

THE KING'S BENCH
WINNIPEG CENTRE

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF
POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC.,
GLASS 8 INC., NATIONAL INTERIORS (2021) INC.,
12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS),
POLAR HOLDING LTD., 10064720 MANITOBA LTD., and
12986914 CANADA LTD.

APPLICANTS

EIGHTH REPORT OF THE MONITOR
BDO CANADA LIMITED

JUNE 24, 2024

MONITOR

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INTRODUCTION

1. On February 10, 2023, Polar Window of Canada Ltd. (“**Polar Window**”), Accurate Dorwin (2020) Inc. (“**Accurate Dorwin**”), Glass 8 Inc. (“**Glass 8**”), National Interiors (2021) Inc. (“**National Interiors**”), 12986647 Canada Ltd. (o/a Allsco Windows & Doors) (“**Allsco**”), 12986591 Canada Ltd. (o/a Alweather Windows & Doors) (“**Alweather**”, and collectively the “**Opcos**”), Polar Holding Ltd. (“**Polar Holdco**”), 10064720 Manitoba Ltd. (“**1006**”), and 12986914 Canada Ltd. (“**6914**”, and collectively with the Opcos the “**Companies**” or the “**Applicants**”) filed for and obtained protection under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”). Deloitte Restructuring Inc. (“**Deloitte**”) was appointed the monitor of the Applicants in the CCAA proceedings and a stay of proceedings was granted in favour of the Applicants to February 20, 2023.
2. At the comeback hearing on February 14, 2023, the Honourable Justice Bock of the Court of King’s Bench in Manitoba (the “**Court**”) granted an amended and restated initial order (the “**ARIO**”), which extended the stay of proceedings to May 5, 2023.
3. On April 5, 2023, the Court granted an order (the “**April 5, 2023 Order**”), which among other things, extended the stay of proceedings to July 28, 2023.
4. On July 21, 2023, the Court granted two (2) orders: (i) an approval and vesting order (the “**AVO**”) approving the sale transaction (the “**Transaction**”) between Deloitte, in its capacity as monitor for and on behalf of the Applicants, as vendor, and Stephen Segal in trust for a corporation or corporations to be formed (the “**Purchaser**”), as purchaser; and (ii) a stay extension, interim distribution, and other relief order (the “**July 21, 2023 Order**”), extending the stay of proceedings to September 12, 2023.
5. On September 12, 2023, the Court granted an order (the “**September 12, 2023 Order**”), which, among other things, approved an amendment to the Asset Purchase Agreement (the “**APA**”) for the Transaction and extended the stay of proceedings to November 3, 2023.
6. On October 27, 2023, the Court granted two (2) orders: (i) an order enhancing the monitor’s powers (the “**Enhanced Powers Order**”) which was to take effect upon the

filing of the Monitor’s Certificate (as defined therein); and (ii) a stay extension and other relief order (the “**October 27, 2023 Order**”) extending the stay of proceedings to December 8, 2023.

7. On December 5, 2023, the Court granted an order (the “**December 5, 2023 Order**”), which, among other things, approved further amendments to the APA and corresponding amendments to the AVO, and extended the stay of proceedings to January 29, 2024.
8. On December 22, 2023, the Court granted an order (the “**December 22, 2023 Order**”), substituting BDO Canada Limited (“**BDO**”) in place of Deloitte as the CCAA monitor (the “**Monitor**”). All references to the Monitor prior to the December 22, 2023 Order refer to Deloitte, and all references to the Monitor after the granting of the December 22, 2023 Order refer to BDO.
9. On January 26, 2024, the Court granted two (2) orders: (i) an order approving the Directors’ and Officers’ Claims Process (the “**D&O Claims Process Order**”); and (ii) a stay extension and other relief order (the “**January 26, 2024 Order**”) which extended the stay of proceedings in respect of the Applicants and the Past and Present Directors and Officers to February 26, 2024 (the “**Applicants’ Stay Period**”), extended the stay of proceedings in respect of the Monitor and the proceeds from the Amended Transaction (as defined below) to April 30, 2024, and authorized the Monitor to carry out the prescribed duties under the *Wage Earner Protection Program Act* (“**WEPPA**”).
10. On February 16, 2024, the Court granted an order (the “**February 16, 2024 Order**”) amending paragraph 3 of the January 26, 2024 Order to meet the criteria required by Service Canada to trigger application of the WEPPA in these proceedings.
11. On April 26, 2024, the Court granted three (3) orders: (i) an order dismissing the Purchaser’s (i.e. 15244986 Canada Inc.) notice of motion directing the Monitor to distribute certain settlement proceeds to the Purchaser (the “**Purchaser Dismissal Order**”), attached hereto as **Appendix A**; (ii) an order dismissing John P. O’Keefe LLC’s (“**O’Keefe**”) notice of motion declaring that the Purchaser assume Accurate Dorwin’s obligations to O’Keefe, attached hereto as **Appendix B** (the “**O’Keefe Dismissal Order**”); and (iii) a stay extension and other relief order (the “**April 26, 2024 Order**”),

attached hereto as **Appendix C**, which extended the stay of proceedings in respect of the Monitor and the proceeds from the Amended Transaction to July 5, 2024 (the “**Monitor’s Stay Period**”), and approved the payment of certain professional fees in accordance with the Administration Charge.

12. Deloitte, in its capacity as Monitor, previously provided the Court with the following reports:

- (a) the Pre-Filing Report of the Proposed Monitor dated February 7, 2023 in connection with the Applicants’ application for protection under the CCAA;
- (b) the First Report of the Monitor dated April 3, 2023 in connection with the Applicants’ motion to extend the stay of proceedings and approve the SISP and the SISP Procedures;
- (c) the Second Report of the Monitor dated July 20, 2023 (the “**Second Report**”) in connection with the Monitor’s motion to approve the Transaction and extend the stay of proceedings;
- (d) the Confidential Supplement to the Second Report of the Monitor dated July 20, 2023 in connection with the Transaction;
- (e) the Third Report of the Monitor dated September 8, 2023 (the “**Third Report**”) in connection with the Monitor’s motion to approve the amendments to the APA (the “**First Amending Agreement**”) and extend the stay of proceedings;
- (f) the Confidential Supplement to the Third Report of the Monitor dated September 8, 2023 in connection with the First Amending Agreement;
- (g) the Fourth Report of the Monitor dated October 24, 2023 (the “**Fourth Report**”) in connection with the Monitor’s motion to approve further amendments to the APA (the “**Second Amending Agreement**”) and extend the stay of proceedings;
- (h) the Confidential Supplement to the Fourth Report of the Monitor dated October 24, 2023 in connection with the Second Amending Agreement;

- (i) the Supplement to the Fourth Report dated October 26, 2023 in connection with the Monitor’s motion to extend the stay of proceedings;
 - (j) the Fifth Report of the Monitor dated December 3, 2023 (the “**Fifth Report**”) in connection with the Monitor’s motion to amend the AVO and approve further amendments to the APA (the “**Third and Fourth Amending Agreements**”, and collectively with the First Amending Agreement and the Second Amending Agreement, the “**Amended Transaction**”), and extend the stay of proceedings; and
 - (k) the Confidential Supplement to the Fifth Report of the Monitor dated December 3, 2023 in connection with the Amended Transaction.
13. BDO, in its capacity as Monitor, previously provided the Court with the following reports:
- (a) the Sixth Report of the Monitor dated January 23, 2024 (the “**Sixth Report**”) in connection with the Monitor’s motion seeking approval of the directors’ and officers’ claims process (the “**D&O Claims Process**”), the applicability and administration of the WEPPA, and extending the stay of proceedings; and
 - (b) the Seventh Report of the Monitor dated April 22, 2024 (the “**Seventh Report**”) in connection with the Monitor’s motion seeking approval of the Proposed Interim Distributions (as defined in the Seventh Report) and extending the Monitor’s Stay Period.
14. Pursuant to the ARIO, Deloitte, in its capacity as Monitor has made the Court Orders and other information related to the CCAA proceedings available on its website at www.insolvencies.deloitte.ca/en-ca/AccurateGroup. BDO, in its capacity as Monitor has also made the CCAA materials available on its website at www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup (the “**Monitor’s Website**”).

PURPOSE

15. The purpose of this eighth report (the “**Eighth Report**”) is to provide the Court with

information with respect to the following:

- (a) the Monitor's activities since the Seventh Report;
- (b) the status of the D&O Claims Process; and
- (c) the status of the WEPPA administration (the "**WEPPA Administration**").

16. Furthermore, this Eighth Report is being filed in support of the Monitor's motion to this Honourable Court on June 27, 2024, seeking an order:

- (a) abridging the time for service of the Monitor's notice of motion and all other materials filed in support of the same;
- (b) approving the Monitor's Holdback (as defined below) to complete the within motion and to finalize the CCAA proceedings;
- (c) discharging the DIP Lender's Charge, the Directors' Charge, and the KERP Charge;
- (d) approving the payment of the Priority Distributions (as defined below), after retention of the Monitor's Holdback;
- (e) approving this Eighth Report, inclusive of the reported activities and actions detailed herein;
- (f) approving the fees and disbursements of the Monitor and the Monitor's legal counsel, including the Estimated Monitor's Fees and Estimated Legal Fees (both as defined below);
- (g) discharging the Monitor, terminating the Administration Charge, and releasing the Released Parties (as defined below) upon the filing of the Monitor's Discharge Certificate (as defined below); and
- (h) such further and other relief that the Court considers just and warranted in the circumstances.

17. Capitalized terms not otherwise defined in this Eighth Report are as defined in the affidavits of Stephen Segal sworn on February 6, 2023 and April 3, 2023 (the “**Segal Affidavits**”), the initial Order dated February 10, 2023 (the “**Initial Order**”), the ARIO, the April 5, 2023 Order, the AVO, the July 21, 2023 Order, the September 12, 2023 Order, the Enhanced Powers Order, the October 27, 2023 Order, the December 5, 2023 Order, the D&O Claims Process Order, the January 26, 2024 Order, the February 16, 2024 Order, the Purchaser Dismissal Order, the O’Keefe Dismissal Order, the April 26, 2024 Order (collectively the “**CCAA Orders**”), and the Monitor’s reports previously filed in these proceedings.

TERMS OF REFERENCE

18. In preparing this Eighth Report, the Monitor has relied upon unaudited interim financial information, the Applicants’ books and records, the Segal Affidavits, and discussions with management (“**Management**”) and The Toronto-Dominion Bank (“**TD Bank**”) and their respective legal advisors.
19. The financial information of the Companies has not been audited, reviewed or otherwise verified by the Monitor as to its accuracy or completeness, nor has it necessarily been prepared in accordance with generally accepted accounting principles and the reader is cautioned that this Eighth Report may not disclose all significant matters about the Companies. Additionally, none of the Monitor’s procedures were intended to detect defalcations or other irregularities. If the Monitor were to perform additional procedures or to undertake an audit examination of the financial statements in accordance with generally accepted auditing standards, additional matters may have come to the Monitor’s attention. Accordingly, the Monitor does not express an opinion nor does it provide any other form of assurance on the financial or other information presented herein. The Monitor may refine or alter its observations as further information is obtained or brought to its attention after the date of this Eighth Report.
20. The Monitor assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction, or use of this Eighth Report. Any use that any party makes of this Eighth Report, or any reliance on or decisions to be made based on it is the responsibility of such party.

21. Unless otherwise stated, all monetary amounts contained in this Eighth Report are expressed in Canadian dollars.

MONITOR'S ACTIVITIES SINCE THE SEVENTH REPORT

22. Since the filing of the Seventh Report, the Monitor's activities have included the following:
- (a) continuing with the WEPPA Administration;
 - (b) corresponding with Canada Revenue Agency ("CRA") and the Applicants to facilitate reconciling outstanding statutory remittances;
 - (c) facilitating numerous calls and meetings with the Applicants' former Management and providing the Monitor's views with respect to the ongoing administration of the CCAA proceedings;
 - (d) maintaining the Monitor's Website and making available the CCAA Orders, along with certain motion materials and stakeholder notices;
 - (e) attending to continued inquiries from creditors, customers, suppliers, and stakeholders of the Companies;
 - (f) attending the April 26, 2024 hearing;
 - (g) reviewing draft motion materials relating to the June 27, 2024 hearing; and
 - (h) preparing this Eighth Report.

DIRECTORS' AND OFFICERS' CLAIMS PROCESS

23. On June 6, 2024, the Monitor received correspondence (the "**CIU Correspondence**"), attached hereto as **Appendix D**, from Service Alberta Consumer Investigations Unit (the "**CIU**"), which administers a variety of consumer statutes including the *Consumer Protection Act of Alberta* (the "**CPAA**"). The CIU Correspondence was addressed to Mr. Segal and the Monitor, and noted that, between September 2023 and April 2024, the CIU received three (3) customer complaints (collectively, the "**Complaints**") from Alberta

consumers against Polar Window and Mr. Segal alleging that Polar Window was:

- (a) operating with an expired prepaid contracting license;
- (b) failing to supply the contracted party with goods and services; and
- (c) failing to refund deposits.

In all Complaints, the consumers did not receive any goods or services.

24. The CIU Correspondence further advised that the CIU was not a representative of the consumer or the supplier, but was rather an objective party tasked with investigating the allegations to determine if they had any merit. The following sections of the CPAA are being taken into consideration in the CIU's investigation:

(a) Section 104(1) – *No person may engage in a designated business unless the person holds a license under this Act that authorizes the person to engage in that business.*

(i) According to the CIU Correspondence, Polar Window was licensed with Service Alberta as a pre-paid contracting business until August 31, 2022, but failed to renew its license.

(b) Section 31(2) - *Within 15 days after a direct sales contract is cancelled, the supplier must refund to the consumer all money paid by the consumer and return to the consumer's premises any trade-in or an amount equal to the trade-in allowance.*

(i) According to the CIU Correspondence, two (2) of the complainants cancelled their contracts by e-mail and have not received a refund.

25. The CIU Correspondence further made reference to section 10(2) of the Prepaid Contracting Business Licensing Regulation which states that *a person who is engaged in the prepaid contracting business must ensure that every prepaid contract that the person enters into (a) complies with the requirements of section 35 of the Act, and (b) sets out quality or types of materials to be used under the contract and the services and work to be carried out under the contract.*

- (a) According to the CIU Correspondence, the contracts provided by Polar Window did not comply with the Contracting Business Licensing Regulation and the CPAA as the contracts did not contain itemized pricing for the goods and services, a supplier address, or a commencement or delivery date for the goods or services.
26. The CIU Correspondence further advised that operating as a business in violation of the CPAA may result in a fine of up to \$300,000, and/or imprisonment of up to two (2) years, upon conviction. The CIU Correspondence provided Mr. Segal to June 14, 2024 to provide any reply statement or other information. At Mr. Segal's request, the CIU response deadline was extended to June 26, 2024.
27. The Monitor is raising the CIU Correspondence to the attention of the Court given its potential impact on the D&O Claims Process and the Directors' Charge. As detailed in the Seventh Report, the purpose of the D&O Claims Process was to crystalize the claims against the Past and Present Directors and Officers for which they may seek to be indemnified by the Applicants and the Directors' Charge. In the Monitor's view, the Complaints detailed in the CIU Correspondence are being raised outside of the timeframes contemplated by the March 1, 2024 Claims Bar Date detailed in the D&O Process Order, and the Complaints allege wrongful conduct by the Past and Present Directors and Officers of Polar Window as contemplated by section 5.1(2) of the CCAA. Accordingly, the Complaints would be "Excluded Claims", as defined in the D&O Claims Process, and would not have been admitted by the Monitor had they been filed within the timeframes contemplated therein.

D&O INSURANCE COVERAGE

28. As detailed in the Seventh Report, on April 19, 2024, AIG Insurance Company of Canada ("**AIG**"), the D&O insurance provider, provided written correspondence to Polar Holdco advising that the AIG insurance policy (the "**AIG Policy**") provides coverage for the Past and Present Directors and Officers, subject to all the terms and conditions of the AIG Policy, in respect of the following:
- (a) employee claims for unpaid wages and vacation pay pursuant to provincial legislation, imposing liability on corporate directors for amounts the corporate

employers failed to pay (collectively, the “**Employee Claims**”); and

- (b) CRA claims against the directors pursuant to section 227.1 of the *Income Tax Act* (Canada) and section 323 of the *Excise Tax Act* (Canada) (collectively, the “**Statutory Claims**”).

29. Based on the Monitor’s continued communications with AIG, the Monitor understands that the Statutory Claims and Employee Claims admitted by the Monitor in the D&O Claims Process, which claims approximate \$615,391 as detailed in the table below, will be covered by the AIG Policy (subject to CRA finalizing three (3) remaining GST/HST assessments).

DIRECTORS’ AND OFFICERS’ CLAIMS PROCESS

Creditor	Applicant	Claim Filed	Revisions	Claim Admitted
Canada Revenue Agency (GST/HST - RT0001)	Alweather Windows & Doors	441,857 -	47,087	394,770
Canada Revenue Agency (Payroll - RP0001)	Alweather Windows & Doors	172,467 -	70,210	102,257
Canada Revenue Agency (Payroll - RP0001)	Allsco Windows & Doors	25,087	3,426	28,513
Canada Revenue Agency (Payroll - RP0001)	National Interiors (2021) Inc.	2,767	329	3,096
Total Statutory Claims		642,178 -	113,542	528,636
Ian Harold Band	Polar Window of Canada Ltd.	6,653 -	430	6,223
James Daniel Howel	Polar Window of Canada Ltd.	2,145	-	2,145
John Lorrie Ward	Polar Window of Canada Ltd.	85,000 -	83,293	1,707
Krista Margaret Snider	Polar Window of Canada Ltd.	2,824	-	2,824
Robin Tetreault	Polar Window of Canada Ltd.	7,902	-	7,902
Scott Morgan Gilbert Henderson	Polar Window of Canada Ltd.	1,703	-	1,703
Terie Leah Goulet	Polar Window of Canada Ltd.	2,440	-	2,440
Faye Bernie Moore	Accurate Dorwin (2020) Inc.	35,538 -	31,731	3,807
Sean Michael Dodge	Accurate Dorwin (2020) Inc.	12,561 -	10,800	1,761
Adrii Radlovskiy	Glass 8 Inc.	701	-	701
Brendan James Molinski	Glass 8 Inc.	1,208	-	1,208
Francis Magtoto	Glass 8 Inc.	5,772	-	5,772
Gerry Manzano	Glass 8 Inc.	8,417	-	8,417
Ievgen Chelombitko	Glass 8 Inc.	491	-	491
Milissa Mae Johnson	Glass 8 Inc.	4,180	-	4,180
Oleksandr Shybko	Glass 8 Inc.	872	-	872
Serhii Snitsar	Glass 8 Inc.	1,026	-	1,026
Brandon Bellabono	National Interiors (2021) Inc.	941 -	545	396
Brian Mark Chornoboy	National Interiors (2021) Inc.	13,254 -	3,654	9,600
Heidi Streu	National Interiors (2021) Inc.	11,261	-	11,261
Julie T Witt	National Interiors (2021) Inc.	7,477 -	4,604	2,873
Sharleen Godwin	National Interiors (2021) Inc.	8,452 -	3,647	4,805
Charles Mamyte	Allsco Windows & Doors	132,806 -	128,163	4,642
Total Employee Claims		353,623 -	266,868	86,755
Total		995,801 -	380,410	615,391

Notes:

(1) Subject to change based on three (3) pending CRA assessments.

30. In terms of the Employee Claims admitted in the D&O Claims Process, as at the date of this Eighth Report, the Monitor notes that certain of the claimants received payments under the WEPPA Administration as detailed in the table below, which may reduce the amounts payable under the D&O Policy.

DIRECTORS' AND OFFICERS' CLAIMS PROCESS
Summary of Amounts Paid Under the WEPPA Administration

Employee Creditor	Applicant	Claim Filed	Claim Admitted	Paid Under WEPP	Residual D&O Claim
Faye Bernie Moore	Accurate Dorwing (2020) Inc.	35,538	3,807	8,508	-
Sean Michael Dodge	Accurate Dorwing (2020) Inc.	12,561	1,761	8,508	-
Charles Mamyé	Allsco Windows & Doors	132,806	4,642	8,508	-
Adrii Radlovskiy	Glass 8 Inc.	701	701	701	-
Brendan James Molinski	Glass 8 Inc.	1,208	1,208	1,208	-
Francis Magtoto	Glass 8 Inc.	5,772	5,772	5,772	-
Gerry Manzano	Glass 8 Inc.	8,417	8,417	8,417	-
Ievgen Chelombitko	Glass 8 Inc.	491	491	1,371	-
Milissa Mae Johnson	Glass 8 Inc.	4,180	4,180	-	4,180
Oleksandr Shybko	Glass 8 Inc.	872	872	872	-
Serhii Snitsar	Glass 8 Inc.	1,026	1,026	1,026	-
Brandon Bellabono	National Interiors (2021) Inc.	941	396	-	396
Brian Mark Chomoboy	National Interiors (2021) Inc.	13,254	9,600	8,508	1,092
Heidi Streu	National Interiors (2021) Inc.	11,261	11,261	8,508	2,754
Julie T Witt	National Interiors (2021) Inc.	7,477	2,873	7,477	-
Sharleen Godwin	National Interiors (2021) Inc.	8,452	4,805	8,455	-
Ian Harold Band	Polar Window of Canada Ltd.	6,653	6,223	6,495	-
James Daniel Howel	Polar Window of Canada Ltd.	2,145	2,145	7,850	-
John Lorrie Ward	Polar Window of Canada Ltd.	85,000	1,707	-	1,707
Krista Margaret Snider	Polar Window of Canada Ltd.	2,824	2,824	2,842	-
Robin Tetreault	Polar Window of Canada Ltd.	7,902	7,902	8,508	-
Scott Morgan Gilbert Henderson	Polar Window of Canada Ltd.	1,703	1,703	3,463	-
Terie Leah Goulet	Polar Window of Canada Ltd.	2,440	2,440	2,271	169
Total			86,755	109,265	10,297

31. In accordance with paragraphs 22 to 24 of the ARIIO, the Directors' Charge is only extant to the extent that the Applicants' directors and officers do not have sufficient insurance coverage for claims advanced after the commencement of the CCAA proceedings (excluding claims for gross negligence or willful misconduct). Given AIG's position that the Statutory Claims and Employee Claims admitted under the D&O Claims Process will be covered by the AIG Policy, and that the Statutory Claims and Employee Claims were the only claims admitted in the D&O Claims Process, the Applicants' directors and officers are no longer entitled to the benefit of the Directors' Charge, and the Directors' Charge should be terminated.

WEPPA ADMINISTRATION

32. As detailed in the Seventh Report, in accordance with the February 16, 2024 Order, during the period of March 1, 2024 to March 8, 2024, the Monitor distributed the prescribed WEPPA materials to 136 former employees of the Companies identified by the Applicants as potentially being owed vacation pay and/or severance pay. As at the date of this Eighth Report, below is a summary of the status of the WEPPA Administration:

- (a) sixty-four (64) claims have been finalized and paid by Service Canada;
- (b) fourteen (14) claims have been received by the Monitor and the Monitor has

provided the necessary confirmations to Service Canada, but payment has not yet been made by Service Canada to the former employees; and

(c) fifty-eight (58) employees have not yet filed claims with the Monitor.

33. As noted in the Seventh Report, sections 9(1)(c) and 9(2) of the WEPP Regulations detail that an application for payment shall be made within fifty-six (56) days (i.e. by April 12, 2024) after the day (i.e. February 16, 2024) on which a court determines that the former employer meets the criteria set out in sections 3.1 or 3.2 of the WEPP Regulations (the “**Application Period**”), and if circumstances beyond the control of the former employee prevented them from submitting the application during the Application Period, the fifty-six (56) day period may be extended.
34. The Monitor has continued with the WEPPA Administration well beyond the Application Period and believes that the WEPPA Administration should be concluded concurrently with the Monitor’s discharge, such that the Monitor shall have no further duties, obligations, or responsibilities under the WEPPA.
35. As at the date of this Eighth Report, based on the information provided from Service Canada, the table below summarizes the filings by the Monitor with Service Canada, and the subrogated super-priority claim that Service Canada is able to assert to the Trust Funds (as defined below) based on the employee filings with Service Canada as at the date of this Eighth Report:

Applicant	As Filed by the Trustee with Service Canada						As Filed by Employees and Assessed by Service Canada					
	Count	Wages	Vacation	Severance	Total	Max Service Canada Priority	Count	Wages	Vacation	Severance	Total	Service Canada Priority
Polar Window	33	2,252	64,821	73,502	140,575	37,340	23	2,252	46,438	30,848	79,538	26,614
Accurate Dorwin	26	-	13,838	58,643	72,481	10,104	7	-	6,421	19,322	25,743	4,614
Glass 8	33	-	31,339	5,020	36,359	19,060	18	-	23,027	4,340	27,367	12,838
National Interiors	13	-	34,723	11,908	46,630	14,518	8	-	29,714	8,254	37,968	11,351
Allsco	21	457	8,757	16,580	25,793	6,571	4	63	6,911	10,787	17,761	4,332
Alweather	10	-	9,573	12,072	21,645	5,324	4	-	8,257	9,557	17,814	4,009
Total	136	2,709	163,050	177,724	343,483	92,917	64	2,316	120,768	83,107	206,191	63,759

The Service Canada priority claim of \$63,759 (the “**WEPPA Priority Claim**”) has been taken into consideration in the Priority Distributions further detailed below.

CANADA REVENUE AGENCY

36. Subsequent to the April 26, 2024 hearing, CRA and the Applicants continued to

correspond in order to reconcile the Companies' statutory filings for both payroll source deductions and GST/HST remittances, and to finally determine the quantum of CRA's deemed trust priority claim for both pre-filing and post-filing unremitted payroll source deductions. The tables below summarize CRA's pre and post-filing claims for unremitted GST/HST and payroll source deductions (deemed trust and non-deemed trust):

**Canada Revenue Agency
GST/HST**

Company	Business #	Pre-Filing ⁽¹⁾	Post-Filing ⁽²⁾⁽³⁾	Comments
Polar Window of Canada Limited	104257852	110,159	(39,844)	CRA assessments ongoing for Feb 29, 2024 filing.
Accurate Dorwin (2020) Inc.	748528270	91,496	(15,403)	
Glass 8 Inc.	797635695	93,485	(47,149)	
National Interiors (2021) Inc.	774872345	34,929	(75,032)	
Allsco Windows and Doors	761703149	488,258	17,937	CRA assessments ongoing for Aug 31, 2023 and Dec 31, 2023 filings.
Alweather Windows and Doors	761712546	614,029	554,261	
Total		1,432,355	394,770	

**Canada Revenue Agency
Payroll Source Deductions**

Company	Business #	Pre-Filing ⁽¹⁾			Post-Filing ⁽¹⁾⁽³⁾		
		Deemed Trust	Non-Deemed Trust	Total	Deemed Trust	Non-Deemed Trust	Total
Polar Window of Canada Limited	104257852	-	108	108	-	-	-
Accurate Dorwin (2020) Inc.	748528270	-	-	-	-	-	-
Glass 8 Inc.	797635695	290,943	181,115	472,058	-	-	-
National Interiors (2021) Inc.	774872345	1,449	182	1,631	557	2,539	3,096
Allsco Windows and Doors	761703149	-	-	-	3,999	24,514	28,513
Alweather Windows and Doors	761712546	48,403	29,225	77,628	34,824	67,433	102,257
Total		340,795	210,630	551,425	39,379	94,487	133,866

Notes:

(1) Based on the affidavit of Marie-Paule Yakibonge dated April 23, 2024.

(2) Based on June 18, 2024 call with CRA (Marie-Paule Yakibonge).

(3) Post-filing GST/HST and source deduction obligations owing to CRA are to be paid under the AIG Policy.

37. As noted in the table above, the Companies' post-filing obligations for both GST/HST and payroll source deductions are expected to be paid under the D&O Policy. Accordingly, as the pre-filing GST/HST amounts owing by the Companies are not a priority claim within the CCAA proceedings, only the pre-filing deemed trust claim for unpaid payroll source deduction remittances in the amount of \$340,795 (the "**Pre-Filing Deemed Trust Claim**") was taken into consideration in the determination of the Priority Distributions detailed below.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

38. The Monitor has prepared a Statement of Receipts and Disbursements for the period of February 10, 2023 to June 21, 2024, a copy of which is attached hereto as **Appendix E**. Total receipts were \$5,772,005 and total disbursements were \$5,231,812 resulting in \$540,193 being held in trust by the Monitor (the "**Trust Funds**").

39. The Monitor is proposing to distribute the Trust Funds in accordance with the priority positions of the interested stakeholders in the CCAA proceedings.

PRIORITY DISTRIBUTIONS

40. As detailed in the Seventh Report, the following priority ranking charges have been granted under the ARIO and the July 21, 2023 Order:
- (a) First – Administration Charge to the maximum of \$1.0 million;
 - (b) Second – DIP Lender’s Charge to the maximum of \$2.35 million;
 - (c) Third – Director’s Charge to the maximum of \$0.3 million; and
 - (d) Fourth – KERP Charge to the maximum of \$0.3 million.
41. As all the amounts secured by the DIP Lender’s Charge and the KERP Charge have been previously paid to the respective beneficiaries of the charges, and the Directors’ Charge is no longer required given the AIG Policy, the Monitor is recommending that these charges be terminated.
42. On June 21, 2024, the Monitor received a written opinion from Taylor McCaffrey LLP (“**Taylor McCaffrey**”), Manitoba agent for the Monitor’s legal counsel, McDougall Gauley LLP (“**McDougall Gauley**”), opining on the following in respect of TD Bank and TD Bank’s security (the “**TD Security**”), specifically in regards to Accurate Dorwin, one (1) of the two (2) Companies with residual proceeds available for distribution to secured creditors:
- (a) the TD Security creates valid and enforceable security interests in all of Accurate Dorwin's present and after-acquired personal property (including proceeds therefrom) in favour of TD Bank;
 - (b) the TD Security was perfected by registration in the Manitoba Personal Property Security Registry (the “**MB PPSR**”) in respect of Accurate Dorwin; and

- (c) the TD Security ranks in priority to the unsecured creditors of Accurate Dorwin and any subsequently appointed trustee in bankruptcy.
43. Based on the MB PPSR search results relied on by Taylor McCaffrey in rendering its opinion, copies of which are attached as **Appendix F**, the TD Security appears to be in first position with respect to Accurate Dorwin, subject to the following (collectively, the “**Accurate Dorwin Priority Registrations**”):
- (a) purchase money security interest (“**PMSI**”) in favour of De Lage Landen Financial Services Canada Inc., in regards to certain serialized equipment (i.e. 2022 Hyundai 25L-9A forklift and a rotary screw air compressor);
 - (b) PMSI in favour of Meridian Onecap Credit Corp., in regards to certain photocopier(s) and attachments;
 - (c) serialized registration in favour of Huberview Inc., in regards to a 2018 GMC Savana Cutaway; and
 - (d) PMSI in favour of CWB National Leasing Inc. in regards to certain computer equipment.

As at the date of this Eighth Report, the Purchaser has advised the Monitor that it is in possession of the assets subject to the Accurate Dorwin Priority Registrations, and is intending to continue with the lease payments in respect of same.

44. As at June 21, 2024, the Applicants remain indebted to TD Bank in the amount of approximately \$7,660,157.
45. On June 24, 2024, the Monitor received a written opinion from Stewart McKelvey Lawyers (“**Stewart McKelvey**”), New Brunswick agent for McDougall Gauley, opining on the following in respect of Sallyport Commercial Finance ULC (“**SPCF**”), the SPCF security (the “**SPCF Security**”), and the TD Security, specifically in regards to Allsco, one (1) of the two (2) Companies with residual proceeds available for distribution to secured creditors:

- (a) the SPCF Security and the TD Security are valid and enforceable against Allsco in accordance with their terms;
 - (b) the SPCF Security is the first in time registration in the New Brunswick Personal Property Security Registry (the “**NB PPSR**”) in respect of Allsco; and
 - (c) the TD Security is the second in time registration in the NB PPSR.
46. Based on the Stewart McKelvey opinion and the NB PPSR search results relied upon in rendering the same, copies of which are attached as **Appendix G**, the SPCF Security appears to be in first position with respect to Allsco, subject to three (3) serial numbered registrations in favour of Ryder Truck Rental Canada Ltd. (“**Ryder**”) in regards to two (2) 2024 Freightliner PT126064S and one (1) 2015 Freightliner Cascadia 125 (collectively, the “**Allsco Priority Registrations**”). As at the date of this Eighth Report, the Purchaser has advised the Monitor that the three (3) units subject to the Allsco Priority Registrations have been returned to Ryder.
47. As at June 24, 2024, SPCF believes that Allsco remains indebted to SPCF in the amount of approximately \$231,578 (the “**SPCF Indebtedness**”). Although SPCF appears to have a priority registration in the NB PPSR, there is uncertainty whether the entire balance of the SPCF Indebtedness would come ahead of TD Bank, the second in time registrant in the NB PPSR (the “**TD Bank Second Position**”). Given the magnitude of the amounts claimed by SPCF and TD Bank, there are no residual proceeds attributable to the Allsco assets that would be available for distribution to any other creditors of Allsco. SPCF and TD Bank have agreed to settle any potential priority dispute amongst themselves (the “**SPCF/TD Bank Agreement**”) to facilitate timely payment of the Trust Funds.
48. Given the above, and considering the Pre-Filing Deemed Trust Claim and the WEPPA Priority Claim, the Monitor is recommending the following proposed priority distributions (the “**Priority Distributions**”) be made from the Trust Funds, which calculations are further detailed in **Appendix H**:
- (a) In accordance with the first ranking Administration Charge:

- (i) \$24,652 on account of the Monitor's fees and disbursements (as further detailed below); and
 - (ii) \$39,186 on account of McDougall Gauley's fees and disbursements (as further detailed below);
 - (b) \$115,674 to CRA on account of the Pre-Filing Deemed Trust Claim;
 - (c) \$26,436 to Service Canada on account of the WEPPA Priority Claim;
 - (d) \$103,287 to TD Bank on account of the TD Security in respect of Accurate Dorwin; and
 - (e) \$105,958 to be distributed as follows in accordance with the SPCF/TD Bank Agreement in respect of Allsco:
 - (i) \$27,000 to SPCF; and
 - (ii) 78,958 to TD Bank.
49. Furthermore, the Monitor proposes to pay any residual funds from the Monitor's Holdback to TD Bank in accordance with the TD Security in respect of Accurate Dorwin, the TD Bank Second Position, and the SPCF/TD Bank Agreement, upon the filing of the Monitor's Discharge Certificate.

RELEASE AND TERMINATION OF CCAA PROCEEDINGS

50. Subsequent to the payment of the Priority Distributions and completing any residual administrative matters, the Monitor will have discharged its mandate, and its continued appointment, as well as the CCAA proceedings, should be terminated. The Monitor is therefore seeking to terminate the Administration Charge, the Monitor's appointment, and the CCAA proceedings upon the filing of the Monitor's discharge certificate (the "**Monitor's Discharge Certificate**") in substantially the same form as appended to the draft discharge order.
51. The Monitor is of the view that upon the filing of the Monitor's Discharge Certificate, Deloitte, BDO, McDougall Gauley, Taylor McCaffrey, TD Bank, TD Bank's legal

counsel, Gowling WLG (Canada) LLP, and the Applicants legal counsel, MLT Aikins LLP (collectively the “**Released Parties**”) should be released and discharged from any and all liabilities they now have or may have by reason of, or in any way arising out of, their acts or omissions in relation to these CCAA proceedings, save an except for any liabilities arising from the Released Parties’ gross negligence or willful misconduct.

52. The Monitor is of the view the release of the Released Parties is reasonable in the circumstances for the following reasons:

- (a) the Released Parties each played critical roles in the Applicants’ CCAA proceedings and meaningfully contributed to same;
- (b) this Eighth Report details the nature and effect of the releases sought and has been served on the Service List;
- (c) any Person (as defined in the ARIIO) may object to the releases sought at the June 27, 2024 hearing; and
- (d) the releases are fair and reasonable in the circumstances and do not release the Released Parties from claims based on gross negligence or willful misconduct.

FEES AND DISBURSEMENTS OF THE MONITOR AND LEGAL COUNSEL

53. Pursuant to paragraph 32 of the ARIIO, the Monitor and its legal counsel shall pass their accounts from time to time.

54. Attached as **Appendix I** is a summary of the invoice of the Monitor for fees and disbursements incurred during the course of the proceedings for the period of April 19, 2024 to June 14, 2024. The Monitor’s accounts total \$24,652 in fees and disbursements (including GST). The Monitor estimates that its fees and disbursements incurred subsequent to June 14, 2024, to finalize this Eighth Report, to prepare for and attend the June 27, 2024 hearing, to complete the Priority Distributions, and to finalize the Monitor’s discharge will approximate \$75,000 (plus GST) (the “**Estimated Monitor Fees**”).

55. The fees charged by the Monitor are based on the amount of professional time required at hourly billing rates, which vary depending upon the experience level and location of the professionals involved. The average hourly rate charged by BDO as the Monitor in these proceedings for invoices issued to date is \$472 per hour. The rates charged by the Monitor are the normal rates and charges for engagements of this nature, and are comparable to the rates charged for the provision of services by other professional firms providing specialized financial advisory and restructuring services.
56. The Monitor is of the view that its fees and disbursements are fair and reasonable in the circumstances and have been duly rendered in response to the required and necessary duties in its capacity as Monitor in accordance with the provisions of the CCAA Orders.
57. Attached as **Appendix J** is a summary of the invoices of the Monitor’s legal counsel for fees and disbursements incurred during the course of the proceedings for the period of April 19, 2024 to June 14, 2024. The accounts total \$39,186 in fees and disbursements (including PST and GST). The Monitor’s legal counsel estimates that its fees and disbursements, and the fees and disbursements of its agents, Taylor McCaffrey and Stewart McKelvey, incurred subsequent to June 14, 2024, to prepare for and attend the June 27, 2024 hearing, and to assist with finalizing the Monitor’s discharge will approximate \$50,000 (plus taxes) (the “**Estimated Legal Fees**” and together with the Estimated Monitor Fees, the “**Monitor’s Holdback**”).
58. The Monitor has reviewed the invoices rendered by its legal counsel and finds them reasonable and validly incurred in accordance with the provisions of the CCAA Orders.
59. Copies of the invoices of the Monitor’s legal counsel, which outline the dates the work was completed, the description of the work completed, the length of time taken to complete the work, and the names and rates of the individuals who completed the work, can be made available to the Court upon request.

RECOMMENDATIONS

60. The Monitor believes that, other than completing the Priority Distributions and concluding certain administrative matters, the Monitor’s mandate pursuant to the ARIO and the other CCAA Orders (the “**Monitor’s Mandate**”) is substantially complete.

61. For the reasons set out above, the Monitor recommends that the Court, should it see fit to do so, grant the requested order:
- (a) abridging the time for service of the Monitor's notice of motion and all other materials filed in support of the same;
 - (b) approving the Monitor's Holdback to complete the within motion and to finalize the CCAA proceedings, without the requirement of taxation or formal passing of accounts;
 - (c) discharging the DIP Lender's Charge, the Directors' Charge, and the KERP Charge;
 - (d) approving payment of the Priority Distributions after retention of the Monitor's Holdback;
 - (e) approving the Eighth Report, inclusive of the reported activities and actions detailed therein, including the Monitor's Statement of Receipts and Disbursements for the period February 10, 2023 to June 21, 2024;
 - (f) approving the fees and disbursements of the Monitor and the Monitor's legal counsel for the period of April 19, 2024 to June 14, 2024, and including the Estimated Monitor's Fees and the Estimated Legal Fees;
 - (g) that upon the Monitor filing with this Honourable Court the Monitor's Discharge Certificate confirming that the Monitor has paid the Priority Distributions, the Administration Charge be terminated and the Released Parties be discharged from any and all liability, save and except for any liability arising out of gross negligence or willful misconduct, provided that notwithstanding such discharge:
 - (i) the Monitor shall remain Monitor for the performance of such routine administrative tasks as may be required to complete the administration of these proceedings; and
 - (ii) the Monitor shall continue to have the benefit of the provisions of all CCAA Orders made in these proceedings, including all approvals, protections, and

stays of proceedings in favor of BDO in its capacity as Monitor; and

- (h) granting of such further and other relief that the Court considers just and warranted in the circumstances.

All of which is respectfully submitted at Winnipeg, Manitoba, this 24th day of June, 2024.

BDO CANADA LIMITED

In its capacity as Monitor of
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,
Glass 8 Inc., National Interiors (2021) Inc.,
12986647 Canada Ltd. (o/a Allsco Windows & Doors),
12986591 Canada Ltd. (o/a Alweather Windows & Doors),
Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd.
and not in its personal capacity.



Per: Brent Warga, CPA, CA, CIRP, LIT
Senior Vice-President

Appendix A – Purchaser Dismissal Order

Court File No. CI 23-01-39360

**THE KING'S BENCH
WINNIPEG CENTRE**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C.
1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8
INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO
WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS &
DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914
CANADA LTD.

(the "Applicants")

APPLICATION UNDER: *THE COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C., c. C-36, AS AMENDED

**ORDER
(DISMISSING 15244986 CANADA INC.'S NOTICE OF MOTION)
DATE OF HEARING: FRIDAY, APRIL 26, 2024 AT 10:00 A.M.
THE HONOURABLE MR. JUSTICE BOCK**

**McDougall Gauley LLP
500 616 Main Street
Saskatoon SK S7J 0H6**

**IAN A. SUTHERLAND, K.C. / CRAIG FRITH
PHONE: (306) 665-5417 / (306) 665-5432
FAX: (306) 664-4431
CLIENT FILE NO. 549268.11**

**THE KING'S BENCH
WINNIPEG CENTRE**

THE HONOURABLE) the 26th day of April, 2024
)
MR. JUSTICE BOCK)

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

**ORDER
(DISMISSING 15244986 CANADA INC.'S NOTICE OF MOTION)**

THIS MOTION, made by 15244986 Canada Inc. (the "**Purchaser**") for an order requiring BDO Canada Limited (the "**Monitor**") to distribute the \$33,686.90 the Monitor received on behalf of Glass 8 Inc. ("**Glass 8**") pursuant to the Settlement and Release Agreement between Synergy Projects Ltd., Glass 8, and Devon Industries Ltd. to the Purchaser, was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the Purchaser's notice of motion dated April 24, 2024, the Affidavit of Stephen Segal, the Seventh Report of the Monitor dated April 22, 2024 (the "**Seventh Report**"), and on hearing the submissions of counsel for the Monitor, Toronto-Dominion Bank, Canada Revenue Agency, CW Stevenson Inc., and Chandos Construction, and on hearing from Stephen Segal on behalf of the Purchaser:

1. THIS COURT ORDERS that the Purchaser's notice of motion dated April 24, 2024 is hereby dismissed.

2. THIS COURT ORDERS that there shall be no order as to costs.

April ____, 2024

Ted Bock

Digitally signed by Ted Bock
Date: 2024.05.09 14:07:40
-05'00'

BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties:

Sam Gabor, Gowling WLG (Canada) LLP, counsel for The Toronto-Dominion Bank
Jonathan Hillson, Bennett Jones LLP, counsel for Chandos Construction
Penny Piper, Department of Justice (Canada), counsel for Canada Revenue Agency
Melanie LaBossiere, Thompson Dorfman Sweatman LLP, counsel for CW Stevenson Inc.
Sean Blakeley, Adair Goldblatt Bieber LLP, counsel for Stephen Segal
Stephen Segal, on behalf of 15244986 Canada Inc.

Appendix B – April 26, 2024 Order

Court File No. CI 23-01-39360

**THE KING'S BENCH
WINNIPEG CENTRE**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "Applicants")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

ORDER

(STAY EXTENSION, INTERIM DISTRIBUTION, AND OTHER RELIEF)

DATE OF HEARING: FRIDAY, APRIL 26, 2024 AT 10:00 A.M.

THE HONOURABLE MR. JUSTICE BOCK

**McDougall Gauley LLP
500 616 Main Street
Saskatoon SK S7J 0H6**

**IAN A. SUTHERLAND, K.C. / CRAIG FRITH
PHONE: (306) 665-5417 / (306) 665-5432
FAX: (306) 664-4431
CLIENT FILE NO. 549268.11**

**THE KING'S BENCH
WINNIPEG CENTRE**

THE HONOURABLE) the 26th day of April, 2024
)
MR. JUSTICE BOCK)

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C.
1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8
INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO
WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS &
DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914
CANADA LTD.

(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C., c. C-36, AS AMENDED

**ORDER
(STAY EXTENSION, INTERIM DISTRIBUTION, AND OTHER RELIEF)**

THIS MOTION, made by BDO Canada Limited in its capacity as the Court-
appointed monitor (the "**Monitor**") of Polar Window of Canada Ltd., Accurate Dorwin
(2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco
Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar
Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the
"**Applicants**") for an order (i) abridging the time for service; (ii) extending the stay of
proceedings; (iii) authorizing and directing the Monitor to make certain distributions; and
(iv) other relief, was heard this day at the Law Courts Building at 408 York Avenue, in the
City of Winnipeg, Manitoba.

ON READING the Seventh Report of the Monitor dated April 22, 2024 (the
"**Seventh Report**"), and on hearing the submissions of counsel for the Monitor, The

Toronto-Dominion Bank, Canada Revenue Agency, CW Stevenson Inc., Chandos Construction, and on hearing from Stephen Segal and John O'Keefe, no one appearing for any other person on the Service List, although properly served as appears from the affidavit of Shelby Braun affirmed April 23, 2024; all filed:

INTERPRETATION

1. THIS COURT ORDERS that, unless otherwise defined in this Order, capitalized terms appearing in this Order will have the meanings given to them in the Amended and Restated Order of the Honourable Justice Bock dated February 14, 2023 (the "ARIO") and the Seventh Report.

SERVICE

2. THIS COURT ORDERS that the time for service of the Monitor's notice of motion and supporting materials is hereby abridged and validated so that the motion is properly returnable today and hereby dispenses with further service thereof.

EXTENSION OF THE STAY PERIOD

3. THIS COURT ORDERS that the Monitor's Stay Period is hereby extended from April 30, 2024 to July 5, 2024.

INTERIM DISTRIBUTION

4. THIS COURT ORDERS that the Monitor shall be directed and authorized to make the following distributions from the Estate Funds to reduce the amounts presently owed by the Applicants and secured by the Administration Charge:

- (a) \$25,165.35 to Deloitte Restructuring Inc. on account of its outstanding fees and disbursements rendered prior to BDO Canada Limited being appointed as Monitor;

- (b) \$183,815.80 to BDO Canada Limited on account of the Monitor's outstanding fees and disbursements; and
- (c) \$155,662.10 to McDougall Gauley LLP on account of its outstanding fees and disbursements.

APPROVALS

5. THIS COURT ORDERS that the Seventh Report and the Monitor's activities, actions, and conduct described therein are hereby approved.

6. THIS COURT ORDERS that the professional fees and disbursements of the Monitor and its legal counsel, McDougall Gauley LLP, are hereby approved.

MISCELLANEOUS MATTERS

7. 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 Applicants, the Monitor and their 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 Applicants or the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Applicants, the Monitor and their agents in carrying out the terms of this Order.

April __, 2024

Ted Bock Digitally signed by Ted Bock
Date: 2024.05.09 14:16:37
-05'00'

BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties:

Sam Gabor, Gowling WLG (Canada) LLP, counsel for The Toronto-Dominion Bank
Jonathan Hillson, Bennett Jones LLP, counsel for Chandos Construction
Penny Piper, Department of Justice (Canada), counsel for Canada Revenue Agency
Melanie LaBossiere, Thompson Dorfman Sweatman LLP, counsel for CW Stevenson Inc.
Sean Blakeley, Adair Goldblatt Bieber LLP, counsel for Stephen Segal

Appendix C – O’Keefe Dismissal Order

Court File No. CI 23-01-39360

THE KING'S BENCH
WINNIPEG CENTRE

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C.
1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8
INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO
WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS &
DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914
CANADA LTD.

(the "Applicants")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C., c. C-36, AS AMENDED

ORDER

(DISMISSING JOHN P. O'KEEFE LLC'S NOTICE OF MOTION)

DATE OF HEARING: FRIDAY, APRIL 26, 2024 AT 10:00 A.M.

THE HONOURABLE MR. JUSTICE BOCK

McDougall Gauley LLP
500 616 Main Street
Saskatoon SK S7J 0H6

IAN A. SUTHERLAND, K.C. / CRAIG FRITH

PHONE: (306) 665-5417 / (306) 665-5432

FAX: (306) 664-4431

CLIENT FILE NO. 549268.11

1. THIS COURT ORDERS that John P. O'Keefe LLC's notice of motion dated April 10, 2024 (as amended) is hereby dismissed.

2. THIS COURT ORDERS that there shall be no order as to costs.

June ____, 2024

Ted Bock

Digitally signed by Ted Bock
Date: 2024.06.19 08:28:31 -05'00'

BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties:

Sam Gabor, Gowling WLG (Canada) LLP, counsel for The Toronto-Dominion Bank
Jonathan Hillson, Bennett Jones LLP, counsel for Chandos Construction
Penny Piper, Department of Justice (Canada), counsel for Canada Revenue Agency
Melanie LaBossiere, Thompson Dorfman Sweatman LLP, counsel for CW Stevenson Inc.
Sean Blakeley, Adair Goldblatt Bieber LLP, counsel for Stephen Segal
John O'Keefe, principal of John P. O'Keefe LLC

Appendix D – Consumer Investigation Unit Correspondence

Fritz, John

From: Nicki Grant <nicki.grant@gov.ab.ca>
Sent: June 6, 2024 11:50 AM
To: ssegal@g8group.ca
Cc: Fritz, John
Subject: [EXT] Consumer Investigations Unit - Files 47586, 47719, 48694 - Investigations opened.

You don't often get email from nicki.grant@gov.ab.ca. [Learn why this is important](#)



Nicki Grant
Senior Investigator | Alberta Peace Officer #7987
Consumer Investigations Unit
301; 7015 Macleod Trail South
Calgary, AB, T2H 2K6, Canada
Fax: 403-297-4270
Telephone: 403-816-1964
E-Mail: nicki.grant@gov.ab.ca
<https://www.alberta.ca/service-alberta.aspx>

June 6, 2024

Files 47586, 47719, 48694

Business Name:	Polar Window of Canada Ltd. d/b/a Polar Windows (POLAR) President and CEO: Stephen SEGAL Treasurer: Tim MORRIS Secretary: Brant ENDERLE Manitoba Registry Number: 5602441		
Email(s):	ssegal@g8group.ca jfritz@bdo.ca		
Subject:	Complaints received against Polar Window of Canada Ltd. and Stephen SEGAL		
Complaint Files:	File number:	Complainant Name:	Address:
	47586	Sarah Bailey	9725 86 Ave NW, Edmonton, AB
	47719	Malcolm Wood	9511 95 Street, Morinville, AB
	48694	Therisa Golar	6004 4 Street NE, Calgary AB

Service Alberta, Consumer Investigations Unit, administers a variety of consumer statutes including the *Consumer Protection Act of Alberta*. The purpose of regulatory law is to regulate conduct in the public interest, identify non-compliance and to educate consumers and businesses while working to obtaining compliance and the prevention of future harm.

Between September 2023, and April 2024, the Consumer Investigations Unit (CIU) has received three complaints from Alberta consumers against Polar Window of Canada Ltd. d/b/a Polar Windows (POLAR). The allegations included operating with an expired prepaid contracting licence, failing to supply the contracted the goods, and services, and failing to refund deposits.

In all three files, the consumers received no goods or services.

Service Alberta licencing records indicate that neither POLAR, nor Stephen SEGAL were licenced as a Prepaid Contractor at the time of these transactions.

An investigation into these allegations has been opened by CIU, and I have been assigned as the Investigator. I do not represent the consumer or the supplier. Upon assignment of a complaint, my role is to objectively investigate the allegations to determine if they have any merit.

The following is a summary of the legislation under consideration:

Concern #1 – Section 104(1) Consumer Protection Act – OPERATE AS A PREPAID CONTRACTOR WITHOUT A LICENSE.

SEGAL and his company Polar Window of Canada Ltd. d/b/a Polar Windows (POLAR) are not licensed by Service Alberta as a pre-paid contracting business. SEGAL and POLAR were not entitled to accept any deposit or progress payments before all the goods and services listed in the contract were provided (reference section - 5 Designation of Trades and Business Regulation) (offence section - 104(1) CPA).

Our records show that POLAR was licensed with Service Alberta until August 31, 2022, but failed to renew the licence.

Concern #2 – Section 10(2) Prepaid Contracting Business Licencing Regulation – PREPAID CONTRACT FAILS TO MEET REQUIREMENTS.

Any person operating as a prepaid contractor must provide a written contract that complies with the requirements of the Consumer Protection Act. The contracts provided by POLAR did not comply with the requirements of the Consumer Protection Act such as (reference section - 35 CPA) (offence section - 10(2) Prepaid Contracting Business Licensing):

- no itemized price of the goods and services;
- no supplier address, and;
- no commencement or delivery dates for the goods or services, and more

Concern #3 – Section 31(2) Consumer Protection Act – SUPPLIER FAILED TO REFUND A CONSUMER ALL MONEY PAID WITHIN 15 DAYS OF CANCELLATION SECTION.

BAILEY and WOOD cancelled their contracts by email to SEGAL and POLAR. They have not received a refund (offence section - 31(2) CPA).

This letter is intended to inform you that I am investigating this complaint. I have only received information from the consumer. I am providing you with the opportunity to **provide a statement and any other information** including communications, agreements, prior history, or documents that are relevant to this complaint. You are not required to provide a response, however anything you provide may be given in evidence.

It is your responsibility to be in full compliance with the Act when doing business with Albertan consumers. It is your responsibility to act in accordance with the legislation listed below. Operating as a business in violation may result upon conviction, in a fine of up to \$300,000 and/or imprisonment of up to two years.

Should you choose to respond to these allegations, your response, and intentions regarding the continuation of your business operations is requested by no later than **Friday June 14, 2024, by 4:30 pm.**

This is your opportunity to provide your input into the allegations raised in this complaint. If I do not receive a response by the aforementioned date, I will continue my investigation without your input. If you have any questions or concerns, you can contact me directly at: 403-816-1964.

Thank you for your time and consideration,

Nicki (Suzanne) Grant (she/her)

Senior Investigator | Alberta Peace Officer #7987
Consumer Investigations Unit (CIU)
Service Alberta and Red Tape Reduction
Government of Alberta

301, 7015 MacLeod Trail South
Calgary, AB T2H 2K6

Direct 403-816-1964
Contact Centre 1-877-427-4088
nicki.grant@gov.ab.ca



Classification: Protected A

**Appendix E – Statement of Receipts and Disbursements for the Period February 10,
2023 to June 21, 2024**

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,
NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLCO WINDOWS & DOORS),
12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,
10064720 MANTIOBA LTD., AND 12986914 CANADA LTD.**

STATEMENT OF RECEIPTS AND DISBURSEMENTS

for the period February 10, 2023 to June 21, 2024

	<u>Amount</u>	<u>Notes</u>
Receipts		
Customer deposit	4,685	(1)
Flow Through Funding (Chandos Construction Ltd.)	1,094,577	(2)
Funding of professional fees	150,000	(3)
GST collected on Flow Through Funding	54,729	(2)
Interest	52,930	
Settlement proceeds	33,687	(4)
Transaction proceeds (inclusive Additional Consideration)	4,377,500	(5)
USD conversion	3,898	(6)
Total Receipts	5,772,005	
Disbursements		
Bank fees	45	
DIP Repayment	2,187,243	(7)
GST on Monitor fees and disbursements	31,459	
GST on legal fees and disbursements	34,431	
GST paid to Applicants from Flow Through Funding (Chandos Construction Ltd.)	40,648	(2)
Flow Through Funding payments to vendors (Chandos Construction Ltd.)	1,094,577	(2)
Flow Through Payment - Customer Deposit	3,277	(1)
Legal fees and disbursements	689,563	
Monitor fees and disbursements	629,339	
PST on legal fees and disbursements	43,730	
Transaction closing payments (Additional Consideration)	477,500	(5)
Total Disbursements	5,231,812	
Excess of Receipts over Disbursements - Funds Held in Trust as at June 21, 2024	\$ 540,193	
Proposed Distributions		
Administrative Charge	63,838	
Post - April 26, 2024 Order		
BDO Canada Limited		
June 18, 2024 (CINV2945467)	24,652	
McDougall Gauley LLP		
April 30, 2024 (719860)	24,003	
May 30, 2024 (721320)	2,926	
June 21, 2024 (722663)	12,257	
Monitor's Holdback	125,000	
CRA - Pre-Filing Source Deductions	115,674	
WEPP Priority (Service Canada)	26,436	
Secured Creditors	209,245	
TD Bank - Accurate Dorwin	103,287	
Held by Monitor - TD Bank & Sallyport Commercial Finance ULC - Allsco	105,958	
Subtotal	540,193	
Excess of Receipts over Disbursements After Proposed Distributions	\$ -	

Notes:

- (1) A customer of Polar Window Canada Ltd. arranged for the completion of a contract, provided that the funds would flow through the Monitor, rather than the Applicants. The net proceeds on the project approximated \$1,408.
- (2) As detailed in the Second Report, certain general contractors agreed to pre-pay the Applicants for certain materials, on the condition that the funds be immediately flowed through to the Applicants' sup-suppliers ("Flow Through Funding"). One general contractor, Chandos Construction, was willing to assist with the Flow Through Funding, but made arrangements with the Monitor and the Applicants to have the Monitor facilitate same.
- (3) With the consent of TD Bank and the KERP recipients, a payment was made under the KERP Charge and was provided to the Monitor to reduce the outstanding professional fees of the Monitor, the Monitor's counsel, and the Applicants' counsel.
- (4) Proceeds from the settlement of litigation involving Glass 8 Inc., a customer, and a sub-supplier.
- (5) Includes the Transaction proceeds and the Additional Consideration, as detailed in the Asset Purchase Agreement.
- (6) USD to CDN conversion on a portion of the Transaction deposit.
- (7) Repayment of the DIP Facility, inclusive of TD Bank's legal fees.

Appendix F – Manitoba Personal Property Security Registry Search Results

SCHEDULE "A"
TO THE OPINION OF TAYLOR MCCAFFREY LLP
DATED JUNE 20, 2024
SEARCHES / REGISTRATIONS

A. Manitoba Personal Property Registry

Entity Searched: Accurate Dorwin (2020) Inc.. - Manitoba
Date of Search: June 18, 2024
Result of Search:

The search pursuant to the Manitoba PPSA with respect to Accurate Dorwin (2020) Inc. discloses the following registrations under the Manitoba PPSA (Note: For ease of reference, we have listed the registrations in the chronological order they appear on the search. This is not necessarily indicative of the order of priority):

1.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry Jointly Registered: Serial Numbered Goods:	201915587700 (2019-09-11) ACCURATE DORWIN (2020) INC HUMBERVIEW INC. Nil Nil. 2025-02-20 POLAR HOLDING LTD. and ACCURATE DORWIN INC. 7GZ37TCG9JN005384 Motor Vehicle 2018 GMC Savana Cutaway
2.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry Jointly Registered: Serial Numbered Goods:	202002842000 (2020-02-20) Accurate Dorwin (2020) Inc. The Toronto-Dominion Bank All indebtedness both present and future of Accurate Dorwin (2020) Inc. to Polar Holding Ltd. pursuant to a Postponement and Assignment of Creditors Claim between Accurate Dorwin (2020) Inc., Polar Holding Ltd. and the Secured Party. Nil. 2025-02-20 Polar Holding Ltd. Nil.
3.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry	202002756406 (2020-02-20) Accurate Dorwin (2020) Inc. The Toronto-Dominion Bank The Security interest is taken in all of the debtor's present and after-acquired personal property. Nil. 2025-02-20

	Jointly Registered: Serial Numbered Goods:	10055115 Manitoba Ltd. Nil.
4.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry Jointly Registered: Serial Numbered Goods:	202002882207 (2020-02-21) Accurate Dorwin (2020) Inc. The Toronto-Dominion Bank All indebtedness both present and future of Accurate Dorwin (2020) Inc. to Brant Eric Enderle pursuant to a Postponement and Assignment of Creditors Claim between Accurate Dorwin (2020) Inc., Brant Eric Enderle and the Secured Party. Nil. 2025-02-20 Enderle, Brant, Eric Nil.
5.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry Jointly Registered: Serial Numbered Goods	202002882703 (2020-02-21) Accurate Dorwin (2020) Inc. The Toronto-Dominion Bank All indebtedness both present and future of Accurate Dorwin (2020) Inc. to Tim Taylor Morris II pursuant to a Postponement and Assignment of Creditors Claim between Accurate Dorwin (2020) Inc., Tim Taylor Morris II and the Secured Party. Nil. 2025-02-20 Morris II, Tim, Taylor Nil.
6.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry Jointly Registered: Serial Numbered Goods	202002885001 (2020-02-21) Accurate Dorwin (2020) Inc. The Toronto-Dominion Bank All indebtedness both present and future of Accurate Dorwin (2020) Inc. to Stephen Alan Segal pursuant to a Postponement and Assignment of Creditors Claim between Accurate Dorwin (2020) Inc., Stephen Alan Segal and the Secured Party. Nil. 2025-02-20 Segal, Stephen, Alan Nil.
7.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry Jointly Registered:	202003254102 (2020-02-27) ACCURATE DORWIN (2020) INC. FWCU Capital Corp. The security interest is taken in all of the debtor's present and after-acquired personal property. Nil. 2026-02-27 10055115 MANITOBA LTD.

	Serial Numbered Goods	Nil.
8.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry: Jointly Registered: Serial Numbered Goods:	202003522808 (2020-03-03) ACCURATE DORWIN (2020) INC. 6967478 Manitoba Ltd. The security interest is taken in all of the debtor's present and after acquired personal property. Nil. 2025-03-03 Nil. Nil.
9	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry: Jointly Registered: Serial Numbered Goods:	202017939000 (2020-10-28) ACCURATE DORWIN (2020) INC. FALCON AUTO LEASING INC. ASSIGNMENT OF LEASE #20-90-72 BETWEEN FALCON AUTO LEASING INC. AND ACCURATE DORWIN (2020) INC. DATED OCTOBER 27, 2020. Purchase Money Security Interest - Discharged 2025-10-28 Nil. 3C6MR5BJ0LG192179 Motor Vehicle 2020 RAM 2500 BIG HORN REGULAR CAB 4X4 – 8 FOOT BOX
10.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry: Jointly Registered: Serial Numbered Goods:	202103674605 (2021-03-04) ACCURATE DORWIN (2020) INC. MERIDIAN ONECAP CREDIT CORP. COPIER(S) TOGETHER WITH ALL ATTACHMENTS ACCESSORIES ACCESSIONS REPLACEMENTS SUBSTITUTIONS ADDITIONS AND IMPROVEMENTS THERETO AND ALL PROCEEDS IN ANY FORM DERIVED DIRECTLY OR INDIRECTLY FROM ANY SALE AND OR DEALINGS WITH THE COLLATERAL AND A RIGHT TO AN INSURANCE PAYMENT OR OTHER PAYMENT THAT INDEMNIFIES OR COMPENSATES FOR LOSS OR DAMAGE TO THE COLLATERAL OR PROCEEDS OF THE COLLATERAL. Purchase Money Security Interest 2027-03-04 Nil. Nil.
11.	Registration No. & Date: Debtor: Secured Party:	202114519709 (2021-08-12) Accurate Dorwin (2020) Inc CWB National Leasing Inc.

13.	<p>Registration No. & Date: Debtor: Secured Party: General Collateral:</p> <p>Special Notices: Expiry: Jointly Registered: Serial Numbered Goods:</p>	<p>202216610700 (2022-10-03) ACCURATE DORWIN (2020) INC. DE LAGE LANDEN FINANCIAL SERVICES CANADA INC. All personal property of the debtor described herein by vehicle identification number or serial number, as applicable, wherever situated, together with all parts and accessories relating thereto, all attachments, accessories and accessions thereto or thereon, all replacements substitutions, additions and improvements of all or any part of the foregoing and all proceeds in any form derived therefrom. Proceeds: all of the debtor's present and after acquired personal property which is derived, directly or indirectly, from any dealing with or disposition of the above-described collateral, including without limitation, all insurance and other payments payable as indemnity or compensation for loss or damage thereto, accounts, rents or other payments arising from the lease of the above-described collateral, goods, chattel paper, investment property, documents of title, instruments, money, cheques, deposits, securities and intangibles. Purchase Money Security Interest 2029-09-30 Nil. HHKHHF31TF0001282 Motor Vehicle 2022 Hyundai / 25L-9A</p>
14.	<p>Registration No. & Date: Debtor: Secured Party: General Collateral:</p> <p>Special Notices: Expiry: Jointly Registered: Serial Numbered Goods:</p>	<p>202308009400 (2023-05-18) ACCURATE DORWIN (2020) INC. FALCON AUTO LEASING INC. ASSIGNMENT OF LEASE #20-1298-60 BETWEEN FALCON AUTO LEASING INC. AND ACCURATE DORWIN (2020) INC. DATED MAY 21ST, 2023 Purchase Money Security Interest – Expired 2024-05-22 Nil. 1GRW7AFG6J1309936 Motor Vehicle 2018 GMC SAVANA 2500 CARGO VAN - WHITE</p>

SIMILAR MATCHES

Entity Searched: Accurate Dorwin (2020) Inc. - Manitoba
Date of Search: June 18, 2024
Result of Search:

The search pursuant to the Manitoba PPSA with respect to Accurate Dorwin (2020) Inc. similar matches discloses the following registrations under the Manitoba PPSA (Note: For ease of reference, we have listed the registrations in the chronological order they appear on the search. This is not necessarily indicative of the order of priority):

1.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry Jointly Registered: Serial Numbered Goods:	201915587700 (2019-09-11) ACCURATE DORWIN (2020) INC HUMBERVIEW INC. Nil Nil. 2025-02-20 POLAR HOLDING LTD. and ACCURATE DORWIN (2020) INC. 7GZ37TCG9JN005384 Motor Vehicle 2018 GMC Savana Cutaway
2.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry: Jointly Registered: Serial Numbered Goods:	201920916606 (2019-12-03) ACCURATE DORWIN INC. THE BRODEUR FAMILY TRUST GENERAL SECURITY AGREEMENT A security interest is taken in the undertaking of the Debtor and in all of the Debtor's present and after-acquired personal property including, without limitation, in all Goods (including all parts, accessories, attachments, special tools, additions and accessions thereto), Chattel Paper, Documents of Title (whether negotiable or not), instruments, intangibles, Money and Securities now owned or hereafter owned or acquired by or on behalf of Debtor (including such as may be return to or repossessed by the Debtor) and in all proceeds and renewals thereof, accretions thereto and substitutions therefor (hereinafter collectively called Collateral), all pursuant to a General Security Agreement granted by the Debtor to the Secured Party dated November 26, 2019. Nil. 2024-12-03 Nil. Nil.

3.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry: Jointly Registered: Serial Numbered Goods	201920917602 (2019-12-03) ACCURATE DORWIN INC. 1535 SEEL LTD. GENERAL SECURITY AGREEMENT A security interest is taken in the undertaking of the Debtor and in all of the Debtor's present and after-acquired personal property including, without limitation, in all Goods (including all parts, accessories, attachments, special tools, additions and accessions thereto), Chattel Paper, Documents of Title (whether negotiable or not) , instruments, intangibles, Money and Securities now owned or hereafter owned or acquired by or on behalf of Debtor (including such as may be returned to or repossessed by the Debtor) and in all proceeds and renewals thereof, accretions thereto and substitutions therefor (hereinafter collectively called Collateral), all pursuant to a General Security Agreement granted by the Debtor to the Secured Party dated November 26, 2019 Nil. 2024-12-03 Nil. Nil.
4.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry: Jointly Registered: Serial Numbered Goods	202003347607 (2020-02-28) ACCURATE DORWIN INC. Richard Brodeur and Julie Brodeur *The security interest is taken in all of the debtor's present and after-acquired personal property. Additional Information: Pursuant to a Priorities Agreement dated July 16, 2018 between the Secured Parties, the Debtor and Roynat Inc. (the "Agreement"), this registration is subordinated to Roynat Inc. Registration No. 201812438404 with respect to Inventory, Proceeds and Receivables, as those terms are defined in the Agreement. Nil. 2030-06-30 Nil. Nil.

Predecessor Corporation

Entity Searched: 10055115 Manitoba Ltd.- Manitoba

Date of Search: June 20, 2024

Result of Search:

The search pursuant to the Manitoba PPSA with respect to 10055115 Manitoba Ltd. discloses the following registrations under the Manitoba PPSA (Note: For ease of reference, we have listed the registrations in the chronological order they appear on the search. This is not necessarily indicative of the order of priority):

1.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry Jointly Registered: Serial Numbered Goods:	202002756406 (2020-02-20) 10055115 Manitoba Ltd. The Toronto-Dominion Bank The Security interest is taken in all of the debtor's present and after-acquired personal property. Nil. 2025-02-20 Accurate Dorwin (2020) Inc. Nil.
2.	Registration No. & Date: Debtor: Secured Party: General Collateral: Special Notices: Expiry Jointly Registered: Serial Numbered Goods	202003254102 (2020-02-27) 10055115 MANITOBA LTD. FWCU Capital Corp. The security interest is taken in all of the debtor's present and after-acquired personal property. Nil. 2026-02-27 ACCURATE DORWIN (2020) INC. Nil.

Appendix G – New Brunswick Personal Property Security Registry Search Results

Schedule A

Personal Property Searches

Names Searched:

Corporate Debtors:

12986591 Canada Ltd.

12986647 Canada Ltd.

12986914 Canada Ltd.

Results:

12986591 Canada Ltd.

1.	Registration Number:	35210517
	Registration Date:	May 12, 2021
	Expiry Date:	May 12, 2026
	Debtors:	12986591 CANADA LTD.
	Secured Parties:	SALLYPORT COMMERCIAL FINANCE ULC
	General Collateral:	INVENTORY, EQUIPMENT, ACCOUNT, MOTOR VEHOCLES, OTHER
	Additional Information:	ALL OF THE PRESENTLY OWNED OR HELD AND AFTER ACQUIRED OR HELD PROPERTY OF THE DEBTOR OF WHATSOEVER NATURE OF KIND AND WHERESOEVER SITUATE, AND ALL PROCEEDS AND REPLACEMENTS THEREOF AND THEREFROM, ACCRETIONS THERETO AND SUBSTITUTIONS THEREFOR, INCLUDING, WITHOUT LIMITATION, ALL OF THE FOLLOWING NOW OWNED OR HEREAFTER OWNED OR ACQUIRED BY OR ON BEHALF OF THE DEBTOR - ALL INVENTORY OR WHATEVER KIND AND WHEREVER SITUATE, ALL EQUIPMENT (OTHER THAN INVENTORY) OF WHATEVER KIND AND WHEREVER SITUATE, ALL BOOK ACCOUNTS AND BOOK DEBTS, DEMANDS OF EVERY NATURE AND KIND HOWSOEVER ARISING OR SECURED INCLUDING LETTERS OF CREDIT AND ADVANCES OF CREDIT, WHETHER NOW OR HEREAFTER OWNED BY OR BECOMING DUE TO THE DEBTOR (AND ALL DEEDS, DOCUMENTS, WRITINGS, PAPERS, BOOKS OF ACCOUNT AND OTHER BOOKS AND ELECTRONICALLY RECORDED DATA RELATING TO OR EVIDENCING OR SECURING DEBTS, CHATTEL PAPER OR DOCUMENTS OF TITLE), THE UNDERTAKING OF THE DEBTOR AND ALL MONEY, CHATTEL PAPER, DOCUMENS OF TITLE, INSTRUMENTS, INTANGIBLES AND SECURITIES, ALL INTANGIBLE PROPERTY OF THE DEBTOR AND ALL PROPERTY WHICH IS OR HEREAFTER BECOMES A FIXTURE OR WHICH CONSTITUTES A LICENCE, ALL QUOTAS, PERMITS, OR OTHER SIMILAR RIGHTS OR

		BENEFITS OR CROPS. TERMS USED IN THIS GENERAL COLLATERAL DESCRIPTION WHICH ARE DEFINED IN THE PERSONAL PROPERTY SECURITY ACT OF ONTARIO (THE PPSA) HAVE THE MEANINGS SET FORTH IN THE PPSA UNLESS THE CONTEXT OTHERWISE REQUIRES OR THEY ARE OTHERWISE DEFINED HEREIN OR IN ANY SECURITY AGREEMENT BETWEEN THE DEBTOR AND THE SECURED PARTY TO WHICH THIS FINANCING STATEMENT APPLIES.
2.	Registration Number:	35556646
	Registration Date:	July 19, 2021
	Expiry Date:	July 19, 2026
	Debtors:	12986591 Canada Ltd
	Secured Parties:	THE TORONTO-DOMINION BANK - 63307
	General Collateral:	All present and after acquired personal property
3.	Registration Number:	36137859
	Registration Date:	November 24, 2021
	Expiry Date:	November 24, 2027
	Debtors:	12986591 Canada Ltd.
	Secured Parties:	Ford Credit Canada Company
	Serial Numbered Collateral:	1FTFW1E84MFB96959 Motor Vehicle 2021 Ford F150
4.	Registration Number:	36214534
	Registration Date:	December 08, 2021
	Expiry Date:	December 08, 2027
	Debtors:	12986591 Canada Ltd.
	Secured Parties:	Ford Credit Canada Company
	Serial Numbered Collateral:	1FTFW1E8XMKE50276 Motor Vehicle 2021 Ford F150
5.	Registration Number:	37716362
	Registration Date:	November 17, 2022
	Expiry Date:	November 17, 2027
	Debtors:	12986591 CANADA LTD.
	Secured Parties:	FWCU CAPITAL CORP.
	General Collateral:	A security interest is taken in all of the Debtor's present and after-acquired personal property.
6.	Registration Number:	37963600
	Registration Date:	January 27, 2023
	Expiry Date:	January 27, 2028

	Debtors:	12986591 Canada Ltd.
	Secured Parties:	The Toronto-Dominion Bank
	General Collateral:	A SECURITY INTEREST IS TAKEN IN ALL OF THE DEBTOR'S PRESENT OR AFTER-ACQUIRED PERSONAL PROPERTY.
7.	Registration Number:	37999612
	Registration Date:	February 07, 2023
	Expiry Date:	February 07, 2028
	Debtors:	12986591 Canada Ltd.
	Secured Parties:	11302078 Canada Ltd. o/a Sheaves Capital
	General Collateral:	Security interest granted by the Debtor in favour of the Secured Party over all of the accounts receivables of the Debtor, including any proceeds therefrom.
8.	Registration Number:	38007720
	Registration Date:	February 08, 2023
	Expiry Date:	February 08, 2026
		KMYUA4
	Debtors:	12986591 CANADA LTD
	Secured Parties:	9859870 CANADA INC
	General Collateral:	(A) ALL ACCOUNTS, CHATTEL PAPER, DOCUMENTS, EQUIPMENT, GENERAL INTANGIBLES, INSTRUMENTS, AND INVENTORY, AS THOSE TERMS ARE DEFINED IN THE PERSONAL PROPERTY SECURITY ACT (THE PPSA), NOW OR HEREAFTER OWNED OR ACQUIRED BY MERCHANT AND (B) ALL PROCEEDS, AS THAT TERM IS DEFINED IN THE PPSA (A AND B COLLECTIVELY, THE COLLATERAL).

12986647 CANADA LTD.

9.	Registration Number:	35212976
	Registration Date:	May 12, 2021
	Expiry Date:	May 12, 2026
	Debtors:	12986647 CANADA LTD.
	Secured Parties:	SALLYPORT COMMERCIAL FINANCE ULC
	General Collateral:	INVENTORY, EQUIPMENT, ACCOUNTS, MOTOR VEHICLES, OTHER
	Additional Information:	ALL OF THE PRESENTLY OWNED OR HELD AND AFTER ACQUIRED OR HELD PROPERTY OF THE DEBTOR OF WHATSOEVER NATURE OF KIND AND WHERESOEVER SITUATE, AND ALL PROCEEDS AND REPLACEMENTS THEREOF AND THEREFROM, ACCRETIONS THERETO AND SUBSTITUTIONS THEREFOR, INCLUDING, WITHOUT LIMITATION, ALL OF THE FOLLOWING NOW OWNED OR HEREAFTER OWNED OR ACQUIRED BY OR ON BEHALF OF THE DEBTOR - ALL INVENTORY OR WHATEVER KIND AND WHEREVER SITUATE, ALL EQUIPMENT (OTHER THAN INVENTORY) OF WHATEVER KIND AND WHEREVER SITUATE, ALL BOOK ACCOUNTS AND BOOK DEBTS, DEMANDS OF EVERY NATURE AND KIND HOWSOEVER ARISING OR SECURED INCLUDING LETTERS OF CREDIT AND ADVANCES OF CREDIT, WHETHER NOW OR HEREAFTER OWNED BY OR BECOMING DUE TO THE DEBTOR (AND ALL DEEDS, DOCUMENTS, WRITINGS, PAPERS, BOOKS OF ACCOUNT AND OTHER BOOKS AND ELECTRONICALLY RECORDED DATA RELATING TO OR EVIDENCING OR SECURING DEBTS, CHATTEL PAPER OR DOCUMENTS OF TITLE), THE UNDERTAKING OF THE DEBTOR AND ALL MONEY, CHATTEL PAPER, DOCUMENTS OF TITLE, INSTRUMENTS, INTANGIBLES AND SECURITIES, ALL INTANGIBLE PROPERTY OF THE DEBTOR AND ALL PROPERTY WHICH IS OR HEREAFTER BECOMES A FIXTURE OR WHICH CONSTITUTES A LICENCE, ALL QUOTAS, PERMITS, OR OTHER SIMILAR RIGHTS OR BENEFITS OR CROPS. TERMS USED IN THIS GENERAL COLLATERAL DESCRIPTION WHICH ARE DEFINED IN THE PERSONAL PROPERTY SECURITY ACT OF ONTARIO (THE PPSA) HAVE THE MEANINGS SET FORTH IN THE PPSA UNLESS THE CONTEXT OTHERWISE REQUIRES OR THEY ARE OTHERWISE DEFINED HEREIN OR IN ANY SECURITY AGREEMENT BETWEEN THE DEBTOR AND THE SECURED PARTY TO WHICH THIS FINANCING STATEMENT APPLIES.
10.	Registration Number:	35556653

	Registration Date:	July 19, 2021
	Expiry Date:	July 19, 2026
	Debtors:	12986647 CANADA LTD.
	Secured Parties:	THE TORONTO-DOMINION BANK - 63307
	General Collateral:	All present and after acquired personal property
11.	Registration Number:	36400729
	Registration Date:	January 31, 2022
	Expiry Date:	January 31, 2025
	Debtors:	12986647 CANADA LTD.
		ALLSCO WINDOWS & DOORS
	Secured Parties:	MERCHANT OPPORTUNITIES FUND LIMITED PARTNERSHIP.
	General Collateral:	ALL PRESENT AND AFTER-ACQUIRED PERSONAL PROPERTY OF THE DEBTORS, INCLUDING, BUT NOT LIMITED TO, THE FUTURE DEBIT/CREDIT CARD RECEIVABLES OF THE DEBTORS
12.	Registration Number:	37603412, as renewed by 38999728
	Registration Date:	October 21, 2022
	Expiry Date:	October 21, 2024
	Debtors:	12986647 CANADA LTD-DBA ALLSCO
	Secured Parties:	RYDER TRUCK RENTAL CANADA LTD
	Serial Numbered Collateral:	3AKJGEBGXFDGH4235 Motor Vehicle 2015 FRTL CASCADIA 125
13.	Registration Number:	37716388
	Registration Date:	November 17, 2022
	Expiry Date:	November 17, 2027
	Debtors:	12986647 CANADA LTD.
	Secured Parties:	FWCU CAPITAL CORP.
	General Collateral:	A security interest is taken in all of the Debtor's present and after-acquired personal property.
14.	Registration Number:	37963576
	Registration Date:	January 27, 2023
	Expiry Date:	January 27, 2028
	Debtors:	12986647 Canada Ltd.
	Secured Parties:	The Toronto-Dominion Bank
	General Collateral:	A SECURITY INTEREST IS TAKEN IN ALL OF THE DEBTOR'S PRESENT OR AFTER-ACQUIRED PERSONAL PROPERTY.

15.	Registration Number:	38433835
	Registration Date:	May 19, 2023
	Expiry Date:	May 19, 2029
	Debtors:	067414 12986647 CANADA LTD-DBA ALLSCO
	Secured Parties:	RYDER TRUCK RENTAL CANADA LTD
	Serial Numbered Collateral:	3AKJHHFG9RSUM3241 Motor Vehicle 2024 FRTL PT126064S T
16.	Registration Number:	38433819
	Registration Date:	May 19, 2023
	Expiry Date:	May 19, 2029
	Debtors:	12986647 CANADA LTD-DBA ALLSCO
	Secured Parties:	RYDER TRUCK RENTAL CANADA LTD
	Serial Numbered Collateral:	3AKJHLFG1RDUM3242 Motor Vehicle 2024 FRTL PT126064S T

12986914 CANADA LTD.

17.	Registration Number:	35211242
	Registration Date:	May 12, 2021
	Expiry Date:	May 12, 2026
	Debtors:	12986914 CANADA LTD.
	Secured Parties:	SALLYPORT COMMERCIAL FINANCE ULC
	General Collateral:	INVENTORY, EQUIPMENT, ACCOUNTS, MOTOR VEHICLES, OTHER
	Additional Information:	ALL OF THE PRESENTLY OWNED OR HELD AND AFTER ACQUIRED OR HELD PROPERTY OF THE DEBTOR OF WHATSOEVER NATURE OF KIND AND WHERESOEVER SITUATE, AND ALL PROCEEDS AND REPLACEMENTS THEREOF AND THEREFROM, ACCRETIONS THERETO AND SUBSTITUTIONS THEREFOR, INCLUDING, WITHOUT LIMITATION, ALL OF THE FOLLOWING NOW OWNED OR HEREAFTER OWNED OR ACQUIRED BY OR ON BEHALF OF THE DEBTOR - ALL INVENTORY OR WHATEVER KIND AND WHEREVER SITUATE, ALL EQUIPMENT (OTHER THAN INVENTORY) OF WHATEVER KIND AND WHEREVER SITUATE, ALL BOOK ACCOUNTS AND BOOK DEBTS, DEMANDS OF EVERY NATURE AND KIND HOWSOEVER ARISING OR SECURED INCLUDING LETTERS OF CREDIT AND ADVANCES OF CREDIT, WHETHER NOW OR HEREAFTER OWNED BY OR BECOMING DUE TO THE DEBTOR (AND ALL DEEDS, DOCUMENTS, WRITINGS, PAPERS, BOOKS OF ACCOUNT AND OTHER BOOKS AND ELECTRONICALLY RECORDED DATA RELATING TO OR EVIDENCING OR SECURING DEBTS, CHATTEL PAPER OR DOCUMENTS OF TITLE), THE UNDERTAKING OF THE DEBTOR AND ALL MONEY, CHATTEL PAPER, DOCUMENTS OF TITLE, INSTRUMENTS, INTANGIBLES AND SECURITIES, ALL INTANGIBLE PROPERTY OF THE DEBTOR AND ALL PROPERTY WHICH IS OR HEREAFTER BECOMES A FIXTURE OR WHICH CONSTITUTES A LICENCE, ALL QUOTAS, PERMITS, OR OTHER SIMILAR RIGHTS OR BENEFITS OR CROPS. TERMS USED IN THIS GENERAL COLLATERAL DESCRIPTION WHICH ARE DEFINED IN THE PERSONAL PROPERTY SECURITY ACT OF ONTARIO (THE PPSA) HAVE THE MEANINGS SET FORTH IN THE PPSA UNLESS THE CONTEXT OTHERWISE REQUIRES OR THEY ARE OTHERWISE DEFINED HEREIN OR IN ANY SECURITY AGREEMENT

		BETWEEN THE DEBTOR AND THE SECURED PARTY TO WHICH THIS FINANCING STATEMENT APPLIES.
18.	Registration Number:	37716412
	Registration Date:	November 17, 2022
	Expiry Date:	November 17, 2027
	Debtors:	12986914 CANADA LTD
	Secured Parties:	FWCU CAPITAL CORP.
	General Collateral:	A security interest is taken in all of the Debtor's present and after-acquired personal property.

Appendix H – Priority Distributions Schedule (Redacted)

**Accurate Group CCAA Proceedings
Proposed Priority Distributions**

	Notes	Polar Window	Accurate Dorwin	Glass 8	National Interiors	Allsco	Alweather	Total
Allocation of Purchase Price	1							
Accounts Receivable								
Prepaid expenses and deposits								
Inventory								
Equipment								
Goodwill								
Contracts								
Total								
Funds available for distribution (Per R&D)		11,614	165,893	160,329	17,502	169,567	15,287	540,193
Allocation of Court Ordered Priority Charges								
Administrative Charge - Monitor	2	(530)	(7,571)	(7,317)	(799)	(7,738)	(698)	(24,652)
Administrative Charge - Monitor's Legal Counsel	3	(843)	(12,034)	(11,630)	(1,270)	(12,301)	(1,109)	(39,186)
Monitor's Holdback		(2,687)	(38,387)	(37,100)	(4,050)	(39,238)	(3,538)	(125,000)
Directors' Charge	4	-	-	-	-	-	-	-
Subtotal		(4,060)	(57,992)	(56,047)	(6,118)	(59,276)	(5,344)	(188,838)
Residual Proceeds After Payment of Court Ordered Priority Charges		7,554	107,901	104,282	11,384	110,290	9,943	351,355
Priority Claims (ahead of Secured Creditors)								
CRA - Pre-Filing Source Deductions	5	-	-	(290,943)	(1,449)	-	(48,403)	(340,795)
WEPP Priority (Service Canada)	6	(26,614)	(4,614)	(12,838)	(11,351)	(4,332)	(4,009)	(63,759)
Subtotal		(26,614)	(4,614)	(303,781)	(12,799)	(4,332)	(52,412)	(404,554)
Priority Distributions								
CRA - Pre-Filing Source Deductions		-	-	104,282	1,449	-	9,943	115,674
WEPP Priority (Service Canada)		7,554	4,614	-	9,935	4,332	-	26,436
Secured Creditors - TD Bank	7	-	103,287	-	-	-	-	103,287
Held by Monitor - TD Bank & Sallyport Commercial Finance ULC - Allsco	7	-	-	-	-	105,958	-	105,958
Total		7,554	107,901	104,282	11,384	110,290	9,943	351,355
Residual Proceeds After Payment of Priority Distributions		-	-	-	-	-	-	-

Notes:

- 1) Purchaser's allocation as documented in the December 7, 2023 Purchase Price Allocation Agreement.
- 2) Outstanding professional fees to June 14, 2024.
- 3) Outstanding professional fees to May 30, 2024.
- 4) Based on correspondence the Monitor was provided with from AIG Canada dated April 19, 2024, all claims filed in the D&O Claims Process appear to be covered by the D&O insurance policy, and the D&O Charge will not be called upon.
- 5) Deemed trust priority claim of CRA based on April 23, 2024 affidavit of Marie-Paule Yakibonge.
- 6) Estimated super priority claim of Service Canada based on WEPPA Administration to June 21, 2024.
- 7) Payments to secured creditors based on independent security reviews.

Appendix I – Fees and Disbursements of the Monitor

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,
NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,
10064720 MANITOBA LTD., AND 12986914 CANADA LTD.**

**SUMMARY OF MONITOR'S FEES AND DISBURSEMENTS
BDO CANADA LIMITED**

Date	Invoice #	Fees	Disbursements	GST	Total	Hours
18-Jun-24	CINV2945467	\$ 23,335	\$ 150	\$ 1,167	\$ 24,652	48.4
Total		\$ 23,335	\$ 150	\$ 1,167	\$ 24,652	48.4



Tel: 204 956 7200
www.bdo.ca

BDO Canada Limited
201 Portage Ave, 26th Floor
Winnipeg, MB R3B 3K6

Strictly Private & Confidential

Accurate Group of Companies
1535 Seel Ave
Winnipeg, MB R3T 1C6

Date	Invoice
June 18, 2024	CINV2945467 CUS0079359

RE: Accurate Group of Companies - CCAA

TO OUR FEE FOR PROFESSIONAL SERVICES for the work performed in accordance with the Court Orders dated February 10, 2023, February 14, 2023, April 5, 2023, July 21, 2023, September 12, 2023, October 27, 2023, December 5, 2023, December 22, 2023, January 26, 2024, and April 26, 2024 in the above noted matter.

Our Fee	\$23,335.00
GST/HST (5%) 101518124RT0001	1,166.75
	<u>24,501.75</u>
Disbursements - Court Fee	150.00
TOTAL	<u><u>24,651.75</u></u>

Summary of Time Charges:

	Hours	Rate	Amount
B. Warga, Partner	29.4	560.00	16,464.00
J. Parisi, Partner	1.1	560.00	616.00
J. Fritz, Sr. Manager	10.7	450.00	4,815.00
T. Montesano, Sr. Associate	0.8	200.00	160.00
J. Hue, Sr. Associate	4.9	200.00	980.00
L. Demchuk, Sr. Associate	1.4	200.00	280.00
T. Kelly, Sr. Associate	0.1	200.00	20.00
Total	<u>48.4</u>		<u>\$23,335.00</u>

Staff	Date	Comments	Hours
B. Warga	2024-04-19	Updates to Seventh Report; review of AIG correspondence; call with C. Frith re: Court reporting; review WEPP; amendments to proposed distribution schedule; call with S. Segal re: Sallyport; review Sallyport correspondence.	5.1
J. Hue	2024-04-19	Filing claim as received with Service Canada and update WEPP tracker.	0.2
J. Fritz	2024-04-19	Court reporting matters; WEPP administration; creditor correspondence.	3.1
B. Warga	2024-04-20	Review and updates to Seventh Report; review correspondence from S. Segal.	2.4
B. Warga	2024-04-21	Updates to Seventh Report; review of Court materials.	1.6
J. Fritz	2024-04-21	Court reporting.	1.9
J. Parisi	2024-04-21	Review report and provide comments.	1.1
B. Warga	2024-04-22	Finalization of Seventh Report; attendance at Court for filing; call with S. Segal re: hearing; call with C. Firth re: reporting; review of motion brief.	2.8
J. Fritz	2024-04-22	Court reporting; website updates; WEPP administration.	1.8
B. Warga	2024-04-23	Call with S. Segal re: Court matters/hearing; review of CRA affidavit; correspondence to/from C. Frith re: file matters; correspondence to Sallyport re: information request.	1.6
J. Hue	2024-04-23	Assist former employee with completing their direct filing with Service Canada.	0.2
J. Hue	2024-04-23	Review disallowance and filing amendments and proof of claim received with Service Canada.	0.6
B. Warga	2024-04-24	Review of notion of motion from S. Segal; review of various correspondence from stakeholders re: Court hearing.	0.8
J. Fritz	2024-04-24	WEPP enquiry.	0.2
T. Montesano	2024-04-24	Correspond with J. Fritz re: WEPP payment approvals; review of same and update tracking sheet.	0.2
B. Warga	2024-04-25	Call with S. Segal re: Court hearing; review of O'Keefe motion amendment; review of CRA materials.	1.3
T. Montesano	2024-04-25	Receipt of WEPP payment approvals; updated WEPP tracking sheet.	0.2
B. Warga	2024-04-26	Attendance at Court hearing; review of various e-mail correspondence re: file matters.	3.8
B. Warga	2024-04-29	Distribution processing; correspondence with stakeholders; review of D&O correspondence from S. Segal.	0.7
J. Fritz	2024-04-29	WEPP administration and correspondence.	0.4



Staff	Date	Comments	Hours
J. Fritz	2024-04-30	WEPP administration; creditor enquiries.	0.5
T. Montesano	2024-04-30	Review of WEPP payment approvals; update spreadsheet accordingly.	0.3
B. Warga	2024-05-02	Correspondence with S. Segal re: WEPP / ROE matters; call with CRA re: same.	0.4
J. Fritz	2024-05-03	Creditor correspondence; WEPP administration.	0.4
L. Demchuk	2024-05-03	Draft cheque requisition for approval; enter payables for processing.	0.6
J. Hue	2024-05-06	Dealing with various employee inquires; filing claims as received with Service Canada and updating the WEPP tracker; updating the WEPP tracker with payment confirmations.	1.2
L. Demchuk	2024-05-06	Discussion with K. Meyler; correspondence with B. Warga and T. Hanson re: payables for processing.	0.3
J. Hue	2024-05-07	Save and update WEPP tracker with the payment approval from Service Canada; follow up email and telephone calls with former employees regarding WEPP claim.	0.6
T. Montesano	2024-05-07	Review and e-mail WEPPA statement to J. Hue.	0.1
B. Warga	2024-05-08	Correspondence to/from C. Frith re: employment standards request.	0.2
L. Demchuk	2024-05-08	Process payables and print cheques; mail and courier cheques; scan support to file.	0.4
J. Fritz	2024-05-17	Creditor correspondence.	0.3
J. Fritz	2024-05-21	Creditor enquiries.	0.3
J. Fritz	2024-05-22	Creditor and WEPP correspondence.	0.3
B. Warga	2024-05-27	Call with interested stakeholders/customers.	0.4
J. Fritz	2024-05-27	Correspondence with legal counsel to a former employee re: disallowance/revision.	0.3
L. Demchuk	2024-05-28	Record receipt in Ascend; email to T. Kelly re: same.	0.1
T. Kelly	2024-05-29	Trust accounting.	0.1
J. Hue	2024-05-31	Update the WEPP tracker with the payment confirmations.	0.3
B. Warga	2024-06-03	Review of e-mail correspondence from the Province of Alberta; call with S. Segal re: same; call with C. Frith re: same.	0.9
B. Warga	2024-06-04	Professional fee summary for TD; updates to R&D and proposed distribution schedules.	1.1
J. Hue	2024-06-04	Email former employee the pre-filled POC and WEPP letter; update the WEPP tracker and email B. Warga and J. Fritz.	0.6
J. Hue	2024-06-04	Save and enter the WEPP payment approval letters on the tracker.	0.7
J. Fritz	2024-06-04	Creditor correspondence.	0.2



Staff	Date	Comments	Hours
J. Fritz	2024-06-06	Creditor enquiries; correspondence to management re: creditor correspondence.	0.3
B. Warga	2024-06-10	Call with C. Frith re: Court hearing and reporting matters; review of various e-mail correspondence to/from CRA, S. Segal, and C. Frith re: tax filing matters.	1.2
B. Warga	2024-06-11	Review of letter correspondence to insurer; review of email correspondence to/from legal counsel and S. Segal.	0.6
J. Hue	2024-06-11	Call with Service Canada and request WEPP detailed summary.	0.2
B. Warga	2024-06-12	Call with C. Frith re: reporting, Court hearing, and discharge.	0.8
J. Hue	2024-06-12	Telephone call with Service Canada to confirm employee information.	0.3
J. Fritz	2024-06-12	Creditor correspondence; correspondence with counsel.	0.3
B. Warga	2024-06-13	Correspondence to S. Segal and C. Frith re: D&O claims process Order.	0.3
B. Warga	2024-06-14	Review of draft motion materials and order; drafting of Eighth Report; correspondence to/from C. Frith re: file matters and reporting.	3.4
J. Fritz	2024-06-14	Creditor correspondence; counsel correspondence.	0.4

Appendix J – Fees and Disbursements of the Monitor’s Legal Counsel

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,
 NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),
 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,
 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.**

**SUMMARY OF LEGAL FEES AND DISBURSEMENTS
 MCDUGALL GAULEY LLP**

Date	Invoice #	Fees	Disbursements	GST	PST	Total	Hours
30-Apr-24	719860	\$ 21,603	\$ 22	\$ 1,081	\$ 1,296	\$ 24,003	44.6
30-May-24	721320	2,131	534	133	128	2,926	3.7
21-Jun-24	722663	9,359	1,867	470	562	12,257	18.2
TOTAL		\$ 33,093	\$ 2,423	\$ 1,684	\$ 1,986	\$ 39,186	66.5

IN ACCOUNT WITH



barristers and solicitors
(306) 653-1212
500 - 616 Main Street
Saskatoon, Saskatchewan S7H 0J6

BDO CANADA LIMITED
201 Portage Avenue, 26th Floor
Winnipeg, MB
Canada R3B 3K6

Date: April 30, 2024
Invoice No.: 719860
File Number: 539720.15/IAS

GST 890275415
PST 1887298

Attention: Brent Warga

RE: Polar Holding Ltd., et al
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

FEE SUMMARY:

<u>LAWYER</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Craig P. Frith (CPF)	29.50	520.00	15,340.00
Paul E. Fedoroff (PEF)	5.60	450.00	2,520.00
Jonathan M. Shendruk (JMS)	7.60	305.00	2,318.00
Ian A. Sutherland (IAS)	1.90	750.00	1,425.00

TOTAL FEES: \$21,603.00

DISBURSEMENTS AND OTHER CHARGES:

Long Distance* 22.40

TOTAL DISBURSEMENTS: \$22.40

*GST applicable

GST @ 5.00% on fees and taxable disbursements: 1,081.27

PST @ 6.00% on fees: 1,296.18

TOTAL FEES, DISBURSEMENTS & TAXES: \$24,002.85

IAS/CGG
E&OE

IN ACCOUNT WITH



barristers and solicitors
(306) 653-1212
500 - 616 Main Street
Saskatoon, Saskatchewan S7H 0J6

BDO CANADA LIMITED
201 Portage Avenue, 26th Floor
Winnipeg, MB
Canada R3B 3K6

Date: May 30, 2024
Invoice No.: 721320
File Number: 539720.15/IAS

GST 890275415
PST 1887298

Attention: Brent Warga

RE: Polar Holding Ltd., et al
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

FEE SUMMARY:

<u>LAWYER</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Craig P. Frith (CPF)	2.80	520.00	1,456.00
Ian A. Sutherland (IAS)	0.90	750.00	675.00

TOTAL FEES: \$2,131.00

DISBURSEMENTS AND OTHER CHARGES:

Long Distance*	1.60
Agent Fees*	532.22

TOTAL DISBURSEMENTS: \$533.82
*GST applicable

GST @ 5.00% on fees and taxable disbursements: 133.24
PST @ 6.00% on fees: 127.86

TOTAL FEES, DISBURSEMENTS & TAXES: \$2,925.92

IAS/CGG
E&OE

IN ACCOUNT WITH



barristers and solicitors
(306) 653-1212
500 - 616 Main Street
Saskatoon, Saskatchewan S7H 0J6

BDO CANADA LIMITED
201 Portage Avenue, 26th Floor
Winnipeg, MB
Canada R3B 3K6

Date: June 21, 2024
Invoice No.: 722663
File Number: 539720.15/CPF

GST 890275415
PST 1887298

Attention: Brent Warga

RE: Polar Holding Ltd., et al
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

FEE SUMMARY:

<u>LAWYER</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Ian A. Sutherland (IAS)	1.60	750.00	1,200.00
Craig P. Frith (CPF)	14.40	520.00	7,488.00
Jonathan M. Shendruk (JMS)	2.20	305.00	671.00

TOTAL FEES: \$9,359.00

DISBURSEMENTS AND OTHER CHARGES:

Agent Fees - Exempt	1,593.00
HST on Disbursements	238.96
Long Distance*	35.20

TOTAL DISBURSEMENTS: \$1,867.16
*GST applicable

GST @ 5.00% on fees and taxable disbursements: 469.71
PST @ 6.00% on fees: 561.54

TOTAL FEES, DISBURSEMENTS & TAXES: \$12,257.41

CPF/AI
E&OE