



*This is the 1<sup>st</sup> affidavit made in this case by  
Chris Bowra, sworn January 18, 2024*

Court File No. S-229607  
Vancouver Registry

**IN THE SUPREME COURT OF BRITISH COLUMBIA**

**BETWEEN:**

**MITSUBISHI HC CAPITAL CANADA INC.**

PETITIONER

**AND:**

**VIC VAN ISLE CONSTRUCTION LTD., VVI CONSTRUCTION LTD., AND  
LORTAP ENTERPRISES LTD.**

RESPONDENTS

**AFFIDAVIT**

I, CHRIS BOWRA, Chartered Professional Accountant, of 1100 – 1055 West Georgia Street, in the City of Vancouver, in the Province of British Columbia, MAKE OATH AND SAY AS FOLLOWS:

1. I am a Licensed Insolvency Trustee and Vice President at BDO Canada Limited, the Receiver (the "**Receiver**") of all the assets, undertakings and properties of VIC VAN ISLE CONSTRUCTION LTD., VVI CONSTRUCTION LTD., and LORTAP ENTERPRISES LTD. pursuant to the Order of Justice Fleming pronounced on April 11, 2023 (the "**Receivership Order**"), and as such I have personal knowledge of the facts and matters hereinafter deposed to, except where stated to be based on information and belief and where so stated I verily believe it to be true.

2. This affidavit is intended to be read in conjunction with the Receiver's Third Report to Court dated January 24, 2024 (the "**Third Report**"), filed with this Affidavit, and is intended to specifically address the Receiver's accounts in respect of this matter.
3. In particular, by virtue of paragraph 22 of the Receivership Order, the Receiver and its legal counsel shall pass their accounts and, for this purpose, the accounts of the Receiver and its legal counsel are referred to a judge of the Supreme Court of British Columbia, which passing may be heard on a summary basis.
4. The purpose of this Affidavit, when read with the Third Report, is to advise the Court as to the factors commonly considered by the Court for the purpose of considering the accounts and passing them summarily in that respect.

**The Receiver's Accounts:**

5. On a regular basis, the Receiver rendered accounts to the senior secured creditor, Mitsubishi HC Capital Canada Inc.
6. Based upon my review of the time recordings, I confirm that the work as described therein was undertaken and was, in my opinion, necessary in order for the Receiver to fulfill its duties and obligations under the Receivership Order.
7. The work undertaken by the Receiver's personnel was done under my direct supervision and where appropriate, the work was delegated. Further, each of the disbursements paid by the Receiver were necessarily incurred in order for the Receiver to fulfill its obligations.

8. For the period of January 3, 2023 to November 17, 2023, a summary of the Receiver's fees and disbursements are:

	Vic Van \$	VVI \$	Lortap \$	Total \$
Fees	141,826	69,079	86,513	297,418
Disbursements	16,704	398	309	17,411
GST	7,823	3,474	4,341	15,638
<b>Total</b>	<b>166,354</b>	<b>72,950</b>	<b>91,163</b>	<b>330,466</b>

9. Attached as **Exhibit "A"** is a summary of the Receiver's invoices and copies of each invoice appended thereto.

10. A summary of the time spent on this assignment by members of BDO Canada Limited for the period January 3, 2023 to November 17, 2023 is summarized below.

Name	Title	Average Hourly Rate (\$)	Vic Van Hours	VVI Hours	Lortap Hours	Total Hours
Jervis Rodrigues	Partner	660	18.60	5.10	-	23.70
Chris Bowra	Vice President	495	114.70	60.90	77.00	252.60
Martin Chan	Manager	400	81.55	58.00	71.95	211.50
Troy Chesley	Senior Analyst	275	119.55	30.95	47.20	197.70
Jessie Hue	Senior Analyst	275	10.70	9.80	18.90	39.40
Administration		180	25.35	6.45	8.00	39.80
		389	370.45	171.20	223.05	764.70

11. In the Receiver's opinion, the time and disbursements incurred in the course of its duties are:

- a. comparable to receivership proceedings of similar scale and complexity;
- and
- b. necessary in order for the Receiver to fulfil its obligations.

12. The hourly rates charged by the Receiver are:

- a. consistent with the hourly rates billed by the Receiver on other engagements; and,

b. consistent with other insolvency firms of comparable size engaged on similar receivership matters to the Receiver's knowledge in the Province of British Columbia.

13. The Receiver requests that the Court approve the Receiver's fees and costs incurred to date of \$330,466 and additional fees and costs to a maximum of \$15,000 to complete the administration of the Receivership.

SWORN BEFORE ME at the City  
of Vancouver, in the Province of British  
Columbia, this 18<sup>th</sup> day of January, 2024



A Commissioner for taking Affidavits  
within British Columbia

)  
)  
)  
)  
)  
)  
)  
)  
)  
)



CHRIS BOWRA

**Troy Brent Chesley**  
A Commissioner for Taking Affidavits  
for British Columbia  
Commission expires August 31, 2026

IN THE MATTER OF THE RECEIVERSHIP OF  
 Vic Van Isle Construction Ltd., VVI Construction Ltd., and Lortap Enterprises Ltd.  
 Summary of BDO Canada Limited's Invoices  
 For the Period January 3, 2023 to November 17, 2023

Entity	Period	Invoice	Fees	Disbursements	GST	Total
Vic Van	January 3, 2023 to May 31, 2023	CINV2433726	\$ 70,473.50	\$ 9,792.28	\$ 3,909.74	\$ 84,175.52
Vic Van	June 1, 2023 to August 31, 2023	CINV2529180	\$ 62,635.00	\$ 6,912.19	\$ 3,477.36	\$ 73,024.55
Vic Van	September 1, 2023 to November 17, 2023	CINV2623829	\$ 8,717.75	\$ -	\$ 435.89	\$ 9,153.64
<b>Vic Van Total</b>			<b>\$ 141,826.25</b>	<b>\$ 16,704.47</b>	<b>\$ 7,822.99</b>	<b>\$ 166,353.71</b>
VVI	April 11, 2023 to May 31, 2023	CINV2433738	\$ 59,643.25	\$ 397.60	\$ 3,002.04	\$ 63,042.89
VVI	June 1, 2023 to August 31, 2023	CINV2529174	\$ 9,435.50	\$ -	\$ 471.78	\$ 9,907.28
<b>VVI Total</b>			<b>\$ 69,078.75</b>	<b>\$ 397.60</b>	<b>\$ 3,473.82</b>	<b>\$ 72,950.17</b>
Lortap	April 11, 2023 to May 31, 2023	CINV2432659	\$ 59,287.00	\$ 309.00	\$ 2,979.80	\$ 62,575.80
Lortap	June 1, 2023 to August 31, 2023	CINV2533113	\$ 27,225.50	\$ -	\$ 1,361.28	\$ 28,586.78
<b>Lotap Total</b>			<b>\$ 86,512.50</b>	<b>\$ 309.00</b>	<b>\$ 4,341.08</b>	<b>\$ 91,162.58</b>
<b>Total</b>			<b>\$ 297,417.50</b>	<b>\$ 17,411.07</b>	<b>\$ 15,637.89</b>	<b>\$ 330,466.46</b>

This is Exhibit " A " referred to in the  
 affidavit of Chris Bowra  
 sworn before me at Vancouver  
 this 18 day of January, 2024

.....  
 A Commissioner for taking Affidavits  
 for British Columbia

**Troy Brent Chesley**  
 A Commissioner for Taking Affidavits  
 for British Columbia  
 Commission expires August 31, 2026



Tel: 604 688 5421

www.bdo.ca

BDO Canada Limited  
Unit 1100-Royal Centre  
1055 West Georgia Street  
PO Box 11101  
Vancouver, BC V6E 3P3

---

**Strictly Private & Confidential**

---

Mitsubishi HC Capital Canada  
1155 Rene-Levesque W Boulevard, Suite 2800  
Montreal, QC H3B 2L2

---

Date	Invoice
June 23, 2023	CINV2433726

---

RE: Vic Van Isle Construction Ltd. - Receivership

TO OUR FEE FOR PROFESSIONAL SERVICES rendered in connection with our engagement as Receiver of Vic Van Isle Construction Ltd. for the period Jan 3, 2023 to May 31, 2023.

Our Fee	\$	70,473.50
Disbursements:		
Advertising (newspaper ad)		802.95
Travel		4,748.47
Courier / postage		331.26
Locksmith / backup server drive		1,838.60
Subtotal		<u>78,194.78</u>
GST/HST (5%)		3,909.74
Subtotal		<u>82,104.52</u>
Vehicle insurance and registrations		2,071.00
TOTAL	\$	<u><u>84,175.52</u></u>

Summary of Time Charges:

	Hours	Rate	Amount
J. Rodrigues, Partner	9.20	660.00	6,072.00
C. Bowra, Vice President	64.60	495.00	31,977.00
M. Chan, Manager	59.60	400.00	23,840.00
T. Chesley, Sr. Analyst	21.10	275.00	5,802.50
J. Hue, Sr. Analyst	3.80	275.00	1,045.00
W. Labonte, Admin	0.15	180.00	27.00
C. Casco, Admin	2.40	180.00	432.00
S. Sword, Admin	0.10	180.00	18.00
L. Demchuk, Admin	7.00	180.00	1,260.00
Total	<u>167.95</u>		<u>\$ 70,473.50</u>

Staff	Date	Comments	Hours
Jervis Rodrigues	3-Jan-23	Update on receivership and next steps.	0.2
Chris Bowra	3-Jan-23	Correspondence with Miller Thomson. Conference call with Miller Thomson. Discussion with Jamie Hampton.	0.9
Chris Bowra	4-Jan-23	Discussion with creditor.	0.2
Chris Bowra	9-Jan-23	Review of lease agreement for 1300 Powerhouse Road.	0.1
Chris Bowra	24-Jan-23	Discussion and correspondence with Employment Standards.	0.2
Chris Bowra	27-Jan-23	Discussion with Jamie Hampton.	0.2
Chris Bowra	3-Feb-23	Discussion with Kern Chiu regarding refinancing.	0.1
Jervis Rodrigues	7-Feb-23	Discuss next steps; refinancing.	0.2
Jervis Rodrigues	17-Feb-23	Update on refinancing.	0.2
Jervis Rodrigues	27-Feb-23	Update on refinancing	0.2
Chris Bowra	7-Mar-23	Discussion with legal counsel. Discussion with the Province of BC regarding status update.	0.3
Chris Bowra	8-Mar-23	Discussion with legal counsel. Discussion with Peter Powers regarding equipment in storage.	0.1
Chris Bowra	10-Mar-23	Discussion with Peter Powers.	0.1
Chris Bowra	21-Mar-23	Discussion with legal counsel.	0.2
Chris Bowra	30-Mar-23	Discussion with Asim Iqbal of Miller Thomson. Review of draft receivership order.	0.4
Jervis Rodrigues	31-Mar-23	Review expanded receivership order; discuss indemnity, fees, discuss planning for receivership of the 3 companies and taking possession; risk concerns; other matters.	2.0
Martin Chan	31-Mar-23	File discussion. Pull additional corporate and PPR searches.	0.5
Chris Bowra	31-Mar-23	Discussions with legal counsel. Discussion with Peter Powers. Discussions regarding expanded receivership.	0.7
Martin Chan	3-Apr-23	Finalize Ascend. Review payment received.	0.5
Chris Bowra	3-Apr-23	Correspondence with Peter Powers and legal counsel.	0.2
Troy Chesley	3-Apr-23	Reviewing service list.	0.15
Troy Chesley	6-Apr-23	Website updates.	0.5
Chris Bowra	6-Apr-23	Discussions with legal counsel. Review website update. Discussion with Jamie Hampton. Discussion with Peter Powers.	1.1
Chris Bowra	10-Apr-23	Discussions regarding taking possession. Discussions with Peter Powers. Discussion with legal counsel. Discussion with Mitsubishi HC Capital. Prepare schedule of PPSA registrations. Review of equipment list.	3.9
Chris Bowra	11-Apr-23	Discussions with legal counsel. Discussion with Jamie Hampton. Discussions regarding taking possession. Discussion with legal counsel for the landlord. Discussions with Peter Powers. Discussion with landlord.	0.9
Troy Chesley	12-Apr-23	Draft of bank freeze letters. Draft of Form 87 Notice and Statement of the Receiver.	1.7



Staff	Date	Comments	Hours
Chris Bowra	12-Apr-23	Travel to Revelstoke. Meet with management. Take possession of assets. Terminate employees. Tour site. Discussions regarding ongoing jobs. Discussions regarding equipment and offsite equipment.	2.7
Martin Chan	12-Apr-23	Receivership preparation. Travel and attend site for taking possession. Facilitate statutory receivership duties. Discussions with debtor and employees on site. Identify and secure assets.	2.6
Troy Chesley	13-Apr-23	Correspondence with Bank. Form 87 notice to creditors drafts. In person bank freeze with at Bank branch.	3.0
Martin Chan	13-Apr-23	Various on-site receivership administrative tasks. Discussions with debtor and employees. Review books and records for creditor listings. WEPP discussions. Secure premises and related tasks.	3.8
Chris Bowra	13-Apr-23	Discussion with Chandos Construction. Attend site. Review of equipment and inventory. Discussions regarding outstanding jobs. Discussions with management. Discussions with creditors. Discussions with staff regarding tasks to be completed.	3.8
Martin Chan	14-Apr-23	Various on-site receivership administrative tasks. Discussions with debtor and employees. Review books and records and related tasks for safeguarding of assets and the property such as preservation of utilities. Discussions with bailiffs and agent of the Receiver.	2.6
Chris Bowra	14-Apr-23	Attend site. Review of equipment and inventory. Discussions regarding outstanding jobs. Discussions with management. Discussions with creditors. Discussions with insurance.	2.7
Martin Chan	15-Apr-23	Ascend estate and banking set up. Prepare vendor letters and respond to employee inquiries.	0.5
Jervis Rodrigues	17-Apr-23	Update on receivership.	0.3
Chris Bowra	17-Apr-23	Review of inventory report. Review of analysis of outstanding jobs. Discussion with Coast Machinery. Discussions regarding items to be completed. Discussion with legal counsel. Attend RBC bank and do cash deposit. Discussion with Mitsubishi. Discussion with Chandos Construction. Discussion with Peter Powers. Review of equipment list.	2.0
Troy Chesley	17-Apr-23	Creditor template for management. Equipment schedules. Form 87 updates.	0.2
Martin Chan	17-Apr-23	Work with previous Company employees on books and records for AR listing, employee WEPP information, banking matters, and asset ownership and other related receivership matters. Discuss construction project matters with C. Bowra.	2.0
Chris Bowra	18-Apr-23	Review of equipment list. Review of appraisals and update master equipment list. Discussion with BMO. Discussions regarding outstanding tasks. Review of Form 87's. Review of Form 7's. Complete insurance questionnaire and discussion with insurer regarding the same. Discussion with Wylie Crimp insurance. Finalize borrowing request. Prepare Receiver's certificate. Discussion with landlord's legal counsel. Discussion with Scott Robertson. Discussion with Jamie Hampton. Discussions with Ray Brosseuk.	2.6
Troy Chesley	18-Apr-23	Form 87 draft updates. Draft of Form 7s. AUT01 filing with CRA. Newspaper ad.	1.7
Martin Chan	18-Apr-23	Work with previous Company employees on books and records for AR listing, employee WEPP information, banking matters, and asset ownership and other related receivership matters. IT and other banking matters. Facilitate site visits and discussions with Receiver's agent on site.	2.0





Staff	Date	Comments	Hours
Chris Bowra	19-Apr-23	Update equipment list and review of the same. Discussion with legal counsel. Discussions with parties interested in purchasing assets. Discussions regarding CRA debts, return of equipment. Discussions with Ray Brosseuk. Review of correspondence from Chandos regarding ongoing projects.	1.4
Troy Chesley	19-Apr-23	Equipment identification and match up to appraisals.	0.7
Martin Chan	19-Apr-23	Respond to employee inquiries and review WEPP sheet. Review roes and T4s prepared by previous employees of the company. Review equipment rental invoices and outstanding AR.	1.5
Martin Chan	20-Apr-23	Continue discussions and review of books and records with previous employees of the Company for statutory information. Discussions in relation to CRA priorities. Banking matters. Other receivership administrative matters.	2.0
Chris Bowra	20-Apr-23	Review of Lewis Hendrickson's proposal for the Chandos jobs. Update equipment list. Discussion with Ray Brosseuk. Discussions with parties interested in submitting an offer. Discussions and correspondence with legal counsel. Discussion with Fran Miller regarding outstanding projects. Correspondence regarding Chandos projects.	1.5
Troy Chesley	20-Apr-23	Newspaper announcement proof. Website updates. Banking matters.	0.6
Laura Demchuk	20-Apr-23	Format Excel sheet for import of contacts into mailing label template.	0.2
Martin Chan	21-Apr-23	Discussions with Revelstoke Credit Union on account freeze and disbursed payments. Other receivership discussions. Review information as provided by previous employees of the Company. Review historical emails of the debtor. Other receivership administrative matters with C. Bowra.	1.5
Chris Bowra	21-Apr-23	Discussions and correspondence with legal counsel. Conference call with BMO. Discussion with HUB. Revise equipment list for insurance. Update equipment list. Discussions with parties interested in purchasing the assets. Review and approve sales ad for Insolvency Insider. Review of information provided by the Company.	1.9
Troy Chesley	21-Apr-23	Meeting with bank. Bank freeze letter. Phone call with bank.	0.3
Laura Demchuk	21-Apr-23	Print Receiver's notices and prepare mailout; prepare and print mailing labels; post mail for sending.	1.6
Chris Bowra	24-Apr-23	Tour site. Review of equipment list and identify all assets. Various discussions and correspondence with legal counsel. Discussions regarding Chandos projects.	3.0
Martin Chan	24-Apr-23	Attend site. Review and identify assets on site. Discussions with former employees re: books and records and AR matters. Discuss banking matters with former employees.	2.8
Laura Demchuk	25-Apr-23	Draft and execute affidavit of mailing.	0.2
Chris Bowra	25-Apr-23	Flag third party assets. Update equipment lists. Discussions with auctioneers. Review of bills of sale. Discussions regarding ownership of assets. Discussions regarding Chandos projects. Review of books and records. Discussions with employees.	2.8
Martin Chan	25-Apr-23	On site work. Discussions with employees and debtor re: AR matters, asset matters, and banking. Secure assets. Discussions re: sales process. IT matters.	3.1
Carla Casco	26-Apr-23	Set up payables, request e-signatures, mail out cheques.	0.7



Staff	Date	Comments	Hours
Chris Bowra	26-Apr-23	Review of books and records. Discussions regarding accounts receivable. Update equipment lists. Correspondence with auctioneers. Correspondence with landlord. Review of lease agreement.	2.6
Martin Chan	26-Apr-23	Various sales process matters and discussions with former employees on AR and projects status. Discussions with prospective purchasers.	2.3
Martin Chan	27-Apr-23	Discussion with C. Bowra re: ongoing AR and asset items. Discussions with lessors and missing assets. Discussions re: sales process. Facilitate WEPP filing. Respond to creditor and employee inquiries. Review correspondence re: offer on assets and other matters.	1.5
Martin Chan	27-Apr-23	Discussion with C. Bowra re: ongoing AR and asset items. Discussions with lessors and missing assets. Discussions re: sales process. Facilitate WEPP filing. Respond to creditor and employee inquiries. Review correspondence re: offer on assets and other matters.	1.5
Chris Bowra	27-Apr-23	Discussions with parties interested in purchasing the assets. Send out packages to prospective purchasers. Discussion with legal counsel. Discussion with landlord. Review of vehicle insurance documents. Various correspondence with accountant regarding books and records and assets.	1.6
Jervis Rodrigues	28-Apr-23	Asset realization; other admin matters.	0.4
Troy Chesley	28-Apr-23	Banking matters. Correspondence with unsecured creditors.	1.1
Martin Chan	28-Apr-23	Various discussions re: assets and AR and banking and other matters. File Form 87 with OSB. Cheque requisition for city utilities. Facilitate WEPP filings. Respond to creditor inquiries.	1.0
Chris Bowra	28-Apr-23	Discussion with the landlord. Review of insurance documents. Correspondence and discussions with legal counsel. Discussions and correspondence with bookkeeper. Correspondence with parties interested in purchasing the assets.	1.7
Carla Casco	1-May-23	Set up payables, request e-signatures & print cheques.	0.2
Chris Bowra	1-May-23	Discussions with legal counsel. Correspondence and discussions with bookkeeper regarding outstanding jobs. Review of accounts receivable. Review of Chandos projects. Review of additional insurance paperwork provided by Fran Miller. Discussion with Ray Brosseuk.	0.9
Troy Chesley	1-May-23	Insolvency Insider draft ad proof. Correspondence with auctioneer regarding equipment listing.	0.2
Martin Chan	1-May-23	Various discussions re: assets, realization, sales process. Various discussions with former accountant on books and records and AR information. WEPP review. Employee inquiries.	1.9
Chris Bowra	2-May-23	Correspondence with Chandos regarding outstanding projects. Review of estimated recovery and discussions regarding the same. Correspondence and discussions with legal counsel. Discussion with Chandos. Discussion with insurance broker regarding storage insurance for vehicles. Conference call with Western Surety, District of Sicamous and Parks Canada. Prepare updated list of equipment for HUB Insurance and forward to them.	1.5
Martin Chan	2-May-23	AR collection and discussions. Discussions with auctioneers and prospective purchasers.	2.3
Wanda Labonte	3-May-23	Post and allocate interest - April 2023.	0.05
Carla Casco	3-May-23	Set up payables & request signatures.	0.5



Staff	Date	Comments	Hours
Chris Bowra	3-May-23	Gather all vehicle insurance documents, summarize and forward to All West Insurance to place storage insurance policy. Correspondence with parties interested in viewing the assets. Discussions regarding leased vehicles. Discussions regarding outstanding items. Discussions with Ray Brosseuk. Updates to equipment list. Discussion with landlord. Correspondence with Fran Miller.	1.0
Martin Chan	3-May-23	IT discussions. Books and records discussion with former accountant. Discussions with C. Bowra on receivership administration. AR collection and related activities.	1.4
Jessie Hue	3-May-23	Prepare the WEPP calculations schedule for termination and the mail merge letter and proof of claim form.	1.4
Jervis Rodrigues	4-May-23	Asset realization.	0.5
Carla Casco	4-May-23	Print cheques, scan & mail out.	0.3
Martin Chan	4-May-23	Source deductions review with accountant. Respond to creditor and employee inquiries. Discussions with customers on AR collection. Review WEPP. Correspondences with IT for copying of server.	2.3
Martin Chan	5-May-23	Respond to creditor and employee inquiries. Discussions with former accountant. Discussions with prospective purchaser.	0.4
Troy Chesley	5-May-23	Discussion with CRA regarding unremitted payroll source deductions, GST filings and T2s as well as balances outstanding on same. Discussion with Erin Stewart representing secured creditor regarding file status. Correspondence with unsecured creditors. Fax to CRA for opening RT accounts.	0.5
Laura Demchuk	8-May-23	Set up file in Ascend; discussion with C. Bowra re file details and banking matters.	0.8
Martin Chan	8-May-23	IT and server issues and correspondences with Revelstoke Computer Repairs. Discussions with former accountant on AR and IT. Discussions with C. Bowra on same.	0.2
Troy Chesley	8-May-23	Correspondence with auctioneer.	0.1
Chris Bowra	8-May-23	Review of A/R schedules. Review of cheques received. Discussions regarding equipment sales, sales process. Conference call with Mitsubishi and legal counsel. Review of draft asset purchase agreement. Discussion with Ray Brosseuk. Discussions with parties interested in viewing the assets. Discussion with Lewis Hendrickson.	2.1
Wanda Labonte	9-May-23	Prepare bank reconciliation - April 2023.	0.1
Chris Bowra	9-May-23	Review of Chandos email and additional information. Discussion with KPMG regarding tax losses. Discussions regarding vehicle leases. Review of WEPP letter and discussions regarding WEPP. Discussions and correspondence with All West Insurance re storage insurance for vehicles. Discussion with BMO. Discussion with legal counsel. Various correspondence with Chandos Construction regarding settlement of A/R and pickup of materials. Discussion with auctioneer.	1.4
Troy Chesley	9-May-23	Correspondence with Telus regarding utilities cancellation. Correspondence with CRA.	0.3
Martin Chan	9-May-23	Various discussions re: receivership administration and ongoing issues.	0.5
Laura Demchuk	9-May-23	Discussions with C Sword, C. Bowra re banking matters.	0.5
Jervis Rodrigues	10-May-23	Asset realization and auctioneer process; selection; other matters.	0.5



Staff	Date	Comments	Hours
Troy Chesley	10-May-23	Correspondence with prospective auctioneer regarding bidding process and phone call on same. Coordinating site visit.	0.2
Chris Bowra	10-May-23	Correspondence and discussions with auctioneers. Discussion with former employee. Discussions regarding WEPP. Discussion with legal counsel. Discussion with CRA. Review and comment on updated asset purchase agreement.	0.8
Martin Chan	10-May-23	AR collection. Respond to creditor and employee inquiries. Asset tracking and related actions. Call with auctioneer. Discussions with C. Bowra re: receivership administration. WEPP review.	2.0
Laura Demchuk	10-May-23	Emails, discussion with C. Bowra re banking matters.	0.2
Laura Demchuk	11-May-23	Draft cheque requisition for signing and process payable.	0.4
Martin Chan	11-May-23	Review WEPP and related letters and schedules with J. Hue and C. Bowra. Continuous discussions and calls re: AR collection and equipment with auctioneers.	1.5
Jervis Rodrigues	11-May-23	Asset realization; auction bids; other matters.	0.7
Chris Bowra	11-May-23	Discussion with Miller Thomson regarding changes to APA. Review of letter to CRA regarding request for admin agreement, finalize and fax to CRA. Final review of APA template, forward to prospective purchasers. Discussion with Ray Brosseuk. Discussion with Big Eddy Fuel Services. Correspondence with legal counsel.	1.0
Laura Demchuk	12-May-23	Submit request for new bank account; link and setup account in Ascend; discussion with C. Bowra, C Sword re bank matters; phone call with C Casco re deposits.	1.0
Troy Chesley	12-May-23	AUT01 forms to CRA. Receipt and review of auctioneer offers.	0.2
Martin Chan	12-May-23	Prepare materials for CRA payroll audit. Various discussions with creditors and former employees. Correspondences and discussions re: AR collection. Review proposals received. Prepare cheque requisitions for payment.	2.1
Chris Bowra	12-May-23	Discussions and correspondence with parties interested in the assets. Discussion with legal counsel. Review of vehicle transfers. Various discussions and correspondence regarding offers. Discussion with Ray Brosseuk. Discussion with insurance. Discussion with CRA payroll trust auditor. Review of proposals received.	2.1
Chris Bowra	15-May-23	Summarize proposals. Discussions with auctioneers. Discussions regarding proposals. Discussion with Mitsubishi Capital regarding offers received. Discussion with Ray Brosseuk.	1.6
Jervis Rodrigues	15-May-23	Asset realization and auction selection discussion.	1.0
Martin Chan	15-May-23	Prepare estimated recovery schedule. WEPP matters. AR collection. Prepare GST filings. Discussions with C. Bowra on receivership administration and asset realization.	1.5
Laura Demchuk	16-May-23	Discussion with C. Bowra re banking matters.	0.2
Chris Bowra	16-May-23	Discussion with CRA regarding admin agreement. Summarize offers. Discussions with auctioneers. Discussions and correspondence with parties interested in purchasing rental equipment.	0.8
Jervis Rodrigues	16-May-23	Asset realization and auction selection.	1.0
Martin Chan	16-May-23	AR collection and other related matters. Back and forth correspondence with former accountant re: books and records and invoices. WEPP matters.	2.0

Staff	Date	Comments	Hours
Chris Bowra	17-May-23	Respond to CRA regarding additional information required for admin agreement. Discussions regarding WEPP. Discussions with Ray Brosseau. Discussions and correspondence with Chandos Construction. Review of bill of sale and sign. Review of draft auction services agreement. Review of draft approval order. Discussion with legal counsel. Review list of insured vehicles. Discussion with McDougall Auctioneers.	1.8
Martin Chan	17-May-23	Finalize and send out WEPP letters and respond to employee inquiries. Update schedule on same. Discuss Court report with C. Bowra and related administration items. Draft Court report of the Receiver.	2.5
Jessie Hue	17-May-23	Create TIFF for WEPP and filing WEPP claims.	0.9
Chris Bowra	18-May-23	Finalize letter to CRA regarding additional information requested. Discussions with Ray Brosseau. Review of draft report to Court and make changes. Discussion with legal counsel. Discussion with Lewis Hendrickson.	1.7
Martin Chan	18-May-23	Draft Court report of the Receiver. Respond to WEPP inquiries and other creditor inquiries.	2.5
Troy Chesley	18-May-23	Bank freeze follow up with Revelstoke credit union.	0.3
Chris Bowra	19-May-23	Review and make changes to report to Court. Discussions with landlords. Discussions with auctioneers. Discussion with legal counsel.	0.9
Martin Chan	23-May-23	Discussions with C. Bowra on various receivership administration. Review of Report to Court. Discussions re: AR, contractor duties, IT, books and records, and auctioneer.	0.5
Troy Chesley	23-May-23	Correspondence with Revelstoke Credit Union regarding account closure. Obtaining quotes for shredding services. Draft of first report of Receiver.	1.2
Chris Bowra	23-May-23	Discussion with Ray Brosseau. Discussion with Lewis Hendrickson. Review of comments on Report from legal counsel. Review and make changes to Report to Court. Discussions with legal counsel. Discussion with legal counsel for Western Surety. Discussion with Western Surety's consultant.	1.7
Troy Chesley	24-May-23	Call with shredding company for quote. AUT01 follow up with CRA. Draft website update.	0.4
Jervis Rodrigues	24-May-23	Asset realization. Auction and min guarantee discussion. Emails and other matters.	1.0
Chris Bowra	24-May-23	Finalize Report to Court. Discussion with CRA. Update A/R schedule. Review of cheques received. Discussion with auctioneer. Discussions regarding A/R. Discussion with bailiff. Discussions with unsuccessful purchasers.	1.3
Martin Chan	24-May-23	Various discussions re: auction and receivership matters. Asset realization matters. Respond to employee and creditor inquiries. Facilitate WEPP. Discussion with Ford Credit Canada re: buyout of leases. Review vehicle buyout statements and revisions on same. AR collection and related matters.	2.5
Carla Casco	25-May-23	Receipt cheques & prepare deposit slips.	0.2
Troy Chesley	25-May-23	Website updates. Call with MBNA regarding credit card cancellation status. Drafting and sending letter regarding same. Call with Bell Mobility regarding account closure. Banking matters. CPP/EI remittance review.	1.4
Chris Bowra	25-May-23	Review of judgement and Civil Resolution Tribunal notice. Correspondence with legal counsel regarding the same. Discussions with legal counsel. Discussion with BMO. Discussion with party interested in purchasing rental equipment. Discussions with the auctioneer.	1.1



Staff	Date	Comments	Hours
Jessie Hue	25-May-23	Review WEPP claims and enter information with Service Canada. Respond to employee inquiries and email employee confirmation of the filing.	0.9
Troy Chesley	26-May-23	Payroll trust audit document assembly and review of source deduction remittances. Review of T4s filed discussion regarding source deduction remittances and call with CRA on same.	1.3
Martin Chan	26-May-23	CRA payroll audit discussions. ROE revisions. WEPP revisions and discussions with contractor on same. Various AR discussions with C. Bowra. Discussions with Ford Credit on buyout and lease transfer. Banking matters. Draft Bill of Sale.	1.8
Chris Bowra	26-May-23	Discussions regarding A/R collection. Discussion with legal counsel. Correspondence with various parties. Discussion with Fran Miller. Discussion regarding payroll audits. Review of payroll information and discussions regarding the same. Various correspondence with equipment rental customers. Discussions with auctioneer.	1.6
Jessie Hue	29-May-23	Filing WEPP claim with Service Canada as claim received and email same with employee. Review of claims and correspondence with former employee require witness signature.	0.6
Laura Demchuk	29-May-23	Prepare cheque requisitions for payment of OR filing fees and transfer of funds to correct account; review GL and bank account online; email, discussion with C. Bowra; process payables.	1.4
Carla Casco	29-May-23	Receipt cheques & prepare deposit slips.	0.5
Jervis Rodrigues	29-May-23	Asset realization. Report to Court. Other matters.	1.0
Chris Bowra	29-May-23	Prepare cheque requests. Discussion with Fran Miller. Discussion with landlord. Various discussions regarding payroll, T4's and outstanding source deductions and review of the same.	1.0
Troy Chesley	29-May-23	Payroll audit documentation assembly and review of T4s with matchup to accompanying payments in the bank.	1.8
Laura Demchuk	30-May-23	Process and submit transfer fund request to Versa bank; email to banking re cheques to be printed.	0.5
Troy Chesley	30-May-23	Payroll payments review.	1.4
Courtney Sword	31-May-23	Prepare cheques.	0.1
Troy Chesley	31-May-23	T4 remittance checking.	2.4
Chris Bowra	31-May-23	Discussion regarding payroll audit and T4's. Discussion with purchaser for offsite equipment. Correspondence with legal counsel. Draft bill of sale.	0.4



Tel: 604 688 5421

www.bdo.ca

BDO Canada Limited  
Unit 1100-Royal Centre  
1055 West Georgia Street  
PO Box 11101  
Vancouver, BC V6E 3P3

**Strictly Private & Confidential**

Mitsubishi HC Capital Canada  
1155 Rene-Levesque W Boulevard, Suite 2800  
Montreal, QC H3B 2L2

Date	Invoice
September 18, 2023	CINV2529180

RE: Vic Van Isle Construction Ltd - Receivership

TO OUR FEE FOR PROFESSIONAL SERVICES rendered in connection with our engagement re the above noted company for the period June 1, 2023 to August 31, 2023.

Our Fee	\$	62,635.00
Disbursements:		
Postage and courier		970.76
Security		188.53
Travel		2,058.12
Waste removal and storage		3,548.78
Vehicle insurance		146.00
Subtotal		69,547.19
GST/HST (5%)		3,477.36
TOTAL	\$	<u>73,024.55</u>

Summary of Time Charges:

	Hours	Rate	Amount
J. Rodrigues, Partner	9.40	660.00	6,204.00
C. Bowra, Vice President	44.00	495.00	21,780.00
M. Chan, Manager	21.95	400.00	8,780.00
T. Chesley, Sr. Analyst	79.30	275.00	21,807.50
J. Hue, Sr. Analyst	4.50	275.00	1,237.50
W. Labonte, Admin	0.80	180.00	144.00
R. Bartolini, Admin	0.10	180.00	18.00
C. Caso, Admin	2.50	180.00	450.00
L. Demchuk, Admin	12.30	180.00	2,214.00
Total	174.85		\$ 62,635.00

Staff	Date	Comments	Hours
Demchuk, L	1-Jun-23	Scan cheques to file; mail cheques; post transferred funds in Ascend, discussion with C. Sword.	0.80
Chesley, T	1-Jun-23	Cheque receipts and arranging for deposit. 2023 payroll payments review and vouching to t4s.	3.30
Bowra, C	1-Jun-23	Correspondence with Lewis Hendrickson. Correspondence with Mitsubishi. Discussions regarding payroll and T4's. Review of amended T4's from CRA.	0.50
Hue, J	1-Jun-23	Filing employee WEPP claim with SC and email employee confirmation, update schedule.	0.10
Chan, M	2-Jun-23	Various follow up inquiries re: asset realization and creditor updates. WEPP process updates. Review WEPP claims and employee inquiries and respond as appropriate.	0.60
Demchuk, L	2-Jun-23	Banking matters, discussion with C Bowra.	0.20
Chesley, T	2-Jun-23	T4s compilation.	2.50
Bowra, C	2-Jun-23	Correspondence with potential purchaser of rental equipment. Review of rental equipment information and outstanding invoices. Update A/R schedule. Discussion regarding banking matters. Prepare bills of sale for sale of rental equipment.	1.50
Labonte, W	3-Jun-23	Post and allocate interest-May 2023.	0.10
Hue, J	5-Jun-23	Filing WEPP claim as received with SC and email confirmation and additional information for filing.	0.10
Carla Casco	5-Jun-23	Receipt cheques & prepared deposit slips	0.30
Demchuk, L	5-Jun-23	Post incoming wire payment to account.	0.10
Chan, M	5-Jun-23	Discussions with C. Bowra re: AR collection and other receivership matters. Review WEPP administration. Follow up on AR inquiries.	0.75
Bowra, C	5-Jun-23	Discussions regarding T4's, A/R collection. Discussion with bailiff. Discussions with auctioneer. Review and update A/R and discussion regarding the same.	1.90
Chesley, T	5-Jun-23	2022 T4 set up and tracing payments to bank.	3.40
Demchuk, L	6-Jun-23	Prepare payables; correspondence with M Chan and C Bowra; emails.	0.60
Chan, M	6-Jun-23	Review AR with C. Bowra. Discussions with C. Bowra re: source deductions and payroll. Review and respond to employee inquiries and WEPP matters. Review employee claims. Discussions with customers re: outstanding invoices. Prepare cheque requisitions.	2.00
Bowra, C	6-Jun-23	Review and make changes to A/R collection letter. Review of vehicle insurance. Discussion with Lewis Hendrickson. Discussions regarding A/R. Discussions regarding cheques. Discussions with creditors. Discussions regarding payroll and t4's.	1.90
Rodrigues, J	6-Jun-23	Asset realization. Update on recovery for Mitsubishi. Other matters.	1.00



Staff	Date	Comments	Hours
Hue, J	6-Jun-23	Correspondence with M. Chan regarding discrepancy on WEPP claim, update the tracker and email M. Chan same.	0.40
Chesley, T	6-Jun-23	Cancellation of utilities. T4 assembly.	2.10
Demchuk, L	7-Jun-23	Process payables; emails with Versabank; email to contractor re payment details; mail cheques and scan support to file.	0.80
Chesley, T	7-Jun-23	T4 workbook and tracing payments to bank.	3.30
Bowra, C	7-Jun-23	Prepare R&D's and discussions regarding the same. Update A/R schedules. Review and discussions regarding T4's and payroll. Discussions with CRA payroll auditor and CRA insolvency unit. Discussion with legal counsel. Discussion with landlord. Correspondence regarding sale closing.	1.80
Chan, M	8-Jun-23	Respond to WEPP and creditor inquiries.	1.00
Chesley, T	8-Jun-23	Discussion with Fran regarding payroll and GST audit. Assembly of T4 data.	1.90
Bowra, C	8-Jun-23	Discussion with party regarding purchase of seacans.	0.10
Hue, J	8-Jun-23	Filing WEPP claims with Service Canada, update tracker and email employee confirmation. Correspondence with employees and assist with completing their claim.	0.90
Labonte, W	9-Jun-23	Prepare bank reconciliation - May 2023.	0.10
Chan, M	9-Jun-23	Call with Service Canada re: WEPP forms and processing. Follow up on various AR collections and discussions. Discussion with bailiff re: seized vehicles.	1.00
Chesley, T	9-Jun-23	Assembly of T4 data.	2.15
Hue, J	9-Jun-23	Filing WEPP claims with Service Canada, update tracker and email employee confirmation. Correspondence with employees and assist with completing their claim.	0.60
Demchuk, L	12-Jun-23	Prepare and submit stop payment requests.	0.20
Rodrigues, J	12-Jun-23	Asset realization.	0.50
Chesley, T	12-Jun-23	Website updates and payroll audit information compilation.	1.10
Bowra, C	12-Jun-23	Discussions and review of payroll information for CRA payroll audit. Review of mail. Discussion with auctioneer.	0.50
Chan, M	12-Jun-23	AR collection and other related matters. Back and forth correspondence with former accountant re: books and records and invoices. WEPP matters. Respond to creditor and employee inquiries. Asset tracking and related actions. Call with auctioneer. Discussions with C. Bowra re: receivership administration. WEPP review.	2.00
Carla Casco	13-Jun-23	Receipt cheque & prepared deposit slips.	0.20
Demchuk, L	13-Jun-23	Draft cheque requisitions, draft transfer request and circulate for signing; submit request to bank; review accounts and post transactions in Ascend; enter payables for processing.	1.50

Staff	Date	Comments	Hours
Chesley, T	13-Jun-23	Payroll/GST audit information preparation.	1.75
Bowra, C	13-Jun-23	Discussions regarding payroll information and review of the same. Discussion with CRA. Discussion with creditor.	1.10
Demchuk, L	14-Jun-23	Scan payable support to file; mail, courier cheques; banking; emails.	0.60
Bowra, C	14-Jun-23	Correspondence with legal counsel. Correspondence regarding records.	0.20
Chesley, T	14-Jun-23	Assembly of documents for GST/Payroll trust examinations. PST Causal remittance draft.	0.80
Bowra, C	15-Jun-23	Discussion with legal counsel. Discussion with Fran Miller. Review of outstanding A/R.	0.40
Chan, M	15-Jun-23	Complete checklists. WEPP discussions with J. Hue. AR collection follow ups. Prepare cheque requisitions for contractor payment. Discussion with CRA on account closure and prepare correspondence for same.	2.70
Chesley, T	15-Jun-23	PST casual remittance. Planning for site visit work and logistics.	1.00
Carla Casco	16-Jun-23	Set up payable, & print cheques.	0.20
Bartolini, R	16-Jun-23	Mailed cheque to Minister of Finance.	0.10
Bowra, C	16-Jun-23	Review of payroll and GST information for payroll and GST audits and discussions regarding the same. Summarize stat debt priorities. Discussion with PST and EHT regarding outstanding balances. Discussion with Worksafe BC. Discussion with contractor. Review of A/R and correspondence with A/R customers.	2.00
Chesley, T	16-Jun-23	T4 preparation and review of payments.	3.05
Rodrigues, J	16-Jun-23	Discussion re: asset realization; books and records; creditor call; proof of claim filing process; other matters.	1.00
Hue, J	19-Jun-23	Follow up email on WEPP claim received and forward to M. Chan as former employee may not be eligible. Filing claim as received with Service Canada, email confirmation details with former employee and update the tracker.	0.40
Rodrigues, J	19-Jun-23	Discussion of payroll/CRA amounts due. Discussion on records and disposal of excess and old records. Other matters.	1.10
Chan, M	19-Jun-23	WEPP discussions with J. Hue. Respond to employee and creditors inquiries. AR follow ups.	1.00
Bowra, C	19-Jun-23	Attend site. Meet with McDougall Auctioneers. Review of records and identify records to be shredded and kept for storage.	3.50
Chesley, T	19-Jun-23	Onsite visit and document disposal.	3.75
Bowra, C	20-Jun-23	Attend Site. Review of records and identify records to be shredded and kept for storage. Meet with bookkeeper regarding A/R and confidential records.	3.00
Chesley, T	20-Jun-23	Onsite visit and document disposal.	3.75

Staff	Date	Comments	Hours
Rodrigues, J	20-Jun-23	Asset realization and records management.	0.50
Bowra, C	21-Jun-23	Review of tax returns. Correspondence regarding sale closing. Correspondence with insurance agent. Discussions and correspondence regarding A/R collections. Discussion with auctioneer. Correspondence with legal counsel.	0.80
Chesley, T	21-Jun-23	Arranging document disposal pickup and remaining equipment pickup and documents for storage.	1.25
Demchuk, L	21-Jun-23	Process payable; mail cheque and scan support to file.	0.30
Bowra, C	22-Jun-23	Discussions regarding A/R and collections. Discussion with insurance. Review of vehicle insurance documents. Correspondence with Lewis Hendrickson regarding sale closing. Review and approve cheque requests.	1.30
Chesley, T	22-Jun-23	Cash receipts. Arranging storage with Iron Mountain. Call with CRA regarding GST audit. Arranging documents send to CRA for GST/Payroll audit.	0.95
Chan, M	22-Jun-23	AR collection and communication with customers for payment. Review WEPP and discussions on same. Prepare cheque requisitions for payment.	1.00
Chesley, T	23-Jun-23	Iron mountain shipment. Correspondence with Fran regarding the same. Accounts receivable summary.	1.15
Chan, M	23-Jun-23	Discussions with C. Bowra on auction, AR, and books and records. Review information from employee and revise WEPP claim accordingly.	1.00
Bowra, C	23-Jun-23	Discussions regarding storage. Correspondence regarding vehicle transfer forms to be completed. Engage labour to assist with removal of records. Discussion with legal counsel. Correspondence with A/R customers. Discussion and correspondence regarding vehicle registrations. Discussion with Jennifer Cockbill regarding security opinion.	1.10
Demchuk, L	23-Jun-23	Review tax transfer form information, discussion with C. Bowra.	0.20
Rodrigues, J	26-Jun-23	Update on receivership and funds from auctioneer. Books and records retention and disposal.	0.50
Carla Casco	26-Jun-23	Receipt cheques, prepared deposit slips	0.50
Hue, J	26-Jun-23	Dealing with former employees inquiry and assist with completing their claim.	0.30
Bowra, C	26-Jun-23	Finalize bill of sale for Woody's Projects. Correspondence with BMO regarding credit card statements. Complete ICBC tax transfer form. Discussion with legal counsel for A/R customer. Correspondence with auctioneer.	0.70
Chesley, T	26-Jun-23	AR demand letters and mail out. Document disposal coordination. Garbage bin pickup. Payment to vendor.	2.75
Demchuk, L	26-Jun-23	Enter payables in Ascend; emails.	0.30

Staff	Date	Comments	Hours
Chesley, T	27-Jun-23	Call with Waste Management for bin pickup. Call with Shredit for document disposal. Allocation of documents for Iron Mountain storage. Accounts receivable demand letters mail out.	1.60
Rodrigues, J	27-Jun-23	Creditor enquiry.	0.20
Demchuk, L	27-Jun-23	Populate vehicle tax transfer forms; phone call to ICBC; process payables.	1.40
Demchuk, L	28-Jun-23	Populate vehicle tax transfer forms; discussion with C. Bowra; mail cheques and scan support to file.	1.90
Bowra, C	28-Jun-23	Discussions re investment account in VVI. Discussion with Mitsubishi Capital. Discussion with legal counsel. Correspondence regarding A/R collection. Review and sign vehicle transfer forms.	1.10
Chesley, T	28-Jun-23	Coordinating dumpster emptying and delivery x2 days. Correspondence with Odyssey regarding share certificates. Follow up with CRA on payroll audit status. Call with Lewis regarding investments. Investigating investment accounts.	1.45
Demchuk, L	29-Jun-23	Record receipt in Ascend; discussion with C Bowra.	0.20
Bowra, C	29-Jun-23	Sign vehicle transfer forms. Discussion with BMO regarding copies of credit card statements. Review and update estimated recovery to Mitsubishi, discussions regarding the same.	1.40
Chesley, T	29-Jun-23	Call with Fran regarding on site updates. Vehicle transfer forms prep.	0.50
Chan, M	29-Jun-23	WEPP discussions. Various receivership administrations with C. Bowra. AR collections follow up. Discussions with customers for AR collection and rental equipment. Prepare SRD.	2.20
Demchuk, L	30-Jun-23	Allocate receipt in Ascend.	0.10
Chesley, T	30-Jun-23	Correspondence with Fran. Call with waste management regarding bin rental and extending booking. Follow up regarding securities held. Correspondence with creditor.	0.50
Bowra, C	30-Jun-23	Review of Traveler's PPSA registrations.	0.10
Rodrigues, J	4-Jul-23	CRA teleconference.	0.40
Bowra, C	4-Jul-23	Correspondence regarding auction.	0.10
Demchuk, L	5-Jul-23	Record receipt; process payable.	0.30
Chan, M	5-Jul-23	Discussions with Lewis Hendrickson on personal asset. Discussion with auctioneer and C. Bowra on same and release. Review loan statement. Prepare cheque requisition for repayment and contractor invoice. Discussions with Telus re: back payment and ongoing balance.	1.50
Chesley, T	5-Jul-23	Correspondence with A/R customers.	0.25
Hue, J	5-Jul-23	Review of incomplete WEPP claim and assist former employee with competing their claim. Filing WEPP claims with Service Canada.	0.80
Bowra, C	5-Jul-23	Correspondence with counsel for project.	0.20

Staff	Date	Comments	Hours
Labonte, W	6-Jul-23	Post and allocate interest - June 2023.	0.10
Demchuk, L	6-Jul-23	Process payables; prepare and submit wire payment request form; correspondence with K Meyler and D Lewis.	1.20
Rodrigues, J	6-Jul-23	Asset realization. Books and records retention. CRA claim and telephone call in regards to audit of amounts due to CRA.	1.00
Chesley, T	6-Jul-23	Follow up on securities.	0.15
Labonte, W	9-Jul-23	Prepare bank reconciliation - June 2023.	0.20
Bowra, C	10-Jul-23	Review of materials from the City of Revelstoke regarding their notice of application to payout lien claimants and correspondence regarding the same. Review of credit card statements from BMO. Discussion with A/R customer. Discussion with auctioneer. Discussion regarding email access.	0.60
Bowra, C	11-Jul-23	Review and sign consent order for project. Discussion regarding bankruptcy assignment.	0.40
Hue, J	11-Jul-23	Save the WEPP payment approval letters and update tracker schedule.	0.70
Rodrigues, J	12-Jul-23	Asset realization. Update on R&D status.	0.50
Bowra, C	12-Jul-23	Discussion with legal counsel. Review of security opinion. Discussion with landlord. Discussion with auctioneer. Complete Receiver's certificate for auction services agreement. Discussion with Bailiff.	0.80
Hue, J	12-Jul-23	Provide M. Chan with the updated WEPP schedule.	0.20
Rodrigues, J	13-Jul-23	Asset realization. Administration related matters. Costs for receiver and counsel. Other matters.	0.50
Chan, M	13-Jul-23	Discussion with C. Bowra re: estimate recovery schedule and interim statement of receipts and disbursements. Review AR collection. Prepare cheque requisition. Follow up with landlord re: disclaim. Discussion with waste management. Draft second report of the Receiver.	3.50
Bowra, C	13-Jul-23	Discussion with legal counsel. Correspondence regarding projects. Discussion with creditors. Collection of A/R.	0.40
Demchuk, L	13-Jul-23	Enter payables for processing.	0.30
Bowra, C	17-Jul-23	Sign vehicle transfer forms. Discussion with Lewis Hendrickson. Discussions regarding assignment of Sicamous job.	0.50
Bowra, C	19-Jul-23	Discussion with Lewis Hendrickson regarding amended bill of sale.	0.20
Bowra, C	20-Jul-23	Discussion with landlord. Collection of A/R. Draft lease disclaimer letters. Discussion with Mitsubishi. Discussion with auctioneer. Discussion with CRA.	0.90
Rodrigues, J	21-Jul-23	Admin matters.	0.30
Bowra, C	21-Jul-23	Review of draft report to Court. Discussion with auctioneer. Prepare R&D. Discussion with the landlord. Prepare cheque requests.	2.00

Staff	Date	Comments	Hours
Carla Casco	24-Jul-23	Prepared deposit slips.	0.20
Chesley, T	24-Jul-23	Payments to vendors. PST casual remittance filing.	1.15
Bowra, C	24-Jul-23	Review and edit report to Court. Discussion with Canaccord Genuity regarding investment account held.	3.00
Chan, M	25-Jul-23	Review draft report of the Receiver. Coordinate waste bin removal from site.	0.50
Chesley, T	25-Jul-23	Demand letter for accounts receivable draft and mailing. Call with CRA payroll auditor to discuss file status and walkthrough of information provided. Correspondence with bank.	1.30
Bowra, C	25-Jul-23	Discussion with CRA payroll auditor. Make changes to report to Court. Discussion with legal counsel.	1.80
Demchuk, L	26-Jul-23	Payables processing; discussion with C Bowra.	1.00
Chesley, T	26-Jul-23	Response to CRA letter. Correspondence with bank.	0.65
Bowra, C	26-Jul-23	Prepare and send letter to Canaccord Genuity to close down investment account and remit proceeds to the Receiver. Discussion with auctioneer. Make changes to report to Court.	0.80
Chesley, T	27-Jul-23	Correspondence with BC Finance Ministry regarding PST. Prep for collections agency.	0.50
Bowra, C	28-Jul-23	Correspondence with purchaser and their insurer.	0.20
Chesley, T	28-Jul-23	Compilation of accounts receivable collections letters.	1.65
Chesley, T	31-Jul-23	Call with CRA payroll auditor regarding results. Summary of balances owing. Payments to utilities company. Follow up on billings with internet service provider. GST correspondence with CRA. WEPP payments review.	4.10
Bowra, C	31-Jul-23	Review of A/R and various correspondence regarding the same. Make changes to Report to Court.	1.60
Rodrigues, J	1-Aug-23	Review draft second report to Court.	0.80
Bowra, C	1-Aug-23	Correspondence with creditors.	0.20
Carla Casco	2-Aug-23	Set up payable, printed cheques & prepared deposit slip	0.30
Bowra, C	2-Aug-23	Discuss and make changes to report to Court, forward to legal counsel. Discussion with Mitsubishi.	0.60
Chesley, T	2-Aug-23	Response to creditor. Payment requests. Correspondence with Telus. Banking matters. Accounts receivable follow up.	1.45
Carla Casco	3-Aug-23	Set up payable, request e-signature & printed cheques.	0.30
Chan, M	3-Aug-23	Review AR collections. Prepare fax for discharge of receiver for initial appointment.	0.50
Rodrigues, J	3-Aug-23	Various discussions.	0.50

Staff	Date	Comments	Hours
Bowra, C	3-Aug-23	Review and discussion regarding AR collection. Prepare final R&D for limited receivership. Correspondence regarding access to emails. Correspondence regarding lien letter.	1.50
Chesley, T	3-Aug-23	Review of data drive. Updating receivables lists for collections agency follow up. Website update.	2.35
Labonte, W	4-Aug-23	VVI Construction - Post and allocate interest - July 2023.	0.05
Labonte, W	4-Aug-23	Post and allocate interest - July 2023.	0.05
Chesley, T	4-Aug-23	Response to legal counsel of creditor. Updated A/R listing for collections office.	1.90
Bowra, C	4-Aug-23	Discussion with legal counsel.	0.60
Labonte, W	6-Aug-23	VVI Construction - Prepare bank reconciliation - July 2023.	0.10
Labonte, W	6-Aug-23	Prepare bank reconciliation - July 2023.	0.10
Carla Casco	8-Aug-23	Receipt cheques & prepare deposit slips.	0.30
Chesley, T	8-Aug-23	Banking matters. Review of CRA audit results and subsequent mail out of revised T4s including letters to employees regarding results.	5.65
Chesley, T	9-Aug-23	Banking matters. Searching for information for sending out remaining T4's. Following up with utilities company.	0.50
Chesley, T	10-Aug-23	Mail out of updated T4's. Waiver of 30 notice period for GST audit. Draft GST filing workbooks. Call with customer owing accounts receivable. Follow up with applicable parties on validity of verbal agreement of same. Correspondence with collections agency. Draft T2 waivers.	4.00
Bowra, C	10-Aug-23	Correspondence with the auctioneer regarding final proceeds. Discussions regarding outstanding tax returns.	0.30
Bowra, C	11-Aug-23	Discussion with legal counsel.	0.10
Demchuk, L	14-Aug-23	Record wire transfer received in Ascend.	0.20
Chan, M	14-Aug-23	Respond to creditor inquiry.	0.10
Chesley, T	14-Aug-23	Correspondence with creditor. Review of incoming mail. Remailing of returned package.	0.40
Bowra, C	14-Aug-23	Review of changes to report to Court.	0.20
Rodrigues, J	15-Aug-23	Report to Court/Legal edits.	0.60
Chan, M	15-Aug-23	Review interim distribution report with comments from legal counsel.	0.20
Carla Casco	15-Aug-23	Receipt cheque & prepared deposit slips.	0.20
Chesley, T	15-Aug-23	Creditors package mailout. Payment requests to vendors.	0.65
Bowra, C	15-Aug-23	Finalize Report to Court.	0.60
Chan, M	16-Aug-23	Phone call with BC Hydro. Respond to insolvency department inquiry.	0.20

Staff	Date	Comments	Hours
Bowra, C	17-Aug-23	Review of Court application materials.	0.10
Bowra, C	18-Aug-23	Discussion with Worksafe BC.	0.10
Bowra, C	21-Aug-23	Discussions regarding T4's amended by CRA.	0.20
Chesley, T	21-Aug-23	Review of deficiencies list regarding outstanding receivable and correspondence regarding same. Review of amended T4s and call with CRA regarding same. Correspondence with vendor's legal counsel regarding default judgement. GST returns.	3.00
Chesley, T	22-Aug-23	GST filings.	0.75
Chesley, T	23-Aug-23	Call with CRA regarding GST returns.	0.25
Demchuk, L	23-Aug-23	Email to banking re cheques for printing.	0.10
Chesley, T	24-Aug-23	Website updates. Call with CRA regarding proof of claims status.	0.65
Bowra, C	25-Aug-23	Discussion regarding A/R customer back charges and review of the same.	0.40
Chesley, T	25-Aug-23	Review of collectability of receivable and draft response to counsel for supporting documentation. Correspondence with debtor to the company.	1.00
Bowra, C	28-Aug-23	Review of confidentiality agreement and discussion with legal counsel regarding the same. Correspondence and discussion with Lewis Hendrickson regarding confidentiality agreement.	0.70
Chesley, T	29-Aug-23	Request to CRA for T4 amendment.	0.50
Chan, M	29-Aug-23	WEPP discussion and priority amounts discussion.	0.20
Chesley, T	30-Aug-23	Resending returned amended T4. Review of WEPP payments and tracking outstanding priority payments. Review of notices of assessment on payroll account from CRA. Follow up on account closure status and request for refund. Review of employee claims.	2.50





Tel: 604 688 5421  
www.bdo.ca

BDO Canada Limited  
Unit 1100-Royal Centre  
1055 West Georgia Street  
PO Box 11101  
Vancouver, BC V6E 3P3

**Strictly Private & Confidential**

Mitsubishi HC Capital Canada  
1155 Rene-Levesque W Boulevard, Suite 2800  
Montreal, QC H3B 2L2

Date	Invoice #
November 29, 2023	CINV2623829

**RE: Vic Van Isle Construction Ltd - Receivership**

**TO OUR FEE FOR PROFESSIONAL SERVICES** rendered in connection with our engagement re the above noted company for the period September 1, 2023 to November 17, 2023

Our Fee	\$	8,717.75
GST/HST (5%)		435.89
<b>TOTAL</b>	<b>\$</b>	<b>9,153.64</b>

**Summary of Time Charges:**

	Hours	Rate	Amount
C. Bowra, Vice President	6.10	495.00	3,019.50
T. Chesley, Sr. Analyst	19.15	275.00	5,266.25
L. Demchuk, Admin	2.40	180.00	432.00
<b>Total</b>	<b>27.65</b>		<b>\$ 8,717.75</b>

Staff	Date	Comments	Hours
C. Bowra	6-Sep-23	Review of CRA POC's. Discussion with legal counsel. Conference call with Mitsubishi and legal counsel regarding update. Prepare updated R&D and estimated recovery estimate to Mitsubishi.	1.80
T. Chesley	6-Sep-23	Draft schedule of R&D for Office of Superintendent of Bankruptcy.	1.35
T. Chesley	7-Sep-23	Prepare schedules of receipts and disbursements for filing with Office of Superintendent of bankruptcy. Call with Service Canada regarding open WEPP claims. Correspondence with BC Finance Ministry regarding employer health tax filing. Reviewing response from collections agency and replying to same. Draft letter to former director regarding intention to dispose of documents.	1.50
T. Chesley	8-Sep-23	Updates to draft R&D. Call with Employment Standards branch and response outlining our positions on same. Accounts receivable schedule updates for exploring possibility of assignment.	1.25
C. Bowra	8-Sep-23	Review of A/R and correspondence regarding the same. Discussion regarding correspondence with Employment Standards.	0.20
T. Chesley	15-Sep-23	R&D filing with office of Superintendent of Bankruptcy. Follow up on billing status with Telus.	0.15
C. Bowra	15-Sep-23	Prepare R&D.	0.20
C. Bowra	18-Sep-23	Discussion with Lewis Hendrickson.	0.10
C. Bowra	19-Sep-23	Discussion with legal counsel.	0.10
T. Chesley	19-Sep-23	Distribution request to secured creditor.	0.30
L. Demchuk	20-Sep-23	Submit wire payment request for processing; phone call with Versabank; correspondence with T Chesley.	0.80
L. Demchuk	21-Sep-23	Phone call to secured creditor to verbally confirm wire payment details; email to bank.	0.10
T. Chesley	21-Sep-23	Correspondence with unsecured creditor.	0.15
T. Chesley	27-Sep-23	GST workbook prep and filings.	0.50
L. Demchuk	2-Oct-23	Enter payables in Ascend for processing; prepare request for transfer of funds between accounts.	0.80
L. Demchuk	3-Oct-23	Submit transfer funds request to Versabank.	0.10
L. Demchuk	4-Oct-23	Process payables; mail cheque; discussion with C Bowra re transfers between accounts; record disbursements in Ascend.	0.60
C. Bowra	4-Oct-23	Discussion with Lewis Hendrickson.	0.10
C. Bowra	6-Oct-23	Correspondence with parties re A/R collection.	0.10
T. Chesley	11-Oct-23	Follow up with employees regarding outstanding proof of claims Requesting WEPP statement from Service Canada.	0.55

Staff	Date	Comments	Hours
C. Bowra	12-Oct-23	Correspondence with Mitsubishi.	0.10
T. Chesley	13-Oct-23	Correspondence with utilities company regarding final billing.	0.25
T. Chesley	16-Oct-23	Review of outstanding bills and correspondence with utilities company on same. Correspondence with employee regarding filing WEPP claim.	0.80
T. Chesley	17-Oct-23	Correspondence with former employee.	0.15
C. Bowra	18-Oct-23	Discussion with Lewis Hendrickson. Correspondence with legal counsel. Correspondence with IT company.	0.30
C. Bowra	19-Oct-23	Prepare updated R&D.	0.40
T. Chesley	20-Oct-23	GST filing.	0.35
T. Chesley	23-Oct-23	Draft nil T2s. Letter for POC bar date to employee.	1.50
T. Chesley	24-Oct-23	T2 filings. Correspondence with BMO regarding account status.	2.25
T. Chesley	24-Oct-23	Affidavit of mailing draft and sign off.	0.70
C. Bowra	24-Oct-23	Discussion with Brehan Punt re access to old emails.	0.10
C. Bowra	25-Oct-23	Discussion with Lewis Hendrickson's counsel. Correspondence with legal counsel. Correspondence and discussions regarding A/R collections.	0.50
T. Chesley	25-Oct-23	Correspondence with customer owing to company. WEPP statement receipt, comparison to expectation and cheque request.	1.50
C. Bowra	26-Oct-23	Correspondence with Lewis Hendrickson.	0.10
T. Chesley	27-Oct-23	Draft discharge report and first affidavit of C. Bowra	2.50
T. Chesley	30-Oct-23	Correspondence with BC Finance Ministry.	0.15
T. Chesley	1-Nov-23	Correspondence with utilities company regarding outstanding billing.	0.25
T. Chesley	7-Nov-23	GST filing.	0.35
T. Chesley	8-Nov-23	Call with prospective A/R purchaser.	0.15
T. Chesley	10-Nov-23	Discussion on assignment of A/R on potential purchaser and PST status.	0.25
T. Chesley	14-Nov-23	Discussion regarding accounts receivable assignment.	0.25
C. Bowra	16-Nov-23	Replacement time - Reconcile funds in account. Prepare cheque requisitions.	0.60
C. Bowra	17-Nov-23	Correspondence regarding sale of A/R. Review of report to Court and fee affidavit. Correspondence with creditor.	1.40
T. Chesley	17-Nov-23	Discharge report draft updates. Cheque request for final vendor.	2.00



Tel: 604 688 5421

www.bdo.ca

BDO Canada Limited  
Unit 1100-Royal Centre  
1055 West Georgia Street  
PO Box 11101  
Vancouver, BC V6E 3P3

---

**Strictly Private & Confidential**

---

Mitsubishi HC Capital Canada  
1155 Rene-Levesque W Boulevard, Suite 2800  
Montreal, QC H3B 2L2

---

Date	Invoice
July 12, 2023	CINV2433738

---

**RE: VVI Construction Ltd - Receivership**

**TO OUR FEE FOR PROFESSIONAL SERVICES** rendered in connection with our engagement as Receiver of VVI Construction Ltd. for the period April 11, 2023 to June 12, 2023.

Our Fee	\$	59,643.25
Disbursements:		
Courier/mail redirect		397.60
Subtotal		<u>60,040.85</u>
GST/HST (5%)		3,002.04
TOTAL	\$	<u><u>63,042.89</u></u>

**Summary of Time Charges:**

	Hours	Rate	Amount
J. Rodrigues, Partner	5.10	660.00	3,366.00
C. Bowra, Vice President	54.50	495.00	26,977.50
M. Chan, Manager	52.80	400.00	21,120.00
T. Chesley, Sr. Analyst	16.45	275.00	4,523.75
J. Hue, Sr. Analyst	9.40	275.00	2,585.00
W. Labonte, Admin	0.15	180.00	27.00
S. Sword, Admin	0.10	180.00	18.00
L. Demchuk, Admin	5.70	180.00	1,026.00
Total	<u>144.20</u>		<u>\$ 59,643.25</u>

Staff	Date	Comments	Hours
Chris Bowra	11-Apr-23	Discussions with legal counsel. Discussion with Jamie Hampton. Discussions regarding taking possession. Discussion with legal counsel for the landlord. Discussions with Peter Powers. Discussion with landlord.	0.9
Chris Bowra	12-Apr-23	Travel to Revelstoke. Meet with management. Take possession of assets. Terminate employees. Tour site. Discussions regarding ongoing jobs. Discussions regarding equipment and offsite equipment.	2.6
Martin Chan	12-Apr-23	Receivership preparation. Travel and attend site for taking possession. Facilitate statutory receivership duties. Discussions with debtor and employees on site. Identify and secure assets.	2.6
Martin Chan	13-Apr-23	Various on-site receivership administrative tasks. Discussions with debtor and employees. Review books and records for creditor listings. WEPP discussions. Secure premises and related tasks.	3.8
Chris Bowra	13-Apr-23	Discussion with Chandos Construction. Attend site. Review of equipment and inventory. Discussions regarding outstanding jobs. Discussions with management. Discussions with creditors. Discussions with staff regarding tasks to be completed.	3.9
Martin Chan	14-Apr-23	Various on-site receivership administrative tasks. Discussions with debtor and employees. Review books and records for creditor listings. WEPP discussions. Secure premises and related tasks.	2.6
Chris Bowra	14-Apr-23	Attend site. Review of equipment and inventory. Discussions regarding outstanding jobs. Discussions with management. Discussions with creditors. Discussions with insurance.	2.6
Martin Chan	15-Apr-23	Ascend estate and banking set up. Prepare vendor letters and respond to employee inquiries.	0.5
Chris Bowra	17-Apr-23	Review of inventory report. Review of analysis of outstanding jobs. Discussion with Coast Machinery. Discussions regarding items to be completed. Discussion with legal counsel. Attend RBC bank and do cash deposit. Discussion with Mitsubishi. Discussion with Chandos Construction. Discussion with Peter Powers. Review of equipment list.	2.1
Troy Chesley	17-Apr-23	Creditor template for management. Equipment schedules. Form 87 updates.	0.2
Martin Chan	17-Apr-23	Work with previous Company employees on books and records for AR listing, employee WEPP information, banking matters, and asset ownership and other related	2.0



Staff	Date	Comments	Hours
		receivership matters. Discuss construction project matters with C. Bowra.	
Chris Bowra	18-Apr-23	Review of equipment list. Review of appraisals and update master equipment list. Discussion with BMO. Discussions regarding outstanding tasks. Review of Form 87's. Review of Form 7's. Complete insurance questionnaire and discussion with insurer regarding the same. Discussion with Wylie Crimp insurance. Finalize borrowing request. Prepare Receiver's certificate. Discussion with landlord's legal counsel. Discussion with Scott Robertson. Discussion with Jamie Hampton. Discussions with Ray Brosseuk.	2.5
Jervis Rodrigues	18-Apr-23	Discuss Court Order; review assets; realization; Other matters.	1.0
Troy Chesley	18-Apr-23	Form 87 draft updates. Draft of Form 7s. AUT01 filing with CRA. Newspaper ad.	1.8
Martin Chan	18-Apr-23	Work with previous Company employees on books and records for AR listing, employee WEPP information, banking matters, and asset ownership and other related receivership matters. IT and other banking matters. Facilitate site visits and discussions with Receiver's agent on site.	2.0
Jervis Rodrigues	19-Apr-23	Internal discussion on sales process; review timelines and costs; other matters.	0.5
Chris Bowra	19-Apr-23	Update equipment list and review of the same. Discussion with legal counsel. Discussions with parties interested in purchasing assets. Discussions regarding CRA debts, return of equipment. Discussions with Ray Brosseuk. Review of correspondence from Chandos regarding ongoing projects.	1.4
Troy Chesley	19-Apr-23	Equipment identification and match up to appraisals.	0.8
Martin Chan	19-Apr-23	Respond to employee inquiries and review WEPP sheet. Review roes and T4s prepared by previous employees of the Company. Review equipment rental invoices and outstanding AR.	1.5
Martin Chan	20-Apr-23	Continue discussions and review of books and records with previous employees of the company for statutory information. Discussions in relation to CRA priorities. Banking matters. Other receivership administrative matters.	2.0

Staff	Date	Comments	Hours
Chris Bowra	20-Apr-23	Review of Lewis Hendrickson's proposal for the Chandos jobs. Update equipment list. Discussion with Ray Brosseuk. Discussions with parties interested in submitting an offer. Discussions and correspondence with legal counsel. Discussion with Fran Miller regarding outstanding projects. Correspondence regarding Chandos projects.	1.5
Troy Chesley	20-Apr-23	Newspaper announcement proof. Website updates. Banking matters.	0.6
Laura Demchuk	20-Apr-23	Format Excel sheet for import of contacts into mailing label template.	0.3
Martin Chan	21-Apr-23	Discussions with Revelstoke Credit Union on account freeze and disbursed payments. Other receivership discussions. Review information as provided by previous employees of the Company. Review historical emails of the debtor. Other receivership administrative matters with C. Bowra.	1.5
Chris Bowra	21-Apr-23	Discussions and correspondence with legal counsel. Conference call with BMO. Discussion with HUB. Revise equipment list for insurance. Update equipment list. Discussions with parties interested in purchasing the assets. Review and approve sales ad for Insolvency Insider. Review of information provided by the Company.	1.9
Troy Chesley	21-Apr-23	Meeting with bank. Bank freeze letter. Phone call with bank.	0.3
Laura Demchuk	21-Apr-23	Print Receiver's notices and prepare mailout; prepare and print mailing labels; post mail for sending.	3.4
Jervis Rodrigues	24-Apr-23	Discuss asset realization; missing assets; other matters.	0.5
Chris Bowra	24-Apr-23	Tour site. Review of equipment list and identify all assets. Various discussions and correspondence with legal counsel. Discussions regarding Chandos projects.	3.0
Martin Chan	24-Apr-23	Attend site. Review and identify assets on site. Discussions with former employees re: books and records and AR matters. Discuss banking matters with former employees.	2.8
Troy Chesley	25-Apr-23	Calls with unsecured creditors regarding the Statement and Notice of the Receiver.	0.4
Laura Demchuk	25-Apr-23	Draft and execute affidavit of mailing.	0.2
Chris Bowra	25-Apr-23	Flag third party assets. Update equipment lists. Discussions with auctioneers. Review of bills of sale. Discussions regarding ownership of assets. Discussions regarding Chandos projects. Review of books and records. Discussions with employees.	2.8



Staff	Date	Comments	Hours
Martin Chan	25-Apr-23	On site work. Discussions with employees and debtor re: AR matters, asset matters, and banking. Secure assets. Discussions re: sales process. IT matters.	3.1
Chris Bowra	26-Apr-23	Review of books and records. Discussions regarding accounts receivable. Update equipment lists. Correspondence with auctioneers. Correspondence with landlord. Review of lease agreement.	2.5
Martin Chan	26-Apr-23	Attend site. Various sales process matters and discussions with former employees on AR and projects status. Discussions with prospective purchasers.	2.3
Chris Bowra	27-Apr-23	Discussions with parties interested in purchasing the assets. Send out packages to prospective purchasers. Discussion with legal counsel. Discussion with landlord. Review of vehicle insurance documents. Various correspondence with accountant regarding books and records and assets.	1.5
Troy Chesley	28-Apr-23	Banking matters. Correspondence with unsecured creditors.	1.1
Martin Chan	28-Apr-23	Various discussions re: assets and AR and banking and other matters. File Form 87 with OSB. Cheque requisition for city utilities. Facilitate WEPP filings. Respond to creditor inquiries.	1.0
Chris Bowra	28-Apr-23	Discussion with the landlord. Review of insurance documents. Correspondence and discussions with legal counsel. Discussions and correspondence with bookkeeper. Correspondence with parties interested in purchasing the assets.	1.6
Chris Bowra	1-May-23	Discussions with legal counsel. Correspondence and discussions with bookkeeper regarding outstanding jobs. Review of accounts receivable. Review of Chandos projects. Review of additional insurance paperwork provided by Fran Miller. Discussion with Ray Brosseuk.	0.9
Troy Chesley	1-May-23	Insolvency Insider draft ad proof. Correspondence with auctioneer regarding equipment listing.	0.2
Martin Chan	1-May-23	Various discussions re: assets, realization, sales process. Various discussions with former accountant on books and records and AR information. WEPP review. Employee inquiries.	1.9
Chris Bowra	2-May-23	Correspondence with Chandos regarding outstanding projects. Review of estimated recovery and discussions regarding the same. Correspondence and discussions with legal counsel. Discussion with Chandos. Discussion with insurance broker regarding storage insurance for vehicles. Conference call with Western Surety, District of Sicamous and Parks Canada. Prepare updated list of equipment for HUB Insurance and forward to them.	1.5





Staff	Date	Comments	Hours
Martin Chan	2-May-23	AR collection and discussions. Discussions with auctioneers and prospective purchasers.	2.3
Chris Bowra	3-May-23	Gather all vehicle insurance documents, summarize and forward to All West Insurance to place storage insurance policy. Correspondence with parties interested in viewing the assets. Discussions regarding leased vehicles. Discussions regarding outstanding items. Discussions with Ray Brosseuk. Updates to equipment list. Discussion with landlord. Correspondence with Fran Miller.	1.0
Martin Chan	3-May-23	IT discussions. Books and records discussion with former accountant. Discussions with C. Bowra on receivership administration. AR collection and related activities.	1.4
Jessie Hue	3-May-23	Prepare the WEPP calculations schedule for termination and the mail merge letter and proof of claim form.	1.4
Troy Chesley	4-May-23	Correspondence with unsecured creditor.	0.3
Martin Chan	4-May-23	Source deductions review with accountant. Respond to creditor and employee inquiries. Discussions with customers on AR collection. Review WEPP. Correspondences with IT for copying of server.	2.3
Martin Chan	5-May-23	Respond to creditor and employee inquiries. Discussions with former accountant. Discussions with prospective purchaser.	0.4
Troy Chesley	5-May-23	Discussion with CRA regarding unremitted payroll source deductions, GST filings and T2s as well as balances outstanding on same. Discussion with Erin Stewart representing secured creditor regarding file status. Correspondence with unsecured creditors. Fax to CRA for opening RT accounts.	0.4
Laura Demchuk	8-May-23	Set up file in Ascend; discussion with C Bowra re file details and banking matters.	1.0
Troy Chesley	8-May-23	Correspondence with auctioneer.	0.2
Chris Bowra	8-May-23	Review of A/R schedules. Review of cheques received. Discussions regarding equipment sales, sales process. Conference call with Mitsubishi and legal counsel. Review of draft asset purchase agreement. Discussion with Ray Brosseuk. Discussions with parties interested in viewing the assets. Discussion with Lewis Hendrickson.	2.0
Wanda Labonte	9-May-23	Prepare bank reconciliation - April 2023.	0.1
Troy Chesley	9-May-23	Correspondence with Telus regarding utilities cancellation. Correspondence with CRA.	0.3



Staff	Date	Comments	Hours
Chris Bowra	9-May-23	Review of Chandos email and additional information. Discussion with KPMG regarding tax losses. Discussions regarding vehicle leases. Review of WEPP letter and discussions regarding WEPP. Discussions and correspondence with All West Insurance re storage insurance for vehicles. Discussion with BMO. Discussion with legal counsel. Various correspondence with Chandos Construction regarding settlement of A/R and pickup of materials. Discussion with auctioneer.	1.3
Martin Chan	9-May-23	Various discussions re: receivership administration and ongoing issues.	0.5
Troy Chesley	10-May-23	Correspondence with prospective auctioneer regarding bidding process and phone call on same. Coordinating site visit.	0.2
Chris Bowra	10-May-23	Correspondence and discussions with auctioneers. Discussion with former employee. Discussions regarding WEPP. Discussion with legal counsel. Discussion with CRA. Review and comment on updated asset purchase agreement.	0.7
Martin Chan	11-May-23	Draft 12R agency agreement and corresponding statement of receipts and disbursements. Discussion with C. Bowra on same. Review WEPP and related letters and schedules with J. Hue and C. Bowra. Continuous discussions and calls re: AR collection and equipment with auctioneers.	2.9
Chris Bowra	11-May-23	Discussion with Miller Thomson regarding changes to APA. Review of letter to CRA regarding request for admin agreement, finalize and fax to CRA. Final review of APA template, forward to prospective purchasers. Discussion with Ray Brosseuk. Discussion with Big Eddy Fuel Services. Correspondence with legal counsel.	0.9
Troy Chesley	12-May-23	AUT01 forms to CRA. Receipt and review of auctioneer offers.	0.2
Martin Chan	12-May-23	Prepare materials for CRA payroll audit. Various discussions with creditors and former employees. Correspondences and discussions re: AR collection. Review proposals received. Prepare cheque requisitions for payment.	2.1
Jervis Rodrigues	12-May-23	Asset realization; other receivership related matters.	0.5
Chris Bowra	12-May-23	Discussions and correspondence with parties interested in the assets. Discussion with legal counsel. Review of vehicle transfers. Various discussions and correspondence regarding offers. Discussion with Ray Brosseuk. Discussion with insurance. Discussion with CRA payroll trust auditor. Review of proposals received.	2.0



Staff	Date	Comments	Hours
Chris Bowra	15-May-23	Summarize proposals. Discussions with auctioneers. Discussions regarding proposals. Discussion with Mitsubishi Capital regarding offers received. Discussion with Ray Brosseuk.	1.6
Martin Chan	15-May-23	Prepare estimated recovery schedule. WEPP matters. AR collection. Prepare GST filings. Discussions with C. Bowra on receivership administration and asset realization.	1.5
Chris Bowra	16-May-23	Discussion with CRA regarding admin agreement. Summarize offers; Discussions with auctioneers. Discussions and correspondence with parties interested in purchasing rental equipment.	0.8
Chris Bowra	17-May-23	Respond to CRA regarding additional information required for admin agreement. Discussions regarding WEPP. Discussions with Ray Brosseuk. Discussions and correspondence with Chandos Construction. Review of bill of sale and sign. Review of draft auction services agreement. Review of draft approval order. Discussion with legal counsel. Review list of insured vehicles. Discussion with McDougall Auctioneers.	1.7
Martin Chan	17-May-23	Finalize and send out WEPP letters and respond to employee inquiries. Update schedule on same. Draft Court report of the Receiver.	2.5
Jessie Hue	17-May-23	Create TIFF for WEPP and filing WEPP claims.	0.8
Jervis Rodrigues	18-May-23	Review First Report to Court and edits.	1.5
Chris Bowra	18-May-23	Finalize letter to CRA regarding additional information requested. Discussions with Ray Brosseuk. Review of draft report to Court and make changes. Discussion with legal counsel. Discussion with Lewis Hendrickson.	1.7
Martin Chan	18-May-23	Draft Court Report of the Receiver. Respond to WEPP inquiries and other creditor inquiries.	2.5
Chris Bowra	19-May-23	Review and make changes to report to Court. Discussions with landlords. Discussions with auctioneers. Discussion with legal counsel.	0.8
Jervis Rodrigues	23-May-23	Creditor claims, correspondence with counsel for Robinson Masonry, judgement creditor; legal counsel edits to VVI report; other matters	1.1
Martin Chan	23-May-23	Discussions with C. Bowra on various receivership administration. Review of report to Court. Discussions re: AR, contractor duties, IT, books and records, and auctioneer.	0.5
Troy Chesley	23-May-23	Correspondence with Revelstoke Credit Union regarding account closure. Obtaining quotes for shredding services. Draft of first report of Receiver.	1.2

Staff	Date	Comments	Hours
Chris Bowra	23-May-23	Discussion with Ray Brosseau. Discussion with Lewis Hendrickson. Review of comments on report from legal counsel. Review and make changes to Report to Court. Discussions with legal counsel. Discussion with legal counsel for Western Surety. Discussion with Western Surety's consultant.	1.6
Jessie Hue	23-May-23	Dealing with employee claims and assist with completing their claim.	0.4
Troy Chesley	24-May-23	Call with shredding company for quote. AUT01 follow up with CRA. Draft website update.	0.4
Chris Bowra	24-May-23	Finalize Report to Court. Discussion with CRA. Update A/R schedule. Review of cheques received. Discussion with auctioneer. Discussions regarding A/R. Discussion with bailiff. Discussions with unsuccessful purchasers.	1.3
Martin Chan	24-May-23	Various discussions re: auction and receivership matters. Asset realization matters. Respond to employee and creditor inquiries. Facilitate WEPP. Discussion with Ford Credit Canada re: buyout of leases. Review vehicle buyout statements and revisions on same. AR collection and related matters.	2.5
Troy Chesley	25-May-23	Website updates. Call with MBNA regarding credit card cancellation status. Drafting and sending letter regarding same. Call with Bell Mobility regarding account closure. Banking matters. CPP/EI remittance review.	1.4
Chris Bowra	25-May-23	Review of judgement and Civil Resolution Tribunal notice. Correspondence with legal counsel regarding the same. Discussions with legal counsel. Discussion with BMO. Discussion with party interested in purchasing rental equipment. Discussions with the auctioneer.	1.0
Jessie Hue	25-May-23	Review WEPP claims and enter information with Service Canada. Respond to employee inquiries and email employee confirmation of the filing.	1.7
Troy Chesley	26-May-23	Payroll trust audit document assembly and review of source deduction remittances. Review of T4s filed discussion regarding source deduction remittances and call with CRA on same.	1.4
Martin Chan	26-May-23	CRA payroll audit discussions. ROE revisions. WEPP revisions and discussions with contractor on same. Various AR discussions with C. Bowra. Discussions with Ford Credit on buyout and lease transfer. Banking matters. Draft Bill of Sale.	1.8
Jessie Hue	26-May-23	Review WEPP claims and enter information with Service Canada. Respond to employee inquiries and email employee confirmation of the filing.	3.4

Staff	Date	Comments	Hours
Chris Bowra	26-May-23	Discussions regarding A/R collection. Discussion with legal counsel. Correspondence with various parties. Discussion with Fran Miller. Discussion regarding payroll audits. Review of payroll information and discussions regarding the same. Various correspondence with equipment rental customers. Discussions with auctioneer.	1.6
Jessie Hue	29-May-23	Filing WEPP claims with Service Canada as claim received and email same with employee. Review submitted claims, correspondence with employee to have claim signed and witnessed. Filing WEPP information for employees with proof of claims not received.	1.5
Laura Demchuk	29-May-23	Prepare cheque requisition for payment of OR filing fees; process payables.	0.4
Chris Bowra	29-May-23	Prepare cheque requests. Discussion with Fran Miller. Discussion with landlord. Various discussions regarding payroll, T4's and outstanding source deductions and review of the same.	0.9
Troy Chesley	29-May-23	Payroll audit documentation assembly and review of T4s with matchup to accompanying payments in the bank.	2.0
Laura Demchuk	30-May-23	Process payables: email to banking re cheques to be printed.	0.2
Troy Chesley	30-May-23	Payroll payments review.	1.3
Courtney Sword	31-May-23	Prepare trust cheque.	0.1
Troy Chesley	31-May-23	T4 remittance checking.	2.2
Chris Bowra	31-May-23	Discussion regarding payroll audit and T4's. Discussion with purchaser for offsite equipment. Correspondence with legal counsel. Draft bill of sale.	0.4
Jessie Hue	31-May-23	Filing WEPP claim with Service Canada as claim received and email same with employee.	0.2
Laura Demchuk	01-Jun-23	Scan cheques to file, mail cheques.	0.2
Wanda Labonte	06-Jun-23	Post and allocated interest - May 2023.	0.05



Tel: 604 688 5421  
www.bdo.ca

BDO Canada Limited  
Unit 1100-Royal Centre  
1055 West Georgia Street  
PO Box 11101  
Vancouver, BC V6E 3P3

**Strictly Private & Confidential**

Mitsubishi HC Capital Canada  
1155 Rene-Levesque W Boulevard, Suite 2800  
Montreal, QC H3B 2L2

Date	Invoice
September 18, 2023	CINV2529174

**RE: VVI Construction Ltd - Receivership**

TO OUR FEE FOR PROFESSIONAL SERVICES rendered in connection with our engagement re the above noted company for the period June 1, 2023 to August 31, 2023.

Our Fee	\$ 9,435.50
GST/HST (5%)	471.78
<b>TOTAL</b>	<b>\$ 9,907.28</b>

**Summary of Time Charges:**

	Hours	Rate	Amount
C. Bowra, Vice President	6.40	495.00	3,168.00
M. Chan, Manager	5.20	400.00	2,080.00
T. Chesley, Sr. Analyst	14.50	275.00	3,987.50
J. Hue, Sr. Analyst	0.40	275.00	110.00
C. Casco, Admin	0.20	180.00	36.00
L. Demchuk, Admin	0.30	180.00	54.00
<b>Total</b>	<b>27.00</b>		<b>\$ 9,435.50</b>



Staff	Date	Comments	Hours
Chesley, T	1-Jun-23	Cheque receipts and arranging for deposit. 2023 payroll payments review and vouching to T4s.	1.60
Chesley, T	2-Jun-23	T4s compilation.	1.20
Chesley, T	5-Jun-23	2022 T4 set up and tracing payments to bank.	1.60
Bowra, C	5-Jun-23	Discussions regarding T4's, A/R collection. Discussion with bailiff. Discussions with auctioneer. Review and update A/R and discussion regarding the same.	0.90
Chesley, T	6-Jun-23	Cancellation of utilities. T4 assembly.	1.00
Bowra, C	6-Jun-23	Review and make changes to A/R collections letter. Review of vehicle insurance. Discussion with Lewis Hendrickson. Discussions regarding A/R. Discussions regarding cheques. Discussions with creditors. Discussions regarding payroll and T4's.	1.00
Chan, M	6-Jun-23	Review AR with C. Bowra. Discussions with C. Bowra re: source deductions and payroll. Review and respond to employee inquiries and WEPP matters. Review employee claims. Discussions with customers re: outstanding invoices. Prepare cheque requisitions.	1.00
Chesley, T	7-Jun-23	T4 workbook and tracing payments to bank.	1.60
Chesley, T	9-Jun-23	Assembly of T4 data.	1.00
Chan, M	15-Jun-23	Complete checklists. WEPP discussions with J. Hue. AR collection follow ups. Prepare cheque requisitions for contractor payment. Discussion with CRA on account closure and prepare correspondence for same.	1.40
Chesley, T	16-Jun-23	T4 preparation and review of payments.	1.50
Chesley, T	19-Jun-23	Onsite visit and document disposal.	1.80
Bowra, C	19-Jun-23	Attend site. Meet with McDougall Auctioneers. Review of records and identify records to be shredded and kept for storage.	1.80
Chesley, T	20-Jun-23	Onsite visit and document disposal.	1.80
Bowra, C	20-Jun-23	Attend Site. Review of records and identify records to be shredded and kept for storage. Meet with bookkeeper regarding A/R and confidential records.	1.50
Chesley, T	26-Jun-23	AR demand letters and mail out. Document disposal coordination. Garbage bin pickup. Payment to vendor.	1.40
Chan, M	29-Jun-23	WEPP discussions. Various receivership administrations with C. Bowra. AR collections follow up. Discussions with customers for AR collection and rental equipment. Prepare SRD.	1.10



Staff	Date	Comments	Hours
Chan, M	13-Jul-23	Discussion with C. Bowra re: estimate recovery schedule and interim statement of receipts and disbursements. Review AR collection. Prepare cheque requisition. Follow up with landlord re: disclaimer of lease. Discussion with waste management. Draft second report of the Receiver.	1.70
Bowra, C	18-Jul-23	Discussions regarding landlord, disclaimer of lease. Discussion with auctioneer. Discussion with legal counsel. Complete amended vehicle transfer form and send to Lewis. Discussion with the Province regarding closing of PST accounts. Prepare cheque requests.	1.20
Hue, J	24-Jul-23	Update the WEPP schedule with the WEPP approval statements, email former employee confirmation of the WEPP filings and details for their direct WEPP application filing.	0.40
Demchuk, L	26-Jul-23	Process payable.	0.30
Casco, C	8-Aug-23	Receipt cheque & prepared deposit slips	0.20





Tel: 604 688 5421

www.bdo.ca

BDO Canada Limited  
Unit 1100-Royal Centre  
1055 West Georgia Street  
PO Box 11101  
Vancouver, BC V6E 3P3

---

**Strictly Private & Confidential**

---

Mitsubishi HC Capital Canada  
1155 Rene-Levesque W Boulevard, Suite 2800  
Montreal, QC H3B 2L2

---

Date	Invoice
July 11, 2023	CINV2432659

---

**RE: Lortap Enterprises Ltd. - Receivership**

**TO OUR FEE FOR PROFESSIONAL SERVICES** rendered in connection with our engagement as Receiver of Lortap Enterprises Ltd. for the period April 11, 2023 to May 31, 2023.

Our Fee	\$	59,287.00
Disbursement: Mail redirection		309.00
		<hr/> 59,596.00
GST/HST (5%)		2,979.80
TOTAL	\$	<hr/> <b>62,575.80</b> <hr/>

**Summary of Time Charges:**

	Hours	Rate	Amount
C. Bowra, Vice President	56.30	495.00	27,868.50
M. Chan, Manager	57.90	400.00	23,160.00
T. Chesley, Sr. Analyst	17.50	275.00	4,812.50
J. Hue, Sr. Analyst	8.80	275.00	2,420.00
W. Labonte, Admin	0.10	180.00	18.00
S. Sword, Admin	0.20	180.00	36.00
L. Demchuk, Admin	4.40	180.00	792.00
J. Furneaux, Admin	1.00	180.00	180.00
Total	<hr/> 146.20		<hr/> \$ 59,287.00 <hr/>

Staff	Date	Comments	Hours
Chris Bowra	11-Apr-23	Discussions with legal counsel. Discussion with Jamie Hampton. Discussions regarding taking possession. Discussion with legal counsel for the landlord. Discussions with Peter Powers. Discussion with landlord.	0.9
Chris Bowra	12-Apr-23	Travel to Revelstoke. Meet with management. Take possession of assets. Terminate employees. Tour site. Discussions regarding ongoing jobs. Discussions regarding equipment and offsite equipment.	2.7
Martin Chan	12-Apr-23	Receivership preparation. Travel and attend site for taking possession. Facilitate statutory receivership duties. Discussions with debtor and employees on site. Identify and secure assets.	2.6
Martin Chan	13-Apr-23	Various on-site receivership administrative tasks. Discussions with debtor and employees. Review books and records for creditor listings. WEPP discussions. Secure premises and related tasks.	3.8
Chris Bowra	13-Apr-23	Discussion with Chandos Construction. Attend site. Review of equipment and inventory. Discussions regarding outstanding jobs. Discussions with management. Discussions with creditors. Discussions with staff regarding tasks to be completed.	3.8
Martin Chan	14-Apr-23	Various on-site receivership administrative tasks. Discussions with debtor and employees. Review books and records for creditor listings. WEPP discussions. Secure premises and related tasks.	2.6
Chris Bowra	14-Apr-23	Attend site. Review of equipment and inventory. Discussions regarding outstanding jobs. Discussions with management. Discussions with creditors. Discussions with insurance.	2.7
Martin Chan	15-Apr-23	Ascend estate and banking set up. Prepare vendor letters and respond to employee inquiries.	0.5
Martin Chan	17-Apr-23	Mail forwarding for Lortap Enterprises	0.0
Chris Bowra	17-Apr-23	Review of inventory report. Review of analysis of outstanding jobs. Discussion with Coast Machinery. Discussions regarding items to be completed. Discussion with legal counsel. Attend RBC bank and do cash deposit. Discussion with Mitsubishi. Discussion with Chandos Construction. Discussion with Peter Powers. Review of equipment list.	2.0
Troy Chesley	17-Apr-23	Creditor template for management. Equipment schedules. Form 87 updates.	0.2
Martin Chan	17-Apr-23	Work with previous Company employees on books and records for AR listing, employee WEPP information, banking matters, and asset ownership and other related receivership matters. Discuss construction project matters with C. Bowra.	2.0

Staff	Date	Comments	Hours
Chris Bowra	18-Apr-23	Review of equipment list. Review of appraisals and update master equipment list. Discussion with BMO. Discussions regarding outstanding tasks. Review of Form 87's. Review of Form 7's. Complete insurance questionnaire and discussion with insurer regarding the same. Discussion with Wylie Crimp insurance. Finalize borrowing request. Prepare Receiver's certificate. Discussion with landlord's legal counsel. Discussion with Scott Robertson. Discussion with Jamie Hampton. Discussions with Ray Brosseuk.	2.6
Troy Chesley	18-Apr-23	Form 87 draft updates. Draft of Form 7s. AUT01 filing with CRA. Newspaper ad.	1.7
Martin Chan	18-Apr-23	Work with previous Company employees on books and records for AR listing, employee WEPP information, banking matters, and asset ownership and other related receivership matters. IT and other banking matters. Facilitate site visits and discussions with Receiver's agent on site.	2.0
Chris Bowra	19-Apr-23	Update equipment list and review of the same. Discussion with legal counsel. Discussions with parties interested in purchasing assets. Discussions regarding CRA debts, return of equipment. Discussions with Ray Brosseuk. Review of correspondence from Chandos regarding ongoing projects.	1.5
Troy Chesley	19-Apr-23	Equipment identification and match up to appraisals.	0.8
Martin Chan	19-Apr-23	Respond to employee inquiries and review WEPP sheet. Review roes and T4s prepared by previous employees of the company. Review equipment rental invoices and outstanding AR.	1.5
Martin Chan	20-Apr-23	Continue discussions and review of books and records with previous employees of the Company for statutory information. Discussions in relation to CRA priorities. Banking matters. Other receivership administrative matters.	2.0
Chris Bowra	20-Apr-23	Review of Lewis Hendrickson's proposal for the Chandos jobs. Update equipment list. Discussion with Ray Brosseuk. Discussions with parties interested in submitting an offer. Discussions and correspondence with legal counsel. Discussion with Fran Miller regarding outstanding projects. Correspondence regarding Chandos projects.	1.5
Troy Chesley	20-Apr-23	Newspaper announcement proof. Website updates. Banking matters.	0.6
Laura Demchuk	20-Apr-23	Format Excel sheet for import of contacts into mailing label template.	0.2
Jacob Furneaux	21-Apr-23	Mailing out Notice of Receiver to all known creditors	1.0
Martin Chan	21-Apr-23	Discussions with Revelstoke Credit Union on account freeze and disbursed payments. Other receivership discussions. Review information as provided by previous employees of the Company. Review historical emails of the debtor. Other receivership administrative matters with C. Bowra.	1.5

Staff	Date	Comments	Hours
Chris Bowra	21-Apr-23	Discussions and correspondence with legal counsel. Conference call with BMO. Discussion with HUB. Revise equipment list for insurance. Update equipment list. Discussions with parties interested in purchasing the assets. Review and approve sales ad for Insolvency Insider. Review of information provided by the Company.	1.9
Troy Chesley	21-Apr-23	Meeting with bank. Bank freeze letter. Phone call with bank.	0.3
Laura Demchuk	21-Apr-23	Print Receiver's notices; prepare and print labels for mailing; process mail for sending.	0.8
Chris Bowra	24-Apr-23	Tour site. Review of equipment list and identify all assets. Various discussions and correspondence with legal counsel. Discussions regarding Chandos projects.	3.0
Martin Chan	24-Apr-23	Attend site. Review and identify assets on site. Discussions with former employees re: books and records and AR matters. Discuss banking matters with former employees.	2.8
Laura Demchuk	25-Apr-23	Draft and execute affidavit of mailing.	0.2
Chris Bowra	25-Apr-23	Flag third party assets. Update equipment lists. Discussions with auctioneers. Review of bills of sale. Discussions regarding ownership of assets. Discussions regarding Chandos projects. Review of books and records. Discussions with employees.	2.8
Martin Chan	25-Apr-23	On site work. Discussions with employees and debtor re: AR matters, asset matters, and banking. Secure assets. Discussions re: sales process. IT matters.	3.1
Troy Chesley	26-Apr-23	Call with unsecured creditor.	0.2
Chris Bowra	26-Apr-23	Review of books and records. Discussions regarding accounts receivable. Update equipment lists. Correspondence with auctioneers. Correspondence with landlord. Review of lease agreement.	2.6
Martin Chan	26-Apr-23	Travel from site. Various sales process matters and discussions with former employees on AR and projects status. Discussions with prospective purchasers.	2.3
Martin Chan	27-Apr-23	Discussion with C. Bowra re: ongoing AR and asset items. Discussions with lessors and missing assets. Discussions re: sales process. Facilitate WEPP filing. Respond to creditor and employee inquiries. Review correspondence re: offer on assets and other matters.	1.5
Chris Bowra	27-Apr-23	Discussions with parties interested in purchasing the assets. Send out packages to prospective purchasers. Discussion with legal counsel. Discussion with landlord. Review of vehicle insurance documents. Various correspondence with accountant regarding books and records and assets.	1.6
Troy Chesley	28-Apr-23	Banking matters. Correspondence with unsecured creditors.	1.1
Martin Chan	28-Apr-23	Various discussions re: assets and AR and banking and other matters. File Form 87 with OSB. Cheque requisition for city utilities. Facilitate WEPP filings. Respond to creditor inquiries.	1.0

Staff	Date	Comments	Hours
Chris Bowra	28-Apr-23	Discussion with the landlord. Review of insurance documents. Correspondence and discussions with legal counsel. Discussions and correspondence with bookkeeper. Correspondence with parties interested in purchasing the assets.	1.7
Chris Bowra	1-May-23	Discussions with legal counsel. Correspondence and discussions with bookkeeper regarding outstanding jobs. Review of accounts receivable. Review of Chandos projects. Review of additional insurance paperwork provided by Fran Miller. Discussion with Ray Brosseuk.	1.0
Troy Chesley	1-May-23	Insolvency Insider draft ad proof. Correspondence with auctioneer regarding equipment listing.	0.2
Martin Chan	1-May-23	Various discussions re: assets, realization, sales process. Various discussions with former accountant on books and records and AR information. WEPP review. Employee inquiries.	1.9
Chris Bowra	2-May-23	Correspondence with Chandos regarding outstanding projects. Review of estimated recovery and discussions regarding the same. Correspondence and discussions with legal counsel. Discussion with Chandos. Discussion with insurance broker regarding storage insurance for vehicles. Conference call with Western Surety, District of Sicamous and Parks Canada. Prepare updated list of equipment for HUB Insurance and forward to them.	1.6
Martin Chan	2-May-23	AR collection and discussions. Discussions with auctioneers and prospective purchasers.	2.3
Chris Bowra	3-May-23	Gather all vehicle insurance documents, summarize and forward to All West Insurance to place storage insurance policy. Correspondence with parties interested in viewing the assets. Discussions regarding leased vehicles. Discussions regarding outstanding items. Discussions with Ray Brosseuk. Updates to equipment list. Discussion with landlord. Correspondence with Fran Miller.	1.1
Martin Chan	3-May-23	IT discussions. Books and records discussion with former accountant. Discussions with C. Bowra on receivership administration. AR collection and related activities.	1.4
Jessie Hue	3-May-23	Prepare the WEPP calculations schedule for termination and the mail merge letter and proof of claim form.	1.4
Martin Chan	4-May-23	Source deductions review with accountant. Respond to creditor and employee inquiries. Discussions with customers on AR collection. Review WEPP. Correspondences with IT for copying of server. Ford leases and repossession of vehicle.	2.3
Martin Chan	5-May-23	Respond to creditor and employee inquiries. Discussions with former accountant. Discussions with prospective purchaser.	0.4
Troy Chesley	5-May-23	Discussion with CRA regarding unremitted payroll source deductions, GST filings and T2s as well as balances outstanding on same. Discussion with Erin Stewart representing secured creditor regarding file status. Correspondence with unsecured creditors. Fax to CRA for opening RT accounts.	0.4

Staff	Date	Comments	Hours
Laura Demchuk	8-May-23	Set up file in Ascend; discussion with C. Bowra re file details and banking matters.	1.0
Troy Chesley	8-May-23	Correspondence with auctioneer.	0.1
Chris Bowra	8-May-23	Review of A/R schedules. Review of cheques received. Discussions regarding equipment sales, sales process. Conference call with Mitsubishi and legal counsel. Review of draft asset purchase agreement. Discussion with Ray Brosseuk. Discussions with parties interested in viewing the assets. Discussion with Lewis Hendrickson.	2.1
Wanda Labonte	9-May-23	Prepare bank reconciliation - April 2023	0.1
Troy Chesley	9-May-23	Correspondence with Telus regarding utilities cancellation. Correspondence with CRA.	0.4
Chris Bowra	9-May-23	Review of Chandos email and additional information. Discussion with KPMG regarding tax losses. Discussions regarding vehicle leases. Review of WEPP letter and discussions regarding WEPP. Discussions and correspondence with All West Insurance re storage insurance for vehicles. Discussion with BMO. Discussion with legal counsel. Various correspondence with Chandos Construction regarding settlement of A/R and pickup of materials. Discussion with auctioneer.	1.3
Martin Chan	9-May-23	Various discussions re: receivership administration and ongoing issues.	0.5
Troy Chesley	10-May-23	Correspondence with prospective auctioneer regarding bidding process and phone call on same. Coordinating site visit.	0.2
Chris Bowra	10-May-23	Correspondence and discussions with auctioneers. Discussion with former employee. Discussions regarding WEPP. Discussion with legal counsel. Discussion with CRA. Review and comment on updated asset purchase agreement.	0.8
Martin Chan	10-May-23	AR collection. Respond to creditor and employee inquiries. Asset tracking and related actions. Call with auctioneer. Discussions with C. Bowra re: receivership administration. WEPP review.	2.0
Martin Chan	11-May-23	Review WEPP and related letters and schedules with J. Hue and C. Bowra. Continuous discussions and calls re: AR collection and equipment with auctioneers.	1.5
Chris Bowra	11-May-23	Discussion with Miller Thomson regarding changes to APA. Review of letter to CRA regarding request for admin agreement, finalize and fax to CRA. Final review of APA template, forward to prospective purchasers. Discussion with Ray Brosseuk. Discussion with Big Eddy Fuel Services. Correspondence with legal counsel.	0.9
Troy Chesley	12-May-23	AUT01 forms to CRA. Receipt and review of auctioneer offers.	0.3
Martin Chan	12-May-23	Prepare materials for CRA payroll audit. Various discussions with creditors and former employees. Correspondences and discussions re: AR collection. Review proposals received. Prepare cheque requisitions for payment.	2.1

Staff	Date	Comments	Hours
Chris Bowra	12-May-23	Discussions and correspondence with parties interested in the assets. Discussion with legal counsel. Review of vehicle transfers. Various discussions and correspondence regarding offers. Discussion with Ray Brosseuk. Discussion with insurance. Discussion with CRA payroll trust auditor. Review of proposals received.	2.1
Troy Chesley	15-May-23	Detailed review of offer to purchase assets.	1.3
Chris Bowra	15-May-23	Summarize proposals. Discussions with auctioneers. Discussions regarding proposals. Discussion with Mitsubishi Capital regarding offers received. Discussion with Ray Brosseuk.	1.6
Martin Chan	15-May-23	Prepare estimated recovery schedule. WEPP matters. AR collection. Prepare GST filings. Discussions with C. Bowra on receivership administration and asset realization.	1.5
Jessie Hue	16-May-23	Revised the WEPP schedule as per proof of claim form and prepare the mail merge.	1.9
Laura Demchuk	16-May-23	Emails; discussion with C. Bowra re banking matters.	0.1
Chris Bowra	16-May-23	Discussion with CRA regarding admin agreement. Summarize offers. Discussions with auctioneers. Discussions and correspondence with parties interested in purchasing rental equipment.	0.8
Martin Chan	16-May-23	AR collection and other related matters. Back and forth correspondence with former accountant re: books and records and invoices. WEPP matters.	2.0
Chris Bowra	17-May-23	Respond to CRA regarding additional information required for admin agreement. Discussions regarding WEPP. Discussions with Ray Brosseuk. Discussions and correspondence with Chandos Construction. Review of bill of sale and sign. Review of draft auction services agreement. Review of draft approval order. Discussion with legal counsel. Review list of insured vehicles. Discussion with McDougall Auctioneers.	1.8
Martin Chan	17-May-23	Finalize and send out WEPP letters and respond to employee inquiries. Update schedule on same. Draft Court report of the Receiver.	2.5
Troy Chesley	17-May-23	Discussion with unsecured creditor.	0.4
Laura Demchuk	17-May-23	Banking matters.	0.2
Chris Bowra	18-May-23	Finalize letter to CRA regarding additional information requested. Discussions with Ray Brosseuk. Review of draft report to Court and make changes. Discussion with legal counsel. Discussion with Lewis Hendrickson.	1.7
Martin Chan	18-May-23	Draft Court report of the Receiver. Respond to WEPP inquiries and other creditor inquiries.	2.5
Jessie Hue	18-May-23	Create TIFF for WEPP and filing WEPP claims.	0.8
Chris Bowra	19-May-23	Review and make changes to report to Court. Discussions with landlords. Discussions with auctioneers. Discussion with legal counsel.	0.9

Staff	Date	Comments	Hours
Martin Chan	23-May-23	Discussions with C. Bowra on various receivership administration. Review of report to Court. Discussions re: AR, contractor duties, IT, books and records, and auctioneer.	0.5
Troy Chesley	23-May-23	Correspondence with Revelstoke Credit Union regarding account closure. Obtaining quotes for shredding services. Draft of first report of Receiver.	1.2
Chris Bowra	23-May-23	Discussion with Ray Brosseau. Discussion with Lewis Hendrickson. Review of comments on Report to Court from legal counsel. Review and make changes to Report to Court. Discussions with legal counsel. Discussion with legal counsel for Western Surety. Discussion with Western Surety's consultant.	1.7
Jessie Hue	23-May-23	Review claims and email employees request for amendments.	0.6
Laura Demchuk	24-May-23	Record incoming wire transfers; discussion with C. Bowra.	0.6
Troy Chesley	24-May-23	Call with shredding company for quote. AUT01 follow up with CRA. Draft website update.	0.4
Chris Bowra	24-May-23	Finalize Report to Court. Discussion with CRA. Update A/R schedule. Review of cheques received. Discussion with auctioneer. Discussions regarding A/R. Discussion with bailiff. Discussions with unsuccessful purchasers.	1.4
Martin Chan	24-May-23	Various discussions re: auction and receivership matters. Asset realization matters. Respond to employee and creditor inquiries. Facilitate WEPP. Discussion with Ford Credit Canada re: buyout of leases. Review vehicle buyout statements and revisions on same. AR collection and related matters.	2.5
Troy Chesley	25-May-23	Website updates. Call with MBNA regarding credit card cancellation status. Drafting and sending letter regarding same. Call with Bell Mobility regarding account closure. Banking matters. CPP/EI remittance review.	1.4
Chris Bowra	25-May-23	Review of judgement and Civil Resolution Tribunal notice. Correspondence with legal counsel regarding the same. Discussions with legal counsel. Discussion with BMO. Discussion with party interested in purchasing rental equipment. Discussions with the auctioneer.	1.1
Troy Chesley	26-May-23	Payroll trust audit document assembly and review of source deduction remittances. Review of T4s filed discussion regarding source deduction remittances and call with CRA on same.	1.4
Martin Chan	26-May-23	CRA payroll audit discussions. ROE revisions. WEPP revisions and discussions with contractor on same. Various AR discussions with C. Bowra. Discussions with Ford Credit on buyout and lease transfer. Banking matters. Draft Bill of Sale.	1.8
Jessie Hue	26-May-23	Review WEPP claims and enter information with Service Canada. Respond to employee inquiries and email employee confirmation of the filing.	2.8



Staff	Date	Comments	Hours
Chris Bowra	26-May-23	Discussions regarding A/R collection. Discussion with legal counsel. Correspondence with various parties. Discussion with Fran Miller. Discussion regarding payroll audits. Review of payroll information and discussions regarding the same. Various correspondence with equipment rental customers. Discussions with auctioneer.	1.7
Laura Demchuk	29-May-23	Post wire transfer received in Ascend; prepare cheque requisition for payment of OR filing fees; discussion with C. Bowra; process payables.	0.9
Chris Bowra	29-May-23	Prepare cheque requests. Discussion with Fran Miller. Discussion with landlord. Various discussions regarding payroll, T4's and outstanding source deductions and review of the same.	1.0
Jessie Hue	29-May-23	Review WEPP claim, correspondence with employee and assist in completing their claim. Filing WEPP claim with Service Canada as claim received and email same with employee.	0.3
Troy Chesley	29-May-23	Payroll audit documentation assembly and review of T4s with matchup to accompanying payments in the bank.	1.8
Martin Chan	30-May-23	Revise WEPP claims per books and records from former accountant. Respond to employee inquiries re: same.	1.0
Laura Demchuk	30-May-23	Record incoming wire funds; process payables; email re cheques to be printed.	0.4
Jessie Hue	30-May-23	Filing WEPP information for employees with proof of claims not received.	0.5
Troy Chesley	30-May-23	Payroll payments review.	1.3
Courtney Sword	31-May-23	Prepare cheques	0.2
Troy Chesley	31-May-23	T4 remittance checking.	2.4
Chris Bowra	31-May-23	Discussion regarding payroll audit and T4's. Discussion with purchaser for offsite equipment. Correspondence with legal counsel. Draft bill of sale.	0.4
Jessie Hue	31-May-23	Review WEPP employee claim and email M. Chan re inquiry. Filing WEPP claim with Service Canada as claim received and email same with employee.	0.5



Tel: 604 688 5421

www.bdo.ca

BDO Canada Limited  
Unit 1100-Royal Centre  
1055 West Georgia Street  
PO Box 11101  
Vancouver, BC V6E 3P3

---

*Strictly Private & Confidential*

---

Mitsubishi HC Capital Canada  
1155 Rene-Levesque W Boulevard, Suite 2800  
Montreal, QC H3B 2L2

---

<b>Date</b>	<b>Invoice</b>
September 20, 2023	CINV2533113

---

**RE:** Lortap Enterprises Ltd. - Receivership

**TO OUR FEE FOR PROFESSIONAL SERVICES** rendered in connection with our engagement as Receiver of Lortap Enterprises Ltd. for the period June 1, 2023 to August 31, 2023.

Our Fee	\$	27,225.50
GST/HST (5%)		1,361.28
<b>TOTAL</b>	<b>\$</b>	<b>28,586.78</b>

**Summary of Time Charges:**

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
C. Bowra, Vice President	20.70	495.00	10,246.50
M. Chan, Manager	14.05	400.00	5,620.00
T. Chesley, Sr. Analyst	29.70	275.00	8,167.50
J. Hue, Sr. Analyst	10.10	275.00	2,777.50
W. Labonte, Admin	0.60	180.00	108.00
C. Casco, Admin	0.20	180.00	36.00
L. Demchuk, Admin	1.40	180.00	252.00
R. Bartolini, Admin	0.10	180.00	18.00
Total	<u>76.85</u>		<u>\$ 27,225.50</u>

Staff	Date	Comments	Hours
Bowra, C	1-Jun-23	Correspondence with Lewis Hendrickson. Correspondence with Mitsubishi. Discussions regarding payroll and T4's. Review of amended T4's from CRA.	0.50
Chesley, T	1-Jun-23	Cheque receipts and arranging for deposit. 2023 payroll payments review and vouching to T4s.	1.70
Hue, J	1-Jun-23	Filing employee WEPP claim with SC and email employee confirmation, update schedule. Email M. Chan confirmation of the amendment to claim updated.	0.30 : €
Hue, J	1-Jun-23	Filing employee WEPP claim with SC and email employee confirmation, update schedule.	0.10
Bowra, C	2-Jun-23	Correspondence with potential purchaser of rental equipment. Review of rental equipment information and outstanding invoices. Update A/R schedule. Discussion regarding banking matters. Prepare bills of sale for sale of rental equipment.	1.50
Chan, M	2-Jun-23	Various follow up inquiries re: asset realization and creditor updates. WEPP process updates. Review WEPP claims and employee inquiries and respond as appropriate.	0.60
Chesley, T	2-Jun-23	T4s compilation.	1.30
Labonte, W	3-Jun-23	Post and allocate interest-May 2023.	0.05
Bowra, C	5-Jun-23	Discussions regarding T4's, A/R collection. Discussion with bailiff. Discussions with auctioneer. Review and update A/R and discussion regarding the same.	0.90
Chan, M	5-Jun-23	Discussions with C. Bowra re: AR collection and other receivership matters. Review WEPP administration. Follow up on AR inquiries.	0.75
Chesley, T	5-Jun-23	2022 T4 set up and tracing payments to bank.	1.70
Hue, J	5-Jun-23	Review WEPP claim and email employee for amendment.	0.20
Hue, J	5-Jun-23	Filing WEPP claim as received with SC and email confirmation and additional information for filing.	0.10
Bowra, C	6-Jun-23	Review and make changes to A/R collection letter. Review of vehicle insurance. Discussion with Lewis Hendrickson. Discussions regarding A/R. Discussions regarding cheques. Discussions with creditors. Discussions regarding payroll and T4's.	1.00
Chan, M	6-Jun-23	Review AR with C. Bowra. Discussions with C. Bowra re: source deductions and payroll. Review and respond to employee inquiries and WEPP matters. Review employee claims. Discussions with customers re: outstanding invoices. Prepare cheque requisitions.	1.00
Chesley, T	6-Jun-23	Cancellation of utilities. T4 assembly.	1.10
Bowra, C	7-Jun-23	Prepare R&D's and discussions regarding the same. Update A/R schedules. Review and discussions regarding T4's and payroll. Discussions with CRA payroll auditor and CRA insolvency unit.	1.70

Staff	Date	Comments	Hours
		Discussion with legal counsel. Discussion with landlord. Correspondence regarding sale closing.	
Chesley, T	7-Jun-23	T4 workbook and tracing payments to bank.	1.70
Hue, J	7-Jun-23	Filing WEPP claims with Service Canada, update tracker and email employee confirmation.	0.70
Chesley, T	8-Jun-23	Discussion with Fran regarding payroll and GST audit. Assembly of T4 data.	1.90
Hue, J	8-Jun-23	Filing WEPP claims with Service Canada, update tracker and email employee confirmation. Correspondence with employees and assist with completing their claim.	0.90
Chan, M	9-Jun-23	Call with Service Canada re: WEPP forms and processing. Follow up on various AR collections and discussions. Discussion with bailiff re: seized vehicles.	1.00
Chesley, T	9-Jun-23	Assembly of T4 data.	1.15
Hue, J	9-Jun-23	Filing WEPP claims with Service Canada, update tracker and email employee confirmation. Correspondence with employees and assist with completing their claim	0.60
Labonte, W	9-Jun-23	Prepare bank reconciliation - May 2023.	0.20
Bowra, C	12-Jun-23	Discussions and review of payroll information for CRA payroll audit. Review of mail. Discussion with auctioneer.	0.40
Chan, M	12-Jun-23	AR collection and other related matters. Back and forth correspondence with former accountant re: books and records and invoices. WEPP matters. Respond to creditor and employee inquiries. Asset tracking and related actions. Call with auctioneer. Discussions with C. Bowra re: receivership administration. WEPP review.	2.00
Chesley, T	12-Jun-23	Website updates and payroll audit information compilation.	1.15
Hue, J	12-Jun-23	Correspondence with employee WEPP claim and request for signature and witness signature.	0.20
Bowra, C	13-Jun-23	Discussions regarding payroll information and review of the same. Discussion with CRA. Discussion with creditor. Discussion with Lewis Hendrickson.	1.00
Chesley, T	13-Jun-23	Payroll/GST audit information preparation.	1.70
Demchuk, L	13-Jun-23	Draft cheque requisitions, draft transfer request and circulate for signing; submit request to bank; review accounts and post transactions in Ascend.	1.10
Chesley, T	14-Jun-23	Assembly of documents for GST/Payroll trust examinations. PST Causal remittance draft.	0.80
Bowra, C	15-Jun-23	Discussion with legal counsel. Discussion with Fran Miller. Review of outstanding A/R.	0.40

Staff	Date	Comments	Hours
Chan, M	15-Jun-23	Complete checklists. WEPP discussions with J. Hue. AR collection follow ups. Prepare cheque requisitions for contractor payment. Discussion with CRA on account closure and prepare correspondence for same.	1.30
Chesley, T	15-Jun-23	PST casual remittance. Planning for site visit work and logistics.	1.00
Hue, J	15-Jun-23	Telephone call and correspondence with employees and assist completing their claim WEPP claim; inquiry on status.	0.60
Bowra, C	16-Jun-23	Review of payroll and GST information for payroll and GST audits and discussions regarding the same. Summarize stat debt priorities. Discussion with PST and EHT regarding outstanding balances. Discussion with Worksafe BC. Discussion with contractor. Review of A/R and correspondence with A/R customers.	1.90
Carla Casco	16-Jun-23	Set up payable & printed cheques.	0.20
Chesley, T	16-Jun-23	T4 preparation and review of payments.	1.60
Hue, J	16-Jun-23	Enter WEPP claim as received with Service Canada and update tracker. Telephone call with employee regarding WEPP claim and not on schedule. Email inquiry with M. Chan on status and confirm to add additional employee to schedule.	0.90
Bartolini, R	16-Jun-23	Mailed cheque to Minister of Finance.	0.10
Bowra, C	19-Jun-23	Attend site. Meet with McDougall Auctioneers. Review of records and identify records to be shredded and kept for storage.	1.70
Chan, M	19-Jun-23	WEPP discussions with J. Hue. Respond to employee and creditors inquiries. AR follow ups.	1.00
Chesley, T	19-Jun-23	Onsite visit and document disposal.	1.95
Hue, J	19-Jun-23	Email M. Chan for information required to file with SC for WEPP regarding recently added employee. Filing WEPP with Service Canada, update the tracker with the new former employee and email confirmation of filing with employee.	0.60
Hue, J	19-Jun-23	Save WEPP statements regarding payment approval received and update tracker.	0.40
Hue, J	19-Jun-23	Follow up email on WEPP claim received and forward to M. Chan as former employee may not be eligible. Filing claim as received with Service Canada, email confirmation details with former employee and update the tracker.	0.30
Bowra, C	20-Jun-23	Attend Site. Review of records and identify records to be shredded and kept for storage. Meet with bookkeeper regarding A/R and confidential records.	1.50
Chesley, T	20-Jun-23	Onsite visit and document disposal.	1.95
Bowra, C	21-Jun-23	Review of tax returns. Correspondence regarding sale closing. Correspondence with insurance agent. Discussions and correspondence regarding A/R collections. Discussion with auctioneer. Correspondence with legal counsel.	0.70

Staff	Date	Comments	Hours
Chesley, T	21-Jun-23	Arranging document disposal pickup and remaining equipment pickup and documents for storage.	1.30
Bowra, C	22-Jun-23	Discussions regarding A/R and collections. Discussion with insurance. Review of vehicle insurance documents. Correspondence with Lewis Hendrickson regarding sale closing. Review and approve cheque requests.	1.30
Chan, M	22-Jun-23	AR collection and communication with customers for payment. Review WEPP and discussions on same. Prepare cheque requisitions for payment.	1.00
Chesley, T	22-Jun-23	Cash receipts. Arranging storage with Iron Mountain. Call with CRA regarding GST audit. Arranging documents send to CRA for GST/Payroll audit.	0.95
Bowra, C	23-Jun-23	Discussions regarding storage. Correspondence regarding vehicle transfer forms to be completed. Engage labour to assist with removal of records. Discussion with legal counsel. Correspondence with A/R customers. Discussion and correspondence regarding vehicle registrations. Discussion with Jennifer Cockbill regarding security opinion.	1.00
Chan, M	23-Jun-23	Discussions with C. Bowra on auction, AR, and books and records. Review information from employee and revise WEPP claim accordingly.	1.00
Chesley, T	23-Jun-23	Iron mountain shipment. Correspondence with Fran regarding the same. Accounts receivable summary.	1.10
Bowra, C	26-Jun-23	Finalize bill of sale for Woody's Projects. Correspondence with BMO regarding credit card statements. Complete ICBC tax transfer form. Discussion with legal counsel for A/R customer. Correspondence with auctioneer.	0.70
Chesley, T	26-Jun-23	AR demand letters and mail out. Document disposal coordination. Garbage bin pickup. Payment to vendor.	1.40
Hue, J	26-Jun-23	Review of the amended proof of claim. Email M. Chan for the additional information for filing with Service Canada.	0.30
Chesley, T	27-Jun-23	Call with Waste Management for bin pickup. Call with Shredit for document disposal. Allocation of documents for Iron Mountain storage. Accounts receivable demand letters mail out.	1.50
Hue, J	27-Jun-23	Review amended claim and email M. Chan same.	0.30
Bowra, C	28-Jun-23	Discussions re investment account in VVI. Discussion with Mitsubishi Capital. Discussion with legal counsel. Correspondence regarding A/R collection. Review and sign vehicle transfer forms.	1.00
Chesley, T	28-Jun-23	Coordinating dumpster emptying and delivery x2 days. Correspondence with Odyssey regarding share certificates. Follow up with CRA on payroll audit status. Call with Lewis regarding investments. Investigating investment accounts.	1.50

Staff	Date	Comments	Hours
Hue, J	28-Jun-23	Filing amended WEPP proof of claim with Service Canada and email employee confirmation.	0.20
Bowra, C	29-Jun-23	Sign vehicle transfer forms. Discussion with BMO regarding copies of credit card statements. Review and update estimated recovery to Mitsubishi, discussions regarding the same.	1.40
Chan, M	29-Jun-23	WEPP discussions. Various receivership administrations with C. Bowra. AR collections follow up. Discussions with customers for AR collection and rental equipment. Prepare SRD.	1.10
Chesley, T	29-Jun-23	Call with Fran regarding on site updates. Vehicle transfer forms prep.	0.50
Chesley, T	30-Jun-23	Correspondence with Fran. Call with waste management regarding bin rental and extending booking. Follow up regarding securities held. Correspondence with creditor.	0.50
Chan, M	5-Jul-23	Discussions with Lewis Hendrickson on personal asset located on the Company's premises. Discussion with auctioneer and C. Bowra on same. Review loan statement. Prepare cheque requisition for repayment and contractor invoice. Discussions with Lewis Hendrickson on personal asset. Discussion with auctioneer and C. Bowra on same and release. Review loan statement. Prepare cheque requisition for repayment and contractor invoice. Discussions with Telus re: back payment and ongoing balance.	1.50
Chesley, T	5-Jul-23	Correspondence with A/R customers.	0.25
Hue, J	5-Jul-23	Review of WEPP claims and assist former employees with competing their claim. Filing WEPP claims with Service Canada.	0.50
Labonte, W	6-Jul-23	Post and allocate interest - June 2023.	0.10
Labonte, W	9-Jul-23	Prepare bank reconciliation - June 2023.	0.10
Bowra, C	10-Jul-23	Review of materials from the City of Revelstoke regarding their notice of application to payout lien claimants and correspondence regarding the same. Review of credit card statements from BMO. Discussion with A/R customer. Discussion with auctioneer. Discussion regarding email access.	0.60
Hue, J	10-Jul-23	Filing WEPP claim as received with Service Canada and email former employee with filing confirmation details. Update the tracker accordingly.	0.30
Bowra, C	12-Jul-23	Discussion with legal counsel. Review of security opinion. Discussion with landlord. Discussion with auctioneer. Complete Receiver's certificate for auction services agreement. Discussion with Bailiff.	0.40
Bowra, C	13-Jul-23	Discussion with legal counsel. Correspondence regarding projects. Discussion with creditors. Collection of A/R.	0.20
Chan, M	13-Jul-23	Discussion with C. Bowra re: estimate recovery schedule and interim statement of receipts and disbursements. Review AR collection. Prepare cheque requisition. Follow up with landlord re: disclaim.	1.80

Staff	Date	Comments	Hours
		Discussion with waste management. Draft second report of the Receiver.	
Bowra, C	20-Jul-23	Discussion with landlord. Collection of A/R. Draft lease disclaimer letters. Discussion with Mitsubishi. Discussion with auctioneer. Discussion with CRA.	0.30
Bowra, C	21-Jul-23	Review of draft report to Court. Discussion with auctioneer. Prepare R&D. Discussion with the landlord. Prepare cheque requests.	0.60
Demchuk, L	26-Jul-23	Process payable.	0.30
Labonte, W	4-Aug-23	Post and allocate interest - July 2023.	0.05
Labonte, W	6-Aug-23	Prepare bank reconciliation - July 2023.	0.10
Hue, J	8-Aug-23	Review WEPP schedule and email M. Chan status.	0.30
Hue, J	9-Aug-23	Review employee WEPP claim, email confirming of amendment filing and status. Update the WEPP schedule with additional payment approval letters confirming Service Canada payments.	0.80
Hue, J	14-Aug-23	Update the WEPP tracker schedule with the confirmation of payment letter and email M. Chan confirmation amended payment received for former employee.	0.30
Hue, J	30-Aug-23	Correspondence with Troy, updating WEPP tracker, with payment approval, providing records of proof of claims and payment letters for Lortap, VVI and Vic Van	1.20