.
23. In addition, the Receiver reduced the opening accounts receivable balance by \$39,533.03 for amounts reported owing to the Company where the services were not performed or the customer set-off the amounts recoverable against the amount owing by the Company.
24. There remains one unresolved account receivable in the amount of \$15,114.20 which has been disputed and a Small Claim Court proceeding has been commenced. The outcome is not certain at the time of writing the First Report.
25. The Receiver has applied for an HST refund in the amount of \$85,487.00 representing the HST for the amounts not recovered as outlined in paragraph 22 above. These amounts are inclusive of HST and as a result of not collecting the amounts due, the HST remitted to CRA is now recoverable. A copy of the online remittance form is contained at Appendix "2".

INVENTORY

26. The Receiver took possession of the inventory of the Company at the time of our appointment. The appraised value of inventory was \$20,000.00, and it was sold as part of the public auction, which is described below.

FIXED ASSETS

27. The Receiver has taken possession of all Company assets, including unencumbered assets held by third parties.
28. MNP in conjunction with its business review engagement had the assets of the Company appraised on May 8, 2018 with an appraised value of \$273,000.00 to \$354,000.00 for construction equipment, \$100,000.00 for small equipment and \$20,000.00 for inventory.

A copy of the Rideau Auctions Inc. (“Rideau”) appraisal report is contained at Appendix “3” (the “Appraisal”).

29. When the Receiver took possession of the Company’s assets, and for the purpose of the sales process describe below, it relied on the Appraisal and the appraised values and the lists provided to account for the Company’s assets.

SALES PROCESS

30. Pursuant to its powers contained in the Receivership Order, the Receiver immediately initiated a sales process for the sale of Normand’s assets (the “Assets”) on an *en bloc* or on a specific asset parcel basis.
31. The Receiver engaged Rideau to conduct a liquidation sale of the Company assets at the next earliest date which was September 15, 2018.
32. The sale of the Assets by auction on September 15, 2018 resulted in gross proceeds of \$588,397.00, which exceeded the appraised value of the Assets.

ONGOING OPERATIONS

33. The Receiver has not operated the Company since its appointment.

PRIORITY AND SECURED CLAIMS

Priority Claims

34. The Receiver reviewed the books and records of Normand and identified priority claims totaling approximately \$8,724.44 for employee source deductions. Attached at Appendix “4” is a letter dated June 4, 2019 from CRA in support of its deemed statutory trust claim for unremitted source deductions.
35. The Receiver is owed \$6,340.78 in HST credits paid in relation to the operations of the Receivership. CRA has held the refund owed to the Receiver because the Company’s Bankruptcy Trustee did not file corporate income tax returns. A copy of the CRA notice of assessment is attached at Appendix “5”.
36. The Receiver’s HST credits described above are property of the Receiver. However, CRA has refused to issue a refund. As a result, the Receiver will apply the refundable amount

against the amounts due to CRA on account of its deemed statutory trust claim for unremitted source deductions.

37. The Receiver completed the WEPPA claims and as result, \$12,962.20 for unpaid wages and vacation pay were paid by ESDC to the eligible employees. A copy of the August 3, 2019 ESDC statement of account is attached in **Appendix "6"**.

Secured Claims

38. The Receiver received two claims from CNH Capital Canada Ltd. ("CNH") related to specific pieces of equipment sold at auction. The Receiver's solicitor reviewed the claims of CNH and confirmed CNH's the priority secured claim to these specified assets. As a result, the Receiver remitted the sum of \$104,087.21 to CNH.

39. There were 3 mechanic liens attached to specific equipment which was sold at auction. To transfer title, the amount of \$16,075.36 was paid to three lien claimants in order to complete the sale of the assets.

40. RBC provided the Receiver with an updated statement of account in respect of the Company's indebtedness to RBC as of September 5, 2019. As of this date, the outstanding balance to RBC was \$525,661.07 plus ongoing interest, including legal costs up to September 5, 2019. The RBC statement of account is attached at **Appendix "7"**.

41. The Application Record contains the PPSA search results which confirm that RBC is the first ranking secured creditor, and which registered its security interest on September 18, 2013 in priority to all other secured creditors (other than those creditors that have a specific charge on equipment as noted in paragraph 38 above).

42. The Business Development Bank of Canada ("BDC") contacted the Receiver's legal representative and made inquiries on specific equipment that was provided to support loans to a related corporation. The equipment appears to be used by both companies, however, it appears that the principal of the companies misrepresented to BDC as to which company owned the equipment.

FUNDS AVAILABLE FOR DISTRIBUTION

43. A copy of the Receiver's Statement of Receipts and Disbursements is attached hereto at Appendix "8". It confirms that receipts exceed disbursements by \$495,507.60 after costs of the Receiver and its legal representative paid to date of this report.
44. The CRA deemed statutory trust claim is identified as an anticipated disbursement to CRA in the amount of \$2,383.66.
45. The ESDC statutory priority claim in the amount of \$12,962.30 is identified as an anticipated disbursement.
46. Considering the foregoing, the Receiver recommends making a distribution to RBC in the amount of \$445,000.00 and for the Receiver to hold the remaining \$6,912.00 to cover ongoing collection efforts for the remaining accounts receivable and HST credits due to the Receiver.

PROFESSIONAL FEES

47. Pursuant to paragraph 16 of the Receivership Order, the fees and disbursements of the Receiver and its legal counsel form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any person.
48. Pursuant to paragraph 18 of the Appointment Order, the Receiver is entitled to apply reasonable amounts out of the monies in its hands to satisfy its professional fees and disbursements and those of its counsel, and such amounts are to constitute advances against its remuneration and disbursements when and as approved by the Court.
49. Attached as Appendix "9" hereto is the Affidavit of John Haralovich, in support of the fees and disbursements of the Receiver for the period from June 14, 2018 to September 6, 2019 totaling \$66,375.00, plus HST.
50. Attached as Appendix "10" hereto is the Affidavit of Andre Ducasse in support of the fees and disbursements of the Receiver's counsel for the period from June 14, 2018 to September 6, 2019 totaling \$13,598.61, inclusive of HST.

COMPLETION OF THE RECEIVERSHIP

51. The Receiver will continue to settle the remaining accounts receivable account and collect from CRA the refundable HST amounts owing to the Receiver.

SUMMARY AND RECOMMENDATIONS

52. For the reasons outlined above, the Receiver respectfully recommends that this Court grant the Receiver's request for an Order, amongst other things:

- (a) If necessary, abridging the time for and validation of service of the Notice of Motion and Motion Record herein;
- (b) Approving the Receiver's First Report, and the activities and conduct of the Receiver and of its legal counsel since its appointment, all as recited in the First Report;
- (c) Approving the payment of the fees and disbursements of the Receiver and of the Receiver's legal counsel;
- (d) Approving a first distribution to CRA in the amount of \$2,383.66;
- (e) Approving a first and final distribution to ESDC in the amount of \$12,962.30; and
- (f) Approving a distribution to RBC in the amount of \$445,000.00.

This Report is respectfully submitted to the Honourable Court as of this 12th day of September 2019.

MNP LTD.,

In Its capacity as Court-Appointed Receiver of
Normand Excavation Inc.
and not in its personal or corporate capacity
Per:



John P. Haralovich, CPA, CA, CIRP, CMA
Senior Vice President

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**ONTARIO
SUPERIOR COURT OF JUSTICE**

THE HONOURABLE MADAM) THURSDAY, THE 14TH DAY
JUSTICE GOMERY) OF JUNE, 2018.

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

NORMAND EXCAVATION INC.

Respondent

ORDER

THIS APPLICATION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing MNP Ltd. as receiver (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of the Respondent (hereinafter the "Debtor") acquired for, or used in relation to the Respondent's operations as an excavation contractor, was heard this day at the Courthouse, 161 Elgin Street, Ottawa, Ontario, K2P 2K1.

ON READING the Affidavit of Sandra Viikna, sworn on May 30, 2018 and the Exhibits thereto, the Factum and Authorities of the Applicant, on hearing the submissions of counsel for the parties, no one appearing on behalf of any other creditors on the Service List although duly served as appears from the Affidavits of Service of André A. Ducasse and of Roxanne Chapman, both sworn on June 12, 2018 and on reading the consent of MNP Ltd., dated May 28, 2018, to act as the Receiver in respect of the assets of the Respondent referred to herein,

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, MNP Ltd. is hereby appointed Receiver, without security, of all of the assets, undertakings and properties (the "Property") of the Debtor acquired for, or used in relation to the Debtor's business operations.

RECEIVER'S POWERS

3. THIS COURT ORDERS that 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 Debtor, 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 Debtor;

- (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 such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
- (g) to settle, extend or compromise any indebtedness owing to the Debtor;
- (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 Debtor, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtor;
- (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 Debtor, 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;

- (k) to market any or all of 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 \$250,000, provided that the aggregate consideration for all such transactions does not exceed \$500,000; 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 63(4) of the Ontario *Personal Property Security Act*, or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.

- (m) to apply for any vesting order or other 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 on 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;
- (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 Debtor;
- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtor 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 (as defined below), including the Debtor, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. THIS COURT ORDERS that (i) the Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its 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 to the Receiver upon the Receiver's request.

5. THIS COURT ORDERS that 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 Debtor, 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 5 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 due to statutory provisions prohibiting such disclosure.

6. THIS COURT ORDERS that 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. THIS COURT ORDERS that 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 DEBTOR OR THE PROPERTY

8. THIS COURT ORDERS that no Proceeding against or in respect of the Debtor 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 Debtor or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

9. THIS COURT ORDERS that all rights and remedies against the Debtor, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or 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 paragraph shall (i) empower the Receiver or the Debtor to carry on any business which the Debtor are not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

10. THIS COURT ORDERS that no Person shall 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 Debtor, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

11. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, 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 Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtor' current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

12. THIS COURT ORDERS that 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.

PIPEDA

13. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, 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 Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

14. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

15. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, 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*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

16. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "Receiver's Charge") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

17. THIS COURT ORDERS that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Ontario Superior Court of Justice.

18. THIS COURT ORDERS that 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 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

19. THIS COURT ORDERS that 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 \$100,000.00 (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, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

20. THIS COURT ORDERS that 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.

21. THIS COURT ORDERS that 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.

22. THIS COURT ORDERS that 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.

GENERAL

23. THIS COURT ORDERS that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

24. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.

25. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States 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 or to assist the Receiver and its agents in carrying out the terms of this Order.

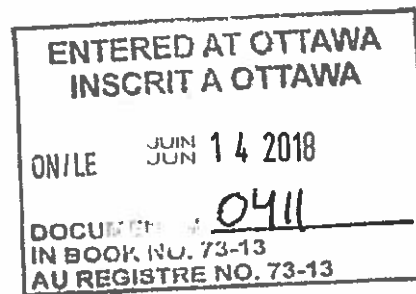
26. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized 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.

27. THIS COURT ORDERS that 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 to be paid by the Receiver from the Debtor' estate with such priority and at such time as this Court may determine.

28. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (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.

see my J.

THE HONOURABLE MADAM JUSTICE GOMERY



RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that MNP Ltd., the receiver (the "Receiver") of all of the assets, undertakings and properties of the Debtor, acquired for, or used in relation to the Property appointed by Order of the Ontario Superior Court of Justice (the "Court") dated the 14th day of June, 2018 (the "Order") made in an action having Court file number CV18000767580000, 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 \$ _____ which 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 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 _____ 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, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in 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 _____, Ontario.
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____.

[_____]

By: _____

Name:

Title:

Debtor/Firm:

ROYAL BANK OF CANADA

-and- NORMAND EXCAVATION INC.

Applicant

Respondent

APPLICATION UNDER s. 101 of the *Courts of Justice Act*, R.S.O. 1990, c.C-43 and s. 243 (1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c.B-3, ss. 67(1)(a) and (e) of the *Personal Property Security Act*, R.S.O. 1990, c. P.10 and Rules 14.05(2), (3) (g) and (h) of the *Rules of Civil Procedure*

Court File No. CV18000767580000

**ONTARIO
SUPERIOR COURT OF JUSTICE
PROCEEDING COMMENCED AT OTTAWA**

ORDER

SOLOWAY WRIGHT LLP
Lawyers
700-427 Laurier Avenue West
Ottawa, ON K1R 7Y2

André A. Ducasse (#44739R)
613-236-0111 telephone
613-238-8507 facsimile

Lawyers for the Applicant, Royal Bank of Canada

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Government
of Canada

Gouvernement
du Canada

Canada Revenue Agency

Adjust a return - confirmation

Your adjustment request has been successfully received.

Your confirmation number is: 786359.

Business number: 861451573 RT0002
 Business name: NORMAND EXCAVATION INC.
 Reporting period: 2019-03-01 to 2019-03-31
 Filing date: 2019-07-16

GST/HST return summary

Line 101	Sales and other revenue	\$0.00
Line 135	Total GST/HST new housing rebates (included in line 108)	\$0.00
Line 136	Deduction for pension rebate amount (included in line 108)	\$0.00
Line 105	Total GST/HST and adjustments for period	\$0.00
Line 108	Total ITCs and adjustments	\$85,487.00
Line 109	Net tax	-\$85,487.00
Line 110	Instalments and other annual filer payments	\$0.00
Line 111	Rebates (note: rebate forms must be mailed separately)	\$0.00
Line 205	GST/HST due on purchases of real property or purchases of emission allowances	\$0.00
Line 405	Other GST/HST to be self-assessed	\$0.00
Line 114	Refund claimed	\$85,487.00
Line 115	Amount owing	\$0.00

Note: The "Refund claimed" and "Amount owing" fields include amounts already paid or refunded.

3



May 8, 2018

John Haralovich
Senior Vice President
1600 Carling Avenue Suite 800
Ottawa, ON K1Z 1G3
john.haralovich@mnp.ca

RE: NORMAND EXCAVATION INC. - ROLLING STOCK

Dear John:

I viewed the equipment of Normand Excavation and was provided information (hours, km's, etc.) by Martin. Some of the equipment didn't have the keys in them to view the hours.

The equipment has high hours and a fair amount of visible damage and it, in my opinion, that if sold by auction they would bring approximately \$273,000 - \$364,000.

Attached you will find an inventory list of assets.

If you require further information, please do not hesitate to call me.

Yours truly,

A handwritten signature in black ink, appearing to read "Hunter McCaig". The signature is written in a cursive, somewhat stylized font.

Hunter McCaig
Manager

**Normand Excavation Inc.
December 31, 2017**

Rolling Equipment - 10%

Date	Asset	Hours/Kms	VIN	Cost	Low	High
2002	1998 JC Trailer (Valeur Incorporation)		2J9C3V06W00012987	21,578.03	5000	7000
2004	2004 Int'l (Valeur Incorporation)		H7XHA1T94U018612	188,093.30	12500	17500
2009	2005 Komatsu WA320 Wheel Loader S/N A32343	8000 hrs	a32343	103,660.00	40000	50000 <i>Sold</i>
2009	2005 Excavator Case CX260 S/N DAC281293	8000 hrs	DAC291293	184,441.40	30000	45000
2012	2012 Kubota Excavator 10057	4500 hrs	s/n 10LA12981 or 21061	80,754.00	20000	30000
2012	2012 Terex PT60 Compact Track Loader	2600 hrs	s/n ASVPT080CDWS03188	47,059.90	15000	20000
2007	2007 Link Belt Shovel 210 LX	8000 hrs	S/N# K3L7-1865	192,900.00	25000	30000
2009	1998 Dynapac Roller		vin 642Z8253	26,159.58	6000	8000
2014	2013 Case CX235	5000 hrs	DAC235K6NDSAK1169	190,000.00	50000	75000
2015	2011 Dodge Ram 1500	198,008 kms	VIN: 1D7RV1GT38S583109	15,000.00	10000	12000
2015	2005 United trailer U7X16TA35			3,590.00	1500	2000
2016	2016 Jeep Grand Cherokee	65,000 kms	VIN: 1C4RJFCMAGC506062	63,991.86	22000	26000
2016	2018 Ram Truck 1500	55,000 kms	VIN: 3C8BR7K77EG383199	33,068.90	20000	22000
2016	2007 GMC Commercial 16 ft	162,008 kms	VIN: 1GDJ53V771183468	8,100.00	3000	1500
2016	2016 Ram Truck Ram Promaster	36,000 kms	VIN: ZFBERFCTXG5C88454	25,082.78	15000	18000
	Balance December 2016					
				1,161,185.83	273,000.00	364,000.00

Normand Excavation Inc.
December 31, 2017

Rolling Equipment - 10%

Date	Vendor	Asset	VIN	Cost	REMARKS
2014	Richie Bros Auction	2008 International CF800		5,381.25	HYDRO CAM OWNS
2015	Joe Johnson Equipment	2014 Western Star 4700A/tractor 2112 Plus PD	VIN: 9KXHX4CY4EPX1033	418,068.00	HYDRO CAM OWNS
2016	Richie Bros Auction	2005 Hino 238 Van Truck	VIN: JHBN0LIT751S10038	5,128.00	HYDRO CAM OWNS
2016	Hino	Major Repairs to Hino 238 Van Truck	VIN: JHBN0LIT751S10038	6,005.52	
2013		Dodge Caravan 2001	Serial 1B4GF2BR71B249637	1,900.00	SCRAP
2014	Bradbury, David	Acura 2000 paid cash		900.00	SCRAP
2015	PL Autos Inc	2007 Dodge Caravan	VIN: 1D4GP21R97B218808	6,475.00	SCRAP
2012	Holla Automobile	Felds of Blade (Valeur Incorp.)		5,345.82	SOLD
2013	J.R. Brisson Equip.	2003 Ford E350 White	SN# 1FDWE3EF43H424089	22,680.00	SOLD
2013		Trailer Kaufman sin SVGF2429ALJ022668	SVGF2429ALJ022666	5,100.00	SOLD
2012		Cab for Kubota RTV		3,880.00	SOLD
2014	Richie Bros Auction	Sprayer for liquid soil for Kubota RTV	VIN: 1FBSS31L27D828460	3,250.00	SOLD
2014	Richie Bros Auction	Ford E350 2007		5,697.50	SOLD
2014	Automobiles Hawkesbury Chrysler Inc.	2005 Ford F350		3,843.75	SOLD
2015	Ford Hawkesbury	2012 Dodge Ram - 100% affais	VIN: 3C8UD3FL1CG287865	51,733.28	SOLD
2015	Hawkesbury Chrysler	2010 Ford F350 Super duty	VIN: 1FTWFBR1AE444017	24,000.00	SOLD
2015	Hawkesbury Chrysler	2015 Dodge Ram 1500	VIN: 3C8RR7K78FG12828	32,927.13	SOLD
2015	Jennifer Sigaun	2016 Dodge Ram 1500	VIN: 3C8RR7K78FG517877	38,451.23	SOLD
2016	Mikael Normand	2011 CAM model 30C dumper trailer	VIN: 5JPB14248PC28238	3,000.00	SOLD
2016	J.R. Brisson Equip.	KUBOTA RTV 2010 (payé au complet)	Transferé du mat. Reul. Location acquisition	15,454.00	SOLD
2016	Legault Mechanical Inc.	2008 Mazda 8	Facture non disponible	3,800.00	SOLD
		2003 Case Wheel Loader (621D)	JEE0133824	55,000.00	SOLD
		Dodge Springr 2500	VIN: WDO80C644X65650642	2,500.00	SOLD

Normand Excavation Inc.
December 31, 2017

Rolling Equipment - Rental - 10%

Date	Vendor	Asset	Hours/Years	Cost	Low	High
2009	Carrère & Poirier Equipment	Loader Backhoe serial#FDP19639		5,311.10	DAILY RENTAL RETURNED	
2009	Carrère & Poirier Equipment	Grapple Excavator hydraulic blade 670 10' model 610 (#98000)		9,000.00	SOLD	
2009	Carrère & Poirier Equipment	ASV Earthbe snowblower model #ES2000 (#77000)		7,000.00	SOLD	
2015	J.R. Brisson Equipment	2015 Snow Wing plow serial# 16200343		14,000.00	SOLD	
2009	Carrère & Poirier Equipment	ASV 354d Steer on rubber tracks model PT80 (#48000)		48,000.00	SOLD	
2013	J.R. Brisson Equipment Ltd	Backhoe 330SN 2013		119,550.00	STOLEN	
2015	J.R. Brisson Equipment	2015 Case Wheel loader Model: 621F		152,000.00	JUST LEASED (CHECKING ON THIS)	
2015	J.R. Brisson Equipment	2015 Case Excavator Model C335C		309,450.00	SOLD	



May 8, 2018

John Haralovich
Senior Vice President
1600 Carling Avenue Suite 800
Ottawa, ON K1Z 1G3
john.haralovich@mdp.ca

RE: NORMAND EXCAVATION INC. -- SMALL EQUIPMENT & ATTACHMENTS

Dear John:

I viewed the small equipment and attachments throughout the yard, shop, job sites and containers and I also found items that were not on the list.

Without looking at each item or being able to see the condition of each item, or knowing if all items are there, it is in my opinion with what I viewed, if sold by auction they would bring approximately \$100,000.

If you require further information, please do not hesitate to call me.

Yours truly,

A handwritten signature in black ink, appearing to read "Hunter McCaig". The signature is stylized and written in a cursive-like font.

Hunter McCaig
Manager

May 8, 2018



John Haralovich
Senior Vice President
1600 Carling Avenue Suite 800
Ottawa, ON K1Z 1G3
john.haralovich@mdp.ca

RE: NORMAND EXCAVATION INC. - INVENTORY

Dear John:

The inventory is located in the yard and looks like some could have damage to it.

There would be value here for upcoming or ongoing projects.

If it had to be sold by auction, in lots, it might bring approximately \$20,000.

If you require further information, please do not hesitate to call me.

Yours truly,

Hunter McCaig
Manager



May 8, 2018

John Haralovich
Senior Vice President
1600 Carling Avenue Suite 800
Ottawa, ON K1Z 1G3
john.haralovich@mnp.ca

RE: NORMAND EXCAVATION INC. – EQUIPMENT RENTAL

Dear John:

I viewed the rental equipment and these values are not included in any of my appraisals for Normand Excavation.

If you require further information, please do not hesitate to call me.

Yours truly,

Hunter McCalg
Manager

**Normand Excavation Inc.
December 31, 2017**

Rolling Equipment - Rental - 10%

Date	Asset	Hours/yms	Cost	Low	High	Remarks
2015	2011 Case Excavator CZ350C SAMI DAC350K6NBSAP1113	8000 hrs	247,802.00	60000	80600	
2013	2008 Dezer 650K	3000 hrs	82,400.00	35000	45000	must be repaired for this value
	Balance: December 2016		<u>310,202.00</u>	<u>95,000.00</u>	<u>125,000.00</u>	

**Normand Excavation Inc.
December 31, 2017**

Equipment Rental - 10%

Date	Vendor	Asset	Cost	Remarks	Low	High
2014	RCAP Leasing Inc.	GPS Grading System	34,000.00		2000	4000
			<u>34,000.00</u>		<u>2,000.00</u>	<u>4,000.00</u>

Now part of Company - GPS Laser System

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Tax Centre
Kitchener ON N2H 0A9

June 04, 2019

NORMAND EXCAVATION INC.
C/O MNP LTD
800 - 1600 CARLING AVE
OTTAWA ON K1Z 1G3

Account Number
86145 1573 RP0001

Dear Sir or Madam:

Re: NORMAND EXCAVATION INC.
Account number: 86145 1573 RP0001

We have been advised that you have been appointed as receiver for the above-named. At present, there is indebtedness to Canada Revenue Agency (CRA) for source deductions amounting to \$12,763.02.

Particulars of this liability are as follows:

Date of assessment (DD/MM/YYYY)	24/05/2019
Tax deductions:	\$ 6,646.06
CPP:	\$ 3,104.94
EI:	\$ 1,262.18
Penalties and interest:	\$ 1,749.84
Total:	\$12,763.02
 Grand total:	 \$12,763.02

Pursuant to the provisions of subsection 227(4) of the Income Tax Act (ITA), subsection 23(3) of the Canada Pension Plan (CPP), subsection 57(2) of the Unemployment Insurance Act (UIA), subsection 86(2) of the Employment Insurance Act (EIA), the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of NORMAND EXCAVATION INC. in receivership.

Federal income tax:	\$4,959.76
Provincial income tax:	\$1,686.30
CPP employee portion:	\$1,552.47
EI employee portion:	\$ 525.91
Total:	\$8,724.44

.../2



Grand total: \$8,724.44

Payment for the total amount of this trust, namely \$8,724.44 should be made to the Receiver General out of the realization of any property that is subject to these statutory trusts in priority to all other creditors. Please forward payment by return mail. In the event this is not possible, please indicate when payment will be forthcoming.

Please advise when payment of the remaining balance of \$4,038.58 will be forthcoming. Your attention is drawn to section 159 of the ITA, subsection 23(5) of the CPP, subsection 57(4.1) of the UIA and subsection 86(4) of the EIA.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the ITA for periods prior or subsequent to your appointment, tax deductions must be withheld and remitted in accordance with this subsection and Income Tax Regulations 101 and 108. Your attention is also directed to section 3 of the Unemployment Insurance (Collection of Premiums) Regulations, section 5 of the EIA and section 8 of the Canada Pension Plan Regulations.

If you require further information, please contact the undersigned at 519-570-5438.

Yours truly,



W. Rueder 1215
Revenue Collections

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Summerside PE C1N 6A2

0006468

Notice details

Business number	86145 1573 RT0002
Period covered	Dec 1, 2018 - Dec 31, 2018
Date issued	Jun 7, 2019

NORMAND EXCAVATION INC.
800 - 1600 CARLING AVE
OTTAWA ON K1Z 1G3

Notice of assessment for goods and services tax/harmonized sales tax (GST/HST)

This notice explains the results of our assessment of your GST/HST return(s).

Thank you,

Bob Hamilton
Commissioner of Revenue

Account summary

Total balance: **\$6,340.78 CR**

Get the CRA BizApp

CRA BizApp lets you view:

- account transactions;
- expected GST/HST returns; and
- the status of filed returns.

For more information, go to
canada.ca/cra-biz-app.

NORMAND EXCAVATION INC.

Notice details

Business number	86145 1573 RT0002
Period covered	Dec 1, 2018 - Dec 31, 2018
Date issued	Jun 7, 2019

GST/HST assessment**Results**

This notice explains the results of our assessment of the GST/HST return(s) received on **February 21, 2019**, for the period shown above.

Description	\$ Amount	CR
Result of this assessment	6,340.78	CR
Previous balance	0.00	
Total balance	6,340.78	CR

We held your refund because you have not filed the required returns in the following program account(s):

86145 1573 RC0001

86145 1573 RT0002

For more information, please see the "Summary" and "Explanation of changes and other important information" sections of this notice.

Please keep this notice of assessment for your records.

NORMAND EXCAVATION INC.

Notice details

Business number	86145 1573 RT0002
Period covered	Dec 1, 2018 - Dec 31, 2018
Date issued	Jun 7, 2019

Summary**Reporting Period:** Dec 1, 2018 - Dec 31, 2018**Reference Number:** 19052001032370809**Sales and other revenue**

Line	Description	\$ Amount	CR
101	Sales and other revenue	0.00	

Balance calculation

Line	Description	\$ Amount	CR
105	Total GST/HST and adjustments	0.00	
108	Total ITCs and adjustments	6,340.78	CR
109	Net tax assessed	6,340.78	CR
	Result of assessment	6,340.78	CR

Explanation of changes and other important information

You have to put an amount on line 101 "Sales and other revenue" and round it off to the nearest dollar. Line 101 should be zero only if you had no business activity during the reporting period.

We processed your GST/HST return for the period ending **December 31, 2018** .

The details of the assessment are included on the statement of audit adjustments that we sent you.

More information

If you need more information, go to canada.ca/taxes.

To see your latest account information, including payment transactions, go to canada.ca/my-cra-business-account.

For information regarding options for adjusting your return, go to canada.ca/gst-hst and select the topic "Correcting a GST/HST return," or see Guide RC4022, General Information for GST/HST Registrants. For faster service, submit your request electronically.

If you disagree with this assessment, go to canada.ca/cra-complaints-disputes and select the topic "Goods and services tax/harmonized sales tax (GST/HST)" for your objection options. You have 90 days from the date of this notice to register your dispute.

Definitions

CR (credit) is the amount we owe you.

Help for persons with visual impairments

You can get this notice in braille, large print, or audio format. For more information about other formats, go to canada.ca/cra-multiple-formats.

Direct deposit

Direct deposit is a faster, more convenient, reliable, and secure way to get all amounts deposited into one account or to have refunds and rebates from different programs deposited into different accounts. For more information, go to canada.ca/cra-direct-deposit.

Get your mail online

You can choose to receive your mail online. When you register for this new service, we will no longer print and mail most correspondence to you. Instead, we will notify you by email when you have mail to view in your secure online account. For more information, go to canada.ca/my-cra-business-account.

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RM 606, 875 CHEMIN HERON ROAD
6IEME ÉTAGE, SALLE 606, 6TH FL
OTTAWA ON K1A 1A2

Normand Excavation

028219

MNP LTD.
1600 CARLING AVENUE
SUITE 800
OTTAWA, ON K1Z 1G3

Page 1 of 1

Please retain this portion
Veuillez s.v.p. conserver cette partie

Financial Services / Services financiers
Recovery Officer / Agent de recouvrement: 06474
() -
(888)441-6982

PAYMENT OFFICE / BUREAU DE PAIEMENT
Trustee Cheque Processing ESDC
PO Box 3344, Stn Bureau-Chef
Montreal QC G4W 0K6

STATEMENT OF ACCOUNT(S) / RELEVÉ DE COMPTE(S)

Name Nom	Client ID Id. du client	Statement Date Date du relevé	Due Date Date d'échéance	Minimum Payment Paiement minimum
MNP LTD.	33-165672YY	AUG 03 2019	AUG 24 2019	618.00

Summary of Accounts / Sommaire des comptes:

Previous Balance Solde précédent	Establishments Établissements	Payments Paiements	Adjustments Ajustements	Interest Intérêt	New Balance Nouveau solde
WAGE EARNER PROTECTION PROGRAM SPRI					
12,962.20	0.00	0.00	0.00	0.00	12,962.20
WAGE EARNER PROTECTION PROGRAM UNSC					
7,607.48	0.00	0.00	0.00	0.00	7,607.48

Previous Balance Solde précédent	Establishments Établissements	Payments Paiements	Adjustments Ajustements	Interest Intérêt	Total Balance Solde Total
20,569.68	0.00	0.00	0.00	0.00	20,569.68

PLEASE SEE REVERSE FOR FURTHER DETAILS / S.V.P. VOIR AU VERSO POUR DE PLUS AMPLES RENSEIGNEMENTS

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Account Information

September 5, 2019

NORMAND EXCAVATION INC.

Assets

Total Assets: -\$13.46

Chequing / Savings	Ownership	Overdraft Limit	Balance
C/A/REG - 02152 1006675	Sole Owner	0	-13.46
Total:			-\$13.46

Investments	Ownership	Maturity Date	Balance
There are no items to be displayed.			

Liabilities

Total Liabilities: \$525,661.07

Credit Cards	Ownership	Limit	Balance
4516070009110810	Joint or	22,500	0.00
4516070010389239	Joint or	2,500	0.00
4516070010389262	Joint or	2,500	0.00
4516070010389296	Joint or	2,500	0.00
4516070010644591	Joint or	17,500	0.00
4516070011194844	Joint or	1,000	0.00
4516070011194901	Joint or	1,500	0.00
4516070011415520	Joint or	1,000	0.00
4516070011705011	Joint or	2,500	0.00
4516070012308963	Joint or	17,500	0.00
Total:			\$0.00

Loans / Mortgages	Ownership	Insurance Protection			Maturity Date	Balance
		Life	Critical Illness	Disability		
DEMAND - 05403 22792345 001	Sole Owner	N/A	N/A	N/A		0.00
DEMAND - 05403 22792402 001	Sole Owner	N/A	N/A	N/A		0.00
DEMAND - 06972 65209645 001	Sole Owner	Ineligible	Not Offered	Call ISC	Aug 23, 2014	0.00

Loans / Mortgages	Ownership	Insurance Protection			Maturity Date	Balance
		Life	Critical Illness	Disability		
DEMAND - 06972 65209645 002	Sole Owner	Ineligible	Not Offered	Call ISC	Aug 23, 2014	0.00
DEMAND - 06972 65209645 004	Sole Owner	Ineligible	Not Offered	Call ISC	Aug 23, 2014	0.00
DEMAND - 06972 65209645 005	Sole Owner	Ineligible	Not Offered	Call ISC	Aug 23, 2014	0.00
DEMAND - 06972 65209645 006	Sole Owner	Ineligible	Not Offered	Call ISC	Aug 23, 2014	0.00
DEMAND - 06972 65209645 007	Sole Owner	Ineligible	Not Offered	Call ISC	Aug 23, 2014	0.00
OLN - 06972 65209645 008	Sole Owner	Ineligible	Not Offered	Call ISC		325,144.15
DEMAND - 06972 65209645 011	Sole Owner	Ineligible	Not Offered	Call ISC	Dec 23, 2016	0.00
DEMAND - 06972 65209645 012	Sole Owner	Ineligible	Not Offered	Call ISC	Aug 23, 2017	0.00
DEMAND - 06972 65209645 013	Sole Owner	Ineligible	Not Offered	Call ISC	Aug 23, 2017	0.00
DEMAND - 06972 65209645 014	Sole Owner	Ineligible	Not Offered	Call ISC	Aug 23, 2017	0.00
DEMAND - 06972 65209645 015	Sole Owner	Ineligible	Not Offered	Call ISC	Dec 29, 2016	0.00
DEMAND - 06972 65209645 016	Sole Owner	Ineligible	Not Offered	Call ISC	Dec 29, 2017	0.00
DEMAND - 06972 65209645 017	Sole Owner	N/A	N/A	N/A		3,700.02
DEMAND - 06972 65209645 018	Sole Owner	Ineligible	Not Offered	Call ISC	Jun 29, 2018	75,507.70
DEMAND - 06972 65209645 019	Sole Owner	N/A	N/A	N/A		69,106.37
DEMAND - 06972 65209645 020	Sole Owner	N/A	N/A	N/A		4,322.25
DEMAND - 06972 65209645 021	Sole Owner	N/A	N/A	N/A		1,130.00
DEMAND - 06972 65209645 022	Sole Owner	N/A	N/A	N/A		20,955.85
DEMAND - 06972 65209645 023	Sole Owner	N/A	N/A	N/A		8,906.76
DEMAND - 06972 65209645 024	Sole Owner	N/A	N/A	N/A		8,518.99
		N/A	N/A	N/A		1,904.05

Loans / Mortgages	Ownership	Insurance Protection			Maturity Date	Balance
		Life	Critical Illness	Disability		
DEMAND - 06972 65209645 025	Sole Owner					
DEMAND - 06972 65209645 026	Sole Owner	N/A	N/A	N/A		1,472.20
DEMAND - 06972 65209645 027	Sole Owner	N/A	N/A	N/A		1,826.65
DEMAND - 06972 65209645 028	Sole Owner	N/A	N/A	N/A		1,781.83
DEMAND - 06972 65209645 029	Sole Owner	N/A	N/A	N/A		751.45
DEMAND - 06972 65209645 030	Sole Owner	N/A	N/A	N/A		632.80
Total:						\$525,661.07

Additional Services

Account Type	Ownership	Balance
PDS C - 0573105063210000	Sole Owner	0.00
ACR - 00002 167604396 001	Sole Owner	301,445.00
ACR - 00002 167604396 002	Sole Owner	69,386.21
ACR - 00002 167604396 010	Sole Owner	54,663.91
ACR - 00002 167604396 011	Sole Owner	13.46

Please Note:

Royal Mutual Funds

This Account Information is provided to you for information purposes only and is not an official statement of your balances at Royal Mutual Funds Inc. (RMFI). RMFI cannot verify the accuracy of the balances above relating to products bought or held outside of RMFI and/or its affiliates. Some of the balances shown may be held by RMFI affiliates where they are not covered by the MFDA Investor Protection Corporation (MFDA IPC). Please consult the official statement(s) you receive from RMFI to determine which positions are eligible for protection by the MFDA IPC. Any investments described above may be held with Royal Bank of Canada, Royal Trust Corporation, The Royal Trust Company, Royal Mutual Funds Inc. or RBC Direct Investing Inc., which are separate corporate entities which are affiliated. RMFI is licensed as a financial services firm in the province of Quebec.

RBC Direct Investing

This Account Information is provided to you, at your request, for supplemental information purposes only and is not an official statement of your balances at RBC Direct Investing Inc. ("RBCDI"). Some of the balances shown may be held by RBCDI affiliates where they are not covered by the Canadian Investor Protection Fund ("CIPF"). Please consult the official statement(s) you receive from RBCDI to determine which positions are eligible for protection by the CIPF and/or held in segregation. Any balances described above may be held with Royal Bank of Canada, Royal Trust Corporation of Canada, The Royal Trust Company, Royal Mutual Funds Inc. or RBCDI, which are separate corporate entities which are affiliated. If you notice any discrepancies between the balances shown on the statement(s) you receive from RBCDI and those described above as being with RBCDI, please contact an Investment Services Representative at 1-800-769-2560.

Please Note:

Royal Mutual Funds

This Account Information is provided to you for information purposes only and is not an official statement of your balances at Royal Mutual Funds Inc. (RMFI). RMFI cannot verify the accuracy of the balances above relating to products bought or held outside of RMFI and/or its affiliates. Some of the balances shown may be held by RMFI affiliates where they are not covered by the MFDA Investor Protection Corporation (MFDA IPC). Please consult the official statement(s) you receive from RMFI to determine which positions are eligible for protection by the MFDA IPC. Any investments described above may be held with Royal Bank of Canada, Royal Trust Corporation, The

Royal Trust Company, Royal Mutual Funds Inc. or RBC Direct Investing Inc., which are separate corporate entities which are affiliated. RMFI is licensed as a financial services firm in the province of Quebec.

RBC Direct Investing

This Account Information is provided to you, at your request, for supplemental information purposes only and is not an official statement of your balances at RBC Direct Investing Inc. ("RBCDI"). Some of the balances shown may be held by RBCDI affiliates where they are not covered by the Canadian Investor Protection Fund ("CIPF"). Please consult the official statement(s) you receive from RBCDI to determine which positions are eligible for protection by the CIPF and/or held in segregation. Any balances described above may be held with Royal Bank of Canada, Royal Trust Corporation of Canada, The Royal Trust Company, Royal Mutual Funds Inc. or RBCDI, which are separate corporate entities which are affiliated. If you notice any discrepancies between the balances shown on the statement(s) you receive from RBCDI and those described above as being with RBCDI, please contact an Investment Services Representative at 1-800-769-2560.

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**MNP LTD., RECEIVER RE:
NORMAND EXCAVATION INC.**

**INTERIM STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD JUNE 14, 2018 TO AUGUST 31, 2019**

Receipts:

Cash on hand	\$ 82,556
Collection of accounts receivable	64,184
Sale of equipment	588,397
Interest	4,459
HST refund	13,379
Other refunds	657
	<u>753,632</u>

Disbursements:

Filing fee	70
License fee	275
Repairs and maintenance	189
Auctioneer expense	69,705
Consultant	4,937
Deemed trust claim	-
Legal fees	7,963
Receiver fees and expenses	48,800
HST paid	8,690
Payment to secured creditor	120,162
	<u>260,791</u>

Excess of Receipts over Disbursements **\$ 492,841**

Represented by:

Receivers Trust account	\$ 7,000
WEPP Payment	12,962
Employee Source Deductions	2,384
Projected Legal Fees and Disbursements	5,635
Projected Receivership fees	19,860
Projected Payment to Secured Creditor	445,000
	<u>\$ 492,841</u>

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ONTARIO
SUPERIOR COURT OF JUSTICE

ROYAL BANK OF CANADA

Applicant

-and-

NORMAND EXCAVATION INC.

Respondents

AFFIDAVIT OF JOHN HARALOVICH
(Sworn September 12, 2019)

I, JOHN HARALOVICH, of the City of Ottawa, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a Senior Vice President of MNP LTD. ("MNP") and, as such, I have knowledge of the matters to which I hereinafter depose.
2. On application by Royal Bank of Canada, MNP was appointed as Receiver of the property of Normand Excavation Inc. by way of court order dated June 14th, 2018 (the "Order").
3. Pursuant to the Order, the Receiver has provided services and incurred disbursements which are more particularly described in the detailed time dockets attached hereto and marked as Exhibit "A".
4. The Receiver requests that the Court approve its fees and disbursements for the period of June 14, 2018 to September 12, 2019 in the amount of \$66,375.00 plus HST of \$8,628.78, totaling \$75,003.78, for the services set out in Exhibit "A".

5. The hourly billing rates set out in Exhibit "A" are comparable to the hourly rates charged by MNP for services rendered in relation to similar proceedings.

6. This affidavit is sworn in support of a motion to, *inter alia*, approve the attached account of MNP and the fees and disbursement detailed therein, and for no improper purpose

SWORN BEFORE ME at the

City of Ottawa in the

Province of Ontario

This 12th day of September, 2019

}
}
}
}
}
}
}



JOHN HARALOVICH

A Commissioner, etc.



Sandra Elizabeth Dilio
A Commissioner, etc.,
Province of Ontario, For MNP Ltd.
Expires July 29, 2022

Normand Excavation Inc.

Summary of WIP to September 12, 2019

Date	Description	Units	Amount	Notes
14-Jun-2018	John Haralovich	3.50	\$ 1,575.00	attend court and obtain order working on site, notify owner, meet with staff,
14-Jun-2018	John Haralovich	4.50	2,025.00	prepare list of information from client find docs for Mohit to bring to JH, emails and call
14-Jun-2018	Laurie Campbell	.30	60.00	from JH re files. Went to the site collecting of information and AR
14-Jun-2018	Mohit Nargotra	8.00	1,400.00	support work on file, report to lender, calls with annik and
15-Jun-2018	John Haralovich	3.80	1,710.00	martin
15-Jun-2018	Mohit Nargotra	13.10	2,292.50	work on file
18-Jun-2018	John Haralovich	3.80	1,710.00	wok on receivership details, AP, AR
18-Jun-2018	Mohit Nargotra	6.60	1,155.00	Exporting reports and misc.
18-Jun-2018	Mohit Nargotra	2.80	490.00	work on file
18-Jun-2018	Mohit Nargotra	3.30	577.50	work on file
18-Jun-2018	Mohit Nargotra	2.50	437.50	work on file
18-Jun-2018	Tara McLeod	.30	42.00	AP w/ Mohit
19-Jun-2018	John Haralovich	1.80	810.00	work on file
19-Jun-2018	Mohit Nargotra	1.80	315.00	Preparing AP comp. summary
19-Jun-2018	Mohit Nargotra	.30	52.50	doing AR Rec
19-Jun-2018	Mohit Nargotra	2.50	437.50	Woking looking for invoices and rec
19-Jun-2018	Mohit Nargotra	.40	70.00	Working
19-Jun-2018	Mohit Nargotra	1.50	262.50	Backing up QB data
20-Jun-2018	John Haralovich	3.30	1,485.00	work on assets section
20-Jun-2018	Laurie Campbell	.40	80.00	work on importing list of creditors into Ascend
20-Jun-2018	Mohit Nargotra	1.10	192.50	Printing of statement of accounts
20-Jun-2018	Mohit Nargotra	.40	70.00	work on file
20-Jun-2018	Mohit Nargotra	.80	140.00	work on file
20-Jun-2018	Mohit Nargotra	1.10	192.50	work on file
20-Jun-2018	Mohit Nargotra	1.00	175.00	work on file
20-Jun-2018	Tara McLeod	.40	56.00	help Mohit w/ AR reports Admin, Mail Merge, Letters, Filling, photocopies,
21-Jun-2018	Angel Pilon-Trottier	3.00	390.00	mailing work on AR leters, calls with Rideau auction, call with
21-Jun-2018	John Haralovich	3.80	1,710.00	Andre, email Sandy
21-Jun-2018	Laurie Campbell	.30	60.00	set up mail redirect, assist with mail merge Call the client and address, Helping John with the file.
21-Jun-2018	Mohit Nargotra	1.20	210.00	Went to see Tara to combine the AR statements
21-Jun-2018	Tara McLeod	.40	56.00	help w/ AR stmts
22-Jun-2018	Angel Pilon-Trottier	1.00	130.00	Mailout- Notice of Receivership
22-Jun-2018	John Haralovich	.70	315.00	send notice to AR customers work on WEPP claim, call with Martin, Call with
25-Jun-2018	John Haralovich	2.60	1,170.00	Hunter, send email to Andre and Sandy, AR report
26-Jun-2018	Angel Pilon-Trottier	.50	65.00	Employee Information Input complete wepp transmission, call with martin, call
26-Jun-2018	John Haralovich	1.50	675.00	with soloway
27-Jun-2018	Angel Pilon-Trottier	.75	97.50	Email - Mailout for employees
27-Jun-2018	John Haralovich	.80	360.00	call regarding AR customers, letters to employees
27-Jun-2018	Tara McLeod	.20	28.00	record chqs call with Ginsberg, call with martin, email DT re taxes
29-Jun-2018	John Haralovich	.90	405.00	for 2015 2014
03-Jul-2018	John Haralovich	.70	315.00	review asset list, send email to rideau
05-Jul-2018	Maureen Parent	.20	62.00	call from creditor re filling out proof of claim
06-Jul-2018	Mariam Reda	.30	42.00	Prepare Deposit and Bank Run

Normand Excavation Inc.

Summary of WIP to September 12, 2019

Date	Description	Units	Amount	Notes
09-Jul-2018	John Haralovich	.30	135.00	call with Andre
10-Jul-2018	Mariam Reda	.20	28.00	Cheque for Bill, Prepared for mailing
11-Jul-2018	Angel Pilon-Trottier	.20	26.00	POC
11-Jul-2018	Mariam Reda	.20	28.00	OR Fees
12-Jul-2018	Mariam Reda	.20	28.00	Processed Cheque
13-Jul-2018	John Haralovich	.90	405.00	meeting with martin to review assets and AR
13-Jul-2018	Mariam Reda	.30	42.00	Cheque Deposit
16-Jul-2018	Angel Pilon-Trottier	.20	26.00	Employee POC
16-Jul-2018	Angel Pilon-Trottier	.20	26.00	POC
19-Jul-2018	Yingying Wang	.20	28.00	deposit
				work on assets and AR updates, send email for
20-Jul-2018	John Haralovich	1.60	720.00	balance of contract reports, assign t2 to start
23-Jul-2018	John Haralovich	.80	360.00	deal with payment to lien claim
23-Jul-2018	Mohit Nargotra	.20	35.00	work on file
23-Jul-2018	Mohit Nargotra	.30	52.50	work on file
23-Jul-2018	Mohit Nargotra	.20	35.00	work on file
23-Jul-2018	Mohit Nargotra	.40	70.00	work on file
23-Jul-2018	Mohit Nargotra	.90	157.50	work on file
23-Jul-2018	Tara McLeod	1.20	168.00	wire info & calls to RBC, QB reports w/ Mohit
24-Jul-2018	Mohit Nargotra	.20	35.00	work on file
24-Jul-2018	Mohit Nargotra	2.40	420.00	work on file
27-Jul-2018	Mohit Nargotra	1.50	262.50	work on file
01-Aug-2018	Mariam Reda	.30	42.00	Cheque , Deposit Bank Run
03-Aug-2018	Mariam Reda	.30	42.00	Cheque Deposit
07-Aug-2018	Mohit Nargotra	.30	52.50	Tax Return.
				send update of city of Ottawa contract to lender and
17-Aug-2018	John Haralovich	.30	135.00	lawyer
				Call from Employee Re. Questions about POC - Email
				translation - Meet with John to discuss - Call back to
27-Aug-2018	Angel Pilon-Trottier	.20	26.00	Simon Gagnon
27-Aug-2018	John Haralovich	1.20	540.00	work on sale of assets
27-Aug-2018	Yingying Wang	.30	42.00	check
				POC from Simon Gagnon, email and voicemail from
30-Aug-2018	Angel Pilon-Trottier	.60	78.00	Simon - Return email confirming receipt of POC
05-Sep-2018	Angel Pilon-Trottier	.40	52.00	Mail out re. payments
				VM from Simon Gagnon & Call with Simon Re. Claim
05-Sep-2018	Angel Pilon-Trottier	.40	52.00	VM from Simon Gagnon & Call with Simon Re. Claim
07-Sep-2018	Angel Pilon-Trottier	.20	26.00	POC from Simon - clarification
				Entering creditors in Ascend (per invoices mailed)
17-Sep-2018	Angel Pilon-Trottier	.40	52.00	Entering creditors in Ascend (per invoices mailed)
17-Sep-2018	Angel Pilon-Trottier	.30	39.00	Enter invoices
				work on sale of assets, call with BNS, Caisse, CNH
20-Sep-2018	John Haralovich	2.80	1,260.00	work on sale of assets, call with BNS, Caisse, CNH
21-Sep-2018	John Haralovich	1.40	630.00	call with CNH and rideau auctions
24-Sep-2018	Angel Pilon-Trottier	.50	65.00	Search through mail - label, give to john
24-Sep-2018	John Haralovich	1.20	540.00	work on sale of the assets
				call with Andre Ducasse, call with Sue, call with CNH,
25-Sep-2018	John Haralovich	1.60	720.00	sale of assets
28-Sep-2018	Jesse Baker	.20	28.00	Running QB and getting Reports for JH
28-Sep-2018	John Haralovich	1.40	630.00	deal with lien claim, look at t-2 filing
01-Oct-2018	Yingying Wang	.20	28.00	check
02-Oct-2018	Angel Pilon-Trottier	.20	26.00	Enter invoice, give to John, discussion

Normand Excavation Inc.

Summary of WIP to September 12, 2019

Date	Description	Units	Amount	Notes
02-Oct-2018	Angel Pilon-Trottier	.20	26.00	Print missing POC's for John
04-Oct-2018	Yingying Wang	.20	28.00	deposit
05-Oct-2018	Mariam Reda	.20	28.00	Bank Deposit
09-Oct-2018	Angel Pilon-Trottier	.20	26.00	Call from Daniel Bougies wife regarding claim
12-Oct-2018	Angel Pilon-Trottier	.20	26.00	update invoice in liabilities
12-Oct-2018	Angel Pilon-Trottier	.30	39.00	Call from Bougie, search for WEPPA - as not paid yet
12-Oct-2018	Angel Pilon-Trottier	.20	26.00	Discussion with Maureen regarding WEPPA call from employee re weppa claim, call back, drafting letter,
12-Oct-2018	Maureen Parent	.80	248.00	review sale of assets and prepare entry to banking purposes
18-Oct-2018	John Haralovich	2.60	1,170.00	
19-Oct-2018	Mariam Reda	.20	28.00	Cheques Vm from creditor, call to creditor - discussion with John regarding questions, and kit sent.
22-Oct-2018	Angel Pilon-Trottier	.20	26.00	Mail, discussion with John regarding employee mailout - T4
22-Oct-2018	Angel Pilon-Trottier	.20	26.00	
22-Oct-2018	John Haralovich	2.90	1,305.00	work on eht, hst and source, call with RBC
22-Oct-2018	Mariam Reda	.20	28.00	Cheque Bank Run Deposit
22-Oct-2018	Yingying Wang	.20	28.00	talk to John and Mariam Type labels for staff members - Mailout T4 - per Johns request
23-Oct-2018	Angel Pilon-Trottier	.50	65.00	
23-Oct-2018	John Haralovich	4.20	1,890.00	respond to creditor questions, call rideau and discuss asset sales, work on schedule of realization
29-Oct-2018	Angel Pilon-Trottier	.20	26.00	VM from creditor - call back - vm left
29-Oct-2018	Angel Pilon-Trottier	.20	26.00	Release invoice
30-Oct-2018	Angel Pilon-Trottier	.20	26.00	Multiple calls to and from Affglow re. Normand
30-Oct-2018	John Haralovich	3.80	1,710.00	work on payment to CNH
30-Oct-2018	Yingying Wang	.20	28.00	check
31-Oct-2018	Angel Pilon-Trottier	.40	52.00	Deposit
31-Oct-2018	John Haralovich	1.30	585.00	work on asset realization
31-Oct-2018	Yingying Wang	.30	42.00	checks
13-Nov-2018	John Haralovich	.60	270.00	work on AR reports
15-Nov-2018	Angel Pilon-Trottier	.20	26.00	POC received, discuss with JH
22-Nov-2018	John Haralovich	1.20	540.00	work on sale of assets v.m. from Harmon (CRA) & 2 e.m.s to + 1 e.m. from Heather Ursaki RE: CRA query
23-Nov-2018	Grant Bazian	.30	135.00	Nov20/18 - returned v/m from CRA, passed on to correct office; ET JH re RC59
23-Nov-2018	Heather Ursaki	.20	28.00	Call from MetCredit - question for JH - send documents
26-Nov-2018	Angel Pilon-Trottier	.30	39.00	
30-Nov-2018	Angel Pilon-Trottier	.40	52.00	vm from John and Affglow- call to Affglow
30-Nov-2018	Jessica Grisé	.20	28.00	bank run
04-Dec-2018	Angel Pilon-Trottier	.50	65.00	Scan and Save Invoices to Normand AR
04-Dec-2018	John Haralovich	1.90	855.00	prepare AR material for collections v.m. from Daisy & e.m. to Heather Ursaki RE:
09-Dec-2018	Grant Bazian	.30	135.00	Subcontractor's Reports
11-Dec-2018	Heather Ursaki	.20	28.00	ET JH re vm from CRA review response from city of Hawkesbury, send email
08-Jan-2019	John Haralovich	1.70	765.00	to lawyer regarding other claims
22-Jan-2019	John Haralovich	4.00	1,800.00	reporting to rbc, preparation for CRA audit
22-Jan-2019	Tara McLeod	.40	56.00	reallocations
24-Jan-2019	John Haralovich	.50	225.00	call with CRA regarding trust audit
04-Feb-2019	John Haralovich	2.10	945.00	CRA audit, prepare, meet with CRA rep
13-Feb-2019	John Haralovich	3.20	1,440.00	review cra information

Normand Excavation Inc.

Summary of WIP to September 12, 2019

Date	Description	Units	Amount	Notes
14-Feb-2019	John Haralovich	.80	360.00	review email from lawyers
14-Mar-2019	Sandra Dilio	.60	84.00	POCs
26-Apr-2019	Jesse Baker	.40	56.00	Pulling Report for JH
08-May-2019	Grant Bazian	.20	90.00	call with Sandra (CRA) RE: CRA query
23-May-2019	John Haralovich	1.50	675.00	settlement of AR
06-Jun-2019	John Haralovich	2.80	1,260.00	call with cra re hst audit and cra re source audit
07-Jun-2019	John Haralovich	1.20	540.00	call with cra
				review source statement of account and verify to
10-Jun-2019	John Haralovich	1.50	675.00	payroll records
17-Jun-2019	James De Salis	.30	42.00	Cheque In, Cheque Out
				call with Andre, Call with Sandy and Andre, Review
24-Jun-2019	John Haralovich	1.80	810.00	AR
08-Jul-2019	John Haralovich	.90	405.00	prep for court
09-Jul-2019	Maureen Parent	3.00	930.00	attended settlement hearing
15-Jul-2019	James De Salis	.40	56.00	HST refund cheque from Rideau Auctions
12-Aug-2019	John Haralovich	.80	360.00	follow up on hst
26-Aug-2019	John Haralovich	1.20	540.00	call with martin and call with Kyle
28-Aug-2019	John Haralovich	.70	315.00	meeting with Andre
03-Sep-2019	John Haralovich	4.60	2,070.00	work on court report
04-Sep-2019	John Haralovich	4.20	1,890.00	work on the court report
05-Sep-2019	John Haralovich	4.80	2,160.00	work on the court report
06-Sep-2019	John Haralovich	3.80	1,710.00	work on the court report
09-Sep-2019	John Haralovich	2.80	1,260.00	work on the court report
11-Sep-2019	John Haralovich	1.80	810.00	work on the court report
12-Sep-2019	John Haralovich	3.60	1,620.00	work on the court report
			<u>\$ 66,384.00</u>	

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